

Lary A

2 at

× 9336 2573 A31

1955

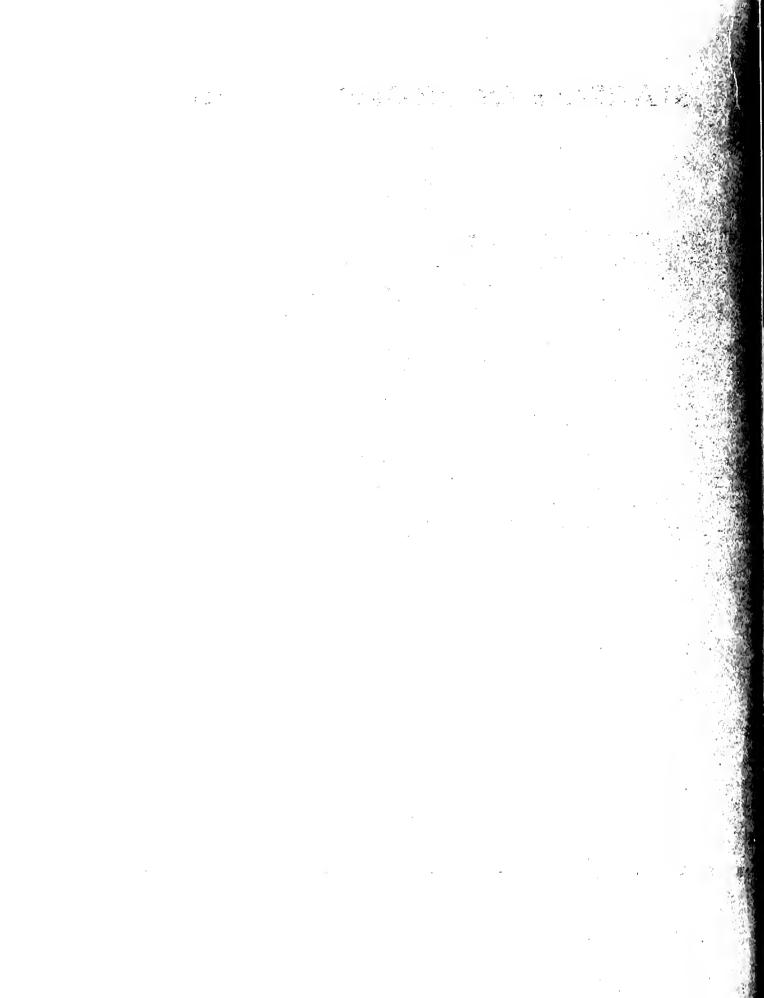
STATISTICS OF INCOME . . . 1955

+9336.2473 A794

Individual INCOME TAX RETURNS

for 1955

U. S. TREASURY DEPARTMENT . INTERNAL REVENUE SERVICE



Statistics of Income

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

*3336.7,1959 *3336.773435

District Library

Consider motion of Discomenies

UNITED STATES

GOVERNMENT PRINTING OFFICE

WASHINGTON: 1958

LETTER OF TRANSMITTAL

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

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

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

Respectfully,

RUSSELL C. HARRINGTON,
Commissioner of Internal Revenue.

Honorable Robert B. Anderson, Secretary of the Treasury.

III

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

Individua1s

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 pp.)

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 pp.)

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., $75 \, \phi$)

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 sole by the Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C.

CONTENTS

	INDIVIDUAL INCOME TAX RETURNS FOR 1955	F
Compari	son of data—Income years 1955 and 1954	-
Sources	of adjusted gross income	
	oprietorships	
Marital	status of the taxpayer and personal exemptions	
	ble sick pay	
	ds received	
	ent income	
	of data and methods of estimation	
Ret	urns from which the data were tabulated	
Des	cription of the sample and limitations of the data	
Explana	tion of classifications and terms	
Cla	ssifications of returns	
	rces comprising adjusted gross income	
Exe	mptions	
	sures of individual income	
	items	
	ables, 1955:	
1. 1	Number of returns, adjusted gross income, taxable income,	
	and income tax, by adjusted gross income classes and	
	classes cumulated	
2.	Sources of income and loss, by returns with standard or	
	itemized deductions	
3.	Sources of income and loss and total nonbusiness deductions,	
	by adjusted gross income classes	
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	
5. 1	Returns with itemized deductions—adjusted gross income,	
	total nonbusiness deductions, exemptions, and tax items,	
	by adjusted gross income classes	
6	Patterns of income by adjusted gross income classes	
77	Taxable income, tax credits, and income tax, by taxable	
/ •		
ø	income classes for applicable tax rates	
0.	Adjusted gross income, taxable income, income tax, average	
	tax, and effective tax rate, by types of income tax and	
_	by adjusted gross income classes	
9. 1	Adjusted gross income, exemptions, taxable income, and in-	
	come tax, by marital status of taxpayer, by returns with	
	standard or itemized deductions, and by adjusted gross	
3.0	income classes	
10.	Exemptions by marital status of taxpayer and by adjusted	
	gross income classes	
11.	Capital gains and losses, short- and long-term, and capital	
	loss carryover, by adjusted gross income classes	
12.	Selected sources of income, adjusted gross income, and in-	
	come tax, by States and Territories	
13.	Adjusted gross income and income tax, by States and	
	Territories and by adjusted gross income classes	
14. 1	Returns with self-employment tax—adjusted gross income and	
	self-employment tax, by adjusted gross income classes	
15.1	Returns with self-employment tax—adjusted gross income and	
	self-employment tax, by States and Territories	
16.	Sole proprietorships by industrial groups	
	Sole proprietorships by size of total receipts and specified	
±1. 1	industrial groups	
י פֿר	Sole proprietorships by States and Territories	
TO - 1	JULE DIODITELOISHIDS BY SLALES AND TETTILOTIES	

VI CONTENTS

Historical tables, 1946-55:	Page
19. Number of returns by major characteristics, adjusted gross	62
income and deficit, and tax	02
income tax, and average tax, by adjusted gross income	
classes	63
21. Sources of income by type	64
22. Selected sources of income by adjusted gross income classes.	65
23. Itemized deductions by type	67
24. Returns with adjusted gross income—number, adjusted gross	
income, and income tax, by States and Territories	68
SYNOPSIS OF TAX LAWS	
Income tax:	770
A. Requirement for filing return and exemptions	73 74
B. Income tax rates	/4
Self-employment tax: C. Requirement for filing return and tax rate	75
6. Requirement for fifting feedin and bax face	, ,
FACSIMILES OF TAX RETURNS, 1955	
Form 1040, Individual Income Tax Return	79
Form 1040, Individual Income Tax Return	111
roim 1040A, Individual Income law Heading.	
INDEX	
Alphabetical index	115
withware ofear index	

Individual
Income Tax
Returns



INDIVIDUAL INCOME TAX RETURNS FOR 1955

pata 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 forthin 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

•	3055	2051	Increase or decrease			
Items	1955	1954	Number cr amount	Percent		
All returns:						
Number of returns	58,250,188	56,747,008	1,504,180	+ .6		
thousand dollars	249,429,182	230,235,855	19,132,50	+8.2		
Taxable incomethousand dollars Adjusted gross deficit	128,020,111	115,331,301	12,683,910	+11.0		
thousand dollars	898,365	1,01-,-80	-115,611	-11		
Taxable returns:						
Number of returnsAdjusted gross income	44,689,065	₩2,633,060	2,050,005	+ 2		
thousand dollars	229,595,44,9	209,668,830	19,926,619	+ 1.5		
Taxable income thousand dollars	127,889,249	115,226,743	laber Sich	+11.0		
Income taxthousand dollars	29,613,722	26,665,753		+:1.1		
Nontaxable returns:						
Total number of returns With adjusted gross income:	13,561,123	14,113,948	-55.,4.4	-1.9		
Number of returnsAdjusted gross income	13,129,099	13,673,6***	-544 - 546			
thousand dollars	19,833,733	20,567,025	=734,292	~7.6		
Taxable incomethousand dollars	130,862	104,558	,'t,3U+	+, -,		
With no adjusted gross income:						
Number of returns	432,024	440,304	-890	-1.9		
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.

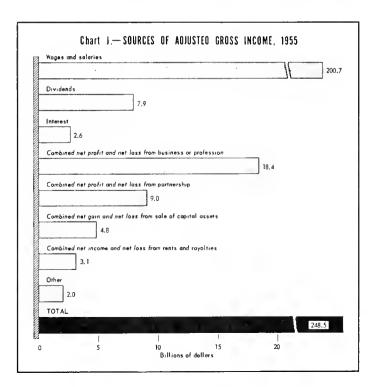
Taxable income, the tax base under the 1954 Code, rose to \$128 billion to exceed the 1954 reported amount by nearly \$12.7 billion. Taxable income was not stated by taxpayers with less than \$5,000 adjusted gross income who used the tax table for calendar year 1955 (see facsimile on page 98) to determine 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



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 opera-

tions shows:

Item	Total	Businesses with net profit	Businesses with net loss
Number of businesses	8,239,328	6,617,564	1,621,764
	(The	ousand 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

	All ret	All returns			ith adjusted income	Returns with no adjusted gross income	
Marital status	Number	Per ent	Number of exemptions	Number of returns	Adjusted gross income	Number of returns	Adjuste gross defici
					(Thousand dollars)		(Thousand
	111	(2)	(3)	(4)	(5)	/e)	(7)
Joint returns of husbands and wives	35,599,993 2,120,575		1,8,803,506 3,446,187	35,297,444 3,111,130		302,549 9,445	710,
Returns if heads of household. Returns of surviving spouse.	954,384 1,15,597		2,096,112	953,268 124,481	454,497		10,
Return, of single persons not head of household or surviving spouse				19,331,841	44,780,143	117,798	150,
Total	58,.'50,188	100.0	160,837,073	57,818,16~	243,429,182	432,024	898,

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

	Total salaries	Excludable	sick pay	(after e	and wages xcludable pay)
Adjusted gross income classes	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Taxable returns:	(1)	(2)	(3)	(4)	(5)
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	1,102,554 2,825,700 3,780,845 5,870,700	4,521 9,390 20,893 38,292	1,373 1,852 6,420 12,768	1,335,777 2,298,765 2,216,585 2,674,991	1,101,182 2,822,848 3,773,925 5,857,932
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$-,000 \$4,000 under \$5,000	8,183,685 10,701,753 13,263,528 15,240,856 16,157,501	63,054 74,102 93,041 104,928 105,623	22,221 26,946 34,470 35,773 34,891	3,038,793 3,381,200 3,622,720 3,683,972 3,495,254	8,161,464 10,674,807 13,224,058 15,205,083 16,122,610
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	29,051,609 22,753,102 15,925,070 10,287,05~ 7,107,731	181,934 151,694 102,177 62,916 47,619	55,694 47,874 31,437 20,317 15,703	5,474,555 3,655,244 2,228,567 1,289,688 811,795	28,495,915 22,705,228 15,893,633 10,266,737 7,092,028
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$70,000 \$50,000 under \$100,000	12,334,291 3,661,482 1,950,044 1,288,287 2,631,392 1,682,789	63,791 12,653 5,868 3,355 198 2,527	29,075 8,206 3,852 2,397 3,602 2,201	.1,221,042 288,846 132,888 74,454 119,610 52,212	12,305,216 3,653,276 1,946,192 1,285,890 2,627,790 1,680,588
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000.	402,910 142,435 167,572 31,409 7,773	403 146 134 17 9	355 125 129 19 7	9,071 2,763 2,880 428 189	402,555 1-2,310 167,4-3 31,390 7,766
Total taxable returns	186,552,073	1,153,285	398,207	41,112,289	186,153,866
Nontaxable returns: No adjusted gross income	133,263	1,081	1,630	94,618	131,633
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,082,790 873,564 1,562,046 1,922,771 1,752,249	9,061 6,608 7,999 10,10- 8,738	8,521 4,329 5,941 8,419 6,470	3,261,454 1,177,006 1,352,468 1,179,967 645,400	1,07+,269 809,235 1,555,105 1,914,352 1,745,77+
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$5,000 under \$5,000	2,007,439 1,705,799 1,473,542 869,361 592,982 627,983	6,626 4,154 5,572 3,853 1,739 1,431	3,377 1,486 2,315 947 434 181	795,563 562,395 414,482 212,518 131,150 116,391	2, 103, 562 1,704,313 1,471,227 868,414 592,548 627,802
Total nontaxable returns	14,603,789	66, ⁹ 66	45,550	10,143,412	14,558,239
Grand total	201,155,862	1,220,251	443 , 757	51,255,701	200,712,105
Returna under \$5,000 Returna \$5,000 or more	91,102,929 110,052,933	579,379 640,872	222,583	35,775,078 15,480,623	90,880,346 109,831,759

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data." $\label{eq:Limitations}$

DIVIDENDS RECEIVED

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

The Internal Revenue Code of 1954 provides for an exclusion from gross income of the first \$50 of dividend income received by an individual from taxable domestic corporations. The exclusion also applied to dividends received from fiduciaries and partnerships. If the taxpayer received less than \$50 of such income, the exclusion equalled the amount of

dividend income received. On a joint return the exclusion was applicable to each spouse receiving dividend income. Therefore, if both the husband and wife received dividends eligible for exclusion of \$50 or more, the total dividend exclusion was \$100.

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

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

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

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

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

RETIREMENT INCOME

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

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

Table 0.—DIVIDENOS ELIGIBLE AND INELIGIBLE FOR EXCLUSIONS AND DIVIDENOS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES

	Dividends :	in adjusted income		Oomestic :	and foreign	dividends	received		Exclus	eions	Dividends e tax c		Tax cred	
Adjusted gross income classes	Number of	Amount	Tot	al	Not elig exclu			le for sions	Number of	Amount	Number of	Amount	Number of	Amount
	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand doffars)	Number of returns	Amount (Thousand dollsrs)	returns	(Thousand	returna	(Thousand	returns	(Thousand
	(1)	(2)	13)	(4)	(5)	(b)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns: \$600 under \$1,000	25,198 45,906 64,663 99,055	10,457 22,681 32,845 56,247	28,692 55,738 74,191 111,398	11,645 24,752 35,871 61,385	4,211 12,270 15,101 15,804	811 2,184 4,481 2,552	25,891 45,973 62,569 100,848	10,834 22,569 31,390 58,833	25,891 46,973 62,569 99,457	1,189 2,073 3,028 5,138	22,397 36,445 51,997 87,808	9,645 20,496 28,363 53,695	17,849 29,781 43,257 72,058	91 30 54 1,35
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500	110,605 133,884 141,390 154,205 147,543	66,992 82,464 84,338 103,027 101,384	130,364 158,867 172,386 190,477 198,989	72,830 89,925 92,313 112,309 110,769	21,894 24,143 27,415 20,675 25,758	4,804 6,027 3,625 4,694 5,443	112,700 142,175 153,372 174,359 179,256	68,027 83,898 88,688 107,614 105,327	112,352 141,827 152,676 172,273 178,560	5,838 7,462 7,975 9,280 9,385	92,592 115,746 121,673 137,382 126,381	62,189 76,436 80,713 98,334 95,942	75,420 95,365 105,901 115,634 103,966	1,72 2,30 2,41 2,97 2,97
\$5,000 under \$6,000 \$e,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	263,573 220,256 181,281	204,412 188,793 210,729 175,243 172,089	398,128 345,766 291,691 227,335 191,480	224,193 207,708 227,016 188,979 183,998	47,673 41,488 31,410 23,670 21,988	7,281 8,049 8,096 2,868 4,671	365,261 320,424 273,027 212,170 177,301	216,911 199,660 218,919 186,112 179,327	362,827 319,380 271,984 211,822 176,605	19,780 18,916 16,285 13,738 11,909	267,365 235,430 198,792 165,072 141,222	197,131 180,744 202,634 172,374 167,417	220,132 192,732 173,898 145,119 122,276	6,75 6,25 7,30 6,13 5,94
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$000	216,287 123,127 80,272	743,850 560,391 446,590 381,419 1,021,722 1,128,185	562,±46 242,755 133,962 85,219 145,130 67,425	780,864 577,367 456,265 387,833 1,032,956 1,133,688	59,570 26,498 14,688 10,802 21,218 14,076	19,400 11,062 9,752 4,739 14,837 23,633	535,892 235,541 130,665 83,885 143,264 66,924	761,463 566,305 446,514 383,093 1,018,118 1,110,056	534,754 235,284 130,591 83,849 143,264 66,921	37,014 16,977 9,677 6,412 11,232 5,504	446,793 207,739 119,197 78,827 135,870 65,173	724,449 549,329 436,837 376,681 1,006,886 1,104,552	406,119 195,619 114,982 76,011 132,331 64,495	26,3; 20,6; 16,5; 14,2; 37,7; 41,0;
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,687 3,853 610	494,501 238,824 469,624 185,235 272,279	12,021 3,718 3,879 612 257	495,514 239,136 469,952 185,287 272,299	3,616 1,330 1,560 271 114	11,521 5,014 10,805 4,152 6,193	11,940 3,699 3,850 611 257	483,993 234,122 459,148 181,135 266,106	11,936 3,699 3,850 611 257	1,012 311 328 51 20	11,802 3,665 3,824 609 257	482,981 .233,811 458,820 181,084 266,086	11,769 3,634 3,778 592 242	17,44 8,24 15,23 5,52 8,10
Total taxable returns	3,170,346	7,454,321	3,833,126	7,674,854	487,243	186,694	3,562,854	7,488,162	3,550,212	220,534	2,874,058	7,267,629	2,522,960	258,3:
Nontaxable returns: No adjusted gross income	29,892	30,954	36,437	32,621	8,449	1,824	28,469	30,797	28,469	1,667	22,224	29,130	-	
Under \$600 \$000 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	52,122 72,059 116,747 92,631 66,027	13,273 24,797 51,203 53,714 39,656	62,298 87,166 130,140 105,718 79,744	15,443 28,094 56,959 58,584 42,344	16,357 18,108 28,869 17,037 16,250	4,084 4,789 5,979 4,183 3,589	47,348 70,450 107,227 92,533 66,294	11,359 23,305 50,980 54,401 39,755	45,610 68,711 105,836 91,142 65,599	2,170 3,297 5,756 4,870 3,688	36,469 54,995 90,696 78,752 52,230	9,189 20,008 45,225 49,531 36,067	6,279 17,819 19,869	; 1° 3ŧ
\$2,500 under \$3,000 \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,500 under \$5,000.	8,814 8,749	42,103 28,563 24,531 10,882 10,051 66,855	52,624 28,133 21,511 9,181 10,214 11,537	45,015 30,071 25,722 11,468 10,603 67,547	6,737 5,306 3,936 4,708	1,429 643 789 4,047	48,358 24,593 18,993 8,486 8,815 10,036	43,585 29,428 24,933 11,237 9,978 64,357	47,663 24,593 18,298 8,486 8,815 9,688	2,913 1,508 1,191 586 551 692	41,634 20,703 15,451 8,119 7,349 8,618	40,673 27,920 23,742 10,651 9,426 63,664	16,747 10,132 7,716 4,585 6,399	44 38 23 11 14
Total nontaxable returns.	545,271	396,582	634,403	425,471	125,757	31,356	531,602	394,115	522,910	28,889	437,240	365,226	89,546	1,9!
Grand total	-	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	260,31
Returns under \$5,000 Returns \$5,000 or more	2,258, 1-	1	1,743,9e8 2,723,5€1	969,723 7,130,602	291,466 321,534	62,786 155,264	1,519,709 2,574,747	906,938 6,975,339	1,505,800 2,567,322	79,565 169,858	1,221,043 2,090,255	827,375 6,805,480	746,908 1,865,598	16,5£ 243,72

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 taxexempt interest, foreign tax paid, and tax paid at source on tax-free covenant bonds. In order to secure the retirement income tax credit, an individual had to file Form 1040.

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

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

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

Retirement income of \$155 million, less than percent of the total retirement income, was 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

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

				Under t	5 years of	t'age					Age 6	years or	over		
				Deduc	ions from	the \$1.20	O limit				Dedu :	tions from	\$1,200 11	mīt	
Adjusted gross income classes	Number of persons	Number of	Retire- ment income	Retiremen excluded justed gra	i'rom ad-	Earned i	ncome in of \$400	Base for eredit	Number of terson	Retire- ment income	excluded	nt income from ad- uss income	Earned i		Base for credit
			(Thousand dollars)	Number of persons	Amount (Thousand dollars)	Number of persons	Amount (Thousand dollars)	(Thousand dollars)		(Thousand dollars)	Number of persons	Amount (Thousand dollars)	Number of persons	Amount (Thousand dollars)	(Thousand dollars)
Taxable returns:	(1)	(2)	اق	٠٠١	(5)	(6)	(7)	(8)	9)	(10)	(11)	(12)	(13)	(14)	(15)
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	7,678 16,833	- - -,173	(1) (,056	_ =	-	-	_	- (1) 3,647	(1) 5,834 12,660	(1) €,675 18,790	(1) 4,521 8,789	(1) 3,929 6,909	(1) 2,105 4,586	(1) 967 2,992	(1) 1,454 4,258
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	24,862 26,906 32,919 28,872 26,718	5,225 4,519 3,149 3,882 3,524	9,582 8,005 6,312 9,143 8,962					5,312 -,494 2,988 -,938 3,146	1+,637 22,377 29,770 24,190 23,194	45,014 52,816 85,224 77,094 86,038	12,210 ~,080 10,837 11,608 11,598	8,136 8,887 8,623 8,976	2,820 2,809 2,837 3,205	2,119 1,397 1,815 1,484	10,259 15,963 23,891 18,669 17,147
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$1,000 \$9,000 under \$10,000	38,976 35,101 20,806 18,280 11,690	4,864 6,316 2,161 2,435	8,884 12,551 10,619 8,867	2,286	1,360	10,951	7,4+6	3,660 5,343 1,260 }2,700	34,107 28,785 18,645 16,193 12,342	130,860 104,542 40,252 93,385 65,209	10,468 9,419 8,112 5,254 5,659	8,758 6,991 6,063 4,026 4,641	7,153	4,245	31,830 25,033 15,239 13,978 9,402
\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	38,579 17,427 8,874 6,681 11,734 5,782	2,101 883 51c 297 421 98	+,457 +,768 -,203 1,700 -295 1,508			_		-,090 888 555 245 174 100	36,478 15,544 8,358 6,384 11,513 5,684	204,263 164,797 115,144 104,886 241,413 201,167	14,395 5,493 3,205 2,175 4,175 2,273	11,624 4,590 2,649 1,778 4,242 2,048	1,915 483 222 185 136	973 673 130 103 87	30,392 14,594 { 7,244 5,714 +,267 4,683
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,242 472 557 400	27 3 11 1		3 -	-		1 -	15 3 7 1	1,265 **6** 5**6 */4	80,244 90,942 80,479 31,900 90,231	543 185 225 37	503 168 203 34 4	31 15 17 3 2	14 12 13 1	945 3 7 9 439 83 32
Total taxable returns	-83,132	46,1c0	107,374	.,,,89	1,363	1 . 45%	2, 4,5	40,4 (a	337,072	2,218,617	1+2,279	113,842	29,238	17,321	261,011
Nontaxable returns: No adjusted gross income	-	_	-	-	-	-	-	_	-	~	-	-	-	_	_
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	(1) 18,484 52,734 48,445	(1) 4,869 9,756 5,434	(1) 5,623 14,780 8,863		-	-	-	11,442	17,015 47,483 43,004	18,108 7,,864 93,331	5,235 12,593 10,123	3,604 8,405 7,054	1,756 2,839	547 1,250	11,405 40,273 43,945
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$+,000 \$4,000 under \$4,500 \$4,500 under \$5,000	38,126 21,727 20,711 10,917 5,262 -,738	6,371	6,044 12,106	1, %	810	E great to	1,061	4,0_8 6,411	1,182 20,665 16,867 10,185 5,262 2015	87,547 44,408 41,247 27,828 22,664 14,647	2,434 4,546 5,254 1,743 (1) (1)	1,123 3,044 3,875 822 (1)	3,919	2,067	38,098 20,099 15,436 10,892 5,749 2,898
Total nontaxable return.	.20,995	32,227	47 , 734	1,30	810	1,429	1,661	.7,892	188,768	426,544	44,420	24,186	8,514	3,864	188,795
Grand total	604,227	78,387	155,108	3,681	د,173	1.,383	9,602	74, 91	521,84	.,045,151	185,691	144,028	37,752	21,185	449,806
Returns under \$5,000 Returns \$5,000 or more	383,107 _21,120	57,715 20,672	95,329 60,079	1,245	1,231 942	7,716 4,667	4,800 4,802	56,550 17,84	. 25, 142 	785,180 1,852, 71	112,081 73,618	84,051 58,977	.9,733 8,019	16,282 4,903	277,604 172,202

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

Sample variability is to large to warrant showing separately. However, the grand total contains data deleted for this remove.

Sample variability is to large to warrant showing segirately. However, the grand total obtains and a late-of 12 that fell-on

Deap than 4.5

Service district offices during calendar year 1956. Pentative 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 Individuals received and for retirement income. 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, 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 mil lion Form 1040 returns. In total, this represent 56 percent of all returns filed for the year.

In addition to the 32.7 million returns on which the income tax was determined from the optional tatable, there were 8.7 million additional returns contained 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.-YUMBER OF RETURNS BY FORM OF RETURN AND BY TAXABLE OR NONTAXABLE STATUS

Form of return	Total	Taxable	Nontaxable
Standard deduction: Form 1040A Form 1040:	12,~98,205	8,31.,436	4,183,76
Adjusted gross income under \$5,000	20,155,309	12,288,634	7,866,67
Total using tax table	32,653,514	20,603,070	12,050,44
Adjusted gross income \$5,000 or more	P,705,590	8,651,262	54,32
Total with standard deduction	. 41,354,104	29,254,332	12,104,7:
Itemided deductions, Form 1040: Adjusted grass income under \$5,000		7,194,235 8,240,498	1,377,66 78,68
Total with itemized deduction:	10,891,084	15,434,733	1,456,35
Grand total	58,250,188	44,689,065	13,561,12

Description of the Sample and Limitations of the Data

The data presented for individual income tax returns for 1955 were based on a stratified systemat: sample consisting of 100 percent of returns showing adjusted gross income of \$150,000 or more and evarious lesser percentages of returns showing adjusted gross income of under \$150,000. Almost 250,000 returns were selected in 64 district directors offices. These represented about 0.42 percent ethe 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 is the sample, the prescribed sampling ratios, and the achieved sampling ratios, by estimating stratum. The differences between the prescribed sampling rational 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

*1	Number of	Number of	Sampling	ratios
Jampling stratum	returns processed	returns in sample	Preseribed	Achieve
Form 1040A	12,517,205	, "I	1.500	1/5
Form 10-0, adjusted gress income— Under \$10.000:				
Nonbusings	34,4511,880	47. JR.	1/333	1/3
Whedul / This is the dult / This	5,6U1,414	19,278	1, 333	1/3
Schedule F	2925460	4,050	1 333	1/3
\$10,000 under \$ 0,000:				2 /0
Nomburine	1,937,439	41,40	1, 33	1/3
Achedule C and F	878,100	1,514	1 33	1/3
\$10,000 under \$150.000:	arr, 484	1121.46	10/33	10/
echedule and F	39,431	11. %	14 33	10/
\$150,000 and ver:	337437	11, 01	10 33	10/
Nembusines	-,874	4,874	1/1	1/1
I he dule I and F	4,116	. 4,116	1 1	1/1
				1/2
Grand t 'al, all returnc	58,311,191	, 47, FPb	-	1/2

^{1. (**)} additional returns in this stratum were used in preparing the tables on so propriet easilys. Inclusion of these returns brings the total number in the sample to over 275,000. The prescribed sampling ratio for these additional returns was 5/1000 the additional returns was 5 ***.

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.

 $T_9 ble~H. + SOURCES~OF~DEVIATION~BETWEEN~WEIGHTED~SAMPLE~NUMBER~OF~RETURNS~AND~NUMBER~OF~RETURNS~APPEARING~IN~TABLES~FOR~1955 \\$

	Number of	returns	Deviation	June of	i⊢via⊤lun
Adjusted gross innome class	National totals	W=ighted sample	from weighted sample	Return: with n informa- in'	Misclas- sified returns
Under \$10,000. \$10,000 under \$55,000. \$50,000 under \$150,000. \$150,000 and uver.			=11-4,32. +4,320 + 4,040 -310	-r.J., sU2 -r.f. -1	-14,Ul +59,28 +1,75 -1.
All classe	52,250,100	58.511,191	-(1,00)	-e1,JU	

These figures are estimated from comple returns filed with the Internal Access. Service but which contain no information on income. They are in the population of returns sampled but are excluded from tabulations.

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

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

Sampling variability.—The data from returns showing adjusted gross income of \$150,000 or more are not subject to sampling variability since all such

returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income of under \$150,000 are subject to sampling variability. Table I below shows the range within which we would expect to find 19 out of 20 frequency estimates prepared from samples simi-In the preparation of this table, larly selected. 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.

1able L-SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS

	And if the adju		
If the estimated number of return, is—	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$150,000
I di socialisti fidalisti si i sulla i -	that the differ number of retur	nces are about rence between rns and the fig rom a count of a	this estimated ure that would
1,700 5,000 24,000 5,000		368 341 1,856 2,617	92) 179 342 380
1 + ,500	12,271 27,345 38,386 82,689	3,661 7,444 9,051	- - -

 $^{-1}$ Cample is not large enough to give reliable estimate of the sampling variability for this item.

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

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

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

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

Adjusted gross income class	Estimated relative sampling variability (Percent)	Adjusted gross income class	Estimated relative sampling variabilit; (Percent)
None or deficit. Under \$0.00. \$0 = under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$-,500 under \$2,000. \$-,500 under \$0,000. \$-,500 under \$0,500.	2.16, 2.26 1.30 1.40 1.84 1.84	\$2,00 under \$4,00. \$0,00 under \$10,00. \$1,00 under \$15,0 . \$15,00 under \$25,50. \$21,000 under \$0,000. \$25,000 under \$5,00. \$25,000 under \$5,00.	1.11
\$2,500 under \$4,500. \$4,500 under \$1,500. \$4,500 under \$5,000. \$1,000 under \$1,000. \$1,000 under \$7,000.	1,85 1,24 102		

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 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 householdor 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 tax-payer'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 tax-payer 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 tax-payer 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 taxexempt interest were also excluded and reported in their respective source. A loss from estates and trusts was distributed to a beneficiary only upon termination of a trust or an estate which had a net operating loss carryover, or a capital loss carryover or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

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

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

Exemptions

In computing taxable income, a deduction of \$600 was allowed for each exemption to which an individual was entitled. A per capita exemption of \$600 was allowed for the taxpayer and, on a joint return, his spouse, and for each child (including a stepchild or an adopted child) who received more than one-half of his support from the taxpayer and who was under 19 years of age or was a student. If the child was 19 or over and not a student, an exemption was allowed only if the child met the support test

and had gross income under \$600. Also, an exemption was allowed for each other dependent (specified below) with less than \$600 gross income who received over one-half of his support from the taxpayer. To qualify as a dependent, the child or other dependent must have been a citizen or resident of the United States, or a resident of Canada, Mexico, Republic of Panama, the Canal Zone; and in certain instances, of the Republic of the Philippines.

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

spouse.

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

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

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

Measures of Individual Income

Adjusted gross income is defined as gross income minus (a) allowable expenses attributable to the taxpayer's trade or business, (b) expenses paid or incurred in connection with services as an employee under a reimbursement or other expense allowance arrangement with the employer, (c) expenses of travel, meals, and lodging while away from nome 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 selfemployment income to be taxed is \$4,200; and third, the amount of wages received on which social security tax had been withheld by an employer. If the social security tax was withheld from wages, the amount of such wages was subtracted from the maximum amount of \$4,200 to determine the limit on self-employment income to be taxed. The amount of self-employment income subject to tax was the smaller of (a) the amount of the limit on self-employment income to be taxed, determined as stated, or (b) the amount of net earnings from self-employment. No exemption was allowed against the self-employment income in computing the self-employment tax at 3 percent.

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

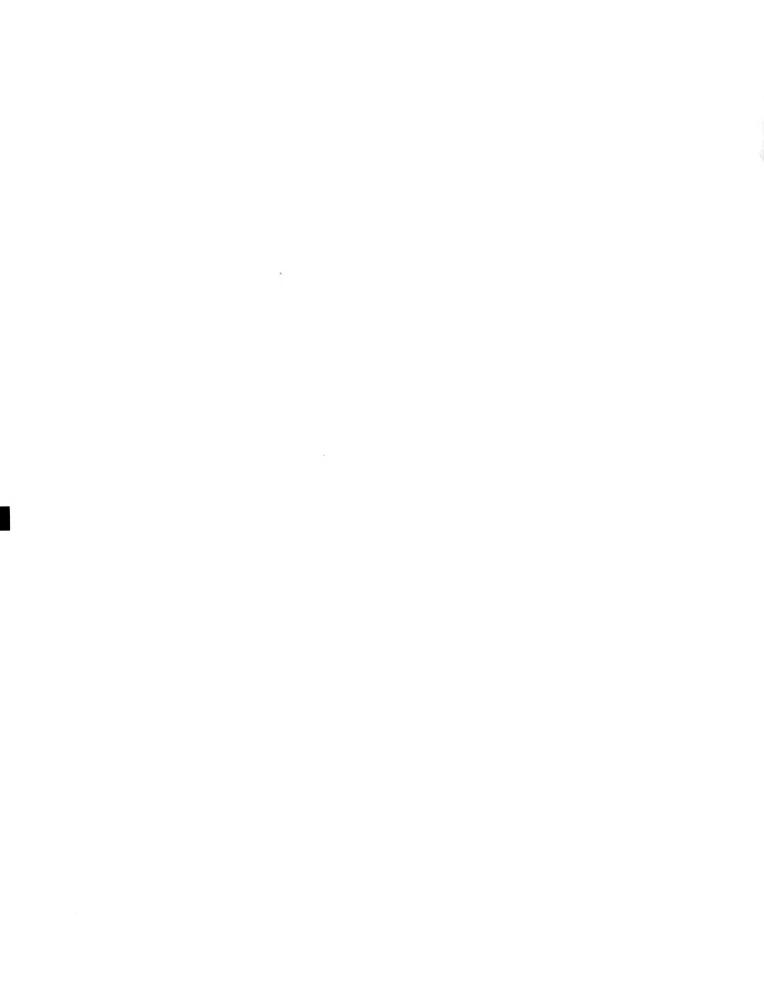
Payments on 1955 declaration of estimated income tax were reported on returns, Form 1040. These payments, received with the 1955 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1954 tax liability.

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

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

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

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



BASIC TABLES INDIVIDUAL RETURNS, 1955

		Page
1.	Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated	18
2.	Sources of income and loss by returns with standard or itemized	
2	deductions	19
	by adjusted gross income classes	20
⊶•	returns, joint returns, and returns of single persons not head of household or surviving spouse, by adjusted gross	
5.	income classes	21
	justed gross income classes	33
	Patterns of income by adjusted gross income classes	34
7.	Taxable income, tax credits, and income tax, by taxable income	
d	classes for applicable tax rates	35
٥.	Adjusted gross income, taxable income, income tax, average tax, and effective tax rate, by types of income tax and by	
	adjusted gross income classes	37
9.	Adjusted gross income, exemptions, taxable income, and income	
	tax, by marital status of taxpayer, by returns with standard	
10	or itemized deductions, and by adjusted gross income classes.	38
10.	Exemptions by marital status of taxpayer and by adjusted gross income classes	44
11.	Capital gains and losses, short- and long-term, and capital	44
	loss carryover, by adjusted gross income classes	48
12.	Selected sources of income, adjusted gross income and income	
	tax by States and Territories	50
13.	Adjusted gross income and income tax, by States and Territories	51
1 /	and by adjusted gross income classes	51
14.	self-employment tax, by adjusted gross income classes	55
15.	Returns with self-employment tax—adjusted gross income and	
	self-employment tax, by States and Territories	56
	Sole proprietorships by industrial groups	57
17.	Sole proprietorships by size of total receipts and specified	EO
n ø	industrial groups	58 60
TO.	Dote brobite of praces and ferriories	00

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

	Retur	rns	Adjusted gro	oss income	Taxable :	inrome	Incom after	e tax credits
Adjusted griss income risser ind. lasses cumulated	Number	Percent of	Amount (Thousand dollars)	Percent of	Amount (Thousand dollars)	Percent of	Amount (Thousand dollars	Percent total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUNTED GROWS INCOME CLASSE: Returns with adjusted grips income, taxable and nontaxable:							1	107
Under \$600	3,839,335	6.6	1,261,713	0.5	_	_		
4r01 under 41,000. \$1,000 under 41,551	3,202,710	5.5 7.8	5,616,459	1.0	211,532	.2	42,172	
1,5% under (2, %	~,125,~b.	7.1	7,212,429	2.3	1,794,736	1	216,479 352,948	1
12,000 under \$2,500. \$2,500 under 43,001.	-,116,8-3	7.1	9,275,007	3,7	2,800,880	~.2	551,714	1
99.00% under \$3,500	4,311,841 4,329,594	7.5 7.5	11,858,501	5.6	4,027,028 5,356,148	3,1	793,795	
\$2,500 under \$4,000. \$4,000 under \$4,500.	4,335,429	7.5 7.2	16,254,518 17,713,481	6.5 7.1	6,558,390	5.1	1,314,408	4.
\$4,500 under \$5,000	3,838,738	6.6	18, 17,089	7.3	7,476,846 8,096,877	5.8	1,503,118 1,626,236	
\$5,700 under \$0,300	5,86.,018	10.1	32,061,640	12.9	15,318,639	12.0	3,076,915	10.
\$e, non-under \$7,000. \$7,000 under \$8,000.	849ر 33,871 131ر 00ہوں	6.7 4.2	25,020,880 17,897,442	10.0	13,459,381 10,449,084	10.5	2,712,048	9.
\$8,500 under \$1,000. \$9,00 under \$1,000.	1,-12,757	2.4	11,940,018	÷.8	7,460,980	5.8	1,531,892	5
\$10,00 under \$15,000.	912, 95	1.6	8,622,218	3.5	5,637,968	4.4	1,170,459	4.
\$15,000 under \$20,000	425,989	2.6	17,923,575 7,300,263	7.2	12,519,879 5,546,645	9.8	2,692,340 1,308,272	9.
\$27.000 under \$3,500. \$25.000 under \$3,500.	210,2 8 9 .	.2	4,683,237	1.9	3,709,643 2,661,433	2.9	961,080	3,
\$30,000 under \$10,500.	190,707	.3	7,142,830	2.9	5,938,815	~.ó	745,939	6.
\$50,000 under \$100,000. \$100, 0 under \$150,00	77,604	.1	5,151,675	2.1	4,345,211	3.4	1,852,467	6.
\$150, of under \$2.5.000	12,960	(1) (3)	1,549,762 675,565	.6	1,282,053 555,511	1.0	653,397 305,830	2.
\$200,000 under \$500,000	4,022 828	(1) (1)	1,143,650 417,978	-5	926,057	.7	549,179	1.
\$500,000 under \$1,000,000 \$1,700,000 or wire.	.67	(1)	567,583	.2	335,849 452,713	.3	209,848 290,986	1.
Total	57,818,104	100.0	181,954,945	100.0	128,020,111	100.0	29,613,722	100.
eturns with no adjisted gr as income, nontaxable	43. , 12.4	-	2848,865	_	-	-	-	
Grand totai	18,250,188	-	32-8,530,317	_	128,020,111	-	29,613,722	
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS								
eturns with adjusted gross instre, taxable and n ntaxatue:								
Under {0° Under {1, 1.0	3,834,333 ',042,043	0.0	1,261,713		-	-		
Under {1, '",	11.565.599	12.2	3,444,286	1.5 3.8	211,532	1.0	42,172 258,651	:
Under \$2.74 Under \$2.54	15,691,861 . 19,880,404	27.1 54.2	16,656,715 25,431,722	6.7 10.4	3,095,081 5,904,961	2.0	611,599	2.
Under \$2, 42	.5,114,5,5	1.7	37,790,223	15.2	9,931,989	7.8	1,163,313 1,957,108	3,
Under :	28,444,339	49.2	51,856,120	20.8	15,288,137	11.9	3,024,462	10.
Under ft., "I"	3h,454,651	56.7 63.9	68,110,648 85,824,114	27.3 34.4	21,846,527	17.1	4,338,870 5,841,988	14.
Under † , V	40,79.,.89	76.6	10-,141,.708	1."	37,-20,250	29,2	7,468,224	25.
اnder ؤوړنه اnder ؤ٦,٠		8	136,102,848	54.6 64.6	52,738,889 66,198,270	41.2 51.7	10,545,139 13,257,187	35.
Under to	2,927,987	41.5	179,521,170	71.8	76,647,354	59.9	15,379,897	44. 51.
Under (), ()	54,340,744 55,752,839	95.6	190,761,188	76. u 80.0	84,108,334 89,746,302	65.7 70.1	16,911,789 18,082,248	57. 61.
Pnder [15],	16,771,146	18.2	212,506,981	87	102,206,181	75,0	20,774,588	70.
Mnder (C.)	17,147,105 17,000,013	16,1	229,499,481	+0.1 +2.0	107,812,826	8→. ≥ 87.1	22,082,860	74.
Under 2',	577, 5, 8, 030	14,5	.132,180,139	93.3	111,522,469 114,183,902	89.2	23,043,940	77.
Inder ‡ ,	10,518,737	11.8	234, 12. , 169 2011, 170, 1000	48.3	120,122,717	47.8 97.2	25,752,015 27,60-,482	87. 93.
Under [1' ', '	,300,001	11,3	196,000,400	18.11	125,749,981	48.2	28,257,879	95.
Inder L ,' Inder 1],	11,31 ,2-7	14.4	257,299,471	99.1	126,305,442	48.7	28,563,709	96.
Under \$1, c , c .	- 1,91 1,077	eu. +	8.861	* 1. m	1,7,231,549	49.4 49.6	29,112,888	98. 99.
All returns.	-",818,1rm	1.0.0	.44,429,182	100.0	128,020,111	100.0	29,613,722	100.
eturns with a edjusted on LD 21 e. a atexatic	2 4 101		2818,810		-	-		
ta ruturns	2,21,188	-	3248,130,417		128,020,111	-	29,613,722	
COMPLATE FOR MORE AT ACT NOTED BROKE MACCO								
turn, w.'n ad/'-dor to in the taret and non'exable:	, em	(1)	567,583		492,1117		ian na-	,
\$50 , r 10	895	(1)	985,561		788, hm2	.6	290,986 500,834	1.
\$2 , " 1 '	3,817	(1)	2,127,.11	1.1	1,710,610	1.3	1,050,013	3. 4.
	.1,8 1	(1)	4,114,118	1.7	,552,18.	6	2,009,240	6.
[5], n 1 36	21,47	.5	9, (06,.13 le,6,9,0,3	3.8	7,897,494	E.2	3,861,707	13.
	** ' t	."	14,000,01	6." A	10,836,204 10,47,64.	10.8	6,823,843	19. 22.
16 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,047,029	1.1	1,922,201	13.8	21,753,430	15.9 20.1	7,530,862 8,839,134	25. 29.
	1 1 1 1 1 1 1 1 1	5.0	47,845,776	. (, 1)	38 71,809	29.9	11,531,474	38.
15, 20 10 10 10 10 10 10 10 10 10 10 10 10 10	1,0 T,0.	4.U 8.5	18,517, 15	23.4	- ,911, ""	34.3	12,701,933	42.
* ,	4 , 1/8	L. +1	10, 418, 11.7 88, 411, 414	28.2	51,3%,757 61,8.1,8.1	40.1	14,233,825	48. 55.
N, e	11,2.,177	14,4	117,304,30	·8.1	90,590,861	58.8 70.8	1-,068,583	64 74
	. 11,867,114	36.1	163,60°,063	1	98,090,738	77.1	23,771,734	80
	1 to 1 to 1 to 1 to 1 to 1	'- '	181, 118, 1	1.7	106,173,184	82.0	21,274,852	85.
'c r	1,18,82	8.3	127,574, 60	88	118,088,1.2	88.1	20,584,260 27,656,614	89.8
E. ' F	12,011 p. O	65.7	.33,497,460	84.0	122,115,150	15,4	28,450,409	96.
	0.,10791 (0.,270,000	31.1	212,772,467 184,896,465	93.1 96.2	126,719,766	97.6	29,002,123	97.9
	, . T. 1. 1	87.8	ا ۱۰۱ و 601و ۲۰۰	38.	1.7,808.***	+4.3	.4,355,071 .4,571,550	99.9
1 1	1,178,831	107.40	.48,167,464	ua.s Ido.o	1.8,020,111	100.0	24,613,722	100.0
	*010-14-1							
	,818,1c~	100.00	4848.860	1110.11	128,020,111	106.0	29,613,722	100.0

dit actor 340 mted co and man adjusted gross delicat.

INDIVIDUAL INCOME TAX RETURNS FOR 1955

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

		(taxable and exable)		th itemized	Ret	urns with sta	ndard deduction	ons
Items	Number of	Amount	Number of	Amount	Showing adj		Showing no ad	
	returns	(Thousan I dellars)	returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(-)	(+)	(4)	(5)	(6)	(7)	(8)
ources: Salaries and wages (after excludable sick pay). Dividends (after exclusions). Interest received.	51,455,701 3,715,617 6,330,784	200,712,105 7,850,903 2,583,609	15,018,676 1,86,,671 .,837,476	81,69.,94. 6,255,273 1,456,351	36,142,407 1,823,054 3,440,306	118,887,530 1,50,676 1,099,258		131,633 30,95 28,000
Business or profession: Net profit Net loss	0,736,435 1,508,662	20,547,23 20,547,20	1,792,144 375,135	8,356,503 615,171	~,931,742 782,301	12,209,756 682,080	1.,549 351,226	30,95 8 69, 96
Partnership: Net profit Net loss	1,687,570 267,102	جمهور553 1 97مورورو 1 97مورورو	675,131 105,129	5,455,313 224,407	1,00-,541 113,421	-,075,559 105,898	7,898; 48,552	22,57 199,19
Sales of capital assets: Net gain	2,899,881 65-,121	5,126,350 375,213	1,295,435 341,298	3,476,370 209,654	1,530,18z 285,641	1,547,830 147,987	74,264 27,182	102,15 17,57
Sales of property other than capital assets: Net gain Net loss	109,#83 157,919	45,750 21 8, 56⊶	46,997 55,538	49,615 58,533	59,345 84,842	,001 62,96-	3,t-1 17,539	3,13 97,06
Annuities and pensions: Life expectancy method	575,633 192,029	626,639 244,995	250,909 71,101	312,025 94,371	321,900 120,928	312,542 145,624		2,07
Rents and royalties: Net income Net loss	3,485.860 1,253,080	3,697.269 611,197	1,790,17- 633,950	2,02e,732 313,519	2,14n,869 585,680	1,633,698 195,968		36,83 101,81
Estates and trusts: Income Loss.	360,155 20,978	566,614 20,523	191,166 11,203	379,498 9,719	166,389 7,652	185,538 3,641		57 7,16
Other sources	8.206,927	797,73.	3,424,395	398,995	⊶,678,899	393,714	103,633	5,01
Adjusted gross income or deficit	58,,50,188	1248,530,317	lc,891,08↔	108,527,982	40,927,080	140,901,200	432,024	2898,86

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

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

Table 3,-SOLRCES OF INCOME AND LOSS AND TOTAL NONBUSINESS DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES.

U								TADIAID	OML IN	OOM		111/1	TUL	10	10141		000			
	operty other	Net loss	(Thousand	12)	47,767	5,645 2,176 2,571 10,755	5,131 11,906 9,533 21,741	8,6887 9,984 9,444 9,127 1,851	545,4 680 548 548 818 818	18,554	deductions	Total nonbusiness deductions	Thousand	(23)	,	23,589 484,757 484,757 443 774,843	052,804 1,467,336 2,764,336 8,264,225	1,554,351 710,870 470,138 345,993 764,70e 638,01	242,176 111,220 211,950 103,212 114,955	19,997,485
	Sales of property other	Net gain	(Thousand dollars)	(11)	3,434	2,746 1,607 1,907 13,488 23,488 2,085	3,12,	\$ 1 4 20 5 4 20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2002 2002 147 143	10,750	remized	Adjusted gross income	(Thomsand dollars)	(25)	1	7,538 ,57,550 55,911 1,083,408 1,811,572	2,726,356 8,862,7 % 13,551,488 44,727,313	9,002,448 4,713,433 2,421,502 2,503,672 6,149,771 4,865,501	1,509,554 662,436 1,134,170 412,088 566,215	108,527,482
	capital assets	Net loss	, Thousand dollars)	1301	17,572	7,276	18,490 37,334 41,208 101,162		1,266 264 246 394 394 20		Heturns With	Number of g		(51)	1	17,757 187,496 432,081 619,264 802,47	988,300 2,513,468 2,011,186 6,783,898	754, 553 273,935 153,385 95,639 163,322 73,100	12,608 3,872 3,988 619 266	_
	Sales of cap	Net gain	(Phousand	(6)	102,150	.5,150 21,594 23,294 60,171 85,536	78,582 150,465 166,223 737,695	505,190 315,266 244,349 206,135 545,813 545,813	274,105 155,398 352,739 172,462	5,126,350		Adjuited .russ income	(Thousand	(50)	1848,805	1,261,713 2,566,114 5,cle,459 7,212,429	11,858,501 30,320,415 55,330,570 95,542,198	17, 423,575 7,300,263 4,683,237 3,289,658 7,142,830 5,151,675	1,549,762 675,565 1,143,650 417,978 567,583	+-
	Partnership	Net loss	(Thousand	(8)	25 1 1 50 T	11,704 11,705 11,184 11,924 11,348	12, 482 14,770 17,138 44,798	11,764 18,964 7,657 12,355 20,034 20,034	5,678 5,678 14,005 6,240 4,746	524,497		Other A	(Thousand dollars)		5,018	37,320 37,320 37,911 50,539	41,762 1. 78,139 34 87,321 5	67,542 34,438 27,854 12,349 36,224 19,866	7,863 2,191 3,068 407 1,320	22,
61	Partne	Net profit	(Diousand	171	275 122	21,244 29,228 75,846 109,059 154,644	147,745 475,302 516,311 2,017,557	1,261,843 900,070 681,380 525,325 1,221,643 864,453	236,442 85,299 108,622 21,633	,553,444		Signal Trota	Thousand (T.	\vdash	7,163	1900	1,101 1,101 2,866	955 1,207 699 2,655 1,035 1,356	625 233 357 38	20 503
All returns	.r profession	Net loss	(Thousand dollars)	6.)	ବେଟ ବର୍ଷ	68,231 44,820 84,052 95,998 97,470	75,428 145,606 115,721 239,743	61, 192 41,799 30,508 22,271 65,459 5-,674	45,308 12,831 24,435 11,514 7,861	c,167,22U	ed .	Income	thousind (1)	(12)	578	1,809 6,070 8,165 12,057	9,727 20,753 27,755 104,775	64,334 23,142 28,476 53,790 66,428	18,752 2,928 15,900 4,849 6,045	565,614
	Busines: .r	Net profit	(Thousand dollars)	ŝ	,40°,16	148,721 563,410 740,622 907,443 1,033,484	1, J20,601 2, J01,591 1,801,798 4,817,069	1,489,921 1,095,738 1,095,738 1,278,793 5-4,886	87,752 26,552 22,151 24,8 7,48		All refurns—	Net 1.2	(Thousand (191	101,819	14, 414 7,832 15,583 14,850 22,358	19,051 50,119 51,482 134,231	43,826 24,877 15,405 9,053 23,804 22,723	13,149 5,811 10,451 5,124 5,844	K11 297
	+ 0 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	received	(Housind dollars)	7	28,000	47,508 47,508 47,553 11,344	748 74,864 140,20 022,810	282,21+ 167,421 11+,611 86,428 194,743	15,302 15,302 2,152 2,132 0,132	- 1965-66-		апо	Thousand	151	36,834	49,325 99,395 193,780 193,291	108,431 248,836 275,861 355,754	370,803 213,825 151,199 115,945 252,711	26,149 26,598 11,563 9,939	3.697.269
	Dividenda	vafter exclusions:	(Thousand follors)		40° + 4° ° °	1 4 5.33 1 2 5.44 1 3 984 8 6 5.50 9 6 9 1 3 6	134, 145 13, 246 225, 444 980,005	745,815 560,364 427,364 482,213 1,128,788	503,550 237,560 472,144 887,732	7,850,903		-year	Thous and lottars a	141	1	2,120 2,563 21,313 26,420 41,065	35,374 35,374 23,869 32,216	9,120 1,879 1,700 1,183 2,256	921 208 139 140 140	244, 995
	Salaries and D		7 -	171	ESH'TET	74,417 1,374,417 1,584,245 1,684,277	11, 165, 48 7,074,55 3,788,655 85,563,600	12,213,004 7,655,336 1,285,830 1,285,830 1,285,218 1,080,435	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-,714,105			me"hod (Devosan) Joffers)	151	5	18, 18, 18, 18, 18, 18, 18, 18, 18, 18,	55,107 78,882 50,350 111,825	33,418 17,413 11,308 1,308 21,356	4,108 1,601 5,640 524 524	626.639
	37 (T	Number of e	_	4	4.4.164		9, 01, 341 9, 00, 023 3, 00, 001 14,450,450	1,518,206 225,334 211,284 120,617 24,707 77,004	15.45 15.45 16.45 16.45 16.45 16.45	18, 19, 18R										
All returns		Adjust's discount of the mass.			Monthly and a strong control of the second c	When the terms of		# 1. 0. index [17. 02] # 1. 0. index [27. 02] # 2. 0. index [27. 02] # 3. 0. index [27. 02] # 4. 0. index [27. 02]	\$1.75 and \$2.50 \$.70 and \$2.50 \$. and \$2.50 \$. and \$2.50 \$. and \$2.50 \$. and \$2.50			Additional transfer and the second			av ble myd m of akabie Feform. : Body af ed griest income	Under Foli: F. Cunder [1]: C. nder [1]: L. nder [2]: L. n	E., 5. Lander E	\$0,000 under \$15,000 10,000 under \$80,000 10,000 under \$8,000 800,000 under \$1,000 15,000 under \$1,000	#100,000 under #150,000 #150, 00 under ETT,000 #200,00 under #200,000 EL,000,000 or more	Ttal

Let tex. For "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data,"
Adjusted gross definit.
Adjusted gross income less adjusted gross definit.

			Salaries and wages (af excludable sick pay)	wages (after sick pay)1		Dividends (after exclusions) ¹	Interest received	receivedi		Business or profession	rofession			Partnership	ghis		l
	adapate among payment hat took be	Total							Net profit	ofit	Net loss	88	Net profit	ofit	Net loss	88	
	1200 TO 100 TO 1	returns	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	
		(1)	(2)	(3)	(*)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	
H 21 m 1	Taxable returns: \$000 under \$1,000 under \$1,000 under \$1,000 under \$1,000 under \$2,000 under \$2,	1,5,8,6 2,.8,24 5,cn3	1,335,777 2,248,75.5 2,246,785 2,246,491	1,101,182 ,,823,848 3,775,425 5,4857,432	25,148 45,406 64,663	10,457	43,121 94,880 125,450 183,725	7,383	76,281 159,897 212,536 300,988	53,694 164,548 284,194 520,538	7,929 16,584 35,285 45,008	4,273 12,611 24,682 34,809	18,027 30,571 35,470 51,685	13,412 31,263 50,306 84,415	(2) 3,428 2,824 8,202	(2) 5,730 1,284 7,700	+0 m +2
10000	\$1,500 under \$3,000 \$1,000 under \$3,440 \$1,500 under \$4,500 \$-,500 under \$1,000.	3,318,528 5,649,251 5,840,057 5,740,3 3,787,445	3,038,731 3,381,200 3,82,730 2,883,472 2,483,472	8,161,46- 10,6%,807 13,4%,058 15,405,083 16,122,610	110,605 133,88. 1.1,340 15,,405 1-7,543	66,392, 82,304, 84,338 103,027 101,384	226,826 264,641 246,528 328,349	6-,248 62,120 82,122 88,770	311,659 340,060 307,408 324,096 273,408	606,481 770,542 753,409 895,299 762,138	61,259 74,673 78,781 80,381 68,067	53,374 56,803 61,906 55,711 47,374	64,913 82,443 76,042 77,180	132,375 199,968 198,425 233,566 245,293	10,294. 8,544. 111,183 9,973 12,121	7,809 4,665 6,561 9,038	0.0000
22323	\$ 5,000 under \$7,000. \$5,000 under \$7,000. \$2,000 under \$1,000. \$3,000 under \$10,000.	3,85°,24° 2,34°,17° 1,*11°,11° 11°,111°,11	7,474,555 7,655,444 1,287,688 811,795	.8,705,115 22,705,228 15,813,633 10,100,737	304,479 45.777 429,256 181,481 157,177	20+,+1, 188,7+4 ,10,7+4 175,444 175,444	666,090 535,428 424,465 303,477 234,606	15', 3'5 14,803 113,005 107,3'2 107,3'2	441,037 312,963 410,~67 143,107 115,695	1,305,511 1,075,810 157,050 727,377 687,283	99,052 67,138 30,944 21,365 15,114	78,068 59,33+ 28,370 22,759	128,367 117,238 87,046 64,933 58,433	431,809 458,620 420,746 356,221 332,534	15,060 15,674 11,404 5,300	11,584 11,447 8,665 1,242 9,788	24224
22 22 22 22 23 23 23 23 23 23 23 23 23 2	\$10,000 under \$17.00. 15,101 under \$25.000. 20,000 under \$35.000. \$20,000 under \$10.000. \$0,000 under \$10.000.	1,517,076 2,67,730 2,10,172 1,20,427 1,90,584	1,221,05.2 288,846 132,888 2,45.1 119,610 54,212	1, 305, 116 7,65,279 1,76,142 1,185,840 2,621,790 1,680,588	477.312 13.127 80.52 138.971 65,770	743,850 500,391 5445,590 381,419 1,021,722 1,128,185	578,756 223,663 142,022 75,729 129,729 58,268	.81,154 107,244 113,871 85,436 194,844 135,150	203,388 120,457 67,946 35,882 51,485 15,691	2,438,459 1,489,893 1,095,738 685,150 1,278,793 594,843	33,021 12,668 7,858 5,190 8,471 5,312	61,406 41,610 34,948 21,920 65,417 59,435	164,531 82,562 50,695 33,352 57,627 25,108	1,260,591 899,577 681,380 525,169 1,220,920 864,383	17,4.7 8,838 8,838 3,489 6,831	30,784 18,369 7,489 12,355 19,876 26,571	15 17 18 13 20
433748	3104, 709 under \$150,000. 215, 45c under \$200,000. \$250,000 under \$50,000. \$2,000 under \$1,000,00. \$2,000 under \$1,000,00.	12,902 3,937 4,009 664	4,071 2,763 2,880 428	402,554 144,310 167,444 31,340 7,766	11,8% 2,883 2,853 2,000 010	238,824 238,824 404,624 185,236 774,479	10,582 3,296 3,296 3,436 6,536	37,141 11,235 21,898 6,151 6,171	1,737 425 361 39	87,359 20,552 22,151 4,548	1,665 569 720 160 83	34,715 12,890 24,428 11,512 7,648	1,148 1,116 1,116 1,127	236,442 85,234 108,622 21,633 16,359	1,092 423 605 134 58	4,756 5,609 13,674 6,237 6,237	22 22 22 23 25 25 25 25 25 25 25 25 25 25 25 25 25
D _d	It 'Ildene' It' I	-44,E89,10°	-1,11.,289	180,155,800	3,170,346	7,47,4,321	5,265,133	-,18t,54'	.,110,830	15,241,813	780,295	943,206	1,394,063	9,110,334	170,06.	248,427	56
- 5	Montaxabl. returna; No adjusted gross income	476 4 7 2	4,518	131,033	7-8-5-7	30,754	100,002	JU., 85	e#5,44	30,96.	351,226	69r, 988	7,898	22,572	48,5FL	19,132	27
238	Under \$600, (1700), (2.17,00), (3	3,830,433 1,764,864 1,646,314 1,777,741 1,177,30	3,261,474 1,177,006 1,354,468 1,177,767	1,074,209 869,235 1,555,105 1,114,352 1,745,779	52,122 72,059 116,747 92,631	13,473 4,745 51,483 52,73,	117,764 161,806 729,842 192,554	29,683 42,125 74,527 70,00 50,04	409,239 439,357 559,775 442,335 231,758	148,721 309,716 575,474 7.23,049 51.,440	93,149 48,654 67,687 50,351 33,802	68,231 40,547 71,441 41,286 35,101	.8,13- 36,609 .3,102 ,055	21,249 26,116 44,577 58,753 70,224	13,647	13,909 10,470 5,454 10,640	33 33
	To move described to the control of	66,513 66,525 57,575 119,11	775,004 504,444 414,484 114,518 131,134 116,341	1,70±3,56± 1,70±,312 1,471,237 808,414 574,543	1, 2000 1, 200	18,10. 1,35. 1,38. 11,05.	82,974 38,816 27,587 10,942 12,714 9,354	15,965 12,965 14,467 7,544 7,544 13,591	206,179 120,088 74,036 27,565 14,636 17,028	14,320 -82,098 -134,45 78,720 65,841 98,019	29,204 19,389 11,891 10,814 (2)	22,05. 15,576 11,321 11,117 (2)	29,734 17,086 11,042 0,843 3,018	65,420 41,387 35,522 25,654 11,738 19,833	23 14 354 24 24 23 15 32 23 15 32 24 25 (33	5,173 1,563 2,181 24,040	715555
	I the neutomable of uniterior	13,501,123	10,143,412	PE7,836, 41	[67*5*%	8,600	1,067,651	346,980	2,014,005	01-4-08-4-	Tat, SeT	1,224,014	2113,547	4.3,110	121 121	281,070	0
-,	Gruph fortal	18, 1, 188	51,224,701	.UU,TLL,10%	3,715,617	1,8,1,4	6,330,784	1,001,181,12	6,736,~35	8324 Tr. 1411	1,508,552	2,167,220	1,687,170	4, d,m	. 17, 10,	90° (0°,2	7
7	Return under Professioner	17, 2, 27	15, 18, 10, 2	11, 38U, 14C	1,400	1 to 1 to 1	2,781,115	890, 401 1,e-3,308	4,908,910	2,14,5,134 1.,,184	1,186,328	1,537,765	387,71	, 306 7, 341,138	15 (30) 15 (30)	113,752	7 7
		"Leg Lazest "	. J. d	1.3.1	1 11 11	1111	pl- and Limitations	ļ.	' Lata."								1

Total HES OF DOME AND LOSS, GENERATIONS, AND TAX ITEMS. AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS OF WIGHER PERSONS FOR HIGH DEPONDED OR SURVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—COMMIND

PART I .- ALL RETURNS - Continued

				H 12 M 1	ριιωσ	111111	115 117 119 20	13888	9.7	5	858 E E	34.33	39	07	177
:	ijss	Amount (Thousand	1311	3,205 6,259 13,804	24,030 24,030 24,030 24,030 24,030	36,833 25,20 19,783 15,783	# 12	13,130 5,791 10,949 5,071 5,832	447,269	101,810	14,914 5,584 11,588 5,991 8,554	1,003 1,097 1,793 1,703	164,028	611,297	296,499
reyalties	Net i	Number of returns	(30)	6.041 13,363 23,946 29,204	47,375	149,646 42,693 81,999 50,243	23,725 13,522 13,322 13,332 6,826	1,527 565 964 140	1,055,916	33,444	29,724 19,848 25,226 19,570	16,907 20,978 8,441 8,505 4,578 3,954	197,164	1,253,080	668,627
Hents and ro	ше	Amount N	(E.2.)	8,776 32,695 60,945 73,236	99,531 106,443 93,384 123,856 125,278	251,678 198,005 132,356 144,881 115,145	369,267 113,342 151,170 115,749 251,331	56,711 21,435 26,525 11,561	2,973,504 1	36,839	49,025 90,619 161,85 132,346 87,023	68,940 25,201 23,858 13,395 13,332 22,082	723,765	3,697,269 1	1,425,827
	Net income	Number of returns	(58)	22,131 64,612 96,429 124,877	154,941 178,463 174,515 227,306	401,119 302,972 197,716 145,576 113,391	25,001 90,388 49,726 31,588 53,528	4,365 1,269 1,289	2,912,474	49,817	134,786 178,536 252,738 177,913 105,677	77,467 28,383 25,891 17,629 12,456 13,143	1,074,386	3,986,860	2,331,759
	method	Amount N	(27)	3,166 1,644 8,031	11,619 8,664 9,526 9,372 10,025	13,277 10,695 3,678 2,049 1,811	9,120 3,879 1,700 1,183 3,256	921 208 439 140 23	116,941		2,120 3,072 18,147 25,276	24,043 11,687 10,675	128,054	244,995	189,68€
	3-year m	Number of returns	(97)	(2) 3,149 3,130 7,341	9,061 6,955 9,811 3,732 7,386	9,087 8,018 4,173 1,739	4,709 1,545 811 404 846	151 36 50 8	90,080	'	4,887 6,616 20,236 20,912 22,700	15,028 5,931 5,639	101,949	192,029	157,514
	ncy method	Amount (Thousand	(57)	(2) 6,070 10,190 20,266	20,481 26,620 24,110 21,352 21,352	27,1334 27,133 17,697 10,748 22,994	33,362 17,413 11,308 8,510 21,356 12,340	4,102 1,601 2,635 524 349	371,784	(2)	2,324 16,814 46,215 65,184 46,206	34,626 16,049 12,103 4,093 9,169	254,855	656,639	401,247
	Life expectancy	Number of returns	1,44)	7,012 12,21 20,339	19,435 25,169 24,509 20,396 25,620	31,288 28,32- 17,547 12,689 10,641	6,430 6,430 6,430 6,830 6,630	1,179	324,355	(5)	8,768 33,871 58,982 60,776 35,611	27,275 10,469 7,341 2,782 3,579	251,278	575,633	406,715
		Amount (Thousand	(23)	5,366	4,188 +,31 -,094 2,493 5,761	5,069 3,662 4,963 3,170 1,316	8,082 5,981 3,665 3,127 5,851	1,242 643 840 813	83,664	790,79	10,640 5,861 2,552 4,058 5,389	6,293	134,900	218,564	159,889
	Net loss	Number of returns	(77)	1,033	4,676 5,365 5,390 4,909 6,785	13,174 7,544 9,767 5,132 3,136	11,11; 4,620 2,682 1,752 3,614	397 138 1138 114	101,727	17,539	8,245 6,172 5,117 4,657 5,717	3,257	56,192	157,919	92,499
	in	Amount []	177	2,119	2,125 2,316 2,600 ,791	10,701 5,446 2,185 5,567 4,840	7,162 7,814 2,854 7,761 5,483 3,645	456 434 202 197 243	77,6:77	3,134	2,790 1,350 3,201 3,019	3,617	19,103	96,750	36,046
	Net gain	Number of returns	(07)	3,571	14,40,40 145,40,40 100,00,40,40	8,86, 6,7 7,671 1,217 3,22,5	1,000 1,000	105 32 15 15	78,729	3,641	3,205 401,5 401,5 5,65 100,5	2,837	31,254	109,983	65,024
	**	(Phousand	191	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	18,113	25,454 17,634 13,955 14,196	35,873 10,146 10,216 7,924 12,581	1,05 201 39 139 129	295,944	17,572	9,793 5,761 11,4.0 10,759 6,8.4	2,473	697,62	375,213	180,387
	Net 155	Number of returns	, 14	3,57 7,394 8,91 18,913	23,702 23,703 23,703 23,703 23,703	3,333 3,538 3,538 33,338	31,071 110,374 110,368 199,388 6,328	755 156 156 156 156 156 156 156 156 156 1	513,564	27,182	17,831 10,711 19,971 19,899	14,273 ,689 5,315 3,937 3,103	140,557	054,121	319,666
	12	Am tata	1			167,207 164,311 13,564 137,574 120,151	502, 304 314, 373 413, 373 525, 334 524, 345	261,330 155,118 351,310 171,633	4,712,255	10,,150	5,150 6,768 52,854 44,898 43,308	15,234 115,234 11,507 7,476 5,791	414,095	5,126,351	779,165
	Net Pair	Number of	ā	**************************************	1,55,41 10,415 10,613 11,513 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	84,784	74,26	71,931 77,35€ 107,04e 91,095	49,006 27,308 19,973 6,549 7,516	15,097	188,881	1,313,070
	13 3 87			Tanate Petronic Er Lader 21, Bit 2 ander 8.5 Bit 1 ander 8.5 Bit 1 ander 8.5	E	\$0, C index \$1.1, C index \$1.2, C index \$1.2	\$1	\$1.0.15 inder \$150,000. \$151 inder \$20,000 \$1.00 inder \$1,000,000 \$5500 inder \$1,000,000 \$1.000,000 incre-	Total taxable returns	Nonfalable returns: No adjusted gross income	Under \$00. \$40. inder \$1,50. \$1,000 under \$1,50 \$1,500 under \$2,20. \$2,00 under \$2,50.	\$, 500 under \$3,000 \$2,700 under \$1,500 \$4,500 under \$4,500 \$4,000 under \$5,000 \$4,500 under \$5,000	Total nontaxable returns	Grand total	Returns under \$5,000
					no pro no t	14:11	1217.70		o _j	2	일기본점점		65	¥	41 BE

-			Estates and trusts	trusts					Taxable income	income				Tax credits for	ts for-		i)
		Income	эше	Loss		Other	Adjusted pross	Exemptions			Number of	Income tax	Dividends	received	Retirement income	income	
	Adjusted gross income classes	Number of returns	Amount	Number of returns	Amount	sources	income		Number of returns		returns with no taxable income		Number of returns		Number of returns	Amount	
			(Thousand dollars)	-	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	_	(Thousand dollars)	
_		(35)	(33)	(34)	(35)	(36)	(32)	(38)	(39)	(40)	(41)	(42)	(43)	(77)	(45)	(46)	
HWWI	Texable returns: \$500 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$-300.	2,471 6,673 7,387 12,949	2,553 5,207 8,340			7,004	1,200,421 3,106,659 4,265,817 6,666,813	862,708 1,664,315 1,971,182 3,057,688	1,437,8%6 2,483,242 2,447,663 2,961,513	211,417 1,085,444 1,772,333 2,780,258	1 1 1 1	42,271 216,798 353,894 554,978	17,849 29,781 43,257 72,058	98 300 542 1,332	(2) (2) 8,374 19,295	(2) (2) 401 1,918	4007
~ O C W O	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	8,788 4,879 11,277 14,812 18,996	7,544 7,369 9,340 16,825	10,229	5,534	26,711 30,100 31,276 41,765 37,604	9,157,665 11,934,611 14,468,337 16,702,388 17,505,799	3,989,660 5,038,244 5,986,991 6,961,033 7,010,268	3,318,528 3,669,251 3,860,057 3,931,760 3,687,445	3,999,025 5,341,824 6,545,537 7,467,767 8,090,234	1 1 1 1 1	798,773 1,073,882 1,322,587 1,510,757 1,633,673	75,420 95,365 105,401 115,634 103,966	1,726 2,303 2,435 2,978 2,979	25,595 29,348 33,645 28,892 27,082	3,229 4,174 5,639 4,537 4,396	10000
111 12 17 17 17 17 17 17 17 17 17 17 17 17 17	\$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$1,000 \$9,000 under \$10,000	22,536 20,016 17,620 9,988	20,521 23,479 20,339 22,550 12,242			51,476 44,855 33,310 25,250	31,479,458 24,914,801 17,861,106 11,928,032 8,618,13	11,721,101 7,959,220 4,974,594 2,868,179 1,818,025	5,754,968 3,855,290 4,395,179 1,411,320	15,316,834 13,458,543 10,448,357 7,460,980 5,637,968		3,091,482 2,725,142 2,133,658 1,541,527 1,178,475	220,132 192,732 173,898 145,119 122,276	6,791 0,278 7,306 0,129 5,947	37,584 28,087 21,135 17,565 11,995	7,549 6,242 3,576 3,472 2,001	111111111111111111111111111111111111111
15 15 15 15 15 15 15	110,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$2^*,000 \$30,000 under \$2^*,000 \$30,000 under \$50,000 \$70,000 under \$100,000	.1,140 .00,772 12,11,914 9,167 18,020 10,98+	69,315 48,900 32,142 28,476 59,790 66,109	1,061 1,753 74. 929 814 790	1,207 1,207 649 2,65 1,035	27,107 34,403 27,140 12,348 30,224 19,702	17,908,955 7,295,826 4,680,576 3,281,321 7,138,272 5,143,111	3,081,763 890,932 447,763 257,646 412,406 164,503	1,517,076, 425,730, 210,172, 120,427, 190,589	12,519,790 5,546,304 3,709,043 2,661,380 5,938,815 4,344,889	11111	2,726,808 1,334,052 979,972 762,325 2,004,121 1,898,610	406,119 195,619 114,482 76,011 132,331 64,495	26,320 20,641 16,563 14,287 37,794 41,035	36,311 15,897 8,471 5,927 11,030	6,992 3,224 1,678 1,241 2,015	15 116 117 119 20
44044	\$100,000 under \$170,000 \$100,000 under \$1,00,000 \$200,000 under \$500,000 \$100,000 under \$1,000,000 \$1,000,000 or more.	2,307	18,700 9,888 15,898 1,849	143 05 115 18	350 233 357 884	7,863 2,163 3,066 1007	1,542,840 674,131 1,140,318 414,815 550,864	26,296 7,892 8,061 1,202 2,99	12,902 3,937 4,009 624 263	1,281,790 555,511 926,044 335,849	11111	673,325 315,236 566,415 216,760 301,188	11,769 3,778 3,778 592	17,4~6 8,2~9 15,212 5,559 8,108	1,247 +60 527 97 33	223 88 95 123 7	44848
Đ,	Total taxable returns	303,690	598,854	16,765	12,113	v+8,109	229,546,449	71,182,201	44,689,065	127,889,249	-	29,956,709	7,522,960	258,358	375,623	63,754	56
t-,	Nontaxyble returns: No adjusted gross income	2,600	578	(2)	(2)	5,018	3898,865	0.0,612	ı	l	432,024	1	1		1	4	27
8598EH	Under \$100. \$400 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$1,500.	5,644 10,167 9,827 9,461 7,054	1,809 5,128 5,613 6,850 5,420			8,740 18,316 24,538 21,840 25,718	1,261,713 1,365,693 2,509,800 2,946,612 2,608,194	3,213,031 2,451,409 3,563,857 3,584,466 2,956,927	(2) <3,388 55,229 53,143	(2) 3,369 22,403 29,622	3,839,333 1,76-,168 2,016,920 1,622,570 1,102,187	(2) 662 4,501 5,845	(2) 0,279 17,819 19,869	(2) 28 197 380	(²) 20,242 54,130 52,099	(2) 635 6,280 5,406	33 33 33 33 33 33 33 33 33 33 33 33 33
W48968	\$,500 under \$3,000 \$3,000 under \$3,500 \$4,500 under \$-,000 \$-,500 under \$-,500 \$-,500 under \$-,500 \$-,500 under \$-,500	4,209	2,183	2,089	1,247	15,051 8,887 7,876 5,296 2,656 5,635	2,700,836 2,126,286 1,786,181 1,011,093 711,290 806,035	2,834,211 2,124,791 1,697,099 938,301 642,179 596,732	37,412 20,345 15,839 8,419 6,324 3,350	28,003 14,324 12,853 9,079 6,643	955,901 6 39 ,998 458,533 229,704 144,969 129,665	5,534 2,752 2,565 1,813 1,329 1,043	16,747 10,132 7,716 4,585 4,530 (2)	405 386 229 133 133 (2)	37,000 19,630 15,100 7,723 5,477 3,298	2,365 2,365 2,265 1,625 1,155	33 35 35 8
3.4	Total nontexable returns	56,465	36,749	4,213	8,:10	1.9,623	418,934,868	25,320,043	225,145	130,864	13,335,978	26,067	89,546	1,965	215,459	165,62	7,
i	Grand total	360,155	+19,6a~	20,478	20,523	797,732	4248,530,317	96,502,244	,914,210	111,020,821	13,335,978	29,982,776	2,612,506	260,313	591,58.	87,345	'n
T i	Returns under 4. 900.	148,151	101,281	8,-07	10,825	377,067	4103,142,343 145,387,974	61,265,450	28,019,100 16,895,110	37,420,250	13,206,313	7,532,637	7.6,908	16,589	386,302,205,280	-7,261	77
5	: at end .: table. See text for "Explanation of Classifications and Terms"	nation of Cla	sssification	s and Terms	" and "Desc	ription of	and "Description of Sample and Limitations of Data."	mitations of	Data."								1

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

Table 4. - CURCES OF INCOME AND LOSS, ENEMPTIONS, AND TAL HEMS-ALL RETURNS, AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF BUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED OROSS INCOME CLASSES—Combined

PART I.-ALL RETURNS-Continued

			Tay redits	- 10° E	0 P		Tax withheld ⁵	hhelds	Payments on 1955 declarations ⁶	on 1955 itions ⁶	Tax due at to	at time lling		Overpayment	утепъ		I
	TOTAL SERVICES IN THE SERVICES OF THE SERVICES	Foreign tax	av paid	idmaka-vel	20	Income tax after							Refund	pq	Gredit on]	1956 tax	
		Number of	Amount	Number 4	Amount	credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	
		returns	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	
L		i,	T.	5	50	51	52.1	(53)	54.1	(55)	(50)	1551	. 581	(58)	(09)	(61)	
+ 12/15 #	Trate, return: \$2.0 under \$1. 11. under \$1. \$1.0 under \$1. \$1.0 under \$1.5					45,172 216,474 252,448 551,714	1,238,364 2,160,305 2,194,180 2,548,326	106,458 271,339 389,301 600,246	17,173 62,698 84,566 139,671	1,411 7,651 13,821 25,816	247,956 727,~53 747,729 925,687	7,452 28,210 48,610 69,158	1,168,304 1,581,331 1,557,457 1,851,498	71,150 83,598 86,116 120,661	10,010 26,401 30,425 49,941	752 1,678 3,172 5,588	4 0 0 1
v Ø[ni 7	1, 2 under 25, 1 2, 14 under 25,51 2, 300 under 24, 27 24,300 under 25, 37 4,300 under 25, 47	95.60 c u I	1,335	54145	3,	792,795 1,1057,554 1,314,408 1,560,113 1,560,39	, 434, 927 300, 585 3, 563, 734 3, 620, 342 3, 455, 586	859,512 1,125,152 1,390,156 1,565,255 1,690,207	170,458 209,614 192,140 241,482 239,600	38,758 54,678 54,826 75,042 78,854	1,019,440 1,425,136 1,547,129 1,484,685 1,325,562	77,342 102,585 110,656 129,354 124,385	2,080,477 2,073,000 4,174,521 2,294,795 2,223,264	154,120 177,991 204,103 224,321 228,244	54,874 70,104 96,930 72,592 73,107	6,372 9,277 9,755 9,871 11,954	50000
FFEE	\$5.70. under \$5.30. \$6.50.under \$7.30. \$7.0. under \$8.70. \$7.00 under \$1.00.					7,276,415 4,722,648 2,122,710 1,531,842 1,170,459	5,414,634 3,627,080 7,206,209 1,273,357 801,685	3,173,021 2,701,139 2,009,878 1,371,549 987,335	401,094 355,451 296,882 230,488 196,645	149,908 156,815 160,961 153,485 149,530	1,851,912 1,363,777 1,007,402 680,294 478,825	214,159 180,379 151,596 127,052 121,724	3,692,873 2,350,196 1,295,429 667,992 382,454	403,784 279,070 164,838 93,340 58,275	105,002 101,127 73,737 56,868 47,687	16,515 17,721 12,526 11,326 16,731	177
441.640	10.00 under \$15.07 \$15.00 under \$0.00 \$20.00 under \$40.00 \$25.00 under \$40.000 \$30.000 under \$50.000 \$30.000 under \$50.000	2 2 2 2 4 2 3 4 2 3 4 2 3 4 2 3 4 3 4 3	1,126 1,900 6.22 8.5 8.5 6,131	1, 2, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	7mt 71mv	1,308,,340 1,308,,72 901,080 745,939 1,962,136 1,352,467	1,178,~64 267,194 120,494 67,173 105,410 45,501	1,788,084 327,346 220,876 501,420 341,876	626,778 205,487 167,469 102,323 169,351 73,797	682,424 569,745 487,683 411,397 1,136,955 1,220,588	925,969 291,458 148,055 84,851 138,769 55,803	407,679 255,665 202,833 151,024 414,888 364,359	443,561 62,392 22,297 10,945 13,209 4,462	97,839 29,997 15,684 11,358 20,368	152,179 74,343 41,150 25,146 39,614 17,674	54,987 41,987 33,735 27,907 54,692 54,258	15 16 17 19 20
4 1049	\$100,000 under \$150,000 \$150,000 under \$401,000 \$500,000 under \$100,000 \$100,000 under \$1,000,000	2,571 985 2,228 246 102	1,056 1,056 1,91 1,328	913 666 933 933	21 61 61 61 61 61 61 61 61 61 61 61 61 61	653,347 305,730 549,179 209,848 290,986	7,664 2,272 2,305 324 125	80,697 21,75 31,337 5,180	12,647 3,884 3,952 619	473,590 228,161 417,975 159,500 240,935	9,445 2,891 2,939 469 192	121,259 60,132 114,222 49,658 51,382	552 180 192 26 26	3,919 1,737 3,005 931 211	2,958 882 891 133 56	17,845 7,633 11,252 3,543 2,394	23 23 24 25 25
200	Total taxable returns	60,126	20,587	17,737	1.61	-4,613,722	40,040,797	22,141,443	.,295,840	7,150,639	16,494,830	3,685,763	25,951,918	2,552,420	1,194,431	ئىد <u>، 53</u>	56
27	Nontaxable returns: No adjusted gross income	1	,	<u>'</u>			670'69	12,639	39,931	18,592	72,004	2,576	81,342	21,362	22,672	9,627	22
32 30 32 32 32 32 32 32 32 32 32 32 32 32 32	Under \$000 \$600 under \$1,000 \$1,000 under \$2,500 \$1,500 under \$2,500 \$2,500 under \$2,500						3,083,344 896,816 937,726 827,673 599,293	100,945 52,795 68,100 71,423 52,710	32,591 26,468 46,238 44,542 39,776	8,252 4,689 8,186 6,451 6,040	240,057 370,897 476,380 378,707 249,251	4,615 8,705 15,351 16,718 13,572	3,083,656 899,339 927,195 811,033 584,743	104,360 54,697 70,582 72,567 53,549	21,064 14,552 23,968 23,228 21,364	4,389 2,144 4,058 2,901 2,829	28 30 31 32
54 4 8 8 E 8	\$2,500 under \$3,000 \$3,500 under \$4,500 \$3,500 under \$4,500 \$4,000 under \$4,500 \$5,000 under \$5,000	- 5 th	eis	¥	3	· · · · · · · ·	560,185 430,157 337,836 181,986 115,014 103,366	51,402 40,962 36,464 22,395 15,251 23,706	35,949 25,716 18,084 7,915 5,884 7,710	5,712 6,083 3,343 1,088 1,418 4,435	17.,509 91,918 61,689 26,566 16,380 11,837	10,854 7,340 5,194 2,447 1,724 1,280	544,890 427,503 334,863 178,174 115,664	51,664 41,765 36,823 22,029 15,688 25,641	19,277 14,560 9,719 4,343 (2) 3,671	2,871 3,056 1,504 650 (2) 2,180	33 34 35 36 37
39	Total nontaxable returns	2,544	513	(2)	(2)		8,142,345	548,792	330,804	74,289	2,170,195	90,376	8,093,219	570,727	179,940	36,768	39
9	Grand total	62,670	21,100	19,129	286	29,613,722	48,183,142	22,690,235	4,626,644	7,224,928	18,665,025	3,776,139	34,045,137	3,123,147	1,374,371	490,214	04
4,7	Returns under \$5,000	7,408	552 20,548	2,784	277	7,468,224	32,959,488 15,223,654	8,523,212	1,680,496	420,841	11,610,136	786,848	24,993,549	1,895,395	630,653	93,007	47
Se	See text for "Explanation of Classifications and Terms" and "Description of Sample	erms" and "L	Rescription		and Limitati	and Limitations of Data."	=	<u>.</u>									Ì

See tex for "Explanation: CD dassifications and Personiption of Sample and Limitations of Data."

See tex for "Explanation: CD dassifications and Personiption of Sample and Limitations of Data."

See that the second of the second of the second form 10.00%, the card Form filed by employees with less than \$5,000 gross income less adulated gross deficial.

Second of the second less and excess social security tax withheld.

Consists of income less and evess social security tax withheld.

Consists of process to the second of the second form overpayment of prior year's tax.

	P	
And the state of t	Linua	
	3	
	ES	
l	ABS	
Ì	200	
l	SMS	
I	Š	
Į	ROSE	
ļ	ō	
	BLE	
	20	
	ΒX	
	SE,	
	Pou	
	S	
	Į,	
	Š	
ı	20	
	070	
۱	SEM	
I	200	
۱	20	
۱	QVD	
۱	Ξ	
۱	0 0	
I	SOS	
l	PER	
ŀ	E.E.	
	SINC	
	ő	
I	ENE	
	EFF	
	NO.	
	S, A	
1	CEN	
	RET	
	É	
	30	
	URNS	
	EET	
	7	
	Y	
ŀ	CEMS	
ŀ	X	
	D T	
I	NS, AN	
	SNO	
Į	EXEMPTIC	
I	EXE	
Į	388,	
۱	DIC	
1	AN	
I	OME	
	· BNC	
١	S CF	
	RCE	
I	308-	
I	0 4.	
ŀ	Q.	
	Įel	

			Salariss and wages (after excludable sick pay) ¹	wages (after sick pay) ¹	Dividends (after exclus	Dividends (after exclusions) ¹	Interest received1	received		Business or	profession			Partnership	rship		ll .
	Adjusted gross income classer	Total number of							Net pr	profit	Net lo	1088	Net pro	profit	Net loss	088	
		returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of returns	Amount	Number of		Number of	Amount	
				(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	_
4461	Taxable returns: \$600 under \$1,000. \$1,000 under \$2,000. \$1,500 under \$2,000.	135,947 390.583 942,998	98,418 304,17 9 777,099	131,322 505,880 1,638,056	(2) 8,181 18,201	(2) 3,414 5,905	8,845 27,808 58,132	2,192 9,035 14,410	- 46,273 109,732 232,103	54,318 144,731 401,433	5,049 20,486 30,501	5,248 17,001 22,906	3,258	3,927	(2) (2) 4,303	(2) (2) 6,852	7 7 7 7
0 01.00 a	\$2,500 under \$3,000 \$1,000 under \$1,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	1,365,090 1,858,810 2,329,564 2,806,499 2,939,284	1,186,721 1,657,-63 2,156,384 2,610,334 2,787,444	3,1 45,28 3 5,172,381 7,836,576 10,748,470 12,854,614	31,112 52,209 55,307 68,914 77,269	13,082 24,153 23,576 39,605 40,729	95,964 119,111 150,436 192,855 218,650	30,247 30,320 40,303 47,769 54,848	252,634 282,852 264,491 291,267 250,785	487,932 635,047 630,496 807,053 700,942	47,873 63,139 72,304 74,549 63,751	45,302 47,358 56,876 52,256 44,179	37,008 61,890 60,802 65,140 63,835	74,726 155,416 161,870 193,477 202,159	7,487 5,724 8,711 7,867	6,612 4,093 5,078 7,626 5,827	00000
13221	\$5,000 under \$6,000. \$0,000 under \$7,000. \$7,000 under \$1,000. \$0,000 under \$9,000. \$9,000 under \$10,000.	4,974,447 3,533,710 2,242,486 1,331,689 858,850	4,753,188 3,369,671 2,103,299 1,233,729 776,434	25,228,907 20,973,031 15,069,624 7,864,125 6,820,510	178,095 193,753 168,340 146,039 128,724	85,643 101,763 96,517 92,529 92,116	481,056 421,134 361,316 267,324 207,596	98,535 104,988 83,507 83,017 70,964	410,234 295,651 200,834 134,988 111,258	1,199,861 1,012,854 907,196 672,727 661,327	92,853 62,730 35,130 23,572 13,266	71,716 55,642 23,564 20,900 19,798	114,790 103,415 78,990 59,662 51,985	382,408 398,265 379,149 331,088 293,149	14,356 14,960 9,595 3,561 4,323	10,757 10,976 7,834 1,052 9,686	24224
15 17 19 20	\$10,000 under \$15,000 \$1.000 under \$25,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$10C,000	1,399,746 183,734 189,114 108,154 169,382 68,337	1,155,945 268,769 123,317 69,526 111,567	11,746,423 3,443,256 1,826,025 1,217,105 2,478,512 1,596,211	464,407 184,659 106,790 70,177 119,682	259,975 374,296 316,098 273,439 715,437 842,224	507,702 195,485 106,486 66,594 113,606 50,819	216,982 131,335 91,290 69,419 163,504 113,558	275,077 112,922 64,627 33,836 48,466 14,760	1,402,364 1,002,364 1,044,451 1,225,829 1,225,274 565,833	30,235 11,215 6,337 4,888 7,822 4,851	56,683 37,944 32,102 20,246 60,159 53,592	153,669 75,829 46,906 30,485 53,485 23,485	1,144,711 832,393 631,812 485,023 1,143,815 811,035	16,393 7,864 4,383 3,116 6,0-1 3,896	27,153 17,741 6,:99 11,129 17,768 22,988	15 117 118 119
232345	\$100,000 under \$150,000. \$1.6,000 under \$500,000. \$200,000 under \$500,000. \$100,000 under \$1,000,000. \$1,000,000 under \$1,000,000.	11,009 3,277 3,277 3,270 -78	8,311 2,509 2,571 371 135	379,346 132,889 154,176 27,377	10,101 3,059 3,130 468 159	370,100 178,283 346,725 130,160	9,013 2,725 2,818 431	29,336 12,220 18,564 *,826	1,620 388 321 351	82,748 24,445 20,163 4,397 3,293	1,478 489 621 132 52	36,825 111,030 20,969 8,709 3,068	1,056 1,056 1,013 125	223,11 79,523 100,775 17,567 8,866	968	7,751 4,805 11,942 4,683 3,236	22222
20	Total taxable returns	28,046.622	25,600,092	142,395,417	5,08€, 409	-,726,191	7,686,047	1,524,521	3,435,168	15,627,155	673,323	824,013	1,129,489	8,114,162	137,-28	213,55~	26
	Nortaxable returns: No adjusted grost income	302,549	72,534	100,240	20,476	13,840	30,409	22,196	10,293	29,242	257,699	706,447	6,414	16,475	30,913	165,392	27
#8844 #8844	Under \$600. \$FCC under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,900.	513,141 745,424 1,239,658 1,270,410	244,553 418,007 810,733 881,435 731,521	11,467 330,709 932,688 1,412,842 1,507,306	15,600 19,804 47,313 39,915 38,461	4,727 5,896 18,901 18,034 19,662	39,474 61,555 112,698 121,679 86,199	14,902 14,141 34,823 43,06+ 32,812	226,018 310,995 46.,018 414,090 277,716	85,692 228,685 476,417 587,183 490,435	66,557 41,086 59,402 46,773 31,979	55,646 36,550 67,058 37,580 31,939	13,407 18,692 35,127 39,417	7,790 14,345 36,618 53,195 64,785	8,642 5,033 5,371 3,957 3,561	12,298 8,150 4,427 9,980 3,447	22338
24575	\$2,500 under \$3,000. \$1,000 under \$1,000. \$1,000 under \$-,000. \$4,000 under \$1,000. \$5,000 under \$1,000.	84,748 .12,748 .57,955 .28,391 1.5,045	72~,088 532,395 401,285 203,481 126,983	1,821,548 1,613,418 1,424,431 832,124 573,251 613,180	27,761 1c,89- 14,10c 7,771 6,314 8,900	21,690 12,522 12,996 9,628 4,276	61,349 31,787 23,715 15,183 10,975 8,246	27,667 11,298 12,154 7,148 5,896 11,528	200,009 118,265 73,669 27,565 19,696	01,740 280,279 194,610 78,720 05,841 66,281	28,837 19,033 11,524 10,81- 2,189 3,890	21,874 14,013 9,286 11,117 1,519 37,341	28,288 15,630 11,286 6,551 3,618	65,265 38,242 34,352 25,269 11,798 19,459	1,424 1,429 1,532 (2) (2)	3,203 1,363 (2) (2) (2)	84888
q,	Total numberships returns	7,03,371	5,260,908	11,284,711	203,375	189,703	608,269	237,629	2,165,006	2,485,125	579,783	1,030,370	219,193	385,943	67,570	238,730	.T.
9	Grand total	866,997,3	30,861,000	15-,280,128	2,349,784	4,915,894	~,295,316	1,762,150	5,600,174	18,611,280	1,253,106	1,854,383	1,348,682	8,500,105	20-, 398	-54,28-	01
4.	Returns to the more.	20,193,203	16,719,063 14,1-1,937	52,70-,113 101,576,015	565,964	292,645	1,472,824	1,306,925	3,878,71	0,780,746	299,561	1,28-,155	543,813	1,217,2 3	115,002	2~9,806	급역

Table 4. --CURCES OF INCOME AND LOSS, ENEMPTIONS, AND TAX ITEMS -- ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVINO SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Combined

PART II. - JOINT RETURNS - Continued

					H N N - 2	0.00.000	12221	12 12 13 14 15 16 17	22222	29	27	32 32 32 32 32 32 32 32 32 32 32 32 32 3	7. * \$ \$ \$ \$ \$ \$	39	9	1.7
	loss	Amount	dollers)	(31)	(2) 1,944 9,098	8,288 14,080 18,086 18,903 21,157	53,629 32,492 24,122 17,501 13,248	38,452 20,857 13,600 7,578 22,198 19,662	10,345 4,832 9,868 1,265 3,854	369,015	83,775	7,983 3,627 8,835 5,157 7,230	3,612 4,211 1,860 1,615 793 1,459	130,158	499,173	221,111
royalties	Net	Number of returns		(30)	(2) 6,784. 21,077	26,611 -6,311 -65,140 79,540	134,901 113,691 78,116 51,974 34,382	60,715 20,357 10,969 0,415 12,286 6,068	1,299 48. 571 11.4	856,483	18,880	10,741 8,946 16,467 14,995 13,536	13,410 9,897 8,093 8,157 4,578 3,254	130,954	987,437	451,796
Rents and r	ome	Amount	(Incusand	(53)	4,330 19,104 32,620	48,109 56,441 65,940 81,945 93,203	199,311 163,884 108,698 118,525 89,074	292,806 168,275 123,035 97,049 209,691 147,399	17,33. 18,.67 18,.67 7,574 6,.48	2,213,756	29,488	18,902 30,762 69,796 85,990 60,548	57,764 18,950 21,389 12,788 11,478 20,506	438,361	2,652,117	819,547
	Net income	Number of returns		(28)	7,812 30,214 59,999	90,245 108,902 122,875 173,695 187,903	345,034 271,621 181,551 133,209 102,277	198, 595 79, 169 43, 987 28, 073 47, 361	3,744 1,080 1,071 161 61	2,239,366	38,252	40,447 67,305 126,041 126,231 76,949	67,306 25,592 23,072 16,586 11,710 13,026	632,517	2,871,883	1,401,136
	method	Amount	dollors)	(27)	(3)	4,120 3,970 4,722 7,212 6,899	11,451	7,053 2,486 1,470 1,183 1,918	659 182 431 140 23	72,722	•	1,011 1,698 7,388 13,309 18,643	11,265 10,078 10,357	73,749	146,471	100,920
pensions	3-year me	Number of returns		(56)	(2)	2,782 3,825 6,325 5,950 5,281	7,348 5,931 3,130 3,149	3,827 1,288 701 404 663 428	97 45 45	52,605		2, 34 3, 834 8, 38 12, 199 13, 272	8,420 5,235 4,943	58,721	111,326	83,579
Annuities and	cy method	Amount	(anousand doffers)	(25)	(2) (2) 6,420	8,613 12,806 12,673 13,499 12,880	19,165 21,807 14,607 8,416 20,468	26,331 13,885 7,49. 6,421 16,662 9,937	3,397 1,104 2,294 413 230	2-0,239	1,813	1,019 7,428 18,043 32,242 30,983	27,333 13,023 11,956 3,967 7,090	154,897	395,136	219,251
An	Life expectancy	Number of returns		(54)	(2) (2) 5,329	8,036 11,541 11,633 14,099 14,087	16,936 19,929 13,346 9,192 8,150	19,515 9,309 4,884 3,480 7,074 3,80c	955 314 355 61	182,760	1,465	2,837 14,725 21,654 30,786 22,687	20,648 7,686 6,645 2,434 2,533	134,100	316,860	198,398
al assets	loss	Amount	(Inousand doffers)	(53)	(2)	3,704 3,877 2,957 1,936 5,334	5,551 2,876 4,963 3,088 1,169	8,149 5,492 3,074 2,488 4,286	1,159 539 791 810 59	74,646	56,500	9,134 5,861 1,787 3,696 5,193	7,350	89,521	162,167	109,722
then capital	Net lo	Number of returns		(22)	(2)	3,76± 4,661 4,667 2,847 5,723	12,130 7,177 9,767 4,765 2,411	10,302 ,,361 2,386 1,490 3,312	154 120 134 16	87,848	12,343	6,827 6,172 3,340 4,309 5,003	7,280	45,274	133,122	72,056
property other	gain	Amount	dollars)	(21)	. 248	1,517 1,595 1,611 4,791 1,804	7,324 5,114 2,015 5,567 4,000	7,434 2,189 2,337 2,748 4,421 3,190	289 354 153 120 231	61,158	2,621	3,682	5,609	17,143	78,301	29,066
Sales of pro	Net g	Number of returns		(50)	2,245	3,934 3,182 2,510 3,918 5,281	7,800	6,745 2,964 1,673 1,926	22 2 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	60,525	2,562	4,264 6,369 4,253	8,893	26,341	86,566	47,041
ž	088	Amount	_	(19)	(2)	8,489 12,749 13,023 14,598	20,835 21, '81 11,040 11,040	11,047 14,105 2,014 10,876 10,876	875 271 42 42 42	222,911	860,11	7,168 3,554 8,296 7,893	7,189 1,773 2,276 2,587 1,917	150,75	279,962	117,245
tal assets	Net lo	Number of returns		(18)	(2) 4, 94, 9,00	12,825	38,830 27,474 27,544 23,166 21,153	27,583 12,608 10,068 17,112	1,130 272 214 214 25 55	391,922	16,800	8,610 6,820 15,037 15,340	13,230 4,519 3,589 3,097	10,010	495,932	210,607
Sales of capital	gain	Amount	dollars)	(17)	2,104 7,866 17,568	28,510 35,758 35,313 51,181 50,583	108,248 229,004 46,538 46,187 45,187	-85,167 248,417 141,492 165,504 431,321 474,919	217,201 127,830 293,893 138,412 196,272	2,636,130	86,970	19,582 18,687 40,140 32,839 39,904	24,685 13,016 13,016 8,406 7,095 5,725 5,725	338,974	3,975,104	536,647
Ø	Net ga	Number of returns	\rightarrow	(16)	19,789 19,560 18,220	5°,181 62,750 73,1.° 73,0.°	165,402 151,427 136,428 44,842 84,867	124, 488 124, 427 75, 467 44, 852 88, 10.	8,506 -,713 2,868 1	1,591,.85	99,099	51,31e 77,991 69,379	11,649 23,108 17,840 7,806 6,820 9,016	465,214	2,156,699	854,493
	Ad 3. Little Same and Day 3. DA	<u>.</u>			19.421. r-10.002 \$50. under \$1.70 \$1.50 under \$1.70 \$1.50 under \$2.700 \$.000 under \$2.500	\$4.2% under \$1.5% \$4.3% under \$5.500 \$7.3% under \$5.500 \$4.0% under \$5.500 \$4.5% under \$5.100	\$5,000 under \$0,000. \$0,000 under \$7,00. \$1,000 under \$5,000. \$2,000 under \$10,000.	11. of under 11. o 115,000 under \$20,000 125,000 under 127. og 125,000 under 130,000 170,000 under 150,000	\$100,000 under \$150,000. \$150,000 under \$500,000. \$200,000 under \$500,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,000,000.	Total taxable returns	ntaxable returns: No adjusted gross income	Under \$c00. \$c00 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	\$2,500 under \$5,000 \$5,500 under \$5,500 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000	Total nontaxable returns	Grand total	Returns under \$5,000
			_1		4077 1	u £ (fa) 7	2222	::4125 ::4125	212212	0	2	23.82.8	213350	Ġ,	9	77

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 HOUSFHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES-Combined

PART II. -- JOINT RETURNS -- Continued

Part				Estates and trusts	trusts					Taxable income	Income				Tax credits for	a for-		l
Applicated ground located channels Applicated ground Applica			Inco	пе	Por		Other	Adjusted	Exemptions			Number of	Income tax	Dividends	received	Retirement	income	
Column C		Adjusted gross income classes	Number of		Number of	Amount	Bources	income	4	Number of returns	Amount	returns with no taxable income	credits	Number of	Amount	Number of	Amount	
Column C			returns		returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		Thousand dollars)	
Application Property Proper	1		(32)	(33)	(34)	(35)	(96)	(37)	(38)	(36)	(70)	(41)	(45)	(43)	(77)	(45)	(46)	
String but	4001	Taxable returns: \$500 under \$1,000, \$1,000 under \$1,500, \$1,500 under \$2,500, \$2,000 under \$2,500.	5,29	2,027			672 3,034 8,152	192,070 686,787 2,124,837			9,592 132,980 444,615	1 1 1 1	1,933 26,567 88,614	6,466	- 52 112			4 3 2 1
1.00 1.00	ಳ. ೨೯-೮೮ರ	under under under under	_	2,899 4,571 3,749 8,627	7,437	4,378	13,640 15,571 18,112 29,912 25,796	3,786,821 6,067,662 8,747,334 11,934,171 13,961,409	2,342,842 3,468,250 4,617,982 5,921,650 6,322,867		951,073 1,783,597 2,909,571 4,351,165 5,681,551	1 1 1 1	189,669 356,001 581,499 870,112 1,135,662	17,269 33,346 39,025 48,148 50,845	239 541 572 1,031 1,051	6,670 10,504 13,335 14,156 15,505	625 902 1,686 1,995 2,217	2000
1.00 1.00	21221	under under under under		9,735 10,384 9,419 9,611 6,030			37,558 37,374 33,147 25,906 21,754	27,245,238 22,843,965 16,727,980 11,253,154 8,118,927			12,369,712 11,977,556 9,628,667 6,965,698 5,262,089		2,472,998 2,405,135 1,951,630 1,427,940 1,089,776	120,025 134,488 127,225 113,045 98,786	2,794 3,381 3,401 3,214 3,293	18,328 17,946 12,010 10,573 5,988		111 112 113 113 114
Storo commune 1,792 1,146 1,176 1,176 1,175 1,176 1,175 1,17	15 17 17 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$21,000 under \$30,000. \$50,000 under \$10,000.		40,500 29,974 21,970 19,880 39,006	1,292 1,333 631 481 702 660	645 947 600 183 986 1,180	49,181 28,628 18,368 11,227 28,710 14,984	16,502,873 6,579,147 4,211,536 2,951,680 6,342,500 4,525,125	,2	rī.	11,417,306 4,961,408 3,319,640 2,385,129 5,264,456 3,829,744		2,442,818 1,158,854 846,205 659,510 1,714,554 1,630,050	337,588 165,540 98,944 66,217 114,128 56,107	16,325 13,854 11,749 10,242 25,913	20,250 8,500 5,055 3,045 5,689 2,481	1,027 1,845 1,030 1,030	15 117 118 119 20
Total taxable returns Tota	13.22.23	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 or more.	ਜੰ	14,664 6,380 10,305 2,802 1,438	105 50 79 14	297 171 167 59	7,065 1,680 2,636 311 234	1,315,16- 560,632 924,675 315,552 315,395			1,099,573 464,087 752,699 257,115 268,723	1111	563,926 257,236 448,131 161,029 159,652	9,399 3,014 3,069 457	13,405 6,312 11,312 3,911 2,937	256 288 288 53		23 23 25 25 25 25 25 25 25 25 25 25 25 25 25
Nontaxable returns: (2)	56	Total taxable returns	Ш	301,285	12,780	9,617	433,652	178,234,634	57,793,258	-	96,487,746	-	22,639,501	1,654,278	167,950	172,669	1	56
Under \$1000 Under \$100 C 2,666 1,000,106	2.7	Montaxable returns: No adjusted gross income		(2)	(2)	(2)	4,048	3710,676	607,700	,	'	302,549	š	1		ı	1	23
\$2,500 under \$3,000 onder \$3,000 under \$3,00	23 33 33 33 34	Under \$co0. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.		(2) 1,026 2,483 1,788 1,705			2,664 9,076 16,549 16,879 20,203	183,950 605,686 1,565,933 2,236,801 2,233,574		~~	718	513,141 745,924 1,257,998 1,268,634	133	(2)	4.1	(2) (2) (2) 11,185	069	28 29 30 31 32
T.tal nontaxable returns 25,325 15,881 306,842 44,678,532 19,488 4 7,371 7,480,555 22,49,19,438 46,735,719 7,480,555 22,49,431 15,488 21,794 21,492,431 15,884 21,19,438 41,19,673 15,884 21,19,888 21,19,488 21,19,673 15,886,570 17,35,125 3,288,79 17,35,125 3,288,79 19,389 21,203 21,798 21,19,89 21,19,673 13,280,40 80,227,543 12,19,19 11,19 11,1	2427	\$2,500 under \$3,000 5,000 under \$3,500 \$5,500 under \$4,000 \$4,700 under \$4,500 \$4,700 under \$7,000		6,608	(5)	(2)	11,468 7,108 5,199 2,656	2,433,651 1,996,967 1,721,097 969,879 681,720 759,950			7,187 7,23 11,016 8,434 8,434 784	878,308 606,448 443,221 220,320 141,155 125,330	1,427 1,182 2,198 1,784 1,784	1,173 1,877 5,958 4,237 (2)		15,003 12,003 12,905 7,75 7,836		838333
Returns where \$5,000 or more.	Q,	:		15,581			106,842	414,678,532	19, 488, 844	72,316	47,973	7,480,555	9,652	25,990	197	o8,142	8,574	2
Returns under \$5,000 or m.re. 148,259 282,777 10,680 7,677 322,796 131,493,493 33,656,577 15,280,400 80,227,548 126,20 14,390,359 14,50,203 14,50,283 15,400 14,50 15,500 14,50,283 15,400 14,50,283 15,400 14,50,283 15,400 14,50,283 15,400 15,500 15,	7	Grand total		316,866	14,883	119,611	540,494	4192,913,166	77,282,102		96,535,719	7,80,555	22,049,153	1,680,258	168,605	241,8tl	1 11	7
	77	Returns under \$5,000. Returns \$5,000 or more			4,203	6,23	217,698	461,419,673 131,493,493		12,838,978 15,280,460	16,308,171		3,258,79~	230,005	4,198 low, +07	127,592		771

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

TABLE 4.—CURCES OF INCOME AND LASS. ENEMPTIONS, AND TAX ITHES—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED OROSS INCOME CLASSES—Condensed

PART II. -JOINT RETURNS-Continu

			Tax credits for-				Tax wi	withheld5	Payments	yments on 1955 declarations 6	Tax due of fi	e at time filing		Overpayment	ment		
	Adjusted gross income classe.	Foreign tax	tax paid	Tax paid at Source and partially tax-exempt interest	at Spurse tially t interest	Income tax							Refund	pu	Credit on 1	1956 tax	
		Number of returns	Amount (Thousand	Number of returns	Amount (Thousend dollars)	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	
1		(1:1)	(27	(43)	(05)	(15)	(52)	(53)	(54)	(55)	(56)	(25)	(88)	(65)	(09)	(61)	
HILL I	Ishatir returns: \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000. \$21,000.				(() (1,933 26,515 38,*13	84,892 208,642 704,703	9,122 38,879 119,383	4,379 26,835 70,695	367	55,681 154,165 333,340	2,264 11,259 30,126	76,866 219,573 571,061	7,944 21,765 56,560	2,537 12,472 26,236	1,824 3,799	H 04 W -1
www.man.m	55,720 mater \$,700. \$2.00 mater \$,500. \$2.01 mater \$,500. \$2,01 mater \$,500. \$2,00 mater \$,500.	., -91	308	(2)	(3)	188,785 354,554 579,241 867,085 1,132,395	1,119,068 1,545,254 2,100,016 2,555,323 2,750,623	242,402 -12,-55 664,236 947,790 1,222,317	87,197 129,138 126,289 175,948 184,701	17,504 30,255 34,891 52,818 59,921	412,541 575,393 666,815 818,042 841,130	41,025 61,217 66,826 88,315 88,704	899,293 1,205,514 1,573,553 1,867,550 1,984,117	91,945 120,818 156,925 185,811 205,176	28,482 42,338 46,507 54,281 54,066	3,640 5,667 6,641 6,921 9,639	0.0000
95554	22 .000 under \$0.000 10.005 under \$7.000 27.010 under \$2.000 88.000 under \$9.000 23.000 under \$10.000			(2)	(2)	1,466,606 2,397,502 1,946,524 1,422,499 1,085,413	2,084,158 1,217,803 1,217,803	2,617,127 2,437,698 1,882,367 1,307,153 943,368	313,995 291,893 2-2,728 193,824 168,040	115,208 127,039 126,009 121,388 119,034	1,379,46. 1,155,431 907,568 625,917 442,801	159,693 143,335 126,277 105,540 105,141	3,410,431 2,252,561 1,256,732 651,931 372,917	374,833 267,210 158,066 88,231 56,001	83,796 87,267 59,556 -7,676 40,058	13,704 16,076 9,013 8,893 13,641	ឧដដង់ង
511111111111111111111111111111111111111	\$10,300 under \$15,000 \$2,100 under \$20,000 \$2,500 under \$30,000 \$25,000 under \$30,000 \$35,000 under \$100,000 \$55,000 under \$100,000	.,076 .,572 .,572 .,5660 .,780	1,553 1,553 1,553 741 1,337 2,900	1,365 1,290 1,109 855 2,255 1,783	15 8 23 10 10 119	2,421,995 1,1-1,593 832,961 647,789 1,685,256 1,595,285	1,117,922 2.8,393 112,259 62,598 99,508 42,724	1,696,489 531,842 305,408 213,468 470,069 325,069	540,589 259,847 148,566 90,690 149,445 64,805	549,829 468,327 406,173 341,270 946,616 1,017,593	841,346 261,226 133,258 75,625 123,112 49,491	344,491 216,348 170,599 128,378 346,257 314,667	431,205 59,190 20,847 10,281 12,215 3,941	92,533 27,962 14,340 9,886 18,311 15,631	131,187 65,743 36,303 22,767 34,984 15,250	28,004 28,004 28,630 53,704	115 117 118 20
138311	\$100,000 under \$150,000. \$200,000 under \$200,000. \$200,000 under \$500,000. \$300,000 under \$1,000,000. \$1,000,000 under \$1,000,000.	2,114 802 997 181 52	1,773	766 164 206 20	12 12 12 12	5+8,618 250,024 -35,273 156,376 156,368	7,069 2,090 2,097 2,87	75,138 25,246 28,824 1,706	10,778 3,233 3,217 4,75 162	389,911 182,533 324,149 115,946 116,069	8,111 2,428 2,428 2,431 371	100,887 49,517 93,373 39,032 40,901	439 149 143 17	2,897 1,370 2,157 753 186	2,518 712 707 93	14,063 5,805 8,828 2,541 1,352	22222
97	Total taxable returns	39,380	12,873	10,521	181	22,-29,010	24,991,619	16,521,490	3,287,469	5,682,859	9,865,814	2,874,172	16,880,635	1,977,311	895,56+	361,712	56
E-	Nontexable returns: No adjusted gross income		1	1	,	'	771,67	9,282	27,107	11,351	60,809	2,146	55,321	13,094	17,828	7,372	27
2222E	Under \$c00. \$600 under \$1,500. \$1,000 under \$1,500. \$1,500 under \$2,500.			1 1 1 1 1	1 1 1 1 1	1111	187,213 288,384 554,289 606,928 512,894	6,741 16,616 40,576 53,421 44,445	17,160 15,000 35,891 34,336 29,861	6,507 3,527 7,116 5,388 4,937	139,365 273,693 401,297 359,800 243,456	2,908 6,599 13,014 15,957 13,228	183,294 285,567 541,700 586,848 492,677	9,119 17,866 42,771 54,113 41,649	12,013 8,799 18,619 18,998 17,830	3,767 1,716 3,465 2,396 2,481	33 33 33 33 33 33 33 33 33 33 33 33 33
322 34 33 34 34 34 34 34 34 34 34 34 34 34	\$2,500 under \$3,000 \$3,000 under \$3,500 \$1,300 under \$1,500 \$1,000 under \$1,500 \$1,500 under \$5,000	(2)	(5)	1 1 1 1 1		1	505,189 405,883 327,259 174,943 111,201 101,271	15,940 38,393 35,282 21,488 14,446	31,042 21,807 16,685 7,219 5,536 6,503	4,931 4,913 3,091 1,296 1,296	167,141 91,195 61,689 26,199 16,380 11,467	10,567 7,296 5,194 2,401 1,724 1,724	487,826 402,194 323,591 170,883 111,503	25,591 39,092 35,492 21,044 11,761	17,867 12,042 8,667 3,995 (2) 3,210	2,749 2,063 1,400 (2) (2) 2,027	8 33 6 8 4 5 8 5 8 5 8 6 8 8 8 8 8 8 8 8 8 8 8 8 8
33	Total nontexable returns	(2)	(2)	-	-		3,824,601	349,512	248,147	57,893	1,852,-91	82,268	3,743,384	361,964	141,390	30,632	39
0	Grand total	40,863	13,290	10,521	181	22,429,010	28,816,220	16,871,008	3,535,616	5,740,752	11,718,305	2,956,440	20,424,019	2,339,275	1,036,954	392,3	0
1:1	Returns under \$5,000.	2,829	16. 13,126	(²) 10,173	(2)	3,238,928 19,190,082	12,908,851	3,983,214	1,046,826	266,819	5,698,131	470,770	12,039,031	1,18-,536	405,099	66,919 4 325,425	43
Se	See fournotes at end of table. See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."	nation of (Classificati	ions and Ter	ms" and "De	scription o	f Sample and	Limitations	of Data."								ı

"ABOURCES 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 OROSS INCOME CLASSES—Conhidus

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

Q.	Net loss	Number of Amount	returns (Thousand dollars)	14) (15)	7 8 8 7	5 6 52,314 13,641 7 9	12 12 13 15 15 15 15 15 15 15 15 15 15 15 15 15	1,185 3,019 15 626 789 16 332 585 17 222 646 18 561 1,821 19 301 2,803 20	83 890 21 37 728 22 57 1,419 23 15 719 24 8 303 25	25,741 27,363 26	17,242 29,588 27	2,847 1,487 28 2,847 1,771 29 31 31	3,256 4,204 34	200	37 33 38
Partnership	profit	Amount	(Thousand re-	(13)	13,088 25,762 32,653 33,099	55,257 35,002 32,868 31,272 34,313	39,983 43,539 36,091 15,389 29,901	89,029 47,810 29,685 27,211 40,302 35,131	8,424 3,535 4,345 1,171 6,036	750,896	(2)	12,478 11,490 7,959 4,103	5,737		52,156
	Net pro	Number of	returns	(12)	17,660 26,232 23,398 20,171	26,438 16,221 13,773 9,840 9,423	11,284 10,487 6,909 3,730 5,020	12,151 4,611 2,451 2,204 2,190 1,157	188 65 65 8	225,686	(2)	32,913 17,561 7,975 3,557 3,561	3,278	_	70, 129
_	SS	Amount	(Thousand dollars)	(11)	4,273 6,911 7,208 8,644	7,293 7,356 4,149 2,773 2,355	4,134 2,947 4,866 1,751 1,213	3,789 2,082 2,683 2,853 4,852 4,758	1,958 1,584 2,408 1,316 2,631	94,212	131,920	12,277	096,3		159,188
rofession	Net loss	Number of	returns	(10)	7,929 10,087 12,669 10,862	12,307 9,366 4,328 5,080 3,949	4,716 3,637 1,812 1,437	2,266 1,005 446 149 494 349	145 61 64 17 16	93,950	84,371	25,136 6,850 7,562	5,121		129,040
Businesa or profession	profit	Amount	(Thousand dollers)	(6)	48,336 101,422 123,256 104,056	105,646 113,696 100,134 55,712 43,334	79,670 45,096 29,419 44,624 19,100	105,549 59,840 36,757 22,922 37,907 17,851	3,553 1,941 1,542 46 39	1,301,448	(5)	57,652 74,521 87,494 28,557 20,322	14,956		285,224
4	Net pro	Number of	returns	(8)	69,001 103,805 91,502 60,107	53,555 47,359 34,571 21,891 15,997	22,200 12,062 6,259 6,249 3,300	12,714 5,257 2,463 1,379 1,904 614	82 31 31 2	572,336	(2)	163,110 112,975 185,626 21,707 12,615	6,914		4-1,203
ecetyed		Amount	(Thousand dollars)	(2)	6,976 19,306 30,417 30,052	30,608 28,281 35,985 34,987 30,948	44,506 34,097 25,977 19,926 19,629	51,647 28,392 19,562 12,828 23,580 17,545	6,602 2,498 3,592 1,246 1,187	560,374	5,507	14,075 25,739 37,612 24,673 17,825	12,631 4,298 2,225 2,225 4,681		149,266
Interest received		Number of returns		(9)	41,344 81,383 92,698 111,494	115,870 122,127 120,549 108,138 82,066	141,510 72,063 52,932 29,230 20,930	53,749 21,345 12,770 6,945 11,517 5,754	1,219 453 472 86 47	1,306,691	15,833	74,782 94,263 111,196 64,582 36,358	20,929 6,333 3,524 4,238		432,038
usions)1		Amount	(Thousand dollars)	(5)	10,326 21,996 27,406 45,969	51,565 52,607 53,264 54,794 52,009	100,403 70,044 97,393 71,412 66,452	225,670 155,785 110,020 86,850 243,265 235,251	99,073 49,326 94,549 40,626 79,993	2,196,048	16,729	8,063 17,515 30,318 32,081 19,849	20,205 15,726 10,723		183,089
Dividends (after exclusions) ¹		Number of returns		(7)	24,502 42,711 52,967 73,475	71,804 72,569 75,211 73,758 54,851	102,002 50,312 42,452 27,800 23,446	54,985 24,060 13,169 7,497 13,059 6,591	1,383 501 552 96 52	909,805	8,690	35,479 -8,025 64,867 47,462 27,218	17,791 6,654 3,515 4,240		263,941
ick pay)		Amount	(Thousand dollars)	(3)	1,030,210 2,506,583 2,914,421 3,646,355	4,233,160 4,497,830 4,157,964 3,297,810 2,280,590	2,685,151 1,226,628 295,281 262,833 189,564	397,832 135,029 91,835 42,738 85,473 56,748	13,460 5,958 7,959 1,051	34,362,963	17,978	892,958 490,717 542,425 386,518 196,777	124,573 57,129 33,675 23,873 12,665		2,785,233
excludable slok pay)		Number of returns		(2)	1,250,273 2,050,980 1,705,340 1,649,674	1,565,443 1,410,058 1,131,961 796,660 496,308	516,608 203,118 92,373 37,387 25,512	47,199 13,847 7,290 3,334 5,092 2,560	533 192 118 35	13,012,019	19,568	2,806,590 693,489 474,248 231,833 94,943	49,08. 19,260 9,365 6,087 2,770	(4)	4,408,307
	Total	returns		(1)	1,343,677 2,187,516 1,838,062 1,749,898	1,658,583 1,486,312 1,187,483 835,972 528,717	564,724 231,834 114,374 57,102 40,090	97,263 31,699 16,258 9,105 14,734 7,085	1,438 519 562 98 52	13,992,557	117,798	3,095,402 938,156 698,111 329,366	76,817 28,741 13,237 6,782 4,857	51545	2,545
		Adjusted gross indome classes			Taxable returns: \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,000	\$2,500 under \$3,000 \$1,000 under \$4,000 \$5,000 under \$4,500 \$4,500 under \$5,000	\$7,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$15,000 \$15,000 under \$25,000 \$20,000 under \$25,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$150,000 \$150,000 under \$500,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Total taxable returns	Nontaxable returns: No adjusted gross income	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$,500 under \$2,000 \$c,000 under \$2,000	\$,500 under \$3,000. \$3,000 under \$4,500. \$5,000 under \$4,500. \$5,000 under \$5,000.	\$5,000 or more	\$5,000 or more
					1 N E 7	20200	24424	12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	44548	9,	t- 2	3338338	38 88	10	3 8

Table 4. - FOR RES. OF INCOME AND LOSS, ENEMPRIONS. AND TAY LIFMS-ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Condanged

1247 III. - ERIDER JF INGLE PERSONS NOT HEAD OF HOUSEHOLD OF SURVIVING SPOUSE - Continued

			Sales f cap	capital south		327- F pr	priperty other	r than sapital	tal assets	A	Annuities and	1 pensions			Rents and	royal*iez		
	Ad usted Price Income classe.	1-4	pain	N-1	1.53	N-1	gain	Net	980+	Life expectancy	ncy method	3-year method	ethod	Net in	income	Net	loss	
		Number I	Anilunt (Thousand	Number .! returns	_	Number .f		Number :f returns	Amount	Number of returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
		10.1	Jolines,	18)	- 1	(07	dollars)	(22)	dollars)	(24)	dollars) (25)	(36)	dollars)	(28)	dollars)	(30)	dollars)	
+ 1 m 1	Tavaca returns: to under \$1.55 \$1,550 under \$4.50 \$1,500 under \$5.10	22,433 33,84 32,153	1,250	5,550 5,550 3,550 1,020	1,210 2,413 1,816 3,301					(2) 6,645 11,100 12,886	(2) 5,740 9,260 11,533	(2) 2,782 2,782 4,869	(2) 2,681 1,578 6,299	20,007 52,551 61,656 58,195	7,711 25,666 38,866 36,285	5,327 11,202 15,057 15,628	2,051 3,030 3,845 3,738	4:16.4
v prmc	\$.50 under \$3.0 \$1,00 under \$3.0 \$1,00 under \$1.0 \$1,00 under \$1.0 \$1,00 under \$1.0	15, fel.	14,061 29,756 14,837 22,070	8,31, 5,6,1 8,409 7,380	4,833 4,231 4,231 3,072 2,5t4	14,460	16°-46	10,626	, ο Ο Ο	11,185 11,175 12,180 5,235 11,185	11,582 11,590 11,019 6,248 8,029	5,931 3,130 4,434	7,132	57,317 60,784 42,552 42,380 29,545	45,434 44,978 23,734 35,665	18,930 14,342 18,147 16,531 8,346	5,528 3,765 4,878 1,8276	00000
114474	25 under 80. FT. 80 under 87 87J. under 89 87J. under 89 84O. under 81	(c) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f	54. 14. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	540, 5 540, 5 5, 8, 5	20 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4					12,613 6,333 3,853 3,149	8,971 4,176 2,714 1,889 (2)	5,583	5,406	43,149 22,132 12,283 8,759 8,759	39,850 28,595 19,724 20,546 21,290	9,061 6,654 3,187 3,187 (2)	2,295 2,601 874 2,136	312124
	\$11,000 under \$15,000 \$15,000 under \$45,000 \$15,000 under \$50,000 \$10,000 under \$50,000 \$5,000 under \$10,000	26.530 10.8015 9.557 6.500 10.700 7.100	4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4	1,121 1,024 1,024 1,337 1,337	3,°14 1,422 372 595 1,368	2 18 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	854 1,553 1,126	738 148 1885 1885 151 93	438 281 247 547 446 1,385 524	6,386. 2,872 1,325 992 1,619	5,817 2,822 2,676 1,624 3,707	771 184 (2) - (3) 34	1,527 823 (2) (2) (2)	19,404 8,481 4,555 2,637 4,769 2,309	58,095 35,173 22,170 14,943 30,241 26,572	4,095 1,999 998 479 522 539	3,888 2,729 942 579 855	115 117 119 20
2 10 10	\$1.0,000 under \$15.500. \$150,000 under \$500,000 \$2.00.000 under \$500,000 \$555,000 under \$1,000,000 \$1,000,000 or more.	11.73 443 78 399	33,005 21,477 43,383 26,563 36,564	18 22 12 10	15. 2.0 2.0 2.0 2.0 2.0 2.0 2.0 2.0	м м м м м	(2) 85 444 30 122	30	9 8 W 9 4 W W 8	180 67 70 9	495 404 313 92	77	185	473 142 164 25 14	0,035 3,410 6,285 2,319	185 63 65 18	2,690 519 776 574 363	21 22 23 24 25
97	Total taxable returns	501,271	860,921	84,554	46,625	15,633	13,355	12,180	6,447	125,702	115,167	32,187	37,377	562,861	624,375	154,752	58,897	92
15	Montakabie returns: No adjusted gross income	13,801	12,622	876,6	6,075	. 2 ,	(2)	4,803	38,911	(2)	(2)	,	,	10,853	6,893	13,127	10,551	27
32.32.22	Under \$607. \$e00 under \$1,000. \$1,100 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$4,500.	28,260 24,999 27,995 13,244 12,995	5,406 7,899 14,325 10,606 8,277	8,507 3,168 4,586 3,497	4,311 1,769 2,776 1,804					5,931 17,755 35,204 27,208 11,862	1,305 8,655 26,921 30,414 13,353	2,453 2,782 11,504 6,974 8,732	1,109 1,374 10,322 10,292	88,701 104,540 120,758 45,384 26,623	28,436 56,785 87,493 41,527 25,207	17,931 9,492 8,403 2,809	6,554 1,347 2,449 414	28 29 32 32
246346	\$2,500 under \$3,400 \$3,000 under \$3,500 \$3,500 under \$4,200 \$4,500 under \$4,500 \$4,500 under \$5,000 \$5,000 or more.	7,001	4,536 2,218 6,320	3,192	1,614	3,480	1,099	4,972	4,062	6,279	7,168	(2)	12,123 (2) (2)	9,813	11,147	6,685	2,784	####### ##############################
36	Total nontexable returns	143,130	70,064	32,928	18,944	4,565	1,612	9,775	42,973	108,070	95,478	39,749	50,419	412,725	268,316	58,447	24,099	39
7	Grand total	107, ,401	930,985	116,982	696,79	20,198	14,967	21,955	52,420	233,772	207,645	71,936	961,78	985,576	892,691	213,199	82,996	70
44	Returns under \$5,000 Returns \$5,000 or more	417,765	219,842	86,030 30,952	46,198	16,205	6,451	18,990	47,589	190,769	166,517	67,268	82,494	837,598	551,125 341,566	179,955	58,105 24,891	42
Sec	See footnotes at end of table. See text for "Explanation of Classifications and	'Explanation	of Classific	ations and 1	Terms" and "	'Description	erms" and "Description of Sample and Limitations of Data,"	and Limitat	ions of Da	ta."								1

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 OROSS INCOME CLASSES.—Condensed

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

					4 3 5 1	00000	1355	115 117 117 118 117	1382	97	₹-,	10887	## ## ## ## ## ## ## ## ## ## ## ## ## #	ē.	1	11
	income	Amount	(Thousand dollars)	(46)	355	2,281 3,070 3,510 2,204	3,639 1,878 1,645 1,041	2,461 1,238 538 459	39 39	30,603	,	220 24, 143 44, 44	2. C.	14,535	45,138	15,325
ts for-	Retirement income	Number of	returns	(45)	(²) 7,678 16,071	17,534 17,453 18,201 13,326 11,229	17,161 9,061 8,082 5,949 5,640	13,431	514 177 512 37 37 14	162,415	1	1,538 1,538 1,036 1,036	5,273	141,804	3244324	143,973
Tax credits for	eceived	Amount	(Thousand dollars)	(77)	97 294 453 1,105	1,433 1,574 1,632 1,714	3,392 2,347 3,271 2,480 2,211	8,030 5,665 4,030 3,206 8,031	3,198 1,553 2,993 1,232 2,550	72,753	,	178 174 315	32.4	1,258	74, 521	11,23,
	Dividends received	Number of	returns	(43)	17,153 28,352 35,093 55,263	54,307 55,036 58,447 59,083 41,927	80,988 42,618 38,252 25,365 20,588	51,534 23,163 12,908 7,274 12,915 6,532	1,366	929,878	1	6,279 15,653 17,087	12,574	62,735	750,113	465, 11 325, -
0 4000	Income tax	credits	(Thousand dollars)	(45)	39,397 201,351 296,449 411,277	527,145 603,918 593,382 492,985 367,823	467,343 239,939 142,302 83,993 68,446	218,758 133,545 105,315 78,440 208,131 210,439	83,375 45,762 89,471 37,735 76,319	5,822,540	1	14 1652 4,223 4,839	4,483 1,181 1,081	15,883	-,838,423	3,540,483
-		returns with no taxable income		(77)	1 1 1 1	1111	1 1 1 1 1	1 1 1 1 1 1	1 1 1 1 1	'	117,748	3,045,802 937,808 676,139 278,385 105,663	25,193 22,443 11,134 5,434	1,311,079	1,211,374	5,309,220
псоте		Amount	(Thousand dollars)	(70)	197,049 1,008,146 1,484,983	2,637,518 2,990,957 2,906,092 2,392,731 1,773,088	2,213,952 1,100,963 634,518 361,465 285,977	833,784 436,075 301,581 204,770 464,625 39,768	137,423 71,533 140,344 54,550 102,689	25,184,778	1	3,583 3,583 11,011	6,159	574,928	25,304,70c	17,529,341
raxable income		Number of returns		(39)	1,343,677 2,187,516 1,838,062 1,749,898	1,658,583 1,486,312 1,187,483 835,972 528,717	564,724 231,834 114,374 57,102 40,090	87,263 31,099 16,258 9,105 14,734 7,685	1, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	13,492,557	'	- (*) 21,972 50,981 54,157	\$50.12 \$0.10 \$0.10 \$1.00	146, 63	14,138,560	12,341,487
	Exemptions	•	(Thousand dollars)	(38)	806,206 1,392,157 1,325,810 1,389,288	1,350,991 1,228,681 986,141 699,600 424,033	458,717 193,440 97,193 52,160 35,733	77,629 29,009 15,563 8,789 14,726	1,502 548 618 105	10,596,039	484,00	914,548 914,196 42C,060 544,643 58C,885	10: 17: 09:731 33:335 12:434 14:864 6,510	5,125,300	15,721,339	14,721,757
4000	Adjusted gross		(Thousand dollars)	(37)	1,121,098 2,713,047 3,199,392 3,933,351	4,557,806 4,819,553 4,436,300 3,539,521 2,503,972	3,060,558 1,491,317 848,464 483,132 378,584	1,046,e02 530,103 461,283 246,604 553,226 481,053	172,856 88,910 162,500 66,130 123,357	40,418,785	3150,105	948,515 848,510 848,510 948,510	200, 478 91,734 49,553 48,783 42,338	43,711,233	4,630,538	434,514,517 14,116,021
	Other	sources	(Thousand dollars)	(36)	5,979 11,294 16,927 12,636	10,143 12,218 7,538 5,528 7,518	9,515 9,046 10,307 1,744 3,359	2,54 4,111,4 2,000,000,000,000,000,000,000,000,000,0	257 413 325 86 12	151,009	830	2,28 2,218 212,77 212,77 2,410 4,854,4	4.12.4.14 4.12.4.14 4.13.4	77,95to	189,025	126,848
	to	Amount	(Thousand dollars)	(35)		1,156		310 187 157 152	41 62 186 21 22	2,301				2	, 4 , 4	3,086
trusts	SECT	Number of	returns	(34)		7.792		369 183 	2 2 2 2 X 2	3,790	(2)		Q.	ra .	174.5	21.578 11.578
Estates and trusts	ne	Amount	(Thousand dollars)	(33)	2,353 4,429 7,614	6,325. 3,385 4,511 5,143 6,387	8,336 7,878 9,917 12,786	13,437 7,587 7,587 13,787 15,009	3,344 2,865 5,040 1,552	183,036		960 4,102 3,130 4,420	3,418	1,511	1 45 Ec	UL,176 144,171
	Іпсоше	Number of		(35)	2,471 5,621 5,624 9,069	7,012 4,559 4,529 7,341	6,608 6,335 8,080	9,710 1,414 1,837 1,838 1,816	115 137 169 24	104,697	(2)	3,513 7,097 5,939 5,564 3,138	1,159	9.7.6	6-14,461	53,153
- 1		Adjusted gross income classoc			Taxable returns: \$000 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,500.	\$1.500 under \$3,000 \$3.000 under \$4,500 \$3.600 under \$4,900 \$5.000 under \$4,500 \$4,500 under \$5,000	£5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,100 \$8,000 under \$9,000	\$10, 300 under \$15, 90. \$15,000 under \$25,700. \$2,5,000 under \$25,700. \$40,000 under \$50,000. \$56,000 under \$10,000.	\$15;000 under \$1%,000 \$150,000 under \$20,00 \$2.0,00 under \$50,00 \$500,000 under \$1,000,000 \$1,000,00 or more.	Total taxable returns	Nontaxable returns: No adjusted gross income	Under \$600. \$900 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$4,000.	\$2,530 inden \$3,29 \$3,500 under \$3,200 \$2,500 under \$4,000 \$4,500 under \$4,500 \$4,500 under \$4,000	Intal montakable refumb	Grand total	Paturns under \$5,000 Returns \$5,000 m more

Figh 4. --OTROS OF EXCONE AND LOSS, EXEMPTIONS, AND TAY ITEMS - ALL RETURNS, JOINT RETURNS, AND RETURNS, OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOTSE, ADDUSTED GROSS INCOME CLASSES.—Command

A TILL-METTHER. F TREEL FEEL OF HET HE . JF HITTER ID . CURVINE JEGULE .

			Tan radi	1				Tax withhild?	Payments	yments on Periodeclarations	Tax due at time	at time ling		Overpayment	ment		1
		Ę.	CTES IT.	Tax pand a	at a uros	Income tax after redits							R fu	fund	Credit 1.	Table case	
		Number :	Am. unt	Number - f	-	Thousand	Number of returns	Ame int	Number of returns	Ameunt (Thousand	Number of returns	Amount (Thousand	Number of returns	Amcunt.	Number of returns	Amcunt (Thousand	
1		1	dollars)	17.	follors)	follars)		dollars)	i	dollars)	(3)	dollars)		dollars)	ef.)	dollars)	
+ 1 1 1	Inder 21 Ander 21 Inder 21 Inder 21					July 62 July 23 98 (21) 98 (25)	4.30	43, 456 231, 922 311, 922	15,396 23,046 53,021 63,627	1,24. 5,762 8,480 12,461	545,135 545,135 545,301	23,20 23,20 23,23 23,23 26,23 26,23	1,043,571 1,391,081 1,174,909 1,095,~12	00,340 68,702 54,114 51,007	124.20	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(-1)
र्गा कर करत	inder (%) (%) (%) (%) (%) (%) (%) (%) (%) (%)	<i>\$</i>	τ, Γ	90	Đ,	599,227 599,227 588,233 489,269	1,537,087 1,395,354 1,124,894 784,860 493,348	541,743 541,083 572,493 469,249	76,913 54,534 54,538 51,534	19,447 21,283 15,637 17,555	542,483 732,072 728,686 529,300	32,414 35,095 36,143 32,203	965,926 674,656 422,516 882,021 139,348	47,8 31,228 25,298 12,683	23,461 15,461 10,733 16,531	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	ی ص
. + 2 1 1	6, under 9					46.,152 ,35,277 137,344 81,451 65,354	\$12,389 202,752 89,132 36,634	409,634 14,413 45,430 44,918 31,452	72,750 42,059 43,074 31,443 31,440	27,742 24,154 28,008 24,795	274,523 160,113 74,015 40,626	43,866 28,784 20,820 17,058 13,725	171,636 54,701 23,724 8,731 6,73	16,665 1,056 1,156	10,544 11,620 11,654 9,493		43334
7 Pt- 41 A	## Control	1, 25. 1, 25. 1, 25. 1, 25. 1, 25. 1, 25.	1100	111111111111111111111111111111111111111	m r r m W C	126,297 126,297 196,527 74,444 198,105	43,940 12,733 6,249 3,000 4,169	96,408 44,215 17,240 3,528 17,663 11,375	47,788 47,450 14,654 8,654 13,87 6,91	135,072 80,859 64,769 49,919 141,787 icl,760	24,139 22,431 11,069 7,117 10,936 4,835	26,970 26,970 19,049 18,723 38,034	8,001 1,136 1,136 1,736	ने सुद्धार के त्या के त्या के त्या क	13.00 10.00	. 00 4 4 8 8 4 4 4 4 4 4 4 4 4 4 4 4 4 4	555555
#1145	\$1.5.00 under \$15.1.00. \$11.5.00 under \$2.1.00. \$1.5.00 under \$10.1.00. \$1.00 under \$10.00. \$1.00 under \$1.00.	261 182 20 20 13	187 187 136 194 194	13.850	i in m m	79,847 43,984 86,099 36,392 72,302	10- 1145 145 11	3,755 1,110 1,544 1,544 165	1,418 513 501 96	36,929 36,329 72,394 29,500	1,018 3,56 3,84 5,0	15,225 8,271 14,739 7,486 7,077	98 43 88 8	25 4 8 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	351 132 144 64 61	21 1 2 2 M	333345
0,	Total Sasable Peturns	1F,513	5 44 5	56,393	76	5,713,675	159,631	£65,59444	839,718	1,124,729	5,636,345	650,141	7,542,045	44.3,146	657,062	74,299	25
1	Nontakable returns. No adjusted gross income		ì	1		ì	17,138	2,511	13,6,1	6,532	13,754	385	757,77	7,160	4,107	1,917	딝
청작품품목	Under & 0.56. 00. 00. 00. 00. 00. 00. 00. 00. 00. 0						552,729 531,239 131,233 163,481 71,144	36,740 73,421 73,431 73,513 7,913	13,617 13,406 10,347 14,492 9,201	1,570 1,008 1,070 1,070	43,465 28,531 66,379 15,251 4,710	1,584 1,907 1,907 2,055 2,055	2,69c,623 558,355 333,276 174,488 76,048	87,563 33,500 23,945 13,442	7. 48. 48. 48. 48. 48. 48. 48. 48. 48. 48	5.58 5.56 5.94 5.41 5.48 5.48	8955EX
245250	\$2.10. under \$2.50. \$3.50 under \$3.50. \$4.00 under \$5.70. \$4.00 under \$5.00. \$5,000 or more	(5)	(5)	١,	(2)	1 1 1 1 1 1	15,603 15,603 7,459 4,341 \$ 3,125	3,667 1,816 972 700 644	3,508	1,170	3,645	(4)	36,861 16,949 8,154 4,089 4,770	4,273 1,931 1,121 778 664	5,750	915,1	38 37 38
Ž,	Total nontaxable returns	4.1	1 8 1	, 2,	(-5-)	1	3,901,683	174,051	75,760	14,998	280,476	7,155	3,931,985	182,869	35,959	865,	2
9	Grand total	17,212	5,504	7,485	18	5,713,675	16,497,314	4,669,590	915,478	1,139,727	5,922,521	657,296	11,454,630	626,015	280,218	79,797	1
71	Returns under శివ్రంగురం Returns శివ్స్తుల్లే లూ more	3,516 13,690	505,5	5,397	(2)	3,508,244	15,558,067	3,746,106	555,501	132,834	5,116,814	269,748	11,170,483	580,566	190,192 87,026	22,251	44.
3	wee text for "Exptanation of Classifications and Terms" and "Description of Samm	Tms" and "T	beachint.ton	of Sample	and Timitati	le and limitations of Date	-										1

Lee text for "Explanation of Claudinations and Terms" and "Description of Sample and Limitations of Data."

Local Local say accounts the "Explanation of Claudina and "Description of Sample and Limitations of Data."

Lotal Counter any accounts as "Other may account to form 1040, the card form Mill do permit the card form Mill do by employees with less than \$5,000 gross income, consisting of wages reported on Withholding Statements (Form W-2) and not more than \$100 contains data deleted for this reason.

Adjusted gross and interest gross deficit.

Adjusted gross and expess social security tax withheld.

Consists of income tax and expess social security tax withheld.

Consists of payments on declaration and oredits resulting from overpayment of prior year's tax.

	Income tax after	(Thousand	(17)	1,285 15,112 2 -1,885 87,795	150,285 5 234,502 6 328,844 7 440,688 8 524,901 9	1,216,438 10 1,16,962 11 884,466 12 625,482 13	1,234,258 15 704,449 16 668,126 17 568,944 18 1,446,462 19 1,730,811 2	734,452,21 239,313,22 544,113,23 201,762,24	3-,797,344 25	2.59 2.59 3.30 3.30 3.30 3.30 3.30 3.30 3.30 3.3	X 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	98	14,797,144 39	1 905 305
	Tax paid at ource and partially tax-exempt interest	Amount (Thousand	(16)		19		ひ l ひ l ひ l ひ l ひ l ひ l ひ l ひ l ひ l ひ l	20 1 4	281		€	(1)	29+	
	Tax paid at cource and parti tax-exempt inte	Number of returns	(15)		3,132		2,541 1,011 1,734 1,331 3,135	413 224 264 264 15	17,737		Ĉ	(1)	19,129	
	Foreign tax paid	Amount (fhousand	(17)		1,335		1,126 1,900 622 845 2,131 2,131	2,242 1,056 1,312 1,328	785 PM		513	£15	21,11	- 3 0
eredits for-	Foreign	Number of returns	(13)		15,885		7,593 7,043 4,404 3,435 10,488	2,571 985 1,238 1,438	r: ,12r		445.17	5444	044,54	5
Tax credi	Retirement income	Amount (Thousand	(12)	(1) (2) (3) 172 171	1,518 1,518 2,960 2,330 2,131	3,708 2,833 2,216 1,860 1,110	7,038 7,117 1,310 1,093 1,093 1,059	220 888 95 17	34,620	(4) 143 529 1,912	2,124 1,258 1,362 973 673 641	9,613	292	1000
	Retireme	Number of returns	(11)	(1) (1) 2,782 3,853	9,850 13,272 17,495 15,188 17,208	19,290 13,397 12,641 10,517 7,069	21,092 12,001 6,963 5,153 10,115	1,281	Lir, 196	(1) 2,130 23,2369 23,772	17,451	91,126	257,324	0 11
	received	Amount (Thousand	(10)	(1) 54 185 508	0.06 1,046 1,053 1,525 1,525	3,280 2,913 4,002 2,820 2,954	15,233 15,036 13,386 12,317 35,482	17,268 8,201 15,180 5,531 8,107	208,503	(1) (1) 54 184	163 240 157 76 137 50	1,100	579,675	
	Dividends received	Number of returns	(u)	(1) 8,044 18,900 30,358	33,610 45,373 44,336 51,731 49,861	100,392 86,392 81,650 64,695 54,671	212,517 134,36-7 88,632 52,350 118,033 41,811	11,536, 3,582, ,758 585,	1,772,063	(1) (1) (1) (1),1er	600 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40,434	1,421,502	
	Income tax before	(Thousand	(8)	15,180 42,242 82,430	151,9c1 237,11c 332,961 444,669 529,352	1,423,652 1,176,283 890,745 (30,196 .68,971	1,254,684 908,835 F83,471 58,234 1,585,979 1,775,979	152,196- 308,376 561,376 11,56-2	15, 'el, le 5	(1) 16.1 rûé 2,78e	1,587 1,587 1,587 1,041	11.231	15,072,00c	1 055 53
	5 -4	income	(2)	1 + 1 1	1 1 1 4 1	1 1 1 1	1 1 1 1 1	1 1 1 1 1		וויין היין וויין ווייין וויייין וויייין ווייין ווייייין ווייין ווייין ווייין וויייייין וויייין וויייי	184,+11 127,099 123,099 89,205 55,884	1,360,229	1,360,229	1,13, 00.5
псоте		Amount (Thousand	(9)	6,688 76,407 212,657 444,537	761,957 1,185,245 1,659,403 2,212,875 2,536,173	5,840,447 4,340,447 4,340,440 3,077,564	5,819,782 3,408,772 2,518,472 7,055,900 5,027,449	1,444,534 2,1384 2,10,10,10 2,20,20 1,51,341	484,785,48	(1) (2) (3) (4) (4) (4)	11,484	145,381	57,393,44	10 - 10
Taxable income	Number of	returns	(5)	240,4% 211,120 594,115	786,438 1,017,510 1,222,110 1,408,341	2,671,85h 1,879,758 1,113,062 640,63	753, 333 273, 676 153, 24, 8 95, 444 163, 204	12, 55, 5 2, 5, 5, 6 3, 5, 6, 6 4, 5, 6, 6 4, 6, 7, 6 4, 7, 7, 8 4, 7, 8 5, 8 7, 8 8, 8 8, 8 8, 8 8, 8 8, 8 8, 8 8	15,424,713	(1) 2,13C 12,30-	11,451 11,435 11,435 4,214 5,124	Pr,124	15,54787.21	w 1 au 2 au
	Exemptions	(Thousand	(~)	40,148 150,214 344,050	435,875 1,432,036 1,984,023 2,572,324 2,895,133	6,742,054 4,192,054 2,421,854 1,384,344 857,379	1,622,978 595,921 334,184 208,049 (59,679 155,60	2, 2, -	1774 186.2	21,111 91,41 215,415 274,415 355,933	255,0+ a 336,430 3+ a,867 291,105 411,491	2,845,45	11,191,531	13 674 416
		deductions	(+)	12,748	471,224 698,846 948,860 1,207,538 1,447,365	2,757,453	1,545, 4874 4501, 2874 4501, 485 341, 473 751, 465 1 25, 231	110,45° 110,45° 110,40° 110,40° 110,40° 110,40°	12,497,27	13,384 44,684 117,387 15,633 172,47	182,585 153,557 164,527 131,399 41,544 22,4,618	1,000,313	17,24 44,65	1,5
	Adjusted	(Thousand	(2)	59,634 304,439 725,452 3,445,734	2,109,050 ,316,196 ,542,780 ,588,737 ,888,737	12,618,433 12,155,430 8,300,425 7,410,437	8, 148, 328 4,764,431 2,418,841 2,112,413 1,34,2,417	1,50,113,13,13,13,13,13,13,13,13,13,13,13,13	104,001,232	10 10 10 10 10 10 10 10 10 10 10 10 10 1	100 Je	4.881 .75	7861,7518.7	27 55 113
	,	itemized deductions	(1)	66,914 230,70 411,120 594,115	786,438 1,017,510 1,222,110 1,408,341	2,671,956 1,879,758 1,11 (,052 041,434	754, (34 23, 20 153, 20 45, 44, 8 14, 2, 64 31, 53		1.,.4, 33	1,52, 1,1 1,1,1,1 1,1,1,1,1,1,1,1,1,1,1,1,1,	130, 8.2 130, 31 136, 34 94,11 11,513	15-1-5-1	76 1 1 2 1 1	102 . 5 7
	Adjusted prost income classes	,		% obs. return: \$\frac{\psi}{\psi} \times \text{and=r} \frac{\psi}{\psi} \text{lowder} \frac{\psi}{\psi} \text{ond or def} \frac{\psi}{\psi} \text{ond or def} \frac{\psi}{\psi} \text{on def}	\$2.00 under \$1,000. \$-(-)0 under \$1,600. \$-(-)0 under \$-(-)0. \$1,700 under \$-(-)0.	\$5,00° under \$0,000. \$1,000 under \$7,000. \$2,000 under \$8,000. \$2,000 under \$1,000.	\$11.700 under \$12.000. \$21.000 under \$12.000. \$21.000 under \$2.000. \$2.000 under \$4.000. \$3.000 under \$4.000.	\$1 0,000 under \$150,70 \$100,000 under \$200,70 \$204,70 under \$1,000 \$50,70 under \$1,000 \$10,70 under \$1,000	Total taxable return	Montarable refurn. Under \$E \cdot Inder \$E \cdot \text{ Ind	Market Ma	Total Burtaxable refure	Grant total	100

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

1				n. F	- 144	: 4L35V	1222	92	2.2	28 29 30 32 32	34 34 33	36	-7	42
	dividens, interposit of busing and/sp	(10)	(1)			1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	3,033 1,113 1,413 108	275,063	(1)	(1) 2,139 2,487 4,001	080,4	14,765	284,828	51,864
	Divisends, intere t, and businect and/or partnership	(15)	9,50	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	13,40	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1,700 535 4,899 96	317,285	162,11	8 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,526 4,576	64,841	382,126	132,005
	Salaries, interest, and business and/or partnership	(14)	8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	21,25 21,25 24,54,2 36,54,5 28,314	26,362 20,101 32,335 21,811	36.646 36.746 36.546 36	138	423,498	60£,6	5,005 6,111 11,606 8,635 7,586	7,286	66,134	789,687	223,391
	Salaries, dividends, and business and/or partnership	(13)	1,823	6. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	15,410 12,711 8,642 7,004 6,632	25,363 12,555 7,244 7,244 7,439 8,552 3,183	5.8 194 106 123	146,092	2,651	2,862 3,616 3,595	3,609	17,402	163,494	48,303 115,191
	Salaries, dividends, and interest	(35)	5,412 7,588 11,141 24,74	25,922 25,044 42,144 50,378	108,701 95,42 35,41 53,105	173,880 70,923 36,871 21,573 41,826 14,335	3,309 1,082 1,024 1,924	1,041,632	(1)	5,950 4,173 17,407 11,166 9,390	6,608 3,825 4,521 (1)739 (1,739	68,489	1,110,121	326,603 783,518
	Interest and busines and/or partnership	(11)	4,121 15,203 24,463	37,215 24,506 23,949 24,737	15,840 15,842 17,350 17,350 10,923	25,346 26,112 14,301 7,849 10,157 2,440	20.00 40.00 40.00 40.00	482,111	23,327	31,329 34,171 45,060 36,482 23,482	1,,,3e 5,117 5,428 2,160 1,583	222,607	704,718	450,845
with-	Dividends and business and/or partnership p	(10)	1,823	8,715	10 mm m m m m m m m m m m m m m m m m m	12,920 7,985 4,832 8,024 2,971	36.79.99.99.99.99.99.99.99.99.99.99.99.99.	167,990	8,932	8,268 8,696 7,921 5,074 5,070	5,882	49,843	217,833	110,043
of return:	Dividends and interest	(6)	13,401 16,401 16,701 17,701 17,700 17,700	21.54 21.54	15.25 % 15.35 % 13.357 %	2 11 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		306,689	1,743	13,447 27,431 41,566 38,319 22,591	18,440 9,740 9,740 5,939 4,521 3,834 (1)	193,807	967,005	350,459
Number	Salaries and business and(sr	(8)	25 years	200,77, 211,00, 212,71, 212,11,	32,27 25,44 33,45 79,72,		5 CA LA	2,342,741	74,564	11,405 13,422 264,535 0,3,541 114,303	1,8,285 11,842 23,031 8,781 10,913	994,299	3,343,040	2,340,218 1,002,822
	Salaries and interest	(4)		L.1.5%	742,255 2,135 2,70,704 193,304 103,888	33,648 1,564 5,454 0,102	6 de € 4 1	2,712,721	(3)	17. 4.2 99. 98. 99. 18.4 18.4 18.4	13.96e 3,713 5,254 6,298 (1)	197,689	2,511,470	1,098,412
	Salaries and lividends	(e)				11.00 10 10 10 10 10 10 10 10 10 10 10 10 1	295 117 124 22	22,725	(1)	1.17 1.58 1.94 1.913 1.913	7.912 4.904 1,894	46,497	873,716	295,254
	Business and/or partnership	(4)	G O C C C C C C C C C C C C C C C C C C				in in the second	2,014,120	256,732	2, 2, 53 2, 2, 519 30,4,512 184,563	126,280 -7,061 41,065 15,41 12,729 11,929	.,219,394	4,233,514	3,530,518
	Interest Int	(1)			1 2 2		हुत्त त् स	1-1,05	4,914	2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	16.36** *,183 2,088	2 11,261	£46,343	315,990
	Dividends friv (sf'er exilations)	(2)					A C A C C	33,37	3,552	12, 27, 481 20,562 13,564 4, 441	2,977	89,627	178, 334	143,072
	Calarie. nly (after .x148ble						i de l'i	12,734,212	5,639	5.55,351,7 5.55,351,7 5.65,656,4 5.65,656,4 10,457,7	751,346 471,524 354,139 170,283 114,983	8,738,087	D56,454,54	31,341,033
	Total	1.1			1,00	2011 C.	14,950 4,000 42,000	5 10 1684 1-1	432,324	1,774,354 1,677,354 1,677,794	74,313 46,323 282,123 21,249 13,615	13,5-1,123	54,250,188	41,225,413
			[878 bl. marum :		20 a a fem 66	10 10 10 10 10 10 10 10 10 10 10 10 10 1	\$1.000 or more	Total taxable returns	n'axable retirns: No adjusted gross income	Under 8: %** \$* f under \$!, %* \$1.50 under \$!,590 \$1.700 under \$2.90** \$2.700 under \$2.50**	\$2,500 under \$2.000. \$2.500 under \$4.500. \$1.500 under \$4.500. \$4.500 under \$5.200.	Total nontaxable returns	Grand total	Returns under \$5,000
			**************************************		. 1142.1	" - C 2 D T	2047 10	35	± 5	817 F E K	23.33.33	39	9	4.1 Re

õee t⊬xt for "Explanation of Classifications and Termu" and "Detoription of Sample and Limitstions of Deta." Josmple variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.

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

FART I. - JOINT RETURNS AND RETURNS OF CURVIVING SPOUCE

		Number of		Total of	Inc. in res	ive, presit	Retire nt .		1		5 5 5 18		
		veturns	Taxable income	the with		aloun†		ar our f	Nom a fac	1 11 11 11	1127 11	1 1	
	Taxatl - income classes	with taxable income	(Thousand dollacs)	(Thousand	Number of friturns	(Thousand	Nw .' : turn.	(Thousand	Number of	(Thousand dollars)	Municipal of turns	AFEE' (Thousand dollars)	
		(1)	()	(3)	(14)	(+)	(-)	(")	(8)	(1)	(+)	, 11	
1 2 3 4 5	Taxable returns: Not over \$4,000. Over \$3,000 not over \$3,000. Over \$12,000 not over \$12,000. Over \$12,000 not over \$16,000. Over \$12,000 not over \$20,000.	21,176,659 6,290,011 827,829 304,992 163,238	23,71e,683 28,469,227 3,422,445 4,194,947 2,420,707	20,677 27,659 17,651 1 ,716 1.,11	40 ,44) 4 (1,640 21 1,776 137 ,754 80,724	10,120 10,5% 14,50 1.,71	100,293 57,379 12,439 6,404 ,775	16,200 1,400 2,400 1,41 77	1,170,004 ,000,011 82,004 304,004 103,405	77, 114, 500 5, 21, 31 1, 11, 44 477, 441	-	-	+ 27 - 2 + -
6 7 8 9	Over \$20,000 not over \$24,000 Over \$24,000 not over \$28,000 Over \$28,000 not over \$32,000 Over \$32,000 not over \$3,000 Over \$36,000 not over \$40,000	98,186 70,231 66,802 32,663 23,524	2,1-8,1-1 1,313,816 1,39,281 1,109,11 291,63	1 , 1, 2 4, 4, 2 6 , 70 c 6 , 4, 12 7 , 120	13,964 	8,84° 0,821 1,249 1,243 ,45	3,241 2,116 1,291 1,102 609	1.3(c - 1.3(c - 1.10 - 1.10	#8,186 70,151 ,41, 3,46,3	1 1 10 1 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. +1	1,4,77	8 4
11 12 13 14 15 16	Over \$40,000 not over \$000. Over \$44,000 not over \$52,000. Over \$52,000 not over \$5100. Over \$44,000 not over \$5100. Over \$44,000 not over \$7100. Over \$88,000 not over \$38.000.	17,634 24,348 20,5.7 11,406 7,125 4,263	139,133 1,161,314 1,114,31 182,413 183,413 183,413	4,1797 4,179 1,179 1,34 4,483 4,483	13, 7 14,1 9 10,(8) 4,010 1,235 2,08	4,470 7,119 9,27 ,174 7,409 4,240	600 912 800 593 311 250	176 156 90 15	10,001 1,001 8,00 0,11 0,10 1,00	1 /4, / 4 	12, 707 12, 4 7 7,150 6,421 3,027	254,790 254,724 19,251 18,175 13,177	12 13 14 1 16
17 18 19 20	Over \$100,000 not over \$120,000 Over \$120,000 not over \$140,000 Over \$140,000 not over \$140,000 Over \$160,000 not over \$130,000	7,213 2,324 1,484 97	300,0-1 21,590 160,739	و پريايو مارون افرون مارون ماکون	.,110	1, 21 ,,401 1,1.4 	29: 185 13c	1	24 (184) 22 (184) 184)	1,127 1,127	1,501 1,501 1,200	1/1,/77 1/1,/77 1/1,/77 1/1,/72	1" 18 19 20
21 22 23 24	Over \$180,000 not over \$200,000 Over \$200,000 not over \$300,000 Over \$400,000 not over \$200,000	641 1,441 475 677	130,671 257,21 162,775	2, 1 2, 4, 4 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	1,783 444 1154	29.220 7 mg 29.522 29.732	130 +++ 69	8 24 17	. T	12,765 31,4 12,120 23,861	134 24 424 632	61.19L 11.37k 6.28s 3.2,000	21 22 23 24
25	Total taxable returns	28,129,251	9e.º13.º91	11-1-02	1,000,800	169,.33	_0.,3tl	,0,07€	2, 100mg 2 more	29,123,63€	Em a cal ac	2.31 ,576	2
26 27	Nontexable returns: Not over \$-,000. Over \$4,000 not over \$8,000. Over \$4,000 not over \$12,000.	75,942	48,008	الله الله الله	21,400	113	~1,365	8,744	(-	-	-	-	20 7 90
28 29 30 31	Over \$12,000 not over \$16,000 Over \$16,000 not over \$20,000 Over \$20,000	1)	(1)	(1)	, 1,	(1)	(1)	(2)	[=		-	-	29 20 31 22
32	Total nontaxable returns	75,990	48,393	4,93	27,-02	673	71,368	3,~	-				╡
33	Grand total	28,205,241	96,762,484	,102	1,1.30,19	1:4,556	2-6,220	Ja. 19. C	110 y 11 mg y *16949	L.,1,0,00	64,707	L.213,50	- 2

PART II. -- SEFARATE RETURNS OF HUSBAND, AND WIVE, AND OF JINGLE PERSON, NOT HEAD OF HOUSEHOLD OR JURVIVING JPOUSE

Т		Number 1		Total of	Divi :	ver ment	R-tirem-nt i	ncome credit		Income tax	after ere a	t.
		ruturna	Toxable income	the + tax		Amount	Number of	Amount	Normal to		Autern	stive tax
	Taxable income classes	with taxatle incom-	(Thousand dollars)	(Thousand dollars)	Number of r func	(Thousand	r turns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amsunt (Thousand dollars)
t		(1)	(-)	(2)	()		0)	(7)	.8)	41	,101	(.1)
	Taxable returns: Not over \$2,000. Over \$2,000 not over \$4,000. Over \$4,000 not over \$3,000. Over \$8,000 not over \$3,000. Over \$8,000 not over \$1,000. Over \$10,000 not over \$1,000.	10,405,/17 ,325,029 	9,140,634 11,961,414 ,145,767 8 1,196 47,37 441,37	16,188 18,28 11,874 7,-17	256, 23 270,700 118,224 54,98 37,742 14,161	1,39e 2,19e 1,09 1,38e 4,02 1,45	77,702 18,435 18,435 11,981 7,065 4,781	10,051 10,05 5,468 1,941 1,40 20,	10,406,317 4,426,329 6,07,311 121,136 , 25	1,211,812 21,415 21,415 21,21 21,21 21,21 21	-	-
	Over \$12,000 not over \$1-,000. Over \$14,000 not over \$1-,000. Over \$18,000 not over \$18,000. Over \$18,000 not over \$20,000.	36,3 14,409 9,8:1 8,171	21',610 16',492 1'4,928	7,000 2,400 1,11	10,8 7,491 +,61e	1,728 1,058 1,001	2,615 1,655 1,130	287 264	1-,473 4,831 6,468	14, 18 1, 24 41,448 1,400	1,70. 1,40-	11,419
	Over \$20,000 not over \$12,000 Over \$22,000 nit over \$22,000 Over \$36,000 not over \$36,000 Over \$38,000 not over \$36,000 Over \$38,000 not over \$,000	1,488 8,418 7,866 4,160 1,991 1,161	115.718 .12.697 .27.48; 164,746 121.45 .48,463	1,414 1,54 4,479 2,507 1,440 2,100	0,427 0,375 4,10 4,10 1,775	1,977 -,401 -,714 1,000 1,000	1,004 2,224 2,5 1,9 1,5	12* +2 2*** .*3 ./32 1 **	,08 -,066 1,391 -997	19,1 19,1 19,1	1,4 0 0,4 46 0,4 49 0,4 49 0,4 49	2,1e1 40,100 41,791 11,04 30,14
	Over \$50,000 not over \$60,000 Over \$60,000 not over \$70,000 Over \$70,000 not over \$30,000 Over \$80,000 not over \$30.000	2.484 1,394 417 654	1 (0,42) 90,143 08,402	1,458 1,458 1,445 1,475	1,304 1,304 8A2 614	1, 12, 1, 12, 1, 4,3,4 4,1,1	4.8 4.7 4.2	80 30 -1	70.3		4 4 4	14 1 2 4 C
	Over \$90,000 not over \$190,000 Over \$100,000 not over \$1:0,000 Over \$150,000 not over \$200,000 Over \$200,000	1,0% 3% 62	47,517 1, 0,767 04,915 598,430	, ltd 1,402 1, 14 11,540	*67 409 358 +93	1,078 359 1,380 9,30	159 332 129 195		len Ru Le l	12, 16 12, 16	24 242 243	2,1° 20,2° 40,2°
	Total taxable returns	15,702,196	_9,117,484	19,200	783,476	80, 66	188,791	21,31	1 (277, 120)	1,724,1	1.,000	11, 11
	Nontaxable returns: Not over \$2,000. Over \$4,000 not over \$4,000. Over \$4,000 not over \$5,000.	1,0,0	81,300	10,083	6/1, ⁴⁰ 6	1,208	142, 42	L-+ 9 "	(=	-	-	-
	Over \$6,000 not ever \$8,000 Over \$6,000 not ever \$10,000 Over \$10,000	1 ;	11	- 1	(1)	, 1 ,	, 1,	* 1	-	-	-	-
2	Total nontavable returns	148,458	31,1 1	16,13"	61,746	1,277	1-1,5-1	14,	-		-	+
3	Gran: total	11,351,054	28,198,481	1.5,799	2,-,,-,,	81,8-	-2, * *=	~ r 1°			V 40 - 1	1-1-1

See footnotes at end of table. I tet for "Explanation of Clastification, and Time" and "Decotive of ample ... Limitation ..."

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

PART III. - RETURNS OF HEADS OF MOUSEHOLD

_													_
	1	Number of	Taxable	Total of	Dividends rec	ceived credit	Retirement i	ncome credit	In	come tax aft	er credits		
	Taxabl⇔ income classes	r-turns with	income	the 4 tax credits	Number of	Amount	Number of	Amount	Normal tax	and surtax	Alterna	ative tax	1
		taxable income	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	
	[(1)	(2)	(3)	()	(5)	(6)	(7)	(8)	(9)	(10)	(11)	1 /
40044	Treable returns: Not ower \$2,000. Over \$4,000 not over \$4,000. Over \$4,000 not over \$6,000. Over \$4,000 not over \$2,000. Over \$5,000 not over \$10,000.	334,709 392,383 79,363 19,705 9,936	352, 43 1,110,257 374,570 137,743 87,-58	569 1,500 733 874 705	8,063 23,178 14,283 +,213 4,820	164 779 495 674 562	2,105 3,204 1,117 661 737	280 618 236 144 142	334,709 392,283 79,362 19,705 9,906	69,688 223,562 78,274 28,846 19,828		-	1
8 9 10	Over \$10,000 not over \$12,000. Over \$12,000 not over \$1,000. Over \$1,000 not over \$1,000. Over \$1,000 not over \$1,000. Over \$18,000 not over \$20,000.	5,339 2,954 2,295 1,547 1,070	58,+32 38,+52 34,190 36,365 20,246	864 314 357 394 155	3,493 1,955 1,550 1,140 698	515 282 288 358 154	221 183 294 294	44 31 65 29	5,339 2,954 2,295 1,547 1,070	13,704 9,819 9,094 7,360 6,046	-	-	10
11 12 13 14	Over \$20,000 not over \$22,000. Over \$24,000 not over \$24,000. Over \$24,000 not over \$28,000. Over \$28,000 not over \$32,000.	1,230 461 1,260 1,273	2:,727 22,011 32,e18 37,611	346 253 425 488	924 775 1,149 1,009	314 243 381 451	183 37 224 147	32 9 39 35	1,220 961 965 786	7,913 7,092 8,523 8,384	295 486	- 2,592 5,219	li li
15 16 17 18	Over \$32,000 not over \$32,000 Over \$38,000 not over \$10,000 Over \$40,000 not over \$10,000 Over \$40,000 not over \$60,000	1,150 540 321 383	40,e17 3e,17e 15,032 20,952	623 289 168 368	1,102 546 257 336	535 273 152 343	237 51 49 90	56, 4 10 17	440 299 148 140	5,921 5,091 3,097 3,560	710 341 173 243	9,876 5,683 3,462 6,021	15 16 15 18
19 20 21 22	Over \$00,000 not over \$70,000 Over \$70,000 not over \$80,000 Over \$80,000 not over \$90,000 Over \$80,000 not over \$100,000	255 115 115 115 93	1°,15~ 3,~99 9,079 3,802	406 166 176 176	192 92 109 79	262 146 145 167	41 17 11 10	8 4 2 1	101 47 28 22	3,196 1,924 1,372 1,187	132 66 85 71	4,124 2,358 3,653 3,659	19 20 21 21
23 24 25 26	Over \$100,000 not over \$14.000. Over \$1.5,000 not over \$200,000. Over \$100,000 not over \$300,000. Over \$300,900.	158 54 41 36	13,454 9,132 9,627 20,647	328 216 194 293	141 52 38 34	311 167 182 266	37 11 6 4	7 2 1 1	41 8 9 2	3,139 923 1,480 608	117 46 32 34	7,208 4,585 4,287 11,982	2: 2: 2: 2:
27	Total tavacle returns	857,213	., 58,174	11,380	72,228	8,609	9,971	1,817	854,387	529,631	2,831	74,709	2.
1.8 29 30 31 32	Hontaxable return.: Not over \$2,000. Over \$4,000 not over \$4,000. Over \$4,000 not over \$4,000. Over \$6,000 not over \$3,000. Over \$6,000 not over \$1,000.	1.3-3	- - - -	94 - - -	348 - -	 - - -	1,043	90	-	-	-	-	28 29 30 31
33	Over \$10,000	_		-		-			-	-	-	_	32
34	Total nontaxabl- returns	1,040	HD9	a.,	348	÷	1,043	-10	-	-	-	_	34
**	Grand total	958,251	., Fra, 1	11,~~~	7.1,676	8,613	11,014	1,907	854,387	529,631	2,831	74,709	35

text for "Explanation Classification at . " an "Description of Campus and Limitations of Data."

"Tample variability too large to warrant choosing earth. However, the grand total contains data deleted for this reason.

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

								_
	Adjusted gross income classes	Number of returns with income tax after	Adjusted gross incom-	Taxable income	Income tax after credit.	Average income tax	Effective tax rate— income tax after crudits as purcent	
		credits	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Dollars)	of taxable income	
	ALL TAXABLE RETURNS	(1)	(2)	(3)	(.,)	(5)	(6)	
1 2 3 4	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$4,500.	2,42,83,242	1,200,421 3,100,659 4,265,817 6,666,813	11,-17 1,085,4-4 1,771,333 2,780,158	.15.,47. .16.,479 35.,48.8 551,71.	24 87 144 186	14.4 19.4 14.9 19.8	1 2 3
5 6 7 8 9	\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,000. \$3,500 under \$-,000. \$4,500 under \$-,000.	3,318,528 3,669,251 3.860,057 3,931,760 2,687,4-5	4,197,665 11,939,611 14,468,337 16,702,388 17,505,799	3,494,025 5,341,824 6,545,537 7,467,767 8,090,234	763,796 1,067,354 1,314,408 1,503,118 1,626,23c	239 241 341 382 441	19.8 20.0 20.1 20.1 20.1	5 6 7 8
11 12 13 14	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,395,179 1,411,320 911,711	31,474,458 24,914,801 17,861,106 11,928,032 8,618,513	15,316,834 13,458,543 10,448,357 7,460,480 5,637,968	3,076,915 2,712,048 2,122,710 1,531,892 1,170,459	535 703 886 1,085 1,-8-	20.1 20.2 20.3 20. 20.8	10 11 12 13 1-
16 17 18	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	210,172 210,172 120,427	17,908,955 7,295,826 4,680,576 3,284,321 7,138,272 5,149,111	12,519,790 5,546,304 3,709,643 2,661,380 5,938,815 -,344,889	2,692,340 1,308,272 961,080 745,939 1,962,136 1,852,467	1,775 3,073 4,573 6,194 10,295 23,883	21. 23.6 25.9 28.0 32.9 41.6	15 16 17 18 19 20
22 23 24	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000 \$1,000,000 or more.	3,437	1,542,840 574,151 1,140,318 414,815 550,864	1,281,790 951,511 926,044 335,844 451,713	,53,347 305,830 541,179 203,848 290,986	50,6-3 77,681 130,987 336,296 1,106,-10	51 -5.1 50.3 62.5 64.5	21 22 23 25
26	Total	4⇔,689,Oof	. د میروم, ده	127,889,249	29,613,72.	663	23.2	26
	DEPARTMENT WITHIN MODILAL THAY AND CHINTAY							
27 28 29 30	RETURNS WITH NORMAL TAX AND SURTAX \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	11.mm 7. bb 1	1,200,421 8,106,659 	211,417 1,08°,4 1,772,333 2,780,258	42,172 216,479 352,948 551,714	29 87 1++ 186	19.9 19.9 19.9 19.8	27 28 29 30
31 32 33 34 35	\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$5,000.	3,669,251 3,860,047 3,431,760	9,157,665 11,939,611 14,468,337 16,701,388 17,505,799	3,799,025 5,341,924 0,545,537 7,467,767 8,090,234	793,795 1,007,454 1,314,408 1,503,118 1,626,236	239 291 341 38. 441	19.8 20.0 20.1 20.1 20.1	31 32 33 34 35
37 38 39	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$4,000. \$9,000 under \$10,000.	3,855,290 2,395,179 1,411,320	31,479,508 25,915,801 17,861,105 11,928,032 8,618,513	15,316,834 13,458,543 10,48,357 7,460,480 1,637,968	3,076,915 2,712,048 2,122,710 1,531,892 1,170,459	535 703 886 1,085 1,184	20.1 20.2 20.3 20.5 20.8	36 37 38 39 40
42 43 44 45	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	-21,693 -207,2-0 116,671 166,617	17,908,955 7,295,085 4,613,107 3,182,092 6,125,38 2,184,376	12,519,790 5,545,623 3,650,185 2,573,350 5,057,798 1,819,719	2,692,340 1,308,039 0,00,00 713,839 1,e27,807 770,221	1,775 3,073 4,639 6,118 3,770 20,816	11.5 13.6 15.8 17.7 32.1 -2.7	+1 +2 +3 +5 +6
48 49 50	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,00. \$500,000 under \$1,000,000. \$1,000,000 or more.	800 628 65	409,179 136,657 174,563 42,313 65,702	330,848 107,905 133,323 32,707 47,688	178,112 65,245 91,692 25,868 34,51~	51,837 81,556 146,006 397,375 1,274,646	15.8 60.1 68.8 74.1 82.9	-7 -8 -9 :0 51
52	Total	44,548,051	221,954,187	1:1,435,457	26,541,677	595	.1.9	-
	RETURNS WITH ALTERNATIVE TAX							
54 55 56 57	Under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	(1) 2,930 3,756 3,972	(1) 67,069 10.,229 1,012,934 2,904,735	(¹) 59,458 88,030 881,017 2,525,170	(1) 20,388 32,100 339,209 1,070,246	(1) 5,454 8,145 17,444 55,717	(1) 34.3 36.1 27.4 38.5	53 54 55 77
59 60 61 62 63	\$500,000 under \$1,300,000.	3,137 3,381 559	1,133,001 537,474 905,755 371,904 485,104	450,0,2 447,606 741,721 303,144 405,025	475,285 240, 85 457,481 183,980 251,472	10,410 76,693 135,314 329,144 1,083,750	-0.0	+ G + C + C + C + C
64	Total	91,014	7,6-1,.6-	6,-53,74	3,07.,045	11,754	-7.0	ton-
65 66	Returns under \$5,000. Returns \$5,000 or more.		85,012,110 144,581,939	20, 45,417	7, +08, 2, ,1-1, 142	1,.11	_ ^***	16
_								

See text for "Explanation of Classifications and Terms" and for "Description (Jample and Limitation, of Data " **Sample variability is too large to warrant showing separately. Row ver, the total contains data deleted for this reson.

Table 9.-ADJICTED 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

x cax	1	205 195 201 300 201 300 300	314 6 263 7 319 8 319 8	93 10 20 11 306 12 356 13	030 15 798 16 579 17 876 18 883 19	20 21 22 23 23 23 23 23 23 24 24 24 25 25 25	95 26	- 27	- 28 - 29 - 30 - 31 - 32	3843	- 39	95 40	34 41
Income t after credits (Thousand	(15)	2,6 12,1 27,7 45,9	65,6 100,2 86,8	31,4 112,9	20,05 111,6 7,7,7 19,19	9,9 13,0 8,11 9,88	811,2					811,2	492,234
Taxable income (Thousand	(14)	13,000 61,126 138,589 229,051	329,061 406,983 494,885 422,949 337,384	309,644 147,078 59,019 43,201 30,827	79,540 46,030 33,747 19,777 56,917 38,317	17,113 7,918 18,693 17,981 73,876	3,432,706		962	330	1,572	3,434,278	2,434,594
Exemptions (Thousand	(13)	51,257 95,379 142,489 168,380	200,177 202,427 224,030 174,583 120,273	107,125 40,567 16,280 10,206 5,001	9,685 3,619 2,421 1,049 1,760 800	171 61 87 41 55	1,577,923	7,193	139,661 59,818 79,698 87,934 28,273	35,562 23,041 12,391 9,469 (2)	789,790	2,067,713	1,867,043
Adjusted ross income	(12)	71,802 178,297 319,895 454,493	605,712 699,387 824,251 687,064 529,602	491,697 221,428 89,604 64,101 41,056	103 043 57,566 40,308 24,009 67,798 46,363	20,964 9,849 22,812 22,281 104,130	5,797,512	127,689	66,145 40,514 67,389 81,562 27,559	34,563 24,270 12,971 9,507 (2)	3359,829	36,157,341	4,712,292
Number of greturns	(11)	85,429 141,583 185,127 201,180	220,001 215,985 220,403 161,924 111,694	91,232 34,246 12,011 7,471 4,323	8,492 3,365 1,776 1,839 703	174 56 72 72 31 42	1,710,039	9,445	205,483 54,126 55,160 46,190 12,310	13,002 7,610 3,484 2,254 (2)	410,536	2,120,575	1,953,433
Income tax after credits (Thousand	(10)	1,933 26,515 88,419	188,786 354,554 579,241 867,085 1,132,395	2,466,606 2,397,502 1,946,524 1,422,499 1,085,413	2,421,995 1,141,593 832,961 647,789 1,685,256 1,595,285	548,618 250,024 435,273 156,376 156,368	22,429,010	. 1	11111	11111	•	22,429,010	3,238,928
Taxable income (Thousand	(6)	9,592 132,980 444,615	951,073 1,783,597 2,909,571 4,351,165 5,681,551	12,369,712 11,977,556 9,628,667 6,965,698 5,262,089	11,417,306 4,961,408 3,319,640 2,385,129 5,264,456 3,829,744	1,099,573 464,087 752,699 257,115 268,723	96,487,746	ı	51 667 3,965	7,187 7,423 11,016 8,934 4,784 3,946	47,973	1	16,308,171
Exemptions (Thousand	(8)	163,136 468,700 1,416,803	2,342,842 3,468,250 4,617,982 5,921,650 6,322,867		2,963,962 847,092 425,375 244,492 388,590 154,145	24,217 7,158 7,201 1,031 377	57,793,258	607,700	1,000,162 1,440,848 2,523,395 2,893,546 2,627,432	2,616,128 2,022,178 1,644,913 905,312 621,681 585,549	19,488,844	77,282,102	43,625,525
Adjusted gross income (Thousand	(7)	192,070 586,787 2,124,837	3,78c,821 6,067,662 8,747,334 11,934,171 13,961,409	27,245,238 22,843,965 16,727,980 11,253,154 8,118,927	16,502,873 6,579,147 4,211,536 2,951,680 6,342,500 4,525,125	1,315,164 560,632 924,675 315,552 315,395	178,234,634	1710,676	183,950 605,686 1,565,933 2,236,801 2,233,574	2,433,e51 1,996,967 1,721,097 969,879 981,720	314,678,532	192,913,106	61,419,673
Number of returns	(9)	135,947 390,583 942,948	1,365,090 1,858,810 2,329,564 1,806,499 2,939,284	4,974,447 3,533,710 2,242,48e 1,331,689 858,850	1,399,746 383,734 189,114 108,154 169,382 68,337	11,009 3,277 3,277 3,270 164	18,046,622	302,549	513,141 745,924 1,259,058 1,270,410 988,408	893,748 619,799 457,955 228,391 145,045 128,943	7,553,371		20,193,203
Income tax after credits (Floward	(-)	42,172 416,479 552,948 551,714	793,795 1,067,354 1,314,408 1,503,118 1,626,236	3,076,915 2,711,048 2,122,710 1,531,892 1,170,459	2,692,340 1,308,272 961,080 745,939 1,962,136	653,397 J05,830 549,179 209,848 290,986	29,613,722	1	11111	11111	'	29,613,722	7,468,224
Taxable income (Thousand	(+)	1,085,444	5,994,025 5,341,824 5,1537 7,457,767 8,090,234	15, 316, 834 13, 458, 543 10, 448, 357 7, 460, 980 5, 537, 968	12,519,790 - ,44e,304 - ,7709,643 - ,701,380 - ,481,389 - ,344,889	1,281,790 555,511 925,044 335,849 452,713	127,889,249	1	115 3,369 22,403 29,622	28,003 14,324 12,853 9,079 9,643 4,451	130,862	128,020,111	37,420,250
Exemptions Thousand	3)	862,708 1,e64,315 1,971,18, 3,057,e88	3,989,000 5,038,294 5,986,991 6,961,033 7,010,208	11,721,101 7,959,220 -,974,594 2,868,179 1,818,525	3,081,763 447,763 257,626 12,40e 164,503	26,2% 7,8% 8,0% 1,202		717,040	3,213,031 2,451,409 3,563,857 3,584,466 2,956,927	2,834,211 2,124,791 1,697,099 938,301 642,179 59e,732	25,320,043		ol,265,450
Adjusted gross income (Thousand	(2)	1,200,421 ',106,654 4,265,817 t,666,813	3,157,665 11,939,611 12,702,388 14,702,388	31,479,458 24,914,801 17,861,105 11,928,032 8,618,513	17,908,955 7,295,826 4,086,576 5,284,21 7,138,272	1,542,840 e74,131 1,140,318 414,815 550,854	_	1898,865	1,261,713 1,365,693 2,509,800 2,946,612 2,608,194	2,700,836 2,126,286 1,786,181 1,011,093 711,290 806,035	318,934,868	248,530,317	103,142,343
Total number of returns	(1)	1,437,846 2,480,242 2,447,400 2,961,513	3,318,528 3,669,251 3,844,057 5,941,760 5,087,445	5,754,968 3,855,290 2,395,179 1,411,320 911,711	1,517,076 125,730 117,172 120,427 190,589	12,902	396,989,	432,524	3,839,333 1,7e+,864 2,5ec,314 1,677,799 1,155,330	992,313 664,343 476,372 238,123 151,293 133,015	13,561,123	1	41,225,413
Ad . '. dgr o cla. '.		Tavaste refurms: Se under \$1,5' \$1,5' under \$1,5' \$2, under \$2,5' \$2, under \$2,5' \$2, under \$2,5' \$3,5' \$4,5' \$5,	8.,500 under 8.,500 8.,000 under 8.,500 8.,500 under 8.,400 8.,500 under 8.,500	87,500 under 80,000 87,000 under 87,000 82,000 under 84,000 88,000 under 84,000 89,000 under 815,000	\$10,000 under \$15,000 \$20,100 under \$2,000 \$30,500 under \$2,100 \$35,000 under \$10,000 \$35,000 under \$1,000 \$50,000 under \$1,000	\$115,000 under \$150,000. \$150,000 under \$00,000. \$150,00 under \$100,000. \$150,00 under \$1,000,000. \$1500,000 in mine.	Total taxatle returns	Nontaxable returns: N. adjusted gross income	Under Folg. From under 81, 70. \$1,00 under 81,00. \$1,50 under 81,000.	\$2,500 under \$3,500. \$3,500 under \$3,500. \$3,500 under \$4,500. \$4,500 under \$4,500. \$5,500 under \$2,500.	Total nontaxable returns	Grand total	Returns under \$5,000
	Adjusted Exemptions Income tax Adjusted Exemptions Income tax Income Exemptions Income Credits Income Credits Income Credits Income Credits Income	This halfst-december of Free lace to the contract of the contr	Total Tota	This This	Third Adjusted Comment and Comment a	Printle Prin	Prof. Prof	The control of the	Higher of Free inces Exceptions Through Engine Exceptions Through Engine Exceptions Through Engine Exceptions Through Engine Exceptions Exceptio	This State State Control C	Part Part	The control Control	Profession Comparison Com

PART I. -ALL RETURNS-Continued

			Returns of	of heads of househo	sehold			Returns o	Returns of surviving spouse	spouse		Returns	Returns of single persons not head of household surviving spouse	e persons not hes surviving spouse	id of househo	ld or	_
	Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Tsxable	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable	Income tax after credits	
			(Thousand dollars)	(Thousand -Inllaes)	(Thnusand dallars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thourand dollars)	(Thousand dollars)	(Thousand dollars)	
		(36)	(17)	118)	(19)	(50)	(21)	(22)	(23)	(54)	(25)	(36)	(22)	(28)	(59)	(30)	-
H 10.3	3x4ble returns; \$e00 under \$1,000 \$1,000 \$1,000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$2,000	7,349 13,948 28,984 50,040	6,232 17,722 51,035 137,528	4,409 10,259 29,141 74,131	1,070 5,068 14,064 42,635	210 1,011 2,751 8,429	,2) 4,248 4,907 7,397	(2) 5,523 8,708 16,604	(²) 3,383 5,042 9,086	(²) 1,512 1,717 4,609	(2) 301 343 901	1,343,677 2,187,516 1,838,062 1,749,898	1,121,098 2,713,047 3,199,392 3,933,351	806,206 1,392,157 1,325,810 1,389,288	197,049 1,008,146 1,484,983 2,059,348	39,300 201,039 295,639 408,425	
v. p.t. to 7	\$2, 10f under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000	04,402 95,230 114,919 119,320 102,186	178,578 310,813 431,730 507,517 484,220	81,032 122,402 146,693 153,015 134,330	71,314 141,518 223,032 284,250 284,596	14,014 28,137 44,325 56,794 57,581	10,452 12,914 7,688 8,045 5,564	28,748 42,196 28,722 34,115 26,596	14,618 16,535 12,146 12,185 8,764	10,059 18,769 11,957 16,672 13,615	1,918 3,621 2,341 3,351 2,729	1,658,583 1,486,312 1,187,483 835,972 528,717	4,557,806 4,819,553 4,436,300 3,539,521 2,503,972	1,350,991 1,228,681 986,141 699,600 424,033	2,637,518 2,990,957 2,906,092 2,392,731 1,773,088	523,427 599,227 588,238 489,069 363,880	
24224	\$5,300 under \$6,000. \$0,000 under \$7,000. \$7,700 under \$6,000. \$8,300 under \$1,000.	11r,895 51,307 24,417 14,014 8,081	639,927 331,094 184,598 119,043 75,805	158,252 70,343 37,503 18,085 10,302	399,335 21t, 302 119,238 85,052 85,052	81,327 44,568 24,932 18,327 11,886	7,670 4,193	42,038 26,997 22,403	11,707 6,712 4,405	24,191 16,644 14,917	4,536 3,261 2,970	564,724 231,834 114,374 57,102 40,090	3,060,558 1,491,317 848,464 483,132 378,584	458,717 193,440 97,193 52,160 35,733	2,213,952 1,100,963 034,518 361,465 286,977	460,152 235,277 137,344 80,451 65,359	21212
200000	\$15, UO undor \$15, U.C. \$15, UO under \$20 v.U.C. \$20, U.S. under \$25,000 \$20, Or under \$1, V.C. \$50,000 under \$1, v.U.C.	18,572 4,0324 5,1234 5,1453 1,1453	221, 965 113,051 60,901 56,722 147,636	26,239 9,768 3,982 4,985 1,049	162,432 40,054 49,228 47,285 124,447 83,307	36,898 23,461 14,414 15,072 46,695 32,171	3,005 925 295 185 704 196	35,472 15,959 6,548 5,246 27,052 13,174	4,249 1,444 1,421 311 1,133 374	25,728 12,737 5,447 4,449 23,370 10,753	5,438 3,123 1,499 1,259 8,097 4,536	87,263 31,099 16,258 9,105 14,734 7,085	1,046,602 530,103 361,283 246,654 553,226 481,053	77,629 29,009 15,563 8,784 14,726 7,345	833,784 436,075 301,581 214,770 469,625 396,768	207,979 126,297 100,527 74,444 198,005 201,172	15 11 17 19 19 20
40040	\$1.1,050 under \$250,000 \$150,00 under \$20,000 \$200,00 under \$100,000 \$50,000 under \$1000,000 \$1,000,000 under \$1,000,000	4 5 2 1 1	J,666 12,104 25,713 10,846 r,361	382 101 128 25	26, 281 4, 384 6, 524 27, 524 6, 503	14,127 12,704 12,111 5,266	15	2,190 2,636 4,618 1,121	224 224 28	1,800 2,157 3,635 809	1,066 1,184 2,184 685	1,438 519 562 562 98 52	172,856 88,910 162,500 96,136 123,357	1,502 548 618 105 55	137,223 71,533 130,393 52,550 102,689	79,647 43,984 86,099 35,392 72,302	23 22 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25
27	Total taxable returns	857,218	4,246,563	1,101,952	2,558,194	604,340	82,029	397,955	113,430	225,845	55,402	13,992,557	40,918,785	10,596,039	25,184,778	5,713,675	25
N-I	niaxable refurns: No adjusted gross income	1.2)	, 2)	, 2)		,	(2)	(2)	(5)	1	,	117,798	1150,105	787,66	9	•	
27HHH	Under \$5.00. \$e0. under \$1,500. \$1,400 under \$1,500. \$1,400 under \$2,000. \$2,500 under \$2,700.	17,489 17,166 18,484 23,742	13,314 22,288 41,648 14,241	17,000 20,171 27,622 45,669	99	1111	7,418 9,492 9,501 8,091 3,515	2,973 7,657 11,880 13,684 7,928	6,35" 11,176 13,081 12,674 5,734	46 25 186 251		3,095,802 938,156 698,111 329,366 144,820	1,002,150 698,522 842,310 572,917 324,892	2,749,848 919,396 320,060 544,643 280,885	24,358	1 1 1 1 1	28 30 31 32
244868	10,554 under 12,000 13,700 under 12,500 15,500 under 35,000 15,500 under 35,500 15,500 under 35,000	7,651	20,690	16,901 9,007 (2)	118		(2)	(2) (2)	5,450 (2) (2)	(2)	11111	76,817 28,741 13,237 6,782 4,857 2,595	206, 378 91,734 49,558 28,783 22,838 21,276	160,170 69,731 38,335 21,434 14,864 6,510	20,698 6,159 1,837 1,859 1,859	1 1 1 1 1 1	
5	Tetal nontaxable returns	97,166	3130,423	156,114	697	1	42,968	354,831	56,634	920	1	5,457,082	33,711,253	5,125,360	79,928	à de la constant de l	
-	Grand t.tal	954,384	34,37c,98b	1,257,666	2,558,643	604,340	125,597	3452,786	173,364	226,765	55,402	19,449,639	344,630,038	15,721,399	25,264,706	5,713,675	-
- E H	Returns under \$5,000.	702,844	2,251,073	909,430	1,068,016	213,252	105,226	245,288	141,693	80,128	15,564	18,270,707	34,514,017	14,721,757	17,529,341	3,508,244	44

Table 9. -ADJUSTED GROSS INCOUE, ENEUPTIONS, TAVABLE INCOUE, AND INCOUE TAN BY WARITAL STATUS OF TAXPAPER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOUE CLASSES.—Continued

PART II. - RETURNS WITH STAMDARD DEDUCTION

				7 7 7 7	4000	00 11 12 13 13 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15	115 116 117 118	50	21 22 23 23 24 25	56	27	28 30 31 32	35 33	38	39	07	41
	Income tax after credits	(Thousand dollars)	(15)	2,516 11,039 24,087 37,489	52,031 63,698 79,914 66,283	49,153 36,983 16,763 5,949 5,012	6,812 2,235 1,588	2,183	83	464,044	1	1 1 1 1 1	1111	1)	1	464,044	386,210 77,834
and wives	Taxable	(Thousand dollars)	(14)	12,564 55,304 120,158 188,602	260,841 316,446 392,330 321,904	237,152 177,022 77,873 26,756 21,561	25,708	4,423	170	2,250,742		327	1111	-	901	2,251,643	1,906,202
of husbands	Exemptions	(Thousand dollars)	(13)	49,137 83,361 119,643 135,033	156,905 153,443 162,798 119,023	76,516 56,323 16,415 5,328 5,108	2,259	103	1.22	1,142,115	7,193	138,815 56,660 73,613 80,350 23,857	33,893 20,954 10,907	14,633	461,135	1,603,250	1,515,325
Separate returns	Adjusted gross income	(Thousand dollars)	(12)	68,567 154,124 266,400 359,561	464,234 522,443 617,216 490,151	348,770 257,907 102,295 34,401 28,272	29,186 7,718 4,804	4,582	171	3,761,201	127,689	65,565 36,340 58,666 69,415 22,066	32,497 20,930 10,319	14,767	3302,876	34,064,137	3,592,525
Sepa	Number of g		(11)	81,895 122,267 154,758 159,644	168,399 161,537 165,265 115,493	73,598 47,897 16,014 4,633 3,204	2,438	112	7011	1,277,827	9,445	204,421 48,863 48,167 39,169 9,857	12,306	3,297	384,862	1,662,689	1,587,370
	Income tax after credits	(Thousand dollars)	(01)	1,877 23,204 72,820	147,697 260,302 401,919 571,577	719,376 1,414,585 1,327,705 1,116,939 827,610 651,377	1,295,352 447,050 249,828 154,402 269,775	105,351	16,135 5,008 3,723 2,346	10,085,958	•	1 1 1 1 1	+ 1 1 1	1 1	1	10,085,958	2,198,772
husbands and wives	Taxable	(Thousand dollars)	(6)	9,295 116,258 365,807	743,385 1,308,298 2,013,713 2,862,576	3,604,236 7,087,785 6,619,816 5,505,256 4,034,709 3,142,965	6,057,533 1,899,783 967,089 546,718 809,517	241,521	30,862 9,186 7,122 4,374	47,987,304	,	51 639 3,219	4,824 5,141 4,886 4,527	1,414	24,701	48,012,605	11,048,269
9	Exemptions	(Thoursand dollars)	(8)	157,153 374,910 1,149,328	1,79¢,821 2,444,817 3,015,455 3,660,155	3,632,492 5,463,615 3,678,582 2,462,063 1,431,688 933,688	1,398,905 279,943 108,390 47,485 50,679	8,453	545 112 47 16	32, 389,542	607,700	987,733 1,426,367 2,434,712 2,736,184 2,362,083	2,246,010 1,717,073 1,289,675 624,245	414,982	17,144,106	49,233,148	33,071,895 16,161,253
Joint returns	Adjusted gross income	(Thousand dollars)	٦)	184,880 545,052 1,683,179	2,815,138 4,169,018 5,587,864 7,246,702	8,039,475 13,945,752 11,442,604 8,852,738 6,073,087	8,155,117 2,315,694 1,125,957 616,809 884,512	253,970	31,682 9,350 7,194 4,337	88,520,617	1710,676	181,545 598,229 1,487,365 2,058,605 1,907,738	1,972,297 1,598,977 1,245,457 590,792	293,332	311,628,658	3100,149,275	41,607,234
	Number of returns		(9)	130,961 312,425 749,570	1,014,577 1,277,226 1,490,436 1,764,916	1,693,384 2,546,125 1,770,586 1,186,532 718,261	699,176 136,080 50,785 22,642	4,010	281 255 255	16,111,293	302,549	506,349 737,052 1,200,572 1,168,174 842,870	727,208 497,037 330,637 138,812	8e,314 53,613	6,591,187	22,602,480	14,911,069, 7,691,411
	Income tax after credits	(Thousand dollars)	(5)	+0,885 201,362 311,064 463,919	643,508 832,852 985,563 1,062,431	1,101,335 1,860,477 1,542,087 1,238,249 906,410 705,621	1,458,083 518,864 292,954 176,976 315,674	121,657	20,948 6,810 5,006 3,087	14,810,084		4 1 1 1 1) 1 t	1 1	-	14,816,684	5,642,919
duction	Taxable	(Thousand -toffars)	-	204,730 1,559,676 1,559,676 2,335,720	3,237,009 4,156,558 4,885,635 5,254,892	5,454,061 9,224,900 7,618,098 6,057,416 4,383,409 3,378,400	e, e99,808 2,139,605 1,091,371 e05,472 914,865	272,73	39,435 12,430 9,3430 1,368	75,551,767	-	1115 2,554 19,322 19,126	16,519 6,439 4,886	1,414	74,902	70,626,669	28,172,279
n standard dedu	Exemptions	(Thousand Jollers)	(5)	822,559 1,514,101 1,627,132 2,454,289	3,553,785 3,606,258 4,002,968 4,388,708	4,115,035 5,951,557 2,867,150 2,547,740 1,483,390	295,011 113,579 49,577 53,777	16 g	01.0 88.5 8.5 7.1	42,375,721	717,040	3, 191, 420 2, 360, 0e8 3, 343, 442 5, 365, 503 2, 600, 995	7,409,143 1,794,361 1,328,231 647,196	431,098	22,434,988	64,810,709	47,718,832 17,091,877
Returns with	Adjusted gross income	(Thousand dollars)	2)	2,862,419 3,539,866 5,321,031	6,988,608 8,623,415 9,875,551 10,712,652	10,631,028 16,860,525 12,758,871 9,560,181 6,517,195	8,920,627 2,580,331 1,261,736 679,980	28t,114	12,208 12,628 1,79 5,889 1,368	124,454,221	1848,865	1,254,175 1,267,770 2,200,128 2,589,156 2,142,403	2,142,537 1,676,919 1,281,736	297,248	315,048,117	3140,002,338	74,387,226
	Number of returns		(3)	1,370,932 2,242,768 2,036,543 2,367,398		2,240,232 3,083,112 1,975,532 1,282,117 770,687 559,776	152,054 152,054 56,954 24,978		355. 42. 44. 9 9	29,254,332	-32, 324	3,821,576 1,54,282 1,3+3,707 1,709,555 947,098			12,104,772	41,359,104	32,653,514 8,705,590
	Adjusted gross income classes			Sec under 21 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	under \$3,000 under \$3,500 under \$4,000 under \$4,500	\$-,500 inder \$5,000 \$-,500 inder \$7,000 \$7,000 inder \$7,000 \$9,000 inder \$8,000 \$9,00 under \$9,000	\$10,000 under \$15,040 \$15,000 under \$25,55 \$20,000 under \$25,66 \$50,000 under \$25,66	\$50,700 under \$100	\$100,000 under \$15,,000. \$150,000 under \$20,000. \$200,000 under \$5,,000. \$100,000,000 under \$1,000,000.		Nontaxable returns:	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,500	\$2,500 under \$3,500 \$3,900 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500	\$4,500 under \$5,000	Total nontaxable returns	Grand total	Returns under \$5,000
_			_	Hrvm 1	W W F 80	^33383a	54586	48	411248	-6	17	323333	2428		8	0.4	41

			4364	0.000	22227	11 11 11 11 12 13	122222	56	27	28 29 30 31 32	33,78,73	8	3	41
old or	Income tax after credits (Thousand	(30)	38,122 187,502 261,368 347,695	432,939 489,280 473,524 384,727 293,218	348,989 167,523 99,691 63,183 44,165	134,026 58,629 35,952 19,446 19,855 13,855	3,299 1,509 856 741 922	3,937,075	'		1 1 1 1 1 1	1	3,937,075	2,908,375
d of househ	Taxable income (Thousand	(29)	190,912 939,712 1,311,012 1,751,519	2,177,477 2,433,519 2,328,071 1,872,232 1,417,676	1,665,241 774,465 451,645 276,214 140,035	521,691 191,753 101,440 49,562 80,133 26,401	5,971 2,718 1,398 1,488	18,763,053	,	2,478 18,245 15,081	11,695	48,866	18,812,519	14,470,996
e persons not hes surviving spouse	Exemptions (Thousand	dollars)	769,024 1,263,745 1,109,290 1,118,975	1,047,364 931,009 734,649 507,458 318,110	318,860 126,808 62,089 35,267 20,170	42,959 10,445 3,914 1,640 2,007	47 7 7 7 7 1	8,424,189	787, 99	2,042,430 847,583 805,497 440,269 199,990	116,487 49,866 27,649 13,274 11,108	4,655,617	13,079,806	12,453,261
of singl	olle olle	dollars) (27)	1,065,946 2,447,241 2,688,355 3,188,555	3,582,543 3,737,142 3,402,181 2,643,176 1,928,364	2,204,114 1,001,415 570,796 346,131 233,560	616,545 214,915 110,326 53,160 84,519 27,158	6,064 2,748 1,408 1,492 1,368	30,159,222	1150,105	997,795 614,126 687,200 418,908 198,476	125,809 50,407 25,960 12,456 11,296 (2)	32,994,427	333,153,649	27,675,831 5,477,818
Returns	Number of returns	(56)	1,281,707 1,976,635 1,546,644 1,419,056	1,303,492 1,153,360 910,855 624,426 406,960	406,435 155,839 77,201 40,836 24,810	51,889 12,716 4,972 1,958 2,378	52 16 5 2	11,402,661	117,798	3,086,247 834,162 577,575 238,167 88,094	47,060 15,838 6,931 2,938 2,423	5,017,600	16,420,261	15,640,368
	Income tax after credits (Thousand	dollars) (25)	395	1,050 1,523 1,149 1,875 (2)	3,390 2,358 412 857	2,371 1,136 2,426	1 1 1 1	20,371	1	1 1 1 1 1	1 1 1 1 1 1	1	20,371	7,421
pouse		(24)	1,980	5,707 7,711 5,362 9,346 (2)	18,001 12,154 (2) (2)	11,186	1 1 1	627,96	1	46 46 25 111		182	96,611	37,403
Returns of surviving spouse	Exemptions (Thousand	dollars) (23)	5,008	8,149 5,888 5,008 8,012 (2)	7,720 4,174 (2) (2)	1,771	1 1 1 1	53,084	(2)	5,941 9,924 9,293 8,038	11111	43,523	6,607	81,059
Returns of	Adjusted gross income (Thousand	(22)	7,743	15,398 15,111 11,512 19,315 (2)	28,579 18,141 (2) (2)	14,176 5,140	1 1 1 1	165,100	(2)	2,775		330,710	3195,810	113,793
	Number of returns	(21)	5,564	5,583 4,559 3,130 4,567 (2)	5,217 2,783 (2) (2)	1,218	1111	38,400	, 2)	7,070 8,101 5,996 4,228		29,997	68,403	57,611
	Income tax after credits (Thousand	(20)	207	9,791 18,049 29,057 37,969 38,519	56,530 27,738 15,258 11,845 7,982	19,522 7,754 5,017 3,058 7,200 1,820	960 210 201	309,236)) ·	1 1 1 1 1 1		309,236	142,141
sehold	Taxable income (Mousand	(19)	1,053 3,834 11,360 27,965	49,659 90,584 146,159 188,834 189,709	276,851 133,790 71,758 54,963 30,819	83,090 36,671 16,226 9,016 18,111	1,573	1,453,039	1	252		252	1,453,291	709,409
Returns of heads of household	Exemptions (Thousand	dollars)	3,981 7,129 21,411 47777	50,545 71,101 85,058 94,060 85,622	105,039 41,182 17,843 11,787 5,701	12,891	m m or I I	667,290	. 2)	17,000 19,534 25,327 40,661 10,891	7,929	130,604	797,894	597,288
Returns of	d one	dollars)	5,594 12,177 36,393 84,169	111,295 179,701 256,778 314,308 305,982	424,173 194,416 99,559 74,168	105,603 42,864 18,236 9,831 19,362 3,784	1.607	2,348,021	(2)	6,495 12,627 19,025 34,894 10,194	8,276	391,446	32,439,467	1,397,843
	Number of returns	(16)	6,635 9,775 20,977 36,656	40,039 55,059 68,261 74,017	77,438 30,310 13,403 8,770 4,943	9,022 2,513 813 311 518	aun.	524,145	(2)	17,489 16,104 10,397 19,917 4,538	2,130	81,126	605,271	457,096 148,175
	Adjusted gross income classes		Taxable returns: \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.	\$2,500 under \$3,000 \$3,000 under \$4,500 \$4,000 under \$4,000 \$4,000 under \$4,500	\$\$,000 under \$0,000 \$0,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$1,000	\$10,000 under \$15,000 \$11,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$5,000 under \$5,000	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$55,000 \$500,000 under \$1,000,000 \$1,000,000 armore	Total taxable returns	Nontaxable returns: No adjusted gross income	## 100 under \$1,000 ## 1,000 under \$1,000 ## 1,500 under \$2,000 ## 2,000 under \$2,000	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,500 \$4,000 under \$4,500 \$5,000 or mire \$3,000	Total nontaxable returns	Grand total	Returns under \$5,000
			1 2 5 4		113211	15 17 18 19 20	21 22 23 24 25 25	2é	No 72	32 33 33 33 33 33 33 33 33 33 33 33 33 3	33,433	39	04	12. R. R.

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

Toble 9. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAYABLE INCOME, AND INCOME TAX, BY WARITAL STATUS OF TAXFAVER, BY RETURNS WITH STANDARD OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED GROSS INCOME CLASSES—CONTINUED

PART III. - RETURNS WITH ITEMIZED DEDUCTIONS

			4264	0 9 2 9 6	313114	15 16 17 18 19	21 22 23 24 25	26	27 28 30 31	388888	38	39	047
	Income tax after credits (Thousand	(15)	86 1,156 3,614 8,051	13,619 18,116 20,349 20,536 20,536	27,310 14,677 6,557 6,641 5,197	13,218 11,563 10,091 7,306 22,716 18,907	9,590 4,851 12,787 11,814 58,002	347,251	1111			347,251	106,024
and wives	Taxable income (Thousand doffers)	(14)	436 5,822 18,431 40,450	68,220 90,536 102,557 101,045 100,232	132,622 69,206 32,262 30,229 22,236	53, 833 39,008 29,298 19,602 53,922 37,502	16,617 7,748 18,236 17,981 73,877	1,181,968	113	336	671	1,182,639	528,394
of husbands	Exemptions (Thousand dollars)	(13)	2,120 12,018 22,846 33,347	43,272 48,983 61,232 55,560 43,757	50,803 24,152 10,952 6,185 3,914	7,426 3,146 2,176 1,043 1,675	169 61 85 85 41 41	435,808	(2) 3,158 6,085 7,585 4,416	6,565	28,655	464,463	351,716
Separate returns of husbands and wives	Adjusted gross income (Thousand	(12)	3,236 24,173 53,495 94,932	141,478 176,944 207,036 196,914 180,832	233,790 119,133 55,202 46,046 30,839	73,858 49,848 35,504 23,824 64,675 45,590	20,463 9,679 22,352 22,281 104,130	2,036,254	(2) 4,174 8,724 12,147 5,492	25,837	56,954	2,093,208	1,119,771
Sep	Number of g	(11)	3,534 19,316 30,369 41,536	51,602 54,448 55,138 46,431 38,096	43,335 18,232 7,378 5,347 3,243	6,054 2,918 1,553 1,751 1,751 689	171 55 70 70 31	432,212	(2) 5,263 6,993 7,021 2,453	2,882	25,674	457,886	366,063
	Income tax after credits (Thousand	(10)	57 3,312 15,599	41,088 94,253 177,322 295,509 413,019	1,052,021 1,069,798 829,585 594,889 434,035	1,126,643 694,543 583,133 493,387 1,415,481 1,489,934	532,483 245,016 431,550 154,030 156,368	12,343,056	B I 5 I I	11111	•	12,343,056	1,040,159
and wives	Taxable income (Thousand dollars)	(6)	297 16,722 78,808	207,688 475,299 895,858 1,488,589 2,077,314	5,281,927 5,357,741 4,123,411 2,930,988 2,119,124	5,359,772 5,061,625 2,352,551 1,838,411 4,454,839 3,588,223	1,068,711 745,901 745,577 252,740 268,723	48,499,839	288 746	2,363 2,282 6,131 4,406 3,370 3,946	23,272	48,523,111	5,259,901
Joint returns of husbands and wives	Exemptions (Thousand dollars)	(8)	5,383 93,790 267,475	552,020 1,023,433 1,602,526 2,261,495 2,690,375	5,521,685 3,969,577 2,359,448 1,354,161 832,862	1,565,057 267,149 317,285 197,007 337,911 145,693	23,672 7,045 7,154 1,015	25,704,216	12,429 14,480 88,684 157,361 265,349	370,118 305,105 355,238 281,066 206,699 288,210	2,344,739	28,048,955	10,553,626
oint returns	Adjusted gross income (Thousand	(4)	7,190 141,136 441,659	1,898,644 3,159,470 4,687,469 5,921,934	13,299,485 11,401,361 7,875,242 5,180,067 3,589,082	8,347,756 4,263,454 3,085,580 2,334,871 5,457,988	1,283,483 551,282 917,481 311,155 315,395	89,714,022	2,405 7,457 78,567 178,196 325,836	461, 354 397, 990 475, 640 379, 088 276, 724 466, 618	3,049,875	92,763,897	19,812,442
	Number of returns	(9)	4,980 78,158 193,428	350,513 581,584 839,128 1,101,583 1,245,900	2,428,322 1,7e3,124 1,055,954 613,428 379,907	700,570 247,054 138,329 85,512 145,092 64,327	10,728 3,222 3,245 471 164	12,035,329	6,792 8,872 58,485 102,236 145,538	166,540 122,762 127,318 89,579 58,731 75,330	962,184	12,997,513	5,282,134
	Income tax after credits (fbousand	(6)	1,286 15,118 41,885	150,28t 234,502 328,844 440,688 524,901	1,216,438 1,169,962 884,440 625,482 464,838	1,24,258 789,469 968,126 568,964 1,646,462 1,730,811	632,451 299,019 544,173 206,752 290,064	14,797,044	1 7 1 3 3	1 1 1 1 1	'	14,797,044	1,825,305
ductions	Taxable income (Thousand dollars)	(2)	7.6,407 212,657 244,537	761,357 1,185,265 1,659,903 2,214,875 2,635,173	5,846,447 4,396,347 2,077,569 2,259,558	5,814,482 3,40e,699 2,618,272 2,055,909 5,023,949 4,772,15e	1,242,539 543,082 91e,654 329,986 451,346	57,337,484	815 3,081 10,496	11,484	55,960	57, 393,444	9,247,971
Returns with itemized deductions	Exemptions (Thousand dollars)	(3)	40,148 155,214 344,050 603,398	935,875 1,432,036 1,984,073 2,572,324 4,875,233	5,769,545 4,092,059 2,426,854 1,384,789 857,379	1,622,978 595,471 334,184 208,049 358,679 155,602	25,084 7,744 8,005 1,184	28,806,476	21,111 91,241 215,415 278,963 355,933	425,068 336,430 368,867 291,105 295,743	2,885,057	31,691,533	13,546,615
Returns with	Adjusted gross income (Phousmed	12)	54,634 364,234 725,952 1,345,782	2, '69,05e 3, 15,196 4,592,787 5,988,737 6,774,771	14,618,933 12,155,930 8,300,925 5,410,837 3,797,647	8,988,328 4,709,496 3,418,841 2,674,335 4,142,413	1,502,632 +eb1,503 1,13C,839 -u8,926 549,496	104,441,232	7,538 97,916 249,672 357,456 465,790	557,300 449,368 564,445 398,479 290,001 508,785	3,886,750	108,527,982	28,755,119
	Number of	(1)	et,91., 240,47. 411,110 594,115	786,438 1,017,510 1,222,110 1,408,341	2,671,856 1,879,758 1,113,062 6+0,633	753,333 273,676 153,268 95,449 163,204 75,059	12,55. 3,843 3,475 415	15,434,733	17,757 120,582 191,607 208,144 208,232	201,862 138,814 135,034 94,119 61,513	1,456,351	16,891,084	8,571,899
	Adjusted gross income classes		Taxable return \$c uni-r \$i_0.0. \$l_0.0. under \$i_0.0. \$l_0.0. under \$i_0.00. \$_i_0.0. under \$2,500.	\$2,500 under \$3,000 \$1,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	\$5,000 under \$5,000. \$5,000 under \$7,000. \$7,00 under \$3,000. \$8,000 under \$5,000.	\$10,000 under \$15,000. \$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$36,000. \$90,000 under \$56,000.	\$100,000 under \$156,000 \$20,000 under \$200,000 \$20,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Total taxable returns	#.ntaxable returns: Under \$60° \$4,000 under \$2,00° \$1,500 under \$2,00° \$2,000 under \$2,00°	\$2.50 under \$3,000 \$3,000 under \$3,500 \$4,500 under \$4,000 \$4,000 under \$4,500 \$5,500 under \$5,000 \$5,000 or more	Total nontaxable returns	Grand total	Returns under \$5,000
			ਜਹਨਤ	00000	24424	20 20 20	35.655	36	23 28 29 30 31 31	3888	38	39	07:

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

Table 8.—ADJUSTED DROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY MARITAL STATUS OF TAXPAYER, BY RETURNS WITH STANDARO OR ITEMIZED DEDUCTIONS, AND BY ADJUSTED DROSS INCOME CLASSES.—Continued

PART III. - RETURNS WITH ITEMCZED DEDUCTIONS - Continued

				7 2 2 5	0000	22227	115 116 117 119 20	22 53 53 53 53 53 53 53 53 53 53 53 53 53	56	25 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	ñ 89	39	417
old or	Income tax after credits	(Thousand dollars)	(30)	1,178 13,538 34,271 60,730	90,488 109,947 114,714 104,342 70,662	111,163 67,754 37,652 17,268 21,194	73,953 67,668 64,575 54,998 162,150 187,258	76,349 42,475 85,243 35,651 71,380	1,776,601		, , , ,	1,775,601	599,870 1,176,731
d of househ		(Thousand dollars)	(59)	6,138 68,434 173,971 307,828	460,041 557,438 578,021 520,499 355,413	548,711 326,498 182,873 85,251 96,942	312,093 244,321 200,141 155,208 389,492 370,367	131,252 68,815 128,995 51,062 101,321	6,421,125	2,266 9,276 9,276 4,882 1,1437	31,062	6,452,187	3,058,346
e persons not her surviving spouse	Exemptions	(Thousand dollars)	(28)	37,182 128,412 216,520 270,313	303,627 297,671 251,492 192,142 105,923	139,857 66,632 35,105 16,892 15,563	34,670 18,564 11,650 7,148 12,719 7,001	1,460 533 614 103	2,171,847	7,418 71,813 114,563 104,374 80,894 43,683 19,865 10,865 10,865 10,865	469,742	2,041,589	2,268,495
Meturna of single peraons not head of household surviving spouse	e e	(Thousand dollars)	(27)	55,151 265,806 511,036 744,795	975,262 1,082,411 1,034,119 896,345	856,444 489,902 277,668 137,001 145,024	430,056 315,189 250,957 193,504 468,707 453,895	166,792 86,162 161,092 64,644 121,989	10,759,560	4,354 84,395 1155,110 126,417 80,569 41,328 23,328 16,327 11,543	716,827	11,476,387	6,838,184
Keturna	Number of greaturns		(56)	61,970 210,881 291,418 330,842	355,091 332,952 276,628 211,546 121,757	158,289 75,995 37,173 16,266 15,280	35,374 18,383 11,286 7,147 12,356 6,669	1,386 503 557 96 51	2,589,896	9,555 103,994 120,536 91,199 56,726 29,757 12,903 6,306 3,844	439,482	3,029,378	2,630,339
	Income tax after credits	(Thousand dollars)	(25)	(2) (2) 165 541	868 2,098 1,192 1,476 1,660	1,146	3,067 1,987 930 1,259 6,620 4,360	862 1,184 2,184 685	35,031	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 1	35,031	8,143 2c,388
oonse		(fhousand dollars)	(54)	(2) (2) 829 2,782	4,352 11,058 6,595 7,326 8,327	6,190	14,542 8,362 3,279 4,449 19,360 10,341	1,451 2,157 3,635 809	129,416	738	738	130,154	42,725
Returns of surviving apouse	Exemptions	(Thousand dollars)	(23)	(2) (2) 3,164 5,911	6,469 10,647 7,139 4,173 6,469	3,987	2,477 975 287 311 910 364	228	60,348	16,411	16,411	76,759	60,637 16,122
Returns of	Adjusted gross income	(Thousand dollars)	(22)	(2) (2) 5,642 11,037	13,350 27,085 17,210 14,800 18,159	13,459	21,296 10,819 4,135 5,246 22,709 12,745	1,835 2,636 4,618 1,121	232,855	24,121	24,121	256,976	131,495
	Number of g		(21)	(2) (2) 3,168 4,925	4,869 8,355 4,558 3,478 3,825	2,453	1,787 627 184 185 593	15 15	44,223) 12,971	12,971	57,194	47,615
	Income tax after credits	(Thousand dollars)	(20)	(2) 244 524 2,874	4,223 10,088 15,268 18,825 19,062	24,797 16,830 9 674 6,482 3,904	17, 376 13, 709 9, 397 12, 014 39, 495 30, 351	13,167 5,494 12,410 5,266 3,629	295,106	111111111	-	295,100	71,111
sehold	Taxable income	(Thousand	(19)	1,234 1,234 2,704 14,670	21,655 50,934 76,872 95,416 94,887	122,484 82,512 47,480 30,089 18,818	79,742 53,383 33,003 38,239 106,336	24,508 9,460 20,210 8,203 b,clé	1,105,135	217	217	1,105,352	358,600 745,745
Returns of heads of household	Exemptions	(Thousand tollars)	(18)	2) 3,130 7,730 26,353	30,487 51,331 61,634 58,955 48,709	53,213 29,161 19,660 6,299 4,601	13,348 5,087 2,785 2,540 5,464 1,756	361 100 125 25	434,260	25,510	25,510	459,770	312,142
Returns of	Adjusted gross income	(Thousand dollars)	(17)	(2) 5,545 14,642 53,359	67,283 131,112 174,952 193,209 178,238	215,754 136,678 85,039 44,875 29,361	115,362 70,187 ~2.665 46,891 128,334 79,612	30,059 11,745 25,295 10,846 6,861	1,898,542	38,977	38,077	1,937,519	853,230
	Number of g		(16)	(2) 4,173 8,007 23,384	24,363 40,171 46,658 45,303 37,635	39,457 20,997 11,514 5,244 3,138	9,548 -,094 1,916 1,732 3,412	251 68 88 17	333,073	15,040	16,340	349,113	245,748
	Adjusted gross income classes			### Texable returns: #### \$1,000 under \$1,000 #### \$1,000 under \$1,500 #### \$2,000 under \$2,500	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$4,500.	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$10,000 under \$50,000	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Total taxable returns	Nontaxable returns: Under \$600. Under \$600. \$1,000 under \$1,000. \$1,500 under \$2,000. \$2,500 under \$2,500. \$2,500 under \$3,000. \$3,500 under \$4,000. \$3,500 under \$4,500. \$4,500 under \$4,500.	\$5,000 or more	Grand total	Returns under \$5,000
_				H 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	00000	11221	15 16 17 19 20	22 23 25 25 25 25 25 25 25 25 25 25 25 25 25	56	22 22 22 23 24 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25		33	0.1

See text for "Explanation of Classifications and Terms" and "Description of Sample and Limitations of Data."
Adjusted gross deficit.
Sample variability is too large to warrant showing separately. However, the grand total contains data deleted for this reason.
Adjusted gross income less adjusted gross deficit.

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

l					4000	N 2 C 20 C	10 11 12 13	15 16 17 19 20	22 23 24 25 25	56	27	33 33 33 33 33 33 33 33 33 33 33 33 33	34 34 34 34 34 34 34 34 34 34 34 34 34 3	36	0,4	41
wives	th exemp-	olindness	Number of exemptions for age and blindness	(16)	- 78,963	172,718 234,138 227,922 244,574 192,357	256,100 171,062 94,971 59,681 44,402	121,967 51,884 27,658 18,733 33,576 18,450	4,133 1,373 1,576 230 80	2,056,548	68,025	197,803 274,633 461,317 462,274 328,567	214,787 66,119 44,423 18,967 11,792 10,350	2,159,057	4,215,605	3,299,379
husbands and	Returns with exemp	tions for a	Number of returns	(15)	78,963	133,593 171,518 167,798 176,278 146,642	186,498 128,042 70,206 45,215 30,232	83,538 34,645 18,510 12,473 21,818 12,121	2,906 906 1,028 152 50	1,523,132	44,269	123,873 179,291 299,328 311,647 188,743	123,835 40,713 26,871 11,582 6,803 5,895	1,362,850	2,885,982	2,231,747
returns of h		Aggregate	exemptions	(14)	271,894 781,166 2,301,339	3,904,736 5,780,416 7,696,636 9,869,417 10,538,112	18,308,834 12,746,931 8,035,885 4,643,082 2,944,249	4,939,936 1,411,820 708,959 407,487 647,650 256,909	40,362 11,930 12,001 1,718 629	96,322,098	1,012,833	1,666,936 2,401,413 4,205,659 4,822,576 4,379,054	4,360,213 3,370,296 2,741,521 1,508,853 1,036,135 975,919	32,481,408	128,803,506	72,709,205
Joint			Number of returns	(13)	135,947 390,583 942,998	1,365,090 1,858,810 2,329,564 2,806,499 2,939,284	4,974,447 3,533,710 2,242,486 1,331,689 858,850	1,399,746 383,734 189,114 108,154 169,382 68,337	11,009 3,277 3,277 3,270 478	28,046,622	302,549	513,141 745,924 1,259,058 1,270,410 988,408	843,748 619,799 457,955 228,391 145,045 128,943	7,553,371	35,599,993	20,193,203
	blindness	more	Number of exemptions other than age or blindness	(12)	1111	1,081,806	3,142,424 2,009,441 1,288,131 614,942 369,310	688,749 226,889 133,992 77,022 118,745 47,015	6,422 2,078 1,999 266 159	11,286,064	129,611	181,668 303,216 498,867 786,911 999,240	1,389,496 1,649,357 2,230,255 1,311,424 988,227 898,720	11,366,992	22,653,056	13,026,752 9,626,304
	age or	Six or	Number of returns	(11)	1 1 1 1	180,300 238,903	494,645 308,373 196,495 94,295 56,517	105,936 34,067 20,399 11,735 18,058 7,088	970 316 298 39	1,709,056	19,290	26,676 44,512 73,058 115,487 148,292	206,765 251,147 341,542 181,163 131,115 108,039	1,647,086	3,416,142	1,958,250
	other than		Five	(10)	1 1 1 1	101,129 334,701 432,964 422,879	743,126 496,211 321,110 173,902 101,457	188,178 56,332 28,424 16,547 27,740 9,589	1,266 331 317 45 18	3,456,266	29,877	39,961 50,132 93,884 136,914 178,768	305,069 288,526 74,256 31,296 6,317 6,289	1,241,289	4,697,555	2,526,673
	exemptions		Four	(6)	1 1 1 1	313,842 536,724 651,766 723,530 791,323	1,333,312 922,548 553,543 336,510 207,636	336,505 92,626 44,559 24,628 39,528 13,880	2,035 508 505 71 30	6,925,559	52,268	73,025 106,214 202,004 283,747 466,174	285,297 61,789 25,355 10,902 3,553 6,589	1,576,917	8,502,476	4,587,513
	by number of		Three	(8)	542,236	582,729 679,129 726,334 737,099 736,103	1,189,932 840,309 520,848 316,212 711,558	318,337 85,804 38,591 21,702 33,642 13,635	2,059 618 633 93	7,597,627	59,745	112,864 189,519 396,941 618,936 107,775	56,350 13,915 11,310 3,834 2,827 2,524	1,576,540	9,174,167	5,577,646 3,596,521
rns	of returns b		Two	(7)	242,221 637,345 846,472	941,581 1,027,348 1,068,129 1,083,029 983,140	1,465,376 1,073,942 698,218 437,076 296,540	482,079 124,430 62,843 36,755 55,580 26,119	5,056 1,621 1,658 258 88	11,657,504	157,636	386,211 634,931 911,972 404,954 204,250	112,587 35,522 18,324 9,535 5,393 8,742	2,890,057	14,547,561	9,771,180
All returns	Number o		One	(9)	1,437,846 2,241,041 1,742,718 1,572,805	1,480,376 1,324,941 1,079,127 774,838 515,097	528,677 213,857 104,965 53,325 38,003	86,041 31,871 15,356 9,060 16,041	1,516 543 598 118	13,283,053	113,208	3,200,596 739,556 362,455 117,761 50,071	27,245 9,444 4,585 4,314	4,629,234	17,912,287	16,804,151
		Number of	exemptions other than age or biindness	(5)	1,437,846 2,725,463 3,1m5,608 4,892,457	6, 367, 093 8,064,545 9,674,956 11,292,939 11,446,547	19,220,127 13,563,556 8,171,798 4,705,605 2,972,896	4,980,869 1,417,196 711,163 405,345 643,684 250,875	38,697 11,404 11,417 1,688 698	115,660,572	1,095,783	4,985,183 3,556,707 5,153,525 5,390,946	4,477,498 3,461,376 2,778,118 1,543,477 1,055,379	39,020,073	154,680,645	97,089,618 57,591,027
		for age and/or blindness	Number of exemptions for age and blindness	141	.8,345 133,645 203,689	282,340 327,611 303,463 308,782 237,733	315,0~2 201,810 117,192 73,693 57,146	155,402 67,691 35,109 23,432 43,660 23,297	5,130 1,750 2,018 315 1133	2,976,428	687,96	369,868 528,975 786,236 583,164 388,540	246,187 79,742 50,380 10,358 14,920 12,147	3,180,000	6,156,428	5,019,461
	Peturns with exem	tions for age and/ blindness	Number of returns	(3)	-8,395 133,62-	264,286 264,286 241,491 234,790 191,670	158.4.3 24,4.7 58,879 41,933	116,602 50,134 25,883 17,062 31,678	3,890 L,277 L,466 1,466 103	2,433,488	74,813	294,528 431,352 619,887 429,755 246,977	153, 496 53, 493 32, 135 12, 625 9, 585 7, 692	2,366,335	4,799,823	3,928,434
			number of	(2)	1,437,846 2,79,853 3,285,303 -,346,146	E,044,433 8,397,156 9,978,319 11,601,721 11,083,780	19,535,169 15,265,366 8,290,990 4,780,298 3,030,042	5,136,271 1,484,887 746,27. 429,377 987,344	43,827 13,154 13,435 2,003	118,637,000	1,195,500	5,355,051 4,085,682 5,939,761 5,974,110 4,928,212	1,723,085 3,541,318 2,828,498 1,563,835 1,070,299	42,200,073	160,837,073	102,109,079 58,727,994
		1	number of refurns	(1)	1,*37,346	3, 318, 528 3, 559, 251 3, 850, 357 3, 431, 750 3, 687, 4.5	5,754,468 3,855,790 2,345,170 1,411,320 911,711	1,515,076, 425,730 410,172, 126,427 199,589	12,802 3,337 4,009 624 263	590,689,	432,024	3,839,333 1,764,864 2,040,314 1,677,799 1,155,330	493,313 475,372 475,372 238,123 151,293 133,015	13,561,123	58,250,188	41,225,413
			Aljusted gross income classes		19 cable returns: \$ 0.0 under \$1, 0.0 \$ 1, 0 under \$1,000 \$ 1,0 under \$1,000 \$ 2,000 under \$2,500	\$1,500 under \$3.00 \$1,000 under \$3.00 \$1,000 under \$1,000 \$1,000 under \$1,000 \$1,000 under \$5,000	15, we under &c. Jul. \$6, JOL under \$7. Jul. \$7. JoL under \$8, Jul. \$8, Jul. under \$4, Jul. \$8, Jul. under \$10,000	\$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$20,000 \$10,000 under \$30,000 \$10,000 under \$30,000 \$50,000 under \$50,000	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$1,000,000. \$1,000,000 or more.	Total taxable returns	Montaxable returns; No adjusted gross income	Under \$600. \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,500	\$2,500 under \$3,000. \$3,500 under \$3,000. \$4,500 under \$4,000. \$4,500 under \$4,000. \$5,500 under \$5,000.	Total nontaxable returns	Grand total	Returns under \$5,000Returns \$5,000 or more
					- 1 " 1	47 D E - 50 Tr	44484 44484	113	43444	56	- [7	28 29 30 31 31	33 34 33 34 35 35 35 35 35 35 35 35 35 35 35 35 35	39	9	43

-	
ě	
2	
2	
5	
ŭ	
1	
00	
20	
O.	
3	
0	
6-3	
Ξ	
0	
5	
4	
90	
0.5	
ž	
0	
0	
(3)	
S	
Ö	
3	
7	
80	
0	
z	
4	
25	
1	
>	
ā.	
×	
1	
н	
GF T	
9	
55	
표	
L STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES	
5	
OF)	
=	
1	
~	
7	
Σ	
>-	
3	
00	
z	
Z	
Y.	
7	
ω ·	
×	
(3)	
Ų	
o	
_	
ž	
9	
6-4	

-	Т	1	of ons nan	_	1111 4004	40 5 888 0 76 7 72 8 45 9	40 11 40 11 49 12 14 13	15 16 17 18 19 195 20	8 22 23 23 23 24 24 35 25 25	96 26	- 27	28 67 29 55 30 62 31 55 32	70 33 18 35 10 37 38	30	14 46	47 41
	ons other	or more	Number of exemptions other than age or blindness	(33)		29,140 37,788 54,976 74,272 49,045	39,190 21,640 15,449		(1)	326,506		(1) 16,067 20,455 50,762 41,155	59,270 37.191 19,918 26,910	285,008	bl1,51	527,449
	of exemptions	r Jo	Number of returns	(32)	1 1 1 1	7,285 9,360 12,872 17,399 11,092	8,750 5,236 } 3,167	1,009	(1)	76,233	'	(1) 3,801 6,398 11,220	13,002 7,263 3,118 3,645	54,863	136,096	117,523
	urns by number of exerthan age or blindness		Three	(31)	19,641	21,525 22,035 26,798 17,~27 11,837	15,349	818 446 334 84	(1) (2) (3) (4) (4)	142,045	-	2,954 5,356 12,000 27,602	(1)	48,975	191,020	168,237
wives	ret		Two	(30)	15,279 49,527 36,274	43,878 44,371 51,548 36,624 25,047	22,978 9,446 2,895 2,839 (1)	2,232 887 370 326 387 126	28 15 22	346,864	(1)	10,063 17,674 24,812 3,863	(1)	57,875	40+,739	360,386
uabands and	Number of		One	(6.7)	85,429 126,304 135,600 145,265	147,313 140,219 129,185 90,474 63,718	44,155 17,093 5,620 2,874 (1)	4,999 1,884 813 436 1,327	135 43 49 24 30	1,144,897	8,366	190,907 27,295 11,950 3,505	(3)	243,823	1,388,720	1,307,287
Separate returns of huabands and wives		Number of exemptions	other than age or blindness	(87)	85,429 156,862 234,654 276,736	328,784 332,854 367,651 290,275 198,368	175,348 65,038 25,394 16,278 8,298	14,099 5,662 3,667 1,629 2,564	230 78 114 52	2,591,266 1	10,524	227,175 94,778 124,329 144,799	59,270 37,538 20,284 15,781 (1)	791,506	3,382,772 1	3,060,217 1
Separate r	h exemp-		Number of exemptions b for age and blindness	(22)	(1) 2,828 3,897	4,844 4,524 5,732 2,783	3,194	2,042 369 369 370 370 209	25 24 13 13 13	38,603	(1)	5,594 4,919 8,801	4,034	24,812	63,415	51,520
	Returns with exemp-	blindness	Number of es returns fo	(40)	(1) 2,828 3,897	4,329 4,524 5,732 2,783	2,847	2,042 369 368 (1) 370 206	55 24 31 16 13	37,738	(1)	5,594 4,919 8,453	,034	2-,46-	64,202	50,657
		_	number of exemptions	(57)	85,429 158,965 237,482 280,633	333,628 337,378 373,383 290,971	178,542 67,611 27,133 17,010 8,335	16,141 6,031 4,035 1,749 2,934 1,333	285 102 145 68	5,629,869	11,988	232,769 49,697 132,830 146,557	59,270 38,401 20,651 15,781 (1)	816,318	3,446,187	3,111,737
			Number of r	(24)	85,429 141,583 185,127 201,180	220,001 215,985 220,403 161,924 111,694	91,232 34,246 12,011 7,471 4,323	8,492 3,365 1,776 880 1,839	174 56 72 31	1,710,039	9,445	205,483 54,126 55,160 -6,190 12,310	13,002 7,610 3,484 5,254 (1)	410,536	2,120,575	1,953,433
		nore	Number of exemptions other than age or blindness	(23)	1 1 1	1,056,723	3,12e,660 2,005,265 1,283,841 603,971 369,310	685,425 225,960 133,546 76,321 118,523	6,422 2,068 1,960 1,57 146	11,196,842	129,611	162,675 272,224 477,314 744,815 971,592	1,351,926 1,612,087 2,168,429 1,266,31: 961,713 887,074	11,006,974	22,203,816 2	12,630,209
ned	number of exemptions other	Six or	Number of returns	(22)	1 1 1	176,120	492,191 307,677 195,780 92,885 56,517	105,457 34,519 20,325 11,625 18,021	970 315 292 38	1,755,074	19,290	23,719 39,810 69,753 108,907 143,444	201,044 245,439 332,189 174,328 127,650	1,593,307	3,348,381	1,898,055
wives-Continued	er of exemp		Five	1211	1111	98,180 321,860 418,198 418,023	735,785 490,987 318,329 173,902 101,457	187,441 50,111 28,312 10,509 27,443 9,514	1,253 329 310 43 14	3,404,000	29,521	35,594 46,472 84,683 125,144 167,865	285,315 270,970 72,517 30,252 5,969 6,288	1,161,540	4,565,590	2,411,503
i			Four	(50)	1 1 1 1	277,061 493,785 615,310 691,481 773,596	1,311,228 912,108 548,984 335,101 206,921	334,515 91,963 44,043 24,371 39,038 13,706	1,991 500 490 69	6,716,288	51,304	66,786 87,151 172,557 239,763 399,014	252,086 58,842 24,312 10,902 3,553 6,242	1,372,512	3,088,800	4,217,503
Joint returns of husbands and	Number of returns by then ag		Three	(19)		447,716 546,548 613,386 669,806 682,854	1,131,751 821,361 510,706 309,914 207,658	312,613 83,287 37,155 21,106 32,424 13,103	1,988 578 590 84	6,841,036	57,508	87,240 128,610 289,255 434,523 88,344	47,985 12,176 10,962 3,486 2,827 2,519	1,165,455	8,006,491	4,519,620
Joint retu	Num		Two	118)	135,947 390,583 546,618	640,313 720,297 779,008 850,894 829,554	1,303,492 1,001,577 558,687 419,887 286,297	459,720 117,854 59,279 34,543 52,456 24,949	4,807 1,555 1,579 244 84	9,330,224	144,926	299,782 443,881 642,810 361,073 189,241	107,313 32,372 17,975 8,823 5,046 7,265	2,260,507	11,590,731	7,140,456
		Number of exemptions	other than age or blindness	(17)	271,894 781,166 2,282,376	3,732,018 5,546,278 7,~08,714 9,624,843 10,345,755	18,052,734 12,575,869 7,940,914 4,583,401 2,894,847	4,817,969 1,354,930 081,301 388,754 614,074 238,459	36,229 10,425 10,425 1,488	94,205,550	808, ***	1,469,133 2,126,780 3,744,342 4,360,302 4,050,487	4,145,426 3,304,177 2,447,198 1,489,886 1,024,343 965,569	30,322,351	124,587,901	978,90-,69
	1		Adjusted gross income classes		Taxable returns: \$000 under \$1,000 \$1,000 under \$2,000 \$1,500 under \$2,500 \$2,000 under \$2,500	\$5,000 under \$3,000 \$3,000 under \$4,500 \$4,500 under \$4,000 \$4,500 under \$5,000	\$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$30,000 under \$100,000	\$100,000 under \$150,000 \$150,000 under \$200,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		Nontakable returns: No adjusted gross income	thoder \$600 \$600 under \$1,000. \$1,500 under \$2,000. \$1,500 under \$2,000.	12,500 under #3,000 13,000 under #3,500 13,500 under £4,000 14,500 under \$4,500 \$5,000 under \$5,000	Total nontaxable returns	Grand total	Returns under \$5,000
_		_			1 7 U 1	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	22221	2008 2008 2008 2008 2008	44444 4444	56	Non 27 N	827 830 830 830 830 830 830 830 830 830 830	4440F-8	\$. 5.	op.	41 Ret

Table 10.-EXEMPTIONS BY NARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES-Continued

11					Rei	Returns of heads of household	s of househo	1d				Re	Returns of sur	surviving spouse	se	_
				Rotines w			Number of		returns by number of exemptions other	exemptions	other			Returns w	ith exemp-	
				tions for age and/o	. Fa	Number of		than	than age or blindness	ness Four or	more			tions for blir	tions for age and/or blindness	
	of acting process to one landades.	Number of returns	Aggregate number of eventiins	Number of returns	Number of exemptions for age and blindness	exemptions other than age or blindness	One	Two	Three	Number of returns	Number of exemptions other than age or blindness	Number of returns	Aggregate number of exemptions	Number of returns	Number of exemptions for age and blindness	
}	Other Co.	,2	3.5	ft.	37	181	34,	(4)	(74)	(42)	(43)	(77)	(45)	(46)	(47)	, – ,
	Fr. Albert 1. St. Albert 2. St	\$ 44 \$ 45 \$ 45 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,349	5,931	5,*33	7,349 16,750 48,222 121,793	7,349	2,802	13,253	1 1 1 1	1 1 1 1	(1) 4,248 4,907 7,397	(1) 5,639 8,403 15,143			- NW 1
	20.00 (1.00	500 100 10 300 100 10 110 10 10 110 10 10 1 10 10	145-54 	3,515 4,344 3,478	3,853 4,144 3,478	133,663 201,716 245,625 256,081 220,406	16,007 19,203 19,851 17,773 13,582	30,659 44,553 70,323 82,419 67,334	14,606 22,972 19,518 12,868 17,445	3,130 3,436 5,417 6,260 3,825	12,520 14,679 21,564 28,866 19,821	10,452 12,914 7,688 8,045 5,564	24,363 27,558 20,244 20,308 14,607			00000
	E., John Pr., Jo	116,245 51,307 51,307 24,417 14,417 3,021	117,238 117,238 62,505 62,505 10,143	*,578 *,490 3,525	2,578	259,175 114,748 60,747 29,447 16,395	11,522	78,216 35,586 13,712 4,099	19,494 7,303 5,273 3,167	7,663 3,486 3,149	32,739 16,735 14,721 (1)	7,670 4,193	19,512 11,186 7,341	9,538	10,001	81224
	2. Journaler 3. H	18,570 6,607 1,724 1,133 3,930 1,242	43,732 16,280 6,637 7,975 10,328 3,065	2,918 1,808 1,341 1,341 1,341	2,955 1,882 659 478 1,378	14,398 14,398 5,338 1,497 8,950 2,530	3,330 1,254 1,254 478 480 901	10,926 3,582 1,590 1,220 1,739	2,768 1,365 1,39 1,39 1,83 847 206	1,546 406 222 220 220 443 132	7,291 1,885 963 1,028 2,030 578	3,005 925 2925 2935 11885 1704 1966	7,081 2,407 702 518 1,888 623			21 10 10 10 10 10 10 10 10 10 10 10 10 10
	\$1.5.00 under \$10.00 \$1.9,00 under \$20.000 \$1.00,000 under \$00.000 \$500,000 under \$10.000 \$500,000 under \$1.00,000	107 70 90 17	637 169 213 42 14	8 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	228	544 141 186 37 37	83 277 31 4	111 244 344 34	44 116 118 4 4	26	107	15 15 15 1	0000			22 23 23 24 25
	Total taxable returns	857,218	1,835,922	36,214	36,791	1,799,131	156,304	518,151	143,182	39,581	176,979	82,629	189,046	9,538	100,01	36
23	Nontaxable returns: No adjusted gross income	(7)	(1)	1	1	(1)	(1)	(1)		(1)	(1)	(1)	(1)	(1)	(7)	52
	Under \$600. 507. under \$1,000. 1.00der \$1,500. 11.00 under \$2,000. \$2,000 under \$2,000.	17,489 17,166 18,484 23,742 6,277	28,334 33,618 46,037 76,115 22,672			27,986 33,262 43,567 72,637 22,324	11,531	3,854 8,766 11,868 4,869	3,148 4,173 13,639	3,139 4,540 4,189	15,685 21,288 17,452	7,418 9,492 9,501 8,091 3,515	10,598 18,627 21,802 21,123 11,223	(1) 4,230 4,921 3,534	(1) 4,230 4,921 3,534	32 33 33 35 36 37 37 37 37 37 37 37 37 37 37 37 37 37
	\$2.50. under \$3,000 \$3.50 under \$4.500 \$5.000 under \$4.500 \$4.500 under \$5,000 \$5.500 or more.	7,651 3,497 (1) (1) (1) (1)	28,169 15,011 (1) (1) (1) (1)	8,005	8,065	27,821 14,644 (1) (1) (1) (1)	2,094	3,500	3,480	2,868	20,168	3,835	14,299	(3)	(1)	32 33 34 33 34 33 34 34 34 34 34 34 34 34
	Total montaxable returns	97,166	260,190	8,065	8,065	252,125	19,008	32,895	24,440	20,223	93,407	42,968	98,888	16,541	16,541	39
	Grand total	954,384	211,090,2	44,279	44,856	2,051,256	175,912	551,046	167,622	59,804	270,386	125,597	.88,934	6,079	26,542	3
0E 0E	Returns under \$5,000.	702,844	1,515,719	25,931	26,279	1,489,440	145,815	390,126	125,101	41,802	188,070	105,226	236,153	23,187	23,535	147
1 3	Con for the state of and of table. One have the Mountain of Manage transforms	ห การสตร์ที่กร	€-	and IIDs	seamintion of	ı,	1 mitotions	of Date #								-

			Returns o	Returns of surviving spouse-Continued	spouse—C	ontinued				Returns of	single pers	single persons not head		of household or surviving spouse	ng spouse			11
			Number	Number of returns by number of exemptions	by number of exer	of exemption	ns other			Returns with exemp-	th exemp-		Number o	Number of returns by number of exemptions	r number of	exemptions	other	
		Number of		व्यक्ति (स्था)		Four or	r more	Number of	Aggregate	tions for blin	for age and/or blindness	Number of		cnan ag	ge or blindi	Four or 1	more	
	Adjusted gross income classes	exemptions other than age or blindness	One	Two	Three	Number of returns	Number of exemptions other than age or blindness		number of exemptions	Number of returns	Number of exemptions for age and blindness	exemptions other than age or blindness	One	Two	Three	Number of ereturns	Number of exemptions other than age or blindness	
		(84)	(b*1)	(99)	(15)	(25)	(53)	(54)	(55)	(99)	(57)	(89)	(65)	(09)	(61)	(62)	(63)	
7 -1 m 3	Taxable returns: \$600 under \$1,000. \$1,000 under \$1,500 \$1,500 under \$2,500.	(1) 5,291 8,055 13,714	6,355	(1) 3,148 3,533			(1)(1,343,677 2,187,516 1,838,062 1,749,898	1,343,677 2,320,262 2,209,683 2,315,480	45,596 136,172 117,294	45,596 136,172 117,642	1,343,677 2,274,666 2,073,511 2,197,838	1,343,677 2,100,366 1,602,613 1,413,528	87,150 235,449 224,800		111		1224
v, p (- to 0	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,000	25,624 25,471 19,896 19,960 14,260	3,497	3,825 4,908 (1) 2,433				1,658,583 1,486,312 1,187,483 835,972 528,717	2,251,652 2,047,801 1,643,568 1,166,000 706,722	100,071 84,418 64,098 57,524 39,116	101,648 84,775 65,498 58,220 39,464	2,150,004 1,963,026 1,578,070 1,107,780 667,258	1,313,559 1,160,970 928,342 664,136 437,102	222,906 208,213 165,127 110,659 58,423	97,839 84,792 64,892 35,599 22,924	24,279 32,337 29,122 25,578 10,268	97,116 131,254 124,798 115,529 44,538	00000
244	\$5,000 under \$7,000 \$0,000 under \$7,000 \$7,000 under \$8,000 \$3,000 under \$1,000 \$9,000 under \$1,000	18,409	4,534	4,200				564,724 231,834 114,374 57,102 40,090	764,528 322,400 161,989 86,933 59,555	49,779 25,318 20,724 12,236 10,583	50,127 25,685 20,724 12,584 11,626	714,401 296,715 141,265 74,349 47,929	470,218 190,441 96,562 48,353 34,395	58,584 26,984 11,881 4,905 3,918	22,295 7,764 3,478 2,435 (1)	13,627 6,645 2,453 1,409 (1)	60,130 29,014 10,507 8,881 (1)	22224
247249	#15-,000 under #15,000 #15,500 under #20,000 #15,500 under #25,000 #15,500 under #30,000 #30,000 under #100,000	0,049 2,038 629 370 1,628	297	1,523 108 112 1185 297 57	, , , , , , , , , , , , , , , , , , ,	11,765	52,455	87,263 31,099 16,258 9,105 14,734 7,085	129,381 48,349 25,939 14,648 24,544 12,242	27,110 13,003 6,275 3,916 7,926 4,080	27,406 13,187 6,311 3,953 8,076 4,148	101,975 35,162 19,628 10,695 16,468 8,094	76,827 28,436 13,993 8,124 13,664 6,389	7,672	1,843 595 552 369 184	921 329 221 (1) 185 44	4,275 1,463 995 (1) 950 206	15 16 17 19 20
44744	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	33 35 11 + 1	10 1 1 1	(1) 5				1,438 519 562 98 98	2,503 913 1,030 175 91	836 314 376 63 38	842 320 379 64	1,661 593 651 111 53	1,294 468 514 90 51	100 32 25 25 4	16 16 11 3	28 3 12 1	119	21 22 23 24 25
ę,	Total taxable returns	179,345	27,720	30,562	12,582	11,765	52,455	13,992,557	17,660,065	826,866	834,485	16,825,580	11,954,132	1,431,703	458,782	147,940	631,696	56
E -	Nontakable returns: No adjusted gross income	1 8 1	17)	ı	1	(1)	(1)	117,798	165,807	28,736	29,450	136,357	103,256	11,593	(1)	(7)	(1)	27
왕이콘됐다	Under \$4000. \$4000 under \$1,000. \$1,100 under \$1,900. \$1,500 under \$2,900. \$1,500 under \$5,900.	8,842 14,347 15,841 17,589 10,161	6,350 6,335 5,271 2,820					(3,095,802 938,156 698,111 329,366 144,820	3,416,414 1,532,327 1,533,433 907,739 468,141	162,957 242,556 304,715 109,338 55,781	164,367 244,837 308,727 112,120 57,520	3,252,047 1,287,490 1,224,706 795,619 410,621	2,991,808 700,665 343,835 110,742 47,965	71,800 162,505 230,010 33,410 13,270	21,233 53,110 90,451 140,335 16,960	10,961 21,876 33,815 44,879 66,625	52,340 102,485 149,498 197,052 285,236	28 29 30 31 32
방목강목문器	\$. 'U inser \$7.00. \$7.50 under \$3.50 \$4.50 under \$4.000 \$4.50 under \$4.00 \$4.50 under \$5.00 \$5.40 or more	13,605	(1)	7,375	5,673	6,269	17,173	76,817 28,741 13,237 6,782 4,857 2,595	266,950 116,219 63,892 35,724 24,774 10,849	29,313 11,202 4,548 \$ 5,269	31,052 12,245 5,244 5,963	235,898 103,974 58,648 34,333 21,994 9,057	27,245 8,748 3,871 4,269	4,578	5,930	39,064 16,514 8,669 4,677 } 3,484	181,707 86,877 53,035 31,516 25,989	33 34 35 37 38
₹,	Ictal nontaxable returns	83,347	23,399	7,375	5,673	6,521	28,179	5,457,082	8,542,269	954,415	971,525	7,570,744	4,342,404	531,405	331,997	251,276	1,169,539	39
7	Grand total	264,39	51,119	37, 337	18,255	18,286	80,634	19,449,639	26,202,334	1,781,281	1,800,010	24,396,324	16,296,536	1,963,108	790,779	399,216	1,801,235	04
44	Returns under \$5,000.	212,018	45,141 5,978	31,170	15,071	13,844	59,924 20,710	18,270,707	24,536,265	1,596,912	1,618,748	22,917,517	15,305,908	1,343,042	749,611	372,146	1,076,092	4.3

The List of Transform and Classifications of Terms" and for "Description of Sample and Limitations of Data,"

Lamps. Anisbility is too large to warrant showing separately. However, the grand total contains data deleted for this reason.

63
iń
-
CL ASSES
\circ
(±3
7
ō
C
Ż
GROSS INC
S
OJUSTEO GROSS
~
75
_
9
STE
7
55
5
3
-
5
B
-
24
ſαÏ
>
0
`~
æ
2
-
\circ
in
90
Ó
-
\Box
ميد
VPIT.
1
7
60
_
9
ND (
4ND
I, AND
RM, AND (
ERM, AND
TERM, AND
TERM, AND
G-TERM, AND
NG-T
- AND LONG-T
NG-T
S. SHORT AND LONG-T
- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
GAINS AND LOSSES, SHORT- AND LONG-T
GAINS AND LOSSES, SHORT- AND LONG-T
GAINS AND LOSSES, SHORT- AND LONG-T
GAINS AND LOSSES, SHORT- AND LONG-T
GAINS AND LOSSES, SHORT- AND LONG-T
LOSSES, SHORT- AND LONG-T
APITAL GAINS AND LOSSES, SHORT: AND LONG'T
GAINS AND LOSSES, SHORT- AND LONG-T
APITAL GAINS AND LOSSES, SHORT: AND LONG'T
APITAL GAINS AND LOSSES, SHORT: AND LONG'T
APITAL GAINS AND LOSSES, SHORT: AND LONG'T
5.11 -CAPITAL GAINS AND LOSSES, SHORT: AND LONG-T
APITAL GAINS AND LOSSES, SHORT: AND LONG'T

	Т			n o	_	1115	353 635 453 453 453 453 453 453	1,975 11 4,810 12 9,887 13	7,664 15 5,27; 15 6,553 17 4,805 18 11,713 19	3,056 21 1,729 22 2,799 23 2,628 24 5,628 24	75,835 26	313 27	13 13 13 13 13 13 13 13 13 13 13 13 13 1	1,708 23 34 - 35 - 35 - 35 1,704 38	4,274 39	80,109 40	5,126 -1
		Capital	loss carryover from lo5C-54	(Thousand dollars)	(10)	_	ŕ						() (a) 1	, , ,			
		erm		(Thousand dollars)	(17)	204 -	34.2 34.2 56.5 17.5 34.7	450 450 139 1,136	3,0±5 1,0±3 856 2,229 833 430	195 11 11 13	13,891	127	1 1 1 2 1	(1)	163	14,05~	2,410
		Long-term	Net long-term capital gain (100%)		(51)	7,775 18,454 38,787 59,786	92,169 128,202 118,049 149,123 142,294	309,891 299,887 240,179 260,286 219,051	906,208 571,035 446,176 376,102 1,023,042 1,127,323	509,241 304,490 695,299 340,041 491,231	8,884,126	191,883	48,779 52,751 99,727 84,902 86,024	56,930 29,95c 22,274 10,645 11,740 90,224	785,845	0,669,971	1,460,265
	Total	rm yover)	Net short-term capital loss	s) ad	(13)	71 185 5 539	1,381 304 331 4,322 294	3,263 3,307 5,587 12,694 4,482	14,125 13,264 10,117 8,736 20,384 25,471	7,672 4,261 7,048 2,963 2,056	152,863	402	50 20 266 132	576 .02 .02	7,112	159,975	10,382
		Short-term (after carryover)	Net short-term sh capital c	and (s.	(12)	1,182	3,861 7,118 7,110 7,100 5,228	17,104 15,173 13,705 14,912 12,885	60,892 36,533 25,742 23,880 44,831	10,743 5,005 7,216 3,094 2,088	360,570	6,692	787 406 3,126 2,553 5,300	1,164 456 373 2,155 319 1,591	27,952	385,492	56,695
		Net gain from sales		Pi	(11)	7,836 10,440 21,273 37,228	49,242 68,024 65,700 77,078 76,878	169,807 163,011 134,262 137,571	503,864 314,373 242,913 205,334 545,325 583,898	261,330 155,108 351,310 171,633 246,676	4,712,255	102,150	25,150 26,768 52,854 44,898 48,308	29,340 15,234 11,507 7,476 5,791	414,095	5,126,350	779,165
		Ne .	of is		(10)	20,602 31,834 54,245 72,18	93,524 114,280 101,372 115,037 115,240	232,471 185,794 1159,196 117,997 118,327	312,244 145,107 86,812 58,057 102,485 50,785	9,314 3,454 3,454 564 233	2,284,784	74,264	71,932 77,358 107,046 91,095 70,620	27,308 19,973 8,849 7,516	615,097	2,849,881	1,313,070
_		Capital	N PS	(Thousand dollars)	(6)	1,181 4,141 6,782	10,285 11,695 3,301 21,619 19,696	46,253 15,277 15,348 17,348 29,032	65,385 42,657 34,677 21,478 57,507 34,492	6,572 2,753 4,107 1,000 1,000	472,937 2	17,681	13,109 7,873 5,087 16,917 15,502	9,083 274 5,966 5,208	006,26	567,837 2	182,841 1 384,996 1
	F	Net.	al ((Thousand (The dollars)	(8)	5,343 7,234 4,185 9,733	15, 980 16,690 24,073 20,511 18,603	37,934 28,497 21,642 16,040 16,400	53,225 35,310 14,506 16,842 29,075 14,413	6,138 944 1,284 342 153	408,909	52,814	12,810 6,919 15,338 14,442 5,606	8,695 2,758 4,576 4,405 6,283	134,646	543,555	244,671
	Long-term	+ aN	E T	(Thousand (T)	(2)	162 292 162	1,053 4,678 4,678	3,572 251 931 1,893	2,394 2,878 2,878 2,578 2,578 2,565	1,635 683 976 618	62,215	2,177	28 2,304 183 2,300	07	7,178	69,393	17,907
Returns with net loss from sales of capital Short-term	t-term carryover)		Net short-term capital loss	(Thousand (3	(9)	11 25 25 25 25 25 25 25 25 25 25 25 25 25	12,531 15,131 8,189 27,175	12,369	32,935 54,241 42,142 25,358 69,127 40,626	7,581	611,918	23,837	21,822	15,084 877 4,536 5,156	12e,138	738,056	250,954
	Short-ter (after carry		Net short-term sh capital	(Thousand (T	(3)	10/10		25.1 17.1 15.1 10.0 10.0 10.0 10.0 10.0 10.0 10	471.11 451.00 650.00 650.00 650.00	167 222 244	9,242	56	10010	297	1.339	10,581	3,276
		t loss m seles	pital ets ore tory ation	(Thousand (T	(4)	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	22, 108 32, 10 31, 434 42, 432	81,57 57,71 32,928 44,930	4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	11,117	949,351	74,448	34,602 14,732 19,602 32,363	24,411 3,634 9,186 4,957	252.260	1,201,611	474,429
		F 2	sseets after of statutory a limitation b (deducted statutors) from gross limitations)			1, 27.7	14, 1013 18,028 19,831	28,273 26,459 17,134 13,055	35,873 10,216 7,924 12,581	1,046 206 245 345	295,344	17,5%	4,793 11,420 10,759	2,473 2,458 2,958 2,756	24 Sp. 97	-	
	ž	4 H	Number of standard for the following for the fol		-1	र के ला हो र के ला हो र विकास		47 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	62,844 31,071 16,304 11,355 13,238	3.5	513.56-	27,132	1,0831 10,711 10,911 10,000	14,273	100 659	654,121	319,000 334,455
1	Total	umber of	With Esin Floor Jies Chamiles		(7	10 P.C.	125 125 125 125 125 125 125 125 125 125	232, 158 232, 158 201, 154	274,388 176,178 103,116 121,723	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	22.343	101,445			13,633	3,554,002	1,632,735
		<u></u>	Section - Personal							CONTRACTOR AND	r Boressessessessessessessessessessessessess	in cal	1 17 17 17 17 17 17 17 17 17 17 17 17 17	maer (* 17. 17. (* 17. 17. (*	To Borbers	Coral nonfaxatte rending	\$5, JTC.
			A0			A SET						Mintersole returns: Mintersole returns: Min adinated gross.	The result of th	A CALL MARKET CAN THE	Ě	Created to	Refurns inder \$5 8-1,7r. \$5,700 m
									1 4 - 1 7 7		· j .			4 04555	rı.	g. 1	

T
9
ě
:3
ĕ
ŭ
ī
r,
12
33
4
١
C
163
7
0
Q
Z
100
100
0
=
Ç
0
50
H
S
2
0
-
>
3
2
1
5
×
~
~
4
Ç
00
8
3
_
-
2
Ξ
-
7
0
0
Z,
~
-2
~
52
H
è
ž
õ
1
^
7
AND
-
OR
2
100
93
100
œ
Q
_
- a
QN
AND
AINS AND I
AL GAINS A
ITAL GAINS A
AL GAINS A
ITAL GAINS A
APITAL GAINS A
APITAL GAINS A
APITAL GAINS A
APITAL GAINS A
APITAL GAINS A
able 11 CAPITAL GAINS A
APITAL GAINS A
able 11 CAPITAL GAINS A

		8	Returns with normal tax	normal tax a	and surtax				surtax	Returns	Returns with alternative tax	cive tax	l.	
		Net gain	Short-term (after carryover)	term rryover)	Long-term	term	Capital		Net gain from sales	Short term (after carryo	Short term (after carryover)	Net	Capital	Net-long- term-capital
Adjusted gross income classes	Number of returns	of capital assets in adjusted gross income	Net short-term capital gain	Net short-term capital loss	Net long-term capital gain	Net long-term capital loss (1004)	loss carryover from 1950-54	Number of returns	of capital assets in adjusted gross income	Net short-term capital gain	Net short-term capital losa	long-term capital gain (100%)	loss carryover from 1950-54	gain in excess of net short- term capital loss
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
74	(17)	(18)	(19)	(50)	(21)	(22)	(53)	(24)	(25)	(36)	(27)	(28)	(59)	(30)
\$\$ ^0 under \$1,0°0. \$1,00 under \$1,0°0. \$1,00 under \$1,0°0. \$1,00 under \$2,0°0. \$2,00 under \$2,0°0.	20,602 31,884 54,240 72,918	4,826 10,440 21,273 37,228	1,182 1,310 1,886 3,217	71 185 539	7,775 18,454 38,787 69,786	204	175							
\$2, 60' under \$3,0''s \$3,5''s under \$1,5''s \$3,50' under \$4,5''s \$4,5''s under \$4,5''s \$4,5''s under \$4,5''s	93,524 104,280 100,372 115,037 115,240	49,242 68,024 65,700 77,078	3,861 4,418 7,410 4,852 5,228	1,381 304 331 4,322 244	92,169 128,202 118,049 149,128 142,294	342 342 565 175 347	1,353			(Alternati	(Alternative tax not applicable)	pplicable)		
\$\$\tau \text{10} \text{under \$\$\tau \text{4}\$. \text{10}	232,471 185,794 159,196 117,997 104,327	169,807 163,011 136,262 137,571 126,151	17,104 15,173 13,705 14,312 12,885	3,287 3,587 5,587 4,697	309,841 249,887 240,179 260,286 219,051	734 739 1,136	447 1,075 4,810 9,887							
#11	315. 344 345. 345 54, 361 78, 513 7, 443	503,9%4 312,534 233,741 134,337 426,743 149,197	60,892 25,739 21,914 23,456 38,622 15,723	14,126 13,264 9,540 8,542 11,135	906,208 570,864 434,965 355,175 794,072 283,944	3,065 1,043 856 2,229 831 430	7,664 5,274 6,309 4,781 9,293	2,969 3,756 23,972 43,542	10,011 10,997 118,576 434,711	4,582 630 6,209 22,680	521 194 4,228 19,316	11,382 20,927 228,970 843,379	242 23 2,420 8,741	10,860 20,733 224,742 824,063
\$1.7. mater \$1. *** \$2.7. monder \$2. *** \$2.7. X under \$5. *** \$5. *** monder \$5. **** \$1. **** mater \$1. ***** \$1. ************************************	73.4 73.4 73.4	10,846 5,744 9,035 342	805 474 474	661 201 4,9 21	33,135 10,753 16,886 713	195	129 91 9	9,46E 3,137 3,381 559 232	244,484 149,364 342,275 171,284 246,675	9,938 4,526 6,569 3,092 2,088	7,011 4,060 7,060 2,942 2,942	476,10t 293,737 578,413 339,328 491,228	2,927 1,638 2,791 4,028 623	.69,005 289,677 671,413 336,385 489,172
Istal takeble F turn	2,193,770	4,983,878	300,25r	105,535	5,500,656	13,891	54,400	91,014	1,728,377	60,314	47,328	3,383,470	21,435	3,336,140
Returns under Gogania Returns 60 m or m r	700,103	2,574,189	33,354	96,103	764,644	2,253	2,616	-10,16	1,728,377	60,314	47,328	3,383,470	21,435	3,336,140

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

=							
	States and Territories	Number of returns, taxable and	Salaries and wages (after excludable sick pay)	Dividends (after exclusions	Interest received	Adjusted gross income	Income tax after credits
		nontaxable	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand
		(1)	(2)	(3)	(4)	(5)	(6)
1	Alabama	739,524	2,249,342	/0.23/		2 4500 000	
2	Alaska	47,185	233,584	40,214 779	16,428 1,258	2,679,330 244,100	265 ,376 32 ,282
3	Aricona. Arkansas	300,697 415,988	991,036 1,012,324	31,384 15,764	16,682 10,769	1,263,300 1,311,805	140,561
5	California	5,089,543	19,794,208	837,732	364,939	25,132,639	114,137 3,203,108
6	Colorado	552,922	1,718,183	64,772	35,203	2,225,148	261,289
7 8	Connecticut	941,287 146,365	3,774,073 576,057	259,0 87 116,596	45,291 6,866	4,625,939 794,649	629,646
9	District of Columbia	342,596	1,288,147	61,953	17,637	1,555,827	155,364 211,851
10	Florida ¹	1,182,710	3,372,810	234,200	84,972	4,607,886	521,484
11	GeorgiaHawaii	962,294	2,932,910	75,662	25,248	3,519,978	354,661
13	Idaho.	205,298	671,619 547,877	22, 8 39 12,033	4,717 11,248	801,826 729,6-2	84,356 69,637
1	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 17	Iowa. Kansas	968,399 751.806	2,264,819	52,856	44,632	3,270,824	327,874
18	Kentucky.	833,055	2,067,066 2,306,767	47,287 65,411	29,574 26,934	2,739,766 2,920,886	295,560
19 _0	Louisiana. Maine	753,639	2,433,817	53,857	20,165	3,025,241	337,321
		330,2-6	831,855	41,784	12,651	1,028,641	99,482
21	Maryland. Massachusetts.	1,142,863 1,967,702	4,230,957 6,822,066	127,341 407,751	46,693 106,537	4,928,627	563,566
23	Michigan.	2,726,998	11,443,900	281,185	103,810	8,285,733 13,401,902	1,023,410 1,687,906
24 25	Minnesota. Mississippi	1,137,958	3,311,606	118,405	58,785	4,373,102	479,228
		377,712	952,347	17,392	9,939	1,204,171	101,591
26 27	Missouri. Montana	1,466,425	4,772,589	196,368	50,297	5,936,919	707,178
28	Nebraska	239,700 506,436	672,232 1,173,319	13,138 34,781	10,413 23,789	897,301 1,679,067	93,183
7.0	Nevada	95,964	350,079	14,355	6,709	455,553	62,559
30	New Hampshire	221,136	657,945	34,517	11,678	797,094	83,282
31	New Jersey	2,182,689 225,458	8,627,851 701,712	325,394 16,463	8 2,153 10,952	10,304,398 891, 310	1,265,901
33	New York	6,393,653	24,243,051	1,570,415	359,215	30,427,648	96,338 3,947,02 3
34 35	North Carolina	1,163,918	3,224,372	94,213	28,329	3,984,982	351,336
		206,016	373,958	6,526	6,924	575,222	51,462
36 37	Ohio	3,424,898 690,467	13,382,541 2,025,902	421,702 47,255	132,241 19,753	15,917,578	1,978,564
38	Oregon.	592,592	1,953,433	38,943	41,389	2,572,734 2,501,058	269,320 285,104
39 40	Pennsylvania. Puerto Rico ² and Virgin Islands.	4,134,583	14,430,627	626,830	129,675	17,358,034	2,080,488
		23,360	58,162	22	11	5 8, 333	994
41	Rhode Island. South Carolina.	329,620	1,072,260	80,847	13,974	1,305,004	165,508
43	South Daksta	542,655 229,308	1,538,448	31,535 5,058	12,558 7,247	1,838,845 645,905	159,573 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
45 47	Utah. V rmont.	258,100	865,096	14,757	9,577	1,041,548	100,444
48	Vîrginia.	132,868 1,152,305	319,984	21,703	5,271 34,470	406,288	40,617 460,397
4,9	Washington	956,097	3,368,166	74,919	67,738	4,202,739	501,047
50	West Virginia	572,779	1,769,311	42,722	12,014	2,055,092	205,292
51	Wisconsin	1,355,804	4,397,349	158,213	64,189	5,480,112	622,459
52	Wyoming. United State: citizens w.'h foreign addresses ³ .	112,669 29,451	350,251 75,631	9,308 11,929	9,199 3,397	435,582 99,152	49,734
54	Total.	58,251,893	200,983,877	7,847,595	2,574,401	248,779,023	29,653,960
/**4		JO; CJ1;093	200,700,077	7,047,293	2,214,401	c+0,117,023	27,000,700

See text for "Explanation of liaswifications and Termo" and "Description of Sample and Limitations of Data."

Includes Canal Zone.

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

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

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

	•											
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand	Income tax after credits (Housand	Number of returns	Adjusted gross income (Thousand	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Honvand	Income tax after credit: (Thousand	Number of returns	Adjusted grossincome (Housen)	Income tax after credits (Thorsand
		dollars)	dollars)		dollars)	dollars)		dollars)	lollars)		follors)	lallars)
Taxable and nontaxable returns: No adjusted gross income	4,194	Alabama	_	4,014	Arizona	_	(2)	Alaska (2)			Ankannac	
	96,874	51,710	31000	92,710	18,317	158	7,507		84	3,544	13,174	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$10,000.	137,966 144,210 109,778 92,403 132,941	204,397 357,454 383,661 413,276 855,182	5,9h3 17,100 23,954 30,547 88,310	45,326 40,590 47,523 46,599 72,762	64,772 101,491 167,429 209,+60 468,265	3,382 5,634 11,682 15,488	4,911 4,572 3,377 3,893	,51r 7,9nb 12,152 12,036 17,70n 124,262	576 844 1,406 2,207 15,689	64,147 47,489 79,784 71,073 39,422 50,930	35,741 144,355 176,096 250,785 177,588 341,655	3,55 + 7,379 11,684 13, 64
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	11,714 4,384 1,615 954 1,677 660	140,604 75,100 35,849 26,048 61,662 43,976	21,041 13,118 7,569 5,868 16,745 16,485	1,780 1,780 1,030 639 1,338 352	82,949 30,524 22,765 17,375 48,955 22,717	12,262 5,346 4,515 4,185 14,005 8,427	4,397 446 209 26	51,465 7,661 5,500 1,730	2,099 1,532 (2) (2) (2) (2) 638	5,095 1,882 761 651 908 240	60,408 32,857 17,094 18, 32 34,418 15,759	8,762 6,190 3,794 4,196 9,199 5,742
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	93 26 24 6 5	10,976 4,511 6,897 4,541 12,569	4,647 2,196 3,471 2,127 5,089	50 12 14 2	5,876 2,110 3,443 1,330	2,433 963 2,115 614	-	- - - -	- - - -	45 7 3 - 2	5,499 1,181 805 -	2,477 560 298 1,408
Total	739,524	2,679,330	265,376	300,697	1,263,300	140,561	47,185	244,100	32,282	415,988	1,311,805	114,137
		Californía			Colorado			Connecticut		· · · · · · · ·	Delaware	
Taxable and nontaxable returns: No adjusted gross income	35,755	¹ 109,195	-	A,540	151,908	-	4,360	19,594	-	(2)	(2)	_
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	488,314 617,348 601,088 677,921 720,078 1,629,823	262,369 912,119 1,518,431 2,379,453 3,238,438 10,464,411	3,095 45,166 103,002 204,802 292,926 1,210,245	78,177 83,867 79,873 77,814 67,944 134,078	40,614 125,679 202,680 273,788 304,017 891,141	606 6,785 13,738 19,344 25,637 95,627	84,553 99,491 120,057 155,682 141,728 283,747	44,075 148,377 303,439 543,586 632,031 1,302,645	573 8,674 25,629 49,738 60,291 223,507	18,498 17,103 17,510 21,673 24,031 37,826	10,550 25,632 44,441 74,633 105,818 252,811	134 1,124 7,335 5,988 10,418 30,036
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	195,493 50,861 24,632 14,850 22,435 8,608	2,297,936 872,950 550,153 404,995 836,141 571,940	345,502 156,869 116,586 93,980 233,294 206,822	12,994 3,701 2,178 1,175 1,707 739	154,646 64,087 67,755 32,391 63,731 47,737	23,468 11,546 9,309 7,166 17,337 17,567	29,942 8,572 4,103 2,581 3,943 2,106	353,389 146,485 91,316 70,327 144,085 141,434	53,272 25,931 18,500 16,13h 42,189 52,356	4,995 1,704 817 504 625 446	58,313 29,438 17,792 13,463 22,341 29,572	9,130 5,447 3,662 3,224 5,799 10,920
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,427 439 396 61 14	172,3°6 75,116 113,964 40,522 30,514	71,235 32,980 52,208 19,919 15,379	78 27 19 7 4	9,276 4,643 5,200 4,612 5,059	3,934 2,101 2,350 2,142 2,631	294 97 100 22 9	36,028 16,671 27,323 14,697 14,126	16,301 7,63 13,594 7,327 7,904	64 40 71 26 31	7,594 6,935 21,262 18,796 56,650	3,710 3,633 12,709 10,703 35,399
Total	5,089,543	25,132,639	3,203,108	552,422	2,225,148	261,289	941,287	4,625,939	629,heb	146,365	794.649	155,364
Taxable and nontaxable returns:	Dis	trict of Colu	umbia		Florida ³			Georgia			Hawaii	
No adjusted gross income	(2)	(5)	-	4,001	118,828	-	8,236	123,249	-	(2)	(2)	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$5,000.	34,281 47,435 49,523 74,091 43,835 71,586	19,692 71,785 124,128 261,834 196,140 486,757	234 3,170 8,310 24,397 22,638 60,895	164,638 221,283 205,244 179,107 133,924 219,776	87,974 315,605 510,481 624,411 602,499 1,431,473	707 11,677 24,442 36,733 46,111 150,695	129,699 179,481 179,078 152,450 105,209 176,174	73,315 266,753 448,106 529,000 469,848 1,146,881	210 9,015 22,528 33,211 37,029 119,295	26,225 24,300 34,368 34,508 25,036 45,304	12,836 46,879 86,708 119,820 111,744 209,498	162 2,968 0,608 9,136 9,153 30,338
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	13,024 3,802 1,270 984 1,344 546	153,703 64,656 28,513 26,980 50,984 36,835	24,498 11,742 5,916 6,198 15,173 13,027	25,822 4,352 4,591 2,618 5,126 1,805	30k,823 161,307 102,424 71,848 181,401 118,475	45,496 28,797 21,043 16,046 48,529 43,281	17,853 5,708 3,133 1,523 2,574 1,112	212,048 97,870 70,191 41,613 94,990 66,822	31,895 17,326 14,222 16,243 24,461 23,647	4,412 1,331 579 333 378 158	52,104 23,021 12,778 9,078 14,828 10,364	7,735 4,266 2,508 4,172 3,900 3,891
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	101 37 39 3	12,093 6,317 11,056 2,167 3,223	5,249 2,597 5,009 1,140 1,650	224 92 84 1n 7	27,041 15,988 24,319 10,743 24,401	11,262 7,200 11,605 5,588 12,274	104 37 19 4 -	12,668 6,354 4,463 2,305	5,521 2,889 2,181 1,290	15 - 5 -	2,075 1,373	996 + 643 -
Total	342,596	1,555,827	211,851	1,14.,710	4,607,886	521,484	41.24,294	3,519,978	354, mcl	205,298	8:1,82t	84,35e
Taxable and nontaxable returns:		Idaho			Illinois			Indiana			Iowa	
No adjusted gross income	3,565	17,311	-	21,358	1,24,632	, 55.5	9,371 181,829	133,636 94,972	1,115	26,670 14r,289	140,702	1,7~3
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000.	29,748 37,875 35,240 27,970 26,162 41,159	15,296 55,285 86,593 97,541 117,145 268,129	122 1,9% +,507 5,618 8,968 28,2	429,530 483,766 489,603 541,588 514,406 1,777,357	232,384 724,542 1,180,746 1,897,285 2,309,203 7,152,119	2,723 36,455 87,453 173,414 216,517 805,193	214,076 205,683 231,298 229,568 -24,178	42,4,2 407,4,5 516,055 813,986 1,025,272 2,837,755	1,112 15,537 35,509 67,134 92,534 330,42	19, 819 156,131 143,783 119,870 163,850	276,463 392,642 501,018 538,422 1,052,456	17,773 20,742 38,312 42,835 112,833
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$10,000. \$30,000 under \$50,000. \$50,000 under \$106,000.	3,775 927 562 224 307 55	44,084 16,027 12,586 6,187 11,377 3,767	7,716 3,095 2,7%, 1,434 7,318 1,546	131,-30 30,821 15,099 9,931 15,359 -,20r	1,935,867 -28,875 -334,370 -244,276 -594,721 -215,630	229,763 97,150 69,365 56,491 174,376 118,358	57,474 2,080 3,862 3,443 3,487 1,252		68,941 28,68e 18,158 20,548 39,797 31,039	13,405 4,809 2,788 1,449 1,797 575	158,259 82,340 62,880 30,594 66,139 36,678	23,776 15,117 13,640 4,487 18,548 13,572
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	11 1 3 1	1,276 169 976 114	549 17 556 102 :	621 292 272 47 13	05,106 ,4,785 00,061 41,413 }5,41	34,285 24,561 24,303 10,40 3,140	156 42 53 5	18,412 1,280 15,487 -,236 2,676	7,321 3,455 9,223 1,54 1,54	68 21 14 -	7,464 3,526 3,463 1,413	3,277 1,704 2,1e7
Total	207,584	727,642	επ _ι € 37.	3,5,5,690	17,.00,748	.1,180,678	1.5 2,50	6,502,920	111 _{4 p} 254	41.4,300	1,12,11,14,74	1,17,07%

See footnotes at end of table. See text for "Explanation of Classification: and Terms" and "Do require : Came Le and Limitation." (Data."

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

Adju ted pro lineame class	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after eredits (fhousand dotturs)	Number of returns	Adjusted gross income (Phousand dollars)	Income tax after credits (Thousand dottars)	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)
	1	Kansas			Kentucky			Louisiana			Maine	
Taxable and nontexable returns: No adjusted gross income	,m,n24	132,000	-	5,137	18,309	_	5,859	¹ 13,880	-	2,432	11,729	-
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000	114,05, 128,723 92,090 120,505 103,577 148,587	60,979 180,555 228,845 420,488 464,469 979,045	571 7,811 14,643 29,943 39,977 108,589	139,669 156,246 142,915 120,343 96,733 142,600	81,741 231,801 355,759 441,023 433,464 940,655	8, 150 8, 150 19,475 33,066 34,626 105,921	89,350 127,520 136,419 111,967 31,840 165,141	48,275 183,480 341,359 389,320 411,800 1,082,181	474 6,994 16,326 24,626 33,739 116,679	60,740 69,759 61,270 48,940 37,642 42,029	32,233 106,635 153,325 168,608 168,666 260,341	329 5,628 8,550 10,494 13,811 28,193
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$2,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	14,744 4,314 1,767 1,097 1,634 568	173,718 72,943 39,789 29,981 59,602 37,115	25,954 12,733 8,109 6,616 16,235 13,822	12,973 4,315 2,309 1,336 1,674	154,395 74,167 51,945 36,404 62,537 41,100	23,175 12,899 10,376 P,438 16,694 14,917	1n,242 5,109 2,962 1,997 2,793 1,014	193,468 87,498 67,283 38,247 40,727 67,528	30,032 16,147 14,894 8,733 26,397 24,913	3,606 1,669 5n9 376 730 184	42,121 28,290 12,930 10,349 26,339 12,509	6,224 5,156 2,604 2,742 7,620 4,682
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000.00. \$1,000,000 or more.	85 13 18 5 -	9,796 2,159 5,080 4,140	4,620 1,064 2,484 2,355	116 33 1t 1	13,764 5,611 4,037 794	5,347 2,612 2,090 372	142 36 46 2	17,424 6,298 12,637 1,095	8,074 2,944 6,050 299	32 10 8 - -	3,801 1,827 2,397	1,366 864 1,217
Total	751,80h	2,739,766	295,560	833,055	2,920,986	290,348	753,639	3,025,241	337,321	330,246	1,028,641	99,482
T		Maryland			Massachusett	3		Michigan			Minnesota	
Taxable and nontaxable returns: No adjusted gross income	3,031	14,455	-	6,152	113,389	-	11,373	¹ 22,340	-	14,032	19,744	-
Under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$5,000.	126,959 172,032 167,547 159,560 167,902 292,007	70,374 251,102 420,916 559,893 753,355 1,952,578	1,000 12,386 27,545 46,900 64,488 215,377	239,757 280,32n 307,531 321,30e 278,121 4e0,100	123,210 415,051 774,175 1,125,120 1,240,725 2,937,38e	1,595 24,644 63,973 95,976 111,036 332,99	290,463 296,664 284,003 330,850 408,570 952,098	157,322 437,511 710,776 1,168,895 1,844,946 6,411,353	1,817 22,097 52,094 104,806 170,961 721,317	156,816 208,891 161,393 161,890 152,894 244,289	90,166 305,230 406,290 566,160 684,872 1,590,630	1,157 13,040 26,476 44,068 59,835 171,240
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	36,457 8,088 3,475 1,107 3,254 1,212	424,782 138,392 78,222 32,974 123,563 80,107	63,865 24,651 15,773 7,731 34,436 28,668	38,940 12,781 +,520 3,949 7,114 4,138	461,307 218,402 145,851 107,224 272, 1 274,600	67,813 37,696 29,72 23,318 73,656 194,878	103,281 21,219 10,20 5,445 8,237 3,586	1,202,182 362,454 228,528 148,848 314,876 237,967	181,382 66,386 48,171 34,467 90,311 90,757	21,347 6,074 3,487 2,095 3,440 1,031	253,677 103,344 77,788 57,332 128,694 67,990	37,139 17,869 15,639 12,400 34,288 23,270
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	16 t 58 51	20,075 4,886 13,788 3,150 -	4,316 4,505 6,327 1,508	673 149 134 4	80,613 25,140 38,443 5,454 3,340	32,726 16,637 18,63 2,368 1,58	570 1r1 178 27 12	67,827 27,404 52,590 18,035 32,504	32,241 13,501 28,8-7 9,989 18,763	158 491 55 6	18,930 8,256 18,321 3,965 1,202	8,166 3,775 8,180 2,095 577
Total	1,142,863	4,928,127	51.3,566	1,947,702	8,285,733	1,023,410	2,726,998	13,401,902	1,687,906	1,137,958	4,373,102	479,228
Taxable and nontaxable returns: No adjusted gross income	.,751	Mississippi		13,031	Missouri 119,284	_	4,832	Montana	-	15,201	Nebraska 123,581	
### ##################################	55,230 40,440, 73,48 57,394 38,889 45,900	31,782 135,698 181,897 197,870 173,237 294,813	186 2,3 ₀₀ 4,29 11,601 12,999 28,737	205,622 240,434 108,802 219,285 198,20 335,641	113,850 458,742 499,253 760,978 887,723 2,213,730	0010 15,483 33,498 02,51 19,432 251,104	33,244 40,147 33,129 34,483 32,340 53,220	19,483 58,704 82,294 120,384 145,137 343,909	192 2,662 4,956 9,936 12,931 36,277	87,238 95,705 83,218 73,490 55,465 82,022	47,366 136,814 208,010 259,344 246,371 539,653	453 5,070 12,745 20,466 19,903 60,204
\$1, 000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$5,000 under \$0,000. \$30,000 under \$100,000.	7,845 1,805 1,047 469 722 247	78, 997 31,431 - 4,16 12,597 28,589 15,638	111,450 5,666 5,798 2,637 7,428 5,665	30,553 9,519 5,017 2,964 4,864 1,963	361,298 162,696 110,825 21,494 178,568 129,731	61,451 29,586 43,867 18,130 48,089 48,028	2,553 1,413 99 632 49 (4)	5r,352 23,923 17,164 17,706 15,904 (2)	8,693 4,349 3,861 4,182 4,521 (2)	7,543 2,594 1,610 853 1,059 381	89,576 44,682 35,386 22,620 38,106 25,447	13,757 8,184 7,503 5,576 10,627 9,602
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$700,700. \$500,000 under \$1,000,000.	2 3 7 -	2,3hm 484 1,723	95 - 719 851 - -	254 105 87 13	24,754 17,83 24,561 8,461 8,000	17,355 8,336 12,62 5,235 4,503	3 1 - - -	321 153 - -	157 77 - - -	35 13 9	3,903 2,242 2,028 - -	1,758 1,057 1,376
T dal	2007,012	1,000,171	191,50	.,411,425	6,936,910	alu'iua	29,71	247,301	93,183	50A, 4e	1,679,067	178,280
Taxeble and nontaxable returns: No adjusted greet income	(-1)	Nevada (*)		<u> </u>	New Hampahir	-	8,216	New Jersey		2,498	New Mexico	-
Under \$1,000. \$1,000 inder \$5,000. \$2,000 inder \$5,000. \$3,000 inder \$5,000. \$4,000 inder \$5,000. \$6,000 inder \$1,000.	13,404 13,404 8,102 8,020 14,763 41,773	8,549 19,419 20,419 28,641 63,99 63,99 205,60	167 1,167 1,079 2,180 6,320 27,17	82,454 64,718 84,718 80,020 44,517	15,51, 50,37 83,19 119,739 143,718 273,79	2,300, 5,132 10,13 10,413 10,455	2179 grade 7 2179 grade 7 200 grade 7 300 grade 7 422 grade 7 61 grade 7	114,512 359,818 715,626 1,199,792 1,442,103 4,348,313	1,410 18,450 53,438 106,091 130,852 494,913	37,683 31,690 30,459 31,334 35,280 47,593	20,157 45,174 76,909 110,851 160,080 321,603	209 2,167 2,957 6,314 13,205 35,919
\$16,000 under \$16,000 \$16,000 under \$26,000 \$20,000 under \$67,000 \$26,000 under \$6,000 \$70,000 under \$6,000 \$70,000 under \$6,000	्रापुष्ट व १८५० १८५५ १५५ १५१ १७४	38,750 14,075 17,620 6,871 12,554 11,344	5	3 pr 3 c 1 pr 3 c 405 255 474 471	21, 65 21, 65 2, 64 12, 65 12, 65 16, 68	7 (70) 2 (70) 1 (7) 1 (7) 2 (70)	7,741 2,374 10,401 5,106 7,014 2,331	857,075 349,782 231,729 141,763 259,368 188,405	128,003 b2,738 47,505 32,650 70,203 67,466	5,317 1,633 782 364 611 173	63,013 27,315 17,005 10,185 23,406 11,783	9,618 4,859 4,237 2,319 6,832 4,734
\$100,000 under \$150,000. \$150,000 under \$500,000. \$00,000 under \$500,000. \$000,000 under \$1,000,000.	18 3 3	7,251 1,588 5,006 1,749	3 pm 23 m 23 pm 5 13 c	1+ - - -	1, (4) (67 3,447 - -	7. 35 1.668 -	13 103 88 11 †	48,581 17,523 25,310 7,788 11,827	20,75.0 8,061 12,696 4,171 6,501	30 7 4 -	3,569 1,204 1,106	1,641 745 583
Total	125, 21	405,503	6,1,460	,511,136	1713/7 11164	83,589	. ,19, ,799	10,304,398	1,205,901	225,458	801,810	96,338

or rectnote, it end of table. No test is "Explination of the infrastion and Term." and " origin to a Campa and Limitations of Data."

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

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand datters)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dellars)	Income tax after credits (Thousand billurs)	Number of returns	Adjusted gross income (Thousand Jollars)	Income tax after credits (thousand dollars)	Number of returns	Adjusted gross income (Thousand dollers)	Income fax after credits (Housand dottars)
xable and nontaxable returns:		New York	1		North Caroli	na		North Dakota			Ohio	
No adjusted gross income	22,214	1110,225	-	1,850	1,9,962	-	6,266	17.375	-	8,635	121,217	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$1,000.	638,719 838,005 974,191 1,015,938 926,245 1,613,718	3+0,648 1,257,242 2,449,794 3,557,839 4,159,134 10,670,777	3,884 57,704 160,761 288,218 362,300 1,153,494	163,158 229,078 252,542 181,242 124,280 175,872	24,286 343,907 634,600 627,675 549,868 1,132,066	641 10,884 27,976 33,367 35,439 109,343	41,111 54,518 33,466 25,402 15,122 25,700	23,099 78,606 83,484 89,482 68,856 168,312	121 2,972 4,220 6,105 5,044 18,638	358,745 414,327 407,084 471,917 549,397 1,058,373	192,261 620,254 1,028,008 1,658,950 2,477,138 7,038,609	2,c70 33,372 76,547 147,770 227,555 815,448
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	200,363 62,029 31,512 19,105 30,783 14,955	2,385,611 1,065,916 699,495 519,798 1,157,421 1,004,168	349,063 180,429 132,972 107,772 291,383 329,046	15,787 5,092 3,701 1,906 3,070 438	197,734 87,339 82,664 51,697 111,938 61,983	2t, 469 14,547 15,526 10,891 27,844 20,504	2,284 753 401 (2) 335 58	27,425 12,841 8,981 (²) 13,141 3,705	3,766 2,107 1,639 (2) 3,491 1,347	91,326 24,503 12,049 6,409 11,543 4,444	1,129,168 420,066 268,435 174,865 432,510 292,191	173,28- 78,069 56,055 42,177 121,622 108,769
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,286 1,128 1,187 198 77	394,970 193,205 336,538 129,929 175,387	150,781 81,505 149,577 66,344 99,589	130 36 31 31	15.665 5.131 9. ije 2,545 5,331	6,457 2,126 4,234 1,073 4,115	23	2,460	1,298 - - - -	6554 179 200 32 10	79,867 30,907 55,581 20,043 13,945	35,607 14,418 27,023 10,340 7,841
Total	6,393,653	30,427,648	3,947,022	1,163,918	3,484,982	351,336	206,016	575,222	51,462	3,424,898	15,917,578	1,978,564
xable and nontaxable returns:		Oklahoma			Oregon			Pennsylvania		Puerto Ric	o ⁴ and Virgi	n Islands
No adjusted gross income. Under \$1,000 (\$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$10,000	11,917 99,930 125,644 95,836 109,952 88,311 134,593	114,472 55,744 184,773 239,619 393,246 396,996 886,494	534 6,295 10,457 23,187 30,259 45,436	7,291 70,015 88,361 75,388 81,207 80,839 164,652	113,900 40,423 128,534 189,485 265,301 362,507 1,062,222	508 6,018 11,038 23,030 31,721 118,473	8,469 469,821 593,548 608,168 665,231 630,567 1,012,217	115,634 249,639 890,878 1,518,530 2,335,565 2,822,756 6,587,339	2,702 46,707 109,705 190,572 251,294 751,092	5,565 4,554 4,046 5,056	2,792 6,445 10,086 17,634	76 225 148 309
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	13,018 3,249 2,204 904 2,104	154,905 55,466 49,101 25,024 79,604 43,287	2 - ,25, 11 - ,06 1 - ,543 - 5 ,755 21 ,071 16 ,141	15,0er 4,657 2,10m 1,0m 1,348	176,685 80,714 48,480 29,065 50,696 25,376	21,835 14,902 10,083 6,597 14,547 9,134	82,135 26,371 13,054 6,495 11,966 5,171	972,137 450,782 291,817 176,588 450,634 344,315	148,455 8,,170 61,141 40,857 128,994 128,980	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	21,377	237
\$100,000 under \$150,000. \$150,000 under \$27,300. \$200,000 under \$500,700. \$500,000 under \$1,000,000. \$1,000,000 or more.	84 19 36 E 2	9,725 3,253 17,485 4,807 4,2m8	4,724 1,581 5,721 2,422	65 29 41 3	7,600 4,953 12,72: 2,305 2,445	7,308 2,418 5,432 359 1,192	845 226 239 42 18	101,763 38,994 67,753 27,966 46,218	45,079 19,131 35,270 15,183 23,162	-	- - -	- - - -
Total	690,467	2,572.734	269,32	592,592	2,501,058	285,104	4,134,583	17,358,034	2,080,488	23,360	58,333	994
xable and nontaxable returns:		hode Island			outh Parelin	1.3	-	South Dakota			Tennessee	
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000.	(2) 41,560 52,671 64,087 55,491 37,135 67,018	20,855 78,403 162,093 195,400 167,191 430,498	263: -,822: 11,925: 14,632: 14,141: -,441:	3,793 75,854 99,000 114,389 84,728 62,37 83,610	13, 265 41,707 144,074 285,650 29,674 221,286 471,978	- 339 4,647 12,469 16,099 21,037 58,317	7,757 45,909 52,258 39,770 31,562 20,966 26,846	14,970 24,461 77,695 98,398 110,572 94,598 175,581	- 166 3,043 4,239 6,368 6,644 19,543	7,658 143,809 191,894 173,252 145,204 101,698 156,978	114,296 77,657 285,690 430,735 503,706 456,575 1,032,965	583 8,043 19,745 30,002 35,791
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	5,427 1,875 902 469 938 460	54,626 32,594 19,924 12,543 36,407 24,234	10,174 10,043 4,031 3,065 10,403 10,782	€,975 2,352 1,083 555 784 324	85,611 39,740 24,119 14,975 30,729 21,275	12,243 6,751 4,470 3,074 8,179 7,541	2,738 691 363 181 220 45	33,191 11,671 8,234 5,013 8,040 2,824	5,08 2,108 1,624 1,162 2,032 973	15,115 ,942 -2,234 	177,130 84,655 49,718 35,143 83,855 58,146	26,367 15,216 10,602 7,945 22,783 21,701
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	422 18 31 2 1	45,809 3,61 8,897 1,355 2,228	10,678 1,316 4,612 782 1,809	∠3 a u n	2,639 1,569 2,589 2,192	1,082 698 1,186 943	1 1 2 1 1	59g - -	- 280 -	134 36 28 3 1	16,191 6,136 7 ,374 1,941 2,527	7,275 2,887 3,418 428 1,106
Total	329,620	1,305,004	1:5,578	542,655	1,238,245	159,57°	224,308	645,905	53,270	947,411	3,295,848	325,301
xable and nontaxable returns: No adjusted gross income	34,653	Texas 1101,3c7	_	(5)	Ptah (E)	0 -	2,537	Vermont		0 1. 0	Virginia	
Under \$1,000	366,268	201,416	2,258	31,357	17,411	291	22,149	11,723	81	8,1×8 163,953	89,949	988
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,300.	430,257 406,927 373,020 332,980 588,388	635,793 1,021,130 1,296,481 1,496,596 3,887,426	2 ,527 51,662 9.,687 112,842 428,284	37,40 34,502 37,030 41,102 65,491	56,928 86,537 130,714 186,137 423,225	2,618 5,511 9,81 12,24 41,379	26,968 26,831 19,871 19,271 17,896	40,111 68,474 67,511 58,434 109,691	1,668 4,334 4,184 5,650 11,368	201,491 181,865 187,987 136,722 228,353	29n,572 455,577 654,689 610,401 1,534,828	11,331 23,894 45,163 52,096 171,226
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	63,120 19,682 8,284 5,544 9,180 3,616	047,111 335,065 184,505 151,470 344,443 242,028	114,530 63,123 40,247 36,585 102,321 43,86	1,3% 1,3% 72f 533 4,2 13	58,704 23,827 10,131 14,868 17,239 2,311	8,30, 4,166 4,373 3,150 4,484 3,74	1,683 455 175 (2) 315 127	20,372 7,909 3,882 (²) 11,021 8,r02	2,314 1,351 801 (2) 2,745 3,059	29,047 6,795 2,991 1,942 1,840 4.0	341,478 115,678 66,228 52,755 68,344 60,656	50,793 20,713 13,202 11,436 17,568 21,444
\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$57,000 \$500,000 under \$1,000,000 \$1,000,000 or more	623 193 207 34 29	74,222 32,335 59,74 22,684 64,486	33, 24 10, 503 31,401 13,049 33, 364	17 1 - 1	1,867 976 309 1,538	213 458 11! - 761	(°)	(2) 1,080 981 866	(*) 495 501 599	134 37 32 4 4	15,975 6,332 8,704 2,613 12,811	7,014 2,956 4,315 985 5,264
Total	2,043,005	10,696,162	1,224,54	252,100	1,041,548	100 granista	132,868	406,288	an,617	1,152,305	4,384,985	4€ (1, 397

See footh. - at end of table. See text for "Explanation of Clas of Pata" and "Description of Sample and Limitations of Data."

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

Adjusted gross income classes	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 (Fhousand 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 dollors)
		Washington		Ì	West Virgini	8		Wisconsin			Wyoming	
Taxable and nontaxable returns: No adjusted gross income	8,220	131,215	-	2,538	12,148	-	15,022	¹ 12,275	-	2,818	¹ 7,817	
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	103,512 128,080 110,369 141,573 150,935 270,893	58,452 184,919 277,723 497,997 676,627 1,791,185	727 9,307 18,542 41,953 63,472 200,947	83,311 97,028 82,530 91,560 99,301 102,895	43,555 140,182 206,214 317,222 444,450 658,382	391 5,775 11,257 21,841 36,654 72,958	175,875 210,088 184,603 191,064 181,771 352,654	100,725 309,350 457,199 669,204 816,942 2,293,873	1,156 13,918 32,251 57,667 74,993 258,954	14,601 18,581 15,465 12,172 17,152 27,681	7,763 27,823 38,561 42,518 77,477 179,072	9; 1,32; 2,49; 3,20; 7,35; 20,42;
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$60,000. \$50,000 under \$100,000.	27,737 b,614 2,693 1,809 2,488 984	326,184 111,902 60,350 49,729 96,476 65,571	49,305 20,497 12,776 12,016 28,837 25,376	8,141 2,689 1,113 571 678 353	97,733 45,919 24,546 15,707 25,394 23,832	15,497 8,652 4,967 3,885 7,200 9,247	26,142 7,353 4,292 2,274 3,075 1,255	308,979 127,218 94,684 62,225 112,690 82,679	46,257 22,481 18,395 14,161 29,153 28,581	2,582 878 345 168 128	29,960 15,264 7,788 4,571 5,017 6,242	4,68 2,86 1,59 1,11 1,50 2,43
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	110 28 44 6 2	12,969 4,832 12,384 4,004 2,649	5,717 2,281 6,060 1,860 1,374	46 9 12 2 2	5,605 1,529 3,021 1,185 2,763	2,680 763 1,592 575 1,356	211 66 53 4 2	25,219 11,215 15,008 2,159 3,016	10,614 4,968 6,515 916 1,475	2 4 -	349 992 -	17 48
Total	95t ,097	4,202,739	501,047	572,779	2,055,092	205,292	1,355,804	5,480,112	622,459	112,669	435,582	49,73
	U.S. citizen	s with foreig	n addresses ⁵	İ								
Taxable and nontaxable returns: No adjusted gross income	(2)	(2)	-	İ								
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	6,241 7,354 5,013 3,976 4,916	3,529 11,052 12,919 16,079 32,830	38 521 587 1,123 4,194									
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$5,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	825 176 (2) 176 - 47	9,421 3,274 (²) 4,424	1,316 (2) 1,042 - 942									
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	(²)	(²) 677 -	180									
Total	29,451	99,152	11,191	<u></u>								

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

Adjusted gross deficit.

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

Includes Canal Zone.

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.

Excludes returns filed by byth 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

	Returns wi	th self-emplo	yment tax		with self-emp without inco		Γ
Adjusted gross income classes	Number of returns	Adjusted gross income	Self- employment tax	Number of returns	Ad wasted gress income	Self- employmen* *a/	
		(Thousand dollars)	(Thousand latters)		. Thousand tollars:	(Thousan i dolfars)	
	(1)	(2)	(3)	4)	151		1
No adjusted gross income.	79,829	112°,110	د.81 ₉	74,824	¹ 125, 110	2,0,2	
Under \$600		111,0-8	5,063	254,585	111,048	5.163	
\$600 under \$1,000	~~,1~~	383,038	11,000	393,4€3	316,33.	4,100	
\$1,000 under \$1,500	682,964	844,725	22,4441	520,044	0+C1<~+	le.445	
\$1,500 under \$2,000. \$2,000 under \$2,500.	655,203	1,147,725	28,617	435,745	764,317	10,125	
\$2,000 under \$2,500.	605,626	1,362,495	33,1+9	_23,C50	654,368	15,943	
\$2,500 under \$3,000	53957	1,476,579	34,17511	209.04	564.525	11,434	
\$3,000 under \$3,500.	493,243	1,597,662	37,357	1571	394,047	9.563	
\$3,500 under \$4,000.	412,139	1,541,535	34.039	78,491	294.144	€.673	
\$4,000 under \$4,500.	381,-0.	1,617,667	35,590	33,857	143,518	3,.50	
\$4,500 under \$5,000	296,082	1,404,593	.8,157	20,440	95,600	<,146	
\$5,000 under \$6,000	434.06é	200 200					
\$5,000 under \$6,000\$6,000 under \$7,000		1.374,272	41,065	11,717	63,903	1,120	
\$7,000 under \$8,000	306,360 208,356	1,98.,698	29,738	1			
\$8,000 under \$9,000	143,601	1,217,812	22,408 15,619				ł.
\$9,000 under \$10,000	114,19	1.082.405	13,126	1			
#9,000 Wider #10,000]	2,032,10	,	1			
\$10,000 under \$15,000	284,936	3,433,534	33,656	1			1
\$15,000 under \$20,000	11⊶,Û66	1,354,462	14,851	3,654	30,52€	413	Hi
\$20,000 under \$25,000	59,687	1,329,034	7,362	(1
\$25,000 under \$30,000	32,920	902,659	4,105	1			1
\$30,000 under \$50,000	48,847	1,831,830	6,070	1			1
\$50,000 under \$100,000	18,745	1,239,716	2,345				6
\$100.000 under \$150,000	3,163	377,263	384	1			1
\$150,000 under \$200,000.	856	146.349	106	1	15.	2 }	
\$200,000 under \$500,000.	200	125,010	96	î	242	, 21	13
\$500,000 under \$1,000,000.	11+	72,813	1-	_	_	-	1.
\$1,000,000 or more	43	103,72.	5	~	10,101	151	1
Total	n.n.f.661	331,.01,354	462,213	-,453,5°-	33,957,985	105,960	1.

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

Adjusted gross deficit.

Zuess than \$500.

Adjusted gross income less adjusted gross deficit.

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

Alabama		States and Territories	Number of returns with self- employment tax	Adjusted gross income	Self- employment tax (Thousand
Alabama				dollars)	(3)
6 Colorado.	2 3 4	ikaona.	75,321 3,657 31,456 81,040	306,393 16,357 186,251 275,003	4,49 19: 2,45: 4,56 40,11
Hewsit	5 7 3	orado pecticut. ware	69,303 13,332 12,534	419,152 80,476 93,962	5,44 5,43 98 96 9,29
7 Nonses 150,515 592,377 8 Kentucky 162,352 491,584 9 Louislane 75,330 393,717 0 Maine 35,448 122,469 1 Maryland 75,646 402,220 2 Massachuretts 133,580 728,178 3 Michigan 243,392 1,363,007 4 Minesota 235,798 774,743 5 Mississiphi 64,112 226,479 6 Missouri 207,793 784,558 7 Montana 44,774 186,541 8 Nebraska 131,414 416,697 9 New Jersey 18,834 72,765 10 New Jersey 187,334 933,548 20 New Maxico 25,112 135,010 3 Nerth Cart lina 167,288 347,721 4 North Cart lina 127,268 347,721 5 North Daketa 74,715 187,484 6 Orico 255,612 1,662,725 1 Rhode I-land 90,144 235,550 2 Coutr Cart lina 90,144 235,550 3 Juth Disk ta 124,06 446,132 4 Temesace 35,450 124,06 5 Texac 35,560 1,664,825 1 Texac 31,933 147,334	2 3	iii	16,266 45,695 387,053	98,314 153,750 2,092,198	6,44 1,32 2,80 30,00 12,90
2 Massahuetts. J33,980 / 225,798 / 725,392 / 1,363,007 Minesots. 235,798 / 774,745 Mississippi. 64,112 / 226,479 Missouri. 207,793 / 784,558 Montans. 44,794 / 186,841 Mebraska. 131,414 / 416,897 Revada. 8,944 / 66,253 Rev Hampshire. 187,334 / 983,458 Rew Mexico. 25,112 / 135,010 3 Rew York. 555,84 / 3,319,913 North Dakota 74,715 / 187,484 0 Onis. 325,612 / 1,662,205 Oklahoms. 107,473 / 425,205 Orgeon. 551,24 / 439,989 Pennsylvania. 561,124 / 439,989 Penrsylvania. 27,566 / 121,124 / 439,989 Penrsylvania. 27,566 / 121,124 / 235,550 Out Bake Itland. 27,566 / 121,124 / 235,550 Coute Caralina. 30,145 / 124,430 / 235,550 Termacue. 325,260 / 1,664,825 Utah. 19,354 / 63,295 Utah. 19,354 / 63,295	7 3 3	sas	150,515 142,352 75,350	554,377 491,584 393,717	16,37 9,71 7,93 5,24 2,03
Montana 22,75 Nebraska 131,41 416,897 Nevada 8,942 66,253 Ilevada 18,834 72,765 New Jersey 187,334 983,458 New Mexico 25,112 135,010 New York 565,894 3,319,913 North Dakota 74,715 187,484 Onio 325,612 1,662,725 Oklahoma 51,124 439,969 Pennsylvania 85,124 439,969 Pennsylvania 364,164 1,869,813 Puerr F. ani Virgin I land 27,568 121,124 Coutr Car-lina 60,164 235,550 Jul Dak ts 72,430 201,550 Jul Dak ts 72,430 201,565 Tennessee 72,430 201,664,625 Usar 345,260 1,664,625 Usar 31,331 147,394 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 63,195 19,354 <t< td=""><td></td><td>sachucettsigan.</td><td>133,580 243,392 235,798</td><td>728,178 1,363,007 774,745</td><td>5,79 10,21 18,71 14,98 3,51</td></t<>		sachucettsigan.	133,580 243,392 235,798	728,178 1,363,007 774,745	5,79 10,21 18,71 14,98 3,51
New Mexico. 22,112 135,010 New York		tanaeska.	44,754 131,414 8,944	186,541 416,897 66,253	12,67 2,91 8,11 81 1,21
Oklahoms 107,475 425,106 Oregon 85,124 439,989 Pennsylvania 364,164 1,869,813 Puer* R.** ani Virgin I and. 27,568 121,124 South Car, lins 60,164 235,550 Juth Dak ta 72,430 201,565 Tennecsee 122,098 466,134 Texas 345,260 1,664,825 Utar 31,331 147,394 Utar 31,331 147,394 19,354 63,195		Mexico. York	25,112 565,894 147,268	135,010 3,319,913 547,721	15,28 1,88 44,79 8,93 4,02
South Car line 60,164 235,550 Juth Dak ta 72,430 20,1565 Tennessee 124,98 466,134 Texac 345,280 1,664,825 Utar 31,331 147,394 10,354 63,195		ahomagon.	107,475 85,124	425,106 439,989	
19.354 63.195		ie Irland. th Carlina. th Dak ta	60,164 72,430 124,698	235,550 201,565 466,134	4,21 7,22
Machington. 112,436 602,709 West Virginia. 51,530 185,798		ment; ginis; dicetus	19,354 116,719 112,436	63,195 479,897 602,709	8,85
Wisconsin. 231,198 810,766 Wy.minu. 15,892 71,573 United States itiz.m. with Chreign address. 210 4915		eonsin	231,198 15,892 210	810,766 71,573 4915	13,72 1,10

Journal of the Tell, and Therefore, and the "output of Comple and Limitation of Data."

The finder Owned Data.

Solvering of returns file to provide of learning to the control of Data."

The finder owned of the United States Covernment, or (2) United States indeed who derived income from a more obtained of the United States Covernment, or (2) United States indeed who derived income from a more obtained to the file of the control of the United States Covernment, or (2) United States indeed who derived income from a more obtained to the file of the Covernment of Covernmen

Table 16.—SOLE PROPRIETORSHIPS BY INDUSTRIAL GROUPS

									_
	Aggs	egate	Busines	ser with net	profit	Butine	sses with net	1200	
		Total		Total			Total		1
Industrial groups	Number of	receipts	Number of	receipts	Net profit	Number of	receipts	Net loss	
	businesses	(Thousand	businesses	(Thousand	(Thousand	businesses	(Thousand	(Ihousand	
		dollars)		dollars)	dollars)		dollars)	dollars	
	(1)	(2)	(3)	()	(°)	(6)	(^)	(8)	1
									1
All industrial groups	8,239,328	158,840,548	6,617,564	125,212,318	19,398,564	1,521,7~~	13,628,190	2,410,43	1
Agriculture, forestry, and fishery, total	3,513,980	21,70-,755	2,504,381	17,50-,35-	0,-10,031	1,408,649	1100ر 200 رود	1,386,833	1
Farms	1,16,581	20,779,-95	2,423,340	16,660,000	~,UOr,720	493,2-1	-,119,-95	1,36~,521	1.2
Agricultural services, hunting, and trapping	66,46l	780,930	56,048	722,274	150,417	7,813	58,616	16, 4, 5	4
Forestry. Fishery.	1,637 28,401	140,151	1,413 22,980	2,427 119,153	2,565 38,92°	5,-21	1,252 20,498	~26 ~, 15 ^1	5
				1					6
Mining and quarrying, total. Metal and coal mining; nonmetallic mining and quarrying	24,981	934,705 233,639	18,512	466,515 131,818	105,306 21,938	11,469	468,190 101,821	1.8,.2	8
Metal and coal mining; nonmetallic mining and quarrying Crude petroleum and natural gas production	19,939	701.000	6,034 12,478	334,697	84,268	7,461	366,369	20, 49	0
		12.~28.301	1	11,-96,-78	1,607,133				١, .
Construction, total	524,944 78,059	-,876,720	491,110 68,468	4,324,341	354,215	33,834	931,823 552,379	98,241 54,224	10
Special trade contractors	427,054	7,162,849	+04,798	6,835,367	1,198,585	22,256	327,482	-0,807	12
Contractors not allocable	19,831	388,732	17,84~	336,770	54,333	1,987	51,962	3,260	13
Manufacturing, total	162,610	5,805,514	134,759	5,267,997	653,624	27,851	537,517	54,715	1
Beverages	2,094	114,972	1,469	97,713	7,751	625	17,259	1,220	
Food and kindred products	14,207	1,024,505	12,220	980,260	60,819	1,987	49,245	2,483	
Textile-mill products	2,590 9,666	61,680 540,748	1,803 8,314	51,724 467,193	5,256 45,743	787 1,352	9,956 73,555	527 4,448	17
Lumber and wood products, except furniture	49,936	1,258,010	40,862	1,110,868	136,005	9, 174	157,142	13,780	114
				2-8.882	29,109	1	3,587		20
Furniture and fixtures. Printing, publishing, and allied industries	7,635 25,875	252,469	6,614 22,172	615,974	106,849	1,J21 3,703	38,600	2,296 7,000	21
Chemicals and allied products	2,320	90,510	1,937	79,265	11.765	383	11,245	1,045	
Leather and leather products	1,612	98,062	1,487	97,877	6,794	125	185	5	23
Stone, clay, and glass products	5,048	219,555	3,507	171,378	22,132	1,241	48,177	2,498	1
Primary metal industries	1,224	83,373	1,020	79,222	16,703	20-	-,151	1, 39	25
Fabricated metal products, except machinery and transportation	ė,685	373,310	5,528	351,933	46,346	1,157	21,377	2,527	26
equipment.	8,588	-22,374	6,770	353,890	58,731	1,818	68, 484	6,836	27
Machinery, except transportation equipment and electrical Electrical machinery and equipment	8,588	29,717	817	28,220	5,324	302	1,497	50-	28
Transportation equipment	1,3-8	40,103	1,095	39,896	5,565	253	207	59	29
Other manufacturing industries	22,663	526,552	18,84-	493,702	9-,666	3,81-	32,850	6,640	30
Transportation, communication, and other public utilities, total	251,209	2,973,700	216,589	2,717,205	ff1,266	36,620	256,495	≈3,10o	31
Trucking and warehousing	177,844	2,1~,210	147,934	1,959,312	397,207	29,914	220,198	34,030	30
Other transportation	63,167	546,088	57,130	512,-47	118,678	6,037	33,591	7,331	
Communication and other public utilities	12,193	248,=02	11,525	245,696	30,381	860	2,706	1,1-5	3.,
Trade, total	1,730,179	73,453,486	1,-66,8-9	67,845,139	5,291,398	269,330	6,108,347	⊸C5,305	
Wholesale, total	257,100	15,313,496	223,625	13,782,910	1,131,195	33,475	1,530,586	60,494 - 79	36
Food	31,970 14,573	3,739,474 1,827,372	28,668 10,149	3,238,546 1,301,988	135,149 33,484	3,302	500,928 525,384	6,234 17,373	
Other wholesalers; commission merchants	210,557	9,746,650	184,808	9,242,376	462,462	25,749	504,274	36,892	39
			1,178,326	50,10,773	3,883,129	221,637	4,263,638	312,623	
Retail, total. Food	1,399,963	5-,368,-11 1-,808,-36	301,-11	13,675,781	826,975	43,127	1,132,455	~7,096	41
Conoral marchardise	62,687	2,101,009	51,779	1,916,691	165,876	10, ≠10	184,958	12,777	2
Apparel and accessories	69,111	2,377,409	57,526	2,177,024	244,035	11,585	200,885	22,263	+3
Furniture and housefurnishings	70,135	2,766,698	58,004	2,529,174	244,718	12,131	237,524	22,-63 31,424	~5
Automotive dealers	52,556	6,661,843	42,835	6,241,223	255,950	9,721	~20,620		
Casoline service stations	164,973	7,44,777	1-2,105	6,659,490	401,85"	21,868	390,278 53,755	18,336	→t 7
Drug stores. Eating and drinking places.	31,853 263,315	2,121,5 6,53,140	29,-1-	2,067,187 5,851,252	212,77% 632,026	2,439	52,755 682,888	12,071 57,268	
Lumber and building materials.	12,199	1,.34,.34	18,155	902,384	95,225	, U	131,343	6,306	4.9
Hardware and farm equipment,	29,428	1,641,80	2-,716	1,461,625	43,600	5,.:12	179,-55	10,224	50
Liquor stores	.2,877	1,25-,030	20,9-2	1,20-,30-	111,+18	1,45"	49.636	2.6-1	51
Antique stores and secondhand stores	21,331	197, 192	16,2	172,660	1,1+4	4,284	2-1-32	5,118	1.2
Book and stationery stores,	€,639	150,300	5,385	137,192	17,15e	1,154	19,852	2,0.4	150
Sporting goods stores and bicycle shops	11,277	20.,000	9,235	191,000	20,1-1	2,.37	12,775	3,543 5,068	154
Florists,	1:	286,113	11,785	265,37b	3-,270	2,285	21,137	i .	1
Jewelry stores	14,87.	164,700	1-,-10	352,203	62,427	1, 64	12,697	→,275	56
Newsdealers and newsstands.	1:,13+	167, tes	13,76-	159,335	29,861 388.375	1,305 36,623	8,231	59,158	58
Other retail trade	180,-30 79,11t	-,5-U,181 -,_"l,="G	6-,898	3,957,-56	277,174	1-,218	21-,123	12,683	
	1					52,708	284,475	65,1-5	60
Finance, insurance, real estate, total	7,549	4,520,655 347,536	3,8e3 6,121	4,231,180 278,146	1,392,476	1,-28	64,390	~,781	61
Other finance,	5,799	4F,877	5,294	86,373	37,029	505	ساراً وبد	3,500	
Insurance agents, brokers, and services	126,213	1,188,517	118,602	1,176,554	131,278	7,610	17,863	3,300 -,329	6.
Real estate	231,339	2,542,209	190,469	2,353,335	644,715	40,870	188,87-	48,550	100
Combinations of real estate, insurance, loans, law offices	26,671	351,~16	2-,376	342,572	127,427	2,295	8,8	-, -83	1
Services, total	1,578,709	16,246,282	1,405,362	15,435,147	6, 198,827	173,347	811,083	223,444	bb.
Hotels and other lodging places,	113,660	938,390	81,333	720,515	1,,813	32,327	217,875	6,721	107
Personal services, total	365,435	2,847,397	338,587	2,726,637	780 in 214	27, 48	120,760	4	58
Laundries, cleaners, and dyers	57,668	892,168	52,302	8-8,131	146,486	,8oo	44,147 17 12.	51.5	51
Photographic studies, including commercial photography Barber and beauty shops, including schools for operators	25,553 186,554	154,+05 927,310	15,209 178,342	137,221	38,253 361,483	9,3	17,134 26,154	7, 12	21
Funeral service and crematories	14,291	-11,867	12,323	396,562	90,023	1.468	15,311	- John	-
Other personal services	86,369	~61,04°	79,111	3,6e7	1.7,. 5.	7,258	17,480	5,319	
Business services, total	187,-58	1,762,042	168,300	1, 122,445	503,308	18,458	34,500	le, 5-c	٠.,
Advertising.	-,813	/78,1UL	8,130	372, 18-	~513	1,08	1, 11	-, 1-	1 ~
Accounting, auditing, and bookkeeping	n +45 c	385,462	56,853	383,587	184, 18	-,1.6	1,21	1, 1	26
Other business services	116,+85	308,480	105,217	260,814	228,000	1º, .c '	12012	12, 43	
Automobile repair services and garages	101, %	1,312,134	41,567	1,232,113	235,171	1 ,.17	2,72.	2.11.12	1.2
Other repair services	1-7.3:2	482,42"	123,959	915,.16	265,269	18,73	67,511		1
Amusements, t. tal	78,321	1,706,011	57,001	239,174	168, 7	21,188	100,37		3.
Motion picture theaters	ال سورا ما سوت	littedia are exp	3,417	83,40 t	12,18r	18,140	117,145		3.
Other amusements and recreational services		872,549	f-, Dl-	l .	113,817				1
Medical and other health services, total	249,253	1,000,117	332,6-7	5,314,+	2, 4-1,232	10,102	1,368		8-
Physicians, surgeuns, oculists	1 11	1, 48,"I"	128,165	2,781.40 1,32 ,84	1,817,6 %	9,262	10.52	's 'at	25
Dentists and dental surgeons. Other medical and health services.	1:1, 18	1, 27, 30	133,283	agn, ag	624,1713	E at 12		, .1	27
		1,774,05	1		(11,508	, 43	12.	1,	2
Legal services. Educational services.	100,000	1, 74, 6	92,951 44,419	1,067,365	to ,-81	6,-80	lair laran	in the	2.2
Engineering and architectural services.		1-1,177	20,722	497,656	175,879	4,134	27,531	11,28.	100
Other services	~8, \.l	187,68t	38,436	.73.092	145,758	1,850	1, 1, 1,	4, 3,4	1
Business not allocable	- 1, Ca, 4	, 41,350	15,134	248,.91	80,108	27,260	-, -, -,	1.,02	1
	1		,						_

See text for "Description — Sample and Limitations : Data" and "Sele Proprietorshipt" ; or lassifications and items.

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

	communicati_n c utilities	Net profit	dollars)	:18)	45 2 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3	52,556	73,789 46,277 27,888	13,404 25,670 13,843 24,876	58,107 18,321	555,256				Net profit (Thousand dollars)	(36)	20,432 150,787 184,307 203,739 203,191	346,398 424,456 673,072 564,943 531,460	467,352 714,870 448,252 534,527 201,293	265,765	6. 098. 827	
		Total receipts (Thousand	dollars)	(17)	8,235 36,136 66,484 82,874		265,764 201,655 136,540	66,808 156,414 96,956 192,871 170,347	814,343	2,717,205		Services	Total	Total receipts . Thousand dollars)	(35)	45,378 262,084 245,480 388,525 422,393	774,063 1,043,126 1,648,446 1,418,182 1,277,085	1,084,504 1,612,688 1,095,168 1,491,769 695,884	1,780,424	15.435.199	
i;	Transportation, and other publ	Number		(10)	12,422 23,981 26,927 23,728 18,90		51,845 11,453 6,113	2,462 4,015 4,178 3,464 1,485	3,033	215,589				Number of businesses	(34)	158,177 176,671 139,113 112,223	129,843 123,859 134,796 82,099 57,142	39,602 46,793 24,610 24,838 8,105	9,667	1.405.362	
	ing	2 0	°	(15)	2,602 0 8,703 0 8,750 0 7,332 7,740			7 22,446 5 41,653 41,653 7 71,571 6 52,003	9 .30,461 - 7,571	7 052,624		e, and		Net profit (Thousand dollars)	(33)	14,941 36,610 53,545 48,872 62,135	103,291 157,540 183,021 124,615	70,484 97,620 67,114 77,165 42,830	50,525	942 651 1	
	Manufacturing	Total neseipts (Thousand	dollars)	(14)	3 15,464 00 15,650 01,440 19,653 7777		8 140,127 7 153,834 8 152,826	6 133,007 7 273,755 2 231,647 5 831,443 8 -16,646	603,484,5 0	9 5,207, 147		Finance, insurance, real estute	-	receipts (Thousand	(35)	25,024 65,898 100,735 84,170 102,468	185,001 283,540 344,145 274,843 202,794	190,089 288,671 192,705 319,268 244,343	1,322,410	733 180	
		Number	-	(13)	8,488 99 10,443 10,443 8,300 4 5,525 8	4, 34.1		4 1,8'6 6 7,947 3 5,212 0 9,eu0	5 12,085	3 134,759		Finance		Number d businesses	(31)	40,598 40,576 25,658 25,658	31,778 34,10. 28,328 15,877	6,980 8,301 4,322 5,200	5,736	327 003	
CIROLITY	uc	Ne V	-	(12)	23,202 75,349 74,361 67,064 7		7 112,049 - 106,016 - 64,757	8 81,-56 3 84,843 2 130,-40 41,020	51,873	3 1,607,133			cable	Net profit (Thousand dollars)	(30)	702 1,388 1,521 1,620 1,716	5,203 6,050 11,767 8,492 10,054	8,267 15,344 14,465 29,477 23,407	134,218	121 200	
ADESTRUATE	C astruction	Total receipts (Thousand	dollars)	ā	40,200 41,107 120,482 111,846 114,887		428, 67 475,454 458,800	557,648 557,648 656,123 1,198,322	.,563,851	11,-46,478	inued		not all	Total reseipts (Thousand dollars)	(59)	6,038 6,028 5,742 6,028	27,452 34,275 76,505 72,151 69,147	67,1% 131,161 139,589 347,810 375,423	2,590,677	737 630 6	
with net profit		Number of businesses		ā	47,176 61,137 181,181 194,01	313,734	35,050 27, 42 10, 134	14,876 14,594 18,153 13,153	26, 134	441,110	profit-Continued		Trade	Number of businesses	(87)	280, 075, 555, 245, 1,100	784 7,078 5,802 1,171 3,055	3,781	10,476	909	
Bucinesse: with	quarrying	, Re-	dollars)	=	492 1.883 837 582		105	8 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	1,446	105,30e	with net			Net pr fit. (Thousand dollars)	(4.7)	6,657 20,492 24,558 24,358	64,604 121,124 208,588 209,612	224,856 3+c,821 53+,672 581,423 402,420	1,042,609	000 000	
Buci	and		dollars)	ō.	4.81.			1, 85.2 11, 18.3 1, 18.3 1, 18.3 1, 18.3	13,44	-te,51	Businesses		Retail	Tota. receipto (Thousand	1,2501	18,588 51,373 78,584 113,470 110,747	354,104 755,474 1,444,329 1,744,613 1,860,356	2,100,609 3,c63,418 3,924,896 7,483,416 5,50c,429	20,775,267	50 10, 973	
2014 10 4	ry Maning	Number Fue ines			30 K		1,715	a	127	18,412				Number of tusinesses	157)	34,742 6,141 21,450 22,545 26,008	54,203 28, 'uc 120,183 99,960 82,898	78,459 105,445 88,157 123,069 64,025	95,826 2	3 305 971	
ALE LONSHIL	and fish	Not prifit,	+	T.			18,11	84. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		4,014,04		Trad-		Net ; roll: N (Thousand b dollars)	(%)	1446 1446 1449 1449 1449 1449 1449 1449	1,255 0,345 0,645 0,307 54,694	45,284 51,893 80,376 52,576	348,182	. 200 651 1	
THE PARTY OF THE P	, 1 restry.	T . 4. 1. 1	dollars)		4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1917			., 'AL, 1.	17,534,354				Wholesale	Total Heripts (Thousand (dollars)	16.41	14,577	11a,272 171,546 171,546 218,487 218,687	227,281 357,456 312,428 720,935 740,363	10,248,445	1 Otp 685 Ft
Tagie 11.	Agricul'ir.	Mamber of by ine as		ī			14, 47 10, 47 14, 47	# # E	1 1 1	Tg: 14, 31.7			Wh	Number of r	1	11,247	1 * * * * * * * * * * * * * * * * * * *	8,247 11,509 11,609	10,695 10	F1 504 F00	
		Het refit	doffars)		1984 1987 1987 1987 1987 1987 1987 1987 1987	f. 117			24 445.	E STANGER TO T				Netir tit Num (Thousand dollars)	7	487 488 887 888	11+,262 .40,214 .11,350 .87,411 .78,512	278,407 4.1,842 401,930 641,276 488,323	1,575,009	5 241 39R	
	ALLEPPE ST	Thurst.	dellars)	,	114	1 7 1 2 1		1 1-2 1-2 1-1 1-1 1-1 1-1 1-1 1-1 1-1 1-	7 + 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	8- 17-11-17			777	Thousand (76,515 115,537 128,100		4,155,084 4,155,42 4,1376,42 8,552,42 7,172,415	33,620,384 1,	67.845.139 5.	
2	Au	Number of tusines es				9 7 7 7	417			11 mp. (2.1.1)				Number i re businesse.	1.	11,123 11,44.1 46,44.3 46,374	8.,13. 113,275, 147, C.7 111, 0055	34,213 12, 126 98, 411 140,404 77,347	136,947 11,683	1,400,844 67	
				-			A defect of the second of the		2 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				i.e. () 13, Pr. 1 (Mu L'd		Under 8, 45, 46, 40, 51, 40, 40, 41, 41, 41, 41, 41, 41, 41, 41, 41, 41	\$5,000 inder \$7,000 \$7,00 inder \$1,000 \$1,00 inder \$4,000 \$15,00 inder \$20,000	\$25,000 under \$27,000 \$47,000 under \$47,000 \$5,000 under \$7,000 \$5,000 under \$70,000	غَيْنَ بِاسْنَى or more	Total	

S-Continued
L OROUE
INDUSTRIA
ND SPECIFIED
AND
Y SIZE OF TOTAL RECEIPTS
TOTAL
ŌĮ.
SIZE
E PROPRIETORSHIPS BY
-SOLE
Table 17

		Net profit (Thousand dollars)	(%)	1,346 4,042 4,447 4,809 7,835	12,206 14,166 11,972 10,611 8,859	8,658 19,512 9,577 15,233 7,336	3,351	168,574	SSOT		Net	(Thousand dollars)	(75)	323,205 245,573 148,047 137,641	150,644 +61,74 175,4 114,61	73,728 23,442 23,504 41,435	.40,.71	1						
	Amusements	Total receipts (Thousand dollars)	(53)	2,825 10,035 13,166 15,070 20,366	39,083 44,473 54,375 58,260 40,295	34,242 88,299 52,192 92,013	222,632	839,174	Susinesses with net		Tytal	(Thousand	(74)	205,001 -11,157 -27,88 -422,884 -31,688	184, 142 746, 168 870, 876 (711, 733 6 1, 435	525, 90 73, 83 781, 781 1,176,433 51, 673	821,477,4	9 18,72.7						
		Number of businesses	(52)	5,214 6,561 5,316 1,441 4,476	6,671 5,415 7,572 7,428 1,815	1,213	1,125	57,641	Susinessa		Number	of busi-	(73)	480,480 778,714 172,801 123,811	71,47 71,660 38,852 77,115	23,148 22,840 17,387 14,538 7,271	14,46 83,030	6 194						
	lces	Net profit (Rousand	(51)	6,256 13,020 17,066 17,579 18,564	38,840 34,677 22,674 20,844 12,075	7,115 10,838 6,894 7,707 6,844	7,520	265,264		allocable	I.	e profit	+	2,032 5,145 4,228 4,051	8,850 7,450 4,016 4,016 4,887	5,242 6,615 6,118 5,781	15,946	801.08						
	repair services	Total receipts (Thousand dollars)	(50)	12,621 25,756 34,753 41,083	102,082 94,673 208,403 64,635 52,774	42,147 62, 140 44,891 47,075	89,800	45,016		Business n 4 g		si- es (Thousand dullors)	+	81 , 146 84 8,448 11 4,574 10 4,158 77 10,176	110,766 187 10,541 17,140 17,440	457 11, 446 274 ,503 440 11, 477 668 34,314 120 12,451	13,460	100						
ŀ	Other	Number of businesses	(65)	22, '84, 17, 197 13, 872 11, 500 9, 825	17,024 11,328 8,927 4,144	1,617 1,836 1,011 505	3,57"	128,459		Ni-C nihnued		Net of busi- profit neases (Thousand	(102) (20)	2, 632 4, 481 6,233 6, 983 7, 967 4, 491 6, 73 4, 76 6, 723 4, 76	12,386 ,416 12,372 ,,687 12,701 1,687 11,576 1,028 7,443 ,92	14,425 5,437 12,772 4,228	5,888 248 6,660 5,762	17.6 050 46.130						
	services	Net profit N. (Thousand bi	(80)	1,621 5,993 ,593 9,489 10,837	18,567 24,518 35,104 14,092 15,417	17,544 11,056 9,727 13,736 9,307	14,253	235,171			r servine	Tutal Ne releifits pro (Thousand (Tho dollars) dol		4,0024 10,862 10,213 9,434 10,568	21,756 21,694 22,694 23,357 23,375 21,375 21,349	22,305 14, 18,356 8, 11,436 5, 34,822 12, 34,822 12,	18,507 5,	971 0110						
nanu			(47)	3,333 11,345 41,08 23,529 27,372	56,415 82,804 151,129 115,776	98,442 90,452 61,811 115,846 87,172	184,331	1,432,114	ned		Uther	Humber red for busi-	(67)	7, 2, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	3,661 1,542 2,543 1,233 1,233	833 268 1 268 1 246 1 174	12% 1							
Inned	Automobile repair and garages	Number of re-	(46)	5,000 8,603 8,425 5,288	4, 449 12, 375 6, 768 4, 318	1,662 1,589 11,576 1,745	1,175	41,567 1,	7-19			7	nnd hrvi.ec	Net Fifit (Thousand of Offices)	(44)	102 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11,554	17, 16.1 17, 16.1 20, 274 7,438	20,608	75 000				
Services—Continued		Net profit Num (Thousand bus dollars)	(45)	11,86u 24,763 24,763 24,400 23,140	47,277 61,129 77,329 47,832 31,257	24,599 40,875 24,599 40,252 10,775	48,458 16,465	563,008	net pr		Engineerung srchitectural L	Total	+-	908 572 572 572 572 572 573 573 574 757 757 757 757 757 757 757 757 757	1,177 1,488 1,444 1,0,827 1,934 4,4054 1,070 17,475 1,105 24,302		833 165,301	124 600 0						
Ser	ss services	Total Net receipts (Phousand dollars)	(44)	17,403 49,882 44,117 34,665 44,744	10,394 121,126 154,629 115,858 40,633	e8,563 120,396 70,488 133,565 123,565	511,240	1,722,***5 5	Businesse. w		5	Number of businesses (Thousand Obsides)	(59)	5,848 11,572 1,572 1,572 2,772 7,625 1,117	5,574 1,177 5,512 1,440 1,321 1,970 1,478 1,102	1,718 467 764 1,434 - 719 - 1,026 719 - 1,026	963 8	C P 00 10 20 P 3						
	Business	Number of re businesses (A	(43)	30,109 27,117 17,915 11,384	15,440 14,71 14,782 1,081	5,502 5,477 1,744 1,744 1,245	1,417 5	168,800 1,7	(E)	Strvice: n'inued						i and servi	Teta, II trelpt to (Prousand (Th dellars) doi	1 740	8,140 5 17,434 11 14,454 1 17,740 5	1, 311 2, 767, 7 1, 12, 1, 7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1117.74 2.44.5 - 448.51 - 448.51 - 52.52	, 114	27 ruli 65	
		Net profit Num (Thousand dollars)	(745)	1-,103 4-,520 54,460 58,889 64,822	16,652 87,5% 88,6%? 91,7%	23,714 28,028 24,867 91,089 27,084	24,203	780, 4.2.3			Educati mul	Number d busi- nessts	(41)	13,347 11,774 5,001	1,453 787 450 454 162	25.57	6:24)	7 7 7						
	l services	Total receipts Net (Thousand dollars) do	(41)	23,251 66,789 103,46 132,421	220,212 269,779 255,148 230,274 187,414	129,180 169,788 141,524 130,865 140,188	200,833	. 6	ı		1	Net prifit (Thousand doffurs)	00	1,510 12,212 12,841 12,84	57,24-1 107,350 84,37-	5 54.08. 5 54.08. 5 5.04.4 15,74.4	15,563	6.11 50.8						
	Personal	. f	(40)	36, 161 2 44,155 6 41,570 10 48,471 13	77,048 22 2,150 2,1,950 25 1,4,344 23 8,483 18	4,744 16,444 16,741 1,741 1,576 14	1,463 20	18, 187 -,725,t										Lebal servi.	Trist reselts (Thousand dollars)	1,541	2,785, 8,711 112,503 11,451 71,547	14,656 14,656 285,721 13,504	34,551 104,733 52,105 76,187 25,488	45,065
	laces	Net profit Number (Thousand busines dollary)	(44)	3,745 1,848 1,928 1,928 1,928 1,928 1,928 1,938	12, 1862 17, 786 17, 786 1, 880 1, 880	1,73 1,173 11,011	2 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T	35. 18,441				Number 1 Eucl- nd netter	5	51 5,4664 540 1,475 834 1,575 841 1,520 842 1,520 842 1,530	25 11,404 26 1,004 64 17,72 76 8,43 54 4,27	113 113 112 112 173 173 173 173 173 173 173 173 173 173	777 26 4,174	1867 76 051						
	ladging places	_		23,751 23,751 23,401 23,401	12 12 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	1	4.	72 1, 51.h					dher hollth	Her filt (Thousand delines)	ē	19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		14 124 1944 14 1361 14 1361 15 1 14 572	77 81,075 - 4,126	017.7.1				
	s and other		(86)				516 201					il. is and all	T. * 11 "F '- Ill 1. 'Thousand 'dollars'	(-9-5			1	77.42.477	T. 41. 14.					
	H-*els	Number of but Incoses	1.43	14.83 14.83 17.73 17.73			***	31,13.			M 11	Number 1 bull.	1,5-5,1				7,947	Tenta :						
Size a rood reedy.				Under \$1,000. 1. Outside \$2,000. 2. Outside \$4,000. 3. Outside \$4,000. 3. Outside \$4,000.	(i)	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	A. C. ROLL of More	I of 41			the state of the s			Unjer 31,000 ff. of unjer B. oor error f. or unjer 25,000 for unjer 25,000 for unjer 25,000			Lange of the Property of the Party of the Party of the Common of the Com	Tarana Tarana						

Table 18.—SOLE PROPRIETORSHIPS BY STATES AND TERRITORIES

_			Aggre	gate	8usine	profit	=		
	States and Territories	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand doffars)	Net loss (Thousand dollars)	Number of businesses	Total receipts (Thousand dollars)	Net profit (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1 2 3 4	Alabama Alaska Arizona Arkansas California	92,301 7,529 37,174 99,706 569,238	1,642,383 101,474 1,055,058 1,288,303 13,683,332	185,604 11,289 119,461 158,092 1,918,267	27,830 4,506 18,784 26,674 222,328	71,194 4,632 29,508 79,913 438,889	1,458,795 67,467 822,183 1,113,707 12,357,350	185,604 11,289 119,461 158,092 1,918,267	1 2 3 4 5
6 7 8 9	Colorado Connecticut Delaware District of Columbia Florida ¹	95,081 78,992 14,387 6,644 170,535	1,448,470 1,642,867 271,174 230,482 3,405,350	230,198 291,823 39,373 49,376 457,232	46,589 14,180 6,149 6,196 59,308	71,724 68,279 11,686 5,394 138,834	1,255,054 1,550,795 257,944 224,982 3,089,606	230,198 291,823 39,373 49,376 457,232	6 7 8 9
11 12 13 14 15	deorgia Hawaii Idaho Illinois Indiana	135,168 24,139 63,699 471,649 276,547	2,547,650 361,813 718,712 8,999,621 3,589,207	294,357 63,981 115,546 1,337,803 589,587	64,006 9,772 28,053 104,159 44,140	101,148 19,915 45,408 393,195 230,997	2,218,470 332,789 607,148 8,473,221 3,309,670	294,357 63,981 115,546 1,337,803 589,587	11 12 13 14 15
16 17 18 19 20	Iowa Kansas. Kentucky. Louisiana Maine	350,236 192,679 167,635 90,476 47,539	3,941,005 2,268,461 2,065,225 1,715,250 715,228	611,555 359,314 309,984 239,807 90,183	89,749 62,245 18,861 33,553 7,252	271,864 152,128 147,231 71,183 39,766	3,457,149 1,933,972 1,828,288 1,551,034 658,268	611,555 359,314 309,984 239,807 90,183	16 17 18 19 20
21 22 23 24 25	Maryland. Massachusetts. Michigan. Minnesota. Missispi	85,326 183,656 318,205 251,500 71,420	1,652,114 3,759,402 5,733,716 3,057,261 1,002,639	254,916 578,916 871,092 488,772 126,701	18,756 40,464 79,071 40,362 19,827	70,608 160,088 246,492 213,266 55,867	1,538,454 3,436,276 5,092,376 2,808,344 821,832	254,916 578,916 871,092 488,772 126,701	22 23 24
26 27 28 29 30	Missouri. Montana Nebraska Nevada New Hampshire	276,857 57,353 191,619 10,166 27,092	3,070,996 731,316 2,580,200 240,390 435,063	497,402 149,559 327,013 30,292 56,975	69,995 12,948 57,952 7,228 6,141	213,153 47,553 146,719 6,599 21,620	2,677,561 685,299 2,183,435 206,461 398,568	497,402 149,559 327,013 30,292 56,975	26 27 28 29 30
31 32 33 34 35	New Jersey. New Mexico. New York. North Carolina North Dakota.	202,533 37,727 594,223 193,898 106,281	4,138,708 1,103,630 12,014,412 2,509,049 807,025	659,687 89,370 1,871,648 359,222 145,190	43,560 11,125 159,393 42,005 17,621	177,029 27,046 507,263 161,865 94,849	3,932,275 1,045,257 11,172,811 2,305,200 727,595	659,687 89,370 1,871,648 359,222 145,190	31 32 33 34 35
36 37 38 39 40	Ohio. Oklahoma. Oregon Pennsylvania Puerto Rico ² and Virgin Islands.	415,547 166,454 110,589 375,711 (3)	6,759,459 2,297,607 1,582,265 8,306,092	1,161,586 282,186 241,269 1,106,791 (³)	86,023 65,567 52,106 87,714 (³)	333,577 119,833 77,030 321,599 (³)	6,364,509 2,037,075 1,364,122 7,598,450	1,161,586 282,186 241,269 1,106,791 (³)	36 37 38 39 40
41 42 43 44 45	Rhode Island. South Carolina. South Dakota. Tennessee. Texas.	33,280 75,859 93,910 156,387 460,488	565,417 1,087,883 832,175 2,617,484 8,559,631	81,889 129,470 153,374 254,872 1,024,522	23,780 27,398 16,006 46,441 279,879	29,276 55,950 76,320 118,463 338,294	524,030 962,564 749,877 2,180,489 7,371,353	81,889 129,470 153,374 254,872 1,024,522	41 42 43 44 45
46 47 48 49 50	Utah. Vermont Virginia Washington West Virginia	46,391 31,835 141.797 139,821 58,762	686,171 480,943 2,228,426 2,744,207 811,240	94,838 52,028 297,383 400,486 132,290	17,239 7,600 45,525 48,361 11,012	34,679 24,608 115,416 107,716 49,286	623,127 403,727 1,995,218 2,501,038 733,666	94,838 52,028 297,383 400,486 132,290	46 47 48 49 50
51 52 53	Wisconsin Wyoming. United States citizens with foreign addresses4	261,631 27,150 179	3,479,653 353,032 1,673	501,487 50,768 510	37,120 15,860 350	216,784 18,126 87	3,217,314 300,704 1,545	501,487 50,768 510	51 52 53
54	Total	8,195,003	137,920,783	19,945,438	2,388,771	6,579,952	124,528,873	19,945,438	54

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

See text for "Explanation of Glassification and lemms" and "Description of Sample and Final Actions of Data.

**Includes Canal Zone.

**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.

**Sample variability is too large to warrant shewing separately. However, the total contains data deleted for this reason.

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

HISTORICAL TABLES INDIVIDUAL RETURNS, 1946-1955

		Page
19.	Number of returns by major characteristics, adjusted gross	(2)
	income and deficit, and tax	62
20.	Returns with income tax—number, adjusted gross income, in-	
	come tax, and average tax, by adjusted gross income classes.	63
21.	Sources of income by type	64
22.	Selected sources of income by adjusted gross income classes	65
23.	Itemized deductions by type	67
24.	Returns with adjusted gross income — number, adjusted gross	
	income, and income tax, by States and Territories	68

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 ¹	58,250,188	56,747,008	57,838,184	56,528,817	55,447,009	53,060,098	51,814,124	52,072,006	55,099,008	52,816,547
Returns with adjusted gross income, total	57,818,164	56,306,704	57,415,885	56,107,089	55,042,597	52,655,564	51,301,910	51,745,697	54,799,936	52,600,470
Taxable returns2	13,208,928	42,619,755	45,206,129 12,209,756	43,866,832	42,636,797 12,405,800	38,186,682 14,468,882	35,628,2 95 15,673,615	36,411,248 15,334,449	41,578,524	37,915,696 14,684,774
Returns with no adjusted gross income, total1	432.024	440.304	422,299	421,728	404,-12	404,534	512,214	326,309	299,072	216,077
Returns with only self-employment tax	79,829	13,305	17,022	9,441	11,813	'-	'-	· -	-	-
Non*axable returns1	352,195	426,349	405,277	412,287	392,599	404,534	512,214	326,309	299,072	216,077
Number of-										- 1
Taxable returns2	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 returns1,	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	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10,320,298	9,691,340	8,828,927	10,401,107 8,990,964	8,753,179
Taxable ²	15,434,733	13,711,830	12,932,132	1,373,167	10,212,822	8,724,546 1,595,752	7,899,061	7,297,843	1,410,143	7,566, 176 1,187,003
Returns with standard deduction	41,359,104	41,045,413	43,411,767	43,693,041	43,865,313	42,739,800	42,122,784	43,243,079	44,697,901	44,063,368
Taxable ²	29,254,332	26,921,230	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	12,10,772	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 Dividends ³	51,255,701 3,715,617	3,681,007	50,873,±12 4,495,133	4,218,722	48,538,699	46,147,211 3,668,423	44,167,831 3,656,582	45,000,595 3,321,922	47,657,623 3,448,646	45,699,845 3,306,931
Interest received3	h,330,784	€,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	767,662 360,155	730,279 368,806	735,471	634,881 -25,669	598,330 432,106	525,514 387,298	545,768 353,347	377,317 328,386	329,518 319,118	308,957 328,605
Business profit	6,736,435	6,320,812	6,121,474	5,791,797	6,127,629	5,876,922	5,817,827	6,387,370	6,266,638	6,301,650
Partnership profit	1,687,570 2,849,881	1,588,046	1,643,591	1,625,320 2,034,196	1,6°2,545 2,132,037	1,872,550	1,971,001	1,636,218	1,902,081	1,584,734 2,244,938
Net gain from sales of other property	109,783	135,062	93,741	48,738	100,765	117,067	123,254	136,132	121,431	137,267
Ren's and royalties net income	1,986,86U	3,863,618 5,014,718	4,061,630 1,861,744	3,865,368	3,835,620 2,353,892	3,727,762	3,606,363	3,174,410 2,012,844	3,163,086	3,106,963 2,038,630
	_	2,54 ,745	1,001,144	1,000,00	2,555,0 12	2,210,510	.,,	L,010,044	2,017,700	.,030,000
Lucces: Business loss	1,508,662	1,464,726	1,281,345	1,080,870	1,0-7,713	988,465	896,247	820,474	774,649	642,131
Partnership loss	267,102	228,343	241,505	208,170	219,839	250,928	278,292	173,721	183,111	115,186
Net loss from sales of capital assets Net loss from sales of other property	654,121 157,419	207,456	789,370 151,152	665,727 12-,-02	582,413 180,335	668,038 182,540	697,010 160,209	586,123 103,112	610,349 98,030	502,45° 85,47;
Rents and royalties net loss	1,253,080	1,143,837	1,192,880	1,054,992 29,987	977,980	899,337	873,636	821,073	852,354	770,224
Net sperating loss deduction ⁵ Los from estates and trusts	20,978	34,781 12,258	38,200	24,407	30,570 -	-	-	-	-	
				L	(Thousand	dollars)		_		
Annual of adjusted owner forces	247,429,182	230,235,855	229,863,404	216,087,4449	203,097,033	179,874,478	101,373,205	164,173,861	150,295,275	134,330,006
Amount of adjusted gross income, total Taxable returns ²	229,595,449	209,668,830	212,-21,18-	198,531,78-	185,171,964	158,545,122	138,566,406	142,056,885	135,301,876	118,050,027
Nontaxable returns	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069	21,329,356	22,806,799	22,116,976	14,993,399	16,279,979
Amount or adjusted gross definit, total	898,855	1,014,480	1,155,153	797,541	760,548	726,202	799,280	657,847	559,193	247,206
Returns with only selempl ymer tax	125,110 773,255	35,400 478,580	1,109,150	23,425 774,116	23,412 736,636	726,202	799,280	657,847	559,193	247 ,20 6
		115, 31,301	-,-		, , , , ,					
Amount of taxable income	128,021,111		_	-	-	_		_	-	
Amount of tax liatifity, total	30,076,435 24,613,722	26,460,251 26,665,753	2+,657,273	28,020,288	24,434,073	18,374,922	14,538,141	15,441,529 15,441,529	18,076,281	16,075,913 16,075,913
Sel -empl wmen' fax	453,217	41,438	226,61-	217,602,651	211,273		-	-		10,0,7,7

Incluse return with: 1 10st 1 1 10st 2.

For the years 10st 1 10st 1 10st 2.

For the years 10st 1 10st 1 10st 2 1

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

Table 20.—REJURNS WITH INC	1955	1954	1953	1952	· · · · · · · · · · · · · · · · · · ·					
Adjusted gross income classes	1777	1934	1403	1952	1951	1950	1949	1948	194"	1 146
NUMBER OF RETURNS										
\$500 under \$1,000 \$600 under \$1,000	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092	1,570,113	1,538,868	1,526,161	2,790,569	3,153,212
\$1,000 under \$1,500. \$1,500 under \$2,000.	2,483,242 2,447,663	2,426,670	2,632,034 2,787,231	2,76U,133 2,963,805	2,754,588 3,115,581	2,663,366 3,333,412	2,742,85n 3,385,74n	2,619,795 3,628,233	4,178,487 5,660,010	4,744,514 5,928,686
\$2,000 under \$2,500 \$2,500 under \$3,000	2,961,513	3,078,559	3,335,910	3,5h8,839 3,883,813	3,814,784 4,178,241	4,132,168 4,585,740	4,419,528	4,681,599	6,439,111	r,072,192
\$3,000 under \$5,000.	7,529,308 7,619,205	7,924,537	8,202,537 7,666,402	8,552,203 7,279,244	8,858,530 6,949,135	8,668,606 5,740,400	8,076,430	4,914,112 8,280,683	6,171,703 8,695,84t	5,310,25r 6,677,207
\$5,000 under \$10,000	14,328,468	12,355,239	12,490,57t	10,609,222	8,699,138	6,114,699	4,727,478 4,837,794	4,880,174 4,666,206	3,818,891 2,839,585	2,757,511 2,331,853
\$10,000 under \$15,000. \$15,000 under \$20,000	1,517,076 42 5 ,730	1,215,482	1,158,199 348,741	983,014 324,088	831,819 295,919	679,114 256,019	581.572 220,420	549,545 236,438	486,761 201,300	452,271 192,540
\$20,000 under \$25,000. \$25,000 under \$30,000.	210,172	291,668	264,008	252,333	248,459	223,482	181,989	192,771	160,010	156,674
\$30,000 under \$50,000. \$50,000 under \$100,000.	190,589 77,563	161,897 70,332	150,981 60,260	152,900 65,396	149,837 67,447	136,462 62,689	105,718 46,130	114,526 52,725	89,158 38,649	88,418 39, 1 01
\$100.000 under \$150.000	12,902	11,617	12,461	14,114	12,045	11,564	8,028	9,619	6,353	€,373
\$150,000 under \$200,000. \$200,000 under \$500,000.	3,937 4,009	3,192 3,234	2,692	3,195	4,008 3,905	3,948 4,058	2,723	3,122 2,975	2,05° 2,018	1,994 1,997
\$500,000 under \$1,000,000 \$1,000,000 or more	624 263	437 201	372 1-5	416 148	523 171	623 219	379 120	415 149	302 114	323
Total	44,689,065	42,633,060	44,159,622	-2,833,675	41,594,222	38,186,682	35,628,295	3h,411,248	41,578,524	37,415,694
ADJUSTED GROSS INCOME					(Thousand	dollars)				
\$500 under \$1,000	-	_	-	-	-	_		1,272,455	2,152,141	-,425,223
\$600 under \$1,000. \$1,000 under \$1,500.	1,200,421 3,106,659	1,078,798 3,047,987	1,146,237	1,191,714	1,354,605 3,452,761	1,310,810 3,381,544	1,289,971	3,347,031	5,246,623	F,1,539
\$1,500 under \$2,000. \$2,000 under \$2,500.	4,265,817 6,666,813	6,922,726	4,865,679 7,493,336	5,176,783 8,030,291	5,446,167 8,578,144	5,818,935 9,290,893	5,925,589 9,926,073	6,347,058 10,528,563	9,974,184 14,507,250	17,659,724
\$2,500 under \$3,000	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,390	13,084,856	13,535,912	16,951,476	1-,609,-2-
\$3,000 under \$4,000 \$4.000 under \$5,000	26,407,948 34,208,187	27,812,489 33,828,835	28,7-6,397 34,370,599	29,930,509 32,575,069	30,946,234	30,154,986 25,557,691	28,020,897	28,714,750 21,709,135	24,314,616 16,317,130	22,924,649 12,265,197
\$5,000 under \$10,000	94,801,910 17,908,955	81,237,475	81,752,818	68,763,095	55,838,698	39,040,068	30,970,696	29,818,294	18,437,61	11,488,504
\$10,000 under \$15,000 \$15,000 under \$20,000	7,295,826	6,316,307	5,983,194	11,677,403 5,561,110	9,923,727 5,078,155	8,148,940 4,396,990	6,971,830 3,783,153	7,200,668 4,054,251	5,870,667 3,455,652	5,450,350 2,316,371
\$20,000 under \$25,000. \$25,000 under \$30,000.	4,680,576 3,284,321	7,018,963	6,355,250	6,084,077	6,003,939	5,391,964	4,376,718	4,642,297	3,8411, 124	3,769,976
\$30,000 under \$50,000 \$50,000 under \$100,000	7,138,272 5,149,111	6,067,727 4,651,794	5,682,111 3,994,325	5,757,127 4,340,235	5.651,016 4,500,312	5,144,080 4,192,510	3,976,070	9,514,111 2,514,782	3,351,9% 4 2,525,152	3,547,680
\$100,000 under \$150,000	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519	961,00e	1,157,416	714,472	OF LIFE
\$150,000 under \$200,000 \$200,000 under \$500,000	674,131 1,140,318	546,951 915,760	753,081	891,963	1,100,454	6°€,791 1,1-1,235	466,140 218,256	1.3% (3%) 2.3% (6.20)	352 (1900) 174 (1911)	941,531 963,344
\$500,000 under \$1,000,000 \$1,000,000 or more	414,815 550,864	293,111 406,532	252,379 275,263	278,810 289,224	349,694 344,640	414,462 433,470	255,509	. 52,002	2 1,2.1	184,145
Total	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590	152,545,1.2	138,566,406	144,056,385	135,301,800	114,05 , 20
***		, , , , , , , , , , , , , , , , , , , ,	, -,							
			, -,	, ,		-				
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000	-		-	-	_	-	_	37,706	99,408	112,715
INCOME TAX LIABILITY (AFTER CREDITS)	42,172 216,479	37,648 213,519	40,165 255,864	46,964 271,039	50,542 241,320	40,337 197,079	38,437 191,102		·	
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	42,172 216,479 352,948	37,648 213,519 344,635	46,165 255,864 449,872	271,039 477,751	241,320 461,740	197,079 413,125	191,102 394,473	37,706 187,415 435,023	99,608 - 381,781 844,121	112,°C5 32,81° 8-8,468
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,000 under \$2,500.	42,172 216,479 352,948 551,714 793,795	37,648 213,519 344,635 575,180 817,847	46,165 255,864 449,872 695,210	271,039 477,751 748,512 1,022,509	241,320 461,740 721,975 998,321	197,079 413,125 647,870 890,984	191,102 394,473 650,080 875,700	37,706 187,415 435,723 704,578 914,648	99,608 387,797 844,725 1,291,807 1,510,628	112,705 432,817 843,468 1,142,625 1,217,337
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354	37,548 213,519 344,635 575,180 817,347 2,467,295 3,049.831	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531	271,039 477,751 748,512 1,022,509 2,941,669 3,323,844	241,320 461,740 721,975 998,321 2,728,262 2,919,638	197,079 413,125 647,870 890,984 2,177,241 2,043,783	191,102 394,473 650,080 875,700 1,919,402 1,609,178	37,706 187,415 4,35,723 704,578 914,648 1,990,235 1,687,046	99,608 387,787 844,727 1,291,807 1,510,628 2,767,106 1,761,421	112,705 432,817 848,468 1,142,625 1,227,337 2,099,586 1,277,523
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024	37,548 213,519 344,635 575,180 817,847 2,467,295 3,049.831 9,210,378	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,551 10,443,227	271,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,849,348	241,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556	197,079 413,125 647,870 890,984 2,177,241 2,043,783 3,983,698	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306	37,706 187,415 -35,723 704,578 914,648 1,990,235 1,687,046 2,960,914	99,,08 380,780 844,727 1,291,800 1,510,428 2,767,106 1,761,421 2,550,665	112,m05 432,81m 848,468 1,142,625 1,227,33m 2,099,586 1,277,523 2,160,867
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$1,000. \$10,000 under \$1,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272	37,548 213,519 344,535 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589	40,165 255,864 49,872 695,210 988,259 2,871,975 3,545,531 10,4-3,027 2,358,468 1,233,380	271,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,849,348 2,024,375 1,158,592	241,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921	197,079 413,125 647,870 890,984 2177,241 2,043,783 3,983,698 1,157,379 757,996	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709	37,706 187,415 4,5723 704,578 914,648 1,930,235 1,687,046 2,960,914 1,002,044 684,138	99,08 381,791 844,721 1,510,628 2,767,106 1,761,421 2,550,655 1,172,385 850,451	112, "05 -32, 91" -8.9, 468 1,142, 625 1,207, 33" 2,099, 586 1,277, 523 2,160, 687 1,105, 83" 824, 524
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$2,000. \$20,000 under \$2,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,104,024 2,692,340 1,308,272 961,080 745,939	37,648 213,519 344,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589	4c,165 255,8c4 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,338,268 1,233,380 1,56c,556	271,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,849,348 2,024,375 1,158,592 1,520,467	241,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,596 1,594,410 978,921 1,387,758	197,079 413,125 647,870 890,984 2177,241 2,043,783 3,983,698 1,157,379 757,996	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,640	37,706 187,-15 -45,723 704,578 -14,648 1,990,235 1,887,046 2,960,914 1,002,044 -84,138 945,484	99,008 387,787 8-4,727 1,291,807 1,510,628 2,767,106 1,701,421 2,550,665 1,172,385 880,451 1,167,726	112,005 412,810 2,810 2,8148 1,142,825 1,207,523 2,160,867 1,105,867 1,105,867 1,105,867 1,105,867
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$15,000 under \$10,000. \$10,000 under \$10,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,852,467	37,648 213,519 344,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,883 1,623,481 1,08,710	40,165 255,864 49,872 695,210 988,259 2,871,975 3,545,531 10,4-3,027 2,358,468 1,233,380	271,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,849,348 2,024,375 1,158,592	2-1,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160	197,079 413,125 647,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8,9,64 1,022,535 1,962,365	37,70e 187,415 4.5,023 704,798 914,648 1,930,235 1,e87,046 2,960,914 1,002,044 e84,138 945,84 1,136,298 1,247,160	99,608 387,797 844,727 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 850,451 1,167,724 1,20,488	112, "05 432, P1 43, 468 1,142, 625 1,227, 33 2,099, 586 1,277, 523 2,160, 867 1,105, 83 824, 524 1,160, 281 1,291, 756 1,23, 315
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$15,000. \$10,000 under \$15,000. \$20,000 under \$25,000. \$20,000 under \$25,000. \$20,000 under \$25,000. \$210,000 under \$25,000. \$210,000 under \$25,000. \$210,000 under \$210,000. \$310,000 under \$200,000. \$310,000 under \$100,000. \$310,000 under \$150,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,852,467 633,397 305,830	37,648 213,519 346,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,983	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,358,268 1,233,380 1,566,556	271,039 477,751 748,512 1,022,509 2,441,669 3,323,844 8,849,348 2,024,375 1,158,592 1,540,467 1,830,556	241,320 461,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160	197,074 413,125 647,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 269,647 1,022,535 1,062,365 un7,374 216,042	37,706 187,415 4.5,723 704,798 914,648 1,930,235 1,687,046 2,960,914 1,002,044 684,138 445,484 1,136,298 1,247,129 503,298 256,026	99,608 387,797 844,727 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 350,451 1,167,724	112,°C5 -32,81n -83,468 1,142,625 1,21n,33n 2,099,586 1,277,523 2,160,867 1,105,83n 824,524 1,160,281 1,291,755 1,433,71f 41,393 192,164
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,000. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$1,000. \$10,000 under \$1,000. \$10,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$2,000. \$21,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$200,000. \$20,000 under \$200,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 653,397 305,830 549,179	37,648 213,519 344,635 575,180 817,847 2,467,295 3,049.831 9,210,378 2,185,166 1,145,584 1,521,883 1,683,481 1,708,710 614,555 257,014 455,463	4c,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,358,268 1,210,380 1,56c,556 1,78c,000 1,645,000 1,645,000	271,039 477,751 748,512 1,022,509 2,441,669 3,323,844 8,849,348 2,024,375 1,588,592 1,520,467 1,810,556 1,811,292 934,889 495,864	2-1,320 461,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 { 677,725 356,130 612,801	197,079 413,125 647,870 890,984 2,177,243 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006 413,194 602,558	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 g-9,641 1,022,535 1,062,365	37,70e 187,415 -45,723 704,578 -14,648 1,990,914 1,002,004 -84,138 -45,484 1,13e,298 1,247,160 503,298	99,608 381,791 844,721 1,291,801 1,510,628 2,767,106 1,701,421 2,550,665 1,172,385 350,451 1,167,726 1,201,804 1,184,4500 411,1940 261,928 301,804 122,704	112, "C5 432, 81" A.3, 468 1,142, 625 1,207, 33m 2,099, 586 1,277, 523 2,160, 867 1,105, 83m 824, 524 1,160, 281 1,291, "55 1,433, 716 410, 373
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,500. \$2,000 under \$2,500. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$30,000 under \$50,000. \$310,000 under \$25,000. \$310,000 under \$25,000. \$310,000 under \$25,000. \$310,000 under \$300,000. \$300,000 under \$300,000. \$300,000 under \$500,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 755,939 1,962,136 1,872,467 633,397 305,830 549,179 209,848 291,986	37,648 213,519 344,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,883 1,083,481 1,083,710 614,555 257,914 455,93 154,786 222,374		21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,158,592 1,520,667 1,811,292 934,889 495,864 164,364 180,196	2-1,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 687,725 356,130 612,801 211,452 213,653	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,17,096 413,194 528,914 602,558 239,881 250,550	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 879,647 1,022,535 1,022,335 1,022,335 1,023,335 1,024,365 1,042,364 148,465 146,459	37,70e 187,415 415,723 704,728 914,643 1,930,235 1,887,046 2,960,914 1,002,044 644,138 445,484 1,136,298 1,247,169 503,298 256,026 441,954 155,866 151,715	99,608 381,791 844,724 1,291,801 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 350,451 1,167,724 1,201,884 1,84,456 411,040 261,223 341,804 122,749 131,261	112, "C5" 432, 91" 433, 468 1,142, 625 1,21", 33" 2,099, 586 1,27", 523 2,160,867 1,105, 83" 824, 524 1,160,281 1,291,755 1,433,71f 411,903 192,164 307,245 127,671 110,117
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$10,000 under \$10,000. \$10,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$30,000. \$30,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$20,000. \$30,000 under \$30,000. \$30,000 under \$50,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 745,939 1,962,136 1,852,467 653,337 305,830 549,179 209,848	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,983 1,083,481 1,708,710 614,555 257,014 455,563 154,785	40,165 255,864 49,872 995,210 988,259 2,871,975 3,545,531 10,4-3,227 2,398,268 1,233,380 1,560,556 1,780,009 1,645,090 414,244 144,012	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,158,592 1,520,667 1,830,556 1,811,292 934,889 495,864 144,964	2-1,320 4-1,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 287,725 356,130 612,801 211,452 213,653 24,227,780	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,006 413,194 328,914 602,556 239,881 260,550	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 879,647 1,022,535 1,062,365 407,379 216,042 364,369	37,70e 187,415 -15,723 704,578 914,648 1,930,235 1,887,046 2,960,914 1,002,044 -84,138 945,484 1,13e,298 1,247,160 503,298 25e,02e 441,954 155,8ce	99,608 381,791 844,721 1,291,801 1,510,628 2,767,106 1,701,421 2,550,665 1,172,385 350,451 1,167,726 1,201,804 1,184,4500 411,1940 261,928 301,804 122,704	112,005 432,918 434,928 1,144,025 1,217,338 2,099,586 1,277,523 2,160,867 1,105,838 824,524 1,100,281 1,291,755 1,433,715 410,393 102,264 307,245 307,245
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,500. \$2,000 under \$2,500. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$30,000 under \$50,000. \$310,000 under \$25,000. \$310,000 under \$25,000. \$310,000 under \$25,000. \$310,000 under \$300,000. \$300,000 under \$300,000. \$300,000 under \$500,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 755,939 1,962,136 1,872,467 633,397 305,830 549,179 209,848 291,986	37,648 213,519 344,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,883 1,083,481 1,083,710 614,555 257,914 455,93 154,786 222,374		21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,158,592 1,520,667 1,811,292 934,889 495,864 164,364 180,196	2-1,320 4-1,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 287,725 356,130 612,801 211,452 213,653 24,227,780	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,17,096 413,194 528,914 602,558 239,881 250,550	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 879,647 1,022,535 1,022,335 1,022,335 1,023,335 1,024,365 1,042,364 148,465 146,459	37,70e 187,415 415,723 704,728 914,643 1,930,235 1,887,046 2,960,914 1,002,044 644,138 445,484 1,136,298 1,247,169 503,298 256,026 441,954 155,866 151,715	99,608 381,791 844,724 1,291,801 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 350,451 1,167,724 1,201,884 1,84,456 411,040 261,223 341,804 122,749 131,261	112, "C5" 432, 91" 433, 468 1,142, 625 1,21", 33" 2,099, 586 1,27", 523 2,160,867 1,105, 83" 824, 524 1,160,281 1,291,755 1,433,71f 411,903 192,164 307,245 127,671 110,117
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$30,000 under \$10,000. \$30,000 under \$10,000. \$10,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$110,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$1000,000 under \$100,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 745,939 1,962,136 1,852,467 653,397 305,830 549,179 209,848 291,986	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,883 1,083,481 1,708,710 614,555 257,014 4455,463 154,785 222,374 26,665,753	46,165 255,864 49,872 995,210 988,259 2,871,975 3,545,531 10,4-3,227 2,398,268 1,233,380 1,56c,556 1,79c,009 1,645,090 414,24c 144,012 169,49c	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,158,592 1,520,667 1,811,292 934,889 495,864 164,364 180,196	2-1,320 4-1,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 287,725 356,130 612,801 211,452 213,653 24,227,780	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,006 413,194 328,914 602,556 239,881 260,550	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 879,647 1,022,535 1,022,335 1,022,335 1,023,335 1,024,365 1,042,364 148,465 146,459	37,70e 187,415 4.15,723 704,798 914,648 1,930,235 1,687,046 2,960,914 1,002,044 684,138 945,84 1,136,298 1,247,169 503,298 256,026 441,954 155,860 151,715	99,608 381,791 844,724 1,291,801 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 350,451 1,167,724 1,201,884 1,84,456 411,040 261,223 341,804 122,749 131,261	112, "C5" 432, 91" 843, 468 1,142, 625 1,217, 33" 2,099, 586 1,277, 523 2,160,867 1,105,83" 824, 524 1,160,281 1,291,756 1,413,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 411,291,756 1,423,315 1,423,315 2,623 1,423,315 1,4
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$1,000. \$10,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$30,000 under \$10,000. \$30,000 under \$200,000. \$30,000 under \$200,000. \$30,000 under \$10,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$1,000. \$100,000 under \$1,000. \$200,000 under \$1,000.000. \$200,000 under \$1,000.000. \$200,000 under \$1,000.000. \$200,000 under \$1,000.000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 653,397 305,830 549,179 209,848 291,882 291,888	37,648 213,519 3,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,584 1,083,481 1,083,481 1,083,181 257,014 455,93 3154,785 222,374 26,665,753	46,165 255,864 49,872 695,210 988,259 2,362,531 10,443,227 2,388,268 1,203,380 1,566,556 1,786,000 1,645,000 4,41,246 144,412 164,496 24,430,659	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,846,348 2,024,375 1,158,592 1,520,467 1,811,292 934,889 445,864 180,196 27,802,831	2-1,320 4-1,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,450 978,921 1,387,758 1,677,416 1,778,160 687,725 356,130 612,801 211,452 213,653 24,227,780 (Dol	197,079 413,125 647,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006 131,194 328,914 602,558 239,881 260,550 18,374,922	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8r9,647 1,022,535 1,062,365 407,379 216,042 364,269 148,465 146,459 1-538,141	37,706 187,415 415,723 704,578 914,648 1,940,235 1,847,046 2,900,914 1,002,044 644,138 945,484 1,136,298 1,247,160 503,298 256,026 441,586 151,715 15,441,529 25	99,08 387,787 1,21,807 1,510,028 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,428 1,207,428 1,184,450 411,947 2(1,528 340,181 12,749 131,287 18,076,281	112,005 412,810 412,810 4144,625 1,217,330 2,099,586 1,277,523 2,160,867 1,105,830 824,524 1,160,281 1,291,755 1,423,215 411,903 192,164 307,245 127,671 117,117
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$15,000. \$15,000 under \$15,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$1,000. \$20,000 under \$500,000. \$20,000 under \$1,000. \$20,000 under \$500,000. \$30,000 under \$500,000. \$30,000 under \$1,000.000. \$1,000,000 under \$1,000.000. \$1,000 under \$1,000.000. \$1,000 under \$1,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,852,467 633,397 305,830 549,179 209,848 291,862 291,862 291,862 291,863	37,648 213,519 346,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,983 1,623,481 1,708,710 614,555 257,014 455,493 154,785 22,374 26,665,753	46,165 255,864 49,872 995,210 988,259 2,871,975 3,545,531 10,443,227 2,338,268 1,233,380 1,566,556 1,96,909 1,645,090 1,645,090 20,430,659	21,039 477,751 748,512 1,022,509 2,441,669 3,323,844 8,840,348 2,024,375 1,520,467 1,830,556 1,811,292 934,889 495,864 164,964 180,196 27,802,831	2-1,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 687,725 336,130 612,801 211,452 213,653 24,227,780	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,171,006 413,194 602,558 239,881 240,550 18,374,922	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 911,897 625,709 gr9,647 1,022,535 1,022,365 1,022,365 1,023,366 148,465 146,465 146,459 14,538,141	37,70e 187,415 4.5,723 704,798 914,648 1,939,235 1,687,04e 2,960,914 1,002,044 684,138 945,484 1,13e,298 1,247,129 503,298 25e,02e 441,954 155,86e 151,715	99,608 381,791 844,721 1,291,801 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 850,451 1,167,724 1,201,804 1,148,450 411,794 261,928 340,804 131,261 18,006,281	112, "C5" 432, 91" 433, 468 1,142, 625 1,21", 33" 2,099, 586 1,105, 83" 844, 524 1,160, 281 1,291, 755 1,433, 715 411, 903 192, 164 307, 245 1,27, 671 110, 117 16, 175, 913
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$200,000. \$300,000 under \$150,000. \$100,000 under \$150,000. \$100,000 under \$500,000. \$200,000 under \$500,000. \$200,000 under \$500,000. \$300,000 under \$500,000. \$300,000 under \$1,000. \$100,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$200,000 under \$2,000. \$2,000 under \$2,000. \$2,500 under \$2,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 7455,339 7305,830 549,179 209,848 291,986 29,613,722	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,883 1,083,481 1,083,481 1,083,710 614,555 257,914 455,93 154,785 222,374 26,665,753	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,338,268 1,233,380 1,566,556 1,796,009 1,645,009 414,246 244,012 169,496 27,430,659	21,039 477,751 748,512 1,022,509 2,441,669 3,323,844 8,840,348 2,024,375 1,158,592 1,520,467 1,810,255 1,811,292 934,889 495,864 180,196 27,802,831	2-1,320 461,740 981,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 628,7,25 336,130 612,801 211,452 213,653 24,227,780 (Def	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,096 413,194 328,914 402,556 18,374,922 1043 1057 1044 1057 1044 1057 1057 1057 1057 1057 1057 1057 1057	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 879,647 1,022,535 1,022,365 1,022,365 1,023,366 148,465 146,465 147,59 147,184 246 257 147 184 238	3",70e 187,415 215,723 704,578 914,648 1,930,235 1,887,046 2,960,914 1,002,004 684,138 945,484 1,13e,298 1,247,169 503,298 25e,02e 441,954 155,86e 151,715 15,417,529	99,608 381,791 844,724 1,291,807 1,510,628 2,767,106 1,701,423 2,550,665 1,112,385 380,451 1,167,726 1,201,884 1,384,450 411,091 261,928 330,804 122,720 131,261 18,076,281	112,005 432,918 432,928 1,142,625 1,227,337 2,099,586 1,277,523 2,160,867 1,105,837 824,524 1,160,281 1,291,755 1,423,715 411,973 412,264 307,245 127,671 110,117 16,175,213
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$1,000. \$10,000 under \$10,000. \$110,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$0,000. \$30,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$1,000. 00. \$100,000 under \$1,000.000. \$20,000 under \$1,000.000. \$20,000 under \$1,000.000. \$1,000 under \$1,000.000. \$1,000 under \$1,000.000. \$1,000 under \$1,000.000. \$2,000 under \$1,000.000. \$2,000 under \$1,000.000. \$2,000 under \$1,000.000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 653,397 305,830 549,179 209,848 297,886 297,886 297,886 297,886 297,886 297,886	37,648 213,519 3635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,584 1,083,481 1,083,481 1,083,481 257,014 455,93 3154,785 222,374 26,665,753	46,165 255,864 49,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,398,268 1,233,380 1,566,556 1,786,000 1,645,000 1,645,000 20,430,659	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,849,348 2,024,375 1,158,592 1,520,467 1,830,556 1,811,292 934,889 445,864 14,964 180,196 27,802,831	241,720 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,450 978,921 1,387,758 1,677,416 687,726 356,130 612,801 211,452 213,653 24,227,780 (Dol	197,079 431,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006 613,194 328,914 602,558 239,881 260,550 18,374,922	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,062,365 1,062,365 148,465 146,459 1-538,141	37,70e 187,415 435,723 704,578 914,648 1,940,235 1,847,046 2,900,914 1,002,044 644,138 945,484 1,136,298 1,247,160 503,298 256,02e 441,958 151,715 15,441,152	99,08 387,787 844,727 1,21,807 1,510,028 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,428 340,812 1,207,428 1,31,527 21,528 340,81 131,527 12,702 131,527 12,702 131,527 12,702 131,527 12,702 131,527 12,702 131,527 12,702 131,527 14,707 24,702 14,707 24,702 14,707 14,707 14,707 14,707 15,707 16,707 17,707 18,707 18,707 18,707 18,707 18,707 18,707 19,707	112,005 412,810 42,810 43,484 1,144,625 1,207,923 2,160,867 1,105,830 824,924 1,160,281 1,291,755 1,423,316 410,303 192,264 337,265 1,27,671 117,177 16,175,913
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$30,000. \$25,000 under \$100,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$10,000 under \$100,000. \$200,000 under \$1,000,000. \$200,000 under \$1,000,000. \$200,000 under \$1,000,000. \$200,000 under \$1,000. \$200 under \$1,000. \$200 under \$1,000. \$2000 under \$1,000. \$2000 under \$2,500. \$2,500 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$1,000. \$3,000 under \$1,000. \$3,000 under \$1,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,872,467 633,397 209,848 291,386	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,983 1,683,481 1,083,481 1,083,481 1,083,481 222,374 25,665,753	## 1,165 255,864 ##9,872 995,210 988,259 2,871,975 3,545,531 10,443,227 2,398,268 1,233,380 1,56e,55e 1,78e,009 1,645,090 44,24e 244,012 169,49e 244,012 268,49e 208,350 462 268 350 462 866 367	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,520,667 1,830,556 1,811,292 934,889 495,864 180,196 27,802,831	2-1,320 4-1,740 4-1,740 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 211,452 213,653 24,227,780 (Pol 31 88 148 189 200 308 420 760 1,917	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,096 413,194 328,914 602,556 18,374,922 1873 184 157 194 451 157 194 451 157 194 451 157	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8e9,647 1,022,535 1,022,535 1,022,365 1,023,65 148,465 144,465 145,381,41	3",70e 187,415 245,723 704,578 914,648 1,930,235 1,887,046 2,960,914 1,002,004 684,138 945,484 1,13e,298 1,247,169 503,298 25e,02e 441,954 155,86e 151,715 15,417,529 26 27 20 150 186 240 340 240 340 240 340 240 340 240 340 340 340 340 340 340 340 3	99,608 381,791 844,721 1,291,801 1,510,628 2,767,106 1,701,4621 2,550,665 1,112,385 380,451 1,167,726 1,2m1,884 1,384,450 411,784 261,928 380,804 131,7804 1	112,005 432,810 432,820 432,820 1,144,625 1,217,330 2,099,586 1,277,523 2,160,867 1,105,837 824,524 1,160,281 1,291,755 1,433,715 410,393 192,264 307,245 127,671 110,117 16,175,213
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$15,000. \$10,000 under \$15,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$25,000. \$25,000 under \$100,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$150,000. \$100,000 under \$150,000. \$100,000 under \$150,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000. \$20,000 under \$2,000. \$2,500 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$2,500. \$2,500 under \$2,000. \$31,000 under \$1,000. \$310,000 under \$20,000. \$20,000 under \$20,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 745,939 1,962,136 1,872,467 653,377 305,830 549,179 209,848 291,386 291,386 291,486 291,486 291,486 239 87 144 186 239 823 3,773 1,775 3,773 1,775	37,648 213,519 3635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,883 1,083,481 1,083,481 1,083,710 614,555 257,914 455,93 154,785 222,374 26,665,753	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,358,268 1,233,380 1,566,556 1,796,009 1,645,090 414,246 249,412 169,496 27,430,659	21,039 477,751 748,512 1,022,509 2,441,669 3,323,844 8,840,348 2,024,375 1,520,467 1,830,556 1,811,292 934,889 495,864 180,196 27,802,831	2-1,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,166 1,778,166 1,778,166 1,778,166 1,778,166 1,778,166 1,801 1,452 213,653 24,227,780 (Def 31 88 148 129 236 420 760 1,917 7,308	197,079 413,125 647,4870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,096 613,194 328,914 602,558 1290,881 260,550 18,374,922 1073 124 157 194 451 156 651 1,704 4,961	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,0	37,70e 187,415 4.5,023 704,798 914,648 1,939,235 1,687,04e 2,960,914 1,002,044 684,138 945,484 1,13e,298 1,247,129 503,298 25e,02e 441,954 155,8ee 151,715 15,1,529	99,088 387,787 424,727 1,211,807 1,510,028 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,488 1,384,450 411,7947 2(1,528 3341,804 131,287 18,006,281	112,005 412,810 4.8,848 4.144,625 1,217,933 2,160,867 1,105,830 824,524 1,160,281 1,291,755 1,423,316 410,303 194,264 332,455 1,27,671 117,177 16,175,913
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$100,000. \$10,000 under \$1,000. \$10,000 under \$1,000,000. \$20,000 under \$1,000. \$20,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$3,000. \$30,000 under \$1,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,339 1,962,136 1,872,467 653,397 305,830 549,179 209,848 207,886	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,883 1,683,481 1,708,710 614,555 257,014 445,763 222,374 26,665,753	4c,165 255,864 449,872 995,210 988,259 2,871,975 3,545,531 10,4-3,227 2,398,268 1,233,380 1,56c,556 1,79c,009 1,645,090 41,244 244,24c 144,012 169,49c 29,430,659	271,039 -77,751 -748,512 -1,022,509 -2,941,669 -3,323,844 -8,840,348 -2,024,375 -1,930,556 -1,931,292 -934,889 -405,864 -14,964 -180,196 -27,802,831	241,320 461,740 4721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 687,725 336,130 612,801 211,452 213,653 24,227,780 (Dol 1,917 7,308 5,585 11,195	197,079 431,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,399 1,121,239 1,382,086 1,517,006 613,194 328,914 602,558 239,881 240,550 18,374,922	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,062,365 1,062,365 1,062,365 166,42 364,564 148,465 146,459 145,538,141	3",706 187,415 -15,723 704,578 914,648 1,947,046 2,960,914 1,002,044 -84,138 945,484 1,136,298 1,247,160 503,298 256,026 -441,954 155,866 151,715 15,1,520 25 -72 120 150 140 140 150 150 160 170 180 180 180 180 180 180 180 18	99,08 387,797 8,44,727 1,211,807 1,510,628 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,88 1,18,450 411,947 2(1,228 3,41,845 112,750 113,1267 118,076,281	112,005 -432,810 -8.3,ee8 -1.144,e25 -1.217,330 -2.099,886 -1.277,523 -2.160,887 -1.105,830 -8.42,524 -1.160,281 -1.291,755 -1.413,715 -1.413,715 -1.413,715 -1.417,117 -1.417 -1
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$2,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$21,000 under \$10,000. \$310,000 under \$10,000. \$10,000 under \$1,000. \$10,000 under \$1,000. \$20,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$2,000. \$2,500 under \$2,000. \$2,500 under \$3,000. \$31,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$2,000. \$31,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$20,000. \$31,000 under \$20,000. \$32,000 under \$30,000. \$31,000 under \$30,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 745,939 1,962,136 1,872,467 653,377 305,830 549,179 209,848 291,986 291,986 291,463,722	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,983 1,521,983 1,683,481 1,708,710 614,555 257,014 455,763 154,786 222,374 26,665,753	46,165 255,864 449,872 695,210 988,259 2,871,975 3,545,531 10,443,227 2,338,268 1,233,380 1,566,556 1,96,009 1,645,090 414,246 144,012 20,430,659	21,039 -77,751 -748,512 -1,022,509 -2,441,669 -3,323,844 -8,849,348 -2,024,375 -1,830,556 -1,811,292 -934,889 -405,864 -14,964 -180,196 -27,802,831 -33 -96 -161 -210 -264 -345 -344 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -934 -457 -937 -40,026 -11,972 -27,697	24,1,320 461,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 627,725 356,130 612,801 211,452 213,653 24,227,780 (Bol 1,917 7,398 420 760 1,917 7,398 5,585 11,195 24,364	197,079 413,125 647,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,382,086 1,517,096 413,194 328,914 602,558 18,374,922 1843 194 195 194 194 157 194 451 350 651 1,704 4,961 1,704 2,961	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,022,535 1,022,365 1,02,365 162,365 162,365 162,365 162,365 163,370 17,538,141	3",706 187,415 -15,723 704,578 914,648 1,930,235 1,687,046 2,960,914 1,002,044 -84,138 945,484 1,136,298 1,247,160 503,298 256,026 -441,954 -155,866 151,715 15,1,529 25 -72 120 150 186 -240 -340	99,608 387,797 844,727 1,291,807 1,510,628 2,767,106 1,701,421 2,550,665 1,702,385 380,451 1,167,726 1,207,488 1,184,450 411,1946 261,928 380,804 131,287 18,077,281 18,077,281 18,077,281	112,005 432,810 432,820 432,820 1,144,625 1,217,330 2,099,586 1,277,523 2,160,867 1,105,830 824,524 1,160,281 1,291,755 1,403,715 140,373 192,264 330,245 127,671 110,110 16,105,213 26 143 189 1314 163 189 1314 163 189 1,445 1,455 1,266 1,470 1,480 1,480 1,480 1,480 1,480 1,480 1,480 1,480 1,480 1,480 1,480
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$30,000 under \$10,000. \$30,000 under \$10,000. \$30,000 under \$10,000. \$30,000 under \$10,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$10,000 under \$100,000. \$20,000 under \$100,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000,000. \$20,000 under \$1,000,000. \$30,000 under \$1,000,000. \$30,000 under \$1,000,000. \$10,000 under \$1,000. \$20,000 under \$1,000. \$20,000 under \$1,000. \$20,000 under \$2,000. \$20,000 under \$3,000. \$31,000 under \$1,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,872,467 653,397 305,830 549,179 209,848 201,386 239,443 1,775 632,883 1,775 1,776 3,073 4,773 6,194 10,295 23,883 50,643 77,681	37,648 213,519 3635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,521,883 1,683,481 1,708,710 614,555 257,014 445,763 3154,786 222,374 26,665,753	40,165 255,864 49,872 995,210 988,259 2,871,975 3,545,531 10,4-3,227 2,398,268 1,233,380 1,566,556 1,796,009 1,445,090 441,246 144,012 169,496 29,430,659	21,039 -77,751 -748,512 -1,022,509 -2,941,669 -3,323,844 -8,846,348 -2,024,375 -1,930,556 -1,930,556 -1,930,556 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,930,956 -1,530,96	241,320 461,740 4721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 687,725 331,653 24,227,780 (Dol 1,917 7,308 5,525 11,195 26,364 88,855	197,079 431,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006 613,194 328,914 602,558 239,881 260,550 18,374,922 124 157 194 451 150 651 1,704 4,961 5,117 10,128 2-199 3,026 93,012	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,062,365 1,062,365 1,062,365 148,465 144,459 145,538,141 25 70 117 147 184 238 34 1,637 1,638 34 1,637 1,63	3",706 187,415 -15,723 704,578 914,648 1,940,235 1,887,046 2,960,914 1,002,004 -84,138 945,484 1,136,298 1,247,160 503,298 256,026 -441,954 -155,866 151,715 15,441,552 -72 120 150 186 246 246 246 246 246 247 247 248 249 241 241 242 243 244 244 245 246 247 247 248 249 249 240 240 240 240 241 241 242 243 244 245 246 247 247 248 249 249 240 240 240 240 240 240 240 240	99,08 387,797 8-4,726 1,21,807 1,510,628 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,88 1,18,450 411,947 2(1,238 349,845 131,667 131,677 1	112,005 -32,810 -33,828 -1,142,625 -1,217,330 -2,099,586 -1,277,523 -2,160,867 -1,105,830 -8,4524 -1,160,281 -1,291,755 -1,433,715 -1,403,715 -
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$3,000 under \$10,000. \$110,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$10,000. \$30,000 under \$10,000. \$310,000 under \$100,000. \$310,000 under \$1,000. \$310,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$200,000. \$320,000 under \$200,000. \$320,000 under \$200,000. \$320,000 under \$1,000.000. \$310,000 under \$1,000.000. \$310,000 under \$1,000.000. \$31,000 under \$1,000.000. \$31,000 under \$1,000.000. \$31,000 under \$2,000. \$32,000 under \$2,000. \$32,000 under \$3,000. \$31,000 under \$2,000. \$32,000 under \$3,000. \$310,000 under \$15,000. \$310,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$20,000 under \$200,000. \$310,000 under \$200,000. \$300,000 under \$200,000. \$300,000 under \$200,000. \$300,000 under \$200,000. \$300,000 under \$500,000.	42,172 216,479 352,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,872,467 653,397 305,830 549,179 209,848 291,486 299,848 291,444 1866 239 632 823 4,473 1,775 3,073 4,573 6,114 10,295 23,883 50,643 77,681 136,987 336,294	37,648 213,519 34,635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,583 1,623,481 1,083,181 1,083,181 222,374 25,665,753	#6,165 255,864 #9,872 995,210 988,259 2,871,975 3,545,531 10,443,227 2,398,268 1,203,380 1,566,556 1,786,009 1,645,090 441,246 144,012 169,496 29,430,659	21,039 -77,751 -748,512 -1,022,509 -2,441,669 -3,323,844 -8,846,348 -2,024,375 -1,580,556 -1,5811,292 -934,889 -45,864 -164,964 -180,196 -27,802,831 -33 -96 -161 -210 -264 -345 -3575 -575 -5,026 -11,972 -27,697 -61,238	241,320 461,740 721,975 999,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 687,725 336,130 612,801 211,452 213,653 24,227,780 (Dol 1,917 7,308 5,458 1,917 7,308 5,555 11,195 24,306 420 760 1,917 7,308 5,555 11,195 24,306 88,855 15,942 76,096 88,855 15,942 76,096 88,855 15,436 16,1306 17,1308 18,1306 18	107,009 413,125 640,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 757,996 1,121,239 1,382,086 1,517,006 613,196 328,914 602,558 239,881 240,550 18,374,322 1073 11,106 11,1	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8+9,647 1,022,535 1,062,365 407,379 216,042 364,266 148,465 144,459 14,538,141 25 70 117 147 184 238 341 648 1,637	37,706 187,415 4,5723 704,578 914,648 1,940,235 1,687,046 2,960,914 1,002,044 4,138 945,484 1,136,298 1,247,160 503,298 256,026 441,954 155,866 151,715 15,441,552 25 72 120 150 186 240 251 251 167,167 186 240 251 167,167 2,594 4,405 241 2,594 4,405 242 251 261 261 262 263,664 262 263,664	99,088 387,787 1,21,807 1,510,028 2,767,106 1,701,421 2,550,665 1,102,385 380,451 1,167,726 1,207,385 380,451 1,167,726 1,207,281 18,076,281 18,076,281	112,005 412,810 412,810 412,810 4144,625 1,207,933 2,160,867 1,105,830 824,524 1,160,281 1,291,755 1,423,215 410,303 192,164 307,164 110,117 16,105,931 26 411,933 114,117 16,105,933 184,924 1,160,283 131,43 189 131 143 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 144 189 131 189 189 189 189 189 189 189 189 189 18
INCOME TAX LIABILITY (AFTER CREDITS) \$500 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$30,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$500,000. \$200,000 under \$500,000. \$200,000 under \$1,000. \$200,000 under \$1,000. \$300,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$1,000. \$31,000 under \$2,000. \$2,000 under \$3,000. \$31,000 under \$2,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$200,000. \$30,000 under \$200,000. \$30,000 under \$200,000. \$300,000 under \$200,000.	42,172 216,479 332,948 551,714 793,795 2,381,762 3,129,354 10,614,024 2,692,340 1,308,272 961,080 745,939 1,962,136 1,872,467 633,397 209,848 291,386 291,396 291,386 291,396	37,648 213,519 3635 575,180 817,847 2,467,295 3,049,831 9,210,378 2,185,166 1,145,589 1,521,883 1,683,481 1,708,710 614,555 257,914 455,393 154,785 222,374 26,665,753	## 1,165 255,864 ##9,872 995,210 988,259 2,871,975 3,545,531 10,443,227 2,358,268 1,233,380 1,56e,55e 1,7ee,009 1,645,090 41,24e 244,012 169,49e 27,430,659	21,039 477,751 748,512 1,022,509 2,941,669 3,323,844 8,840,348 2,024,375 1,520,667 1,520,667 1,830,556 1,811,292 034,889 495,864 180,196 27,802,831	2-1,320 4-1,740 4-1,740 721,975 998,321 2,728,262 2,919,638 6,607,556 1,594,410 978,921 1,387,758 1,677,416 1,778,160 121,452 213,653 24,227,780 (Pol 31 88 148 129 239 308 420 760 760 1,917 7,308 5,525 11,195 24,374 { 57,096 88,855 156,947	197,079 413,125 447,870 890,984 2,177,241 2,043,783 3,983,698 1,157,379 1,121,239 1,382,086 1,517,096 413,194 328,914 402,556 239,881 260,550 18,374,922 1043 157 194 451 157 194 451 157 194 451 157 194 451 157 194 451 157 194 451 157 194 511 1704 2,961 5,017 10,128 2,199 53,026 93,111 11,128	191,102 394,473 650,080 875,700 1,919,402 1,609,178 3,039,306 951,897 625,709 8-9,647 1,022,535 1,062,365 1,062,365 1,07,379 216,042 364,369 148,465 146,459 1-,538,141	37,70e 187,415 415,723 704,578 914,648 1,930,235 1,687,04e 2,960,914 1,002,044 644,138 445,484 1,13e,298 1,247,169 503,298 25e,02e 441,954 155,86e 151,715 15,m1,529	99,608 381,791 844,724 1,291,801 1,510,628 2,767,106 1,761,421 2,550,665 1,172,385 390,451 1,167,724 1,201,988 1,384,450 411,090 261,928 330,804 122,740 131,261 18,076,281 840 293 14,808 4,605 1,182 14,988 4,125 1,184 840 840 840 841,184 840 841,184 840 841,184 841,184 841,184 841,184 841,184 841,184 841,184 841,184	112,005 432,818 431,824,825 1,221,337 2,099,586 1,277,523 2,160,867 1,105,837 824,524 1,160,281 1,291,755 1,43,715 410,373 192,164 327,245 127,671 110,117 16,175,213

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 wages¹	200,580,472 7,814,44,4 2,555,604 869,562 565,036	185,794,925 7,030,900 2,349,915 799,292 583,434	187,607,862 5,804,993 2,021,869 670,329 1,686,754	174,193,394 5,834,215 1,822,337 581,672 1,700,139	160,336,699 6,030,895 1,684,015 499,306 1,739,064	138,956,127 6,130,906 1,582,898 429,767 1,689,754	124,798,953 5,218,206 1,511,555 441,969 1,435,302	125,814,826 4,939,627 1,279,044 293,103 1,307,280	114,736,671 4,278,371 1,115,258 226,330 1,227,282	99,144,074 3,670,587 1,064,219 231,309 1,106,134
Business profit. Partnership profit. Net gain from sales of capital assets. Net gain from sales of other property. Rents and royalties net income. Other sources.	20,566,259 9,530,872 5,024,200 93,616 3,660,430 792,714	19,218,571 8,≠73,893 3,614,012 104,930 3,497,917 679,067	18,646,959 8,784,424 2,473,486 60,359 3,605,573 889,025	18,180,679 8,799,142 2,761,088 102,826 3,432,513 794,878	18,131,463 8,852,180 3,185,644 83,761 3,299,948 1,199,951	16,846,649 8,554,469 3,181,051 101,494 3,183,655 1,008,812	15,613,095 7,894,590 1,886,459 100,890 3,024,215 1,030,824	18,029,409 8,043,862 2,455,675 106,571 2,572,772 748,276	16,370,491 8,231,785 2,410,102 97,121 2,201,090 645,294	16,004,322 8,083,097 3,296,217 121,384 1,903,726 749,093
Total	252,058,719	232,746,855	232,251,633	218,202,983	205,042,926	181,665,582	162,956,058	165,590,445	151,539,795	135,374,162
Losses: Business loss. Partnership loss. Net loss from sales of capital assets. Net loss from sales of other property. Rents and royalties net loss. Net operating loss deduction. Loss from estates and trusts.	1,247,251 330,305 357,641 121,447 509,487	1,293,519 259,724 362,625 129,023 401,740 58,829 5,540	1,073,477 266,799 437,849 111,682 457,509 40,891	1,009,459 241,285 348,557 89,145 383,212 43,724	939,922 231,766 268,802 126,056 342,834 36,511	840,420 223,547 313,886 132,306 280,980	635,138 248,785 331,192 101,086 266,667	646,141 166,030 285,844 82,481 236,092	519,098 152,156 279,314 67,003 226,940	442,906 108,554 233,156 67,271 192,270
Total	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139	1,582,868	1,416,588	1,244,511	1,044,157
Adjusted gross income	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478	161,373,205	164,173,861	150,295,275	134,330,006
Returns with no adjusted gross income: Positive income: Salaries and wages. Dividends. Interest received. Annuities and pensions. Income from estates and trusts. Business profit. Partnership profit. Net gain from sales of capital assets. Net gain from sales of other property Rents and royalties net income. Other sources.	131,633 30,954 28,000 2,072 578 30,964 22,572 102,150 3,134 36,639 5,018	157,697 16,966 20,315 6,777 (e) 16,941 30,150 117,850 2,881 38,375 11,024	126,058 23,286 20,780 (6) 4,722 30,740 18,476 65,040 2,526 53,693 19,731	145.638 25,409 24,562 2,139 11,09 14,314 34,656 74,777 13,770 56,583 5,958	144,998 25,120 18,200 503 22,361 31,078 18,865 96,777 5,142 53,415 8,598	116,998 26,793 12,706 2,048 10,318 16,785 21,038 77,520 1,994 40,797	84,195 28,021 16,275 1,439 8,066 16,451 17,638 69,061 5,602 35,417 9,965	66,576 31,273 14,406 1,315 7,287 19,360 20,163 43,987 4,607 26,650 6,814	67,076 16,819 10,156 502 3,399 10,078 16,797 42,195 4,013 26,579 4,332	29,585 3,270 2,843 825 1,529 7,005 2,558 22,344 1,295 8,668 1,997
Total	393,914	420,382	365,487	409,902	425,057	336,959	292,130	242,438	201,946	81,919
Lusses: Business loss Partnership loss Net loss from sales of capital assets Net loss from sales of other property Rents and royalties net loss Net operating loss deduction Loss from estates and trusts	869,369 199,192 17,592 97,065 101,810 7,163	1,015,290 218,518 16,821 20,635 20,892 86,136 (*)	940,584 248,916 24,888 70,954 73,894 161,411	873,919 150,234 16,905 50,624 24,892 90,965	756,666 227,316 16,373 78,267 38,322 68,668	758,250 187,740 16,742 53,140 47,293	763,734 189,353 19,501 72,716 46,104	644,436 149,679 12,725 66,844 26,599	519,812 143,121 18,281 56,080 23,845	248,514 29,254 16,974 25,131 9,251
Total	1,292,799	1,434,862	1,520,647	1,207,439	1,185,612	1,063,165	1,091,408	900,283	761,139	329,124

^{*}Excludes wagen of less than \$100 per return from which no income tax was withheld, reported on Forms 1040A or W-2 as other income.

*Excludes dividends reported on Forms 1040A or W-2, and for 1046-53 dividends received through pertnerships and fiduciaries.

*Excludes interest of less than \$100 per return reported on Forms 1040A or W-2.

*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.

*Not available for 1945 nor prior to 1951.

*Cample 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

(III)	1 abite 33.—	EEEC LED 300	-	de 81 (Da(31)	ED GROSS INCO	ALE CLASSES				
Adjusted gross income classes	1955	1954	1953	1952	1951	1950	1949	1948	1947	19-6
SALARIES, WAGES, COMMISSIONS ¹					(Thousand	dollars)	,		- 7	
Returns with adjusted gross income: Under \$500. \$500 under \$1,000. Under \$600 under \$1,000.	1,074,269 1,970,417	1,137,682 1,958,083	1,208,770 1,97~,738	1,197,251 1,95,031	1,146,950	1,093,015 2,247,748	1,114,198 2,288,944	826,510 2,635,294 - -	1,037,879 3,276,875	1,10+,941 3,788,859 -
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,378,953 5,688,277 7,603,711	4,433,881 5,873,995 8,119,186	4,587,925 6,267,596 8,470,037	-,763,672 6,761,372 ∃,1-7,821	4,765,216 7,062,581 9,758,258	5,003,951 7,866,925 10,880,068	5,357,515 8,253,360 11,740,607	5,115,343 8,689,482 12,295,300	€,503,166 11,080,052 15,017,923	7,624,891 11,999,384 14,674,070
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 ² \$5,000 under \$10,000.	10,165,026 27,079,405 32,788,655 85,563,600	10,641,552 28,790,162 32,468,575 72,550,811	10,956,687 29,243,923 32,721,872 73,196,798	11,757,228 30,554,952 31,342,772 60,361,693	12,474,191 31,270,695 29,561,094 47,621,929	13,996,835 30,717,185 23,861,823 31,515,233	1-,578,344 28,413,731 19,170,123 23,996,697	14,986,787 29,124,813 19,849,534 22,430,789	16,744,993 27,869,823 14,498,899 11,454,941	14,458,092 20,707,182 9,743,982 8,667,136
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	12,313,204 3,655,396 1,947,202 1,285,890 2,628,218 1,680,933	9,319,192 3,083,117 2,933,567 2,270,315 1,553,470	9,062,659 2,970,569 2,714,536 2,272,934 1,383,787	7,172,156 2,590,932 2,435,160 2,102,804 1,415,540	5,626,778 2,308,530 2,443,317 2,020,299 1,421,555	1,855,30 + 2,053,211 1,768,317 1,256,408	3,593,899 1,663,462 1,742,438 1,438,038 96-,0-3	3,408,527 1,656,210 1,740,103 1,487,639 1,036,658	2,438,846 1,335,786 1,380,574 1,089,868 695,377	2,057,229 1,131,172 1,210,667 955,150 630,800
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	7,836	375,500 120,346 142,322 17,062 6,108	430,495 124,054 16,289 4,193	463,227 140,748 17,596 4,439	372,495 139,834 160,592 24,074 4,077	330,615 133,105 164,845 27,827 7,693	248,736 98,689 112,328 18,066 5,729	281,642 110,022 114,897 18,247 7,033	169,356 62,276 68,106 8,772 3,140	148,021 53,200 61,620 10,648 2,031
Total	200,580,472	185,794,926	187,607,862	174,193,39~	160,336,699	138,956,127	124,798,953	125,814,826	114,736,671	99,144,074
Returns with no adjusted gross income	131,633	157,697	126,058	1-5,638	1,398	115,448	8-,195	66,576	67,076	29,585
Grand total	200,712,105	185,952,623	187,733,720	174,339,032	160,481,697	13+,073,125	124,883,148	125,881,~02	114,803,747	99,173,659
DIVIDENDS ³										
Returns with adjusted gross income: Under \$500 under \$1,000. Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	13,273 35,254 73,884 86,559	10,178 36,901 65,505 95,448 93,973	16,520 45,296 91,647 104,656 103,491	18,235 42,567 68,815 89,248 90,634	11,126 39,969 71,780 88,011 95,036	13,255 44,003 83,102 88,256 93,956	16,387 55,742 90,554 108,496 128,090	9,967 52,192 - 77,760 85,121 90,802	13,837 61,798 - 92,637 96,006 105,857	8,535 59,667 - 81,431 89,860 45,006
\$2,500 under \$3,000. \$3,000 under \$+,000. \$4,000 under \$5,000 ² . \$5,000 under \$10,000.	109,095 219,896 225,344 986,005	94,609 200,461 243,493 946,788	109,970 194,240 202,211 923,150	101,725 196,131 194,570 845,370	102,454 199,416 229,364 853,185	101,619 207,767 227,541 780,146	119,276 261,941 226,052 732,138	86,675 183,714 187,515 643,704	105,762 207,702 175,112 615,424	103,472 178,881 174,753 545,815
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	560,954 447,336 382,213 1,022,511	721,459 520,773 780,502 868,526 1,008,076	603,683 429,588 613,459 719,058 730,003	542,188 417,070 593,180 729,432 802,253	551,141 404,406 604,679 735,213 8-1,279	525,708 398,190 602,621 758,936 866,875	446,940 334,989 485,815 591,314 671,926	428,719 322,247 470,908 601,495 647,785	403,488 307,659 421,074 479,275 510,842	352,637 257,882 356,406 398,013 420,466
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	239,560 471,294 187,071	420,263 200,724 376,622 143,601 202,948	4-1,547 259,307 98,413 118,724	502,339 312,377 100,881 132,139	359,342 199,297 364,894 130,601 149,702	386,392 205,692 908,822 158,822 179,203	282,804 156,844 289,075 110,983 108,943	315,007 164,879 300,382 102,760 112,799	202,748 117,895 193,684 77,444 84,071	168,684 64,603 162,371 72,273 59,255
Total	7,819,949	7,030,900	5,80-,993	5,834,215	6,030,895	6,130,406	5,218,206	4,939,627	4,278,371	3,670,587
Returns with no adjusted gross income	30,954	16,966	23,286	25,409	25,120	26,743	28,021	31,273	16,819	3,270
Grand total	7,850,903	7,0.7,866	5,828,279	5,859,624	e,05e,015	6,157,699	5,246,227	4,970,900	4,295,190	3,673,857
INTEREST RECEIVED ⁴										
Returns with adjusted gross income; Under \$500. \$500 under \$1,000. Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	29,683 49,508 97,353 110,394	21,955 53,966 94,934 107,508 10e,019	21,171 58,011 89,031 94,303 85,345	19,615 48,018 81,132 84,774 82,137	17,463 45,531 71,327 76,750 7-,714	19,571 4-,15- 7-,529 77,866 68,000	16,96- 53,510 83,489 91,703 79,073	11,174 59,095 65,681 59,229 64,163	13,041 53,587 - - 63,533 64,019 62,898	8,818 -4,087 - 55,447 59,111 54,121
\$2,500 under \$3,000. \$3,000 under \$-,000. \$4,000 under \$5,000 ² . \$5,000 under \$10,000.	196,226	42,588 106,014 186,123 544,444	83,890 167,893 153,410 463,800	75,486 128,421 138,933 397,137	~1,350 131,610 128,569 358,724	6t, 422 114,396 126,364 318,€21	71,703 135,397 127,540 303,637	58,935 112,523 95,717 244,735	60,552 39,824 72,382 201,061	67,108 17,259 66,734 188,161
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	167,421 114,601 86,428 195,793	25+,10% 149,77% 176,403 173,144 128,428	210,473 127,417 150,275 143,019 102,112	184,467 116,168 1-7,089 137,265 105,898	165,038 102,492 127,927 124,189 105,539	1-5,21- 42,0-4 122,404 126,715 78,583	123,606 81,961 100,995 99,397 78,621	113,620 76,060 93,092 94,149 78,294	100,902 65,41- 76,771 73,091 58,362	95,714 64,764 79,482 73,277 60,868
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	15,302 23,153 6,-83 6,146	38,203 17,916 21,,09 5,441 5,851	18,497 -,303 -,348	2.11.4 3.44.4 -,847	{ 31,771 1-,334 20,71 5,12- 5,358	31,302 14,514 23,46 7, 26 0,148	25,386 11,679 15,87, 5,106 1,415	25,220 12,501 1,353 1,43 6,215	17,704 8,477 12,658 -,107 6,161	1-,+06 8,089 12,709 6,+26 c,3-1
Total		2,349,915	2,021,869	1,822,437	1,684,315	1,582,848	1,511,55	1,279,3	1,115,258	1, 84,214
Returns with no adjusted gross income		20,315	20,780	24,502	18,200	12,77th	16,275	14,406	10,156	2,8-3
Grand total	2,583,609	2,370,230	2,042,649	1,8,6,824	1,702,215	1,545,6%	1,527,830	1,293,453	1,12:,-1-	1,067,002

See footnotes at end of table.

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

Adjusted gross income classes	1955	1954	1953	1952	1951	1950	1949	19 +8	1947	1946
BUSINESS PROFIT					(Thousand	dollars)				
urns with adjusted gross income: nder \$500	-	-	-	-	-	-	-	76,949 431,734	95,729 469,456	93 522
Inder \$600. 10,000 under \$1,100. 10,000 under \$1,500. 10,500 under \$2,500.	148,721 363,410 740,022 907,243 1,933,484	140,399 351,725 727,315 874,895 982,191	122,992 314,182 669,833 899,563 990,469	105,506 300,727 672,572 922,504 995,599	110,282 295,738 728,071 963,095 1,143,414	114,250 324,004 760,470 1,028,688 1,112,835	142,904 385,642 875,216 1,108,237 1,177,748	883,773 1,191,803 1,242,922	927,023 1,156,495 1,297,021	962 1,198 1,270
2,500 under \$4,000. 3,600 under \$5,000 4,000 under \$5,000 5,000 under \$10,000	1,020,601 2,001,591 1,801,998 4,817,069	1,068,887 2,030,847 1,659,320	1,117,768 2,161,646 1,738,647 4,437,881	1,137,327 1,994,450 1,608,172 4,087,-51	1,134,742 2,137,886 1,643,200 3,845,706	1,148,598 1,987,815 1,512,663 3,433,953	1,183,369 1,873,273 1,467,623 3,208,082	1,286,909 2,118,114 1,676,585 3,824,838	1,223,001 2,056,996 1,561,828 3,553,866	1,210 1,974 1,420 3,290
10,000 under \$15,000	2,39,150 1,489,921	2,214,822	2,073,531 1,244,881	1,952,696 1,207,256	1,845,160	1,672,108 980,517	1,401,008 803,714	1,752,694	1,480,375 790,126	1,40
1.,700 ander \$3°,00 25,000 under \$30,000 30,000 under \$50,000 50,000 under \$100,000	1,045,738 687,976 1,278,793 594,886	1,447,476 1,103,839 546,550	1,290,636 965,832 472,823	1,338,082 1,105,699 563,⊷19	1,252,849 1,030,518 592,568	1,124,333 915,644 518,650	873,342 646,875 336,899	1,065,369 809,288 471,907	789,329 562,105 294,896	81 59 33
100,000 under \$150,000. 150,000 under \$200,000. 200,000 under \$500,000. 500,000 under \$1,000,000.	87,752 26,552 22,151 -,5~8 4,653	97,073 25,205 25,587 ~,815 3,893	28,707 3,950 3,622	138,078 37,901 8,703 9,537	120,883 45,980 49,098 10,149 5,593	108,929 45,033 42,470 10,005 5,684	62,852 24,704 27,131 6,919 7,352	97,849 39,342 43,201 7,665 9,802	55,609 18,237 25,951 6,767 5,684	2 2
Total	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095	18,029,409	16,370,491	16,00
urns with no adjusted gross income	30,464	16,041	30,740	1-,31-	31,078	16,785	16,451	19,360	10,078	
Grand total	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434	15,629,546	18,048,769	16,380,569	16,0
PARTMERANIP PPOFIT urns with adjusted gross income: hder \$700. 500 under \$1,00. hder \$00.	21,249	15,958	- - 28,178	- 19,096	16,706	- 21,497	- - 29,511	8,618 61,416	14,828 75,237	
660 inder \$1,000 1,000 under \$1,500 1,500 under \$2,000 2,000 under \$2,500	39,528 75,840 109,059 154,644	78,154 78,154 107,592 139,110	41,165 122,912 13e,586 191,775	30,079 99,112 122,307 167,412	48,311 96,867 160,234 200,335	60,550 141,159 134,078 258,331	78,898 184,555 247,548 289,089	116,436 178,756 217,559	157,358 246,248 325,522	1 1 2
2,50° under \$3,500 3,00° under \$4,000 4,000° under \$10,000° 4,000° under \$10,000°	197,795 475,302 516,311 2,017,557	195,356 499,378 524,379 1,918,999	189,-48 489,674 543,540 1,907,849	208,154 481,853 523,664 1,897.693	262,25- 588,258 519,093 1,737,359	296,255 590,004 533,728 1,671,464	301,493 631,215 568,877 1,605,933	272,664 502,040 531,716 1,596,027	363,194 701,011 526,409 1,651,083	2 5 4 1,4
10,000 under \$15,000. 15,000 under \$20,000. 2,000 under \$25,000. 2,000 under \$25,000.	1,261,8-3 900,070 681,580 125,325 1,221,6-4	1,188,504 795,926 1,106,171 1,085,314	1,114,341 786,303 1,171,845	1,118,743 794,807 995,687 1,078,931	1,051,772 705,792 980,499 1,075,101	979,046 655,394 928,450 945,936	908,351 588,482 778,884 772,636	970,018 676,680 855,453 871,434	1,000,096 678,497 839,632 788,330	1,0 7. 9.
ანსებიდ ander \$100. და	864,953	845,897	754,121	824,082	860,375	790,584	596,882	768,871	590,699	7.
1.00, 50 under \$150, 6 150, 70 under \$20, 000, 200,000 under \$500,000, 500,000 under \$1,000,00, 1, 0,000 or more	230,442 85,2 Pt 108,622 21,633 16,359	220.849 76.267 97.570 18,646 9.141	83,977 7,604 9,238	324,163 94,503 12,179 6,737	263,131 120,821 130,461 22,340 11,471	232,832 104,599 120,174 20,875 9,513	158,266 66,021 69,628 12,524 5,795	212,467 82,028 97,443 18,456 5,782	145,297 52,200 57,732 13,859 4,555	1
T tal.	4,130,802	8,973,893	8,784,424	3,779,142	8,852,18	8,554,469	7,894,590	8,0-3,862	8,231,785	8,0
inno with no adjusted gross inche	22,5 2	3 ,15.	18,476	34,656	18,86°	21,038	17,638	20,163	16,797	,
Grand total	4553,444	0,004, 43	F,8L2,+L	2,334,798	8,8/1,0-5	8,575,507	7,712,228	8,064,025	8,248,582	8,0
RENTS AND F YALITE, NET IN 10										
on with anjusted great income; or of the summer of the su		-		-	-	-	-	30,184 123,187	43,155 127,450	1
ther does an united [1] 1,0	133, 20 164, 20 164, 20 164, 20	-1,12 1 x,2 % 184,81 x 127,277 177, 12	222, mai 222, mai 2.2, 0 177,306	120,348 265,770 180,549 1 (3,22)	-8,16 122,690 188,913 18-,-5 163,802	:0,527 123,442 193,824 191,576 192,682	57,607 141,386 210,344 196,083 174,564	153,703 152,144 146,120	144,671 147,834 151,639	1 1 1
25 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	168, 11 .48,89 . ,31 . ,75	1:1,7754 257,477 2:1,827 820,03	116,325 324,817 285,877 825,030	164,104 248,717 304, 63 703,866	178,832 286,648 269,259 725,308	168,66° 298,133 274,183 634,310	175,012 321,801 271,163 565,413	133,420 264,848 202,593 480,429	142,594 258,636 178,584 392,360	1. 2 1. 3.
1	37 ,% 213,82 101,177 111,747	180, 5 180, 5 2.1, 40 2.1, 40	335, 11 2.1,28 225,338 213,71	305,642 182,74 224,726 205,145	2.1,000 10-,2-2 203,403 2.1,881	266,130 157,472 191,722 186,746	239,704 1~1,043 164,552 156,417	212,988 135,127 159,037 152,596	176,005 100,992 113,786 98,054	14
2.1 \$5	1' ', 'i' '	108,10m -,937 10, 68	150,4	1n5,823	1.0,56r 1.0,728 2., 62	1-3,211 46,093 20,212	30,687 18,406	121,802 41,248 18,526	75,248 20,541 7,725	
70, uder? 0, uber\$1, 0	21, 17 11, 17	11,17	22,177 1,812 1,638	301,245 4,747 4,457	38,128 1 1,800 1,835	21,614 8,805 5,428	24,432 6,563 2,651	28,793 10,975 5,050	15,739 4,042 2,035	:
1 *	26.1	, 15	*,e75,573	2,+12,512	3,219,948 53,415	3,183,655 40,747	3,324,215	2,572,772	2,201,090 26,579	1,9
for which and has grown like with the same of all the same of the		18,37	5,150,260	1, 84,046	3,311,363	3,224,452	3,7159,632	2,599,422	2,227,669	1,9
	1	·							1	

Table 23.—ITEMIZED DEDUCTIONS BY TYPE

Itemized deductions	1955	1954	1953	1952	1951	1450	1949	1948	1 447	174	
	(Thousand dollars)										
urns with itemized deductions for: nterest paid. sexes. Ontributions. edical and dental expenses. hild care. osses from fire, storm, other casualty, or theft. ther deductions.	(Not available)	3,201,287 4,075,630 3,891,173 2,971,172 87,950 444,245 2,730,760	2,735,359 3,639,153 3,552,448 2,391,339 392,644 2,878,234	3,114,739 2,133,130 - 367,517	(Not available)	1,444,928 2,199,940 2,258,009 1,556,294 306,502 2,040,950	1,224,004, 1,952,731 2,924,550 1,482,699 227,596 1,827,156	1,700,439 1,419,370 1,878,080 1,300,516 241,569 1,817,912	413,422 1,525,651 1,954,641 1,394,818 250,426 1,633,553	739, 3, 3 1, 324,61 4 1, 638, 151 1, 668, 326 178, 696 1, 300, 131	
Total	19,997,435	17,403,427	15,584,177	13,556,554	11,856,378	9,914,693	8,753,738	7,857,888	7,787,42	£,277,63	

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

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

Table 24.—RETURNS WIT	TH AUJUSTED G	ROSS INCUME-	-NUMBER, ADJ	USTED GROSS I	NCOME, AND IN	COME TAX, BY	STATES AND	TERRITORIES		
States and Territories	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
NUMBER OF RETURNS										
Alabama	739,524 47,185	713,389	731,401	710,102	706,228	634,960	610,931	616,539	643,182	609,799
Arizona Arkansas	300,697 415,988 5,089,543	279,907 390,897 4,733,521	269,193 399,806 4,640,312	263,008 384,817 4,598,269	235,389 366,990 4,290,151	214,002 344,316 4,078,066	203,174 326,192 3,998,611	206,128 304,152 4,060,087	215,898 330,59 7 4,536,857	201,375 317,400 4,382,029
Colorado. Connecticut Delaware District of Columbia. Florida ⁱ	552,922	522,393	527,275	509,876	501,563	471,209	459,267	440,969	491,025	439,460
	941,287	919,793	932,475	903,371	896,247	870,345	826,426	871,497	924,812	904,255
	146,365	140,208	142,296	139,153	134,674	128,079	120,793	122,255	126,584	122,107
	342,596	346,729	358,314	397,855	371,578	373,762	396,604	339,450	431,551	418,468
	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036	770,284	749,657	773,670	721,943
Georgia	962,294	886,480	920,035	884,181	844,144	770,782	725,497	741,220	762,366	758,773
	205,298	196,816	200,739	198,799	189,836	179,871	182,803	182,227	206,054	191,218
	207,584	199,676	200,197	204,223	199,127	191,116	187,650	190,204	208,128	192,884
	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052	3,593,433	3,619,255	3,690,962	3,871,396	3,711,882
	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399	1,464,200	1,409,222	1,441,605	1,489,451	1,426,205
I.wa	968,399	949,318	960,696	956,125	953,011	938,132	954,663	923,294	948,755	916,945
Kansas	751,806	733,946	744,285	735,424	709,666	669,904	654,528	645,843	677,835	637,397
Kentucky	833,055	797,181	823,859	800,819	781,023	715,431	679,542	713,550	726,498	670,579
Louisiana	753,639	726,310	745,188	706,734	674,174	637,844	623,020	619,475	663,422	639,996
Maine	330,246	337,301	341,047	341,265	328,614	320,488	322,300	336,902	344,861	326,599
Maryland ²	1,142,8t3	1,084,152	1,220,258	1.240,098	1,309,272	1,162,059	1,104,645	958,698	960,602	918,281
Massachusetts	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876	1,931,414	1,902,361	1,947,809	2,040,169	1,998,784
Michigan	2,726,998	2,631,029	2,706,164	2,550,756	2,555,269	2,477,041	2,333,558	2,410,194	2,707,237	2,444,609
Minnesota.	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642	1,076,359	1,064,193	1,066,112	1,113,143	1,080,195
Mississippi	377,712	336,270	345,964	331,583	320,712	291,822	282,472	281,508	293,580	288,542
Missouri	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118	1,345,958	1,358,024	1,287,540	1,396,876	1,342,278
Montana	239,700	218,442	221,685	219,313	218,104	208,597	210,026	210,143	213,085	203,050
Nebraska	506,436	497,166	501,474	502,089	502,962	478,657	475,954	466,438	503,212	468,480
Nevada	95,964	89,406	84,721	82,165	69,903	65,544	61,605	63,581	72,909	71,079
New Hampshire	221,136	215,998	222,857	216,777	216,956	210,103	201,461	211,073	220,524	214,420
New Jersey New Mexico New York ³ North Carolina North Oakota	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995	2,008,440	1,941,010	1,993,768	2,061,056	2,028,646
	225,458	211,876	211,922	204,076	194,157	179,164	175,767	155,756	154,001	145,941
	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130	6,123,930	6,106,261	6,203,398	6,537,319	6,343,055
	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528	958,858	906,710	901,457	918,643	910,445
	206,016	200,647	201,670	211,000	203,780	198,629	217,305	198,521	201,465	188,034
Ohic Oklahoma Oregon Pennsylvania Puerto Rico and Virgin Islands.	3,424,848 690,467 592,542 4,134,583 23,360	3,218,821 663,978 578,796 4,115,703 21,325	3,365,384 674,504 582,873 4,261,351	3,254,058 652,877 586,167 4,217,689	3,207,570 675,187 574,454 4,180,637	3,066,256 606,613 552,769 4,060,469	2,977,078 600,921 541,639 3,974,815	3,090,503 577,105 557,588 4,073,136	3,213,264 625,258 616,911 4,193,136	3,106,666 593,569 553,967 4,127,644
Rhode Island.	329,620	317,935	333,802	331,571	335,221	327,753	321,008	331,699	342,760	339,076
South Carolina.	542,655	518,343	525,688	514,812	490,804	452,555	428,338	424,012	454,974	402,279
South Dakota.	229,308	224,952	220,008	221,491	222,991	215,239	214,937	212,645	213,445	196,414
Tennessue.	947,411	908,671	928,575	873,469	856,721	804,601	771,088	769,354	795,462	755,103
Texas	2,642,005	2,536,573	2,442,889	2,454,639	2,374,600	2,237,638	2,124,368	2,037,366	2,243,691	2,111,121
Utah.	258,100	247,331	248,910	249,544	241,693	225,356	216,304	221,326	232,765	224,578
Vermont	132,868	128,901	133,947	132,687	131,591	126,495	127,061	131,103	133,032	131,297
Virginia	1,152,305	1,105,919	1,100,376	1,082,020	1,501,078	956,580	917,380	905,559	918,801	861,239
Washington ⁶	956,097	482,470	794,502	979,781	953,480	910,934	906,292	902,167	1,018,941	997,732
West Virginia	572,774	568,245	607,584	610,803	589,091	599,684	596,898	618,189	611,357	573,963
Wisconsin Wyoming. United States citizens with foreign addresses ⁵	1,355,874 112,669 29,451	1,324,829 108,252	1,353,327 111,093	1,335,781 106,711	1,319,702 106,318	1,285,947 101,191	1,267,743 101,625	1,285,103 99,279 -	1,332,645 96,535	1,279,962 90,191
Total	58,251,843	5h,305,881	57,422,765	56,316,869	55,141,685	52,664,631	51,499,609	51,788,146	54,809,740	52,579,956
ADJUSTED TROSS INCOME					(Thousand	dollars)				
Alabams	2,679,330 266,100 1,267,300 1,311,805 25,132,634	2,445,188 - 1,125,078 1,221,340 22,023,493	2,451,310 1,065,139 1,178,792 20,861,528	2,287,810 1,028,025 1,064,449 20,100,403	2,247,438 853,8eq 1,075,003 17,781,044	1,836,199 747,769 948,913 15,558,376	1,634,742 642,640 859,742 13,978,169	1,679,746 - 660,433 808,796 14,307,829	1,523,9 84 564,075 758,538 13,248, 1 99	1,322,550 490,704 671,122 12,420,324
Colorado Connecticut Delaware District of Columbia. Florida	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684	1,609,065	1,454,809	1,333,092	1,285,366	1,062,470
	4,625,439	4,330,913	4,275,815	3,901,967	3,6%,371	3,219,023	2,651,537	2,901,236	2,683,657	2,409,761
	794,649	659,777	691,070	652,433	603,774	545,893	448,332	485,791	402,502	369,826
	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478	1,418,048	1,376,898	1,128,555	1,276,150	1,153,335
	4,617,286	4,069,109	3,807,180	4,447,667	3,068,460	2,594,907	2,263,498	2,184,806	1,979,727	1,925,713
Gr. rgia.	2,514,978	1,149,890	3,080,357	.040,741	2,670,363	2,308,074	2,064,459	2,060,766	1,834,569	1,794,224
Hawaii	8(1,826	71+,347	705,874	683,698	653,248	583,616	540,858	586,944	585,771	477,568
Iian.	723,642	750,695	676,761	685,693	669,047	580,309	529,931	519,785	486,631	443,830
Iliinsis.	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223	13,464,090	12,510,306	12,959,004	11,839,400	10,314,057
Indians	6,542,320	6,103,459	6,309,457	5,885,432	5,542,162	4,816,972	4,374,124	4,364,014	3,970,316	3,459,664
lowa.	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144	2,887,396	2,735,521	2,736,718	2,573,459	2,153,414
Kansa:	2,739,766	2,748,186	2,687,459	2,55c,368	2,372,300	2,075,564	1,888,733	1,948,127	1,829,340	1,502,964
Kentueky	2,920,886	2,772,582	2,783,890	2,625,929	2,389,652	2,116,609	1,829,511	1,934,941	1,754,365	1,453,125
Lui isha.	3,025,241	2,800,016	2,731,283	2,515,010	2,307,898	2,079,747	1,895,155	1,841,078	1,662,196	1,485,655
Maine	1,028,641	1,31,944	1,066,856	1,336,442	924,022	847,446	781,219	825,415	746,701	670,226
Meryland².	+,928,627	+,f 11,.22	4,828,309	4,716,487	4,528,162	3,817,212	3,381,243	3,036,471	2,694,318	2,412,911
Maszachowe'	2,285,733	1,551,935	7,809,602	7,494,638	6,882,464	6,309,165	5,912,113	5,949,883	5,324,044	5,008,564
Michigan	13,401,902	12.14-,205	12,619,118	10,847,852	10,414,660	9,204,619	7,760,425	8,175,360	7,380,259	6,332,542
Mines da	4,373,102	4,177,J55	4,010,779	4,911,846	3,608,219	3,429,654	2,993,559	3,071,655	2,936,788	2,448,952
Miszfedippi	1,204,171	1,176,518	1,058,530	1,012,679	954,077	820,156	743,415	743,541	673,561	602,284
Miss diri	7,936,919	5,494,885	5,r34,455	7,181,397	4,889,219	4,346,393	4,152,012	3,784,449	3,602,099	3,217,094
M ntana	897,301	840,262	811,641	784,291	772,597	694,052	629,115	554,243	593,867	490,014
Nebracka	1,679,067	1,666,113	1,703,596	1,63r,387	1,648,425	1,474,351	1,356,295	1,402,937	1,348,932	1,133,081
Newada	455,553	410,893	262,385	365,899	277,413	257,323	207,747	217,275	229,985	212,170
New Hamponire	797,94	750,875	760,947	663,649	657,231	578,200	515,591	565,176	506,288	457,343
N-w J r ey N-w M->1 N-y r-3	10,304,398	4,826,ee1	9,621,391	8,855,507	8,256,719	7,307,069	6,453,503	6,628,354	6,036,480	5,523,596
	891,11	8,4,415	205,71	792,097	696,934	620,901	531,172	472,944	391,122	343,841
	30,47,648	28,417,825	28,338,061	26,346,431	25,421,567	22,977,615	21,202,910	21,437,148	20,015,459	18,577,158
	3,984,82	,591,944	3,513,792	3,358,545	3,150,874	2,759,007	2,335,044	2,359,574	2,098,719	1,946,057
	575,222	552,491	581,462	591,704	617,192	549,467	565,172	610,211	546,809	437,914

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

						,				
States and Territories	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946
ADJUSTED CROSS INCOME — Continued					(Thousand	dollars)				
(hio	15,917,578 2,572,734 2,501,058 17,358,034 58,333	13,985,208 2,440,907 2,427,856 16,167,247 54,759	14,793,481 2,426,682 2,290,259 16,851,700	13,298,984 2,259,852 2,316,087 15,877,555	12,579,855 2,209,293 2,228,677 15,140,296	10,711,935 1,925,065 2,004,899 13,420,151	9,636,409 1,713,487 1,781,983 12,094,363	10,095,564 1,719,212 1,835,879 12,656,320	9,053,107 1,529,733 1,664,988 11,303,195	7,994,638 1,336,871 1,454,819 10,074,916
Rhode Island. South Carolina. South Dakota. Tennessee. Texas.	1,305,004 1,838,845 645,905 3,295,848 10,696,062	1,145,238 1,697,197 653,976 3,115,501 10,248,638	1,213,827 1,738,783 631,981 3,121,764 9,636,925	1,183,436 1,714,230 600,477 2,828,368 9,297,753	1,130,209 1,500,042 626,089 2,690,510 8,793,470	1,055,155 1,306,858 557,868 2,376,817 7,874,215	902,320 1,114,879 540,617 2,155,940 6,863,925	1,025,377 1,05h,583 596,537 2,041,261 6,482,687	919,538 1,028,441 545,223 1,865,052 5,850,745	824,923 872,048 437,344 1,675,853 5,131,712
Utah. Vermont. Virginia. Vashington ⁴ . West Virginia	1,041,548 405,288 4,384,985 4,202,739 2,055,092	916,952 395,251 4,040,840 4,263,326 1,909,683	930,959 381,610 3,889,100 4,140,917 2,063,685	909,692 387,605 3,721,293 3,963,940 2,065,157	847,179 384,539 3,271,159 3,789,088 1,837,849	712,171 352,663 2,927,108 3,254,719 1,727,911	630,231 307,216 2,606,750 2,949,863 1,620,262	653,441 331,730 2,568,408 2,970,439 1,730,289	601,185 292,559 2,271,229 2,804,714 1,539,024	518,138 257,371 1,948,521 2,495,847 1,254,981
Wisconsin. Tyoming. United States citizens with foreign addresses ⁵	5,480,112 435,582 99,152	5,008,957 405,817 -	5,163,817 437,277	4,985,584 412,350	4,706,494 399,292	4.116,769 353,090	3,764,843 327,108	3,802,274 320,222 -	3,392.629 281,391 -	3,003,996 226,444 -
Total	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874	180,064,994	162,209,696	164,272,520	150,326,429	134,232,475
INCOME TAX LIABILITY (AFTER CREDITS)										
Alabama	265,376	223,474	250,142	231,192	211,212	148,496	116,224	121,400	147,828	129,357
Aleeks Arizona Arkansas California	32.282 140,561 114,137 3,203,108	122,154 112,351 2,712,536	123,797 109,740 2,836,356	128,813 100,262 2,761,782	97,987 95,093 2,320,749	74,810 74,320 1,739,734	50,452 57,636 1,373,923	55,947 63,875 1,483,005	59,622 72,768 1,744,077	51,844 68,731 1,668,781
Colorado Connecticut	261,289 629,646 155,364 211,851 521,484	242,683 579,527 122,882 198,493 441,261	257,037 621,055 128,749 219,126 450,395	250,542 593,247 124,124 249,113 408,481	209,202 499,452 113,465 205,066 347,360	160,012 379,930 110,057 170,054 254,167	128,524 267,465 77,209 141,467 188,663	124,155 309,598 72,369 124,884 192,187	150,660 358,789 73,909 167,712 233,665	124,269 317,098 66,868 153,100 252,429
Georgia Hawaii Idaho Illinois Indiana	354,661 84,356 69,637 2,189,678 774,859	310,837 73,684 68,057 2,131,725 684,031	322,706 82,129 68,342 2,343,043 792,854	340,067 80,683 77,978 2,215,931 710,958	270,254 72,761 64,198 2,000,619 628,066	192,170 54,964 44,927 1,511,346 449,731	161,959 47,120 39,354 1,226,823 371,821	161,964 57,618 38,408 1,344,871 374,381	203,838 69,937 49,056 1,578,607 446,091	192,835 53,168 41,454 1,342,554 372,151
Ioma Kansas Kentucky Louisiana Maine	327,874 295,560 299,348 337,321 99,482	324,799 285,953] 279,260 301,572 94,161	358,389 307,052 305,518 321,701 110,151	331,511 306,250 285,662 310,305 110,076	304,518 248,899 232,064 254,285 86,170	247,277 191,037 178,429 201,705 65,225	207,742 155,623 132,687 167,711 56,381	216,959 173,592 146,904 170,322 59,554	284,944 204,776 178,268 179,684 71,607	216,778 156,244 144,358 159,774 64,681
Waryland ² Wassachusetts Wichigan Winnesota Wississippi	563,566 1,023,410 1,687,906 479,228 101,591	511,408 861,447 1,523,997 428,629 93,956	595,562 1,014,510 1,772,474 472,187 97,173	596,218 980,446 1,470,551 457,051 97,146	512,850 830,396 1,287,949 378,824 86,585	367,626 650,438 968,137 299,539 66,758	290,284 518,417 700,399 238,292 53,677	279,058 543,751 752,115 267,983 56,054	314,292 639,978 837,662 321,326 66,656	280,951 599,115 712,855 257,035 58,709
Missouri Montana Nebraska Newada New Hampshire	707,178 93,183 178,280 62,559 83,282	636,757 89,707 176,026 55,585 74,769	734,844 94,791 194,096 49,767 87,626	681,645 90,524 183,130 52,654 72,411	581,951 84,505 177,406 39,455 66,059	.438,202 63,894 135,422 32,262 49,158	351,445 51,468 109,937 22,506 38,463	347,794 56,269 121,768 25,796 42,075	425,254 56,661 154,795 30,688 53,480	371,454 52,176 124,482 30,962 46,751
New Jersey. New Mexico. New York ³ . North Carolina. North Dakota.	1,265,901 96,338 3,947,023 351,336 51,462	1,166,222 82,691 3,643,412 304,673 45,446	1,275,118 91,501 3,851,980 330,854 53,685	1,166,757 94,464 3,656,252 327,289 53,426	998,208 77,542 3,315,250 288,634 56,000	742,887 57,740 2,626,329 218,691 41,173	590,326 45,204 2,137,040 165,890 37,986	615,496 40,598 2,265,751 177,614 47,331	720,213 42,088 2,702,269 201,703 57,856	651,721 35,234 2,613,096 190,630 39,588
Chio. Oklahoma Oregon Pennsylvania Puerto Rico and Virgin Islands.	1,978,564 269,320 285,104 2,080,488 994	1,670,881 257,366 270,500 1,871,750 1,230	2,024,999 276,194 290,606 2,185,934	1,794,080 267,793 302,123 2,055,379	1,550,625 230,307 273,303 1,797,449	1,087,976 180,553 205,952 1,344,389	879,644 136,048 162,938 1,073,079	949,747 153,119 179,862 1,145,176	1,079,062 154,120 202,580 1,340,819	925,026 125,451 181,582 1,143,927
Rhode Island. South Carolina. South Dakota Tennessee	165,508 159,573 53,270 325,301 1,284,540	133,240 140,929 55,392 291,279 1,208,671	154,676 161,242 59,375 332,233 1,223,160	152,007 177,746 56,670 300,640 1,222,734	138,096 135,665 54,347 271,546 1,102,785	109,031 101,903 40,509 210,346 882,519	78,973 75,146 36,833 158,539 673,388	101,231 72,509 45,329 156,520 684,526	112,729 90,511 59,443 194,432 721,707	100,905 80,812 40,141 181,932 619,742
Utah. Vermont. Virginia Washington ⁴ West Virginia	100,444 40,617 460,397 501,047 205,292	83,989 33,979 415,799 500,075 184,974	99,119 38,227 443,127 541,342 209,892	92,647 37,008 427,054 530,356 219,542	75,732 34,380 346,541 472,971 168,267	53,033 26,871 253,349 335,349 132,030	42,750 21,774 203,112 271,847 109,570	43,489 23,562 205,210 290,582 128,794	54,193 28,439 240,012 338,268 150,898	47,016 22,593 203,099 294,913 112,489
Wisconsin. Pyoming. United States citizens with foreign addresses ⁵	622,459 49,734 11,191	531,849 45.083	631,280 51,410 -	605,472 51,524	524,133 48,911	384,750 34,327 -	308,588 28,461	318,840 29,868	373,185 32,328	317,496 23,996
Total	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092	18,389,534	14,580,808	15,459,810	18,084,485	16,062,353

Includes returns from taxpayers residing in the Panama Canal Zone.

Por 1951 and prior years, includes all returns from Puerto Rico and Virgin Islands and for 1952, part of such returns.

Includes part of the returns from Puerto Rico and Virgin Islands for 1952 and all such returns for 1953.

For 1964 and prior years, includes returns filed by taxpayers residing in Alaska.

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

Synopsis of

Tax Laws for

Individual Income

INCOME AND SELF-EMPLOYMENT TAX LAW TABLES

Income	tax:	Page
Α.	Requirement for filing return and exemptions	73
В.	Income tax rates	74
Self-er	mployment tax:	
С.	Requirement for filing return and tax rate	75
72		

Table A.—REQUIREMENT FOR FILING RETURN AND EXEMPTIONS UNDER THE INDIVIDUAL INCOME TAX LAW, 1946-551

				Exemp	tions4		
				For single		Additi	onal ⁸
Federal income tax law (date of enactment)	Income year ²		For married couple filing joint return?		For each dependent ⁷	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	600 500	1,200 ⁹ 1,000	600 500	600 500	600	600

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

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

³Gross 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.

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.

5A 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.

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

7An 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.

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

⁹Each spouse is allowed \$500 "surtax exemption" and \$500"normaltax exemption."

Table B.—MINIMUM AND MAXIMUM INCOME TAX RATES UNDER INDIVIDUAL INCOME TAX LAW, 1946-551

			T	'ax rate ³			
			Surtax ra	Combine	d normal		
			Lowest bracket of surtax income, not	Highest bracket of surtax income,		surtax 9 at—	
Federal income tax law (date of enactment)	Income year ²	Normal tax rate ⁴	over— (a) \$2,000 for married person filing separately, and single person (b) \$2,000 for head of household (c) \$4,000 for married couple filing jointly, 7 and surviving spouse 8	and single person (b) \$300,000 for	bracket		tion10
		Percent	Percent	Percent	Percent	Percent	Percent
Internal Revenue Code of 1954 (Aug. 16, 1954).	Calendar year 1954-55	-	-	-	20.0	91.0	87.0
Internal Revenue Code of 1939 amended by—							
Revenue Act of 1951 (Oct. 20, 1951).	Calendar years 1952-53 Fiscal years beginning after Oct. 31, 1951 and ending before Jan. 1, 1954.	3.0	19.2	89.0	22.2	92.0	88.0
	Calendar year 1951	3.0	17.4	0.88	20.4	91.0	87.2
-	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
Revenue Act of 1950 (Sept. 23, 1950).	Calendar year 1950 Fiscal years ending after	3.0	17.0	88.0	17.4	84.4	80.0
	Dec. 31, 1949 and before Oct. 1, 1950.	3.0	17.0	88.0	16.6	82.1	77.0
Revenue Act of 1948 (Apr. 2, 1948). Revenue Act of 1945	Calendar years 1948-1949 Calendar years 1946-1947	3.0	17.0	88.0	10.0	92.5	05.5
(Nov. 8, 1945).		٠.٥	17.0	88.0	19.0	86.5	85.5

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

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

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

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

 $^4{\rm The~normal}$ tax rate applies to normal tax net income which is net income less the credit for partially tax-exempt interest and the exemption allowed for normal tax.

 $^5\mathrm{Surtax}$ rates apply to surtax net income which is net income less the exemptions allowed for surtax.

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

⁷Prior to 1948, the lowest bracket of surtax income fora married couple filing jointly is \$2,000 and the highest bracket is \$200,000.

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

⁹For 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.

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

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

Federal self-employment tax law (date of enactment)	Income year ¹	Self-employment net earnings ² requirement for filing return ³	Maximum self- employment income	Tax rate on self- employment income subject to tax ⁴			
Internal Revenue Code of 1954 amended by— Social Security Amendment of 1954 (Sept. 1, 1954)	1955	Dollars 400	Dollars 4,200	Percent 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			

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

²An 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.

³A 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.

"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.

9			
77			
`			
X			

Facsimiles of
Individual Income
Tax Returns
for 1955

			Page
Form	1040:	Individual Income Tax Return	
		Schedule D, Sales of Property	
		1040F, Farm Income and Expense	10:
Form	1040A:	Individual Income Tax Return	11.

sign bere

(Individual or Firm Signature)

U. S. INDIVIDUAL INCOME TAX RETURN

101	Culcilao	ii reai			
		1955,	and	ending	 195.

1955

nrc-16-71900-1

or other taxable year beginning 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) (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 \$5,600, You May Need to Use Page 1 Only. See Page 3 of the Instructions. Regular \$600 exemption ☐ Yourself ☐ Wife Check blocks which apply. Check for wife if she had no income or her Enter number 65 or over at end of taxable year Yourself Wife of boxes income is included in this return. ☐ Yourself ☐ Wife] Blind at end of taxable year checked Exemp-2. List names of your children who Enter number tions qualify as dependents; give address if different from yours. 3. Enter number of exemptions claimed for other persons listed at top of page 2...... 4. Enter the total number of exemptions claimed on lines 1, 2, and 3...... 5. Enter all wages, salaries, bonuses, commissions, and other compensation received in 1955, before payroll deductions. Outside salesmen and persons claiming traveling, transportation, or reimbursed expenses, see instructions, page 5. Where Employed (City and State) ATTACH COPY B OF FORMS W-2 HERE Income 6. Less: Excludable "Sick Pay" in line 5 (See instructions, page S. Attach required explanation.)..... 7. Balance (line 5 less line 6)..... 8. Profit (or loss) from business (from separate Schedule C)..... 9. Profit (or lass) from farming (from separate Schedule F)..... 10. Other income (or loss) from page 3..... 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 Special computation 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, 13. (a) Dividends received credit (line 5 of Schedule 1).... If income (b) Retirement income credit (line 12 of Schedule K).... wes all 14. Balance (line 12 less line 13)..... from wages. omit lines 13 15. Enter your self-employment tax from separate Schedule C or F....... Tax through 16 16. Sum of lines 14 and 15..... due or refund District Director's office where paid _____ 18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the balance here -Send this balance with your return to "Internal Revenue Service." If less than \$1.00, do not remit. 19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the overpayment here If less than \$1.00, it will be refunded only upon application. See instructions, page 15. Enter amount of line 19 you want: Credited on 1956 estimated tax \$_____ ls your wife (husband) making a separate return for 1955? Did you pay or agree to pay anyone for assistance in the preparation of your return? Yes No If "Yes," write her (his) name. Do you owe any Federal tax for name and address. prior years? ☐ Yes ☐ No 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. Тахрауег sign (If this is a joint return, wife's signature) here (Your 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. I declare under the penaltles of perjury that I prepared this return for the person(s) named herein; and that this return lincluding any accompanying schedules and statements i 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. Preparer (other than taxpayer)

(Address)

	EXEMPTIONS FOR	PERSONS O	THER THAN		ı	,							
	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 including depend own fund	lent fror						
					\$	\$							
	***************************************	;											
inter on line 3, pag	ge 1, the number of exemptions of is based an a multiple-support of	laimed above.	oup of persons, atta	ach information d	escribed on page 5 o	of instructions.							
ITEM If Hus	AIZED DEDUCTIONS—II shand and Wife (Not Legally Sep scribe deductions and state to whom paid.	YOU DO Narated) File Sepa	NOT USE TAX	TABLE OR	STANDARD DI	DUCTION t Aiso Itemize							
	•••••				•••••								
Contributions	•••••												
	Total Contributions (not to exceed 20 percent of line 11, page 1, except in special cases described on page 11 of instructions)												
nterest													
					То	 tal							
Taxes													
					To	tal							
Medical and lental expense If 65 or over,	1. Cost of medicines and drug 2. Other medical and denta 7. The medical and denta 8. The medical and denta 9. The medical and denta 1. The medical and denta 1. The medical and denta 1. The medical and denta	s, in excess of 1 p l expenses	ercent of line 11, p	age 1			,						
see instructions, loage 12)	3. Total 4. Enter 3 percent of line 11, page 1 5. Allowable amount (excess of line 3 over line 4). (See instructions, page 12, for limitations.)												
Child care	Expenses for care of children tions and attach statement)	and certain other	dependents not to	exceed \$600 (Se	ee page 13 of instr								
osses from			***************************************				Ì						
fire, storm, or bother casualty,													
or theft	Total losses (not compensated by insurance or otherwise)												
Miscellaneous													
	TOTAL DEDUCTIONS	(Enter on line 9	of Tax Computati	an bolaw)	То	tal §							
	TAX COMPUI						-						
			·										
	ted Gross Income from line	_											
above, is \$	s are itemized above, enter \$5,000 or more: (a) married not more than \$1,000	l persons filing s	eparately enter S	\$500;(b) all oth	ers enter 10 percent	of							
3. Balance (li	ne 1 less line 2)					\$							
	000 by total number of exemp												
	INCOME (line 3 less line 4) punt on line 5. Use approp												
	capital gains and the alterno												
8. Tax credits.		. enter:	·										
	e tax paid at source on tax-free					c							
interest	t and on line 12, page 1, the					\$							

prc-c-16-71900-1 GPO

IF INCOME WAS ALL FROM SA	LARIES AND WA	AGES, TEAR OF	THIS PAGE A	ND FILE O	NLY PAGES	1 AND 2.	Page 3
Name of qualifying corporation dec definition of qualifying corporation)):	(See instruction	ns, page 6, fo	1	Amount		
Total Exclusion of \$50 (If both husband and not more than \$50 of his (her) dividen	ds)						
Enter excess, if any, of line 2 over l Name of nonqualifying corporation dec	ine 3	••••••		\$	i		
Enter total of lines 4 and 5	e B.—INCOMI					\$	
Schedul	- 11					ı	
Name of payer	Amount	Na	me of payer		Amount		
	\$						
	₩			Enter	total here→		
chedule D Summary.—GAINS At	ND LOSSES FI	ROM SALES	OR EXCHANG	GES OF	PROPERTY		
From sale or exchange of capital assets	(from separate So	chedule D)					
From sale or exchange of property other	than separate of	ests (from sonarat	o Schodule D)				
Schedule E.—INCOME FROM	PENCIONS O	D ANNIETIE	S (See instru	ctions n	150 8)		
Schedule E.—INCOME FROM			3 (366 18918 9	Ciiona, P	430 07		
	Part I.—Gen			10			Ì
Investment in contract	\$ \$	 Amount rece Amount excl 	ived this year ludable (line 4 m				
D. Communication of the surfinded		by line 3)					- 1
Percentage of income to be excluded	OT	6. Taxable port	ion lovence itans	cofline 4	over line 5)	•	
(line 1 divided by line 2)	70_1	O. Taxable poli	lon (excess, ii dir)	And part of	the cost		
Part II.—Where your cost will be recove Cost of annuity (amounts paid in)	red within three ye	4 Amount rece	eived this year	g	ine cost		
		4. 7 tilloom leec	irea iiia your.				
. Cost received tax-free in past years	<u></u>	5. Taxable port	:/	v of line 1	over line 3)		
. Remainder of cost (line 1 less line 2)	2	5. Taxable pon	DOVALTIE	y, or fine 4	Over line 3)		
Schedule G.—I	2. Amount of rent	A RENTS AND	D ROYALITES plain 4. Repairs (a	ttach 5.	Other expenses		
t. Kind and location of property	or royalty	in Sch. I) or deple	tion itemized his	(411	ach itemized list)		
	\$	\$	S	\$			
						•	
. Totals	. \$	\$	\\$	\$			
2. Net profit (or loss) (column 2 less sum c	of columns 3, 4, a	nd 5)	<u> </u>				
Schedule HINCOME FROM P.	ARTNERSHIPS	ESTATES. 1	RUSTS, AND	OTHER	SOURCES		
. Partnership (Name and address)							
2. Estate or trust (Name and address)						.	
•						_	
3. Other sources (state noture)						-	_ -
Total income (or loss) from above	sources (Enter he	ere and on line 1	0, page 1)			\$	
Schedule I.—EXPLANATIO	N OF DEDUC	TION FOR D	EPRECIATION	I CLAIM	ED IN SCH	EDULE G	
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	S. Method of computing depreciation	or life (ve		preciation this year
nondepressure property		\$	\$			\$	
·		· •					

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)				I
1. Amount of dividends on line 4, Schedule A	• • • • • • • • • • • • • • • • • • • •	\\$_ \$		
LIMITATIONS ON CREDIT				R
3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(b), page 2 4. 4 percent of taxable income. Taxable Income (b) If tax is computed on page 2, the amount shown on line 5, page 2. (c) If Tax Table is used, the amount shown on line 18, separate Schedul for exemptions (\$600 multiplied by the number of exemptions claimed on line 4, page 5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of lines 2, 3, or 4, above.	ule D. nd less the deduct te 1). If the amounts	tion \$		
Schedule K.—RETIREMENT INCOME CREDIT (See instruct	ions, page 1!	5)		ı
This credit does not apply: 1. If you received Social Security or Rallroad 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 ony 10 calendar years before the taxable year 1955? Widow or widowers see instructions, page 15	A Yes N	40 🗆	B Yes 🗆 N	10
If answer above is "Yes" in either column, furnish all information below in that column.				
 Retirement income for taxable year which is included in line 11, page 1, of this return: (a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems, including pensions, annuities, and retirement pay from Armed Forces 	\$	 \$		
(b) For taxpayers 65 years of age and older: Enter total of pensions and annuities, retirement pay from Armed Forces, interest, rents, and dividends	\$	\$		Ì
LIMITATION ON RETIREMENT INCOME		1	1	_
 Maximum amount of retirement income for credit computation	\$ 1,200	00 \$	1,200	00
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.	\$	\$		
(b) Compensation in excess of \$900 received in the taxable year 1955 for personal services (This line does not apply to persons 75 years of age or over). 4. Total of lines 3(a) and 3(b). 5. Balance (line 2 minus line 4). 6. Line 5 or line 1, whichever is lesser	\$ \$			_
7. Tentative credit (20 percent of line 6)	\$	\$		_
8. Total tentative credit on this return (total of amounts on line 7, columns A and B)		\$		_
LIMITATION ON RETIREMENT INCOME CREDIT				
9. Amount of tax shown on line 12, page 1				
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 is smaller.	line 11, whiches	/er		_
		🛩		

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.



Publication 3 (Rev. 9-55)

CONTENTS

	Page	Pa	age	1	age
When and Where To File Your Return: See below How To File Your Return: See below How To Fill in Form 1040		Trade and business deductions of employees	5 6 6 7 7	Depreciation	10
Married Persons—Joint or Sepa- rate Returns		Net operating loss deduction	, 7 7	Taxes	11
How To Claim Your Exemptions	4	Special rule for sale of residence at a	,	Medical and dental expenses Expenses for the care of children and	12
How To Report Your Income:		gain	8	certain other dependents	13
What income is taxed	_	Annuities and pensions Rents and royalties Estates and trusts Other income	8 9 9	Miscellaneous Declaration of Estimated Tax How To Figure Your Tax	13

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—Iacksonville, 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—Louis-ville 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.; MISSISSIPP1—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—Parkersburg, W. Va.; WISCONSIN—Milwaukee 1, Wis.; WYOMING—Cheyenne, Wyo. Taxpayers with legal residence in FOREIGN COUNTRIES—Baltimore 2, Md., U. S more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

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 Father Grandmother Grandfather Brother Sister Grandson Granddaughter Stepbrother Stepsister Stepmother Stepfather Mother-in-law Father-in-law Sister-in-law

Son-in-law
Daughter-in-law
The following if
related by blood:
Uncle—
Aunt—
Nephew—

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 sup-

port 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

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
Cambling 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

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 ter-

minal 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 not amount on line 5 and attach a detailed statement in explanation. Any allowable expense in excess of the reimbursed amount may be deducted as Miscellaneous Expenses on page 2 of your return if you itemize your deductions. Out-Of-Town Travel Expenses.—The law provides special deductions for the expenses of travel while away from home in connection with your employer's business. Traveling "away from home" means going away from the city or town where you normally work and remaining away at least overnight. "Travel expenses" means the cost of transportation fares, meals, and lodging, and includes porters' tips, hire of public stenographers, baggage charges, and similar expenses necessary to travel. Travel expenses do not include any entertainment expenses or any personal expenses such as laundry. Any amount paid to you to cover these expenses must be included in your wages. You can deduct your full "travel expenses" from your wages before writing the net amount of your wages on line 5, page 1. Attach a statement to your return explaining in detail the expenses you deduct. If you choose to live away from the city where you regularly work, or do not transfer your home when your employer transfers your work to a different city, the law does not allow any "travel deduction" resulting from your choice of residence.

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

Going To and From Work.—The law regards the cost of transportation between your residence and your principal place of employment as personal expense and does not allow you to deduct such cost, no matter how far you live from work, or how expensive the transportation may be. Expenses Of Outside Salesmen.—The law allows "Outside Salesmen" to deduct all their ordinary and necessary business expenses from their compensation before entering the net amount on line 5, page 1. This applies only to full-time salesmen who are engaged in soliciting business for their employers away from their employer's place of business. The term does not include one whose principal activities consist of service and delivery such as a milk-driver salesman. Other Expenses Of Employees.—The expenses set forth above are the only ones which may be deducted from salaries and wages on page 1 of Form 1040 by employees. If you use the Tax Table, or if you take the standard deduction, you automatically receive an allowance for a deduction which takes the place of all other employment expenses and nonbusiness deductions. On the other hand, if you itemize your deductions, you can deduct the cost of tools, materials, dues to unions and professional societies, entertaining customers, and other expenses which are ordinary and necessary in connection with your employment. These items may be itemized and deducted on page 2 under the heading "Miscellaneous."

Dividends

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

If a distribution is not paid from carnings 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, you 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 beer taxed on his employer's contributions, (b) amounts paid for a reason other than the death of the insured under ar 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 instruction 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:

Investment in the contract Expected return X 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:

 $\frac{$14,250}{$18,000}$ × \$1,200 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 *employee* 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 instruc-

tions.

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

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

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

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

Estates and Trusts

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

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

Other Income

If you cannot find any specific place on your return to list certain types of income, you should report such income in Schedule H, page 3. This is the proper place to report amounts received as alimony, support, prizes, recoveries of bad debts, etc., which reduced your tax in a prior year.

Depreciation

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

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

- (a) Straight line method.—The most common method of computing depreciation is the "straight line" method. It allows for the recovery of cost in equal annual amounts over the life of the property, with only salvage value remaining at the end of its useful life. To compute the deduction, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.
- (b) Declining balance method.—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.
- (c) Special rules for new assets acquired after December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953. If an asset is constructed, reconstructed, or, erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction or erection after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

- (1) Declining balance method.—This method may be used with a rate not in excess of twice the applicable straight-line rate.
- (2) Sum of the years-digit method.—Under this method annual allowances for depreciation are computed by applying changing fractions to the taxpayer's cost or other basis of property (reduced by estimated salvage).

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

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

Accounting Methods and Records

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

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

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

Rounding Off to Whole-Dollar Amounts

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

HOW TO CLAIM NONBUSINESS DEDUCTIONS

Contributions

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

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

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

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

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

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:

Churches, including assessments Salvation Army Red Cross, community chests Nonprofit schools and hospitals Veterans' organizations Boy Scouts, Girl Scouts, and

other similar organizations

You CANNOT Deduct Gifts To: Relatives, friends, other individuals Political organizations or candidates 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.

Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

Interest

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in separate Schedules C or F or Schedule G, page 3, of

Form 1040. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

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

You CAN Deduct Interest On:

Your personal note to a bank or an individual

A mortgage on your home

You CANNOT Deduct Interest On: Indebtedness of another person, when you are not legally liable for payment of the interest A gambling debt or other nonenforceable obligation A life insurance loan, if you pay the interest in cash Delinquent taxes

A life insurance loan, if interest is added to the loan and you report on the cash basis

Taxes

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

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

You CAN Deduct:

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

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, railroad tickets, telephone, etc. Federal social security taxes

Hunting licenses, dog licenses Auto inspection fees Water taxes Taxes paid by you for another person

Casualty Losses and Thefts

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

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

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

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person

Accidental loss by you of cash or

Accidental loss by you of cash or other personal property Property lost in storage or in transit Damage by rust or gradual erosion

Animals or plants damaged or destroyed by disease

Medical and Dental Expenses

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

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

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

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

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

- (a) \$5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;
- (b) \$5,000 if the taxpayer is married but files a separate return; or
- (c) \$10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

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

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

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

You CAN Deduct Payments To or For:

Doctors, dentists, nurses, and hospitals Drugs or medicines Transportation necessary to get medical care

Eyeglasses, artificial teeth, medi-

braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical
insurance

cal or surgical appliances,

You CANNOT Deduct Payments For:

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

Expenses For the Care of Children and Certain Other Dependents

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

(a) a child or stepchild of the taxpayer who is under

12 years of age; or

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

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

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

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

Miscellaneous

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

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

You CAN Deduct Cost Of:

Safety equipment Dues to union or professional

societies

Tools and supplies Fees to employment agencies

Entertaining customers

You CANNOT Deduct Cost Of: Travel to and from work Entertaining friends

Bribes and illegal payments 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 (663/3 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,
 - (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.

ARRIED (OR LEGALLY SEPARATED) TAX-TERS WHO QUALIFY AS HEAD OF HOUSE.

20% of the amount on line

But not over—

\$4,000

nt on line 5 is:

\$6,000

\$10,000.

\$12,000 \$16,000 \$18,000

Enter on tine 6:

HOW TO FIGURE YOUR TAX

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

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

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

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

rated) taxpayers who qualify as "Head of Household." Schedule III applies to unmarried (or legally sepa-Widows and Widowers.—Under certain conditions a axpayer 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.

tion for an exemption and (b) have been entitled to 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 deducfile a joint return with his wife (or husband) in the year of death.

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 Unmarried Persons-Head of Household .- The law provides a special tax rate for any individual who qualifies at the end of the taxable year, or (b) married to a In addition, you must have furnished over half the as a "Head of Household.", Only the following pernonresident alien at any time during the taxable year. cost of maintaining as your home a household which during the entire year, except for temporary absence, sons may qualify: (a) unmarried (or legally separated)

the cost of maintaining a household (not necessarily You also qualify if you pay more than one-half or stepchild, even though such child is not a dependent. unless the deduction arises from a multiple support agreement or (b) your unmarried child, grandchild, you are entitled to a deduction for an exemption,

your home) which is the principal place of abode of your father or mother and either qualifies as your

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 The cost of maintaining a household includes such members of the household. dependent.

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

III. UNMAI PAYH HOLI	If the amoun	Not over \$2,00	Over-	\$2,000	\$4,000	26,000	- 000,8\$	- 000'01\$	\$12,000 —	\$14,000 -	*16,000	\$18,000 —	\$20,000	\$22,000 -	\$24,000 —	28,000	\$32,000 —	\$38,000 -	\$44,000	220,000	200,000	2,000,07	- 000,08\$	- 000'06\$	- 000'001\$	\$150,000 -	\$300,000
INT RE-		line 5.	of excess over-	_		_			_		- \$32,000			_	- \$52,000	- \$64,000	000,92\$ -	000,88\$	- \$100,000	- \$120,000	_		- \$180,000	_	- \$300,000	- \$400,000	
NG JOIN WIDOWS	_	t on	Jo		Į	1	1	1	1	-	1	1	1	1	1	ļ	ļ	1	1	1	1			-	.0	.0	
AYERS FILING CERTAIN WII ABOVE)	Enter on line 6:	20% of the amount on line 5.	1	\$800, plus 22%	\$1,680, plus 26%	\$2,720, plus 30%	\$3,920, plus 34%	\$5,280, plus 38%	\$6,800, plus 43%	\$8,520, plus 47%	\$10,400, plus 50%	\$12,400, plus 53%	\$14,520, plus 56%	\$16,760, plus 59%	\$21,480, plus 62%	\$28,920, plus 65%	\$36,720, plus 69%	\$45,000, plus 72%	\$53,640, plus 75%	\$68,640, plus 78%	\$84,240, plus 81 %	\$100,440, plus 84%	\$117,240, plus 87%	\$134,640, plus 89%	\$223,640, plus 90%	\$313,640, plus 91%	
(A) MARRIED TAXPAYERS FILING JOINT TURNS, AND (B) CERTAIN WIDOWS WIDOWERS, (SEE ABOVE)		34,000	But not over-	- \$8,000	- \$12,000	\$16,000	_ \$20,000	- \$24,000	- \$28,000	- \$32,000	- \$36,000	\$40,000	- \$44,000	- \$52,000	- \$64,000	- \$76,000	\$88,000	- \$100,000	- \$120,000	- \$140,000		- \$180,000	- \$200,000	_ \$300,000	- \$400,000		
II. (A) II. TU	If the am	Not over \$4,000	Orer-	\$4,000	\$8,000	\$12,000	\$16,000	\$20,000	\$24,000	\$28,000	\$32,000	\$36,000	\$40,000	\$44,000	\$52,000	\$64,000	\$76,000	\$88,000	\$100,001	\$120,000	\$140,000	\$160,000	\$180,000	\$200,000	\$300,000	\$400,000.	1
UALIFY B) MAR- URNS		ine 5.	of excess over-	\$2,000	\$4,000	\$6,000	\$8,000	\$10,000	\$12,000	\$14,000	\$16,000	\$18,000	\$20,000	\$22,000	\$26,000	\$32,000	\$38,000	\$44,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000	\$150,000	\$200,000	
TO C		on I	jo	1	1	1		1	1	1		1	ļ		1		1.	1		1	1]	1	I	1	1	
) SINGLE TAXPAYERS WHO DO NOT QUALIFY FOR RATES IN TABLES II AND III, AND (B) MAR- RIED PERSONS FILING SEPARATE RETURNS	Enter on line 6:	. 20% of the amount on line 5		\$400, plus 22%	\$840, plus 26%	\$1,360, plus 30%	\$1,960, plus 34%	\$2,640, plus 38%	\$3,400, plus 43%		\$5,200, plus 50%	\$6,200, plus 53%	\$7,260, plus 56%	\$8,380, plus 59%	\$10,740, plus 62%	\$14,460, plus 65%	\$18,360 plus 69%	\$22,500, plus 72%	\$26,820, plus 75%	\$34,320, plus 78%	\$42,120, plus 81%	\$50,220, plus 84%	\$58,620, plus 87%	\$67,320, plus 89%	\$111,820, plus 90%	\$156,820, plus 91%	
LTI ~~	on line 5 is:	0,	But not over-	\$4,000	\$6,000	\$8,000	\$10,000	\$12,000	\$14,000	\$16,000	\$18,000	\$20,000	\$22,000	\$26,000	\$32,000	\$38,000	\$44,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000	\$150,000	\$200,000		
N) SINGLE FOR RATE RIED PER	nount	\$2,000		1	1	1	1	1	1	1	I	1	1	I	1		İ	i	I	I	1	1	1	1	Į	:	
I. (A) SINGLE FOR RATI RIED PEF	If the amount on	Not over \$2,000	Over-	\$2,000	\$4,000	\$6,000	\$8,000	\$10,000	\$12,000	\$14,000	\$16,000	\$18,000	\$20,000	\$22,000	\$26,000	\$32,000	\$38,000	\$44,000	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000	\$150,000	\$200,000.	
																											_

\$150,000

145,480, plus 90%

\$300,000

390,000

\$37,480, plus 74% \$44,880, plus 76% 30,380, plus 71%

52,480, plus 80% 660,480, plus 839 plus 87

300,000

\$28,000

\$10,000 \$12,000 \$14,000 \$16,000 \$18,000 \$20,000 \$22,000 \$24,000 \$32,000 \$38,000

\$400, plus 21% \$820, plus 24% \$820, plus 24% \$1,300, plus 26% \$2,420, plus 32% \$3,060, plus 38% \$3,780, plus 38% \$4,560, plus 43% \$5,400, plus 44% \$5,400, plus 44% \$5,200, plus 44% \$5,200, plus 44% \$6,200, plus 54% \$6,200, plus

\$14,000.

\$8,000

\$44,000 \$50,000 \$70,000 \$80,000

\$19,620, plus 66% 523,580, plus 68%

> \$60,000. \$80,000.

\$12,420, plus 58% \$15,900, plus 629

\$10,260, plus 54°

\$24,000.

\$20,000 \$22,000 \$28,000 \$32,000 \$38,000 \$44,000 \$50,000 \$70,000 000,069

\$60,000

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 eredit 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 ex-	
cludable 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	
Rental income	600
Total retirement income	\$1,300
But the retirement income is limited to	\$1, 200
Less:	
Railroad retirement pension\$500	
Earned income in excess of \$900 (\$1,200 - \$900) 300	\$800
Base for computation of credit	\$400
Retirement income credit 20 percent of \$400	\$80

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

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

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

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

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

TAX TABLE FOR CALENDAR YEAR 1955

FOR PERSONS WITH INCOMES UNDER \$5,000 NOT COMPUTING TAX ON PAGE 2 OF FORM 1040

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

If total income on line 11, page 1, is— And the number of exemptions If total income on line 11, page 1, is— line 11, page 1, is—								And the number of exemptions claimed on line 4, page 1, is—												
]	-3,				<u> </u>			And yo	u are—	An	2 d you are	e <u>—</u>	Ar	3 nd you are	_		1	1		
At least	But less than	1	2	3	4 or more	At least	But less than	Single of a married person	An un- married head of a house- hold	Single or a married person	An un-	A married couple	Single or a married person filing sepa- rately	An un- married head ot a house- hold	A married couple filing jointly	4	5	6	7	8 or more
\$0	\$675	\$0	Your tax	\$0	\$0	\$2, 325	\$2, 350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0	\$
675	700	4	0	0	0	2, 350	2, 375	305	305	185	185	185 190	65 70	65 70	65 70	0	0	0	0	
700 725	725 750	8 13	0	0	0	2, 375 2, 400	2, 400 2, 425	310 314	$\frac{310}{314}$	190 194	190 194	190	74	74	74	0	0	0	0	
750 775	775 800	$\begin{array}{c} 17 \\ 22 \end{array}$	0	0	0	2, 425 2, 450	2, 450 2, 475	319 323	$\frac{319}{323}$	199 203	199 203	199 203	79 83	79 83	79 83	0	0	0	0	
800	825	26	0	0	0	2, 475	2, 500	328	328	208	208	208	88	88	88	0	0	0	0	
825 850	850	31	0	0	0	2, 500 2, 525	2, 525 2, 550	$\frac{332}{337}$	332 337	$\frac{212}{217}$	$\frac{212}{217}$	212 217	92 97	92 97	92 97	0	0	0	0	
875	875 900	35 40	0	ŏ	0	2, 550	2, 575	341	341	221	221	221	101	101	101	ŏ	ŏ	0	ŏ	
900 925	925	44	0	0	0	2, 575 2, 600	2, 600 2, 625	346 350	346 350	226 230	$\frac{226}{230}$	226 230	106 110	106	106 110	0	0 0	0	0	
950	950 975	49 53	ő	0	0	2, 625	2,650	355	355	235	235	235	115	115	115	0	0	0	0	
975	1,000	58	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	2, 650 2, 675	2,675	359 364	359 364	$\begin{vmatrix} 239 \\ 244 \end{vmatrix}$	$\frac{239}{244}$	239 244	119 124	119 124	$\begin{array}{c} 119 \\ 124 \end{array}$	0 4	0	0	0	
1,000 1,025	1, 025 1, 050	$\begin{bmatrix} 62 \\ 67 \end{bmatrix}$	0	0	0	2,700	2, 700 2, 725	368	368	248	248	248	128	128	128	8	0	0	0	
1, 050 1, 075	1,075 1,100	71 76	0	0	0	2,725 2,750	2, 750 2, 775	373	373 377	$253 \\ 257$	253 257	253 257	133	133	133 137	13 17	0	0	0	
1, 100	1, 125	80	0	0	0	2, 775	2, 800	382	382	262	262	262	142	142	142	22	0	0	0	
1, 125 1, 150	1, 150 1, 175	85 89	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	2, 800 2, 825	2, 825 2, 850	386 391	386 391	$\frac{266}{271}$	$\frac{266}{271}$	266 271	146	146	146	$\frac{26}{31}$	0	0	0	
1, 175	1, 200	94	ŏ	0	ŏ	2, 850	2, 875	395	395	275	275	275	155	155	155	35	0	0	0	
$\begin{bmatrix} 1, 200 \\ 1, 225 \end{bmatrix}$	1, 225 1, 250	98 103	0	0	0	2, 875 2, 900	2, 900 2, 925	400	400	$\frac{280}{284}$	280 284	$\frac{280}{284}$	160	160 164	160 164	40 44	0	0	0	
1, 250	1, 275	107	0	0	0	2, 925	2, 950	410	409	289	289	289	169	169	169	49	0	0	0	
1, 275 1, 300	1, 300 1, 325	112 116	0	0	0	2, 950 2, 975	2, 975 3, 000	415	414	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	293 298	293 298	173	173	173 178	53 58	0	0	0	
1, 325	1, 350	121	1	0	0	3, 000	3, 050	427	426	305	305	305	185	185	185	65	0	0	0	
1, 350 1, 375	1, 375 1, 400	125 130	10	0	0	3, 050 3, 100	3, 100 3, 150	$\begin{array}{c c} 437 \\ 447 \end{array}$	435	$\begin{vmatrix} 314 \\ 323 \end{vmatrix}$	314	314	194 203	194 203	$\frac{194}{203}$	74 83	0	0	0	
1, 400	1, 425	134	14	0	0	3, 150	3, 200	457	454	332	332	332	212	212	212	92	0	0	0	
1, 425 1, 450	1, 450 1, 475	139 143	$\begin{array}{c} 19 \\ 23 \end{array}$	0	0	3, 200 3, 250	3, 250 3, 300	467	464	341 350	341	341	$\begin{vmatrix} 221 \\ 230 \end{vmatrix}$	221 230	221 230	101	0	0	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	
1, 475	1,500	148	28	0	0	3, 300	3, 350	486	482	359	359	359	239	239	239	119	0	0	0	
1,500 1,525	1, 525 1, 550	$\frac{152}{157}$	$\begin{array}{c} 32 \\ 37 \end{array}$	0	0	3, 350 3, 400	3, 400 3, 450	496 506	492 501	368 377	368 377	368	248 257	248 257	$\frac{248}{257}$	128 137	8 17	0	0	
1, 550	1,575	161	41	0	0	3, 450	3, 500	516	511	386	386	386	266	266 275	$\frac{266}{275}$	146 155	26 35	0	0	
1, 575 1, 600	1,600 1,625	166 170	46	0	0	3, 500 3, 550	3, 550 3, 600	526	520 530	395	395	395	$\begin{vmatrix} 275 \\ 284 \end{vmatrix}$	284	284	164	44	ő	0	
1,625	1,650	175	55	0	0	3, 600	3,650	546	539	414	413 423	413	293 302	293 302	293 302	173 182	$\begin{array}{c c} 53 \\ 62 \end{array}$	0	0	
1, 650 1, 675	1,675 1,700	179 184	59 64	0	0	3, 650 3, 700	3, 700 3, 750	556 566	549 558	424	432	$\frac{422}{431}$	311	311	311	191	71	ŏ	ŏ	
1,700	1, 725	188	68	0	0	3, 750	3, 800	575 585	567 577	443 453	441 451	440 449	320 329	320 329	$\frac{320}{329}$	$\frac{200}{209}$	80 89	0	0	
1,725 1,750	1,750 1,775	$\frac{193}{197}$	73 77	0	0	3, 800 3, 850	3, 850 3, 900	595	586	463	460	458	338	338	338	218	98	0	0	
1,775	1, 800	202	82	0	0	3, 900	3, 950	605	596 605	473 483	470 479	$\frac{467}{476}$	347 356	347	347 356	$\frac{227}{236}$	107 116	0	0	
1, 800 1, 825	1, 825 1, 850	206 211	86 91	0	0	3, 950 4, 000	4, 000 4, 050	625	615	493	489	485	365	365	365	245	125	5	0	
1, 850 1, 875	1, 875 1, 900	$\frac{215}{220}$	95 100	0	0	4, 050 4, 100	4, 100 4, 150	635 645	624	503	1 498 508	494 503	374 383	374 383	374 383	$ \begin{array}{c c} 254 \\ 263 \end{array} $	134 143	$\begin{array}{c c} 14 \\ 23 \end{array}$	0	
1,900	1, 925	224	104	0	0	4, 150	4, 200	655	643	523	517	512	392	392	392	272	152	32	0	
1, 925 1, 950	1, 950 1, 975	$\frac{229}{233}$	109 113	0	0	4, 200 4, 250	4, 250 4, 300	665 674	653 662	533 542	527 536	521 530	$\frac{401}{410}$	401 410	401 410	$\frac{281}{290}$	161 170	41 50	0	
1, 975	2, 000	238	118	0	0	4, 300	4, 350	684	671	552	545	539	420	419	419	299	179	59	0	
2, 000 2, 025	2, 025 2, 050	$\begin{vmatrix} 242 \\ 247 \end{vmatrix}$	122 127	7	0	4, 350 4, 400	4, 400 4, 450	694	681	562 572	555 564	548 557	430 440	429 438	$\frac{428}{437}$	308 317	188 197	68	0	
2, 050	2, 075	251	131	11	0	4, 450	4, 500	714	700	582	574	566	450	448	446	326	206	86	0	
2, 075 2, 100	2, 100 2, 125	256 260	136	16 20	0	4, 500 4, 550	4, 550 4, 600	724 734	709	$\begin{array}{ c c c }\hline 592\\ 602 \end{array}$	583	575 584	$\frac{460}{470}$	457 467	455 464	335 344	$\frac{215}{224}$	95	0	
2, 125	2, 150	265	145	25	0	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0	
2, 150 2, 175	2, 175 2, 200	$\frac{269}{274}$	149	29 34	0	4, 650 4, 700	4,700 4,750	754 764	738	$\begin{array}{ c c } 622 \\ 632 \end{array}$	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	602	490 500	486 495	482 491	$\frac{362}{371}$	$\begin{vmatrix} 242 \\ 251 \end{vmatrix}$	$\begin{vmatrix} 122 \\ 131 \end{vmatrix}$	$\frac{2}{11}$	
2, 200	2, 225	278	158	38	0	4, 750	4, 800	773	756	641	630	620	509	504	500	380	260	140	20	
2, 225 2, 250	2, 250 2, 275	$ \begin{array}{c c} 283 \\ 287 \end{array} $	163 167	43	0	4, 800 4, 850	4, 850 4, 900	783 793	766	$\begin{bmatrix} 651 \\ 661 \end{bmatrix}$	640	$\begin{array}{c} 629 \\ 638 \end{array}$	519 529	514 523	509	$\frac{389}{398}$	$\begin{array}{c c} 269 \\ 278 \end{array}$	149 158	29 38	
2, 275	2, 300	292	172	52	ő	4, 900 4, 950	4, 950 5, 000	803 813	785 794	671 681	659 668	647 656	539 549	533	527 536	407 416	287 296	167 176	47 -56	

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)

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

1955

r Calendar Year 1955, or other tax	able year begin	ning		, 1955, and ending		, 195
ner's Name and Address						
() ()			-			
(see instructions—page 2)						
Principal business activity:	(Retail t	radr, wholesale trac	le, lawyer, etc.)	-	(Principal produc	ct or service)
Business name						
Business address:(Street					(County)	(State)
MPORTANT—If you had more	than one busir	ness, a separate	page 1 of Sched	dule C must be con	ipreted for edc.	ii Dusiness.
(see instructions—page 2)						
Total receipts \$						<i></i>
Inventory at beginning of year						
Merchandise purchased \$						
business for personal use \$						j
Cost of labor (do not include se						1
Material and supplies						1
Other costs (explain in Schedu				1		
Total of lines 2 through 6.						
Inventory at end of year						
Cost of goods sold (line 7 less						
Gross profit (line 1 less line 9)				• • • • • • • • • • • • • • • • • • • •	· · · · · 2	
		VESS DEDUCTI				
Salaries and wages not includ						
Rent on business property				l l		
Interest on business indebtedne				1	l	
Taxes on business and business				l l	l l	
Losses of business property (atto				1	I	
Bad debts arising from sales or						
Depreciation and absolescence				l l	I	1
Repairs (explain in Schedule Depletion of mines, oil and gas						į
Amortization of emergency and						
Other business expenses (explo						
Total of lines 11 through						
Net profit (or loss) (line 10 less					I	
page 1, Form 1040	ime 22). Also	enter on line 24,	page 5 or uns	schedule, and on m	\$	
	-1. EXPLANATI	ON OF DEDUCTIO	N FOR DEPREC	CIATION CLAIMED		
nd of property (if buildings, state material of which constructed). Exclude land and	2. Date	3. Cost or	4. Depreciation allowed (or allowable	_ J. method of conf-	6. Rate (%) or life (years)	7. Depreciation
other nondepreciable property	acquired	other basis	in prior years	puting depreciation	or life (years)	for this year
		\$	\$			\$
•••••			-			
			-			
	Schedule	C-2. EXPLANAT				Amount
e No. Explanation		Amount	Line No.	Explanation		Amount
	\$					\$

·						

If you owned a business, or practiced a profession, you must lill 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. 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 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. ject to self-employment tax.

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

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

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

exclusion and credit.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1952, 1953, 1954, and 1955 are following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts and and (f) gross sales; (e) amounts of the gross sales; (f) gross sales; (e) amounts of the gross sales; (f) gross sales; (f) gross sales; (f) gross sales; (g) amounts of the gross sales; (g) (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 materials producing, put nust 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 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 Il—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 improve-ments, 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. additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, see depreciation section in the instructions for Form 1040.

It 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), lill in and file with return. If complete valuation data have been filed with question-naire 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. in Schedule C-2. Any deduction claimed should be explained 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 II, page 1, Form 1040. See instructions for Form 1040 and attach statement. 16-71901-1

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

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

NME OF SELF-EMPLOYED PERSON (a separate schedule must be filed for each s	elt-employed person)
ATE EACH BUSINESS ACTIVITY SUBJECT TO SELF-EMPLOYMENT TAX	(for example: Restaurant, Building Contractor, but not Partner or Owner)
ne	
Net profit (or loss) shown on line 23, page 1 (Enter combined amou one business).	ant if more than
Add to net profit (or subtract from net loss) losses of business property page 1	
• Total (or difference)	s
Net income (or loss) from excluded services or sources included on line	
Specify excluded services or sources	
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 Chris	tian Science practitioners
(d) From farming reported on separate Schedule F (Form 1040)	
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 remainder of this page.)	self-employment tax. Do not fill in
Maximum amount subject to self-employment tax	
Less: Total F. I. C. A. wages paid to you during the taxable year. holding Statement, Form W-2)	(See your With-
Maximum amount subject to self-employment tax after adjustment for	wages\$
Self-employment income subject to tax—Line 29 or 32, whichever is s	maller \$
Self-employment tax—3 percent of amount on line 33. Enter here and	d on line 15, page 1, Form 1040\$
HEDULE SE (Form 1040) S. Treasury Department (For Federal Old-Age of	-EMPLOYMENT INCOME 195
CHECK Calendar Year 1955 ONE Cher Tayable Year Reginning	1055 15 1:
Other Taxable Tear Deginning	, 1955, and Ending, 195.
State Each Business Activity Subject To Self-Employment Tax	Please do not write in this space
Business Address (Street and Number, City or Town, Postal Zone Number, State)	
ase do not write in this space	5. ENTER HERE THE SOCIAL SECURITY ACCOUNT NUMBER OF THE PERSON NAMED
	ON LINE 4 000 00 0000
PRINT BELOW NAME AND HOME ADDRESS OF SELF-EMPLOYED PERSON	
Nother as shown on Social Security Account Number Card	6. Enter Total Earnings From Self Employment
HOME ADDRESS (Street and Number, or Rural Route)	Shown on Line 29 above\$
(City or Town, Postal Zone Number, State)	Line 31 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 partner-ship 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 drycleaning 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, inless 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 (l) 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.

(Form 1040)

U. S. Treasury Department-Internal Revenue Service

1955 SCHEDULE D GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY Attach this schedule to your Income Tax Return, Form 1040 . 195 For Calendar Year 1955, or other taxable year beginning , 1955, and ending Name and Address (I) CAPITAL ASSETS Short-Term Capital Gains and Losses-Assets Held Not More Than 6 Months e. Depreciation f. Cost or other b. Date allowed (or h. Gain or loss (column d c. Date acquired (mo., day, yr.) Kind of property (if necessary, attach statement of descriptive details not shown below) d. Gross sales price allowable) since subsequent imsold (mo. day, yr.) g. Expense of sale plus column e less sum of columns f and g) acquisition or March 1, 1913 (attach schedule) provements (if not purchased, attach (contract price) explanation) 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)...... Long-Term Capital Gains and Losses—Assets Held More Than 6 Months |\$.....|\$.....|\$.....|\$.....|\$...... 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. b. Loss Gain or Loss To Be Taken Into Account a. Gain 8. Enter net short-term gain (or loss) from line 4..... \$. 9. Enter net long-term gain (or loss) from line 7..... Use lines 10 through 13 only if gains exceed losses in lines 8 and 9. 11. Enter long-term gain (line 9, col. a) reduced by any short-term loss (line 8, col. b)........ 12. Enter 50 percent of line 11..... 13. Enter here and on line 1, Schedule D Summary, Form 1040, the sum of lines 10 and 12..... Use lines 14 and 15 only if losses exceed gains in lines 8 and 9.

14. Enter the excess of losses over gains on lines 8 and 9...... 15. Enter here and on line 1, Schedule D Summary, Form 1040, the smallest of the following: (a) the amount on line 14; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or 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 e. Depreciation f. Cost or other b. Date allowed (or allowable) since basis and cost of subsequent imh. Gain or loss (column d plus column e less sum ot columns t and g) Date Kind of property (it necessary, attach statement of descriptive details not shown below) acquired d. Gross sales price g. Expense of sale sold (mo. day, yr.) acquisition or March 1, 1913 (attach schedule) (mo., day, yr.) provements (if not purchased, attach (contract price) explanation) 2. Enter your share of gain (or loss) from partnerships and fiduciaries.

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

(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;

certain copyrights, literary, musical, or artistic composi-

tions, 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. 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.

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

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

shareholder as a long-term capital gain.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be

treated as ordinary gain. Section 1239.

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

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

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or

business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more.

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than

6 months.

See sections 1231 and 631 for specific conditions applicable. Description of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value an 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. 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 longterm capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 12 of Schedule D.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year (or adjusted gross income if tax table is used) or \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1955 by prior year loss carryovers, use any capital loss carryover from 1950 before using any such carryover from 1951 or subsequent years. Any 1950 carryover which cannot be used in 1955 must be excluded in determining total loss carryover to 1956 and subsequent years.

Collapsible corporations.—Gain from the sale or exchange of

stock in a collapsible corporation is not a capital gain. Section 341.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stock or securities. Section 1091.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Section 267. Partners and Partnerships see Section 707(b).

ALTERNATIVE TAX.—If the net long-term capital gain exceeds the net short-term capital loss, or in the case of only a long-term capital gain, taxpayers (a) filing separate returns with. taxable income exceeding \$18,000, or (b) filing joint returns or as surviving husbands or wives with taxable income exceeding \$36,000, or (c) filing as head of household with taxable income exceeding \$24,000, will usually find it to their advantage to compute the alternative tax on the other side. The alternative tax, if less than the tax computed on page 2 of Form 1040, shall be the tax liability. 16-71794-1 GPO

F

SCHEDULE F (Form 1040)

U. S. Treasury Department—Internal Revenue Bervice SCHEDULE OF FARM INCOME AND EXPENSES

ISES 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

1. SALE OF LIVESTOCK RAISED			2. SALE OF P	RODUCE R	AISED		held for draft, breeding, or dairy purposes) 3. OTHER FARM INCOME			
Kind	Quantity	Amount	-1	Quantity	Amount		Items	Amount		
					c	1	, ,	¢		
Cattle		·	Grain		\$	III	for produce	I .		
			Hay			11	ork			
Iorses Iules	1		Cotton		ı	-	es	1		
						il .	ımber]		
heep	1		Vegetables]	11	products			
wine	1 1		Fruits and nuts		i	-	program pay-			
hickens	1		Dairy products		i	11				
urkeys	1 1		Eggs		1	ll .	ividends, rebates			
ucks			Meat products		i	11				
ees	.		Poultry, dressed				ncome (specify):			
Other (specify):			Wool							
	. -		Honey							
	-		Sirup and sugar.							
	. .		Other (specify):							
	. <mark>-</mark>		_							
Total		· ·	Total	<i>.</i>	\$	Total		\$		
		of summary below	4. SALE OF PURCHASED LIVE	nter on line	2 of summary belo ND OTHER PURCH b. Date acquired	11	d. Cost or other basis	e. Profit (column minus column		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS		e. Profit (column		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
		of summary below	1	nter on line	ND OTHER PURCH	ASED ITEMS c. Gross sales price		e. Profit (column minus column d		
	(Enter on line 1	of summary below	4. SALE OF PURCHASED LIVI	ESTOCK A	b. Date acquired	c. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		
Total (en	(Enter on line 1	a. Description	1	ESTOCK A	b. Date acquired	ased ITEMS c. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		
Total (en	ter on line	a. Description 4 of summary NCOME AND I	4. SALE OF PURCHASED LIVE below)	ESTOCK A	b. Date acquired b. Date acquired	c. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		
Total (en	ter on line	a. Description 4 of summary NCOME AND I	4. SALE OF PURCHASED LIVE 4. SALE OF PURCHASED LIVE below)	ESTOCK A	b. Date acquired b. Date acquired CHE CASH REC	c. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		
Total (en	ter on line MARY OF I	a. Description 4 of summary NCOME AND I	4. SALE OF PURCHASED LIVE 4. SALE OF PURCHASED LIVE below)	ESTOCK A	b. Date acquired b. Date acquired CHE CASH REG. Expenses (fro. Depreciation	C. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		
Total (en sum) Sale of lives Sale of prod	ter on line MARY OF I	a. Description 4 of summary NCOME AND I	4. SALE OF PURCHASED LIVE 4. SALE OF PURCHASED LIVE below)	ESTOCK A	b. Date acquired b. Date acquired FIRE CASH REC. Expenses (fro. Depreciation) Other deduction	c. Gross sales price \$	d. Cost or other basis \$	s. Profit (column minus column d		
Total (en sumi . Sale of lives . Sale of prod . Other farm . Profit on so	ter on line MARY OF I stock raised uce raised, income	a. Description 4 of summary NCOME AND I	below)	ESTOCK A	b. Date acquired b. Date acquired CHE CASH RECE Expenses (from Depreciation Other deduced)	c. Gross sales price \$	d. Cost or other basis \$	s. Profit (column minus column d		
Total (en sum Sale of lives Sale of prod Other farm Profit on so other pur	ter on line MARY OF I stock raised uce raised income ile of purchased item	a. Description 4 of summary NCOME AND I	below)	ESTOCK A	b. Date sequired b. Date sequired FIRE CASH REG. Expenses (fro. Depreciation Other deduction)	c. Gross sales price \$	d. Cost or other basis \$	e. Profit (column minus column d		

(De not inclu	de perso		ARM	EXPENSES FO	R TA	AX RETUR **ABLE YEAR production of farm	(See		игапсе,	repairs, etc. oo you	ır dwelli	Page 1
	2. Am	ount	1		3. Items (Continued))			4. Amount (Continued)			
Labor hired Feed purchased Seed and plants purchased machine hire Supplies purchased Cost of repairs and refereding fees Fertilizers and lime. Veterinary and medicasoline, other fuel Storage and warehold Taxes Total of Columnia.	chased	nance or livestock il for farm bus	siness			Interest or Water rer Rent of far Freight, ya Automobi Amortizat stateme Soil and stateme Other far	n farm nt, ele em, po ardag le upl ion o ent) wate ent sho m exp	property (except a notes and more extricity, and the property of the property	ortgaceleph pastu d truc are) ge fa on ex ation)	gesonerageckingcilities (attac	ch	
(De not inc	clude c							ACCRUAL MI			ms 104	0).)
Description (Kind of livestock, crops,	On Hand at Beginning of Year				Rai	sed During Year	Consumed or Lost During Year		Sold During Year		On Hand at End of Year	
or other products)	Quan- tity	Inventory value	Quan- tity	Amount paid	Quan- tity	Inventory value	Quan- tity		Quan- tity		-	Inventory value
	-	•	l	·	1			4	1	*	:	
	-		1		1		ĺ					İ
	- -											
					Į				1			
			ļ				}		İ			
									İ	1		
					1	i	1					
			l				ĺ]			
	-											
									ļ 			
	-											
Totals		\$		\$(Enter on line 6)		\$		\$		\$ (Enter on line 2)		\$ (Enter on line)

SUMMARY OF INCOME AND DEDUCTIONS COMPUTED ON AN ACCRUAL METHOD

2.	Inventory of livestock, crops, and products at end of year Sales of livestock, crops, and products during year Other farm income (specify):	1		(b).	Expenses (from above) Depreciation (from page 3) Other deductions (specify):	1	
		-					
4.	Total	\$					
5.	Inventory of livestock, crops, and products at beginning of year\$	1					
6.	Cost of livestock and products purchased during year.						
7.	Gross profits (line 4 minus the sum of lines 5 and 6)			9.	Total Deductions	\$	<u> </u>
10	Net form profit (or loss) (line 7 minus line 9) to be reported	d on line O no	.go 1	Form	1040	€	

Page	3
------	---

Kind of property (if buildings, state material of which con- structed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis	Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		\$	\$	Į.		,
	ŀ					
	1					
			ash method) or line 8			

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.

 Net farm profit (or loss) (line 10, page 1, cash method, or line 10, page 2, accrual method). Adjustments (see "Exclusions from Self-Employment," page 3). Net earnings from self-employment from farming. Total or difference between lines 11 and 12. 	.
Computation Under Optional Method Farmers who report their income on the cash receipts and disbursements basis have a choice of reporting as net earnings from self-employment from farming the amount on line 13 OR the amount computed on line 14.	
14. If gross profits on line 5, page 1, less the exclusions from gross profits (see page 3) are: (a) Not more than \$1,800, enter 50 percent of such amount	
If the amount on line 13 (or line 14 if you report under the optional method) is under \$400, do not make any entries below. Computation of Self-Employment Tax (For old-age and survivors insurance)	
15. Maximum amount subject to self-employment tax	-
16. Less: Total F. I. C. A. wages paid to you during the taxable year (see your Withholding Statements, Form W-2). (If such wages exceed \$4,200, enter \$4,200). 17. Maximum amount subject to self-employment tax after adjustment for wages\$	-
18. Self-employment income subject to tax—line 13 or line 17, whichever is smaller (or if you choose under the optional method to use line 14 instead of line 13, enter line 14 or line 17, whichever is smaller)	\$
19. Self-employment tax—3% of amount on line 18. Enter here and on line 15, page 1, Form 1040	18

IMPORTANT-FILL IN ITEMS BELOW COMPLETELY BUT DO NOT DETACH

SCHEDULE SE (Form 1640) U. S. Treasury Department Internal Revenue Service U. S. REPORT OF SELF-E	1955	
- CHECK Calendar Year 1955 ONE Other Taxable Year Beginning	, 1955, and Ending	, 195
Business Activity Subject to Self-Employment Tax Business Address (Number and Street, City or Town, Postal Zone Number, State)	PLEASE	DO NOT WRITE IN THIS SPACE
PLEASE DO NOT WRITE IN THIS SPACE PRINT BELOW NAME AND HOME ADDRESS OF SELF-EMPLOYED PERSON	THE PERSON NAMED IN LINI	ECURITY ACCOUNT NUMBER C
Name as shown on Social Security Account Number Card HOME ADDRESS (Number and Street, or Rural Route)	6. Enter Total Earnings F	e 14 above \$ e 14 above \$
(City or Town, Postal Zone Number, State)	8. Enter Self-Employment In 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 "farmprice 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

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.

the Commissioner.

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.

					1	Enclose Forms PLEASE DO OR TEAR T	NOT BEND	, PIN,
lease rint.	t. Name (If this is a joint return of husband and wife, use first names of both)		2. Your S	ocial Security No.	3. Wite's S	Social Security N	0.	
	Home address (Number and street or rural route)			4. Do you	owe any Federal tax for p	prior years?	Yes [No
	City, town, or post office	Zone S		write her (his) name	separate return?	Yes	No	
	6. EMPLOYER'S NAME—Write (W) before name of each	h of wife's employe	nere employed	7. WAGES, ETC.		OME TAX WITH	HELD	
					\$	\$		
	9. Other income (if over \$100, use Form 1040)		a. Yours			XXXX	(xxx
	10. Totals (it income is \$5,000 or more, use Form 1040)	b. Wife's		5	x x x x	(XXX
S. TREASU TERNAL R DRM 104	TRY DEPARTMENT REVENUE SERVICE HOA Please do not write in these spaces 873297-0	В		R		Т		
	11. EXEMPTIONS FOR YOURSELF AND WI	FE (a) Regular \$600 ex	emption		Yourself	☐ Wife }	Enter	
	Check for wife if she had no income OR if her income is included in this return.	(b) 65 or over at en				Wife Wife	number of blocks checked	
	12. EXEMPTIONS FOR YOUR CHILDREN A	ND OTHER DEF	PENDENTS (List below)				
	NAME ▶Enter figure 1 in the last column to right for each name listed	Relationship	Did dependent live in your home?		NLY for dependents oil ve Amount YOU spent food dependent's support If 100% write "ALL"	Amount spent by	OTHERS lent from	
-							→	ļ
							-	
							→	
	13. Enter total number of exemptions listed in it	ems 11 and 12 ab	10ve				→ →	
SIGN	I declare under the penalties of perjury that this is a			to the best of m	y knowledge and belief.			
HERE	(Vous side sture)		(D-4-)		4			

(Date)

873298-0 To assure split-income benefits, husband and wife must include all their income and, even though only one has income, BOTH MUST SIGN.

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

(Date)

(Your signature)



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. Allowabte 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 State-ments (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 cord 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
- (2) if husband or wife itemizes deductions,
- (3) if you claim the status of head of household or surviving husband or wife,
- (4) if you claim dividends received credit or retirement income credit,
- (5) in claiming credit for overpayments of
- F.I.C.A. (Social Security) employee tax, (6) if you claim an exclusion for "Sick Pay," or
- (7) if you claim deductions for travel, transportation, or "outside salesmen" expense.

When to File.—On or after January 1, 1956, but not later than April 15, 1956.

Where to File.-With the District Director of Internal Revenue for your district.

Where to Get Forms.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

Married Couple—Advantage of Joint Return.—A husband and wife may make a joint return even though one has no income. To assure any benefits of the split-income provisions, they must file a joint return. Both husband and wife must sign a joint return. The District Director will compute the tax on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund.

		TA	K TA	BLE I	NTE	RNAL RE	VENUE	SERVI	CE WI	LL US	E TO	FIGUI	RE YO	UR T	AX		
If you	ur total ne is—	And the	number	of exempt	iona Is—	If you	r total				And the	number of	asemption	s is—			_
Al least	But less than	:	2 Your	3 lex 15—	4 or more	At least	But less than	And you are— Single or a married person filing sepa relely	And yo Single or e merried person filing sepe retely	A merned couple filing pointly	And yo Single or a married person filing sape rately	a are— A merned couple filing jointly Your tex		5	6	,	8 or more
\$0 675	\$67\$ 700	\$0 4	\$0	\$0 0	\$0	\$2, 325 2, 350	\$2, 350 2, 375	\$301 305	\$181 185	\$181 185	\$61 65	\$61 65	\$0	\$ 0	\$0 0	\$0	\$0 0
700 725 750 775	726 750 775 600	8 13 17 22	0 0 0	0 0	0 0 0	2, 375 2, 400 2, 425 2, 450	2, 400 2, 425 2, 450 2, 475	310 314 319 323	190 194 199 203	190 194 199 203	70 74 79 83	70 74 79 83	0 0	0 0	0 0	0 0	0 0 0
825 650 875	625 650 875 900	26 31 35 40	0 0 0	0 0	0 0 0	2, 475 2, 500 2, 525 2, 550	2, 500 2, 525 2, 550 2, 575	328 332 337 341	208 212 217 221	208 212 217 221	88 92 97	88 92 97 101	0 0 0	0 0	0 0	0 0	0 0
900 925 930 975	925 950 975 1,000	44 49 53 58	0 0 0	0 0 0	0 0 0	2, 575 2, 600 2, 625 2, 650	2, 600 2, 625 2, 650 2, 675	346 350 355 359	226 230 235 239	226 230 235 239	106 110 115 119	106 110 115 119	0 0	0 0	0 0	0 0	0 0
1, 000 1, 025 1, 050 1, 075	1, 025 1, 050 1, 075 1, 100	62 67 71 76	0 0 0	0 0 0	0 0 0	2, 675 2, 700 2, 725 2, 750	2, 700 2, 725 2, 750 2, 775	364 368 373 377	244 248 253 257	244 248 253 257	124 128 133 137	124 128 133 137	4 8 13	0 0	0 0	0 0	0 0
1, 100 1, 125 1, 150 1, 175	1, 125 1, 150 1, 175 1, 200	80 85 89 94	0 0 0	0 0 0	0 0 0	2, 775 2, 800 2, 825 2, 850	2, 800 2, 825 2, 850 2, 875	382 386 391 395	262 266 271 275	262 266 271 275	142 146 161 155	142 140 151 155	22 26 31 35	0 0 0	0 0 0	0	0
1, 200 1, 225 1, 250 1, 275	1, 225 1, 250 1, 275 1, 300	98 103 107 112	0 0	0 0 0	0 0	2, 875 2, 900 2, 925 2, 950	2, 900 2, 625 2, 950 2, 975	400 405 410 415	280 284 289 293	280 284 289 293	160 164 169 173	160 164 169 173	40 44 49 53	0 0	0	0 0	0
1, 300 1, 325 1, 350 1, 375	1, 325 1, 350 1, 375 1, 400	116 121 125 130	0 1 5 10	0 0 0	0	2, 975 3, 000 3, 050 3, 100	3, 000 3, 050 3, 100 3, 150	420 427 437 447	298 305 314 323	298 305 314 323	178 185 194 203	178 185 194 203	58 65 74 83	0 0 0	0 0 0	0	0000
1, 400 1, 425 1, 450 1, 475	1, 425 1, 450 1, 476 1, 600	134 139 143 148	14 19 23 28	0 0 0 0	0 0 0	3, 150 3, 200 3, 250 3, 300	3, 200 3, 250 3, 300 3, 350	457 467 476 486	332 341 350 359	332 341 350 359	212 221 230 239	212 221 230 239	92 101 110 119	0 0 0	0 0 0	0 0 0	000
1,500 1,525 1,650 1,576	1, 525 1, 550 1, 575 1, 600	152 157 161 166	32 37 41 46	0 0 0	0 0 0	3, 350 3, 400 3, 450 3, 500	3, 400 3, 450 3, 500 3, 550	496 506 516 526	368 377 386 395	368 377 386 395	248 257 266 275	248 257 266 275	128 137 146 155	8 17 26 35	0 0 0	0 0 0	0 0 0
1,600 1,625 1,650 1,675	1, 625 1, 650 1, 675 1, 700	170 175 179 184	50 55 59 64	0 0 0	0 0 0	3, 550 3, 600 3, 650 3, 700	3, 600 3, 650 3, 700 3, 750	536 546 556 566	404 414 424 434	404 413 422 431	284 293 302 311	284 293 302 311	164 173 182 191	44 53 62 71	0 0 0	0 0 0	0 0 0
1,700 1,725 1,750 1,775	1,725 1,750 1,775 1,600	188 193 197 202	68 73 77 82	0 0 0	0 0 0	3, 750 3, 600 3, 850 3, 900	3, 800 3, 850 3, 900 3, 950	575 585 595 605	443 453 463 473	440 449 458 467	320 329 338 347	320 329 338 347	200 209 218 227	80 89 98 107	0 0 0	0 0 0	0 0 0
1, 800 1, 825 1, 850 1, 675	1, 825 1, 650 1, 675 1, 900	206 211 215 220	86 91 95 100	0 0	0 0 0 0	3, 950 4, 000 4, 050 4, 100	4, 000 4, 050 4, 100 4, 150	615 625 635 645	483 493 503 513	476 485 494 503	356 365 374 383	356 365 374 383	236 245 254 263	116 125 134 143	0 5 14 23	0 0 0	0
1, 900 1, 925 1, 950 1, 975	1, 925 1, 950 1, 975 2, 000	224 229 233 238	104 109 113 118	0 0 0	0 0 0	4, 150 4, 200 4, 250 4, 300	4, 200 4, 250 4, 300 4, 350	655 665 674 684	523 533 542 552	512 521 530 539	392 401 410 420	392 401 410 419	272 281 290 299	152 161 170 179	32 41 50 59	0 0 0	0 0 0
2, 000 2, 025 2, 050 2, 075	2, 025 2, 050 2, 075 2, 100	242 247 251 256	122 127 131 136	2 7 11 16	0 0	4, 350 4, 400 4, 450 4, 500	4, 400 4, 450 4, 500 4, 550	694 704 714 724	562 572 582 592	548 557 566 575	430 440 450 460	428 437 446 455	308 317 326 335	188 197 206 215	68 77 86 95	0 0 0	0 0 0
2, 100 2, 125 2, 160 2, 175	2, 125 2, 150 2, 175 2, 200	260 265 269 274	140 145 149 154	20 25 29 34	0	4, 550 4, 600 4, 650 4, 700	4, 600 4, 650 4, 700 4, 750	734 744 754 764	602 612 622 632	584 593 602 611	470 480 490 500	464 473 482 491	344 353 362 371	224 233 242 251	104 113 122 131	0 0 2 11	0 0 0 0
2, 200 2, 225 2, 250 2, 276	2, 225 2, 250 2, 275 2, 300	278 283 287 292	158 163 167 172	38 43 47 52	0	4, 750 4, 600 4, 850 4, 900	4, 800 4, 850 4, 900 4, 950	773 783 793 803	641 651 661 671	620 629 638 647	509 519 529 539	500 509 518 527	380 389 396 407	260 269 276 287	140 140 158 107	20 29 38 47	0
2, 300	2, 325	296	176	56	0	4, 950	5, 000	813	681	656	549	536	416	296	176	56	0

TAX TABLE INTERNAL REVENUE SERVICE WILL USE TO SIGNE YOUR TAX

Form 1040A Instructions

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 field and both husband and wife had dividend income, each is entitled to a \$50 exclusion provided it is applied against his separate dividend income. If item 9 exceeds \$100, you must file a Form 1040.

INSTRUCTIONS FOR BACK OF FORM 1040A

Item 11.—Fill in this item to receive credit for your exemptions and those of your wife. Marital status, age, and blindness must be determined as of December 31, 1955, except that if the wife or

husband of the taxpayer died during the year, the determination is made as of the date of death.

Item 12.—Fill in this schedule to receive credit for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

- a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).
- b. Received less than \$600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students.)
 - c. Did not file a joint return with her husband (or his wife).
- d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone.
- e. EITHER (1) had as his principal place of a bode 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
Stepchild Grandchild
Mother Stepbrother
Father Stepsister
Grandparent Stepmother
Brother Stepfather

Mother-in-law
Id Father-in-law
Er Brother-in-law
Sister-in-law
Try
Son-in-law
Daughter-in-law

The following if related by blood: Uncle Aunt Nephew Niece

FRONT

FRONT

	ctions carefully. xemptions and sign de.	U. S. IN	IDIVIDUAL IN	COME TAX	K RETU	RN—1955	PLEAS OR TE	Forms W-2, Copy B. E DO NOT BEND, PIN, EAR THIS CARD.
Please print.	Name (If this is a joint i wife, use first names of	both)			D	cial Security No.		3. Wite's Social Security No.
	Home address (Number and City, town, or post office		Zon) () () () () () () () () () (5. Is your	wife (husband) makin write her (his) name 7. WAGES, E	g a separate r	eturn? Yes No
	6. EMPLOYER'S NAME—V	Vrile (W) before nam	a of each of wife's employe		emproxeu	1. WAGES, C		\$
	9. Other income (if over \$100, use Form 1040) a. Yours							XXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
		,000 or more, use For	m 1040)			\$		13
U.S. TREASURINTERNAL REFORM 104	A 4	rlease do not vrite in these spaces	→ 8		R		Т	

BACK

BACK

	(a) Regular \$600 exemption	Yourself	Wite) Enter	
Check blocks which apply.			Wite of bloc	
Check for write if she had no income OR if her income is included in this return.	(b) 65 or over at end of 1955		Wife checke	
	(c) Bland at end of 1955		, Mus ,	_
12. EXEMPTIONS FOR YOUR CHILDREN	AND OTHER DEPENDENTS (List belo	(W)		
NAME	Did VATS	ver ONLY for dependents other	r than your children	
► Enter figure 1 in the last column to right for each name listed	Relationship dependent the dependent the dependent live in gross income	ent have Amount YOU spent for dependent's support. It 100% write "ALL"	Amount spent by OTHERS including dependent from own funds	
	1			→
	_ 5	7		→
	(D)	\\ -		_ →
		- L		•
				→
				→
				→
13. Enter total number of exemptions listed In	items 11 and 12 above-			→
I declare under the penalties of perjury that this is	a true, correct, and complete return to the bes	st of my knowledge and belief.		
(Your signature)	(Date)	(If this is a joint return, wife's	siduatore)	(1

•	

INDEX

A	Page	D	Page
Adjusted gross deficit	. 3 - 5, 7 4, 18 - 21,	Delinquent returns	7
Adjusted gross income:	6, 62, 64	Students	, 73
Amount	5, 18-33,	Test for determining	14
37-38, 50-56, 62, Classes 5-10, 18, 20-3	64-65, 68 4, 37 - 48,	Depreciation 1	12-14 12-14 8-10
51-5 Composition	5, 63, 65	Description of sample and limitations of data Dividends received:	0-10
Definition of	14	After exclusions 3-8, 12, 19-21, 34	4, 50
Sources 3-	4 , 10, 12	Credit for	21-34
Advertising	. 12	Eligible for exclusion	3, 15 3 15
Age and/or blindness.(See Exemptions) Aliens	1. 73, 75	Foreign and domestic5-6	5 , 12
Alimony	. 13	Ineligible for exclusion 5-6	5 , 12
Alternative tax	5, 37, 48	Total 3-6, 34, 62, 6	54 - 65
Amended returns	7	T.	
Annuities and pensions	1, 62, 64 . 37	E	
Average income tax	•	Estates and trusts, income and/or loss from. 13, 19	9 - 21, 2,64
		Estimated tax	15
В		Exemptions:	
Back pay	. 13	Age and/or blindness	4, 73 g 73
Bad debts	. 12-13	Number of	5, 44
Business or profession:		Other than age and/or blindness 10-14	4,44
Net profit or net loss 3-4, 11-12, 1	4, 19 - 21, 62, 64 - 65	Per capita	
Number of 4, 11,	14. 57-60	Personal	13-17
Total receipts from	14, 57-60	Business deductions	12-14
		Not reimbursed	4, 12
		Outside salesman	2, 14 2 14
C			7, 14
Capital assets:	20.20.40	Explanation of classifications and terms	10-15
Long-term	12 - 13, 48		
Net gain and/or net loss from sales 19-21, 4		F	
Short-term	12-13, 48	Facsimiles of individual income tax returns for	
Capital gains and losses:	2 15 /0	17777	9-113
Alternative tax, returns with 11, 1 Capital loss carryover	13. 48	Farmers	.5, 75 .3, 15
Excess of net long-term capital gain over		Filing requirements 6-	7, 73
net short-term capital loss	11-15, 48	Fiscal year returns	7,74
Long-term, definition of	13 13 /.g	Foreign tax credit	9-111
Net long-term capital gain or loss Net short-term capital gain or loss	12, 48	FORMS (1040 and 1040A)	,
Normal and surtax, returns with	11, 48	C	
Short-term, definition of	12-13	G	13
Casualty losses	51. 73 - 75	Gambling losses and profitsGross income: (See also Adjusted gross income)	10
Classifications of individual returns	. 4, 10-12	Exclusions from	12-13
Community property income	7, 11	Requirement for filing	73
Comparative data, 1954 and 1955	3 13		
Compensation for long-term services Computation of tax		Н	E10 = 1
Contributions, charitable	13, 67	Heads of household 4, 7, 10-11, 14, 38-44,	73-74
Cost of goods sold	12	Historical data, 1946-1955: Adjusted gross deficit6	52, 64
Created inventions or artistic works Credit on 1956 tax	15, 21	Adjusted gross income	
	,		

Adjusted gross income classes	Net profit or loss from business or profession. 3-4 11-12, 14, 19-21, 57-62, 64-6 Net profit or loss from partnerships. 3-4, 12-13 19-21, 62, 64-65, 7 No adjusted gross income: Amount 4-7, 18-21, 38, 48, 51 55, 62, 6 Returns with 3-6, 10, 18-21, 34 38-48, 51-55, 6 Nonbusiness deductions 8, 10, 20, 3 Nontaxable returns 3, 5-8, 10, 18-19 21-35, 38-48, 6 Normal tax 11, 14-15, 35-37, 48, 73-7 Number of exemptions 7, Number of returns filed 3-5, 8-9, 16
Ī	Ontional to:
Income. (See Adjusted gross, Gross, Other,	Optional tax
Sources of, Taxable.) Income earned over period of years	19-21, 62, 60 Other "Statistics of Income" publications for
Income tax after credits 3, 10, 15, 35-38, 50-51, 62-63, 68	1955 P Overpayment (refund, or credit on 1956 estimated
Income tax before credits	tax)
Industrial groups	P
Interest from tax-free covenant bonds (See also tax paid at source)	Part-year returns
Interest paid	Partially tax-exempt interest
Interest received 3-5, 12-13, 15, 19-21, 34, 50, 62, 64-65	Partnerships: Deductible expenses
Internal Revenue Code of 1954 3-5, 10-14, 73 Itemized deductions 7-8, 10, 14-15, 19-20, 38	Dividends received
	62, 64-65, 75 Self-employment derived from
J	Patterns of income
Joint returns of husbands and wives 4-5, 7-8, 10, 13-14, 21, 35, 37-38, 73-75	Pensions. (See Annuities and pensions.) Prizes and awards
, , , , , , , , , , , , , , , , , , , ,	Property other than capital assets, sales of 13
L	
Laws, synopsis of Federal tax	R
Long-term capital gains and losses, net 11-15, 48	Receipts, total, from business or profession. (See also Sole proprietors)
Long-term services, compensation for	Refunds.(See also Overpayment)
М	Rents and royalties: Deductions for
Marital status 4, 10-11, 38, 73-75	Definition of
Married persons, returns of 4-5, 7-8, 10-11, 13-14, 21, 35, 38-44, 73-75	62, 64-65 Repairs
Medical and dental expenses	Retirement income and credit 5-8, 10, 15, 21-33, 35 Returns, facsimiles of
	Returns from which data were tabulated 6-8 Returns, method of taxpayment used 3-8
Net gain or loss from fiduciaries 12-13	
Net gain and/or loss from sales of capital	s
assets. (See also Capital assets) 3-4, 12-13, 19-21, 62, 64	Salaries and wages
Net gain and/or loss from sales of property other than capital assets 13, 20-21, 62, 64	Sales of capital assets, net gain or net loss. 3, 11-14, 19-21
Net income or loss from rents and royalties 3-4, 62, 64	Sales of property other than capital assets, net gain or net loss
Net operating loss deduction 12, 15, 62, 64	Sample description of

INDEX 117

Page	Tax credits—Continued Page
Page	
elf-employment tax 10-11, 15, 55-56, 62, 73, 75	Partially tax-exempt interest 6, 10, 12, 15,
Selling expenses	21-33, 74
separate returns of husbands and wives 4, 7-8, 10-11,	Retirement income 6-8, 10, 15, 21-33, 35
35, 38, 44, 73, 74	Tax paid at source
Short-term capital assets	Tax due at time of filing
Short-term capital gains and losses 11-15, 48	Tax-free covenant bonds. (See also Tax paid at
sick pay exclusions 3-4, 7, 12, 19-21, 34, 50	source.)
	Tox itomo
Single persons, returns of 4, 10-11, 21, 35,	Tax items
38-44, 73, 74 Size of total receipts	Tax paid at source
Size of total receipts	Tax rates
Sole proprietorships:	Tax withheld 15, 21
Business or profession, net profit or net	Taxable income:
loss 3-4, 11-12, 14, 19-21, 52, 62, 64-65	Amount of 3, 5, 10, 14-15, 18, 21-33, 35, 38
Industrial groups	Classes
Number of businesses 4, 8, 11, 14, 57-60	Computation of
Size of total receipts	Definition of
Total receipts	Taxable returns
Sources of data and methods of estimation 6-10	Taxable and nontaxable returns:
Sources of income or loss comprising adjusted	Classification of
gross income 3-4, 7-8, 12, 19-21, 50	Combined
Standard deduction	Defined
States and Territories 4, 9-11, 50-51, 56, 60, 68	Taxes deducted in a prior year
Surtax	Taxes paid
Surviving spouse 4, 7, 10-11, 14, 38-44, 73, 74	Tentative returns
Sweepstake winnings	Transportation expenses not reimbursed 7, 12, 14
Symopsis of tax laws for individual income 73-75	Trusts, income and/or loss from estates and 13
Unopolo of tak laws for individual income 15 15	Types of tax. (See also Alternative, Average,
	Foreign, Normal, Optional, Self-employment,
T	Surtax.)
_	
abulated data	
ax. (See Alternative, Average, Computation of,	W
Credit on 1956, Estimated, Foreign, Method of	η
payment, Normal, Optional, Payments on 1956,	Wage continuation plan 3-4, 12
Self-employment, Surtax.)	Wages, salaries and 3-7, 12-15, 19-21 34,
ax base (See Taxable income.)	50, 62, 64-65
ax computation 5, 7-8, 10-14, 73, 74	Wives, returns of. (See also Married persons and
ax credits:	Marital status.)
Dividends received 5-8, 10, 12, 15, 21-33, 35	
Foreign tax	38-44, 73-75 Withheld tax 15, 21
roleigh vax 7-0, 10, 17, 21-33	#I WILLICITE OUR 12, 21

	ē	
		4 3.4
		N.
		, and the second second second second second second second second second second second second second second se
		. `
		. 9
		A. 3

	•		

