STATISTICS OF INCOME . . . 1958

Individual INCOME TAX RETURNS

for 1958

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

Statistics of Income 1958

Individual INCOME TAX RETURNS

for 1958

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

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (9-60)

UNITED STATES

GOVERNMENT PRINTING OFFICE

WASHINGTON : 1960

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington 25, D.C. - Price 75 cents (paper cover)

LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., August 25, 1960.

SIR: I am submitting this report, *Statistics of Income—1958, Individual Income Tax Returns,* under the provisions of section 6108 of the Internal Revenue Code of 1954, which requires preparation and publication annually of statistics reasonably available with respect to the operation of income tax laws. These statistics relate to individual income tax returns, Forms 1040 and 1040A, for the income year 1958, which were filed primarily during the calendar year 1959.

The tabulations show classifications of taxpayers and of income, deductions, and exemptions. Special emphasis has been given to itemized deductions and also to Form 1040A returns with the extended income range covering earned income under $10,000. Sources of income and other data are shown by size of adjusted gross income. Also, there is information relative to taxable income, types of taxes, tax credits, tax withheld, and taxpayments. The major sources of income are presented for each State and for the two Standard Metropolitan Areas of Detroit and Pittsburgh.

Respectfully,

DANA LATHAM,
Commissioner of Internal Revenue.

HONORABLE ROBERT B. ANDERSON,
Secretary of the Treasury.

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INDIVIDUAL INCOME TAX RETURNS FOR 1958

Statistics presented in this report were compiled from a sample representing all individual income tax returns filed for the income year 1958. The number of returns for 1958 was 59.1 million, about 740 thousand fewer than for the previous year. This decrease in the number of returns reflects the economic recession of 1957-58 and the accompanying drop in employment.

There were a few changes in the tax laws resulting from the "Technical Amendments Act of 1958" and the "Small Business Tax Revision Act of 1958" which affect the comparability of the detailed statistics contained in this report with similar data for 1957. These changes relate to: (1) Liberalization of the medical deduction for disabled persons aged 65 and over, (2) Additional first year depreciation, (3) Uninsured casualty and theft losses of business property and capital assets held more than 6 months for the production of income, (4) Stockholders share of income from a small business corporation that elected not to be taxed as a corporation, and (5) Allowance of exemption for an alien, adopted child living with a United States citizen residing abroad. These changes are noted in the text description of the item affected.

No revisions of data published in the Preliminary Report for 1958 were found necessary in compiling the tables for this report.

NUMBER OF RETURNS, INCOME, AND TAXES

Of the 59.1 million individual income tax returns for 1958, 45.7 million were taxable and 13.4 million nontaxable. Compared with the previous year, the number of taxable returns declined by 1.2 million, while the number of nontaxable returns increased nearly one-half million.

Even though there were fewer returns for 1958, adjusted gross income increased to a new high of $281.2 billion, about $834 million above that for 1957. However, not every source showed a rise over the previous year. Salaries and wages, dividends, partnership profits, and rents and royalties declined, while interest, business profit, and sales of capital assets, all showed a rise for 1958. The most noticeable increase occurred in gain from sales of capital assets with a net increase over 1957 of $844 million. Salaries and wages after excludable sick pay were $526 million less than for 1957.

Taxable income of $149.3 billion was slightly below the previous year and, correspondingly, the income tax after credits of $34.3 billion on the 1958 returns was somewhat below the previous year's income tax. The self-employment tax of $589 million was $8 million higher than the 1957 self-employment tax, reflecting the increased business profits for the current year.

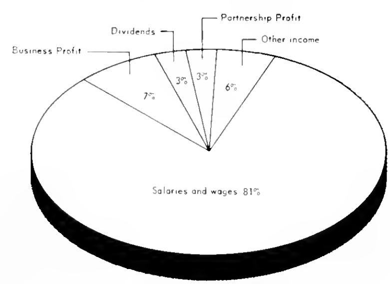
Changes between the two years, 1958 and 1957, for the most significant items are presented in the text table A.

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1958 AND 1957

Item	1958	1957	Change, 1958 from 1957
	(1)	(2)	(3)
Number of returns, total	59,085,182	59,825,121	-739,939
Taxable	45,652,134	46,865,315	-1,213,181
Nontaxable	13,433,048	12,959,806	+473,242
	(Million dollars)		
Adjusted gross income (less deficit)	281,154	280,321	+834
Sources of income:			
Salaries and wages	227,551	228,077	-526
Dividends	8,741	9,124	-383
Interest	3,6[illegible]	3,319	+34[illegible]
Business or profession	20,674	20,339	+334
Partnership	9,232	9,359	-127
Sales of capital assets	4,330	3,486	+844
Rents and royalties	[illegible]	[illegible]	-3[illegible]
Other	4,743	4,359	+384
Taxable income	149,337	149,363	-26
Income tax after credits	34,336	34,394	-58
Self-employment tax	589	581	+8

Chart 1 gives the components of adjusted gross income for 1958, with salaries and wages forming 81 percent, business profit 7 percent, and partnership profit and dividend income each 3 percent, of the total.

Chart 1. COMPONENTS OF ADJUSTED GROSS INCOME, 1958



ADJUSTED GROSS INCOME (net) $281 BILLION

DIVIDENDS

Domestic and foreign dividends received during the income year 1958 by individuals filing Form 1040 were obtained from data in Schedule A, Income from Dividends. Dividend receipts totaled $9.1 billion which was $374.3 million below total receipts for the previous year. At least some of this decrease can be attributed to the more liberal use of the 1040A return. For the first time, this return could be used by wage earners with adjusted gross income of $5,000 under $10,000, and the maximum amount of

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

Adjusted gross income classes	Dividends in adjusted gross income		Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends eligible for tax credit		Tax credit for dividends received	
			Total		Not eligible for exclusions		Eligible for exclusion							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
$600 under $1,000	26,091	10,276	27,743	11,526	(1)	[illegible]	25,245	11,442	27,395	1,31[illegible]	[illegible]	[illegible]	14,218	114
$1,000 under $1,500	47,512	22,489	54,6[illegible]	[illegible]	3,406	851	[illegible]	[illegible]	53,335	[illegible]	[illegible]	[illegible]	33,058	386
$1,500 under $2,000	62,358	31,324	74,344	34,6[illegible]	7,694	1,27[illegible]	[illegible]	[illegible]	70,249	3,[illegible]	[illegible]	[illegible]	46,302	687
$2,000 under $2,500	95,304	54,67[illegible]	100,359	[illegible],430	5,743	1,000	97,619	58,444	97,280	4,777	[illegible]	[illegible]	67,315	1,231
$2,500 under $3,000	106,580	66,319	125,68[illegible]	[illegible]	3,893	651	121,943	71,498	121,266	6,330	10[illegible],509	[illegible],668	81,293	1,742
$3,000 under $3,500	1[illegible]3,915	[illegible]	145,992	98,401	1[illegible],674	1,008	137,086	77,30[illegible]	136,405	7,7[illegible]	115,333	90,594	90,165	[illegible],435
$3,500 under $4,000	1[illegible]1,541	96,230	150,028	104,119	8,903	2,074	145,142	10[illegible],045	144,794	7,880	116,10[illegible]	94,156	92,866	2,706
$4,000 under $4,500	151,809	116,506	192,124	[illegible]	16,718	2,392	183,904	124,[illegible]	183,227	[illegible]	[illegible]	114,[illegible]	108,680	3,181
$4,500 under $5,000	144,876	103,279	18[illegible]	11[illegible],070	16,035	1,478	173,823	111,[illegible]	173,323	[illegible],691	1[illegible]4,643	[illegible]1,801	107,752	3,193
$5,000 under $6,000	310,608	221,659	397,173	244,048	29,740	5,013	383,155	239,035	383,155	22,324	[illegible],140	216,[illegible]	225,613	7,199
$6,000 under $7,000	308,775	240,132	402,[illegible]	[illegible]	[illegible],208	3,27[illegible]	397,16[illegible]	26[illegible],100	355,132	[illegible]	[illegible]	[illegible],855	233,755	7,429
$7,000 under $8,000	262,389	228,591	390,[illegible]	[illegible],820	25,347	6,150	34[illegible],[illegible]70	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	201,236	7,485
$8,000 under $9,000	241,159	215,540	313,[illegible]	[illegible]	[illegible],231	3,458	303,81[illegible]	[illegible]	[illegible],473	[illegible]	[illegible]	[illegible]	182,467	7,484
$9,000 under $10,000	179,831	185,730	260,091	[illegible]	14,328	1,281	[illegible]	[illegible]	[illegible],649	16,[illegible]	[illegible]	184,449	156,780	6,321
$10,000 under $15,000	634,429	834,658	[illegible],613	[illegible]	[illegible]	16,081	[illegible]73,381	[illegible]	[illegible],865	54,389	614,[illegible]	[illegible]	529,113	31,533
$15,000 under $20,000	285,309	675,[illegible]	321,414	[illegible]	40,911	11,189	316,510	[illegible]82,344	[illegible]	[illegible],827	278,[illegible]	664,51[illegible]	253,749	24,471
$20,000 under $25,000	154,483	533,476	167,529	[illegible]	19,408	10,447	[illegible]	[illegible]	165,377	12,806	151,513	[illegible]	141,514	19,231
$25,000 under $50,000	258,688	1,480,956	272,[illegible]	1,508,7[illegible]	42,211	33,2[illegible]	264,830	1,475,5[illegible]	263,[illegible]	21,727	255,0[illegible]	1,453,019	246,259	54,806
$50,000 under $100,000	79,476	1,322,213	80,701	[illegible]	19,827	28,108	80,318	1,3[illegible]	80,[illegible]	[illegible]	78,[illegible]	[illegible]	77,970	47,986
$100,000 under $150,000	[illegible]	494,1[illegible]	12,81[illegible]	500,[illegible]	4,101	9,761	12,787	490,4[illegible]	12,787	1,11[illegible]	[illegible]	48[illegible]	12,606	17,046
$150,000 under $200,000	3,641	247,441	3,64[illegible]	247,756	1,389	6,022	3,633	241,734	3,635	31[illegible]	3,631	241,419	3,621	8,449
$200,000 under $500,000	3,788	483,120	3,7[illegible]	48[illegible],445	1,631	10,865	3,781	472,579	3,791	3,[illegible]	3,776	472,[illegible]3	3,770	15,456
$500,000 under $1,000,000	513	170,958	515	171,000	242	3,134	512	167,866	512	4[illegible]	510	167,824	508	5,154
$1,000,000 or more	227	252,722	227	252,739	106	3,709	227	249,030	227	17	225	249,013	227	6,472
Total taxable returns	3,[illegible],655	8,256,887	4,4[illegible],072	8,5[illegible]	378,739	163,796	[illegible],307,724	8,37[illegible],[illegible]84	4,298,751	[illegible]78,393	3,477,969	8,104,091	2,916,437	283,757
Nontaxable returns:														
No adjusted gross income	27,788	37,882	33,384	39,715	[illegible],788	476	30,[illegible]	[illegible]	30,192	1,833	23,[illegible]	[illegible],406	-	-
Under $600	54,292	13,207	69,6[illegible]	16,[illegible]	6,874	983	[illegible]	15,[illegible]	[illegible]1,968	3,067	48,449	12,224	-	-
$600 under $1,000	76,050	[illegible],580	87,413	27,749	10,610	2,114	[illegible]	25,[illegible]	7[illegible],836	4,16[illegible]	67,151	21,466	(1)	(1)
$1,000 under $1,500	110,323	57,133	136,70[illegible]	60,449	16,[illegible]	2,050	131,[illegible]	58,[illegible]	127,854	7,316	110,42[illegible]	51,093	5,764	31
$1,500 under $2,000	98,143	61,870	110,102	69,112	8,172	1,459	105,003	66,159	104,308	6,142	93,027	60,517	21,044	312
$2,000 under $2,500	75,[illegible]	52,738	85,679	57,784	9,207	1,667	80,886	56,117	79,[illegible]	5,046	69,619	51,071	21,535	477
$2,500 under $3,000	61,831	55,709	66,629	59,740	3,772	780	64,211	58,966	63,534	4,0[illegible]	59,079	54,424	21,717	743
$3,000 under $3,500	28,050	29,979	32,180	3[illegible],035	3,422	316	31,807	31,719	31,807	2,056	2[illegible],670	29,663	7,888	202
$3,500 under $4,000	24,541	32,592	26,248	34,341	7,109	4,130	24,880	3[illegible],7[illegible]	24,880	1,74[illegible]	23,173	31,049	9,835	347
$4,000 under $4,500	15,206	16,072	15,552	17,280			15,[illegible]	17,039	15,552	1,209	15,[illegible]	15,831	6,823	206
$4,500 under $5,000	10,253	10,469	11,068	11,[illegible]			10,948	11,449	10,948	752	[illegible],242	10,697	(1)	(1)
$5,000 or more	20,194	95,844	21,259	97,286			20,430	95,[illegible]	20,430	1,442	19,[illegible]	93,770	4,422	152
Total nontaxable returns	608,362	483,675	696,741	52[illegible],486	65,176	13,969	658,795	508,51[illegible]	642,966	38,811	56[illegible],952	469,706	103,124	2,616
Grand total	4,[illegible]35,017	8,740,562	5,125,813	9,057,[illegible]	443,915	176,765	4,966,519	8,881,001	4,947,717	317,204	4,042,921	8,563,797	3,019,561	286,373
Returns under $5,000	1,459,164	980,689	1,720,073	1,071,628	144,462	22,761	1,648,800	1,048,667	1,636,410	90,939	1,368,750	959,728	745,951	18,149
Returns $5,000 under $10,000	1,339,538	1,141,067	1,742,727	1,245,722	121,271	19,984	1,687,857	1,225,738	1,682,441	104,655	[illegible],270,71[illegible]	1,121,083	1,003,921	36,057
Returns $10,000 or more	1,436,315	6,618,806	1,654,013	6,740,416	178,182	133,820	1,6[illegible]	[illegible],606,596	1,628,966	121,610	1,403,459	6,484,786	1,269,689	232,167

See text for "Description of Sample."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

other income, which included interest and dividends, was raised from $100 to $200 for all 1040A returns. These changes allowed more taxpayers with larger amounts of dividend income in 1958 to file the 1040A return. Since dividend income on Form 1040A is not identified as such, it is not included in the dividend statistics. Taxpayers affected by these changes had filed on Form 1040 for 1957 and the dividends reported were included in the dividend data for 1957.

Of the total dividends received, $317.2 million were excluded from adjusted gross incomes reported on Form 1040, under the provision that the first $50 of domestic dividends qualifying for the exclusion be eliminated from gross income. After this exclusion, $8.7 billion foreign and domestic dividends remained to be included in adjusted gross income for 1958.

Text table B presents the details reported by the taxpayer in Schedule A of the Form 1040. This table shows, by adjusted gross income classes, dividends in adjusted gross income, total foreign and domestic dividends received, dividends eligible and not eligible for exclusion, exclusions, dividends eligible for tax credit, and the frequency of returns with those items.

Dividends not eligible for exclusion were those received from life or mutual insurance companies, China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, certain corporations doing business in possessions of the United States, and regulated investment companies unless specifically designated by the company to be taken into account for exclusion and tax credit. The so-called dividends from mutual and cooperative banks and savings and loan or building and loan associations were reported as interest for income tax purposes and therefore not eligible.

Dividends eligible for the exclusion were those from fully taxable qualifying domestic corporations, such as the regular industrial, mercantile, and commercial corporations, whether received directly or through shares of fiduciary income or untaxed partnership profit. The exclusion applied to dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, and the true dividends from regulated investment companies. Also eligible for the dividend exclusion were the distributions of entrepreneurial and partnership enterprises that elected to be taxed as a corporation.

Exclusion of the first $50 of qualifying dividends was allowed in determining the amount of dividends to be included in gross income. If husband and wife filed jointly, each was entitled to apply the $50 exclusion against his respective qualifying dividends. When a taxpayer received less than $50 of qualifying dividends, the exclusion equaled the amount received.

Dividends eligible for tax credit were the qualifying dividends in adjusted gross income, that is, dividends eligible for exclusion less the applicable dividend exclusion.

Less than one-half million returns showed approximately $177 million of foreign and other dividends not eligible for exclusion or for tax credit. Dividends eligible for exclusion were reported on nearly 5 million returns and practically all of them showed that the exclusion was claimed.

Four million returns had dividends eligible for tax credit and a tax credit for dividends received was claimed on 3 million returns, practically all of which were taxable returns.

EXCLUDABLE SICK PAY

The Internal Revenue Code allows individuals to exclude from income amounts received under a wage-continuation plan for the period of absence on account of sickness or personal injury. If both employer and employee contributed to the plan, benefits attributable to the employee's contributions were excluded without limit, but there were limitations on the exclusion of benefits attributable to the employer's contributions. The employer-provided wage benefits were excludable at a rate not exceeding $100 per week.

Excludable sick pay, claimed only on Form 1040 returns, amounted to $621.7 million for 1958, which was $48.6 million above a similar deduction for 1957. The sick pay deduction for 1958 was 6 percent of the $10.3 billion wages from which it was deducted. Sick pay was reported on 1.5 million returns representing over 4 percent of the Form 1040 returns with salaries and wages.

Text table C, for 1958 returns showing excludable sick pay, gives the number of returns with this exclusion, the amount of salaries and wages remaining after the exclusion, and the excludable sick pay.

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

[illegible]	[illegible]	[illegible]	[illegible]
Taxable returns:			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total taxable returns	[illegible]	[illegible]	[illegible]
Nontaxable returns:			
No adjusted gross income	[illegible]	[illegible]	[illegible]
Under $[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total nontaxable returns	[illegible]	[illegible]	[illegible]
Grand total	[illegible]	[illegible]	[illegible]
Returns [illegible]	[illegible]	[illegible]	[illegible]
Returns [illegible]	[illegible]	[illegible]	[illegible]
Returns [illegible]	[illegible]	[illegible]	[illegible]

See text for "Description of the Sample."
[1]Sample variability is too large to warrant showing separately. However, the total includes data deleted for this reason.

CAPITAL GAINS AND LOSSES

Capital gains of $4.9 billion were reported in adjusted gross income for 1958, on 3.5 million returns. However, only 50 percent of net long-term gain in excess of net short-term loss was taken into account for this purpose. The gain in adjusted gross income was 18 percent above that for 1957.

A capital loss deduction was taken on 921 thousand returns in computing adjusted gross income for 1958. Both the entire capital loss of $2 billion before statutory limitation and the deduction after limitation of $549 million were somewhat less than last year's losses. More than 27 percent of the entire capital loss before limitation was used in computing adjusted gross income for 1958.

Comparison of capital gain and loss data for 1958 and 1957 is shown in text table D below.

Table D.—CAPITAL GAINS AND LOSSES, 1958 AND 1957
[[illegible]]

Income	[illegible]		[illegible]		
	[illegible]	Amount (Thousand dollars)	[illegible]	Amount (Thousand dollars) Before limitation	After limitation
	(1)	[illegible]		[illegible]	( )
1958	[illegible]	[illegible]	[illegible].579	1,997,682	[illegible]
1957	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Difference	[illegible]	[illegible]	-11[illegible]	-34,194	[illegible]

Analysis of the returns with a capital loss used in computing adjusted gross income for 1958, shown in text table E, gives information as to the amount of capital loss available for carryover into the next year. Returns with a capital loss deduction are presented in two categories: (1) returns with capital loss completely deducted, that is, the capital loss was small enough to be within the statutory limitation, and (2) returns with capital loss partially deducted, that is, the capital loss was so large that the deduction was limited to an amount equal to the smaller of (a) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses or personal exemptions, or (b) $1,000. The unused capital loss resulting from the limitation gives an indication of the amount of capital loss which can be carried into the subsequent year as a short-term capital loss.

Table E.—LOSSES FROM SALES OF CAPITAL ASSETS, 1958
[Taxable and nontaxable returns]

Returns with—	Number of returns	Net loss: Before limitation	Net loss: After limitation	Approximate capital loss carryover into 1959
	(1)	(2)	(3)	(4)
		(Thousand dollars)		
Capital loss completely deducted:				
No carryover from 1953-57	504,703	176,166	176,166	-
With carryover from 1953-57	89,866	47,068	47,068	-
Total	594,569	223,234	223,234	-
Capital loss partially deducted:				
No carryover from 1953-57	193,524	755,348	193,441	561,907
With carryover from 1953-57	132,485	1,019,100	132,435	886,665
Total	326,009	1,774,448	325,876	1,448,572
Returns with capital loss	920,578	1,997,682	549,110	1,448,572

In the first category, returns with capital loss completely deducted, there were 594,569 returns which had $223.2 million of capital loss before statutory limitation. On each of these returns the loss was small enough to be within the limitation, and therefore, was deducted in full even though some of these returns had a capital loss carryover from prior years.

In the second category, returns with capital loss partially deducted, there were 326,009 returns with capital loss before limitation of $1.8 billion. The capital loss on each of these returns was large enough that the statutory limitation was effective and the deductible loss was limited to $325.9 million, or 18 percent of the entire loss reported on these returns.

Among these returns with capital loss partially deducted, there were 193,524 returns that had no capital loss carryover from 1953-57. Therefore, the capital loss before limitation of $755.3 million was the result of current year sales. Since the statutory limitation allowed a deduction of only $193.4 million, the remaining disallowed loss of $561.9 million is a capital loss carryover to 1959.

Each of the remaining 132,485 returns with capital loss partially deducted had a capital loss carryover from 1953-57. The entire loss before limitation reported on these returns amounted to $1 billion of which only $132.4 million could be used as a deduction because of the statutory limitation. The disallowed capital loss of $886.7 million gives an approximation of the capital loss to be carried into 1959 from these returns. It is slightly overstated because the portion of a carryover loss arising in 1953 that was not absorbed by capital gains and the $1,000 deduction in the current year cannot be carried into 1959, as the 5-year carryover period has expired. It was not possible to determine from the return schedule the amount of 1953 capital loss carryover which has expired.

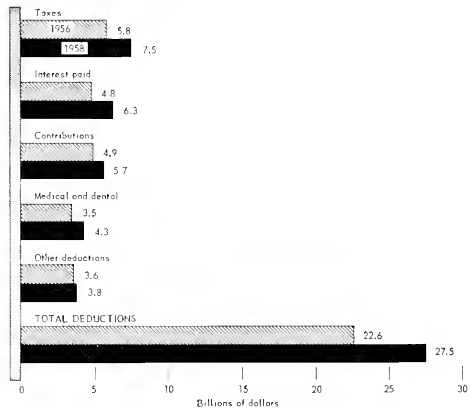
The approximate capital loss carryover into 1959 consists of the unused loss of $561.9 million on returns with no carryover from 1953-57 and the $886.7 million excess capital loss on returns with carryover from prior years, making a total of $1.4 billion.

ITEMIZED NONBUSINESS DEDUCTIONS

There were 20.8 million returns on which nonbusiness deductions of $27.5 billion were itemized and subtracted from adjusted gross income. The amount of total deductions represented 18.9 percent of the adjusted gross income reported on these returns. Contributions of $5.7 billion, interest paid of $6.3 billion, taxes of $7.5 billion, and medical deductions of $4.3 billion were higher than for any previous year for which such data were tabulated. Total itemized deductions increased $1.8 billion over itemized deductions for 1957. Ninety-seven percent of the 1958 returns with itemized deductions showed taxes, 96 percent contributions, 76 percent interest paid, and 59 percent a medical expense deduction. Of the 20.8 million itemized deduction returns, 19 million were taxable.

Chart 2 shows a comparison of itemized deductions for 1958 with those for 1956, the most recent year that detailed deductions were tabulated.

Chart 2.—ITEMIZED NONBUSINESS DEDUCTIONS: 1956 AND 1958



Contributions

Ninety-six percent of the 20.8 million returns with itemized deductions for 1958 had a deduction for contributions. The contributions occurred on 20 million returns and amounted to $5.7 billion. A description of allowable contributions is given among the itemized nonbusiness deductions later in this report.

In general, contributions equaling 20 percent of adjusted gross income were allowed as a deduction. However, there was an additional allowance to the extent of 10 percent of adjusted gross income, if such contributions consisted of gifts to churches, tax-exempt educational institutions, tax-exempt hospitals, and organizations directly engaged in continuous medical research. Also, an unlimited deduction for contributions was allowed individuals who met specified conditions.

Text table F shows, by adjusted gross income classes, the number of returns and the deduction for contributions, together with the returns that showed the deduction to be in excess of 20 percent of adjusted gross income. For 1958, there were 177 thousand returns with charitable deduction exceeding 20 percent of adjusted gross income and the excess contributions were approximately $138 million.

These 177 thousand returns represented less than 1 percent of the 20 million returns with a deduction for contributions. Fifty-four percent of the returns with excess contributions were taxable returns on which 76 percent of the excess contribution appeared.

The deduction for contributions in excess of 20 percent of adjusted gross income is not the total amount of contributions allowed as a deduction to the special organizations. In some cases the special contributions exceeded the 10 percent limitation described above and the excess could be included with the contributions to which the 20 percent limitation applied. In other cases where the total contributions were less than 20 percent of adjusted gross income, any contribution to these special organizations would not be reflected in the group tabulated as having a deduction in excess of 20 percent of adjusted gross income. The tabulation denotes only that the total deduction for contributions, without regard to type, was in excess of 20 percent of adjusted gross income.

Basic table 7 presents a frequency distribution of all returns with a deduction for contributions for 1958, in which the combined taxable and nontaxable returns are cross classified by adjusted gross income classes and size of deduction for contributions.

Table F.—DEDUCTIBLE CONTRIBUTIONS IN EXCESS OF 20 PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with deduction for contributions	Deduction for contributions (Thousand dollars)	Returns with deduction for contributions exceeding 20 percent of adjusted gross income: Number of returns	Returns with deduction for contributions exceeding 20 percent of adjusted gross income: Amount in excess of 20 percent (Thousand dollars)
	(1)	(2)	(3)	(4)
Taxable returns:				
$600 under $1,000	58,217	4,[illegible]	(1)	(1)
$1,000 under $1,500	206,584	18,621	[illegible],136	[illegible]
$1,500 under $2,000	362,676	41,[illegible]	[illegible]	[illegible]
$2,000 under $2,500	541,702	72,1[illegible]	[illegible]	[illegible]
$2,500 under $3,000	695,472	103,[illegible]	[illegible],176	1,226
$3,000 under $3,500	905,199	148,172	[illegible],186	1,463
$3,500 under $4,000	1,093,645	188,521	[illegible]	424
$4,000 under $4,500	1,285,522	240,24[illegible]	[illegible]	[illegible]38
$4,500 under $5,000	1,440,071	280,748	[illegible]	1,297
$5,000 under $6,000	3,078,354	634,741	[illegible],419	2,321
$6,000 under $7,000	2,630,482	594,226	[illegible]	2,155
$7,000 under $8,000	1,756,085	453,201	[illegible],329	1,149
$8,000 under $9,000	1,203,373	346,273	4,155	2,506
$9,000 under $10,000	780,867	252,343		
$10,000 under $15,000	1,473,232	608,465	[illegible],436	3,575
$15,000 under $20,000	419,662	248,775	2,245	2,266
$20,000 under $25,000	210,280	160,936	1,869	1,321
$25,000 under $50,000	320,517	373,091	[illegible],618	[illegible],801
$50,000 under $100,000	86,284	254,318	2,801	10,681
$100,000 under $150,000	13,694	98,845	1,073	7,036
$150,000 under $200,000	3,743	47,433	433	4,264
$200,000 under $500,000	3,874	113,264	794	15,481
$500,000 under $1,000,000	520	43,612	168	7,723
$1,000,000 or more	233	81,248	83	28,626
Total taxable returns	18,470,288	5,410,072	[illegible],857	104,688
Nontaxable returns:				
Under $600	17,496	2,144	[illegible],943	1,226
$600 under $1,000	110,214	10,384	1[illegible],125	1,520
$1,000 under $1,500	176,470	22,441	18,381	2,391
$1,500 under $2,000	183,324	25,230	12,700	1,618
$2,000 under $2,500	213,684	31,422	7,216	458
$2,500 under $3,000	191,740	31,544	[illegible],842	1,145
$3,000 under $3,500	155,593	28,[illegible]	3,791	736
$3,500 under $4,000	140,875	24,[illegible]	10,344	23,221
$4,000 under $4,500	101,692	23,[illegible]		
$4,500 under $5,000	79,311	18,003		
$5,000 or more	119,666	60,277		
Total nontaxable returns	1,440,065	283,164	80,743	32,815
Grand total	19,960,353	5,693,236	176,[illegible]	137,503
Returns under $5,000	7,459,487	1,319,624	133,473	19,915
Returns $5,000 under $10,000	9,964,724	2,315,418	23,748	9,061
Returns $10,000 or more	2,536,142	2,058,254	18,879	108,527

See text for "Description of Sample."
[1] Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Medical Deduction and Expenses

Of the 20.8 million returns with nonbusiness deductions itemized for 1958, 12.2 million had a deduction for medical and dental expenses. The deduction amounted to $4.3 billion. This deduction is analyzed in text table G to show the amount claimed by taxpayers under 65 years of age and by those 65 years or over, together with the total medical and dental expense including drugs in excess of 1 percent of adjusted gross income, reported by each age group. The age group 65 years or over includes data from joint returns of husbands and wives where only one spouse was 65 years or more as well as joint returns where both spouses were 65 or over, and returns of all other individuals 65 years or more. When either spouse was 65 or more years of age, the medical expenses for both husband and wife on the joint return were allowed as though both were 65 years of age. The majority of returns with medical deduction fall in the age group under 65.

A description of expenses considered for this deduction, the limitations on the amount allowed as a deduction, and rules relating to taxpayers age 65 or over are given under itemized nonbusiness deductions later in this report.

Table G shows that for persons in the age group under 65 years, the total medical expenses reported were $5.3 billion, averaging $493 per return. This age group, which could deduct only the medical expenses in excess of 3 percent of adjusted gross income, deducted $3.4 billion. This deduction was about 64 percent of the total medical expenses incurred, but only 5 percent of the adjusted gross income reported by this group.

Persons in the age group 65 or over claimed a medical deduction on 1.5 million returns, or 12 percent of the 12.2 million returns with a medical deduction. Total medical expenses of $926.4 million were reported, with an average per return of $627. This group was allowed a more liberal deduction amounting to $900.9 million, or 97 percent of their total medical expenses. This deduction was nearly 8 percent of their adjusted gross income, and reflects the increase allowed disabled persons 65 years or over who could deduct medical expenses to the extent of $15,000 per person, for 1958.

Basic table 7 presents a frequency distribution of the number of itemized deduction returns with a medical deduction by adjusted gross income classes cross classified by the size of the medical deduction. In this table, the taxable and nontaxable returns are tabulated together. More than 5,000 returns had a medical deduction of $10,000 or more.

Total Itemized Deductions

A new table based on the total amount of deductions claimed was prepared from the returns with itemized deductions for 1958. Text table H gives a distribution of the number of returns with itemized deductions by adjusted gross income classes and by size of total deductions. Of the 20.8 million itemized deduction returns, there were 9.6 million returns, or 46 percent of the total, that had itemized deductions under $1,000. Less than 12 thousand returns showed total deductions of $30,000 or more.

Table G.—MEDICAL DEDUCTION AND EXPENSE, BY ADJUSTED GROSS INCOME CLASSES AND BY AGE GROUPS

Adjusted gross income classes	Number of returns with medical deduction	Deduction for medical expense (Thousand dollars)	[illegible] Number of returns	[illegible] Adjusted gross income (Thousand dollars)	[illegible] Deduction for medical expense (Thousand dollars)	Medical expense reported: Total (Thousand dollars)	Medical expense reported: Drugs in excess of 1% of adjusted gross income (Thousand dollars)	Medical expense reported: Other medical and dental expense (Thousand dollars)	[illegible] Number of returns	[illegible] Adjusted gross income (Thousand dollars)	[illegible] Deduction for medical expense (Thousand dollars)	Medical expense reported: Total (Thousand dollars)	Medical expense reported: Drugs in excess of 1% of adjusted gross income (Thousand dollars)	Medical expense reported: Other medical and dental expense (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Taxable returns:														
$600 under $1,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-
$1,000 under $1,500	[illegible]	21,577	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1)	[illegible]
$1,500 under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,000 under $2,500	372,197	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,000 under $3,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,940	[illegible]
$4,500 under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$5,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $7,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,183	[illegible]
$7,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$8,000 under $9,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$9,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	60,992
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	38,138
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,142	[illegible]
$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	400	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$100,000 under $150,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,230
$150,000 under $200,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]
$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2	[illegible]	1,302	394,925	[illegible]	[illegible]	8	[illegible]
$500,000 under $1,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1,000,000 or more	[illegible]	332	1	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]
Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nontaxable returns:														
Under $600	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$600 under $1,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1,000 under $1,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1,500 under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,000 under $3,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]	28,101	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,500 under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$5,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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[illegible] [illegible] r, [illegible] and total include data [illegible] for thi[illegible]

MARITAL STATUS OF TAXPAYER

Husbands and wives, filing 36.8 million joint returns, comprise the largest group of the five marital classifications for taxpayers for 1958. Nearly 2 million other married persons filed returns separately from their spouse.

Single individuals who did not claim status as head of household or surviving spouse filed 19.2 million returns which was more than 500 thousand returns below the number filed by this group for 1957. The decrease in this group of returns forms the major part of the 740 thousand decrease in total returns filed for 1958. Nearly 1 million returns were filed by individuals claiming status as head of household and about 80 thousand returns were filed by surviving widows and widowers for 1958. The 80 thousand returns filed by the latter group was 1/3 less than the number filed by surviving spouses for 1957.

In text table I, the number of returns and amounts of adjusted gross income and taxable income are shown for the five marital classifications of taxpayers.

EXEMPTIONS

Although there were about 3/4 of a million fewer returns filed for the income year 1958, the total number of exemptions claimed increased 223 thousand. Since there were fewer taxpayer exemptions, the increase was among the exemptions for dependents and age and blindness of the taxpayer.

Exemptions include all those claimed for personal exemption of the taxpayer, and on joint returns his spouse who was considered a taxpayer, dependents, and additional exemptions for taxpayer's age 65 or over and blindness. Exemptions for children dependents were tabulated as such for the first time in many years. Children claimed as dependents were included even though their address differed from that of the taxpayer.

Text table J shows, for the five marital status classifications, the total number of exemptions, the per capita exemption of taxpayers, exemptions for children, and the aggregate number of exemptions for age, blindness, and dependents other than children.

Table 11.--NUMBER OF ITEMIZED DEDUCTION RETURNS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF TOTAL DEDUCTIONS

Adjusted gross income classes	Number of returns (1)	Size of total deductions: Under $100 (2)	$100 under $200 (3)	$200 under $300 (4)	$300 under $400 (5)	$400 under $500 (6)	$500 under $1,000 (7)	$1,000 under $1,500 (8)
Taxable returns:								
$600 under $1,000	[illegible]	[illegible]	36,565	18,661	1,456	-	-	-
$1,000 under $1,500	[illegible]		41,39[illegible]	[illegible]	[illegible]	34,14[illegible]	[illegible]	-
$1,500 under $2,000	380,618		13,946	44,131	[illegible]	[illegible]	108,[illegible]	[illegible]
$2,000 under $2,500	[illegible]			54,375	[illegible]	112,48[illegible]	[illegible]	27,554
$2,500 under $3,000	[illegible]			17,734	[illegible]	141,556	[illegible]	64,461
$3,000 under $3,500	948,514			4,410	[illegible]	[illegible]	579,[illegible]	111,845
$3,500 under $4,000	[illegible]				19,220	152,880	731,651	148,016
$4,000 under $4,500	1,339,414				[illegible]	80,868	870,541	290,062
$4,500 under $5,000	1,438,801				(1)	26,968	913,608	428,562
$5,000 under $6,000	[illegible]				[illegible]	8,163	[illegible]	[illegible]
$6,000 under $7,000	[illegible]					[illegible]	868,453	1,136,658
$7,000 under $8,000	[illegible]						[illegible]	[illegible]
$8,000 under $9,000	[illegible]	[illegible]					[illegible]	[illegible]
$9,000 under $10,000	[illegible]		[illegible]				24,120	359,097
$10,000 under $15,000	[illegible]			[illegible]			5,641	446,567
$15,000 under $20,000	[illegible]						[illegible]	63,049
$20,000 under $25,000	[illegible]				1,190	417	663	20,745
$25,000 under $50,000	[illegible]						[illegible]	[illegible]
$50,000 under $100,000	[illegible]						(1)	1,720
$100,000 under $150,000	[illegible]						42	82
$150,000 under $200,000	4,786						-	17
$200,000 under $500,000	[illegible]						1	11
$500,000 under $1,000,000	[illegible]						-	-
$1,000,000 or more	[illegible]						-	-
Total taxable returns	[illegible]	15,778	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nontaxable returns:								
Under $600	[illegible]	[illegible]	4,096	(1)	(1)	[illegible]	5,141	(1)
$600 under $1,000	[illegible]		23,531	31,983	[illegible]	[illegible]	[illegible]	6,166
$1,000 under $1,500	[illegible]		10,958	[illegible]	[illegible]	31,438	88,283	16,317
$1,500 under $2,000	[illegible]		5,106	[illegible]	[illegible]	[illegible]	105,039	31,166
$2,000 under $2,500	[illegible]			[illegible]	[illegible]	[illegible]	122,633	[illegible]
$2,500 under $3,000	[illegible]	5,130			[illegible]	[illegible]	110,048	42,731
$3,000 under $3,500	[illegible]		[illegible]			[illegible]	[illegible]	47,617
$3,500 under $4,000	[illegible]			1,360			[illegible]	44,170
$4,000 under $4,500	[illegible]				[illegible]	(1)	35,809	40,796
$4,500 under $5,000	[illegible]						16,100	30,771
$5,000 or more	[illegible]						15,473	31,756
Total nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	338,653
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,434,701
Returns $5,000 under $10,000	[illegible]	(1)	(1)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 or more	[illegible]	[illegible]	(1)	(1)	(1)	[illegible]	[illegible]	[illegible]

Adjusted gross income classes	Size of total deductions—Continued: $1,500 under $2,000 (9)	$2,000 under $2,500 (10)	$2,500 under $3,000 (11)	$3,000 under $4,000 (12)	$4,000 under $5,000 (13)	$5,000 under $10,000 (14)	$10,000 under $20,000 (15)	$20,000 under $30,000 (16)	$30,000 or more (17)
Taxable returns:									
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	-	-	-	-	-	-	-	-	-
$1,500 under $2,000	-	-	-	-	-	-	-	-	-
$2,000 under $2,500	(1)	-	-	-	-	-	-	-	-
$2,500 under $3,000	[illegible]	-	-	-	-	-	-	-	-
$3,000 under $3,500	[illegible]	1		-	-	-	-	-	-
$3,500 under $4,000	[illegible]	[illegible]		-	-	-	-	-	-
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	(1)	-	-	-	-	-
$4,500 under $5,000	[illegible]	21,541	[illegible]			-	-	-	-
$5,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	(1)	-	-	-	-
$6,000 under $7,000	[illegible]	[illegible]	[illegible]	[illegible]		-	-	-	-
$7,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	4,217	[illegible]	-	-	-
$8,000 under $9,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		-	-	-
$9,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	413	-	-
$15,000 under $20,000	[illegible]	[illegible]	11,511	[illegible]	[illegible]	[illegible]	1,974	-	-
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1)	-
$25,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	44,761	[illegible]	18,178	[illegible]	(1)
$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,199
$100,000 under $150,000	[illegible]	143	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$150,000 under $200,000	[illegible]	[illegible]	48	[illegible]	[illegible]	418	411	[illegible]	[illegible]
$200,000 under $500,000	16	[illegible]	20	[illegible]	[illegible]	[illegible]	[illegible]	438	[illegible]
$500,000 under $1,000,000	[illegible]	1	1	[illegible]	[illegible]	22	[illegible]	20	[illegible]
$1,000,000 or more	1	2	[illegible]	1	[illegible]	[illegible]	[illegible]	[illegible]	194
Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	188,319	[illegible]	[illegible]	[illegible]
Nontaxable returns:									
Under $600	1						-	-	-
$600 under $1,000		1					-	-	-
$1,000 under $1,500	[illegible]		[illegible]				-	-	-
$1,500 under $2,000	[illegible]	[illegible]		11,611			-	(1)	-
$2,000 under $2,500	[illegible]	[illegible]			[illegible]	[illegible]	-	-	-
$2,500 under $3,000	[illegible]	[illegible]					-	-	-
$3,000 under $3,500	[illegible]	[illegible]	[illegible]				-	-	-
$3,500 under $4,000	[illegible]	[illegible]	[illegible]				-	-	-
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]			-	-	-
$4,500 under $5,000	[illegible]	[illegible]	[illegible]	[illegible]			-	-	-
$5,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1	1
Total nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1)	(1)
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	(1)	-
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-
Returns $10,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

See text for "Description of Sample."

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

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

[Taxable and nontaxable returns]

Marital status of taxpayer	Returns: Number	Returns: Percent of total	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	(1)	(2)	(3)	(4)
Joint returns of husbands and wives	36,794,385	62.3	221,272,256	114,478,240
Separate returns of husbands and wives	1,990,772	3.4	6,320,571	3,570,007
Returns of heads of household	972,001	1.6	4,383,235	2,840,144
Returns of surviving spouse	79,550	0.1	306,706	194,009
Returns of single persons not head of household or surviving spouse	19,247,674	32.6	48,311,426	28,235,284
Total	59,085,122	100.0	281,154,042	144,327,414

Table J.—NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY TYPE OF EXEMPTION

[Taxable and nontaxable returns]

Marital status	Total number of exemptions	Number of exemptions for— Taxpayers	Children	Age, blindness, and dependents other than children
	(1)	(2)	(3)	(4)
Joint returns of husbands and wives	136,367,104	73,589,170	55,105,908	7,672,031
Separate returns of husbands and wives	3,402,229	1,990,772	1,103,144	308,308
Returns of heads of household	2,100,391	972,001	541,339	[illegible],451
Returns of surviving spouse	212,798	79,550	103,678	29,570
Returns of single persons not head of household or surviving spouse	26,066,953	19,247,674	2,603,932	4,215,347
Total	168,200,480	95,879,767	59,458,000	12,371,707

Of the total 168.2 million exemptions claimed for 1958, there were 95.9 million per capita exemptions for taxpayers. With the reduction in number of returns filed for 1958, there was a corresponding reduction of taxpayer exemptions as compared with 1957.

Children dependents accounted for 59.5 million exemptions for 1958, which was 35 percent of the total exemptions for the year. In text table K, data for returns with children dependents show the number of returns, number of children dependents, and taxable income reported on these returns, by marital status of taxpayer and by adjusted gross income classes.

FORM 1040A, INDIVIDUAL INCOME TAX RETURNS

The revised return Form 1040A for 1958 was filed by employees who had less than $10,000 total income consisting of salaries and wages, supported by Withholding Statements (Form W-2), and not more than a total of $200 of interest, dividends after exclusions, and other wages not subject to income tax withholding. Joint returns could be filed on this form if the total income of husband and wife did not exceed the specified limits. Heads of household and surviving spouse were not permitted to use this form. Although data for all 1040A returns are included in tables throughout this report, emphasis was given to a study of the characteristics to be found on this new form. The results are presented in text tables L, M, N, and O.

Table L shows sources, adjusted gross income, exemptions, taxable income, and income tax by adjusted gross income classes. Of the 17.1 million returns filed on Form 1040A, 2.3 million had adjusted gross income of $5,000 under $10,000, the extended income range for the revised form. Of these 2.3 million returns, only 30.7 thousand returns were nontaxable, and nearly all were joint returns. Adjusted gross income of $47.5 billion was reported on the 1040A returns, with $14.8 billion of this being on returns with adjusted gross income of $5,000 or more. Slightly over 20 percent of all salaries and wages for 1958 were reported on the 1040A returns. Other income of $38.9 million was reported for 1958, an increase of $23.6 billion over the amount reported for 1957. Only $8.8 million of this increase was on returns with adjusted gross income $5,000 under $10,000.

In table M, data for the 17.1 million 1040A returns are distributed by marital status of the taxpayer. About 7 million of these returns were joint returns of husbands and wives, 9 million were returns of single persons not head of household or surviving spouse, and 1 million were returns of married persons filing separate returns. Exemptions of $23.7 billion were claimed on the 1040A returns, representing about 40 million separate exemptions including the per capita exemption for taxpayers and exemptions for age, blindness, and dependents. Over 26 million exemptions were claimed on joint returns, 11.6 million on returns of single persons, and 1.6 million on separate returns of husbands and wives. The 40 million exemptions on the 1040A returns comprise 23.5 percent of the total exemptions claimed for 1958.

Table N is a tabulation of data from the joint returns filed on Form 1040A. This table presents data by adjusted gross income classes for two categories of joint returns, namely, returns with one spouse employed (either husband or wife) and returns with both spouses employed. Returns were considered as having both spouses employed when two or more salaries were reported and at least one, but not all, was labeled as the wife's earnings. If no salary was labeled as earned by the wife or if all salaries were labeled as earned by the wife, the return was considered to have had only one spouse employed. Of the 6.9 million joint returns, 5.7 million returns showed only one spouse employed, while 1.2 million returns had wages for both husband and wife. On the latter returns with both spouses employed, approximately $2 billion of wages was labeled as the wife's income and $4 billion was income of the husband. The wages of $2 billion do not represent all working wives because the wife who was sole support of the family was classified as a return with one spouse employed.

Table O shows a frequency of the number of 1040A returns with other income reported, by adjusted gross income classes cross classified by size of the other income. Among the 1040A returns, about one return out of 30 showed receipt of other income. Of the 580.8 thousand returns with other income, 210.6 thousand returns, or 36 percent, had other income of $100 or more. In adjusted gross income classes $5,000 under $10,000, other income occurred on 139.6 thousand returns, all of which were taxable returns. In adjusted gross income classes under $5,000, the frequency of other income increased by 154.7 thousand returns, or 54 percent, over the frequency for 1957, and the amount of other income nearly doubled with an increase of $14.9 million for 1958.

Table K.—RETURNS WITH CHILDREN DEPENDENTS—NUMBER OF CHILDREN DEPENDENTS AND TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Number of children dependents	Taxable income (Thous dol)	Joint returns: Number of returns	Joint returns: Number of children dependents	Joint returns: Taxable income (Thous dol)	Separate returns of husbands and wives: Number of returns	Separate returns of husbands and wives: Number of children dependents	Separate returns of husbands and wives: Taxable income (Thous dol)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Taxable returns:									
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	[illegible]	[illegible]	[illegible]	-	-	-	[illegible]	7,482	563
$1,500 under $2,000	[illegible]	[illegible]	[illegible]	(1)	(1)	(1)	[illegible]	19,403	[illegible]
$2,000 under $2,500	500,354	562,203	163,977	[illegible]	[illegible]	[illegible]	[illegible]	71,440	27,118
$2,500 under $3,000	734,803	1,013,543	375,531	[illegible]	[illegible]	[illegible]	[illegible]	64,877	34,321
$3,000 under $3,500	1,087,053	1,701,673	824,016	[illegible]	[illegible]	[illegible]	58,688	91,980	70,879
$3,500 under $4,000	1,366,659	[illegible]	1,387,074	[illegible]	[illegible]	1,448,829	58,533	91,461	94,438
$4,000 under $4,500	1,674,233	[illegible]	2,131,848	[illegible]	[illegible]	[illegible]	54,676	116,450	107,470
$4,500 under $5,000	[illegible]	[illegible]	2,327,00[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	85,175	104,549
$5,000 under $6,000	3,828,756	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	55,876	102,680	152,731
$6,000 under $7,000	[illegible]	6,838,626	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49,965	90,940
$7,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$8,000 under $9,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,419	46,643
$9,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1	(1)	(1)
$10,000 under $15,000	[illegible]	[illegible]	11,332,443	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	48,871
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,488	2,429	[illegible]
$25,000 under $50,000	[illegible]	[illegible]	[illegible]	216,018	[illegible]	[illegible]	[illegible]	1,623	[illegible]
$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	434	[illegible]
$100,000 under $150,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1)	(1)	(1)
$150,000 under $200,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	140,872	[illegible]	12	[illegible]
$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11	[illegible]	[illegible]
$500,000 under $1,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8	[illegible]
$1,000,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14	34	[illegible]
Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nontaxable returns:									
No adjusted gross income	[illegible]	[illegible]	-	[illegible]	[illegible]	-	(1)	(1)	-
Under $600	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$600 under $1,000	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$1,000 under $1,500	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$1,500 under $2,000	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	1,414,168	152	[illegible]	[illegible]	-
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	37,287	-
$3,000 under $3,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	274	[illegible]	32,694	343
$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	84	4,421	18,475	-
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,972	-
$4,500 under $5,000	[illegible]	[illegible]	-	[illegible]	[illegible]	-			-
$5,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			-
Total nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	345,848	[illegible]
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,103,149	[illegible]
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	841,098	445,888
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	354,746
Returns $10,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,663	17,794	200,110

Adjusted gross income classes	Returns of heads of household: Number of returns	Returns of heads of household: Number of children dependents	Returns of heads of household: Taxable income (Thous dol)	Returns of surviving spouse: Number of returns	Returns of surviving spouse: Number of children dependents	Returns of surviving spouse: Taxable income (Thous dol)	Returns of single persons not head of household or surviving spouse: Number of returns	Returns of single persons not head of household or surviving spouse: Number of children dependents	Returns of single persons not head of household or surviving spouse: Taxable income (Thous dol)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Taxable returns:									
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	1	(1)	(1)	(1)	(1)	(1)	[illegible]	[illegible]	[illegible]
$1,500 under $2,000	[illegible]	[illegible]	[illegible]				81,182	81,182	28,077
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	132,281	171,933	64,703
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,000 under $3,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	143,564
$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,622	[illegible]	[illegible]	[illegible]
$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,500 under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	147,739
$5,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	6,431	12,313	[illegible]	[illegible]	[illegible]
$6,000 under $7,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	55,517	111,306
$7,000 under $8,000	[illegible]	[illegible]	74,683				18,830	31,624	88,416
$8,000 under $9,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19,079	[illegible]	18,087	[illegible]
$9,000 under $10,000	(1)	(1)	(1)				[illegible]	[illegible]	19,734
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,687	[illegible]	[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,179
$25,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,390	[illegible]	[illegible]
$50,000 under $100,000	[illegible]	[illegible]	[illegible]	148	331	[illegible]	[illegible]	[illegible]	[illegible]
$100,000 under $150,000	[illegible]	[illegible]	[illegible]	(1)	(1)	(1)	[illegible]	101	[illegible]
$150,000 under $200,000	29	[illegible]	2,718	[illegible]	8	575	23	41	[illegible]
$200,000 under $500,000	36	[illegible]	[illegible]	7	14	1,275	[illegible]	27	[illegible]
$500,000 under $1,000,000	8	[illegible]	[illegible]	-	-	-	2	3	1,070
$1,000,000 or more	2	[illegible]	[illegible]	[illegible]	[illegible]	2,671	1	4	3,041
Total taxable returns	[illegible]	[illegible]	[illegible]	43,413	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nontaxable returns:									
No adjusted gross income	1	(1)	-	-	-	-	[illegible]	[illegible]	-
Under $600	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$600 under $1,000	[illegible]	[illegible]	-	(1)	(1)	-	[illegible]	[illegible]	-
$1,000 under $1,500	2,825	[illegible]	-	[illegible]	7,123	-	[illegible]	[illegible]	-
$1,500 under $2,000	[illegible]	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	-
$2,000 under $2,500	[illegible]	17,035	-				[illegible]	[illegible]	[illegible]
$2,500 under $3,000	[illegible]	[illegible]	-				[illegible]	[illegible]	-
$3,000 under $3,500			-	[illegible]	9,861	[illegible]	[illegible]	[illegible]	[illegible]
$3,500 under $4,000			-				[illegible]	[illegible]	-
$4,000 under $4,500	[illegible]	14,022	-				[illegible]	[illegible]	-
$4,500 under $5,000			-				4,374	17,82[illegible]	59
$5,000 or more			-						
Total nontaxable returns	[illegible]	43,847	-	18,849	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	103,678	[illegible]	[illegible]	[illegible]	[illegible]
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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

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

Adjusted gross income classes	Number of returns	Salaries and wages (Thousand dollars)	Other income (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Taxable returns:							
$600 under $1,000	800,602	667,681	1,241	668,422	495,361	150,206	24,015
$1,000 under $2,000	2,301,602	3,382,877	3,972	3,386,849	1,789,212	1,444,153	293,920
$2,000 under $3,000	2,276,417	5,675,663	3,771	5,674,714	2,328,187	2,781,108	557,711
$3,000 under $4,000	2,218,270	7,739,134	5,984	7,744,118	2,914,283	4,072,389	821,125
$4,000 under $5,000	2,004,684	8,999,708	6,421	9,006,189	3,299,664	4,806,482	981,305
$5,000 under $6,000	1,030,660	5,610,344	2,984	5,613,328	1,430,168	3,116,774	634,788
$6,000 under $7,000	567,988	3,666,093	2,298	3,668,391	1,232,624	2,164,055	443,070
$7,000 under $8,000	333,328	2,481,352	1,619	2,482,971	682,551	1,552,338	318,898
$8,000 under $9,000	209,608	1,770,984	1,030	1,772,014	411,637	1,183,795	246,242
$9,000 under $10,000	119,119	1,122,929	822	1,123,751	232,261	779,380	162,842
Total taxable returns	11,861,278	41,114,100	29,747	41,143,847	15,007,143	22,030,145	4,482,216
Nontaxable returns:							
Under $600	2,401,806	744,402	2,718	747,120	1,743,839	-	-
$600 under $1,000	660,072	475,643	1,187	476,830	807,350	-	-
$1,000 under $2,000	1,055,710	1,517,418	2,044	1,519,462	2,125,123	-	-
$2,000 under $3,000	652,854	1,612,413	1,773	1,614,186	1,361,321	-	-
$3,000 under $4,000	379,852	1,311,590	1,234	1,312,824	1,424,826	-	-
$4,000 under $5,000	107,872	474,296	177	474,473	503,480	-	-
$5,000 under $6,000	25,562	137,306	-	137,306	137,422	-	-
$6,000 under $7,000 $7,000 under $8,000 $8,000 under $9,000 $9,000 under $10,000	5,112	34,250	-	34,250	30,196	-	-
Total nontaxable returns	5,268,840	6,307,168	9,133	6,316,301	8,740,057	-	-
Grand total	17,130,118	47,421,268	38,880	47,460,148	23,747,200	22,030,145	4,482,216
Returns under $5,000	14,838,741	32,599,010	30,127	32,629,137	19,179,168	13,228,808	2,676,376
Returns $5,000 under $10,000	2,291,377	14,822,258	8,753	14,831,011	4,568,032	8,801,337	1,805,840

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

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

Marital status of taxpayer	Number of returns	Salaries and wages (Thousand dollars)	Other income: Number of returns	Other income: Amount (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable returns:								
Joint returns of husbands and wives	4,807,191	23,045,939	216,255	14,417	23,060,356	9,850,158	10,405,545	2,199,726
Separate returns of husbands and wives	708,067	2,036,078	12,270	960	2,037,038	640,481	1,194,918	243,607
Returns of single persons not head of household or surviving spouse	6,346,020	16,032,083	229,545	14,370	16,046,453	4,516,504	9,429,682	2,038,883
Total taxable returns	11,861,278	41,114,100	458,070	29,747	41,143,847	15,007,143	22,030,145	4,482,216
Nontaxable returns:								
Joint returns of husbands and wives	2,096,595	4,519,600	68,506	5,207	4,524,807	5,963,407	-	-
Separate returns of husbands and wives	251,530	220,742	5,112	450	221,192	310,732	-	-
Returns of single persons not head of household or surviving spouse	2,920,715	1,566,826	49,077	3,476	1,570,302	2,465,918	-	-
Total nontaxable returns	5,268,840	6,307,168	122,695	9,133	6,316,301	8,740,057	-	-
Grand total	17,130,118	47,421,268	580,765	38,880	47,460,148	23,747,200	22,030,145	4,482,216

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

SOLE PROPRIETORSHIPS

Preliminary data relating to businesses and professions carried on by individuals and reported in the business schedule C, or farm schedule F, or the taxpayer's equivalent schedule attached to returns, Form 1040, for the income year 1958 are shown in text table P. Accounting periods for these businesses were primarily January 1 - December 31, 1958, but there were some noncalendar accounting periods included. Early in 1961, when tabulations for sole proprietorships have been completed, comprehensive tables will be published in the report, *Statistics of Income—1958-59, U. S. Business Tax Returns.* Although subject to revision the estimates in table P represent a coverage of all businesses owned and operated by sole proprietors during the income year, exclusive of those few who elected to be taxed as corporations. These estimates were compiled from the regular Statistics of Income sample of business returns, Form 1040.

Table P shows that 8.8 million separate businesses were operated with total receipts of $163.4 billion, and the profit and loss when combined resulted in $20.8 billion net profit. This is about one-eighth of the overall business receipts.

Number of businesses was the enumeration of each different type of business owned, or profession practiced, by any sole proprietor as reported on the attached business schedules, regardless of whether profit or loss was summarized on the face of the return, and/or included in adjusted gross income. If the business schedule included two or more kinds of business which could not be separated, the business was classified for the activity showing the largest percentage of total receipts. Since the

TABLE N.—JOINT RETURNS, FORM 1040A—NUMBER, INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX FOR RETURNS WITH ONE OR BOTH SPOUSES EMPLOYED, BY ADJUSTED GROSS INCOME CLASSES

[illegible]	Number of returns	[illegible]	Salaries and wages (Thousand dollars)	Other income (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	[illegible] (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable returns:								
[illegible]	-	-	-	-	-	-	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	202,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,047,1[illegible]5	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	116,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	157,769
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	17,3[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nontaxable returns:								
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,[illegible]
Returns [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12,71[illegible]	[illegible]	[illegible]	[illegible]
Returns [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Adjusted gross income classes	Number of returns	Salaries and wages: Total (Thousand dollars)	Husband's wages (Thousand dollars)	Wife's wages (Thousand dollars)	Other income (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Taxable returns:									
[illegible]	-	-	-	-	-	-	-	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible],411	24,5[illegible]	[illegible],174	1,435
[illegible]	[illegible]	12,356	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	61,579	12,[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible],761	[illegible]	[illegible]	41,77[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	88,26[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	462	80[illegible]	[illegible],198	462,178	[illegible],597
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	451	410,[illegible]	[illegible]64,720	559,232	112,829
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	386	[illegible]	[illegible],260	[illegible],241	114,617
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	113,546	[illegible],760	34,766
Total taxable returns	[illegible]	[illegible]	[illegible],416,[illegible]	[illegible]	[illegible]	[illegible],744	[illegible]	[illegible],251	[illegible]
Nontaxable returns:									
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1[illegible],33[illegible]	-	-
[illegible] under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49	[illegible]	16,371	-	-
[illegible] under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	144	87,[illegible]	143,8[illegible]	-	-
[illegible] under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25[illegible]	[illegible]	166,562	-	-
[illegible] under [illegible]	[illegible]	[illegible]	47,4[illegible]	1,4[illegible]	152	1[illegible],492	138,9[illegible]5	-	-
[illegible] under [illegible]	[illegible]	[illegible]	24,[illegible]	[illegible]	142	[illegible],208	55,582	-	-
[illegible] under [illegible]	(1)	(1)	(1)	(1)	-	(1)	(1)	-	-
Total nontaxable returns	[illegible]	[illegible]	[illegible]	1[illegible]	[illegible]	[illegible]	[illegible]7,108	-	-
Grand total	[illegible]	[illegible]	[illegible]	1,[illegible]	[illegible],512	[illegible]	[illegible]	3,[illegible],251	656,639
Returns under $[illegible]	652,953	[illegible],154,6[illegible]	1,454,682	644,929	[illegible],476	2,162,147	1,474,825	718,298	142,782
Returns $[illegible] under $[illegible]	[illegible]	[illegible],377	2,76[illegible],649	1,345,428	2,036	[illegible],913	1,997,222	2,516,953	512,857

[1] See text for "Description of the sample and limitations of the data."
Sample variability [illegible] grand total [illegible] data [illegible] for this reason.

count was on an ownership basis, separate businesses of husbands and wives filing jointly were separately enumerated, even when each owned a similar type of business. However, if the same type of business involved several establishments, it was counted only once to reflect its ownership. In case of community property business income divided between husband and wife, it was assumed that unless otherwise stated, each type of business was jointly owned and as a result, it was counted only once. If on the other hand, the wife reported a business as noncommunity income, it was counted separately regardless of other community property business.

In contrast to this method of enumeration was the method used in arriving at the frequency of profit or loss from business or profession tabulated in basic table 4. This count represented the number of returns with profit or loss from businesses or farms summarized on the face of the return, and/or included in adjusted gross income, regardless of

Table O.—FORM 1040A RETURNS—NUMBER OF RETURNS WITH OTHER INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF OTHER INCOME

Adjusted gross income classes	Number of returns with other income	Size of other income: Under $100	$100 under $150	$150 through $200
	(1)	(2)	(3)	(4)
Taxable returns:				
$600 under $1,000	17,[illegible]	[illegible]	[illegible]	
$1,000 under $2,000	[illegible]	37,332	19,42[illegible]	
$2,000 under $3,000	[illegible]	44,489	12,[illegible]	
$3,000 under $4,000	[illegible]	55,169	[illegible]	
$4,000 under $5,000	[illegible]	[illegible]	[illegible],073	23,004
$5,000 under $6,000	51,1[illegible]	36,804	12,270	
$6,000 under $7,000	37,321	2[illegible],502	10,22[illegible]	
$7,000 under $8,000	2[illegible]0	17,893	[illegible],135	
$8,000 under $9,000	1[illegible]	11,247	7,158	
$9,000 under $10,000	10,22[illegible]	([1])		
Total taxable returns	[illegible]	308,788	[illegible]	23,004
Nontaxable returns:				
Under $600	38,8[illegible]	23,517	14,31[illegible]	
$600 under $1,000	1[illegible]	9,202	7,1[illegible]	
$1,000 under $2,000	27,[illegible]	12,781	13,8[illegible]	([1])
$2,000 under $3,000	21,471	7,[illegible]2	12,[illegible]81	
$3,000 under $4,000	15,848	[illegible],134	[illegible],714	
$4,000 under $5,000	([1])	([1])	([1])	
$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	-	-	-	-
Total nontaxable returns	122,[illegible]	[illegible]1,347	[illegible]	([1])
Grand total	[illegible]80,7[illegible]	370,135	125,071	2[illegible]
Returns under $5,000	441,1[illegible]7	274,023	164,283	17,891
Returns $5,000 under $10,000	139,[illegible]8	96,112	3[illegible],788	7,[illegible]8

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

Table P.—SOLE PROPRIETORSHIPS
(Preliminary Data)
[Taxable and nontaxable returns]

Industry	Number of businesses	Total receipts (Thousand dollars)	Combined net profit and loss (Thousand dollars)
	(1)	(2)	(3)
All industries	8,799,711	1[illegible]3,348,989	20,777,789
Agriculture, forestry, and fisheries	3,48[illegible],164	2[illegible],913,881	4,01[illegible],594
Mining	3[illegible],413	1,2[illegible]08	4,258
Construction	[illegible],410	13,[illegible]1,916	1,[illegible]91,236
Manufacturing[1]	179,467	[illegible],323,870	[illegible]08,824
Transportation, communication, and sanitary services	290,22[illegible]	3,[illegible]	[illegible]1,104
Wholesale and retail trade[1]	1,[illegible]80,131	[illegible]	[illegible],281,021
Wholesale trade	2[illegible],457	1[illegible],588	1,122,102
Retail trade	1,[illegible]52,56[illegible]	[illegible],211,388	3,410,975
Wholesale and retail trade not allocable	72,108	4,[illegible]	247,944
Finance, insurance, and real estate	43[illegible],29[illegible]	[illegible],10[illegible],808	1,303,723
Services	1,82[illegible],483	[illegible]	7,18[illegible],991
Nature of business not allocable	57,[illegible]	[illegible]	7[illegible],442

[1]Definitions of manufacturing and trade [illegible] have been [illegible] in accordance with revised 1957 Standard Industrial Classification. For details, see forthcoming Statistics of Income 1958-59, U. S. B[illegible] Tax Returns.

whether the profit or loss was supported by attached schedules. Thus while business or farm schedules served as the basis for tabulating the number of businesses, information from the face of the return was the basis for tabulating profit or loss from business or profession. Whereas information from community property returns with business income was counted only once for number of businesses, it was counted twice for purposes of table 4 since it involves two separate returns representing husband and wife. Moreover, there is no reference in table 4 to the number of different businesses owned by each sole proprietor filing a return.

Total receipts were the gross receipts from sales and services or other business activities reduced by the value of returned goods, rebates, and allowances from the sales price or service charge. Farmers included the gross sales price of items raised or purchased. However, dividends on corporate stock received as business income were excluded from total business receipts so as to be reported with other dividends in the dividend schedule. It is quite probable that total receipts are somewhat understated because in some cases the sole proprietor failed to submit a detailed business schedule, or the schedule for some reason was not attached to the return.

Combined net profit and loss was the net profit reduced by the net loss, resulting in a net profit for each industry as a whole. Net profit or net loss was that amount determined for income tax purposes, rather than for self-employment tax. Separate business profit and loss are not included in this report.

SOURCES OF DATA AND DESCRIPTION OF SAMPLE

Sources of Data

Statistical information in this report was estimated from a sample of unaudited individual income tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1959 in the district offices of the Internal Revenue Service and with the Director of the International Operations Division in the National Office. The sample represented all 1958 returns regardless of when filed. Most of the returns covered income for the calendar year 1958, but a relatively small number of returns, Form 1040, had noncalendar year accounting periods. Tentative returns and returns with no information regarding income and tax were eliminated from the tabulations and amended returns were used only when the original returns were excluded.

An individual income tax return was required of every citizen or resident alien under 65 years of age (including minors) who had $600 or more of gross income for the year, every citizen or resident 65 years or over who had $1,200 or more of gross income for the year, and every person regardless of age or gross income who had self-employment earnings of $400 or more during the tax year. Gross income, for purposes of filing, included earned income from sources without the United States, even though tax exempt. Citizens of Puerto Rico who were also citizens of the United States and aliens who were bona fide residents of Puerto Rico filed a return if they met the income test. Persons with gross income below the filing requirement who had wages from which income tax was withheld filed to claim refund of tax, although not otherwise required to do so.

Two return forms were available for reporting 1958 income. Form 1040A, the card-form, could be used by employees (other than head of household or surviving spouse) who earned less than $10,000, consisting of wages on Withholding Statements (Form W-2) and not more than $200 total of dividends, interest, and other wages not subject to income tax withholding. Form 1040, a four-page form with additional schedules, was provided for persons who either (1) were not eligible to file Form 1040A, or (2) elected to use Form 1040 rather than Form 1040A. Facsimiles of these returns are to be found on pages 87-119.

There were 42 million returns filed on Form 1040 and 1[illegible] million on Form 1040A. The number of 1040A returns showed an increase of [illegible] million over the number filed for 1957. This increase in the use of Form 1040A was primarily the result of extending two limits on amounts which could be reported on this card-form: (1) total income was raised from under $5,000 to under $10,000, and (2) the total amount of dividends, interest, and wages not subject to income tax withholding was increased from $100 to $200. There were 2.3 million returns with adjusted gross income of $5,000 under $10,000 among the 1040A's, and also an increase of 643 thousand returns with adjusted gross income under $5,000 for 1958. The 42 million returns, Form 1040, were 3.7 million below the number filed for 1957. The larger part of this decrease occurred in the adjusted gross income group, $5,000 under $10,000.

Taxpayers itemized their deductions on 20.8 million returns, or 35 percent of the total returns filed for 1958. This is the highest proportion of returns ever to show itemized deductions. One return out of every two filed on Form 1040 had itemized deductions. There were 38.3 million returns with election to use the standard deduction for 1958, a decrease of 1.4 million returns from the number showing standard deduction the previous year.

In text table Q below, the number of returns for the income years 1958 and 1957 are distributed to show the type of deduction (standard or itemized) elected by the taxpayer, the form of return used, and three broad adjusted gross income groups. This distribution shows that there were 2.3 million fewer Form 1040 returns with adjusted gross income $5,000 under $10,000 for 1958 than for 1957. The broad income group $10,000 or more was the only one to show an increase in the number of Form 1040 returns.

Table Q also shows the number of returns with adjusted gross income under $5,000 on which the income tax was determined from the tax table. These figures reveal that the tax table was used on 28.8 million returns, which is 48.7 percent of the total returns filed for 1958. This represents a drop from the previous year of over 1 million returns on which the income tax was determined from the tax table. Of these 28.8 million returns, 14.8 million were filed on Form 1040A and 14 million were filed on Form 1040.

Table Q.—NUMBER OF RETURNS BY FORM OF RETURN, 1958 AND 1957

[Taxable and nontaxable returns]

Form of return, adjusted gross income group, and type of deduction	1958	1957	Change, 1958 from 1957
	(1)	(2)	(3)
Total (Forms 1040 and 1040A)	59,185,182	59,925,121	-739,939
With standard deduction	38,373,760	39,769,760	-1,396,000
With itemized deduction (1040 only)	20,811,422	20,155,361	+656,061
Returns on which tax table was used (included above)	28,791,518	29,899,888	-1,108,370
Form 1040A			
With standard deduction, total	17,130,118	14,195,972	+2,934,146
Adjusted gross income under $5,000	14,838,741	14,195,972	+642,769
Adjusted gross income $5,000 or more	2,291,377	-	+2,291,377
Form 1040			
Total	41,955,064	45,629,149	-3,674,085
Adjusted gross income under $5,000	22,517,378	24,240,534	-1,723,156
Adjusted gross income $5,000 under $10,000	15,612,264	17,897,743	-2,285,479
Adjusted gross income $10,000 or more	3,825,422	3,490,872	+334,550
With standard deduction, total	21,143,642	25,473,788	-4,330,146
Adjusted gross income under $5,000	13,952,777	15,703,916	-1,751,139
Adjusted gross income $5,000 under $10,000	5,937,119	8,530,781	-2,593,662
Adjusted gross income $10,000 or more	1,253,746	1,239,091	+14,655
With itemized deduction, total	20,811,422	20,155,361	+656,061
Adjusted gross income under $5,000	8,564,601	8,536,618	+27,983
Adjusted gross income $5,000 under $10,000	9,675,145	9,366,962	+308,183
Adjusted gross income $10,000 or more	2,571,676	2,251,781	+319,895

Description of Sample

The data presented for individual income tax returns for 1958 were based on a stratified systematic sample of all Forms 1040 and 1040A filed during 1959. The total sample consisted of 321,606 returns, about 0.54 percent of the total number filed for the year.

Sample selection.—Uniform methods of classifying returns by type of form, presence or absence of business income, size of adjusted gross income, and taxpayment status were prescribed for each of the 64 district offices and the International Operations Division in Washington, D. C., to facilitate the administrative processing of returns for collection and audit purposes. These classifications also provided effective sampling strata since the characteristics on which the strata were based correlated highly with the principal income and tax characteristics being estimated. The sample design was therefore adapted to fit these regular return sorting procedures. All returns with adjusted gross income of $50,000 or more were sent to the Statistics Division of the National Office where they were either sampled or accepted 100 percent. Returns with adjusted gross income under $50,000 were sampled in the field offices.

Within each of the strata, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various strata all returns with designated account number endings. For example, Form 1040A returns were selected according to the prescribed rate of 1 in 500, by drawing returns having account numbers ending with 222 and 777.

Text table R shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Table R.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER OF RETURNS IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATA

[Taxable and nontaxable returns]

Sampling strata	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Grand total, all returns	59,197,844	321,606	-
Form 1040A	17,178,839	33,602	2/1,000
Form 1040, adjusted gross income—			
Under $10,000:			
Nonbusiness	29,021,981	85,739	3/1,000
Schedule C	5,666,692	16,272	3/1,000
Schedule F	3,147,335	9,169	3/1,000
$10,000 under $50,000:			
Nonbusiness	[1] 2,586,935	[1] 75,453	3/100
Schedules C and F	[2] 1,145,447	[2] 32,519	3/100
$50,000 under $150,000:			
Nonbusiness	47,508	14,337	3/10
Schedules C and F	45,307	45,307	1/1
$150,000 and over:			
Nonbusiness	4,366	4,366	1/1
Schedules C and F	4,231	4,231	1/1
Prior year delinquent:			
Adjusted gross income under $50,000	249,139	764	3/1,000
Adjusted gross income $50,000 and over	128	128	1/1

[1] Includes nonbusiness returns with adjusted gross income under $10,000 from Alaska.
[2] Includes business returns with adjusted gross income under $10,000 from Alaska.

Method of estimation.—Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 511.24 for Form 1040A returns was obtained by dividing the number of returns in the sample, 33,602, into the total number of returns filed, 17,178,839. The primary sources of population data were counts made and submitted by the district offices and the International Operations Division showing the number of Form 1040 and 1040A returns filed during the calendar year 1959.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in text table R, will disclose slight differences. These differences occur for the following reasons: (1) An estimated 112,642 returns were excluded from the tables because they showed no income information, (2) Form 1040 returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices and, (3) Weighted estimates were rounded.

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

Sampling variability.—The data from returns showing adjusted gross income of $150,000 or more are not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income under $150,000 are subject to sampling variability. Text table S below shows the range, in percent, that would not be exceeded in 19 out of 20 estimates, based on a similar sampling system, for number of returns with adjusted gross income, amounts of adjusted gross income, taxable income, and income tax after credits, as shown in basic table 1 of this report, by adjusted gross income classes. In the presentation of this table, it was assumed that account number selection within strata would yield results equivalent to simple random sampling.

Text table T shows, for estimates of number of returns, the range in percent that would not be exceeded in 19 out of 20 estimates, prepared from similarly selected samples. Sampling variability patterns are presented separately for each independent estimating stratum. For instance, if data from returns showing adjusted gross income under $10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling error will be 11.7 percent. As another example, if data from returns showing adjusted gross income of $10,000 under $50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling error of this estimate will be 3.6 percent.

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

Table S.—RELATIVE SAMPLING VARIABILITY
(Associated with estimates presented in Basic Table 1)
[illegible]

Adjusted gross income classes	Number of returns (1)	Adjusted gross income (2)	Taxable income (3)	Income tax after credits (4)
	(Percent)			
Returns with adjusted gross income:				
Under $[illegible]	[illegible]	[illegible]	n.a.	n.a.
$[illegible] under $1,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1,[illegible] under $1,[illegible]	1.[illegible]	1.[illegible]	[illegible]	1.[illegible]
$1,[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	1.[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	1.[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	1.[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	1.[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	1.[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	1.[illegible]	[illegible]
$[illegible] under $[illegible]	1.[illegible]	[illegible]	[illegible]	1.[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$15,[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	1.[illegible]	[illegible]	1.[illegible]	[illegible]
$50,000 under $1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$100,000 under $15[illegible]	[illegible]	[illegible]	[illegible].4	[illegible]
$150,000 under $[illegible]	Not subject to sampling variability as all the returns in these classes were sampled at a [illegible] percent rate.			
$200,000 under $[illegible]				
$[illegible] under $1,[illegible]				
$1,[illegible] or more				
Total	[illegible]	.2	[illegible]	[illegible]

n.a.—Not applicable.

Table T.—RELATIVE SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS
[illegible]

[illegible]	Returns with adjusted gross income— Under $1[illegible] (1)	$[illegible] under $[illegible] (2)	$50,000 under $1[illegible] (3)
	(Percent)		
1,000	(1)	[illegible]	[illegible]
[illegible],000	(1)	[illegible]	[illegible]
[illegible],000	[illegible]	1[illegible]	[illegible]
1[illegible],000	[illegible].1	11.[illegible]	3.[illegible]
15,000	[illegible].1	[illegible]	[illegible]
[illegible],000	[illegible]	[illegible]	[illegible]
[illegible],000	[illegible]	[illegible]	1.[illegible]
[illegible],000	1[illegible]	[illegible]	1.[illegible]
[illegible],000	11.[illegible]	[illegible]	n.a.
[illegible]50,000	[illegible]	[illegible]	n.a.
5[illegible]	[illegible]	1.[illegible]	n.a.
[illegible]	[illegible]	[illegible]	n.a.
[illegible],000,[illegible]	1.[illegible]	n.a.	n.a.

n.a.—Not applicable.
[1]Sample [illegible] estimate of sampling variability.

Response and other nonsampling errors.—In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. In the district offices, approximately 88 percent of all individual returns filed during 1959 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classifications were maintained.

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

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the purpose of estimating data for 1958 returns that were filed after December 31, 1959. It was felt that the characteristics of 1958 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1959. As can be seen in text table R, the number of delinquent returns filed during 1959 was nearly 350 thousand.

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

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Income statistics presented in the basic tables of this report are classified by adjusted gross income classes, size of taxable income, taxable and nontaxable status, form of deduction (standard or itemized), marital status of taxpayer, types of tax, size of income source and deduction, total number of exemptions, and States and Territories.

Adjusted gross income classes.—The basis used for classifying data by size of income was the amount of adjusted gross income reported by the taxpayer on his return. Adjusted gross deficit and breakeven in adjusted gross income were classified as "No adjusted gross income." Whenever taxable and nontaxable data are tabulated together, the nontaxable data are distributed by class according to the amount of adjusted gross income shown on the return, although when tabulated separately, nontaxable data from returns with adjusted gross income of $5,000 or more are grouped in the nontaxable class, $5,000 or more.

Taxable and nontaxable status.—Taxable and nontaxable classifications were dependent upon the presence or absence of an amount of income tax after credits, disregarding the self-employment tax.

Taxable returns showed an income tax remaining after all allowable tax credits. Tax credits did not apply to returns, Form 1040A.

Nontaxable returns were without income tax after credits. Some nontaxable returns showed income tax before credits which was eliminated by the tax credits.

Returns with standard deduction or with itemized deductions.—Returns with standard deduction included (1) all Form 1040A returns, (2) Form 1040 returns with adjusted gross income under $5,000 on which the income tax was determined from the tax table, (3) Form 1040 returns with adjusted gross income of $5,000 or more on which the standard deduction was elected by the taxpayer, and (4) all returns with no adjusted gross income whether or not deductions were itemized.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which nonbusiness deductions were claimed by the taxpayer in the computation of taxable income. In the case of married persons filing separately, both parties were required to use the same form of deduction, standard or itemized. In a relatively few instances where the husband claimed all the itemized deductions, leaving the wife with no deductions to claim, the wife's return was also regarded as an itemized deduction return.

Taxable income classes.—This classification was applied to returns with a positive amount of taxable income upon which the size class was based. Taxable income was reported on all Form 1040 returns with adjusted gross income $5,000 or more, and on those Form 1040 returns with adjusted gross income under $5,000 with itemized deductions. It was computed mechanically for Form 1040 and Form 1040A returns with adjusted gross income under $5,000 where the tax table was used, and for Form 1040A returns with adjusted gross income of $5,000 under $10,000. The class intervals coincide with the 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 returns of single persons not head of household or surviving spouse, and (3) returns of head of household.

Marital status of taxpayer.—Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The 5 marital classifications—joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons—were based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or returns of married persons only one of whom had income but, nevertheless, exemption for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return irrespective of his spouse and reported only his own income, exemption, and tax. Returns with community income divided between husband and wife were included in this classification.

Returns of heads of household were Form 1040 returns on which the taxpayer signified this status. Head of household is an unmarried person (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related person for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

Returns of surviving spouse were Form 1040 returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of the two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to a deduction for exemption.

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

Types of tax.—Returns were classified for the type of income tax reported, namely, the regular normal tax and surtax combined, or the alternative tax. In addition, returns with the unrelated self-employment tax were classified independently based on the presence of this tax.

Returns with normal tax and surtax were those showing the regular normal tax and surtax including returns with tax determined from the tax table. Normal tax and surtax was found on all types of returns except those with long-term capital gain on which the alternative tax was less than the regular normal tax and surtax.

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

Returns with self-employment tax were those with a tax levied on the self-employment income of persons owning and operating a business (including partnerships) that conformed to the definition of trade or business as required for self-employment tax purposes.

Size of specific income or loss.—For a frequency distribution of returns with certain sources of income or loss in adjusted gross income, returns were segregated according to the size of the specified income or loss. To provide adequate classification of small amounts, size intervals are narrow at the lower end of the scale.

Size of deduction.—For four significant itemized deductions—contributions, interest, taxes, and medical deduction—returns were classified according to the size of each of these deductions for separate frequency distributions of returns showing these items.

Total number of exemptions.—The total number of exemptions for the taxpayer, his spouse, age, blindness, and dependents was used for a frequency distribution of returns. Return frequencies are tabulated for each marital status and for all returns. The range for total number of exemptions presented is: 1 through 5 total exemptions and 6 or more total exemptions for all returns and for joint returns; and 1 through 3 total exemptions and 4 or more total exemptions in the case of separate returns of husbands and wives, heads of household, surviving spouse, and other single persons.

States and Territories.—This classification for the 48 States, 2 Territories, District of Columbia, and Other areas was determined from the 64 internal revenue districts in which returns were filed and from the International Operations Division of the National Office. Internal revenue districts, or groups of districts, are identical with State and Territory boundaries except that Alaska is in the Seattle, Washington district and the District of Columbia is in the Baltimore, Maryland district. Although Alaska and the District of Columbia are not separate districts, returns with these addresses were classified apart from other returns in the respective districts. The International Operations Division had charge of all returns with addresses outside the United States, Alaska, and Hawaii. These returns included those from Puerto Rico, Virgin Islands, Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

This year, returns having post office addresses within the two Standard Metropolitan Areas of Detroit, Michigan, and Pittsburgh, Pennsylvania, were separated from other returns filed in the respective States. Selected data are tabulated for each metropolitan area. Detroit, Michigan Metropolitan Area embraces Macomb, Oakland, and Wayne Counties. Pittsburgh, Pennsylvania Metropolitan Area embraces Allegheny, Beaver, Washington, and Westmoreland Counties.

Sources Comprising Adjusted Gross Income

Salaries and wages (net) tabulated were amounts of compensation included in adjusted gross income, with the exception of wages (less than $200 per return) that were reported in other income on returns, Form 1040A. Net salaries and wages excluded payments covering an absence from work because of sickness or personal injury. Also, travel, transportation and other expenses connected with employment were deducted from gross salaries and wages if they were excludable from adjusted gross income. (See definition of adjusted gross income page, 18.) Gross salaries and wages prior to these adjustments comprised the full amount of wages, salaries, fees, commissions, tips, bonuses, and other forms of payment for services performed for the employer, including value of merchandise or property received in payment, as well as the reimbursed expenses received by the employee from his employer.

Dividends (after exclusions) were the domestic and foreign dividends reported in adjusted gross income on returns, Form 1040. These dividends comprised:

1. Qualifying domestic dividends consisting of—

a. Dividends from fully taxable corporations, received directly, or as a beneficiary of income from estates and trusts, or as a partner's share of untaxed partnership net profit, together with

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

2. Nonqualifying dividends, foreign and domestic, from which no exclusion was permitted.

On joint returns, if both husband and wife received qualifying dividends, each excluded up to $50 against his respective dividends. Nonqualifying dividends were those from life or mutual insurance companies, China Trade Act corporations, certain corporations doing business in possessions of the United States, and foreign corporations.

Dividends did not include the so-called "dividends" on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, Federal savings and loan associations, and Federal credit unions. All such receipts were considered interest for income tax purposes.

Interest received was tabulated from returns, Form 1040, only. This item included interest from bonds, debentures, notes, mortgages, and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in the organizations mentioned above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries.

Business net profit or net loss was reported by individuals who were sole proprietors of a business, farm, or profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship activities during the year, the single amount of profit or loss tabulated in adjusted gross income represents the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividends for the purpose of dividend exclusion and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation including the additional first-year depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expenses, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as business expense and the net operating loss deduction was not reported among the business deductions.

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

Net gain from sales of capital assets included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss after which the net long-term gain or the excess of net long-term gain over net short-term loss was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal current-year transactions his five-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain of regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by corporations that elected not to be taxed as such. The amount of net gain reported in adjusted gross income conforms to one of several conditions, namely, (1) 50 percent of the excess net long-term gain over net short-term loss which occurred on certain returns, (2) on returns with only a net long-term gain, 50 percent thereof, (3) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (4) on returns with only a net short-term gain, the entire net gain, and (5) the entire excess of net short-term gain over net long-term loss reported on other returns.

Net loss from sales of capital assets reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses were merged with the long-term gains and losses, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) $1,000. In merging the capital gains and losses, (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by corporations that elected not to be taxed as such, were combined with the taxpayer's current-year transactions and his five-year capital loss carryover. Any part of the capital loss incurred in the current year which was not deductible because of the limitation, may be carried forward into each of 5 succeeding years as a short-term capital loss until such time as it has been absorbed by capital gains or through the allowable capital loss deduction. If the capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

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

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

Capital loss carryover from 1953-57 was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains, or the $1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

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

Net long-term capital gain in excess of net short-term capital loss was the entire excess long-term capital gain reported on returns with alternative tax.

One-half excess long-term gain was one-half of the excess of net long-term capital gain over net short-term capital loss. It was also the amount of capital gain included in adjusted gross income which, in the alternative tax computation, is subtracted from total taxable income to obtain the amount subject to partial tax, that is, to the normal tax and surtax rates. The 25 percent tax on capital gains was obtained by multiplying one-half excess long-term gain by 50 percent. The sum of tax computed at the normal tax and surtax rates and the capital gains tax equals the total tax obtained by the alternative tax method.

Net gain or net loss from sales of property other than capital assets reported in adjusted gross income resulted from sales or exchanges of property which were not treated as capital assets. The entire amount of net gain from these transactions was included, and the net loss was fully deducted, in computing adjusted gross income.

Pensions and annuities reported in adjusted gross income were only the taxable portion of amounts received during the income year. These taxable receipts were reported under two methods: (I) the general rule, referred to as the life-expectancy method, and (II) the three-year method.

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

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

Net income or net loss from rents and royalties comprising a part of adjusted gross income was reported as a single item in the schedule provided for this purpose on the return. Consequently, the net income or loss available for tabulation represented a combination of the income from both types of investments. Rents included not only rentals from real estate but also amounts received from renting any kind of property including farm rentals received in cash or crop shares. Royalties included revenues from copyrights, patents, trademarks, formulas, natural resources under lease, and the like. Deductions against the gross receipts received from these investments were claimed for maintenance, repairs, interest, taxes, depreciation and depletion, obsolescence, and other expenses pertaining to the respective income.

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

Other sources of income included such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form. A new item reported in other sources was the taxpayer's share of distributed or undistributed current-year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation. A total of $38,880,000 consisting of interest, dividends after exclusions, and wages not subject to income tax withholding was also included. Such income not exceeding $200 per return was reported in one sum as other income on 58[illegible],76[illegible] returns, Form 1040A. For the purpose of a balanced adjusted gross income on returns, Form 1040, where a net operating loss deduction was claimed in computing adjusted gross income, the amount reported in other sources was reduced by the amount of net operating loss deduction.

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

In addition to the earned income mentioned above, two other types of income had tax treatment that spread or averaged the income over a number of years. Gain realized from lump-sum payment at maturity of endowment or life insurance contracts was spread one-third in the current year and each of the two preceding years to determine the minimum income tax. An accumulation distribution from a complex trust, also, was thrown back to the tax years in which the income was deemed to have been received by the trust, if this method resulted in a lower income tax to the beneficiary. Regardless of these tax adjustments, the entire amount of such income reported by the taxpayer was tabulated in whatever source reported.

Itemized Nonbusiness Deductions

Contributions deductible from adjusted gross income consisted of gifts to organizations created in the United States or its possessions, or under our laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts made to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. The deduction could not exceed 20 percent of the adjusted gross income, except that an additional amount, not in excess of 10 percent of adjusted gross income, was allowed for contributions made to churches, conventions or associations of churches (including the Salvation Army), tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions, there was an unlimited deduction for contributions.

Interest paid was deductible interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include interest on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in those schedules.

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, automobile license fees, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in the business and rent and royalties schedules.

Medical and dental expense was allowed as a deduction from adjusted gross income with limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year regardless of when the expense arose, for the health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had $600 or more gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premiums paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatments, psychiatric care, dentures, crutches, hearing aids, and so on. Any sick and health insurance or hospital coverage received reduced the total medical expenses. The amount paid for drugs and medicines could be included in medical expenses only to the extent that it exceeded 1 percent of adjusted gross income. The deductible expense for medical care and drugs was the amount of such expenses in excess of 3 percent of adjusted gross income, if within the maximum limitation for this deduction.

The maximum deduction allowed was $2,500 multiplied by the number of exemptions other than those for age and blindness, but could not exceed $10,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed $5,000 for other single persons or married persons filing separate returns. However, there were special rules for any person who was 65 years or over and for a married couple who filed a joint return if either was 65 or over. In these cases, the medical deduction for the taxpayer and spouse was not limited to the excess of 3 percent of adjusted gross income, but their medical expenses were allowed in full. Nevertheless, for other limitations for drugs and medicines, for dependent's medical expenses, and for maximum deduction remained the same as set out above, unless the taxpayer or spouse was disabled. If 65 years or over and disabled, head of household, surviving spouse, other single persons, and married persons filing separate returns were allowed a maximum deduction not in excess of $15,000. If on a joint return, only one spouse was 65 or over and disabled, the maximum was still $15,000. If both were 65 or over and both disabled, the maximum allowance was $30,000, but no more than $15,000 medical expense for each could be taken.

Other deductions included all other authorized nonbusiness deductions against adjusted gross income not elsewhere reported. Form 1040 for 1958 did not carry a separate schedule for child care nor for casualty losses. Therefore, other deductions included the limited deduction for child care paid by employed women and widowers; loss from theft; casualty losses resulting from fire, storm, and other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other deductible items were payments of alimony; expenses incurred in the collection of income or for management, conservation, or maintenance of property held for production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from gross salaries; and expenses of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

A deduction was allowed for personal exemption, exemption for dependents, and additional exemptions for age and blindness, in computing taxable income. The per capita exemption was $600 for the taxpayer and for his spouse if a joint return was filed, and for each son or daughter (including stepchild or adopted child) who was under 19 years of age or who was a student regardless of age, if the taxpayer furnished more than half of the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than $600 gross income and the taxpayer met the support test. Also a per capita exemption was allowed for each dependent, specified below, with less than $600 gross income who received more than half of his support from the taxpayer. To qualify as a dependent, the individual must have been a citizen or resident of the United States, or a resident of Canada, Mexico, Panama Canal Zone, the Republic of Panama, or under certain circumstances the Republic of the Philippines. Special provision was made in the 1958 Technical Amemdments Act for an exemption for an alien child adopted and living in the home of parents who are citizens residing abroad.

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

If the income and dependency qualifications and the support test were met, an exemption of $600 was allowed for parent, grandparent, or other direct ancestor; grandson, granddaughter, or other direct descendant; brother, sister, half brother, half sister; stepmother, stepfather, stepbrother, stepsister; mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law; uncle, aunt, nephew, or niece if related by blood; and any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer. Birth or death during the year did not eliminate a dependent if the support and other tests were met for the part of the year during which the dependent lived.

An exception to the support test for a dependent provided that where an individual was supported by several persons none of whom contributed more than half, any one of the group who had contributed more than 10 percent of the total support could claim the exemption if each of the others who had contributed more than 10 percent, declared in writing that he would not claim the exemption for the year.

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

Measures of Individual Income

Adjusted gross income was gross income from all sources subject to income tax minus (a) ordinary and necessary expenses of operating a trade or business, (b) deductions attributable to rents and royalties, (c) expenses of outside salesmen attributable to earning salary or other compensation, (d) expenses of travel, meals, and lodging while away from home over night paid by an employee with respect to services rendered, (e) transportation costs related to the performance of services as an employee, (f) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (g) exclusion for sick pay if the sick pay was included in gross salary, (h) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (i) deductible losses from sales of capital assets and other property, (j) deduction equal to 50 percent of the excess of net long-term capital gain over net-short-term capital loss, and (k) net operating loss deduction.

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

Taxable income was adjusted gross income minus deductions, standard or itemized, and personal exemptions. The amount of taxable income shown throughout this report includes (a) the taxable income reported on Form 1040 by taxpayers who itemized their nonbusiness deductions, regardless of the amount of adjusted gross income, and by taxpayers with $5,000 or more adjusted gross income who used the standard deduction, all of whom entered their taxable income on the return and (b) a mechanically computed amount of taxable income for taxpayers who were not required to enter the amount of taxable income on the return. Taxpayers who did not enter taxable income on the return itself were (1) those with adjusted gross income under $5,000 whose tax was determined from the tax table, whether filed on Form 1040 or 1040A, and (2) those with adjusted gross income of $5,000 under $10,000 who filed Form 1040A and computed the income tax, using standard deduction and regular tax rates, in a tax computation schedule which they retained. The taxable income was not required to be transferred to the card-form itself.

In order that so significant an item as the tax base be presented for all taxpayers, the taxable income was computed for each return which lacked this important amount. Taxable income for taxpayers who employed the tax table was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the adjusted gross income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing $600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table. Taxable income for taxpayers with adjusted gross income of $5,000 under $10,000 who filed Form 1040A was computed by (a) using the total income reported, (b) deducting 10 percent of the total income as the standard deduction but limited to $500 in the case of a separate return of husband or wife, and (c) allowing $600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule. If these computations resulted in a negative amount of taxable income, it was not used. Taxable income computed for the above taxpayers is the only item in the tabulations which was not reported on the return themselves.

Taxable income for partial tax, which occurred only on returns where the alternative tax was imposed, was tabulated for the first time this year. Taxable income for partial tax was that part of taxable income subjected to normal tax and surtax rates in the computation of alternative tax. The amount of taxable income for partial tax was the regular taxable income reduced by an amount equal to (a) 50 percent of the net long-term capital gain, or (b) 50 percent of the excess of net long-term capital gain over the net short-term capital loss. Therefore, it excluded all long-term capital gain, but included the net short-term capital gain which was taxed at normal tax and surtax rates along with ordinary income.

Tax Items

Income tax rates on 1958 income remained the same as for the previous year, that is, 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, in which case the maximum rate applied to taxable income in excess of $300,000. Under the split-income provision, however, the 91 percent rate was effective only on taxable income in excess of $400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before credits was limited to 87 percent of the taxable income.

Income tax before credits was based on taxable income and calculated at the prescribed rates. It was either the regular normal tax and surtax combined, or tax from the tax table, or the alternative tax, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax was the income tax based on taxable income, computed at the regular rates, that is, the 3 percent normal tax rate combined with the graduated surtax rates. Regular normal tax and surtax occurred on returns where tax was determined from the tax table, whether Form 1040 or 1040A, and on other Form 1040 returns if the alternative tax was not applicable.

Alternative tax was imposed in the case of taxpayers who had an excess of net long-term capital gain over net short-term capital loss, but only if the alternative tax was less than the regular normal tax and surtax. The alternative tax method of computation was the sum of (1) a partial tax computed at the regular rates on taxable income reduced by 50 percent of the excess long-term capital gain over net short-term capital loss, and (2) an amount equal to 25 percent of the entire excess. Alternative tax was not effective on taxable income under $36,000 reported jointly or by surviving spouse, $24,000 reported by head of household, nor $18,000 reported by other persons on separate returns.

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

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

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

Other tax credits were those for tax paid at source on interest from tax-free convenant bonds, and credit for partially tax-exempt interest, allowed only if nonbusiness deductions were itemized. Also included was any "throwback tax credit" claimed, on either standard or itemized deduction returns, by a beneficiary of an accumulation distribution from a complex trust.

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

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

The throwback tax credit was the beneficiary's pro rata portion of taxes paid by a complex trust in preceding tax years. Taxes paid on accumulation distributions deemed distributed in prior years were not refunded to the trust but were allowed as a credit against the tax of the beneficiaries to whom distributions were made. Credit in excess of total tax liability of the beneficiary was treated as an overpayment and as such was refundable.

Income tax after credits was the amount of income tax liability reported on the return exclusive of the self-employment tax. It was after the deduction of all tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration of estimated tax which determined the overpayment of tax due status. Income tax after credits was the criteria for classifying taxable and nontaxable returns.

Self-employment tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership income even though the enterprises elected to be taxed as a corporation. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was $4,200, although this maximum was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and the tax rate was 3 3/8 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received.

Tax withheld, most of which was the income tax withheld from wages, also included the excess social security employee tax and credit for tax paid by a regulated investment company on undistributed capital gain. Income tax withheld from wages by employers was prescribed in withholding tables or was increased by agreement between employer and employee. Withholding of social security employee tax in excess of $94.50 occurred in some cases where the employee worked for more than one employer during the year. Income tax on capital gain retained by a regulated investment company was paid by the company and the taxpayer was allowed tax credit or refund for his proportionate share of the tax.

Payments on 1958 declaration of estimated income tax were reported only on Form 1040. Payments on declaration also included the credit for an overpayment of the 1957 tax liability. Whether a taxpayer made payments on a declaration depended on the balance of estimated tax due after deducting his (1) estimated income tax to be withheld and (2) credit for prior-year tax overpayment. The prior-year tax overpayment credit was carried directly to Form 1040. Many declarations were nontaxable in the first instance. Others had no balance of estimated tax after deducting the estimated income tax to be withheld. Still others had a balance of estimated tax after deducting the estimated income tax to be withheld, but this balance was less than the prior-year tax overpayment credit. None of these taxpayers made payments on the declaration, although in the last type of case, the taxpayer carried the prior-year overpayment credit to his Form 1040. On declarations where a balance of estimated tax due remained after deducting (1) the estimated income tax to be withheld and (2) the prior-year tax overpayment credit, the taxpayer made payments on the declaration. The prior-year overpayment credit and the payments on declaration were reported in one sum on Form 1040.

In general, a taxpayer whose income consisted of wages subject to income tax withholding and not more than $100 of other income was required to file a Declaration of Estimated Tax, Form 1040-ES, if gross income could reasonably be expected to exceed (a) $10,000 in the case of a head of household or surviving spouse, (b) $5,000 in the case of other single persons or a married person filing separately, and (c) $5,000 in the case of a married person entitled to file a joint declaration and the combined income of husband and wife exceeded $10,000. Also, if income from sources other than wages subject to income tax withholding could reasonable be expected to exceed $100, a declaration was required if total income was estimated to exceed $600 multiplied by the number of total exemptions, plus $400.

Tax due at time of filing was reported if the income tax withheld from wages and the payments on declaration (together with other items included therein) plus all current year tax credits were less than the income tax before credits combined with the self-employment tax.

Overpayment of tax occurred when the sum of all tax credits, income tax withheld from wages, and payments on declaration (as previously described) exceeded the combined income tax before credits and the self-employment tax. On Form 1040A, an overpayment of tax resulted in a refund. On Form 1040, the taxpayer who overpaid his tax could elect to receive: (1) a refund, (2) a credit on the subsequent year's estimated tax, or (3) a combination refund and credit.

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

Credit on 1959 tax was the amount of 1958 tax overpayment on returns, Form 1040, which the taxpayers specified be credited toward their estimated income tax for 1959.

BASIC TABLES

INDIVIDUAL RETURNS, 1958

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

	[illegible]	[illegible]		[illegible]		[illegible]		[illegible]		
		[illegible]	[illegible]	Amount ([illegible])	[illegible]	Amount (Thousand dollars)	[illegible]	Amount ([illegible])	[illegible]	
	[illegible]									
1	[illegible]	[illegible]		[illegible]		-	-	-	-	1
2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2
3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3
4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4
5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5
6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6
7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7
8	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8
9	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9
10	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10
11	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11
12	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12
13	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
14	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14
15	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15
16	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16
17	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17
18	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18
19	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19
20	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20
21	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21
22	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	22
23	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23
24	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	24
25	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25
26	Total [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26
27	Returns with no adjusted gross [illegible]	[illegible]	-	[illegible]	-	-	-	-	-	27
28	Grand total [illegible]	[illegible]	-	[illegible]	-	[illegible]	-	[illegible]	-	28
	CUMULATED FROM [illegible]									
	Returns with adjusted gross [illegible]									
39	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-	39
40	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40
41	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]3,130	[illegible]	41
42	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	42
43	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	43
44	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	44
45	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	45
46	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	46
47	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	47
48	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	48
49	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49
50	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	50
51	Under [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	51
52	Under $1,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	52
53	All returns [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	34,335,652	[illegible]	53
54	Returns with no adjusted gross [illegible]	[illegible]	-	[illegible]	-	-	-	-	-	54
55	Total returns [illegible]	[illegible]	-	[illegible]	-	[illegible]	-	[illegible]	-	55
	CUMULATED FROM HIGH [illegible]									
	Returns with adjusted gross [illegible]									
56	$1,000,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	56
57	$500,000 or more	[illegible]	[illegible]	[illegible]	.3	[illegible]	[illegible]	[illegible]	[illegible]	57
58	$200,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]3,358	[illegible]	58
59	$150,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	59
60	$100,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	60
61	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	61
62	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]815	[illegible]	62
63	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	63
64	$15,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20.3	[illegible]	[illegible]	64
65	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]913	41.7	65
66	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	66
67	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	67
68	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	68
69	$6,[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	69
70	$5,[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	80.7	70
71	$4,500 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	71
72	$4,000 or more	[illegible]	44.6	[illegible]387,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]176	89.3	72
73	$3,500 or more	[illegible]	56	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	73
74	$3,[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]443	95.1	74
75	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	75
76	[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	76
77	$1,5[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	77
78	$1,[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	78
79	$6[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	79
80	All returns	[illegible]	100.0	[illegible]	100.0	[illegible]	100.0	[illegible]	100.0	80
81	Returns with no adjusted gross income [illegible]	[illegible]	-	[illegible]	-	-	-	-	-	81
82	Total returns	[illegible]	-	[illegible]	-	[illegible]	-	[illegible]	-	82

See text for "[illegible] of sample" and "Explanation [illegible] and Terms."
[1]Less than [illegible] percent. [2]Adjusted gross [illegible] [3]Adjusted gross [illegible] adjusted gross deficit.

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

[Figures and [illegible] returns [illegible]]

Source of income	All returns: Number of returns	All returns: Amount (Thousand dollars)	Returns with standard deduction: With adjusted gross income: Number of returns	Returns with standard deduction: With adjusted gross income: Amount (Thousand dollars)	Returns with standard deduction: With no adjusted gross income: Number of returns	Returns with standard deduction: With no adjusted gross income: Amount (Thousand dollars)	Returns with itemized deductions: Number of returns	Returns with itemized deductions: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Salaries and wages (gross)	[illegible]	[illegible]	43,184,330	[illegible]	42,111	[illegible]	1[illegible],311,[illegible]	111,[illegible]
Dividends (after exclusion)	[illegible]	[illegible]	[illegible]	1,49[illegible],349	27,[illegible]	31,882	2,427,342	[illegible]
Interest received	[illegible]	3,[illegible],211	[illegible]	[illegible]	41,825	[illegible]	[illegible]	2,2[illegible]
Business or profession:								
Net profit	[illegible],931	22,[illegible]	[illegible]	11,[illegible]	13,1[illegible]	[illegible]	[illegible]	11,[illegible]
Net loss	1,[illegible]	2,21[illegible],3[illegible]	[illegible]31,[illegible]	[illegible]	278,[illegible]	[illegible]	[illegible]	[illegible]21,382
Partnerships:								
Net profit	1,[illegible]11,324	[illegible]	824,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net loss	[illegible]	578,[illegible]	[illegible]	[illegible]	3[illegible]	[illegible]	1[illegible],761	2[illegible],512
Sales of capital assets:								
Net gain	[illegible]	[illegible],979,114	1,[illegible]	1,[illegible]34,[illegible]	[illegible],353	[illegible]	1,[illegible]	[illegible],3[illegible]9,[illegible]43
Net loss	[illegible]	[illegible],110	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3[illegible]2,278
Sales of property other than capital assets:								
Net gain	104,270	[illegible],319	[illegible]	[illegible]	(1)	(1)	[illegible]	34,2[illegible]1
Net loss	130,7[illegible]	1[illegible]	[illegible]	41,[illegible]	[illegible]	[illegible]	[illegible]	[illegible],799
Pensions and annuities:								
Life expectancy method	[illegible],180	881,321	[illegible]	[illegible]	(1)	(1)	[illegible]1,124	[illegible]
3-year method	[illegible]	[illegible]	1[illegible],902	[illegible]	(1)	(1)	11[illegible]	21[illegible],221
Rents and royalties:								
Net income	[illegible]	3,[illegible]	1,[illegible]	[illegible]	[illegible],137	[illegible]	2,1[illegible]3,21[illegible]	2,38[illegible]
Net loss	1,[illegible]13,2[illegible]	[illegible],1[illegible]1	[illegible]	[illegible]	[illegible],758	[illegible],124	[illegible]	[illegible]1,[illegible]
Estates and trusts:								
Income	[illegible]	[illegible]	[illegible]	1[illegible],83[illegible]	3,[illegible]	[illegible]	[illegible]	[illegible]
Loss	[illegible]	[illegible]	[illegible]	3,[illegible]	(1)	(1)	12,[illegible]	1[illegible]
Other sources	(2)	1,3[illegible]	(2)	[illegible]	(2)	[3][illegible]	(2)	1,324,[illegible]85
Adjusted gross income or deficit	[illegible],152	[4]281,154,0[illegible]2	37,2[illegible]	[illegible]	[illegible]	[5]1,012,326	2[illegible],811,[illegible]	1[illegible]

See text for "Description of Sample" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Not available.
[3]Negative "Other sources."
[4]Adjusted gross income less adjusted gross deficit.
[5]Adjusted gross deficit.

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

[Taxable and nontaxable returns]

All returns

	Adjusted gross income classes	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusion) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession: Net profit (Thousand dollars)	Business or profession: Net loss (Thousand dollars)	Partnership: Net profit (Thousand dollars)	Partnership: Net loss (Thousand dollars)	Sales of capital assets: Net gain (Thousand dollars)	Sales of capital assets: Net loss (Thousand dollars)	Sales of property other than capital assets: Net gain (Thousand dollars)	Sales of property other than capital assets: Net loss (Thousand dollars)	Pensions and annuities: Life expectancy method (Thousand dollars)	Pensions and annuities: 3-year method (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	No adjusted gross income	384,252	[illegible]	[illegible]	[illegible]	21,747	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	(1)	[illegible]	(1)	(1)	1
2	Under $600	[illegible]	1,128,719	13,207	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2
3	$600 under $1,000	3,060,247	[illegible]	[illegible]	[illegible]	311,799	[illegible]	[illegible]	[illegible]	[illegible]	7,718	1,144	[illegible]	[illegible]	[illegible]	3
4	$1,000 under $1,500	4,120,276	3,904,993	[illegible]	119,714	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4
5	$1,500 under $2,000	3,570,536	[illegible]	93,294	125,110	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,384	[illegible]	[illegible]	[illegible]	[illegible]	5
6	$2,000 under $2,500	3,689,218	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,483	[illegible]	[illegible]	[illegible]	[illegible]	6
7	$2,500 under $3,000	[illegible]	[illegible]	122,028	[illegible]	[illegible]	87,834	[illegible]	[illegible]	[illegible]	14,333	[illegible]	[illegible]	[illegible]	[illegible]	7
8	$3,000 under $3,500	3,742,848	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8
9	$3,500 under $4,000	3,729,578	12,172,379	[illegible]	123,737	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9
10	$4,000 under $4,500	3,745,242	13,997,962	[illegible]	127,897	1,114,723	[illegible]	[illegible]	[illegible]	[illegible]	14,241	[illegible]	[illegible]	[illegible]	[illegible]	10
11	$4,500 under $5,000	[illegible]	[illegible]	114,248	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11
12	$5,000 under $6,000	[illegible]	[illegible]	241,111	248,228	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12
13	$6,000 under $7,000	[illegible]	[illegible]	[illegible]	[illegible]	1,294,358	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
14	$7,000 under $8,000	3,226,844	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14
15	$8,000 under $9,000	2,171,701	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15
16	$9,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16
17	$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17
18	$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18
19	$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,411	[illegible]	[illegible]	[illegible]	19
20	$25,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20
21	$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21
22	$100,000 under $150,000	14,080	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,449	338	[illegible]	24,051	1,085	22
23	$150,000 under $200,000	3,863	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23
24	$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	24
25	$500,000 under $1,000,000	536	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1	[illegible]	[illegible]	[illegible]	25
26	$1,000,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26
27	Total	59,085,182	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27

	Adjusted gross income classes	All returns—Continued: Rents and royalties: Net income (Thousand dollars)	Rents and royalties: Net loss (Thousand dollars)	Estates and trusts: Income (Thousand dollars)	Estates and trusts: Loss (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Returns with itemized deductions: Number of returns	Adjusted gross income (Thousand dollars)	Deduction for—Contributions (Thousand dollars)	Interest paid (Thousand dollars)	Taxes (Thousand dollars)	Medical and dental expense (Thousand dollars)	Other deductions (Thousand dollars)	Total deductions (Thousand dollars)	
		(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
1	No adjusted gross income	40,474	[illegible]	[illegible]	(1)	[illegible]	[illegible]	-	-	-	-	-	-	-	-	1
2	Under $600	49,915	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2
3	$600 under $1,000	102,791	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3
4	$1,000 under $1,500	184,871	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4
5	$1,500 under $2,000	168,828	18,527	13,233	114	93,332	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5
6	$2,000 under $2,500	[illegible]	[illegible]	11,234	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6
7	$2,500 under $3,000	168,074	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7
8	$3,000 under $3,500	155,874	[illegible]	[illegible]	3,128	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8
9	$3,500 under $4,000	143,218	[illegible]	12,132	[illegible]	[illegible]	13,948,172	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9
10	$4,000 under $4,500	133,114	39,083	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10
11	$4,500 under $5,000	132,579	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11
12	$5,000 under $6,000	258,051	59,962	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12
13	$6,000 under $7,000	213,760	47,163	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
14	$7,000 under $8,000	183,305	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14
15	$8,000 under $9,000	146,906	29,050	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15
16	$9,000 under $10,000	118,636	24,676	[illegible]	475	63,628	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16
17	$10,000 under $15,000	436,454	[illegible]	78,707	1,253	213,735	29,214,191	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17
18	$15,000 under $20,000	256,394	[illegible]	[illegible]	[illegible]	125,280	[illegible]	[illegible]	[illegible]	[illegible]	238,314	[illegible]	[illegible]	[illegible]	[illegible]	18
19	$20,000 under $25,000	[illegible]	[illegible]	43,752	294	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19
20	$25,000 under $50,000	[illegible]	[illegible]	[illegible]	1,720	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20
21	$50,000 under $100,000	[illegible]	31,727	[illegible]	2,806	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21
22	$100,000 under $150,000	65,984	10,728	17,027	[illegible]	33,570	[illegible]	13,811	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	22
23	$150,000 under $200,000	19,963	9,357	[illegible]	234	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23
24	$200,000 under $500,000	38,440	15,390	[illegible]	381	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	24
25	$500,000 under $1,000,000	8,494	3,201	[illegible]	[illegible]	2,067	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25
26	$1,000,000 or more	[illegible]	3,975	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26
27	Total	3,961,903	735,161	618,018	[illegible]	1,909,920	[4]281,154,092	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27

See text for "Description of Sample" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Negative "Other sources." [3]Adjusted gross deficit. [4]Adjusted gross income less adjusted gross deficit.

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

PART I.—ALL RETURNS

Adjusted gross income classes	Total number of returns	Salaries and wages (net): Number of returns	Salaries and wages (net): Amount (Thousand dollars)	Dividends (after exclusions): Number of returns	Dividends (after exclusions): Amount (Thousand dollars)	Interest received: Number of returns	Interest received: Amount (Thousand dollars)	Business or profession, Net profit: Number of returns	Business or profession, Net profit: Amount (Thousand dollars)	Business or profession, Net loss: Number of returns	Business or profession, Net loss: Amount (Thousand dollars)	Partnership, Net profit: Number of returns	Partnership, Net profit: Amount (Thousand dollars)	Partnership, Net loss: Number of returns	Partnership, Net loss: Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14,708	13,331	[illegible]	[illegible]			2
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	181,173	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,577	3
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	269,736	455,999	48,154	[illegible]	37,434	[illegible]	[illegible]	6,082	4
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	332,642	[illegible]	64,359	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	356,831	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8
[illegible]	[illegible]	[illegible]	[illegible]	144,976	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	503,854	15,143	[illegible]	10
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	371,134	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,610	[illegible]	11
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12,599	12
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	129,456	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	357,064	11,814	[illegible]	14
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	885,[illegible]	447,497	372,846	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15,457	32,980	15
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	312,862	254,213	149,940	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,061	21,460	16
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	158,375	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,609	19,977	17
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	46,854	18
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	84,783	[illegible]	[illegible]	[illegible]	[illegible]	1,339	[illegible]	20
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	147,441	[illegible]	[illegible]	415	11,806	[illegible]	13,510	[illegible]	84,126	[illegible]	7,544	21
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31,037	369	22,540	[illegible]	13,443	[illegible]	[illegible]	[illegible]	[illegible]	22
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,438	28	5,586	119	[illegible]	[illegible]	18,500	152	8,344	23
[illegible]	[illegible]	[illegible]	11,5[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17	2,509	66	[illegible]	[illegible]	[illegible]	66	[illegible]	24
Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,115,7[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25
Nontaxable returns:																
No adjusted gross income	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40,858	13,160	21,747	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	141,702	88,528	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14,272	[illegible]	[illegible]	[illegible]	[illegible]	4,217	28
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	438,794	[illegible]	[illegible]	[illegible]	[illegible]	4,382	[illegible]	29
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	337,976	464,711	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	30
[illegible]	[illegible]	[illegible]	1,739,167	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	33,546	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31
[illegible]	[illegible]	[illegible]	[illegible]	61,831	[illegible]	[illegible]	50,347	181,347	[illegible]	[illegible]	[illegible]	19,886	[illegible]	[illegible]	[illegible]	32
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			33
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	34
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			35
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,915	[illegible]	[illegible]	[illegible]			36
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25,137	[illegible]	[illegible]	39,885	[illegible]	[illegible]			37
Total nontaxable returns	[illegible]	[illegible]	14,5[illegible],371	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,003,459	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	38
Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	39
Returns under $5,[illegible]	[illegible]	[illegible]	[illegible]	1,454,164	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40
Returns $5,[illegible] under $1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41
Returns $1[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	68,6[illegible]	[illegible]	42

[illegible] See text for "Description of Sample" and "Explanation of Classifications and Terms."

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Sales of capital assets: Net gain: Number of returns	Sales of capital assets: Net gain: Amount (Thousand dollars)	Sales of capital assets: Net loss: Number of returns	Sales of capital assets: Net loss: Amount (Thousand dollars)	Sales of property *other* than capital assets: Net gain: Number of returns	Sales of property other than capital assets: Net gain: Amount (Thousand dollars)	Sales of property other than capital assets: Net loss: Number of returns	Sales of property other than capital assets: Net loss: Amount (Thousand dollars)	Pensions and annuities: Life expectancy method: Number of returns	Pensions and annuities: Life expectancy method: Amount (Thousand dollars)	Pensions and annuities: 3-year method: Number of returns	Pensions and annuities: 3-year method: Amount (Thousand dollars)	Rents and royalties: Net income: Number of returns	Rents and royalties: Net income: Amount (Thousand dollars)	Rents and royalties: Net loss: Number of returns	Rents and royalties: Net loss: Amount (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:																	
1	$600 under $1,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,524	6,465	1,391	1
2	$1,000 under $1,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,384	[illegible]	[illegible]	31,058	[illegible]	3,818	2
3	$1,500 under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,636	[illegible]	[illegible]	[illegible]	7,273	3
4	$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14,149	[illegible]	65,868	[illegible]	10,432	4
5	$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	3,746	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	46,341	[illegible]	5
6	$3,000 under $3,500	114,198	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	111,657	[illegible]	[illegible]	6
7	$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	111,358	[illegible]	27,471	7
8	$4,000 under $4,500	141,772	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	118,543	[illegible]	28,117	8
9	$4,500 under $5,000	141,747	[illegible]	[illegible]	[illegible]	6,170	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	114,038	[illegible]	32,581	9
10	$5,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10
11	$6,000 under $7,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	50,695	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	46,387	11
12	$7,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12
13	$8,000 under $9,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
14	$9,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14
15	$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	54,348	15
16	$15,000 under $20,000	[illegible]	[illegible]	61,540	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	30,594	16
17	$20,000 under $25,000	[illegible]	[illegible]	[illegible]	21,528	[illegible]	1,411	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17
18	$25,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	43,548	18
19	$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,518	19
20	$100,000 under $150,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20
21	$150,000 under $200,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,313	21
22	$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15,444	22
23	$500,000 under $1,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23
24	$1,000,000 or more	133	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	24
25	Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25
	Nontaxable returns:																	
26	No adjusted gross income	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26
27	Under $600	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27
28	$600 under $1,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12,454	28
29	$1,000 under $1,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	29
30	$1,500 under $2,000	[illegible]	41,481	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	30
31	$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31
32	$2,500 under $3,000	[illegible]	40,016	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	32
33	$3,000 under $3,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	33
34	$3,500 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	34
35	$4,000 under $4,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	35
36	$4,500 under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	36
37	$5,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	37
38	Total nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	38
39	Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	39
40	Returns under $5,000	1,509,421	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40
41	Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41
42	Returns $10,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	42

[illegible] "Description of Sample" and "Explanation of Classifications and Terms."

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Estates and trusts: Income: Number of returns	Estates and trusts: Income: Amount (Thousand dollars)	Estates and trusts: Loss: Number of returns	Estates and trusts: Loss: Amount (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)
		(32)	(33)	(34)	(35)	(36)	(37)	(38)
	Taxable returns:							
1	$600 under $1,000	3,385	1,5[illegible]	12,292	7,399	11,64[illegible]	1,083,049	[illegible],844
2	$1,000 under $1,500	6,742	4,128			27,100	2,683,333	1,414,847
3	$1,500 under $2,000	7,132	6,767			32,471	3,675,817	1,674,103
4	$2,000 under $2,500	7,466	5,223			62,430	5,714,958	2,609,098
5	$2,500 under $3,000	10,348	7,454			58,417	7,735,469	3,214,772
6	$3,000 under $3,500	11,454	10,344			73,471	9,957,[illegible]61	4,152,215
7	$3,500 under $4,000	11,423	11,510			41,457	12,134,645	4,901,936
8	$4,000 under $4,500	10,301	10,384			100,304	14,817,44[illegible]	5,855,765
9	$4,500 under $5,000	11,616	11,427			92,84[illegible]	16,461,528	6,349,203
10	$5,000 under $6,000	43,202	22,150			173,423	34,186,296	12,442,704
11	$6,000 under $7,000	26,751	24,425			153,339	30,049,915	9,793,015
12	$7,000 under $8,000	18,819	21,955			113,684	24,009,958	6,825,412
13	$8,000 under $9,000	16,783	15,526			115,329	18,343,492	4,597,813
14	$9,000 under $10,000	11,213	17,405			63,626	13,737,221	3,010,566
15	$10,000 under $15,000	50,068	77,211	4,140	1,253	212,417	29,196,927	5,114,407
16	$15,000 under $20,000	24,954	52,436	1,527	2,447	125,414	10,041,925	1,464,047
17	$20,000 under $25,000	15,903	43,752	623	294	72,398	5,205,192	581,552
18	$25,000 under $50,000	25,[illegible]	106,940	1,942	1,740	177,[illegible]	12,313,280	931,542
19	$50,000 under $100,000	11,634	[illegible]	340	1,372	[illegible]	6,942,952	205,454
20	$100,000 under $150,000	2,210	17,010	179	534	32,570	1,644,294	30,318
21	$150,000 under $200,000	795	9,549	54	234	9,474	653,563	7,465
22	$200,000 under $500,000	866	13,112	75	381	9,610	1,109,[illegible]	8,070
23	$500,000 under $1,000,000	124	5,206	16	47	2,048	366,427	1,004
24	$1,000,000 or more	54	5,744	4	36	1,2[illegible]	428,[illegible]	444
25	Total taxable returns	313,518	583,543	19,726	16,411	1,902,37[illegible]	262,1[illegible]	75,316,644
	Nontaxable returns:							
26	No adjusted gross income	[illegible]	4,54[illegible]	(1)	(1)	220,[illegible]	31,[illegible]	658,355
27	Under $600	4,076	2,391	(1)	(1)	28,872	1,47[illegible],547	3,496,223
28	$600 under $1,000	5,759	2,438			37,483	1,363,496	2,446,371
29	$1,000 under $1,500	12,654	7,623			38,357	[illegible]	4,483,139
30	$1,500 under $2,000	8,430	6,647			50,361	[illegible]	3,843,765
31	$2,000 under $2,500	7,282	5,951			47,107	[illegible]	4,408,349
32	$2,500 under $3,000	5,144	4,748			37,103	[illegible]	2,382,105
33	$3,000 under $3,500	9,712	15,439			29,093	[illegible]	2,177,710
34	$3,500 under $4,000					24,441	[illegible]	1,758,371
35	$4,000 under $4,500					14,077	1,329,784	[illegible]
36	$4,500 under $5,000					17,41[illegible]	[illegible]	[illegible],022
37	$5,000 or more					10,6[illegible]	1,071,044	[illegible]
38	Total nontaxable returns	57,4[illegible]1	49,475	(1)	(1)	17[illegible]	419,[illegible]	25,1[illegible]
39	Grand total	371,[illegible]	612,[illegible]	22,1[illegible]	25,0[illegible]	1,[illegible]	281,[illegible]	100,42[illegible]
40	Returns under $5,000	136,243	111,127	9,552	14,[illegible]	558,[illegible]	41,957,911	55,[illegible]1,227
41	Returns $5,000 under $10,000	98,[illegible]	105,077	5,125	4,4[illegible]	620,[illegible]	121,[illegible]	[illegible]
42	Returns $10,000 or more	136,[illegible]	401,914	7,[illegible]	9,3[illegible]	721,68[illegible]	1[illegible]	[illegible]

	Adjusted gross income classes	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for— Dividends received: Number of returns	Tax credit for— Dividends received: Amount (Thousand dollars)	Tax credit for— Retirement income: Number of returns	Tax credit for— Retirement income: Amount (Thousand dollars)	
		(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
	Taxable returns:									
1	$600 under $1,000	1,296,407	191,196	-	38,134	13,218	124	(1)	(1)	1
2	$1,000 under $1,500	2,127,075	353,747	-	190,556	37,058	386			2
3	$1,500 under $2,000	4,111,329	1,534,510	-	306,292	46,302	687	9,177	523	3
4	$2,000 under $2,500	2,637,591	2,351,308	-	469,736	67,915	1,231	18,363	1,531	4
5	$2,500 under $3,000	2,807,388	3,390,572	-	577,621	81,293	1,742	33,725	4,038	5
6	$3,000 under $3,500	3,062,308	4,446,467	-	894,354	90,165	2,435	40,431	6,135	6
7	$3,500 under $4,000	3,232,549	5,537,37[illegible]	-	1,119,357	92,866	2,706	39,609	5,207	7
8	$4,000 under $4,500	3,498,552	6,259,40[illegible]	-	1,391,183	108,680	3,181	38,259	5,622	8
9	$4,500 under $5,000	3,445,499	7,749,024	-	1,572,185	107,752	3,193	33,087	5,711	9
10	$5,000 under $6,000	6,224,634	16,553,800	-	3,352,687	225,613	7,199	56,432	8,365	10
11	$6,000 under $7,000	4,644,506	15,724,265	-	3,193,520	233,755	7,429	40,589	7,239	11
12	$7,000 under $8,000	3,214,399	13,645,469	-	2,792,871	201,236	7,485	28,346	5,746	12
13	$8,000 under $9,000	2,167,447	11,059,382	-	2,285,511	182,467	7,434	21,800	3,663	13
14	$9,000 under $10,000	1,421,138	8,773,922	-	1,731,084	156,920	6,321	14,400	2,622	14
15	$10,000 under $15,000	2,484,484	21,026,310	-	4,333,384	524,113	31,533	44,506	9,314	15
16	$15,000 under $20,000	587,465	7,484,521	-	1,736,416	253,749	24,421	20,842	4,037	16
17	$20,000 under $25,000	264,487	4,551,665	-	1,190,744	141,514	19,431	10,577	1,396	17
18	$25,000 under $50,000	364,515	9,073,086	-	3,164,713	246,254	54,806	16,800	3,094	18
19	$50,000 under $100,000	41,605	4,396,306	-	2,163,898	[illegible]	47,486	6,642	1,200	19
20	$100,000 under $150,000	14,049	1,348,568	-	709,323	12,606	17,641	1,042	241	20
21	$150,000 under $200,000	3,845	529,147	-	302,210	3,621	9,449	450	82	21
22	$200,000 under $500,000	3,937	862,534	-	534,956	3,770	15,956	111	46	22
23	$500,000 under $1,000,000	531	274,355	-	180,876	508	5,154	11	12	23
24	$1,000,000 or more	236	364,225	-	241,074	227	6,75[illegible]	23	4	24
25	Total taxable returns	45,652,134	149,173,564	-	34,721,849	2,916,437	283,557	471,666	75,431	25
	Nontaxable returns:									
26	No adjusted gross income	-	-	384,458	-	-	-	-	-	26
27	Under $600	-	-	3,250,030	-	-	-	-	-	27
28	$600 under $1,000	(1)	(1)	1,760,744	(1)	(1)	(1)	(1)	(1)	28
29	$1,000 under $1,500	44,403	3,757	1,900,709	[illegible]	5,764	41	21,727	719	29
30	$1,500 under $2,000	61,717	41,921	1,397,407	[illegible]	21,044	312	60,257	4,108	30
31	$2,000 under $2,500	57,451	32,417	1,034,377	[illegible]	21,435	[illegible]	65,117	[illegible]	31
32	$2,500 under $3,000	48,535	34,103	917,394	6,915	21,717	[illegible]	42,833	6,0[illegible]	32
33	$3,000 under $3,500	27,350	17,843	654,442	3,[illegible]	7,882	202	34,432	3,365	33
34	$3,500 under $4,000	22,412	13,24[illegible]	474,817	5,776	4,237	[illegible]	21,717	3,434	34
35	$4,000 under $4,500	11,616	10,[illegible]	245,[illegible]	2,10[illegible]	1,824	[illegible]	11,116	1,885	35
36	$4,500 under $5,000	5,514	3,401	166,[illegible]	1,6[illegible]	(1)	(1)	7,172	1,54[illegible]	36
37	$5,000 or more	[illegible]	15,709	139,[illegible]	3,[illegible]	4,022	152	1,087	1,[illegible]	37
38	Total nontaxable returns	2[illegible],55[illegible]	163,24[illegible]	13,16[illegible],45[illegible]	33,343	103,124	[illegible]	25[illegible]	28,4[illegible]	38
39	Grand total	[illegible]	[illegible]	13,1[illegible]	34,[illegible]	3,019,[illegible]	[illegible]	[illegible]	104,[illegible]	39
40	Returns under $5,000	24,[illegible]	[illegible]1,102,000	12,966,967	[illegible]	7[illegible],451	18,149	[illegible]	50,000	40
41	Returns $5,000 under $10,000	17,[illegible],309	65,76[illegible],42[illegible]	194,[illegible]	13,[illegible]	1,003,421	3[illegible]	161,13[illegible]	29,180	41
42	Returns $10,000 or more	4,[illegible]21,23[illegible]	[illegible]	4,190	14,[illegible]	1,[illegible]	[illegible]	1[illegible]	14,043	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Tax credit for—Continued: Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Other tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)	Payments on 1958 declaration: Number of returns	Payments on 1958 declaration: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Refund: Number of returns	Refund: Amount (Thousand dollars)	Credit on 1959 tax: Number of returns	Credit on 1959 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
	Taxable returns:															
1	$600 under $1,000				38,062	1,118,212	[illegible]	16,943	1,241	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1
2	$1,000 under $1,500				190,127	1,843,756	[illegible]	[illegible]	[illegible]	[illegible]	27,248	[illegible]	[illegible]	28,014	[illegible]	2
3	$1,500 under $2,000				305,682	[illegible]	[illegible]	77,147	14,368	[illegible]	47,108	1,408,305	91,280	24,019	[illegible]	3
4	$2,000 under $2,500				466,973	2,151,136	[illegible]	130,678	[illegible]	[illegible]	65,435	1,638,096	[illegible]	[illegible]	6,499	4
5	$2,500 under $3,000				671,215	[illegible]	[illegible]	148,610	[illegible]	[illegible]	[illegible]	1,754,377	151,763	52,724	[illegible]	5
6	$3,000 under $3,500				385,784	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	48,115	[illegible]	135,180	[illegible]	[illegible]	6
7	$3,500 under $4,000				1,112,033	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7
8	$4,000 under $4,500	[illegible]	[illegible]	[illegible]	1,382,118	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8
9	$4,500 under $5,000				1,563,408	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9
10	$5,000 under $6,000				3,336,990	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	143,712	[illegible]	10
11	$6,000 under $7,000				3,177,815	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	206,847	[illegible]	[illegible]	118,941	[illegible]	11
12	$7,000 under $8,000				2,778,601	3,005,140	[illegible]	[illegible]	[illegible]	[illegible]	181,317	[illegible]	410,788	[illegible]	[illegible]	12
13	$8,000 under $9,000				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13
14	$9,000 under $10,000				[illegible]	1,319,591	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	119,019	[illegible]	[illegible]	14
15	$10,000 under $15,000	11,420	4,066	78	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	15
16	$15,000 under $20,000	8,470	[illegible]	18	1,757,062	406,311	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,230	109,718	[illegible]	16
17	$20,000 under $25,000	7,099	1,024	50	1,168,543	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	53,807	17
18	$25,000 under $50,000	18,642	4,268	718	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	141,788	18
19	$50,000 under $100,000	10,137	4,517	508	2,106,658	55,482	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,093	[illegible]	26,259	87,808	19
20	$100,000 under $150,000	2,708	[illegible]	281	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,251	[illegible]	40,851	20
21	$150,000 under $200,000	[illegible]	1,690	245	291,744	2,284	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	102	1,213	1,167	[illegible]	21
22	$200,000 under $500,000	1,251	[illegible]	[illegible]	515,858	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	119	[illegible]	1,239	[illegible]	22
23	$500,000 under $1,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18	[illegible]	[illegible]	[illegible]	23
24	$1,000 or more	88	[illegible]	[illegible]	233,159	122	2,371	[illegible]	[illegible]	[illegible]	[illegible]	7	[illegible]	[illegible]	[illegible]	24
25	Total taxable returns	78,997	24,835	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	25
	Nontaxable returns:															
26	No adjusted gross income	-	-	-	-	[illegible]	[illegible]	[illegible]	[illegible]	51,341	2,302	[illegible]	[illegible]	[illegible]	[illegible]	26
27	Under $600	-	-	-	-	[illegible]	[illegible]	[illegible]	9,059	214,111	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27
28	$600 under $1,000			-	-	[illegible]	[illegible]	[illegible]	7,046	[illegible]	9,576	[illegible]	[illegible]	24,061	[illegible]	28
29	$1,000 under $1,500			-	-	[illegible]	[illegible]	[illegible]	10,739	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	29
30	$1,500 under $2,000			-	-	783,192	[illegible]	[illegible]	12,315	[illegible]	14,068	[illegible]	[illegible]	[illegible]	[illegible]	30
31	$2,000 under $2,500			-	-	[illegible]	[illegible]	[illegible]	[illegible]	210,159	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31
32	$2,500 under $3,000	(1)	(1)	-	-	546,395	[illegible]	43,209	[illegible]	147,244	[illegible]	540,001	[illegible]	[illegible]	[illegible]	32
33	$3,000 under $3,500			-	-	429,110	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	33
34	$3,500 under $4,000			-	-	[illegible]	[illegible]	24,043	5,557	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	34
35	$4,000 under $4,500			-	-	179,224	[illegible]	[illegible]	[illegible]	35,906	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	35
36	$4,500 under $5,000			-	-	128,385	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	36
37	$5,000 or more			-	-	[illegible]	34,058	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,421	[illegible]	37
38	Total nontaxable returns	(1)	(1)	-	-	[illegible]	[illegible]	[illegible]	129,631	1,952,038	94,295	[illegible]	[illegible]	[illegible]	[illegible]	38
39	Grand total	81,642	[illegible]	2,174	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18,105,991	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	39
40	Returns under $5,000	4,754	403	40	6,615,802	[illegible]	[illegible]	[illegible]	[illegible]	9,908,342	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	40
41	Returns $5,000 under $10,000	15,561	3,684	21	13,389,037	16,649,748	13,468,489	[illegible]	921,125	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41
42	Returns $10,000 or more	61,327	22,635	2,113	14,330,813	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	42

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

	Adjusted gross income classes	Total number of returns	Salaries and wages (net)		Dividends after exclusions)		Interest received		Business or profession				Partnership				
									Net profit		Net loss		Net profit		Net loss		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500	113,337	79,941	105,672	(1)	(1)	5,169	1,959	38,634	43,499	4,487	5,287	(1)	(1)	(1)	(1)	2
3	$1,500 under $2,000	336,135	254,119	429,400	5,445	2,899	21,717	6,310	93,868	131,686	14,144	11,782	8,657	10,595			3
4	$2,000 under $2,500	784,289	637,140	1,366,037	12,012	3,623	61,471	21,438	183,655	305,315	32,880	23,780	18,459	28,955	3,801	5,130	4
5	$2,500 under $3,000	1,119,884	943,644	2,497,514	29,564	14,076	78,944	29,976	223,456	440,213	50,711	43,175	29,367	62,269	3,812	4,099	5
6	$3,000 under $3,500	1,500,400	1,303,860	4,046,615	43,407	20,813	127,523	46,350	253,314	587,849	52,238	48,671	39,997	95,981	5,543	6,809	6
7	$3,500 under $4,000	1,844,593	1,648,178	5,907,631	40,578	24,511	133,867	50,429	287,806	712,390	58,869	46,839	42,584	103,188	6,205	7,620	7
8	$4,000 under $4,500	2,239,187	2,018,687	8,218,306	71,734	38,542	172,728	61,383	316,776	873,526	63,085	44,125	54,965	162,866	5,832	4,948	8
9	$4,500 under $5,000	2,479,189	2,302,860	10,554,913	66,260	34,216	193,668	62,914	282,350	806,378	63,249	44,497	52,346	168,558	5,832	7,355	9
10	$5,000 under $6,000	5,074,730	4,778,021	25,382,049	177,704	93,006	495,037	150,302	468,119	1,431,427	109,859	74,940	121,323	445,742	12,415	10,010	10
11	$6,000 under $7,000	4,101,580	3,896,142	24,428,161	191,769	107,739	489,240	136,832	347,703	1,191,106	78,445	63,218	89,660	370,756	14,157	12,695	11
12	$7,000 under $8,000	2,931,915	2,777,754	20,045,678	185,292	115,814	451,377	131,637	247,823	1,024,307	52,507	36,703	71,062	313,557	13,171	12,458	12
13	$8,000 under $9,000	2,016,444	1,892,828	15,347,404	186,554	115,721	367,260	113,471	193,644	916,671	34,569	24,283	62,174	290,925	8,005	4,965	13
14	$9,000 under $10,000	1,368,438	1,268,514	11,419,581	161,572	106,104	302,163	96,976	144,437	824,920	22,798	20,940	53,996	316,460	11,093	7,026	14
15	$10,000 under $15,000	2,323,100	2,041,626	21,630,474	539,974	548,260	789,572	349,194	351,590	2,663,207	49,061	72,818	171,450	1,210,788	22,949	29,328	15
16	$15,000 under $20,000	534,875	396,200	5,402,470	246,965	441,456	276,966	202,994	140,869	1,685,227	14,951	32,013	87,830	896,353	11,777	18,817	16
17	$20,000 under $25,000	238,497	158,388	2,598,225	133,805	345,552	139,067	135,664	74,413	1,178,113	7,666	31,063	51,186	685,816	7,810	15,908	17
18	$25,000 under $50,000	334,207	215,416	4,713,385	229,340	1,087,815	225,598	310,287	100,880	2,357,189	13,035	78,651	93,186	1,763,836	12,008	37,949	18
19	$50,000 under $100,000	81,203	55,659	1,960,598	69,737	995,263	62,676	157,351	15,852	610,895	4,874	50,506	28,721	1,018,555	4,977	30,145	19
20	$100,000 under $150,000	12,328	8,596	423,980	11,133	382,472	9,705	46,321	1,551	79,428	1,224	19,950	3,842	220,326	1,225	14,530	20
21	$150,000 under $200,000	3,261	2,191	136,749	3,079	189,668	2,767	16,607	381	20,229	448	10,617	1,048	80,287	421	6,684	21
22	$200,000 under $500,000	3,244	2,201	165,446	3,116	362,181	2,831	25,143	326	19,848	623	20,624	937	94,638	575	18,819	22
23	$500,000 under $1,000,000	404	321	22,462	390	120,677	364	6,929	31	5,410	100	7,372	103	15,877	131	7,652	23
24	$1,000,000 or more	148	123	7,657	140	91,756	126	5,116	13	2,066	38	4,405	34	4,596	42	4,664	24
25	Total taxable returns	29,441,388	26,682,409	166,870,407	2,411,973	5,243,402	4,409,886	2,165,583	3,767,491	17,910,899	729,861	827,259	1,083,972	8,362,356	152,826	268,369	25
	Nontaxable returns:																
26	No adjusted gross income	255,068	69,678	155,622	15,555	32,691	32,295	29,650	10,315	19,839	199,617	721,381	5,508	14,876	24,024	170,615	26
27	Under $600	583,340	309,452	163,930	18,147	4,520	39,742	12,609	214,242	80,611	59,116	77,147	14,430	12,226	5,905	9,943	27
28	$600 under $1,000	746,606	429,994	356,433	28,095	6,873	72,175	21,956	264,823	179,844	45,180	44,496	23,003	18,633	4,871	8,130	28
29	$1,000 under $1,500	1,199,894	766,408	885,810	45,843	20,229	121,570	42,566	393,207	395,572	44,964	44,929	25,712	33,821	5,564	9,406	29
30	$1,500 under $2,000	1,072,241	754,986	1,214,194	45,820	22,204	110,704	45,491	305,485	422,833	37,610	29,656	27,073	42,223			30
31	$2,000 under $2,500	980,372	738,005	1,512,788	41,014	21,710	108,484	45,662	243,805	396,424	32,854	34,982	32,344	54,583	4,150	3,908	31
32	$2,500 under $3,000	807,925	646,779	1,620,151	36,674	24,742	68,722	34,242	175,765	345,218	28,741	30,169	19,199	35,986			32
33	$3,000 under $3,500	626,916	508,796	1,515,630	19,529	13,878	51,765	30,424	135,619	312,477	21,099	32,823	24,784	70,215			33
34	$3,500 under $4,000	470,501	397,975	1,403,527	19,091	21,189	34,364	19,992	85,174	220,601	14,169	10,675	12,169	34,944	10,666	18,494	34
35	$4,000 under $4,500	248,597	208,055	837,319	14,529	14,687	19,255	17,381	40,185	121,899	7,637	5,925	7,647	22,496			35
36	$4,500 under $5,000	168,487	145,892	659,038	8,561	8,526	12,617	9,132	25,792	80,567	6,905	6,152	4,150	8,947			36
37	$5,000 or more	193,250	166,906	939,614	13,656	48,115	19,242	20,559	24,668	94,606	7,644	31,083	7,732	35,931			37
38	Total nontaxable returns	7,353,197	5,142,926	11,264,116	306,514	239,364	690,935	329,664	1,919,080	2,670,491	505,536	1,069,418	203,751	384,881	55,180	220,496	38
39	Grand total	36,794,585	31,825,335	178,134,523	2,718,487	5,482,766	5,100,821	2,495,247	5,686,571	20,581,390	1,235,397	1,896,677	1,287,723	8,747,237	208,006	488,865	39
40	Returns under $5,000	17,576,961	14,164,449	43,450,590	564,261	331,167	1,466,780	589,864	3,574,271	6,476,741	837,555	1,306,491	443,439	982,794	85,899	246,333	40
41	Returns $5,000 under $10,000	15,683,403	14,778,602	97,538,181	914,546	559,149	2,122,579	641,838	1,426,094	5,479,637	305,456	239,029	405,569	1,769,101	59,875	50,900	41
42	Returns $10,000 or more	3,534,221	2,882,284	37,145,752	1,239,680	4,592,450	1,511,462	1,263,545	686,206	8,625,012	92,386	351,157	438,715	5,995,342	62,232	191,632	42

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

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

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

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets			
		Net gain		Net loss		Net gain		Net loss	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
	Taxable returns:								
1	$600 under $1,000	-	-	-	-	-	-	-	-
2	$1,000 under $1,500	5,846	3,886	(1)	(1)				
3	$1,500 under $2,000	18,279	3,816	4,418	2,853	(1)	(1)	(1)	(1)
4	$2,000 under $2,500	40,384	17,917	4,898	3,261	3,772	1,018		
5	$2,500 under $3,000	60,286	30,379	12,365	6,991	(1)	(1)	3,443	1,456
6	$3,000 under $3,500	70,257	43,839	17,791	9,517	4,473	4,211	3,443	4,038
7	$3,500 under $4,000	85,410	65,564	16,300	9,471	4,569	2,448	5,155	5,155
8	$4,000 under $4,500	94,505	62,659	17,134	6,991	(1)	(1)	7,220	4,705
9	$4,500 under $5,000	94,922	62,615	25,469	15,861	5,827	2,474	5,498	3,075
10	$5,000 under $6,000	192,874	123,088	58,393	32,998	8,255	6,951	7,328	6,463
11	$6,000 under $7,000	183,295	127,325	52,777	27,834	3,772	2,413	4,560	4,896
12	$7,000 under $8,000	164,153	108,867	44,494	25,320	4,498	2,424	4,175	2,672
13	$8,000 under $9,000	145,171	113,359	39,452	21,447	5,131	3,476	3,906	3,213
14	$9,000 under $10,000	119,694	87,621	42,357	25,151	(1)	(1)	(1)	(1)
15	$10,000 under $15,000	348,651	375,660	106,777	57,429	7,427	5,874	8,774	5,648
16	$15,000 under $20,000	159,324	257,589	51,224	30,656	2,751	3,968	3,563	3,585
17	$20,000 under $25,000	87,669	188,414	28,051	18,238	912	649	1,444	3,404
18	$25,000 under $50,000	151,415	525,023	51,365	35,457	2,242	4,455	4,130	7,455
19	$50,000 under $100,000	48,773	446,202	15,339	11,670	482	2,105	1,475	1,185
20	$100,000 under $150,000	8,491	204,813	2,059	1,643	103	286	288	403
21	$150,000 under $200,000	2,487	109,334	497	405	28	35	30	445
22	$200,000 under $500,000	2,608	247,544	438	381	30	78	120	763
23	$500,000 under $1,000,000	341	106,821	49	44	2	1	29	310
24	$1,000,000 or more	137	162,826	8	8	6	4	3	15
25	Total taxable returns	2,084,972	3,480,661	592,407	343,688	64,575	47,743	76,139	65,232
	Nontaxable returns:								
26	No adjusted gross income	37,141	80,392	16,891	12,950	(1)	(1)	10,636	32,277
27	Under $600	36,377	23,173	7,553	4,984	(1)	(1)	3,433	3,519
28	$600 under $1,000	47,402	19,149	6,165	3,899				
29	$1,000 under $1,500	79,093	35,616	10,629	5,717	5,872	1,940	3,448	6,031
30	$1,500 under $2,000	72,995	32,090	13,067	5,961			4,125	3,914
31	$2,000 under $2,500	75,321	47,335	12,479	7,848			3,487	981
32	$2,500 under $3,000	52,652	33,130	5,150	3,121			3,443	2,666
33	$3,000 under $3,500	40,919	30,902	7,972	4,663	11,314	6,432		
34	$3,500 under $4,000	25,783	18,120	4,091	2,907				
35	$4,000 under $4,500	16,647	18,966	4,111	1,992			5,643	13,135
36	$4,500 under $5,000	6,146	6,282	(1)	(1)				
37	$5,000 or more	15,331	35,173	5,307	4,380				
38	Total nontaxable returns	505,807	380,328	94,779	59,786	21,301	14,306	34,215	62,423
39	Grand total	2,590,779	3,860,989	687,686	403,474	84,876	62,049	110,354	127,655
40	Returns under $5,000	960,365	640,830	189,099	110,413	45,468	27,355	60,667	75,861
41	Returns $5,000 under $10,000	819,244	581,676	242,309	136,671	25,422	17,255	28,922	26,282
42	Returns $10,000 or more	811,120	2,638,483	256,278	156,390	13,986	17,439	20,765	25,512

	Adjusted gross income classes	Pensions and annuities				Rents and royalties				
		Life expectancy method		3-year method		Net income		Net loss		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:									
1	$600 under $1,000	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500	(1)	1			5,523	4,269	1	(1)	2
3	$1,500 under $2,000			4,439	1,156	22,398	3,755	7,146	3,444	3
4	$2,000 under $2,500	6,877	5,656			51,294	27,309	13,744	4,519	4
5	$2,500 under $3,000	8,884	11,349	4,415	4,834	72,247	38,328	21,882	6,712	5
6	$3,000 under $3,500	14,256	16,191	4,415	6,737	93,474	68,570	44,582	17,764	6
7	$3,500 under $4,000	14,343	17,234	6,784	8,290	112,427	65,013	59,137	20,192	7
8	$4,000 under $4,500	15,653	23,498	7,471	11,165	127,944	73,941	67,624	21,157	8
9	$4,500 under $5,000	14,618	18,144	8,148	19,713	139,730	77,745	77,102	24,478	9
10	$5,000 under $6,000	24,406	33,277	15,634	13,257	322,223	174,568	163,300	45,646	10
11	$6,000 under $7,000	25,868	38,546	6,451	12,607	244,331	165,442	139,875	41,333	11
12	$7,000 under $8,000	17,670	40,232	7,734	4,618	149,921	137,185	111,855	36,223	12
13	$8,000 under $9,000	12,681	11,708	6,451	15,961	162,884	116,442	72,828	26,783	13
14	$9,000 under $10,000	9,173	14,621	4,036	9,237	118,046	90,344	55,722	20,712	14
15	$10,000 under $15,000	7,227	46,443	9,484	19,632	271,464	343,675	103,268	43,492	15
16	$15,000 under $20,000	11,970	22,514	2,482	5,215	97,076	205,052	31,247	27,516	16
17	$20,000 under $25,000	7,115	4,897	1,558	4,516	51,180	147,897	15,723	14,733	17
18	$25,000 under $50,000	11,148	30,675	2,169	9,331	81,776	324,433	23,814	37,972	18
19	$50,000 under $100,000	4,846	15,063	666	3,226	22,649	149,645	7,830	26,453	19
20	$100,000 under $150,000	1,394	22,803	97	973	1,872	58,042	1,348	3,248	20
21	$150,000 under $200,000	322	1,362	44	452	1,066	15,593	558	8,476	21
22	$200,000 under $500,000	361	2,212	52	593	1,080	29,021	610	13,357	22
23	$500,000 under $1,000,000	44	190	6	35	130	4,757	100	2,951	23
24	$1,000,000 or more	17	183	1	56	47	5,946	43	3,615	24
25	Total taxable returns	241,261	369,560	37,593	168,603	2,253,313	2,333,758	1,015,002	464,251	25
	Nontaxable returns:									
26	No adjusted gross income	(1)	(1)	1	(1)	36,641	33,706	28,246	42,802	26
27	Under $600	4,859	1,778	(1)	(1)	44,510	21,946	13,217	6,147	27
28	$600 under $1,000	11,557	6,759	6,098	3,389	79,593	38,827	16,219	6,351	28
29	$1,000 under $1,500	40,721	32,002	12,205	10,981	121,658	68,373	12,685	3,831	29
30	$1,500 under $2,000	33,250	34,077	13,569	14,474	105,874	74,037	23,403	8,785	30
31	$2,000 under $2,500	31,427	41,786	14,270	21,534	88,042	79,062	13,148	7,220	31
32	$2,500 under $3,000	25,430	36,388	8,477	16,684	66,527	60,621	15,098	5,700	32
33	$3,000 under $3,500	11,602	18,073	6,148	12,371	45,531	36,456	8,953	3,550	33
34	$3,500 under $4,000	8,501	15,819			31,198	25,307	14,459	4,524	34
35	$4,000 under $4,500	5,764	12,062	6,510	14,842	15,876	12,528	4,449	10,937	35
36	$4,500 under $5,000	3,870	7,268			11,337	12,383	5,465	8,598	36
37	$5,000 or more					19,432	24,804	5,034	2,285	37
38	Total nontaxable returns	178,058	207,111	70,368	95,372	666,219	488,050	160,376	110,730	38
39	Grand total	419,319	576,671	157,961	263,375	2,919,532	2,821,808	1,175,378	574,981	39
40	Returns under $5,000	253,935	299,141	105,329	153,503	1,271,806	828,726	445,253	207,186	40
41	Returns $5,000 under $10,000	96,018	126,478	37,032	65,740	1,116,396	703,153	545,377	173,252	41
42	Returns $10,000 or more	69,366	151,052	15,600	44,732	531,330	1,289,929	184,748	194,543	42

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

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

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

	Adjusted gross income classes	Estates and trusts: Income: Number of returns	Estates and trusts: Income: Amount (Thousand dollars)	Estates and trusts: Loss: Number of returns	Estates and trusts: Loss: Amount (Thousand dollars)	Other sources (Thousand dollars)	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for— Dividends received: Number of returns	Tax credit for— Dividends received: Amount (Thousand dollars)	Tax credit for— Retirement income: Number of returns	Tax credit for— Retirement income: Amount (Thousand dollars)	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
	Taxable returns:																
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500					3,410	159,942	136,004	113,337	7,847	-	1,570	(1)	(1)			2
3	$1,500 under $2,000					4,478	588,745	403,362	336,135	113,373	-	22,669	3,738	24	(1)	(1)	3
4	$2,000 under $2,500	4,459	2,282			25,780	1,770,683	1,172,497	784,289	362,235	-	72,299	6,543	84			4
5	$2,500 under $3,000					30,552	3,101,266	1,905,898	1,119,884	774,267	-	154,675	17,527	297	7,201	594	5
6	$3,000 under $3,500	4,140	1,956			42,632	4,894,626	2,793,723	1,500,400	1,406,072	-	281,137	25,296	395	10,184	985	6
7	$3,500 under $4,000	(1)	(1)			64,845	6,934,584	3,658,622	1,844,593	2,269,227	-	453,690	27,521	544	13,758	1,306	7
8	$4,000 under $4,500	5,147	5,105	7,191	2,742	67,763	9,519,115	4,716,071	2,239,187	3,401,486	-	679,898	46,619	973	18,120	2,183	8
9	$4,500 under $5,000	7,505	4,600			73,532	11,789,561	5,446,802	2,479,189	4,593,508	-	918,188	42,367	983	16,011	2,665	9
10	$5,000 under $6,000	13,333	6,174			147,798	27,846,791	11,355,100	5,074,730	12,232,878	-	2,445,175	118,914	2,967	27,274	4,330	10
11	$6,000 under $7,000	17,738	10,237			121,303	26,555,500	9,267,739	4,101,580	13,237,654	-	2,655,787	137,126	3,011	24,234	4,459	11
12	$7,000 under $8,000	13,010	12,164			89,157	21,902,394	6,551,579	2,931,915	12,100,901	-	2,448,750	135,498	3,811	16,375	3,635	12
13	$8,000 under $9,000	13,394	11,572			92,974	17,068,608	4,450,174	2,016,444	10,114,434	-	2,068,446	135,338	4,005	10,566	1,697	13
14	$9,000 under $10,000	6,819	7,208			55,265	12,950,775	2,929,182	1,368,438	3,181,247	-	1,690,458	124,344	3,712	7,510	1,336	14
15	$10,000 under $15,000	36,338	43,592	1,810	732	171,197	27,252,199	5,007,721	2,323,100	18,537,738	-	3,953,001	441,706	19,475	24,733	4,851	15
16	$15,000 under $20,000	18,723	31,340	1,215	1,801	107,391	9,141,681	1,206,954	534,875	6,763,148	-	1,571,231	217,470	16,217	11,246	2,311	16
17	$20,000 under $25,000	11,664	27,393	484	279	61,512	5,299,573	553,187	238,497	4,088,420	-	1,034,170	120,917	12,687	5,265	1,010	17
18	$25,000 under $50,000	22,068	61,951	1,610	1,211	147,802	11,137,487	792,115	334,207	9,014,086	-	2,771,280	217,644	40,458	9,250	1,708	18
19	$50,000 under $100,000	9,542	42,604	685	1,367	69,323	5,347,503	182,411	81,203	4,431,980	-	1,872,891	68,407	36,783	3,753	650	19
20	$100,000 under $150,000	1,786	12,763	149	471	31,176	1,436,988	28,360	12,328	1,186,865	-	611,199	11,019	13,796	730	140	20
21	$150,000 under $200,000	634	6,537	47	189	8,279	558,316	7,276	3,261	451,180	-	251,931	3,061	6,603	243	44	21
22	$200,000 under $500,000	707	12,573	55	316	8,195	913,212	7,279	3,244	712,830	-	403,309	3,102	12,094	276	53	22
23	$500,000 under $1,000,000	86	3,850	11	42	1,140	269,778	919	404	207,193	-	131,695	387	3,593	25	5	23
24	$1,000,000 or more	35	2,726	3	94	80	271,191	341	148	222,063	-	132,126	140	2,806	16	3	24
25	Total taxable returns	130,228	310,005	13,260	9,244	1,425,584	206,710,518	62,579,316	29,441,388	114,410,632	-	26,652,575	1,906,057	185,322	207,113	33,987	25
	Nontaxable returns:																
26	No adjusted gross income	(1)	(1)	(1)	(1)	[2]231,472	[3]838,191	544,483	-	-	255,068	-	-	-	-	-	26
27	Under $600					[2]12,594	212,624	1,139,716	-	-	583,340	-	-	-	-	-	27
28	$600 under $1,000					22,078	608,366	1,467,649	-	-	746,606	-	-	-	-	-	28
29	$1,000 under $1,500					18,433	1,485,231	2,425,832	3,733	1,005	1,198,869	198	-	-	3,733	170	29
30	$1,500 under $2,000					35,297	1,886,349	2,459,808			1,069,533		(1)	(1)			30
31	$2,000 under $2,500					38,785	2,209,945	2,582,049	12,298	4,436	968,074	926			12,298	914	31
32	$2,500 under $3,000	21,895	15,437	(1)	(1)	30,686	2,199,997	2,349,682	18,704	8,444	789,221	1,690	4,086	79	18,018	1,611	32
33	$3,000 under $3,500					27,058	2,023,245	2,039,625	16,040	9,435	610,876	1,887	3,439	62	15,364	1,825	33
34	$3,500 under $4,000					21,371	1,765,628	1,686,554	19,028	15,237	451,473	3,052	7,128	202	18,332	2,850	34
35	$4,000 under $4,500					14,074	1,055,067	970,065	10,939	9,922	237,658	1,986	6,485	187	10,939	1,790	35
36	$4,500 under $5,000					17,206	794,556	691,961	6,152	7,173	162,335	1,437	(1)	(1)	5,814	1,339	36
37	$5,000 or more					10,511	1,159,021	883,525	5,194	12,036	188,056	2,810	3,034	104	4,015	1,260	37
38	Total nontaxable returns	24,405	19,782	(1)	(1)	[2]8,567	[4]14,561,838	19,240,949	92,088	67,688	7,261,109	13,986	28,279	772	88,513	11,759	38
39	Grand total	214,633	329,787	13,943	9,451	1,417,017	[4]221,272,356	81,820,265	29,533,476	114,478,320	7,261,109	26,666,561	1,934,336	186,094	295,626	45,746	39
40	Returns under $5,000	47,438	34,077	3,772	1,079	293,914	[4]52,161,339	38,590,403	10,503,908	12,983,667	7,073,053	2,595,302	196,229	3,972	150,115	18,254	40
41	Returns $5,000 under $10,000	65,308	48,665	4,100	1,869	515,772	107,418,642	35,429,540	15,497,865	55,875,947	185,538	11,310,382	653,937	17,599	89,696	16,673	41
42	Returns $10,000 or more	101,887	247,045	6,071	6,503	607,331	61,692,375	7,800,322	3,531,703	45,618,706	2,518	12,760,877	1,084,170	164,523	55,815	10,819	42

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

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

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

	Adjusted gross income classes	Tax credit for—Continued: Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Other tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)	Payments on 1958 declaration: Number of returns	Payments on 1958 declaration: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Refund: Number of returns	Refund: Amount (Thousand dollars)	Credit on 1959 tax: Number of returns	Credit on 1959 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
	Taxable returns:															
1	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500				1,566	70,969	8,170	6,582	1,242	41,126	1,790	68,242	7,609	3,458	480	2
3	$1,500 under $2,000				24,623	238,080	38,089	19,902	3,320	116,434	10,391	211,580	23,051	7,652	1,154	3
4	$2,000 under $2,500				72,115	591,879	113,373	51,798	4,745	246,769	24,972	503,840	61,022	19,779	3,181	4
5	$2,500 under $3,000				153,794	898,340	204,733	76,989	17,633	338,589	40,844	734,677	87,950	28,315	3,953	5
6	$3,000 under $3,500				279,757	1,245,938	343,942	112,284	32,198	442,439	56,564	947,350	122,260	38,408	5,116	6
7	$3,500 under $4,000				411,832	1,597,098	530,002	129,851	40,708	537,797	70,642	1,231,867	152,749	50,686	4,017	7
8	$4,000 under $4,500	4,983	1,983	44	676,566	1,970,234	764,878	151,765	54,173	624,624	92,353	1,519,121	188,283	58,670	10,361	8
9	$4,500 under $5,000				914,539	2,268,913	1,334,224	168,431	60,171	631,644	36,158	1,750,402	225,636	57,407	4,624	9
10	$5,000 under $6,000				2,437,752	4,736,028	2,694,267	336,608	147,641	1,244,816	169,492	3,607,417	487,671	111,384	23,443	10
11	$6,000 under $7,000				2,647,643	3,972,917	2,822,573	281,174	138,523	1,112,486	157,566	2,867,243	417,446	42,944	21,580	11
12	$7,000 under $8,000				2,440,609	2,762,475	2,518,441	244,022	138,141	911,744	141,312	1,948,669	249,671	80,255	19,265	12
13	$8,000 under $9,000				2,062,525	1,882,352	2,2[illegible],323	214,565	142,081	743,026	131,992	1,204,344	189,440	63,745	17,891	13
14	$9,000 under $10,000				1,685,333	1,260,225	1,578,429	182,972	135,060	565,477	120,461	741,139	115,748	61,656	14,908	14
15	$10,000 under $15,000	8,181	1,463	20	3,457,292	1,013,973	3,172,183	635,340	646,442	1,222,444	412,778	417,818	179,021	140,169	67,272	15
16	$15,000 under $20,000	6,229	994	14	1,552,645	381,973	855,412	316,084	544,472	350,214	262,353	43,154	36,982	95,315	51,576	16
17	$20,000 under $25,000	5,270	855	24	1,019,594	152,289	441,498	175,211	467,183	162,055	135,660	25,965	18,247	52,526	42,062	17
18	$25,000 under $50,000	14,588	3,324	708	2,725,082	205,380	414,837	280,843	1,467,756	230,165	500,239	22,178	28,459	94,384	115,629	18
19	$50,000 under $100,000	8,494	4,598	482	1,831,378	52,150	426,364	75,267	1,162,056	55,872	328,924	3,610	12,479	22,352	70,128	19
20	$100,000 under $150,000	2,286	1,563	251	545,449	8,145	88,480	11,640	436,106	7,993	99,250	655	2,999	3,765	24,913	20
21	$150,000 under $200,000	375	1,096	175	244,013	1,111	27,725	4,184	177,316	2,258	46,904	78	988	948	8,823	21
22	$200,000 under $500,000	1,030	1,233	82	415,847	2,108	25,646	3,174	307,210	2,195	89,608	90	1,699	975	14,818	22
23	$500,000 under $1,000,000	165	661	2	127,434	255	9,452	400	97,495	272	30,276	12	827	124	3,451	23
24	$1,000,000 or more	52	250	(5)	124,067	93	1,449	144	81,625	111	48,242	3	235	35	2,510	24
25	Total taxable returns	57,153	17,920	1,801	26,413,545	26,213,730	20,627,940	3,491,000	6,287,797	9,642,560	3,113,571	18,429,659	2,661,122	1,126,071	543,560	25
	Nontaxable returns:															
26	No adjusted gross income	-	-	-	-	53,419	18,414	40,982	32,186	38,012	1,764	61,254	13,405	15,805	26,809	26
27	Under $600	-	-	-	-	253,437	11,629	18,240	5,102	118,607	2,734	254,339	13,902	12,562	2,480	27
28	$600 under $1,000	-	-	-	-	316,051	20,728	18,853	4,476	239,457	6,572	312,856	21,279	11,679	3,417	28
29	$1,000 under $1,500			-	-	578,461	45,622	29,542	7,665	347,512	12,914	567,912	47,834	18,114	4,009	29
30	$1,500 under $2,000			-	-	577,821	57,119	41,713	10,642	266,868	13,300	565,051	57,889	23,568	7,299	30
31	$2,000 under $2,500			-	-	555,844	60,094	44,107	9,047	202,831	12,116	534,821	61,614	14,434	4,434	31
32	$2,500 under $3,000	(1)	(1)	-	-	471,623	55,628	34,369	7,742	144,084	10,073	479,223	55,460	18,458	4,423	32
33	$3,000 under $3,500			-	-	344,233	49,955	26,091	5,860	117,761	10,108	382,597	49,246	16,329	3,940	33
34	$3,500 under $4,000			-	-	320,194	43,270	20,457	4,675	66,524	6,360	312,736	42,831	11,230	2,643	34
35	$4,000 under $4,500			-	-	175,172	25,794	10,876	3,488	45,558	3,789	167,939	26,583	6,441	1,862	35
36	$4,500 under $5,000			-	-	125,504	22,364	9,325	2,630	22,688	2,367	123,425	22,551	5,513	1,800	36
37	$5,000 or more			-	-	148,460	37,561	13,813	4,428	17,127	2,064	148,806	41,260	10,304	5,014	37
38	Total nontaxable returns	(1)	(1)	-	-	3,992,879	442,176	303,798	103,911	1,611,029	83,861	3,916,019	464,404	185,116	68,100	38
39	Grand total	58,068	19,375	1,801	26,413,545	30,206,609	21,075,916	3,794,798	6,391,708	11,253,589	3,197,432	22,345,678	3,125,526	1,311,187	611,660	39
40	Returns under $5,000	(1)	(1)	26	2,572,852	12,725,775	3,448,076	1,011,647	312,123	4,575,324	465,411	10,784,292	1,291,704	440,457	107,877	40
41	Returns $5,000 under $10,000	9,477	2,181	17	11,273,412	14,661,047	11,654,731	1,280,510	706,733	4,644,321	723,047	10,496,415	1,546,630	419,372	99,778	41
42	Returns $10,000 or more	47,328	17,026	1,758	12,566,751	2,819,787	5,973,109	1,502,641	5,372,852	2,033,944	2,008,974	1,064,971	287,192	451,358	404,005	42

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

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

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

	Adjusted gross income classes	Total number of returns	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership				
									Net profit		Net loss		Net profit		Net loss		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	1,210,625	1,113,896	915,933	24,349	10,124	40,146	10,638	57,757	41,191	4,139	3,069	14,170	9,687			1
2	$1,000 under $1,500	1,878,375	1,731,404	2,133,345	43,078	21,495	81,194	25,082	91,026	92,362	9,176	8,176	21,099	24,077			2
3	$1,500 under $2,000	1,609,944	1,466,936	2,501,442	52,812	26,925	100,607	34,301	95,126	133,577	17,313	16,263	19,374	28,332			3
4	$2,000 under $2,500	1,526,662	1,396,624	3,070,572	68,205	42,601	124,645	48,627	77,345	138,466	13,194	9,866	18,082	31,745			4
5	$2,500 under $3,000	1,457,234	1,348,329	3,625,379	71,203	48,621	115,852	46,800	62,839	132,757	11,433	8,031	18,778	38,608			5
6	$3,000 under $3,500	1,299,211	1,212,810	3,849,346	76,730	66,856	122,302	45,370	49,746	116,093	7,979	8,452	11,492	28,342			6
7	$3,500 under $4,000	1,117,952	1,045,432	3,838,712	72,748	68,580	115,587	41,732	36,821	98,165	9,025	6,073	16,300	41,019	25,903	15,555	7
8	$4,000 under $4,500	980,508	922,358	3,835,999	67,831	68,563	114,675	41,152	33,801	99,778	6,991	6,088	10,683	22,746			8
9	$4,500 under $5,000	762,921	720,941	3,337,611	66,372	60,753	101,475	38,068	22,682	69,405	10,802	5,097	8,673	24,030			9
10	$5,000 under $6,000	858,882	799,104	4,194,806	109,661	118,748	170,315	75,530	29,331	86,948	7,450	4,824	16,998	47,285			10
11	$6,000 under $7,000	389,669	354,934	2,166,699	91,483	114,472	117,886	55,323	15,062	49,141	4,140	2,559	9,047	25,028			11
12	$7,000 under $8,000	213,663	181,471	1,266,917	62,726	101,352	78,232	42,027	12,162	59,295			6,927	30,496			12
13	$8,000 under $9,000	117,675	90,354	700,775	43,645	87,307	47,398	34,944	11,952	72,178	7,470	14,837	6,688	36,165			13
14	$9,000 under $10,000	64,571	44,543	366,417	30,600	69,836	37,070	25,727	10,180	49,647			5,508	33,140			14
15	$10,000 under $15,000	117,830	69,868	644,856	73,576	294,618	74,200	77,317	14,299	106,676	2,673	6,073	12,142	82,111	1,567	1,566	15
16	$15,000 under $20,000	37,453	16,688	186,935	27,561	182,846	26,676	40,122	6,192	70,066	951	2,884	6,300	63,355	902	1,919	16
17	$20,000 under $25,000	18,924	7,180	87,092	15,652	154,370	14,629	27,175	2,992	38,756	599	1,883	3,360	42,309	450	1,416	17
18	$25,000 under $50,000	25,437	8,753	152,785	21,641	338,973	19,723	48,724	3,700	70,246	487	7,281	4,724	75,916	770	2,704	18
19	$50,000 under $100,000	7,698	2,278	62,670	7,281	264,680	6,476	25,853	602	18,076	361	4,139	1,106	32,238	248	1,369	19
20	$100,000 under $150,000	1,296	365	16,835	1,212	93,070	1,034	4,806	77	3,733	83	2,558	206	10,843	84	819	20
21	$150,000 under $200,000	460	126	6,288	445	47,066	398	2,694	27	1,165	50	1,964	40	1,827	23	308	21
22	$200,000 under $500,000	532	137	6,502	521	96,996	451	5,033	31	2,149	66	2,242	56	2,591	54	1,427	22
23	$500,000 under $1,000,000	84	29	1,410	80	31,998	72	1,205	6	168	10	330	12	573	13	388	23
24	$1,000,000 or more	42	13	485	41	72,153	34	885	2	1,150	11	1,577	5	6	4	110	24
25	Total taxable returns	13,697,648	12,535,073	36,969,811	1,029,953	2,489,003	1,511,077	799,129	633,758	1,551,188	114,953	124,266	211,070	729,469	30,018	33,581	25
	Nontaxable returns:																
26	No adjusted gross income	119,045	19,513	31,957	10,800	4,885	16,379	9,322	(1)	(1)	72,436	98,610	(1)	(1)	13,513	35,294	26
27	Under $600	3,169,117	2,876,201	900,713	34,114	8,384	75,853	16,787	157,672	57,614	28,720	23,268	20,614	7,142	4,120	[illegible]	27
28	$600 under $1,000	924,394	665,547	466,302	46,258	16,020	107,766	31,945	122,434	80,402	8,652	5,443	16,327	9,765			28
29	$1,000 under $1,500	705,039	459,435	533,017	66,489	30,831	129,005	47,410	87,046	84,844	4,871	3,267	12,831	12,687			29
30	$1,500 under $2,000	323,536	209,845	345,947	44,344	38,411	73,644	34,308	26,151	33,372			4,164	6,052			30
31	$2,000 under $2,500	140,573	81,891	171,144	32,385	29,198	41,926	23,141	8,697	15,653							31
32	$2,500 under $3,000	87,472	50,788	129,550	23,768	30,631	28,637	15,049	4,154	5,748	3,960	12,383			(1)	(1)	32
33	$3,000 under $3,500	39,764	25,784	79,110	7,486	11,668	9,531	6,764	3,443	8,711			3,620	8,954			33
34	$3,500 under $4,000	18,212	12,065	43,272	4,773	9,338	4,096	3,515									34
35	$4,000 under $4,500	6,401	4,708	17,863	(1)	(1)	(1)	(1)	(1)	(1)							35
36	$4,500 under $5,000	5,279	(1)	(1)													36
37	$5,000 or more	11,194	2,780	17,087	6,387	38,168	7,190	11,733									37
38	Total nontaxable returns	5,550,026	4,411,438	2,748,596	285,273	221,362	497,093	203,536	415,369	297,960	118,639	142,971	59,357	46,914	20,802	40,459	38
39	Grand total	19,247,674	16,946,511	39,718,407	1,315,226	2,710,365	2,008,170	1,002,665	1,049,127	1,849,148	233,592	267,237	270,427	776,383	50,820	74,040	39
40	Returns under $5,000	17,382,264	15,367,388	29,839,848	822,214	603,712	1,406,386	523,573	941,984	1,217,167	208,543	206,117	197,826	293,635	41,057	51,812	40
41	Returns $5,000 under $10,000	1,654,097	1,473,424	8,709,846	343,726	514,365	457,331	241,897	79,035	319,148	19,110	22,220	45,168	172,114	5,609	4,022	41
42	Returns $10,000 or more	211,313	105,699	1,168,713	149,286	1,592,288	144,453	237,195	28,108	312,833	5,939	38,900	27,433	310,634	4,154	18,206	42

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

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

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

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets				Pensions and annuities				Rents and royalties				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		Net income		Net loss		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:																	
1	$600 under $1,000	21,101	7,963	(1)	(1)					(1)	(1)	4,061	2,435	19,145	8,821	6,127	1,265	1
2	$1,000 under $1,500	36,125	12,931	5,166	2,732					9,149	6,622			45,614	25,304	9,630	3,227	2
3	$1,500 under $2,000	38,650	16,737	8,541	4,109					12,529	9,835	4,420	5,688	54,[illegible]	36,258	16,713	3,709	3
4	$2,000 under $2,500	42,089	19,246	7,550	4,076					15,407	13,528	5,228	6,335	58,397	36,662	23,174	5,534	4
5	$2,500 under $3,000	46,293	26,884	8,720	4,479					14,638	14,044	7,113	11,993	54,882	44,635	[illegible],119	7,47[illegible]	5
6	$3,000 under $3,500	40,770	25,669	10,687	5,601					15,363	18,586	7,785	12,609	51,874	38,566	13,095	7,[illegible]	6
7	$3,500 under $4,000	43,329	29,623	6,799	4,905					16,[illegible]	14,163	5,439	8,710	45,905	36,548	16,493	6,057	7
8	$4,000 under $4,500	39,483	18,930	7,815	3,516					11,300	14,25[illegible]	3,395	4,512	41,515	25,465	14,027	6,341	8
9	$4,500 under $5,000	38,561	22,616	8,197	3,649					14,[illegible]	17,90[illegible]	5,121	8,816	[illegible]	34,42[illegible]	19,661	5,246	9
10	$5,000 under $6,000	56,926	38,394	13,375	5,226	13,195	7,756	9,649	10,518	18,340	[illegible]	5,[illegible]92	8,152	[illegible]	56,55[illegible]	19,048	1[illegible],996	10
11	$6,000 under $7,000	40,956	26,120	10,620	[illegible],155					12,916	[illegible]			43,386	35,159	10,262	1,668	11
12	$7,000 under $8,000	36,515	39,481	10,293	6,442					5,416	6,[illegible]	5,753	18,615	[illegible]	[illegible]	5,530	1,665	12
13	$8,000 under $9,000	23,587	24,424	4,135	2,194					[illegible],483	3,219			14,[illegible]	25,6[illegible]	[illegible]	1,352	13
14	$9,000 under $10,000	18,170	28,003	3,414	[illegible],616					4,[illegible]	[illegible],053			17,742	24,[illegible]	4,196	[illegible],263	14
15	$10,000 under $15,000	44,[illegible]	81,370	11,243	6,750					7,454	9,880	1,244	2,347	23,211	62,[illegible]	4,[illegible]	3,[illegible]25	15
16	$15,000 under $20,000	15,649	41,558	6,[illegible]54	4,385					[illegible],413	[illegible],714	447	1,021	1[illegible],417	40,[illegible]	[illegible],048	[illegible],[illegible]33	16
17	$20,000 under $25,000	9,367	32,009	2,741	1,882					1,764	3,040	(1)	(1)	4,78[illegible]	17,[illegible]	1,351	1,456	17
18	$25,000 under $50,000	14,[illegible]45	82,440	4,644	3,740					[illegible],435	4,328	347	1,717	6,760	53,[illegible]	1,700	3,536	18
19	$50,000 under $100,000	4,595	7[illegible],578	1,553	1,270					963	[illegible],463	67	242	[illegible],436	27,455	564	2,556	19
20	$100,000 under $150,000	785	20,241	252	227					188	1,052	(1)	(1)	368	6,540	117	974	20
21	$150,000 under $200,000	327	15,675	82	71	3	2	9	7	54	515	8	19	136	3,801	48	429	21
22	$200,000 under $500,000	384	29,067	93	76	4	1	13	39	6[illegible]	302	3	38	158	7,289	72	1,480	22
23	$500,000 under $1,000,000	66	18,634	11	9	1	(5)	6	15	7	27	1	6	33	3,027	14	124	23
24	$1,000,000 or more	27	23,131	10	9	2	(5)	3	15	6	47	2	8	15	808	2	67	24
25	Total taxable returns	612,703	753,729	134,265	74,784	13,195	7,759	9,680	10,594	173,963	172,931	55,811	94,279	597,479	705,658	208,585	82,684	25
	Nontaxable returns:																	
26	No adjusted gross income	11,834	4,934	8,048	6,395	(1)	(1)	4,450	12,399	(1)	(1)	-	-	11,118	6,589	21,044	16,314	26
27	Under $600	29,732	14,138	9,268	5,076					7,486	1,665	4,062	1,984	86,887	27,081	17,937	4,104	27
28	$600 under $1,000	33,261	12,721	4,166	1,788					17,959	10,913			102,462	51,298	16,061	5,613	28
29	$1,000 under $1,500	30,358	11,522	4,792	3,313					33,371	23,622	12,186	11,640	122,008	82,992	9,[illegible]	2,701	29
30	$1,500 under $2,000	20,441	8,370	4,420	2,503					25,117	26,593	11,518	13,048	51,674	45,214	[illegible]	2,146	30
31	$2,000 under $2,500	13,250	4,212			5,426	1,981	(1)	(1)	17,203	15,260	7,829	13,752	21,114	25,787			31
32	$2,500 under $3,000	11,264	7,244							9,826	9,412	8,134	15,398	16,790	14,711			32
33	$3,000 under $3,500	5,126	6,645	5,454	4,[illegible]					[illegible]	7,163			3,772	5,689	8,41[illegible]	5,[illegible]	33
34	$3,500 under $4,000																	34
35	$4,000 under $4,500	9,179	17,152							4,892	5,319	(1)	(1)	7,376	14,259			35
36	$4,500 under $5,000																	36
37	$5,000 or more																	37
38	Total nontaxable returns	164,445	86,944	36,648	23,087	4,109	2,062	7,692	14,467	122,023	109,226	45,083	58,889	423,201	278,919	78,198	41,818	38
39	Grand total	777,148	840,673	170,913	97,871	17,304	9,821	17,372	25,061	295,986	282,157	100,894	153,168	1,020,680	984,577	286,783	124,502	39
40	Returns under $5,000	506,102	252,857	100,997	56,805	13,333	7,238	13,894	20,993	231,229	210,030	87,705	119,987	831,984	569,881	232,928	86,938	40
41	Returns $5,000 under $10,000	179,877	158,573	42,851	22,465	(1)	(1)	(1)	(2)	48,263	47,853	10,845	26,767	133,784	182,258	43,152	20,988	41
42	Returns $10,000 or more	91,169	429,243	27,065	18,601	411	1,718	935	1,884	16,494	24,274	2,344	6,414	48,912	232,438	10,703	16,576	42

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

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

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

	Adjusted gross income classes	Estates and trusts				Other sources	Adjusted gross income	Exemptions	Taxable income		Number of returns with no taxable income	Income tax before credits	Tax credit for—				
		Income		Loss									Dividends received		Retirement income		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)		(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	
	Taxable returns:																
1	$600 under $1,000	3,385	1,573			10,194	1,010,602	726,375	1,210,625	178,024	-	35,513	17,854	120	(1)	(1)	1
2	$1,000 under $1,500	6,107	3,941			21,366	2,352,271	1,187,814	1,878,375	887,670	-	177,338	31,008	381			2
3	$1,500 under $2,000	6,112	5,782			25,513	2,797,819	1,143,918	1,609,944	1,296,000	-	259,262	40,533	641	7,819	422	3
4	$2,000 under $2,500	6,441	4,907			32,463	3,432,022	1,221,099	1,526,662	1,762,538	-	352,164	57,639	1,091	18,363	1,531	4
5	$2,500 under $3,000	8,148	5,849			24,430	3,997,756	1,183,195	1,457,234	2,296,302	-	459,206	58,969	1,360	25,160	3,392	5
6	$3,000 under $3,500	6,804	7,442			24,975	4,207,373	1,074,391	1,299,211	2,587,276	-	521,980	61,455	1,958	28,874	4,864	6
7	$3,500 under $4,000	7,133	8,230			19,484	4,185,531	936,998	1,117,952	2,707,900	-	552,608	59,155	2,047	24,831	3,777	7
8	$4,000 under $4,500	5,754	5,779			24,701	4,155,928	819,025	980,508	2,801,431	-	577,456	53,211	1,928	19,124	3,295	8
9	$4,500 under $5,000	3,434	6,535			13,480	3,612,012	626,587	762,921	2,524,395	-	524,634	54,853	1,961	15,722	2,828	9
10	$5,000 under $6,000	9,188	15,650	6,180	6,687	17,020	4,656,231	712,103	858,882	3,345,958	-	706,699	88,577	3,892	22,118	3,897	10
11	$6,000 under $7,000	7,898	13,993			19,082	2,504,996	317,953	389,669	1,855,473	-	405,090	75,011	3,648	13,613	2,403	11
12	$7,000 under $8,000	4,783	7,916			9,800	1,594,428	176,528	213,663	1,211,305	-	272,476	53,433	3,337	11,289	2,012	12
13	$8,000 under $9,000	(1)	(1)			15,292	995,221	100,865	117,675	758,048	-	176,085	37,533	3,056	10,557	1,886	13
14	$9,000 under $10,000	3,7[illegible]3	7,822			4,916	610,961	56,753	64,571	466,628	-	111,908	24,777	2,262	6,552	1,205	14
15	$10,000 under $15,000	11,009	24,872			26,459	1,399,948	104,291	117,830	1,101,160	-	286,637	68,532	10,206	17,388	3,060	15
16	$15,000 under $20,000	4,583	16,818			8,593	640,633	34,849	37,453	517,786	-	158,005	26,591	6,410	8,123	1,466	16
17	$20,000 under $25,000	3,241	13,724			5,869	417,703	18,385	18,924	336,085	-	116,134	15,373	5,340	4,554	746	17
18	$25,000 under $50,000	5,547	32,415			11,123	848,113	25,735	25,437	691,385	-	240,584	21,153	12,095	6,954	1,301	18
19	$50,000 under $100,000	1,609	14,437			5,488	516,186	8,127	7,698	411,845	-	217,375	7,229	8,993	2,612	499	19
20	$100,000 under $150,000	337	3,199			1,148	156,689	1,405	1,296	121,691	-	75,220	1,207	3,076	502	91	20
21	$150,000 under $200,000	125	2,223	9	41	677	79,132	525	460	61,640	-	40,180	443	1,514	190	35	21
22	$200,000 under $500,000	126	4,643	15	54	1,357	150,650	587	532	113,922	-	80,362	519	3,086	203	36	22
23	$500,000 under $1,000,000	22	970	3	3	903	58,052	93	84	45,060	-	31,970	78	979	30	6	23
24	$1,000,000 or more	2	939	-	-	-	97,834	43	42	64,674	-	48,924	41	1,870	7	1	24
25	Total taxable returns	107,891	213,496	6,207	6,785	324,333	44,478,091	10,477,644	13,697,648	28,144,196	-	6,477,810	855,174	81,251	246,277	38,792	25
	Nontaxable returns:																
26	No adjusted gross income	(1)	(1)	(1)	(1)	[2]43,573	[3]157,378	104,076	-	-	119,045	-	-	-	-	-	26
27	Under $600	3,399	1,459	(1)	(1)	5,482	998,731	2,106,620	-	-	3,169,117	-	-	-	-	-	27
28	$600 under $1,000	4,40[illegible]	1,971			14,455	684,180	868,876	(1)	(1)	921,686	(1)	(1)	(1)	(1)	(1)	28
29	$1,000 under $1,500	7,906	5,848			18,126	854,142	925,621	20,701	3,425	684,338	685	5,764	31	20,025	654	29
30	$1,500 under $2,000	5,430	3,839			12,443	563,262	518,917	57,655	20,444	265,881	4,116	20,029	282	56,291	3,834	30
31	$2,000 under $2,500	8,685	14,167			6,276	314,776	259,630	42,922	26,553	97,651	5,310	19,494	446	41,220	4,837	31
32	$2,500 under $3,000					5,211	236,392	179,231	29,154	25,261	58,318	5,044	17,631	664	28,138	4,358	32
33	$3,000 under $3,500					2,024	128,400	99,621	7,500	6,466	32,264	1,291	3,762	114	7,500	1,177	33
34	$3,500 under $4,000					962	67,443	48,001	7,598	8,477	15,166	640	5,110	205	7,152	1,178	34
35	$4,000 under $4,500					2	27,059	18,950			5,724	114					35
36	$4,500 under $5,000					1,022	24,994	14,821			3,915	245					36
37	$5,000 or more					280	91,334	18,164			8,683	767					37
38	Total nontaxable returns	30,915	27,486	(1)	(1)	22,710	[4]3,833,335	5,162,528	168,238	91,088	5,381,788	18,347	72,467	1,747	162,695	16,168	38
39	Grand total	138,806	240,982	7,948	15,252	347,043	[4]48,311,426	15,640,172	13,865,886	28,235,284	5,381,788	6,496,157	927,641	82,998	408,972	54,960	39
40	Returns under $5,000	83,004	70,814	5,780	11,798	219,036	[4]33,493,315	14,063,766	12,009,159	17,129,151	5,373,105	3,477,741	505,756	13,186	302,215	35,980	40
41	Returns $5,000 under $10,000	29,015	51,564	(1)	(1)	66,863	10,419,755	1,380,651	1,646,829	7,640,103	7,268	1,672,799	280,684	16,241	66,159	11,732	41
42	Returns $10,000 or more	26,787	118,604	1,143	2,975	61,144	4,398,356	195,755	209,898	3,466,030	1,415	1,345,617	141,201	53,571	40,598	7,248	42

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

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

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

	Adjusted gross income classes	Tax credit for—Continued: Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Other tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax withheld: Number of returns	Tax withheld: Amount (Thousand dollars)	Payments on 1958 declaration: Number of returns	Payments on 1958 declaration: Amount (Thousand dollars)	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount (Thousand dollars)	Overpayment: Refund: Number of returns	Refund: Amount (Thousand dollars)	Credit on 1959 tax: Number of returns	Credit on 1959 tax: Amount (Thousand dollars)	
		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
	Taxable returns:															
1	$600 under $1,000				35,385	1,041,717	94,657	15,231	1,534	212,368	6,531	982,780	64,980	7,420	551	1
2	$1,000 under $1,500				176,917	1,634,333	224,057	43,839	6,363	500,681	23,517	1,273,982	71,074	23,526	2,060	2
3	$1,500 under $2,000				258,199	1,396,281	281,391	53,453	10,468	449,510	34,004	1,076,918	60,544	19,984	1,853	3
4	$2,000 under $2,500				349,541	1,347,441	358,539	73,646	16,733	469,511	37,198	965,514	53,682	24,117	3,571	4
5	$2,500 under $3,000				454,428	1,309,064	455,409	65,048	18,124	483,322	40,871	863,407	50,553	23,374	3,777	5
6	$3,000 under $3,500				515,158	1,193,758	515,109	65,884	19,019	597,658	35,224	634,786	47,321	23,296	2,239	6
7	$3,500 under $4,000	6,260	1,082	14	546,781	1,035,202	533,973	59,344	19,160	616,823	40,287	463,697	39,274	19,818	2,942	7
8	$4,000 under $4,500				572,165	917,591	553,069	56,815	19,188	591,499	40,037	365,438	33,349	16,782	2,818	8
9	$4,500 under $5,000				519,826	716,806	496,556	45,309	19,605	467,430	34,119	276,158	25,753	14,414	2,064	9
10	$5,000 under $6,000				698,903	791,458	639,584	85,797	40,988	531,956	55,199	293,540	27,795	27,103	5,559	10
11	$6,000 under $7,000				398,969	352,844	346,313	67,855	30,717	252,029	39,285	116,089	12,713	19,319	3,117	11
12	$7,000 under $8,000				266,811	181,603	207,425	57,823	38,669	149,627	33,482	44,103	5,578	19,266	5,402	12
13	$8,000 under $9,000				170,622	88,991	115,412	43,242	33,714	87,490	29,298	19,190	3,448	10,691	2,531	13
14	$9,000 under $10,000				108,385	44,475	61,418	31,752	30,934	47,511	21,354	8,003	2,165	8,919	2,021	14
15	$10,000 under $15,000	2,616	377	14	272,975	67,707	113,034	80,395	122,352	82,532	57,492	11,548	5,356	24,743	12,366	15
16	$15,000 under $20,000	1,652	326	3	149,800	16,093	36,628	30,995	91,659	25,238	33,427	2,443	2,161	10,219	8,773	16
17	$20,000 under $25,000	1,517	102	26	109,920	6,933	17,493	16,917	80,656	12,253	25,125	1,034	3,844	6,049	9,034	17
18	$25,000 under $50,000	3,037	831	8	276,349	8,152	33,681	23,740	212,628	15,873	52,549	1,173	3,277	8,495	18,674	18
19	$50,000 under $100,000	1,259	770	9	207,105	2,151	14,556	7,519	168,960	4,480	38,756	339	1,723	2,956	13,319	19
20	$100,000 under $150,000	331	234	23	71,796	359	3,493	1,281	62,956	723	10,362	29	196	541	4,796	20
21	$150,000 under $200,000	136	572	68	37,991	123	1,720	447	32,424	276	6,047	17	131	169	2,064	21
22	$200,000 under $500,000	181	321	9	76,910	135	2,089	524	67,563	299	12,049	24	761	214	4,022	22
23	$500,000 under $1,000,000	24	85	(5)	30,900	20	300	83	25,406	48	6,512	6	261	31	1,056	23
24	$1,000,000 or more	11	185	2	46,866	11	70	42	42,091	24	6,439	4	51	14	1,683	24
25	Total taxable returns	17,024	4,885	180	6,352,702	12,153,254	5,106,036	926,981	1,211,911	5,599,161	719,164	7,400,222	515,990	311,460	116,292	25
	Nontaxable returns:															
26	No adjusted gross income	-	-	-	-	15,971	4,788	13,775	3,558	12,258	495	21,008	6,391	7,708	1,905	26
27	Under $600	-	-	-	-	2,751,937	91,168	12,096	3,329	90,795	1,849	2,756,391	93,472	6,931	920	27
28	$600 under $1,000			-	-	555,627	35,799	13,068	2,470	107,755	2,758	559,339	35,846	9,640	2,243	28
29	$1,000 under $1,500			-	-	335,899	26,921	16,335	2,461	70,194	2,511	344,151	27,939	7,688	1,125	29
30	$1,500 under $2,000			-	-	160,981	14,828	9,026	1,401	17,070	837	165,460	15,470	4,900	568	30
31	$2,000 under $2,500			-	-	58,434	5,386	5,534	817	6,980	441	61,862	5,918			31
32	$2,500 under $3,000	(1)	(1)	-	-	40,931	5,174	7,815	1,221			46,008	6,048			32
33	$3,000 under $3,500			-	-	20,861	2,886					22,583	3,221			33
34	$3,500 under $4,000			-	-	10,702	2,313					11,727	2,705	11,038	5,098	34
35	$4,000 under $4,500			-	-	4,360	733	12,269	7,820	7,625	559	4,698	956			35
36	$4,500 under $5,000			-	-	4,537	1,538					(1)	(1)			36
37	$5,000 or more			-	-							4,239	3,092			37
38	Total nontaxable returns	(1)	(1)	-	-	3,960,240	191,534	90,518	23,077	312,677	9,450	3,999,670	201,571	47,905	11,859	38
39	Grand total	18,154	5,317	180	6,352,702	16,113,494	5,297,570	1,017,499	1,234,988	5,911,838	728,614	11,399,892	717,561	359,365	128,151	39
40	Returns under $5,000	(1)	(1)	11	3,428,400	14,550,100	3,703,269	564,035	147,227	4,701,128	301,189	10,898,111	645,009	217,161	29,765	40
41	Returns $5,000 under $10,000	4,569	1,133	3	1,643,690	1,461,551	1,370,893	290,530	177,598	1,068,961	178,667	484,459	52,997	88,343	20,649	41
42	Returns $10,000 or more	10,870	4,020	166	1,280,612	101,843	223,408	162,934	910,163	141,749	248,758	17,322	19,555	53,861	77,737	42

See text for "Description of Sample" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Negative "Other sources."
[3]Adjusted gross deficit.
[4]Adjusted gross income less adjusted gross deficit.
[5]Less than $500.

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

	Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Deduction for— Contributions: Number of returns	Contributions: Amount (Thousand dollars)	Interest paid: Number of returns	Interest paid: Amount (Thousand dollars)	Taxes: Number of returns	Taxes: Amount (Thousand dollars)	Medical and dental expense: Number of returns	Medical and dental expense: Amount (Thousand dollars)	Other deductions (Thousand dollars)	Total deductions (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	Taxable returns:													
1	$600 under $1,000	67,066	59,809	58,217	4,046	12,553	777	50,362	2,938	29,656	2,849	1,690	12,300	1
2	$1,000 under $1,500	228,159	290,004	206,584	18,621	77,969	5,817	197,375	17,464	129,446	21,577	12,875	76,354	2
3	$1,500 under $2,000	389,618	690,228	362,676	41,005	165,599	18,009	354,652	39,258	239,082	46,267	24,788	169,327	3
4	$2,000 under $2,500	584,426	1,324,182	541,702	72,167	291,205	40,769	543,016	73,398	373,197	85,429	43,983	316,346	4
5	$2,500 under $3,000	744,640	2,052,010	695,472	103,003	422,411	62,747	703,595	105,281	494,778	127,564	64,280	462,875	5
6	$3,000 under $3,500	948,514	3,084,041	905,144	148,178	584,575	105,265	909,959	159,361	635,408	170,242	98,923	672,469	6
7	$3,500 under $4,000	1,147,777	4,317,440	1,093,645	188,521	790,713	172,196	1,113,347	223,923	743,602	206,940	122,594	914,174	7
8	$4,000 under $4,500	1,339,914	5,694,084	1,285,522	240,248	987,250	241,798	1,313,124	287,547	866,873	257,430	163,937	1,190,960	8
9	$4,500 under $5,000	1,488,801	7,076,597	1,440,071	280,948	1,164,816	321,423	1,463,891	368,698	948,682	270,333	184,119	1,425,521	9
10	$5,000 under $6,000	3,165,452	17,360,420	3,078,354	634,740	2,655,626	865,604	3,130,926	905,748	1,953,010	579,626	433,308	3,419,026	10
11	$6,000 under $7,000	2,581,656	16,709,005	2,530,482	596,236	2,244,608	875,957	2,557,022	861,676	1,539,558	461,887	406,271	3,202,027	11
12	$7,000 under $8,000	1,786,710	13,352,887	1,756,085	453,201	1,594,898	704,423	1,776,429	688,304	991,603	308,551	319,538	2,474,017	12
13	$8,000 under $9,000	1,220,225	10,328,247	1,204,373	346,873	1,093,458	522,043	1,211,565	528,412	634,443	225,670	262,997	1,885,995	13
14	$9,000 under $10,000	793,847	7,512,998	780,867	252,343	707,372	376,656	783,818	376,653	409,956	160,398	162,381	1,328,431	14
15	$10,000 under $15,000	1,493,724	17,673,508	1,473,232	608,465	1,283,949	754,700	1,479,689	995,710	681,075	330,429	399,354	2,988,658	15
16	$15,000 under $20,000	424,654	7,283,594	419,662	248,775	326,445	232,901	419,680	363,974	162,982	123,056	164,212	1,132,918	16
17	$20,000 under $25,000	213,584	4,752,609	210,280	160,936	154,281	128,699	211,040	231,540	69,322	68,798	102,138	692,111	17
18	$25,000 under $50,000	324,742	10,999,201	320,517	373,091	222,244	239,518	320,085	510,025	89,222	117,877	223,475	1,463,986	18
19	$50,000 under $100,000	87,960	5,816,203	86,284	254,318	56,744	125,141	87,014	262,640	25,102	53,373	155,835	851,857	19
20	$100,000 under $150,000	13,780	1,611,635	13,694	98,895	9,426	[illegible]	13,577	69,256	4,896	9,865	49,685	265,125	20
21	$150,000 under $200,000	3,786	648,352	3,743	47,933	2,617	17,477	3,729	29,302	1,398	3,230	23,451	121,393	21
22	$200,000 under $500,000	3,915	1,104,087	3,874	113,269	2,747	31,361	3,361	47,928	1,474	3,956	42,521	239,035	22
23	$500,000 under $1,000,000	529	354,394	520	43,612	384	10,051	522	13,400	190	726	11,942	80,291	23
24	$1,000,000 or more	235	491,546	233	81,248	167	5,673	233	17,041	79	332	13,076	117,370	24
25	Total taxable returns	19,053,714	140,476,918	18,470,288	5,410,672	14,852,057	5,896,979	18,648,511	7,081,237	11,023,024	3,636,405	3,477,273	25,502,566	25
	Nontaxable returns:													
26	Under $600	26,090	10,046	17,496	2,164	8,912	2,129	19,557	4,066	13,028	3,563	1,569	13,491	26
27	$600 under $1,000	140,525	114,491	113,214	10,399	39,192	[illegible]	110,544	15,101	81,982	21,309	5,938	60,426	27
28	$1,000 under $1,500	223,741	288,095	176,470	22,446	73,400	15,304	183,794	33,439	142,555	57,176	14,896	143,861	28
29	$1,500 under $2,000	223,937	337,576	183,424	25,230	94,365	24,349	196,272	39,095	154,436	76,557	15,686	179,907	29
30	$2,000 under $2,500	260,743	581,594	213,684	31,922	126,228	34,693	233,355	48,456	179,469	84,207	21,903	221,181	30
31	$2,500 under $3,000	217,750	601,178	191,740	21,646	126,091	40,901	197,161	46,558	159,675	74,001	18,028	211,134	31
32	$3,000 under $3,500	177,866	575,624	151,592	28,085	117,536	41,329	164,155	44,749	125,390	71,413	25,964	212,140	32
33	$3,500 under $4,000	156,472	583,158	140,875	29,500	116,565	42,792	146,320	38,397	106,699	64,350	26,475	201,514	33
34	$4,000 under $4,500	112,484	478,524	101,192	23,502	89,660	39,459	107,481	33,230	75,960	42,750	25,585	164,526	34
35	$4,500 under $5,000	85,478	404,646	79,311	18,003	72,110	36,187	81,715	28,131	57,306	37,160	25,004	144,485	35
36	$5,000 or more	132,022	856,721	119,666	60,277	112,758	87,742	122,433	67,897	91,950	114,056	112,705	442,677	36
37	Total nontaxable returns	1,757,708	4,882,043	1,490,065	283,164	976,807	372,175	1,562,787	399,109	1,188,450	647,141	293,753	1,995,342	37
38	Grand total	20,811,422	145,358,961	19,960,353	5,693,836	15,828,864	6,269,154	20,211,298	7,480,346	12,211,474	4,283,546	3,771,026	27,497,908	38
39	Returns under $5,000	8,564,601	28,613,717	7,959,487	1,319,624	5,361,140	1,253,234	8,089,075	1,610,280	5,557,224	1,321,716	888,137	6,792,991	39
40	Returns $5,000 under $10,000	9,675,145	66,010,081	9,464,724	2,315,958	8,405,150	3,408,430	9,577,739	3,415,033	5,617,467	1,931,977	1,660,848	12,632,246	40
41	Returns $10,000 or more	2,571,676	50,735,163	2,536,142	2,058,254	2,062,574	1,607,490	2,543,484	2,455,033	1,036,783	729,853	1,222,041	8,072,671	41

[illegible] text for "Description of Sample" and "Explanation of Classifications and Terms."

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

	Adjusted gross income class	Exemptions (Thousand dollars)	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Number of returns with no taxable income	Income tax before credits (Thousand dollars)	Tax credit for—Dividends received: Number of returns	Dividends received: Amount (Thousand dollars)	Retirement income: Number of returns	Retirement income: Amount (Thousand dollars)	Foreign tax paid: Number of returns	Foreign tax paid: Amount (Thousand dollars)	Other tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
	Taxable returns:														
1	$600 under $1,000	41,240	[illegible]	7,269	-	1,427	(1)	(1)	(1)	(1)	3,730	345	(1)	1,427	1
2	$1,000 under $1,500	139,467	228,214	71,685	-	14,678	11,552	141						14,454	2
3	$1,500 under $2,000	322,179	329,612	198,943	-	39,568	15,392	137	4,723	150				39,221	3
4	$2,000 under $2,500	596,062	584,446	421,774	-	84,049	32,159	434	8,855	453				83,160	4
5	$2,500 under $3,000	864,129	744,640	724,466	-	144,661	40,358	746	14,991	1,118				142,771	5
6	$3,000 under $3,500	1,319,727	948,514	1,241,265	-	219,431	44,745	1,390	19,705	2,426				214,915	6
7	$3,500 under $4,000	1,813,834	1,141,777	1,589,432	-	319,242	50,139	1,271	21,476	2,564				315,446	7
8	$4,000 under $4,500	2,325,309	1,239,914	2,177,215	-	438,355	59,734	1,602	20,122	2,687				433,805	8
9	$4,500 under $5,000	2,861,519	1,438,801	2,789,557	-	562,446	64,440	1,896	21,162	3,736				556,941	9
10	$5,000 under $6,000	6,711,065	3,165,452	7,230,324	-	1,456,073	121,278	3,753	27,603	4,458	14,204	3,061	(1)	1,447,699	10
11	$6,000 under $7,000	5,752,153	2,581,656	7,754,825	-	1,563,738	124,812	4,378	24,577	4,060				1,554,263	11
12	$7,000 under $8,000	4,023,722	1,786,710	6,855,148	-	1,390,508	102,136	4,168	17,087	3,413				1,381,887	12
13	$8,000 under $9,000	2,742,293	1,223,225	5,692,353	-	1,165,435	94,315	4,764	12,273	1,993				1,158,751	13
14	$9,000 under $10,000	1,749,801	791,247	4,434,566	-	917,667	84,110	3,285	17,532	2,734				911,615	14
15	$10,000 under $15,000	3,300,660	1,493,724	11,394,190	-	2,439,241	311,271	19,390	19,325	5,171	11,420	2,066	75	2,412,048	15
16	$15,000 under $20,000	948,026	424,654	5,222,652	-	1,227,475	139,749	19,169	16,147	3,012	3,410	1,278	12	1,203,904	16
17	$20,000 under $25,000	482,165	213,184	3,579,333	-	926,364	119,462	16,335	9,190	1,635	7,099	1,024	50	906,520	17
18	$25,000 under $50,000	739,123	324,742	8,696,092	-	2,749,288	223,470	51,597	15,454	4,930	18,642	4,268	703	2,692,490	18
19	$50,000 under $100,000	193,232	81,460	4,771,114	-	2,064,093	75,335	47,383	6,541	1,177	10,137	4,517	499	2,010,502	19
20	$100,000 under $150,000	29,873	13,789	1,316,637	-	642,763	12,438	17,532	1,283	239	2,708	2,022	281	672,690	20
21	$150,000 under $200,000	7,962	4,736	519,991	-	296,925	4,684	8,427	443	81	1,042	1,690	245	286,382	21
22	$200,000 under $500,000	9,356	7,915	356,496	-	521,771	4,751	15,934	509	96	1,251	2,737	90	512,914	22
23	$500,000 under $1,000,000	1,070	529	275,019	-	179,547	507	5,152	61	12	206	767	2	173,614	23
24	$1,000,000 or more	442	235	363,794	-	240,487	227	6,972	23	4	88	960	4	232,547	24
25	Total taxable returns	36,969,682	19,053,714	79,724,670	-	14,664,100	1,779,793	236,514	279,420	42,837	78,497	24,835	2,020	13,357,954	25
	Nontaxable returns:														
26	Under $600	31,785	-	-	26,390	-	-	-	-	-	-	-	-	-	26
27	$600 under $1,000	122,621	(1)	(1)	140,525	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	27
28	$1,000 under $1,500	262,987			221,700								-	-	28
29	$1,500 under $2,000	314,408	14,008	7,474	209,329	684	5,764	53	13,922	631			-	-	29
30	$2,000 under $2,500	447,777	21,742	10,130	247,951	2,016	12,231	148	21,767	1,341			-	-	30
31	$2,500 under $3,000	450,429	22,349	15,143	145,352	3,230	12,743	433	21,333	2,575			-	-	31
32	$3,000 under $3,500	421,186	12,722	9,586	165,144	1,711	7,303	181	12,745	1,430			-	-	32
33	$3,500 under $4,000	423,173	12,916	9,503	143,656	1,703	6,799	226	12,219	1,477			-	-	33
34	$4,000 under $4,500	344,047	8,974	6,135	104,110	1,304	4,758	119	8,974	1,176			-	-	34
35	$4,500 under $5,000	281,245	6,491	6,408	78,487	1,283	(1)	(1)	6,152	1,143			-	-	35
36	$5,000 or more	495,250	6,035	13,265	125,337	3,128	4,085	120	5,061	1,179			-	-	36
37	Total nontaxable returns	3,594,808	109,527	74,405	1,643,121	14,920	55,403	1,421	103,464	11,612	(1)	(1)	-	-	37
38	Grand total	40,564,490	19,163,241	79,799,075	1,643,121	14,679,020	1,835,196	237,935	382,884	54,449	81,642	26,722	2,020	13,357,954	38
39	Returns under $5,000	13,373,091	7,041,757	9,132,676	1,522,844	1,834,428	367,816	8,681	207,775	23,166	4,754	403	(1)	1,802,138	39
40	Returns $5,000 under $10,000	21,471,042	9,553,997	31,977,505	121,148	6,495,239	528,444	20,355	96,920	16,976	15,561	3,684	(1)	6,454,205	40
41	Returns $10,000 or more	5,720,357	2,567,487	36,965,894	4,189	11,349,413	938,936	208,849	78,289	14,307	61,327	22,635	1,941	11,101,611	41

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

Table 6.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH SALARIES AND WAGES (NET)																		
No adjusted gross income	32,113	6,649	8,620	6,534	4,831	3,558	14,600	10,526	7,347	4,951	5,892	6,081	(1)	7,791	(1)	(1)	(1)	-
Under $600	3,369,276	452,896	560,735	606,882	573,816	557,449	586,884	11,111	4,957	(1)	(1)	3,811		3,474				-
$600 under $1,000	2,364,880	21,957	24,000	20,986	25,639	23,246	2,206,047	18,511	9,653	4,130	4,310	(1)	6,644					-
$1,000 under $1,500	3,239,315	21,277	24,669	24,132	18,562	19,837	147,401	2,940,296	19,407	9,006	6,253	3,877		6,316				-
$1,500 under $2,000	2,892,381	19,610	15,111	15,106	15,102	16,848	76,167	144,478	2,528,411	30,493	11,629	12,698	3,483		2,314			-
$2,000 under $2,500	3,097,515	16,220	14,189	13,753	12,555	12,772	67,922	75,650	138,635	2,677,289	31,240	28,957	3,453	4,880				-
$2,500 under $3,000	3,228,822	15,864	9,976	9,764	9,633	8,314	45,349	50,652	60,584	142,904	2,791,639	64,674	13,181	5,591		(1)		-
$3,000 under $4,000	6,682,238	26,598	18,305	17,310	13,798	15,598	66,506	63,806	64,967	103,981	216,538	5,927,125	117,512	29,846			(1)	-
$4,000 under $5,000	6,801,617	17,293	7,623	15,569	9,324	8,071	41,269	39,427	40,886	48,696	61,099	320,651	6,056,711	134,660				-
$5,000 under $10,000	16,782,447	19,056	20,468	14,698	13,210	9,776	52,443	51,644	49,238	64,454	68,556	186,088	520,829	15,672,163	39,824			-
$10,000 under $15,000	2,143,426	6,107	4,771	3,968	3,893	2,985	12,567	12,612	10,242	10,362	10,085	22,591	28,306	304,103	1,710,693			-
$15,000 under $20,000	421,968	2,532	1,759	1,827	1,474	1,689	6,045	4,842	4,169	3,791	3,252	7,977	8,274	40,413	333,366	454		
$20,000 under $25,000	169,261	1,090	913	912	807	491	2,774	2,522	1,896	1,583	1,473	3,715	3,176	15,452	129,647	2,810		(1)
$25,000 under $50,000	229,463	1,582	1,575	980	1,194	805	4,247	3,410	2,910	2,456	1,898	4,634	3,989	18,936	72,960	107,223	664	
$50,000 under $100,000	59,241	240	280	209	532	168	805	883	952	591	406	1,125	951	4,206	10,382	19,825	17,578	108
$100,000 under $150,000	9,154	33	29	30	(1)	29	147	124	63	127	50	132	111	944	1,249	2,037	2,822	1,199
$150,000 under $200,000	2,379	6	7	7	10	4	22	24	23	17	16	45	47	151	371	432	645	552
$200,000 under $500,000	2,401	8	10	6	5	6	32	32	19	28	15	47	44	173	371	453	545	607
$500,000 under $1,000,000	370	2	8	2	2	5	8	2	3	7	6	4	9	33	73	64	73	69
$1,000,000 or more	171	3	2	3	2	-	4	3	2	2	2	7	2	10	29	34	36	30
Total	51,588,438	629,023	712,360	752,678	704,407	681,651	3,331,239	3,430,555	2,944,364	3,107,659	3,216,762	6,597,359	6,768,592	16,249,142	2,303,751	133,824	22,472	2,600
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)																		
No adjusted gross income	27,793	8,855	3,539	(1)	(1)	(1)	5,982	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $600	54,242	22,764	10,495	5,793	3,449	4,758	5,165	(1)									-	-
$600 under $1,000	102,101	31,060	16,709	9,865	6,480	8,936	28,668		(1)								-	-
$1,000 under $1,500	164,435	42,434	22,919	15,687	12,956	8,835	36,160	22,384		(1)	(1)						-	-
$1,500 under $2,000	160,501	33,498	25,931	13,627	14,623	7,457	27,988	20,747	14,913			3,443	(1)	(1)			-	-
$2,000 under $2,500	160,395	39,416	22,662	13,324	12,259	4,445	25,871	16,983	10,841	12,205					(1)		-	-
$2,500 under $3,000	168,411	43,103	21,876	15,354	11,268	7,510	24,650	12,647	12,215	11,185	6,882					495	-	-
$3,000 under $4,000	299,047	77,797	37,310	21,892	21,009	16,084	39,374	25,219	13,240	15,929	13,559	16,302					-	-
$4,000 under $5,000	324,144	97,593	46,372	26,129	21,480	16,037	38,238	19,137	13,309	10,856	8,192	17,331	6,112				-	-
$5,000 under $10,000	1,334,538	440,425	197,979	123,643	83,183	61,834	152,681	66,134	43,462	29,380	26,940	32,597	27,793	52,108			-	-
$10,000 under $15,000	636,433	149,312	82,594	54,085	37,921	30,623	88,909	46,203	27,316	18,918	14,240	18,652	13,994	36,702	16,895			-
$15,000 under $20,000	285,730	45,149	28,220	20,607	16,029	12,965	40,322	23,789	14,197	12,513	9,138	13,058	7,900	21,299	20,339			-
$20,000 under $25,000	154,622	17,983	12,704	9,087	7,327	5,353	20,815	13,880	9,040	7,038	5,420	8,184	5,781	14,683	16,338		386	-
$25,000 under $50,000	253,112	22,467	15,716	10,929	9,370	7,762	28,535	20,106	16,496	11,309	9,936	14,248	12,149	32,635	32,941	14,266		-
$50,000 under $100,000	74,468	2,802	2,392	1,658	1,333	1,371	6,148	3,546	2,913	2,509	2,135	4,257	3,060	10,925	14,743	11,931	7,631	114
$100,000 under $150,000	12,764	236	156	116	92	94	386	294	249	235	199	323	294	1,598	2,543	1,867	2,614	1,468
$150,000 under $200,000	3,657	33	21	20	21	17	100	60	52	46	37	79	77	264	535	518	665	1,112
$200,000 under $500,000	3,806	29	24	17	19	17	76	53	44	51	39	65	62	206	400	359	465	1,880
$500,000 under $1,000,000	518	2	3	3	-	-	6	5	5	1	4	3	6	35	40	31	47	327
$1,000,000 or more	235	-	-	-	1	-	3	2	2	3	1	3	-	10	23	10	12	165
Total	4,235,017	1,074,958	548,122	343,772	260,545	195,901	570,077	293,052	181,059	133,892	98,833	128,389	78,311	172,887	107,520	30,207	11,822	5,070
RETURNS WITH INTEREST RECEIVED																		
No adjusted gross income	51,825	13,348	10,398	3,629	3,938	(1)	9,169	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $600	120,672	46,659	25,602	18,560	8,953	10,233	7,515	(1)								-	-	-
$600 under $1,000	228,259	65,190	51,939	30,060	20,209	13,642	44,497		(1)							-	-	-
$1,000 under $1,500	347,117	96,949	62,385	46,599	33,042	22,539	58,696	25,191		(1)	(1)					-	-	-
$1,500 under $2,000	316,923	81,192	50,202	42,380	32,307	27,249	52,221	19,730	10,965			(1)	4,101	(1)		-	-	-
$2,000 under $2,500	345,695	99,675	73,628	33,327	28,388	24,205	50,219	13,975	8,541	11,648					(1)	-	-	-
$2,500 under $3,000	307,842	92,852	53,415	34,808	26,717	17,747	47,155	14,992	9,251	5,145	5,421					-	-	-
$3,000 under $4,000	628,325	214,382	113,253	70,025	52,435	29,677	81,948	28,999	14,451	8,501	6,829	6,446				-	-	-
$4,000 under $5,000	661,438	240,034	122,741	71,427	52,737	43,437	71,496	27,774	11,650	8,854	3,768	4,803				-	-	-
$5,000 under $10,000	2,697,977	1,156,002	446,335	279,217	191,449	124,662	293,323	89,143	39,404	26,069	14,816	19,789	8,889	8,541		-	-	-
$10,000 under $15,000	887,387	327,820	140,673	87,173	61,624	42,426	113,418	43,777	22,365	13,482	9,157	10,604	5,412	8,146	1,275		-	-
$15,000 under $20,000	313,416	82,856	43,575	31,794	21,791	15,899	48,842	24,133	12,260	8,370	5,059	7,112	3,460	5,971	1,760	(1)	-	-
$20,000 under $25,000	158,549	34,379	19,582	13,707	12,396	8,098	24,366	13,943	8,961	5,201	4,201	4,963	2,435	4,758	1,559		-	-
$25,000 under $50,000	252,517	41,306	26,764	18,935	16,165	12,593	42,073	24,175	16,719	11,419	7,982	10,675	6,443	12,846	4,249		-	-
$50,000 under $100,000	71,417	7,413	5,188	4,593	3,612	3,523	10,533	7,054	5,257	3,842	2,879	4,151	2,706	6,861	3,203	520	81	1
$100,000 under $150,000	11,109	925	597	531	389	300	1,340	1,418	720	550	414	738	572	1,264	995	263	78	(1)
$150,000 under $200,000	3,288	282	156	149	104	97	378	274	213	162	146	223	166	402	361	121	42	12
$200,000 under $500,000	3,427	242	153	141	110	83	350	250	210	164	158	202	157	457	430	184	97	39
$500,000 under $1,000,000	478	21	15	14	11	4	42	33	25	14	21	28	26	77	70	33	26	18
$1,000,000 or more	209	9	1	5	7	6	14	10	10	10	5	9	11	25	35	20	16	16
Total	7,407,870	2,601,536	1,246,602	787,074	566,384	399,179	957,595	340,657	166,176	105,150	63,438	71,838	35,576	50,209	14,281	1,732	341	102

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

Table 6.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH BUSINESS OR PROFESSION																		
With profit																		
No adjusted gross income	13,160	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Under $600	380,333	35,353	42,807	53,110	81,265	81,171	81,314	3,503	[1]								-	-
$600 under $1,000	460,378	12,203	14,139	18,837	24,901	27,680	356,712	4,164		[1]	4,558						-	-
$1,000 under $1,500	622,935	12,529	12,786	12,084	22,148	20,801	125,220	409,381	4,871			4,885	[1]				-	-
$1,500 under $2,000	538,100	7,936	10,060	9,318	20,775	12,154	67,847	96,121	302,372	6,612				3,821	[1]		-	-
$2,000 under $2,500	522,935	9,065	11,134	14,845	13,204	12,511	58,505	58,691	89,131	248,399	4,543					[1]	-	-
$2,500 under $3,000	475,622	13,502	10,104	9,686	12,099	9,338	44,784	37,955	45,548	76,038	208,184	6,264					-	-
$3,000 under $4,000	872,475	21,447	18,319	20,049	25,665	16,622	76,310	66,343	50,297	69,827	98,364	401,207	5,592				-	-
$4,000 under $5,000	736,871	24,429	22,228	24,682	17,970	16,029	57,966	50,927	41,333	34,846	38,233	109,398	290,830	7,657			-	-
$5,000 under $10,000	1,530,249	54,276	45,868	46,664	39,328	39,578	142,695	96,419	75,844	61,156	63,529	107,661	133,777	620,173	3,381		-	-
$10,000 under $15,000	373,213	6,429	6,468	5,418	4,495	4,955	18,333	13,111	11,085	8,767	8,553	15,951	19,169	95,737	154,601			-
$15,000 under $20,000	149,940	1,303	1,163	914	1,408	846	4,433	3,133	2,782	2,287	2,077	4,649	3,942	19,839	101,023		351	-
$20,000 under $25,000	78,815	455	599	[1]	532	[1]	1,972	1,125	986	1,442	669	1,479	2,252	6,657	59,379	705		-
$25,000 under $50,000	106,451	668	600	493	495	386	1,758	1,659	1,130	1,441	990	2,080	1,480	7,228	28,510	57,285		-
$50,000 under $100,000	16,753	159	117	102	107	100	344	309	244	224	198	355	268	1,075	2,036	4,561	6,522	32
$100,000 under $150,000	1,659	22	[1]	[1]	27	[1]	52	46	38	35	33	42	48	144	198	192	356	382
$150,000 under $200,000	416	9	3	6	6	6	23	14	12	5	4	11	15	37	69	48	50	98
$200,000 under $500,000	[illegible]	[illegible]	2	5	5	5	12	18	14	9	9	15	15	42	48	49	35	80
$500,000 under $1,000,000	38	-	2	1	1	-	-	1	-	1	-	1	1	5	6	5	4	10
$1,000,000 or more	18	1	-	-	-	-	1	-	-	1	-	-	-	1	5	2	3	4
Total	6,880,831	200,816	197,108	218,245	265,471	243,543	1,040,755	844,344	627,459	514,243	429,944	655,813	458,889	762,868	350,273	63,130	7,324	606
With loss																		
No adjusted gross income	278,539	19,787	14,951	17,283	13,174	11,641	46,892	30,214	21,744	16,393	14,305	22,502	11,104	26,519	8,114	3,344	[1]	[1]
Under $10,000	1,120,948	160,679	130,898	103,728	92,450	83,192	257,958	114,355	68,793	36,832	23,247	24,271	10,137	9,834	4,573	[1]		-
$10,000 under $25,000	77,802	2,184	6,497	4,819	4,719	4,780	15,769	7,675	4,539	3,866	2,704	4,000	1,934	5,260	2,291	386	[1]	[1]
$25,000 under $50,000	14,386	635	633	600	423	[1]	1,728	1,179	883	1,270	496	1,056	810	2,536	1,163	388		-
$50,000 or more	8,213	169	132	136	141	132	575	464	407	346	321	530	468	1,490	1,620	725	330	227
Total	1,499,888	189,654	153,111	126,566	110,906	100,030	322,922	153,907	96,366	58,707	41,078	52,359	24,453	45,639	17,761	4,844	751	834
RETURNS WITH PARTNERSHIP																		
With profit																		
No adjusted gross income	7,657	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-
Under $600	35,846	3,766	4,091	3,424	5,474	9,314	7,713	[1]										-
$600 under $1,000	55,928			3,429		5,179	35,457	3,917	[1]	[1]								-
$1,000 under $1,500	62,767	3,469					11,766	37,837			4,154		[1]					-
$1,500 under $2,000	61,357		12,433		8,621		10,060	12,448	30,758			4,542		3,811	[1]			-
$2,000 under $2,500	72,333	3,778		8,310		12,585	6,239	7,254	12,140	32,540						[1]		-
$2,500 under $3,000	63,753						5,910	5,552	10,206	7,360	30,348						[1]	-
$3,000 under $4,000	155,621	4,817			4,439		15,662	13,430	9,020	6,229	14,632	74,911	4,502					-
$4,000 under $5,000	145,768	5,843	5,155	3,428	[1]		9,379	6,371	7,893	7,324	10,872	23,126	57,815					-
$5,000 under $10,000	463,491	15,478	12,381	14,809	13,781	9,314	29,068	24,038	19,744	19,360	14,584	33,388	36,113	215,839	5,594			-
$10,000 under $15,000	183,331	7,364	4,073	4,038	3,247	2,890	11,040	7,428	7,223	5,621	4,605	8,677	6,909	44,940	71,205			-
$15,000 under $20,000	97,943	2,678	1,608	1,392	1,254	1,012	5,115	3,732	3,209	1,992	1,850	3,407	2,687	13,313	54,518			-
$20,000 under $25,000	56,188	1,688	801	834	835	454	2,099	1,711	1,435	1,711	1,048	1,532	1,432	6,052	34,253	633		-
$25,000 under $50,000	100,363	2,438	1,260	1,364	977	1,155	3,430	3,422	2,306	2,689	1,603	2,615	2,761	8,981	24,737	40,371		[1]
$50,000 under $100,000	33,520	612	349	337	249	228	859	679	519	451	352	631	520	2,320	3,941	7,804	10,607	62
$100,000 under $150,000	4,140	44	53	33	[1]	[1]	99	98	67	57	53	86	75	290	474	467	1,183	979
$150,000 under $200,000	1,121	30	15	13	7	8	30	24	21	19	11	22	20	76	106	121	165	433
$200,000 under $500,000	1,028	30	17	11	4	12	32	28	23	22	13	26	18	63	113	84	116	416
$500,000 under $1,000,000	176	3	3	3	1	2	4	2	3	4	5	2	2	10	10	8	16	48
$1,000,000 or more	50	3	1	-	1	1	4	2	1	2	-	2	1	5	3	8	3	13
Total	1,611,329	52,040	42,695	41,425	42,020	42,168	155,742	131,703	106,641	88,183	84,130	154,011	113,616	296,462	196,337	49,783	12,381	1,986
With loss																		
No adjusted gross income	27,547	[1]	[1]	[1]	[1]	[1]	7,729	4,803	[1]	[1]	[1]	[1]	[1]	5,142	[1]	[1]	[1]	[1]
Under $10,000	167,116	26,605	23,034	14,760	10,399	10,698	27,095	16,631	8,766	7,214	4,479	4,159	[1]	4,123	[1]			
$10,000 under $25,000	47,406	4,318	4,597	3,379	2,923	2,537	7,597	5,092	2,438	2,187	1,291	1,605	1,086	2,201	911	[1]	[1]	[1]
$25,000 under $50,000	13,115	1,916	1,331	872	590	768	1,717	1,119	598	387	[1]	872	380	1,154	1,014			
$50,000 or more	8,445	733	440	401	270	290	794	535	376	330	286	458	392	975	1,038	422	208	142
Total	266,259	39,500	30,090	22,198	15,212	15,329	44,932	28,180	14,582	12,209	7,738	9,508	4,654	13,644	5,569	1,923	773	218

[1] [illegible] See text for "Description of Sample" and "Explanation of Classifications and Terms."

Table 6.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH SALES OF CAPITAL ASSETS																		
With net gain																		
No adjusted gross income	49,353	7,322	7,440	3,857	3,556	(1)	9,187	5,010	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $600	67,473	20,013	11,300	11,324	6,146	4,792	7,245	(1)										
$600 under $1,000	103,814	21,664	23,577	17,253	11,634	5,483	17,340	4,120	(1)	4,140								
$1,000 under $1,500	152,781	45,832	23,090	20,603	11,997	12,017	24,124	11,621			5,851	4,857						
$1,500 under $2,000	154,481	40,467	27,897	14,748	10,335	14,046	26,432	12,306	5,837				4,827	7,133	4,507			
$2,000 under $2,500	174,826	41,801	27,795	18,128	17,122	9,583	33,427	13,395	7,514	3,956								
$2,500 under $3,000	173,949	42,217	27,840	16,460	14,138	11,843	32,291	13,062	4,782	5,140						(1)	(1)	
$3,000 under $4,000	323,663	77,178	42,863	27,551	30,557	16,136	62,344	25,417	14,760	8,191	6,964	8,598						(1)
$4,000 under $5,000	309,081	94,995	41,098	14,637	19,147	20,178	51,199	21,675	9,063	7,882	7,560	5,664						
$5,000 under $10,000	1,033,125	333,806	126,768	88,733	60,661	49,647	158,264	66,728	43,365	30,550	17,413	28,112	9,904	16,383				
$10,000 under $15,000	404,991	119,745	46,874	29,105	21,562	17,886	50,811	29,151	18,572	13,800	10,651	14,024	9,862	18,632	4,106			
$15,000 under $20,000	180,614	43,797	18,703	11,345	9,295	6,629	22,333	13,936	8,862	6,951	5,141	8,563	5,752	12,549	5,382			
$20,000 under $25,000	100,171	21,556	9,379	5,813	4,238	3,620	12,661	7,955	5,970	4,062	2,958	4,299	4,093	7,909	5,307			
$25,000 under $50,000	164,623	28,799	15,374	8,772	7,498	6,137	18,566	13,284	9,486	7,174	6,054	7,373	5,893	17,302	14,316	3,373	386	
$50,000 under $100,000	54,831	5,979	2,608	2,508	1,833	1,290	4,740	3,538	2,423	1,858	1,663	2,576	2,534	6,215	7,881	4,928	2,249	68
$100,000 under $150,000	9,545	504	259	179	201	156	521	373	319	611	180	313	313	963	1,849	1,068	1,474	362
$150,000 under $200,000	2,919	127	58	50	44	39	125	100	77	52	65	100	86	255	400	352	449	540
$200,000 under $500,000	3,125	116	49	45	32	28	101	68	55	58	41	45	55	219	311	313	376	1,168
$500,000 under $1,000,000	442	6	5	6	2	3	12	8	9	5	2	2	6	20	33	21	30	272
$1,000,000 or more	197	3	2	1	-	-	4	6	1	1	-	2	3	5	4	10	7	148
Total	3,469,064	945,927	452,979	301,718	229,798	181,961	532,327	243,469	135,241	96,265	65,233	85,986	44,749	84,329	45,289	11,081	5,045	2,667
With net loss																		
No adjusted gross income	26,685	(1)	(1)	(1)	(1)	(1)	5,968	15,114	-	-	-	-	-	-	-	-	-	-
Under $10,000	593,766	95,479	59,972	52,359	34,989	33,729	106,204	211,034	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000	219,798	31,496	22,507	17,062	15,947	11,117	39,126	82,543	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	59,101	4,933	3,475	4,204	3,198	2,787	10,472	30,032	-	-	-	-	-	-	-	-	-	-
$50,000 or more	21,228	1,322	898	1,220	750	646	3,395	12,997	-	-	-	-	-	-	-	-	-	-
Total	920,578	135,329	88,226	75,915	54,919	49,304	165,165	351,720	-	-	-	-	-	-	-	-	-	-
RETURNS WITH SALES OF PROPERTY *OTHER* THAN CAPITAL ASSETS																		
With net gain																		
No adjusted gross income	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Under $600	4,105																	-
$600 under $1,000																		-
$1,000 under $1,500	8,467		3,434															-
$1,500 under $2,000	5,832	14,422																-
$2,000 under $2,500	8,560			8,255			12,322	7,175										-
$2,500 under $3,000	6,199					4,678			4,241			(1)		2,010	(1)			-
$3,000 under $4,000	13,462		4,125															-
$4,000 under $5,000	10,982	4,469	(1)		3,834					(1)	(1)		469			(1)		-
$5,000 under $10,000	29,193	11,366	4,448														(1)	-
$10,000 under $15,000	8,194	3,049	625	1,247			875	383										-
$15,000 under $20,000	2,960	730					(1)	348										-
$20,000 under $25,000	1,052	(1)	596	420				(1)										-
$25,000 under $50,000	2,347	626					495											-
$50,000 under $100,000	517	117	52	28		26	54	32	20			21		50	47			-
$100,000 under $150,000	112	22	(1)	(1)	38	1	(1)	(1)	2			1		(1)	(1)			-
$150,000 under $200,000	32	12	2	-	5	1	5	1	-	-	2	-	1	3	-			-
$200,000 under $500,000	36	10	3	1	1	-	4	3	1	2	2	-	2	-	2	1		-
$500,000 under $1,000,000	4	3	-	-	-	-	1	-	-	-	-	-	-	-	-	-		-
$1,000,000 or more	8	4	-	1	1	-	-	1	-	-	1	-	-	-	-	-		-
Total	104,270	35,451	15,008	10,294	3,879	4,706	14,111	8,229	4,264	1,830	1,183	2,421	472	2,071	334	10	7	-
With net loss																		
No adjusted gross income	15,460	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $10,000	92,974	24,486	10,649	7,214	3,775	3,801	14,243	10,438	5,634	4,133	(1)	4,080		(1)				
$10,000 under $25,000	15,936	4,157	1,852	1,570	1,083	903	2,782	1,498	661	456	383	(1)	(1)	384	(1)	(1)	(1)	(1)
$25,000 under $50,000	4,284	984	559	(1)	(1)	(1)	422	421	349		(1)			(1)				
$50,000 or more	2,099	363	287	118	92	93	313	177	106	53	62	77	43	198	83	22		
Total	130,753	31,015	14,427	9,569	5,647	5,556	19,154	14,271	8,133	5,677	3,634	6,176	2,701	3,941	639	128	(1)	(1)

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

Table 6.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH RENTS AND ROYALTIES																		
With net income																		
No adjusted gross income	49,137	7,341	8,374	5,899	5,196	3,446	8,749	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Under $600	135,155	23,821	22,562	18,376	12,527	11,175	19,4[illegible]	3,4[illegible]									-	-
$600 under $1,000	210,422	13,238	25,505	10,479	19,638	19,979	98,783	(1)	(1)								-	-
$1,000 under $1,500	302,603	34,698	33,503	36,219	28,720	20,230	68,702	77,790		3,815	(1)						-	-
$1,500 under $2,000	241,018	27,725	24,623	26,206	23,918	18,443	52,958	28,980	36,[illegible]1			(1)	(1)				-	-
$2,000 under $2,500	226,357	32,526	33,781	24,375	12,378	14,701	42,790	22,201	16,722	25,147				3,877	(1)		-	-
$2,500 under $3,000	218,296	33,296	29,092	27,290	11,226	15,839	38,216	12,730	11,586	11,24[illegible]	15,275						-	-
$3,000 under $4,000	409,646	74,181	68,767	44,246	31,506	24,030	77,929	27,442	11,464	8,981	9,924	22,93[illegible]				(1)	-	-
$4,000 under $5,000	402,782	80,926	71,376	50,583	42,750	28,064	58,482	22,340	12,530	6,839	5,116	11,631	9,512				-	-
$5,000 under $10,000	1,295,870	262,338	211,316	157,571	120,465	88,391	223,859	73,086	37,[illegible]	26,309	15,770	23,302	17,125	29,[illegible]			-	-
$10,000 under $15,000	304,072	46,399	36,189	28,995	23,320	18,344	50,683	26,006	15,468	9,412	7,604	11,190	7,054	17,482	5,729			-
$15,000 under $20,000	111,446	12,406	8,145	8,320	6,396	5,284	18,2[illegible]	9,842	7,694	5,73[illegible]	4,57[illegible]	5,73[illegible]	3,339	9,081	5,940		(1)	-
$20,000 under $25,000	58,006	5,468	4,664	4,411	3,107	2,614	8,409	4,252	4,[illegible]	2,[illegible]	2,12[illegible]	3,[illegible]	2,85[illegible]	6,44[illegible]	4,211			-
$25,000 under $50,000	91,276	8,368	6,134	4,628	3,483	2,184	11,921	7,642	5,452	4,[illegible]	[illegible]	5,414	3,492	[illegible]	4,641	2,093		-
$50,000 under $100,000	25,878	2,976	1,398	1,102	969	777	3,182	1,864	1,266	1,[illegible]34	[illegible]	1,42[illegible]	1,181	3,[illegible]	3,412	1,469	511	[illegible]
$100,000 under $150,000	4,367	322	216	195	156	98	443	254	214	216	11[illegible]	12	150	407	483	249	539	88
$150,000 under $200,000	1,239	122	64	46	45	43	119	95	48	45	41	63	41	135	151	85	49	67
$200,000 under $500,000	1,286	111	68	52	34	15	134	74	52	41	4	6	9	146	163	87	56	99
$500,000 under $1,000,000	174	16	8	4	6	6	14	1	[illegible]	6	1	1	6	22	20	13	7	14
$1,000,000 or more	77	[illegible]	5	1	2	2	7	3	4	6	1	[illegible]	[illegible]	[illegible]	9	7	4	6
Total	4,089,106	675,383	585,790	463,198	375,342	285,675	783,251	322,976	165,253	109,384	67,360	87,920	48,269	82,207	30,619	4,453	1,345	291
With net loss																		
No adjusted gross income	52,762	7,602	5,539	4,434	4,365	3,723	11,077	4,544	[illegible]	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $10,000	1,260,817	358,477	254,293	194,081	125,752	90,644	165,215	41,271	12,943	7,[illegible]	(1)	3,545	(1)	(1)	(1)			
$10,000 under $25,000	163,278	34,930	26,111	20,736	15,560	11,436	40,268	10,[illegible]13	4,[illegible]	2,[illegible]	1,467	2,[illegible]	1,252	1,396		(1)	(1)	(1)
$25,000 under $50,000	26,651	3,480	3,14[illegible]	3,005	2,[illegible]04	1,434	4,[illegible]46	2,936	1,5[illegible]	734	701	7[illegible]	560	1,262	665			
$50,000 or more	11,696	1,1[illegible]	1,137	640	612	521	1,664	1,[illegible]	806	444	37[illegible]	563	413	884	854	327	161	102
Total	1,513,20[illegible]	405,6[illegible]	290,227	[illegible]996	148,033	10[illegible],323	21[illegible]	54,3[illegible]	[illegible]	11,5[illegible]	7,206	8,035	5,368	6,379	3,998	841	233	104
RETURNS WITH INCOME FROM ESTATES AND TRUSTS																		
No adjusted gross income	3,605	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
Under $600	4,[illegible]						(1)	(1)									-	-
$600 under $1,000	4,144						5,382										-	-
$1,000 under $1,500	19,452	13,606	8,476	5,116			6,107	4,177									-	-
$1,500 under $2,000	15,662				8,186	12,639	4,415	3,409									-	-
$2,000 under $2,500	15,334						4,41[illegible]		7,822	4,075	5,464	4,802	4,119	(1)	(1)		-	-
$2,500 under $3,000	16,041						3,733	5,807									-	-
$3,000 under $4,000	27,681	3,791	4,758	3,414			5,93[illegible]									(1)	-	-
$4,000 under $5,000	25,248	4,457	4,081	(1)			(1)										-	-
$5,000 under $10,000	98,942	19,341	11,593	10,300	6,799		19,838	6,918		4,509		4,458		4,414			-	-
$10,000 under $15,000	50,309	8,212	5,010	4,039	2,907	2,762	8,2[illegible]5	4,928	3,071	2,179	1,244	2,143	1,519	3,173	1,067		-	-
$15,000 under $20,000	24,946	3,344	2,390	1,769	1,192	1,0[illegible]	4,966	2,181	1,657	1,280	748	1,142	1,036	1,346	1,383		-	-
$20,000 under $25,000	15,903	2,081	1,320	1,009	847	797	2,116	1,457	938	725	762	726	658	1,210	1,172		-	-
$25,000 under $50,000	28,977	3,194	3,049	2,015	1,629	1,214	3,887	2,241	1,541	468	1,008	1,386	1,212	2,455	2,424	694	-	-
$50,000 under $100,000	11,649	1,371	749	628	585	443	1,520	1,182	574	457	341	878	315	1,045	909	475	167	(1)
$100,000 under $150,000	2,212	195	119	104	118	76	231	267	90	108	73	89	81	193	215	118	64	
$150,000 under $200,000	799	78	52	44	37	25	104	96	33	33	21	43	27	65	83	44	16	28
$200,000 under $500,000	874	101	47	35	28	25	97	78	49	27	28	45	35	77	94	30	25	5[illegible]
$500,000 under $1,000,000	121	15	12	11	2	3	6	4	5	8	8	4	4	6	10	5	[illegible]	16
$1,000,000 or more	54	6	3	-	3	1	-	4	4	-	-	2	-	2	9	6	5	8
Total	370,879	60,950	41,694	32,229	2[illegible],373	19,407	72,385	3[illegible]	15,868	14,369	9,742	16,056	9,006	14,674	7,40[illegible]	1,407	283	[illegible]

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

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

Table 7.—NUMBER OF RETURNS FOR SPECIFIED NONBUSINESS DEDUCTIONS BY SIZE OF DEDUCTION

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of deduction: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RETURNS WITH CONTRIBUTIONS															
Under $600	17,496	12,009	5,487	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	168,431	119,759	36,986	7,237	4,449	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	383,054	214,723	121,846	28,609	10,287	4,473	(1)	-	-	-	-	-	-	-	-
$1,500 under $2,000	546,000	276,610	174,153	58,659	23,884	8,922	3,772	-	-	-	-	-	-	-	-
$2,000 under $2,500	755,386	327,134	249,598	114,869	37,579	15,213	10,993	-	-	-	-	-	-	-	-
$2,500 under $3,000	887,212	350,255	301,006	140,667	56,453	17,414	20,917	-	-	-	-	-	-	-	-
$3,000 under $4,000	2,295,312	816,693	748,333	356,284	213,047	85,238	71,946	3,771	-	-	-	-	-	-	-
$4,000 under $5,000	2,906,596	908,193	890,171	534,110	267,848	159,956	137,262	8,673	(1)	-	-	-	-	-	-
$5,000 under $10,000	9,464,724	4,235,877	2,654,589	1,859,740	1,099,003	630,681	892,578	70,177	17,591	(1)	(1)	(1)	-	-	-
$10,000 under $15,000	1,475,824	164,059	256,208	258,593	221,491	161,348	322,036	66,570	15,548	4,657	2,329	2,568	417	-	-
$15,000 under $20,000	420,354	27,365	49,805	54,783	56,336	46,557	125,552	33,948	13,658	6,192	2,510	2,159	867	623	-
$20,000 under $25,000	210,490	8,832	19,148	22,239	23,175	20,476	69,686	24,386	9,783	5,466	2,647	2,367	1,170	1,115	-
$25,000 under $50,000	320,941	10,634	19,195	22,377	23,227	24,602	100,883	49,272	24,628	15,394	8,820	9,567	4,521	6,849	972
$50,000 under $100,000	86,388	1,328	2,456	2,926	2,889	3,459	15,930	12,324	9,395	6,443	5,140	6,665	3,985	8,335	5,216
$100,000 under $150,000	13,725	447	196	154	202	321	1,230	1,419	1,382	797	756	977	724	1,923	4,202
$150,000 under $200,000	3,761	32	48	49	58	49	255	223	207	177	149	254	191	617	1,462
$200,000 under $500,000	3,893	28	31	28	38	40	187	165	124	103	110	163	162	475	2,239
$500,000 under $1,000,000	525	1	3	8	5	5	13	13	13	14	5	10	10	49	376
$1,000,000 or more	241	2	-	2	3	-	12	5	7	4	1	7	4	11	183
Total	19,960,453	5,473,476	5,529,259	3,461,334	2,040,474	1,178,754	1,776,275	270,946	92,709	41,979	24,189	24,770	12,041	19,997	13,650
RETURNS WITH INTEREST PAID															
Under $600	8,912	(1)	(1)	(1)	(1)	(1)	4,236	-	-	-	-	-	-	-	-
$600 under $1,000	51,735	29,600	7,853	7,656				-	-	-	-	-	-	-	-
$1,000 under $1,500	151,369	87,176	30,489	14,991	7,633	4,555	5,490				-	-	-	-	-
$1,500 under $2,000	259,964	131,065	59,061	32,163	18,122	7,520	10,277	6,882				-	-	-	-
$2,000 under $2,500	417,433	184,709	101,156	52,706	32,482	17,508	25,404		7,017	(1)		-	-	-	-
$2,500 under $3,000	548,502	239,008	122,000	74,690	47,809	27,453	32,755				4,119		-	-	-
$3,000 under $4,000	1,609,389	575,497	328,364	244,566	181,150	112,232	158,016	6,818				3,466	-	-	-
$4,000 under $5,000	2,313,836	586,295	456,914	381,715	320,744	228,054	317,305	18,580					(1)	(1)	-
$5,000 under $10,000	8,405,150	1,028,056	1,069,539	1,187,527	1,228,804	1,156,225	2,516,708	181,883	22,240	7,607					-
$10,000 under $15,000	1,486,129	88,317	92,027	114,471	136,203	152,203	560,217	110,049	21,011	4,777	2,393	2,421	905	970	
$15,000 under $20,000	327,103	29,329	24,400	25,389	28,642	27,351	122,548	45,230	13,198	4,239	2,367	1,841	1,077	1,179	696
$20,000 under $25,000	154,456	14,794	10,808	10,066	12,472	12,474	51,956	23,254	8,768	4,206	1,940	1,669	795	971	
$25,000 under $50,000	222,634	21,602	15,844	15,030	14,338	15,068	63,326	34,460	17,495	8,614	4,278	5,410	2,337	4,007	1,225
$50,000 under $100,000	56,843	5,967	3,214	3,208	3,363	2,384	10,812	6,896	4,334	3,034	2,452	2,855	1,693	3,560	4,560
$100,000 under $150,000	9,453	1,019	792	419	331	278	1,599	872	634	562	336	489	348	773	1,001
$150,000 under $200,000	2,633	216	128	94	75	90	339	253	161	153	105	161	133	332	403
$200,000 under $500,000	4,763	193	116	81	84	92	338	240	153	122	114	149	121	334	631
$500,000 under $1,000,000	387	22	13	8	8	8	33	26	22	13	6	19	23	51	[illegible]
$1,000,000 or more	173	7	10	3	2	3	12	14	10	5	5	9	6	17	79
Total	15,828,864	4,027,250	4,324,736	2,166,828	2,034,325	1,766,407	3,881,377	435,457	95,043	35,396	18,113	18,538	8,144	12,542	6,[illegible]21
RETURNS WITH TAXES															
Under $600	19,550	6,558	3,404	5,460	(1)	(1)	(1)		-	-	-	-	-	-	-
$600 under $1,000	160,906	98,977	37,237	10,418	7,157	4,187			-	-	-	-	-	-	-
$1,000 under $1,500	391,169	201,312	100,280	43,090	18,450	8,501	8,950					-	-	-	-
$1,500 under $2,000	550,924	261,197	161,250	71,425	32,734	12,965	10,339	7,195				-	-	-	-
$2,000 under $2,500	776,371	317,270	252,917	109,886	51,188	20,558	22,850		3,545			-	-	-	-
$2,500 under $3,000	900,756	322,711	302,894	154,055	71,064	23,614	24,358			(1)	(1)		-	-	-
$3,000 under $4,000	2,333,781	574,054	803,425	529,796	234,325	108,179	79,436					(1)	-	-	-
$4,000 under $5,000	2,966,211	393,456	908,788	359,568	468,491	191,542	136,066	6,215					(1)	-	-
$5,000 under $10,000	9,577,739	363,157	1,361,434	2,240,251	2,287,559	1,671,114	1,588,125	51,326	10,685					(1)	-
$10,000 under $15,000	1,482,488	9,967	40,411	93,171	164,576	242,365	827,237	86,075	12,617	3,877	1,009	663	346		
$15,000 under $20,000	420,474	3,169	6,533	14,469	22,755	30,072	217,384	95,649	20,564	6,112	1,875	1,148	(1)	486	(1)
$20,000 under $25,000	211,285	1,531	2,684	4,755	6,511	10,248	81,280	64,003	25,268	8,852	3,164	2,190	382	417	
$25,000 under $50,000	320,509	1,328	3,104	4,394	7,003	9,911	73,517	82,149	56,014	34,584	20,388	18,520	5,694	3,547	354
$50,000 under $100,000	87,123	297	463	667	942	1,138	9,544	11,673	10,703	8,792	7,080	12,386	8,808	12,639	1,238
$100,000 under $150,000	13,608	68	375	77	78	108	775	832	1,592	836	806	1,249	1,078	4,260	1,476
$150,000 under $200,000	3,747	16	13	14	20	30	159	172	207	190	183	321	261	987	1,174
$200,000 under $500,000	3,880	7	8	9	12	22	126	151	171	148	136	276	207	748	1,959
$500,000 under $1,000,000	527	1	3	1	1	1	19	15	15	17	14	26	22	67	325
$1,000,000 or more	241	1	-	-	-	3	3	5	10	5	3	6	4	27	174
Total	20,211,298	2,555,079	3,985,823	4,141,306	3,375,189	2,335,235	3,083,334	405,510	141,391	66,487	36,402	37,461	17,657	23,279	7,14[illegible]

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

Table 7.—NUMBER OF RETURNS FOR SPECIFIED NONBUSINESS DEDUCTIONS BY SIZE OF DEDUCTION—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of deduction: Under $100	$100 under $200	$200 under $300	$300 under $400	$400 under $500	$500 under $1,000	$1,000 under $1,500	$1,500 under $2,000	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RETURNS WITH MEDICAL DEDUCTION															
Under $600	13,028	4,435	(1)	(1)	(1)	(1)	(1)	(1)							
$600 under $1,000	111,638	40,064	41,684	16,698	8,879	4,420	7,490		3,514						
$1,000 under $1,500	272,001	69,781	71,865	54,491	22,655	15,459	26,422	6,122							
$1,500 under $2,000	393,518	96,910	102,260	82,565	38,517	22,766	34,088	8,555	3,394	4,806					
$2,000 under $2,500	552,666	111,055	144,281	117,542	64,564	3 ,270	58,864	10,633	4,096		5,803	5,801	6,467	(1)	(1)
$2,500 under $3,000	654,453	131,737	160,194	126,215	81,370	52,022	81,663	13,423	4,066						
$3,000 under $4,000	1,611,099	306,831	387,288	313,283	209,894	146,515	212,041	31,719	10,933	4,434	4,763				
$4,000 under $5,000	1,948,821	401,544	453,955	359,862	248,808	160,593	263,911	34,238	17,636	5,814	(1)				
$5,000 under $10,000	5,617,467	1,154,017	1,293,635	1,010,768	707,569	444,908	498,876	122,658	47,226	15,085	11,198	4,101		3,404	
$10,000 under $15,000	683,250	105,432	127,349	103,936	82,210	60,586	132,118	35,159	13,803	7,823	5,153	3,980	1,903	3,212	586
$15,000 under $20,000	163,431	19,165	23,074	18,736	18,906	13,909	36,502	13,204	6,909	3,189	3,221	2,777	1,076	1,474	(1)
$20,000 under $25,000	68,496	6,719	7,835	7,040	6,785	5,892	15,297	6,790	3,878	2,570	1,145	1,634	976	1,351	584
$25,000 under $50,000	88,396	6,044	8,213	7,975	7,919	5,661	20,810	10,193	4,833	3,491	3,510	3,265	1,872	3,545	865
$50,000 under $100,000	25,144	1,077	1,614	1,704	1,523	1,497	5,409	3,102	1,877	1,183	1,124	1,104	809	1,649	1,072
$100,000 under $150,000	4,910	121	291	542	223	260	944	547	275	459	244	219	111	[illegible]	192
$150,000 under $200,000	1,395	45	84	78	70	80	293	169	106	87	93	70	39	124	[illegible]
$200,000 under $500,000	1,483	24	61	80	87	78	306	192	113	70	105	67	53	145	102
$500,000 under $1,000,000	194	6	3	3	7	10	37	11	20	13	25	7	5	20	27
$1,000,000 or more	84	3	2	2	3	4	11	8	5	4	18	6	2	4	12
Total	12,211,474	2,455,010	2,815,773	2,222,595	1,501,348	953,980	1,494,868	302,998	117,680	49,126	37,[illegible]	23,031	13,313	18,491	5,507

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

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

Table 8.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax: Number of returns	Returns with normal tax and surtax: Taxable income (Thousand dollars)	Returns with normal tax and surtax: Income tax before credits (Thousand dollars)	Returns with normal tax and surtax: Tax credits (Thousand dollars)	Returns with normal tax and surtax: Income tax after credits (Thousand dollars)	Returns with alternative tax: Number of returns	Returns with alternative tax: Taxable income: Total (Thousand dollars)	Returns with alternative tax: Taxable income: For partial tax (Thousand dollars)	Returns with alternative tax: Taxable income: One-half excess long-term gain (Thousand dollars)	Returns with alternative tax: Income tax before credits (Thousand dollars)	Returns with alternative tax: Total tax credits (Thousand dollars)	Returns with alternative tax: Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE														
Taxable returns:														
1 Not over $4,000	20,134,024	38,491,094	20,134,024	38,491,094	7,693,554	29,253	7,664,301							
2 Over $4,000 not over $8,000	7,047,451	38,563,840	7,047,451	38,563,840	7,917,172	28,502	7,888,670							
3 Over $8,000 not over $12,000	1,287,521	12,257,745	1,287,521	12,257,745	2,670,777	21,462	2,649,315							
4 Over $12,000 not over $16,000	402,808	5,530,865	402,808	5,530,865	1,304,749	17,093	1,287,656							
5 Over $16,000 not over $20,000	202,945	3,618,565	202,945	3,618,565	921,948	13,654	908,294	(Alternative tax not applicable)						
6 Over $20,000 not over $24,000	118,264	2,586,924	118,264	2,586,924	708,592	10,660	697,932							
7 Over $24,000 not over $28,000	79,344	2,050,149	79,344	2,050,149	602,358	9,519	592,839							
8 Over $28,000 not over $32,000	51,055	1,526,433	51,055	1,526,433	480,633	8,240	472,393							
9 Over $32,000 not over $36,000	37,900	1,285,253	37,900	1,285,253	430,346	7,975	422,371							
10 Over $36,000 not over $40,000	28,263	1,068,851	19,176	724,373	255,722	4,471	251,251	9,087	344,478	326,691	17,787	121,596	2,847	118,749
11 Over $40,000 not over $44,000	19,652	824,063	11,883	438,030	185,457	3,044	182,413	7,769	326,033	304,067	21,966	120,621	2,661	117,960
12 Over $44,000 not over $52,000	28,471	1,355,949	15,636	741,499	233,795	4,590	229,205	12,835	614,450	556,450	58,000	241,671	5,556	236,115
13 Over $52,000 not over $64,000	24,332	1,401,296	11,230	643,866	278,331	4,856	273,475	13,102	757,430	660,555	96,875	321,771	8,497	313,274
14 Over $64,000 not over $76,000	12,201	846,067	5,147	356,747	166,593	3,172	163,421	7,054	489,320	417,267	72,053	221,740	6,197	215,543
15 Over $76,000 not over $88,000	6,611	539,255	2,624	213,987	106,360	2,284	104,076	3,987	325,268	266,324	58,944	154,964	3,864	151,100
16 Over $88,000 not over $100,000	4,781	448,454	1,432	133,476	69,709	1,722	67,987	3,349	314,978	252,004	62,974	156,752	3,894	152,858
17 Over $100,000 not over $120,000	4,238	461,495	1,403	152,672	84,481	2,091	82,390	2,835	308,823	234,785	74,038	159,220	4,165	155,055
18 Over $120,000 not over $140,000	2,710	348,908	704	92,180	54,269	1,496	52,773	2,001	256,728	184,418	72,310	137,248	3,579	133,669
19 Over $140,000 not over $160,000	1,379	205,302	358	53,505	32,934	1,098	31,836	1,021	152,397	108,237	44,160	84,709	2,744	81,965
20 Over $160,000 not over $180,000	919	155,446	213	35,464	22,496	481	22,015	706	119,532	77,941	41,591	66,836	1,721	64,915
21 Over $180,000 not over $200,000	637	120,765	152	28,864	19,125	642	18,483	485	91,901	59,293	32,608	52,673	1,632	51,041
22 Over $200,000 not over $300,000	1,376	327,508	262	61,801	43,664	1,609	42,055	1,114	265,707	154,579	111,128	156,320	4,887	152,033
23 Over $300,000 not over $400,000	440	150,250	69	23,674	18,012	565	17,447	371	126,576	66,639	59,937	76,986	1,999	74,987
24 Over $400,000	539	439,459	62	40,045	33,127	1,437	31,690	477	399,414	116,911	282,503	234,214	5,337	228,877
25 Total taxable returns	29,497,861	114,604,586	29,431,668	109,711,551	24,394,704	180,416	24,214,288	66,193	4,893,035	3,786,161	1,106,874	2,307,921	59,780	2,248,141
26 Nontaxable returns	92,775	68,406	92,775	68,406	14,132	14,132	-	-	-	-	-	-	-	-
27 Grand total	29,590,636	114,672,992	29,524,443	109,779,957	24,408,836	194,548	24,214,288	66,193	4,893,035	3,786,161	1,106,874	2,307,921	59,780	2,248,141
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE														
Taxable returns:														
28 Not over $2,000	9,198,939	8,099,163	9,198,939	8,099,163	1,618,479	18,925	1,599,554							
29 Over $2,000 not over $4,000	4,551,906	12,979,875	4,551,906	12,979,875	2,669,416	22,488	2,646,928							
30 Over $4,000 not over $6,000	1,061,382	5,020,686	1,061,382	5,020,686	1,090,940	14,759	1,076,181							
31 Over $6,000 not over $8,000	247,919	1,678,417	247,919	1,678,417	393,419	9,478	383,941							
32 Over $8,000 not over $10,000	79,682	705,759	79,682	705,759	178,412	7,157	171,255	(Alternative tax not applicable)						
33 Over $10,000 not over $12,000	40,398	440,365	40,398	440,365	119,966	5,494	114,472							
34 Over $12,000 not over $14,000	24,337	315,053	24,337	315,053	92,025	4,580	87,445							
35 Over $14,000 not over $16,000	16,915	251,875	16,915	251,875	78,568	3,659	74,909							
36 Over $16,000 not over $18,000	12,683	214,887	12,683	214,887	71,473	3,296	68,177							
37 Over $18,000 not over $20,000	9,302	176,540	6,981	132,359	46,332	2,099	44,233	2,321	44,181	41,140	3,041	15,627	919	14,708
38 Over $20,000 not over $22,000	6,750	141,457	4,847	101,361	37,478	1,473	36,005	1,903	40,096	37,410	2,686	14,833	1,123	13,710
39 Over $22,000 not over $26,000	9,500	227,208	6,250	148,676	58,474	2,091	56,383	3,250	78,532	69,977	8,555	30,852	2,217	28,635
40 Over $26,000 not over $32,000	8,626	246,270	4,707	133,124	56,182	2,238	53,944	3,919	113,146	98,691	14,455	47,715	2,813	44,902
41 Over $32,000 not over $38,000	5,159	181,097	2,877	101,372	47,398	1,916	45,482	2,282	79,725	67,391	12,334	36,176	2,002	34,174
42 Over $38,000 not over $44,000	2,809	114,416	1,485	60,739	30,020	983	29,037	1,324	53,677	42,787	10,890	25,683	1,141	24,542
43 Over $44,000 not over $50,000	1,994	93,500	1,012	47,322	24,614	914	23,700	982	46,178	36,206	9,972	22,909	990	21,919
44 Over $50,000 not over $60,000	2,067	112,610	904	49,279	27,043	1,189	25,854	1,163	63,331	48,663	14,668	32,678	1,472	31,206
45 Over $60,000 not over $70,000	1,724	111,044	612	39,368	23,010	1,009	22,001	1,112	71,676	41,746	29,930	37,002	1,451	35,551
46 Over $70,000 not over $80,000	905	67,469	421	31,418	19,242	827	18,415	484	36,051	26,939	9,112	20,186	794	19,392
47 Over $80,000 not over $90,000	613	51,801	215	18,075	11,491	401	11,090	398	33,726	25,471	8,255	19,639	912	18,727
48 Over $90,000 not over $100,000	385	36,472	155	14,771	9,752	441	9,311	230	21,701	14,970	6,731	12,738	470	12,268
49 Over $100,000 not over $150,000	911	110,209	327	39,254	27,588	1,382	26,206	584	70,955	48,006	22,949	43,559	1,864	41,695
50 Over $150,000 not over $200,000	326	56,209	84	14,372	10,946	693	10,253	242	41,837	27,015	14,822	27,091	1,272	25,819
51 Over $200,000	508	278,910	146	94,672	80,926	3,748	77,178	362	184,238	104,343	79,895	127,252	4,778	122,474
52 Total taxable returns	15,285,700	31,711,292	15,265,144	30,732,242	6,823,194	111,240	6,711,954	20,556	979,050	730,755	248,295	513,940	24,218	489,722
53 Nontaxable returns	171,738	93,948	171,738	93,998	18,926	18,926	-	-	-	-	-	-	-	-
54 Grand total	15,457,438	31,805,290	15,436,882	30,826,240	6,842,120	130,166	6,711,954	20,556	979,050	730,755	248,295	513,940	24,218	489,722

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

Table 8.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

	Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax: Number of returns	Returns with normal tax and surtax: Taxable income (Thousand dollars)	Returns with normal tax and surtax: Income tax before credits (Thousand dollars)	Returns with normal tax and surtax: Tax credits (Thousand dollars)	Returns with normal tax and surtax: Income tax after credits (Thousand dollars)	Returns with alternative tax: Number of returns	Returns with alternative tax: Taxable income: Total (Thousand dollars)	Returns with alternative tax: Taxable income: For partial tax (Thousand dollars)	Returns with alternative tax: Taxable income: One-half excess long-term gain (Thousand dollars)	Returns with alternative tax: Income tax before credits (Thousand dollars)	Returns with alternative tax: Total tax credits (Thousand dollars)	Returns with alternative tax: Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
	RETURNS OF HEADS OF HOUSEHOLD															
	Taxable returns:															
55	Not over $2,000	244,234	312,143	244,234	312,143	62,392	784	[illegible]								55
56	Over $2,000 not over $4,000	386,646	1,134,398	386,646	1,134,398	[illegible]	1,104	[illegible]								56
57	Over $4,000 not over $6,000	124,542	589,581	124,542	589,581	[illegible]	1,008	122,838								57
58	Over $6,000 not over $8,000	26,363	179,174	26,363	179,174	34,735	571	34,164								58
59	Over $8,000 not over $10,000	12,068	107,267	12,068	107,267	25,181	643	24,538								59
60	Over $10,000 not over $12,000	6,507	71,205	6,507	71,205	17,747	718	[illegible]								60
61	Over $12,000 not over $14,000	3,952	51,272	3,952	51,272	13,492	[illegible]	[illegible]	(Alternative tax not applicable)							61
62	Over $14,000 not over $16,000	3,252	48,636	3,252	48,636	[illegible]	[illegible]	[illegible]								62
63	Over $16,000 not over $18,000	2,043	34,735	2,043	34,735	10,175	301	[illegible]								63
64	Over $18,000 not over $20,000	1,493	28,512	1,493	28,512	8,765	319	8,446								64
65	Over $20,000 not over $22,000	1,254	26,347	1,254	26,397	8,429	167	8,262								65
66	Over $22,000 not over $24,000	906	20,983	906	20,984	[illegible]	78	[illegible]								66
67	Over $24,000 not over $28,000	1,340	34,944	1,017	26,234	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	67
68	Over $28,000 not over $32,000	872	26,763	582	17,378	[illegible]	[illegible]	[illegible]	[illegible]	2,685	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	68
69	Over $32,000 not over $38,000	763	[illegible]	486	16,861	[illegible]	169	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	69
70	Over $38,000 not over $44,000	659	[illegible]	387	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	168	[illegible]	70
71	Over $44,000 not over $50,000	[illegible]	14,185	145	[illegible]	[illegible]	76	[illegible]	160	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	71
72	Over $50,000 not over $60,000	[illegible]	[illegible]	177	[illegible]	[illegible]	[illegible]	[illegible]	253	[illegible]	[illegible]	1,411	[illegible]	[illegible]	[illegible]	72
73	Over $60,000 not over $70,000	241	[illegible]	[illegible]	6,877	[illegible]	[illegible]	[illegible]	[illegible]	8,676	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	73
74	Over $70,000 not over $80,000	218	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	74
75	Over $80,000 not over $90,000	144	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	75
76	Over $90,000 not over $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	76
77	Over $100,000 not over $150,000	146	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	234	[illegible]	77
78	Over $150,000 not over $200,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	141	[illegible]	78
79	Over $200,000 not over $300,000	[illegible]	[illegible]	[illegible]	[illegible]	1,841	67	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	113	[illegible]	79
80	Over $300,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	76	[illegible]	[illegible]	14,811	[illegible]	[illegible]	[illegible]	[illegible]	8,838	80
81	Total taxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	81
82	Nontaxable returns	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-	-	-	82
83	Grand total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	83

[illegible]

Table 9.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

	Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Effective tax rate—income tax after credits as percent of taxable income	
		(1)	(2)	(3)	(4)	(5)	(6)	
	ALL TAXABLE RETURNS							
1	$600 under $1,000	1,296,407	1,083,149	191,196	38,062	29	19.9	1
2	$1,000 under $1,500	2,127,075	2,682,333	953,797	190,127	89	19.9	2
3	$1,500 under $2,000	2,111,329	3,675,817	1,534,510	305,682	145	19.9	3
4	$2,000 under $2,500	2,537,591	5,714,958	2,351,308	466,373	184	19.9	4
5	$2,500 under $3,000	2,807,388	7,735,364	3,390,578	671,815	239	19.8	5
6	$3,000 under $3,500	3,062,908	9,957,051	4,446,465	885,784	289	19.9	6
7	$3,500 under $4,000	3,232,549	12,134,645	5,537,377	1,112,033	344	20.1	7
8	$4,000 under $4,500	3,488,552	14,817,446	6,859,499	1,382,118	396	20.1	8
9	$4,500 under $5,000	3,465,499	16,461,528	7,749,024	1,563,208	451	20.2	9
10	$5,000 under $6,000	6,224,634	34,086,295	16,553,860	3,336,990	536	20.2	10
11	$6,000 under $7,000	4,644,506	30,049,915	15,724,265	3,177,815	684	20.2	11
12	$7,000 under $8,000	3,214,399	24,009,958	13,645,469	2,778,601	864	20.4	12
13	$8,000 under $9,000	2,167,447	18,343,492	11,059,382	2,273,624	1,049	20.6	13
14	$9,000 under $10,000	1,451,196	13,733,221	8,773,922	1,822,007	1,256	20.8	14
15	$10,000 under $15,000	2,484,484	29,176,927	20,026,310	4,291,393	1,727	21.4	15
16	$15,000 under $20,000	587,465	10,041,825	7,484,521	1,757,062	2,991	23.5	16
17	$20,000 under $25,000	264,487	5,875,992	4,551,665	1,168,543	4,418	25.7	17
18	$25,000 under $50,000	369,515	12,313,280	9,973,086	,101,822	8,394	31.1	18
19	$50,000 under $100,000	91,605	6,042,852	4,986,906	2,106,658	22,997	42.2	19
20	$100,000 under $150,000	14,049	1,644,274	1,349,568	689,633	49,088	51.1	20
21	$150,000 under $200,000	3,845	658,563	529,147	291,744	75,876	55.1	21
22	$200,000 under $500,000	3,937	1,104,680	862,534	515,858	131,028	59.8	22
23	$500,000 under $1,000,000	531	356,220	274,255	174,941	329,456	63.6	23
24	$1,000,000 or more	236	487,640	364,825	233,159	987,962	63.9	24
25	Total	45,652,134	262,188,535	149,173,569	34,335,652	752	23.0	25
	RETURNS WITH NORMAL TAX AND SURTAX							
26	$600 under $1,000	1,296,407	1,082,049	191,146	38,062	29	19.9	26
27	$1,000 under $1,500	2,127,075	2,683,333	953,797	190,127	89	19.9	27
28	$1,500 under $2,000	2,111,329	3,675,817	1,534,510	305,682	145	19.9	28
29	$2,000 under $2,500	2,537,591	5,714,958	2,351,308	466,373	184	19.9	29
30	$2,500 under $3,000	2,807,388	7,735,364	3,390,578	671,815	239	19.8	30
31	$3,000 under $3,500	3,062,908	9,957,051	4,446,465	885,784	289	19.9	31
32	$3,500 under $4,000	3,232,549	12,134,645	5,537,377	1,112,033	344	20.1	32
33	$4,000 under $4,500	3,488,552	14,817,446	6,859,499	1,382,118	396	20.1	33
34	$4,500 under $5,000	3,465,499	16,461,528	7,749,024	1,563,208	451	20.2	34
35	$5,000 under $6,000	6,224,634	34,086,295	16,553,860	3,336,990	536	20.2	35
36	$6,000 under $7,000	4,644,506	30,049,915	15,724,265	3,177,815	684	20.2	36
37	$7,000 under $8,000	3,214,399	24,009,958	13,645,469	2,778,601	864	20.4	37
38	$8,000 under $9,000	2,167,447	18,343,492	11,059,382	2,273,624	1,049	20.6	38
39	$9,000 under $10,000	1,451,196	13,733,221	8,773,922	1,822,007	1,256	20.8	39
40	$10,000 under $15,000	2,484,484	29,176,927	20,026,310	4,291,393	1,727	21.4	40
41	$15,000 under $20,000	587,365	10,039,791	7,482,641	1,756,468	2,990	23.5	41
42	$20,000 under $25,000	261,306	5,804,355	4,488,554	1,147,015	4,390	25.6	42
43	$25,000 under $50,000	344,146	11,291,464	9,094,440	2,774,855	8,062	30.5	43
44	$50,000 under $100,000	46,794	3,003,517	2,430,167	1,024,621	21,896	42.2	44
45	$100,000 under $150,000	4,974	554,530	440,786	235,337	47,313	53.4	45
46	$150,000 under $200,000	1,042	179,947	138,965	82,659	78,873	59.5	46
47	$200,000 under $500,000	904	253,142	181,446	122,740	135,774	67.6	47
48	$500,000 under $1,000,000	97	66,374	45,661	35,714	368,186	78.2	48
49	$1,000,000 or more	47	125,539	72,097	59,485	1,265,638	82.5	49
50	Total	45,563,193	254,978,113	143,172,119	31,535,126	692	22.0	50
	RETURNS WITH ALTERNATIVE TAX							
51	Under $15,000	-	-	-	-	-	-	51
52	$15,000 under $20,000	([1])	([1])	([1])	([1])	([1])	([1])	52
53	$20,000 under $25,000	3,181	71,637	63,111	21,528	6,768	34.1	53
54	$25,000 under $50,000	25,319	1,021,816	878,646	326,967	12,914	37.2	54
55	$50,000 under $100,000	44,811	3,039,335	2,556,739	1,082,037	24,147	42.3	55
56	$100,000 under $150,000	9,075	1,089,744	907,782	454,296	50,060	50.0	56
57	$150,000 under $200,000	2,797	479,166	390,282	209,085	74,753	53.6	57
58	$200,000 under $500,000	3,033	859,538	681,088	393,118	129,614	57.7	58
59	$500,000 under $1,000,000	434	289,846	229,194	139,227	320,800	60.7	59
60	$1,000,000 or more	189	357,101	292,728	173,674	918,910	59.3	60
61	Total	88,941	7,210,222	6,001,450	2,800,526	31,487	46.7	61
62	Returns under $5,000	24,129,298	74,263,196	33,013,754	6,615,802	274	20.0	62
63	Returns $5,000 under $10,000	17,702,182	120,222,881	65,757,349	13,389,037	756	20.4	63
64	Returns $10,000 or more	3,820,654	67,702,258	50,402,417	14,330,813	3,751	28.4	64

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

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

	Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	1,296,407	1,083,049	777,844	191,196	38,062	-	-	-	-	-	76,275	64,525	45,765	11,897	2,425	1
2	$1,000 under $1,500	2,127,075	2,683,333	1,414,847	953,797	190,127	113,337	159,942	136,004	7,847	1,566	117,931	148,350	76,905	53,191	10,631	2
3	$1,500 under $2,000	2,111,329	3,675,817	1,674,103	1,534,510	305,682	336,135	588,745	403,362	113,373	22,623	137,726	240,255	100,923	109,683	21,789	3
4	$2,000 under $2,500	2,537,591	5,714,958	2,609,098	2,351,308	466,973	784,289	1,770,683	1,172,497	362,235	72,215	192,977	436,287	174,274	204,889	40,897	4
5	$2,500 under $3,000	2,807,388	7,735,369	3,314,772	3,390,578	671,815	1,119,884	3,101,266	1,905,898	774,267	153,784	168,195	463,947	151,171	254,474	50,640	5
6	$3,000 under $3,500	3,062,908	9,957,051	4,152,215	4,446,465	885,784	1,500,400	4,894,626	2,793,723	1,406,072	279,757	185,926	602,533	182,356	345,804	69,601	6
7	$3,500 under $4,000	3,232,549	12,134,645	4,901,996	5,537,377	1,112,033	1,844,593	6,934,584	3,658,622	2,269,227	451,832	175,983	661,701	176,478	399,149	81,118	7
8	$4,000 under $4,500	3,488,552	14,817,446	5,855,765	6,859,499	1,382,118	2,239,187	9,519,115	4,716,071	3,401,486	676,566	160,598	681,537	183,067	407,982	83,416	8
9	$4,500 under $5,000	3,465,499	16,461,528	6,349,303	7,749,024	1,563,208	2,479,189	11,789,561	5,446,802	4,593,508	914,539	116,952	553,378	134,872	343,253	70,727	9
10	$5,000 under $6,000	6,224,634	34,086,295	12,443,704	16,553,860	3,336,940	5,074,730	27,846,791	11,355,100	14,232,878	2,437,752	123,779	697,612	154,364	440,136	91,964	10
11	$6,000 under $7,000	4,644,506	30,049,915	9,793,015	15,724,265	3,177,815	4,101,680	26,556,500	9,267,739	13,237,654	2,647,693	56,407	363,899	70,397	239,686	50,551	11
12	$7,000 under $8,000	3,214,399	24,009,958	6,825,912	13,645,969	2,778,601	2,931,915	21,902,394	6,551,579	12,100,901	2,440,609	21,592	161,434	27,022	107,322	23,722	12
13	$8,000 under $9,000	2,167,447	18,343,492	4,597,813	11,059,382	2,273,624	2,016,444	17,068,608	4,450,174	10,114,434	2,067,525	13,558	114,069	19,186	73,317	16,230	13
14	$9,000 under $10,000	1,451,196	13,733,221	3,010,566	8,773,922	1,822,007	1,368,438	12,950,775	2,929,182	8,181,247	1,685,333	6,923	65,340	8,235	49,795	11,899	14
15	$10,000 under $15,000	2,484,984	24,176,927	5,172,207	20,026,310	4,291,393	2,323,100	22,252,199	5,007,721	18,537,738	3,927,192	14,311	170,740	16,376	127,896	32,101	15
16	$15,000 under $20,000	587,465	10,041,825	1,262,047	7,484,521	1,757,062	534,875	9,141,681	1,209,454	6,763,148	1,571,695	6,384	110,271	7,121	87,219	25,820	16
17	$20,000 under $25,000	264,487	5,875,992	581,552	4,551,665	1,168,543	238,497	5,299,573	553,187	4,088,420	1,019,594	2,702	60,474	3,692	49,421	16,782	17
18	$25,000 under $50,000	369,515	12,313,280	831,542	9,973,086	3,101,822	334,207	11,137,487	792,115	9,014,086	2,725,982	3,659	122,168	3,921	100,067	41,145	18
19	$50,000 under $100,000	91,605	6,042,852	200,454	4,986,906	2,106,658	81,203	5,347,503	188,411	4,431,980	1,831,378	947	55,590	985	43,529	22,536	19
20	$100,000 under $150,000	14,049	1,644,279	30,318	1,348,568	684,133	12,328	1,436,988	28,360	1,186,865	595,449	159	18,620	152	14,690	8,676	20
21	$150,000 under $200,000	3,845	658,563	7,465	524,147	291,744	3,261	568,126	7,276	451,190	244,013	44	7,416	47	5,622	3,531	21
22	$200,000 under $500,000	3,937	1,109,680	8,090	862,534	515,858	3,244	913,212	7,279	712,830	415,947	62	19,357	71	15,211	10,578	22
23	$500,000 under $1,000,000	531	356,220	1,072	274,855	174,941	404	267,778	919	207,193	127,434	22	15,013	26	11,771	8,981	23
24	$1,000,000 or more	236	482,640	444	364,825	233,159	148	271,191	341	222,063	129,067	40	105,388	50	70,594	53,210	24
25	Total taxable returns	45,652,134	262,188,335	75,816,644	149,173,569	34,335,652	29,441,388	206,710,518	62,579,316	114,410,632	26,413,545	1,588,051	5,939,904	1,538,046	3,567,097	848,970	25
	Nontaxable returns:																
26	No adjusted gross income	384,258	[1]1,012,326	658,355	-	-	255,068	[1]848,191	544,483	-	-	7,695	[1]14,136	6,760	-	-	26
27	Under $600	3,950,030	1,276,547	3,396,223	-	-	583,340	212,624	1,134,716	-	-	173,641	56,535	125,838	-	-	27
28	$600 under $1,000	1,763,840	1,363,446	2,446,371	468	-	496,606	608,366	1,667,649	-	-	74,062	55,974	85,262	-	-	28
29	$1,000 under $1,500	1,993,201	2,447,402	3,483,139	3,757	-	1,199,894	1,485,231	2,845,832	73	-	64,486	78,584	96,837	227	-	29
30	$1,500 under $2,000	1,459,207	2,562,425	3,093,765	21,981	-	1,072,241	1,886,349	2,459,808	932	-	39,554	70,872	72,411	496	-	30
31	$2,000 under $2,500	1,151,627	2,594,083	2,905,349	32,417	-	980,372	2,209,945	2,582,049	4,436	-	14,613	33,201	32,428	893	-	31
32	$2,500 under $3,000	916,521	2,492,994	2,582,105	34,108	-	807,925	2,199,997	2,349,682	9,444	-	12,294	32,818	35,261	-	-	32
33	$3,000 under $3,500	679,940	2,194,645	2,176,710	17,948	-	626,916	2,023,245	2,039,625	4,435	-	9,134	24,730	27,818	802	-	33
34	$3,500 under $4,000	497,029	1,863,527	1,758,371	18,866	-	470,501	1,765,628	1,686,554	15,237	-	5,937	21,742	16,272	421	-	34
35	$4,000 under $4,500	256,690	1,089,094	992,874	10,490	-	248,547	1,055,067	970,065	9,922	-					-	35
36	$4,500 under $5,000	174,478	822,828	708,022	8,401	-	168,487	794,556	691,961	7,173	-	(2)	(2)	(2)	(2)	-	36
37	$5,000 or more	206,227	1,271,042	907,762	15,509	-	193,250	1,159,021	883,525	12,036	-					-	37
38	Total nontaxable returns	13,433,048	[3]18,965,757	25,109,046	163,845	-	7,353,197	[3]14,561,838	19,240,949	67,688	-	402,721	[3]380,667	503,291	2,910	-	38
39	Grand total	59,085,182	[3]281,154,092	100,925,690	149,337,414	34,335,652	36,794,585	[3]221,272,356	81,820,265	114,478,320	26,413,545	1,990,772	[3]6,320,571	2,041,337	3,570,007	848,970	39
40	Returns under $5,000	37,356,119	[3]91,957,911	55,251,227	33,162,090	6,615,802	17,576,961	[3]52,161,339	38,590,403	12,983,667	2,572,882	1,734,655	[3]4,220,808	1,727,129	1,133,232	431,244	40
41	Returns $5,000 under $10,000	17,903,641	121,383,926	37,568,928	65,768,922	13,389,037	15,683,403	107,418,642	35,429,540	55,875,947	11,273,912	227,770	1,405,022	281,654	910,755	194,366	41
42	Returns $10,000 or more	3,825,422	67,812,255	8,105,535	50,406,402	14,330,813	3,534,221	61,692,375	7,800,322	45,618,706	12,566,751	28,347	694,741	32,550	526,020	223,360	42

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Returns of heads of household: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Returns for surviving spouse: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
	Taxable returns:										
1	$600 under $1,000	8,820	7,316	5,292	1,139	225					
2	$1,000 under $1,500	15,396	19,867	11,681	4,952	986	5,107	7,666	5,310	1,376	274
3	$1,500 under $2,000	25,140	44,841	23,446	14,351	2,851					
4	$2,000 under $2,500	29,228	66,077	35,504	19,177	3,827	4,435	9,889	5,725	2,469	493
5	$2,500 under $3,000	56,988	158,329	67,173	61,677	12,193	5,087	14,071	7,335	3,858	770
6	$3,000 under $3,500	71,592	233,330	91,968	101,142	20,030	5,779	19,189	9,177	6,171	1,238
7	$3,500 under $4,000	89,597	336,401	122,948	154,767	31,031	4,424	16,428	6,949	6,334	1,271
8	$4,000 under $4,500	102,844	437,881	130,494	236,695	47,648	5,415	22,985	7,108	11,905	2,323
9	$4,500 under $5,000	101,360	482,538	132,106	276,987	55,944	5,077	24,039	8,936	10,881	2,172
10	$5,000 under $6,000	156,798	855,384	213,766	518,312	105,128	5,445	30,277	8,371	16,576	3,243
11	$6,000 under $7,000	91,028	528,117	127,258	370,577	76,471	5,822	37,403	4,668	20,876	4,131
12	$7,000 under $8,000	44,516	331,273	65,894	214,378	45,122					
13	$8,000 under $9,000	19,770	165,594	27,588	113,583	24,247	4,067	33,300	6,920	21,002	4,282
14	$9,000 under $10,000	9,910	93,274	14,365	66,813	14,445					
15	$10,000 under $15,000	26,193	311,385	37,573	229,470	52,696	3,550	42,655	6,245	30,046	6,429
16	$15,000 under $20,000	7,459	135,422	11,671	107,723	27,257	794	15,818	1,451	10,648	2,490
17	$20,000 under $25,000	3,912	88,[illegible]09	5,564	69,331	20,196	452	10,233	730	7,908	2,051
18	$25,000 under $50,000	5,452	179,759	8,527	145,940	52,282	761	25,753	1,244	21,708	6,964
19	$50,000 under $100,000	1,641	110,377	2,513	88,321	40,839	216	13,196	418	11,231	4,800
20	$100,000 under $150,000	247	29,703	373	23,307	12,621	(2)	(2)	(2)	(2)	(2)
21	$150,000 under $200,000	72	12,304	106	9,673	5,664	8	1,395	11	1,032	545
22	$200,000 under $500,000	89	23,836	136	19,585	11,470	10	2,625	17	1,986	1,053
23	$500,000 under $1,000,000	18	11,175	31	8,931	6,419	3	2,202	3	1,900	1,207
24	$1,000,000 or more	3	3,933	4	3,465	1,956	3	4,294	7	4,029	2,060
25	Total taxable returns	868,573	4,726,125	1,135,986	2,857,693	671,548	56,474	333,697	85,653	193,951	48,887
	Nontaxable returns:										
26	No adjusted gross income	(2)	(2)	(2)	-	-	-	-	-	-	-
27	Under $600	19,397	6,897	15,952	-	-	4,535	1,760	8,097	-	-
28	$600 under $1,000	14,668	11,700	17,792	6	-	4,110	3,276	6,787	-	-
29	$1,000 under $1,500	19,019	23,698	27,099	32	-	4,763	5,747	7,750	-	-
30	$1,500 under $2,000	19,679	34,402	35,283	109	-	4,197	7,540	7,346	-	-
31	$2,000 under $2,500	13,712	29,304	25,137	535	-					-
32	$2,500 under $3,000	8,153	22,007	16,509	403	-					-
33	$3,000 under $3,500					-	5,471	14,486	12,047	718	-
34	$3,500 under $4,000					-					-
35	$4,000 under $4,500	7,650	31,721	14,441	356	-					-
36	$4,500 under $5,000					-					-
37	$5,000 or more					-					-
38	Total nontaxable returns	104,028	[3]157,108	160,249	1,441	-	23,076	32,809	42,027	718	-
39	Grand total	972,601	[3]4,883,233	1,296,235	2,859,134	671,548	79,550	366,506	127,680	194,669	48,887
40	Returns under $5,000	603,839	[3]1,935,373	777,361	872,328	174,735	58,400	147,076	92,567	43,712	8,541
41	Returns $5,000 under $10,000	323,037	2,039,527	452,120	1,283,663	265,413	15,334	100,980	24,959	58,454	11,656
42	Returns $10,000 or more	45,725	908,233	66,754	703,143	231,400	5,816	118,450	10,154	92,503	28,690

	Adjusted gross income classes	Returns of single persons not head of household or surviving spouse: Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(26)	(27)	(28)	(29)	(30)	
	Taxable returns:						
1	$600 under $1,000	1,210,625	1,010,602	726,375	178,024	35,385	1
2	$1,000 under $1,500	1,878,375	2,352,271	1,187,814	887,670	176,917	2
3	$1,500 under $2,000	1,609,944	2,797,819	1,143,918	1,296,000	258,199	3
4	$2,000 under $2,500	1,526,662	3,432,022	1,221,099	1,762,538	349,541	4
5	$2,500 under $3,000	1,457,234	3,997,756	1,183,195	2,296,302	454,428	5
6	$3,000 under $3,500	1,299,211	4,207,373	1,074,391	2,587,276	515,158	6
7	$3,500 under $4,000	1,117,952	4,185,531	936,998	2,707,900	546,781	7
8	$4,000 under $4,500	980,508	4,155,928	819,025	2,801,431	572,165	8
9	$4,500 under $5,000	762,921	3,612,012	626,587	2,524,395	519,826	9
10	$5,000 under $6,000	858,882	4,656,231	712,103	3,345,958	698,903	10
11	$6,000 under $7,000	389,669	2,504,996	317,953	1,855,473	398,969	11
12	$7,000 under $8,000	213,663	1,594,428	176,528	1,211,305	266,811	12
13	$8,000 under $9,000	117,675	995,221	100,865	758,048	170,622	13
14	$9,000 under $10,000	64,571	610,961	56,753	466,628	108,335	14
15	$10,000 under $15,000	117,830	1,399,948	104,291	1,101,160	272,975	15
16	$15,000 under $20,000	37,453	640,633	34,849	517,786	149,800	16
17	$20,000 under $25,000	18,924	417,703	18,385	336,085	109,920	17
18	$25,000 under $50,000	25,437	848,113	25,735	691,385	276,349	18
19	$50,000 under $100,000	7,698	516,186	8,127	411,845	207,105	19
20	$100,000 under $150,000	1,296	156,489	1,405	121,691	71,796	20
21	$150,000 under $200,000	460	79,132	525	61,640	37,991	21
22	$200,000 under $500,000	532	150,650	587	113,922	76,910	22
23	$500,000 under $1,000,000	94	58,052	93	45,060	30,900	23
24	$1,000,000 or more	42	97,834	43	64,674	46,866	24
25	Total taxable returns	13,697,648	44,478,091	10,477,644	28,144,196	6,352,702	25
	Nontaxable returns:						
26	No adjusted gross income	119,045	[1]157,378	104,076	-	-	26
27	Under $600	3,169,117	998,731	2,106,620	-	-	27
28	$600 under $1,000	924,394	684,180	868,876	462	-	28
29	$1,000 under $1,500	705,039	854,142	925,621	3,425	-	29
30	$1,500 under $2,000	323,536	563,262	518,917	20,444	-	30
31	$2,000 under $2,500	140,573	314,776	259,630	26,553	-	31
32	$2,500 under $3,000	87,472	236,392	179,231	25,261	-	32
33	$3,000 under $3,500	39,764	128,400	99,621	6,466	-	33
34	$3,500 under $4,000	18,212	67,443	48,001	3,208	-	34
35	$4,000 under $4,500	6,401	27,059	18,950	568	-	35
36	$4,500 under $5,000	5,279	24,994	14,821	1,228	-	36
37	$5,000 or more	11,194	91,334	18,164	3,473	-	37
38	Total nontaxable returns	5,550,026	[3]3,833,335	5,162,528	91,088	-	38
39	Grand total	19,247,674	[3]48,311,426	15,640,172	28,235,284	6,352,702	39
40	Returns under $5,000	17,382,264	[3]33,493,315	14,063,766	17,129,151	3,428,400	40
41	Returns $5,000 under $10,000	1,654,097	10,419,755	1,380,651	7,640,103	1,643,690	41
42	Returns $10,000 or more	211,313	4,398,356	195,755	3,466,030	1,280,612	42

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

	Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	1,229,341	1,023,240	737,604	183,927	36,642	-	-	-	-	-	70,143	59,197	42,085	11,245	2,298	1
2	$1,000 under $1,500	1,898,916	2,393,329	1,274,882	880,112	175,668	111,282	156,932	133,538	7,670	1,532	102,601	129,174	67,707	48,578	9,714	2
3	$1,500 under $2,000	1,721,711	2,985,589	1,351,995	1,335,717	266,461	273,599	476,297	328,109	100,507	20,081	114,925	200,565	83,149	97,385	19,335	3
4	$2,000 under $2,500	1,953,165	4,390,776	2,023,036	1,929,534	383,813	597,795	1,344,249	420,841	288,994	57,712	150,897	340,280	139,033	167,133	33,388	4
5	$2,500 under $3,000	2,062,748	5,683,359	2,450,583	2,065,632	529,044	801,106	2,220,176	1,422,847	575,740	114,404	131,487	363,143	116,702	210,200	41,804	5
6	$3,000 under $3,500	2,114,394	6,873,010	2,832,508	3,354,600	670,869	980,053	3,198,205	1,885,003	994,310	193,274	146,487	475,328	143,027	284,565	57,415	6
7	$3,500 under $4,000	2,084,772	7,817,205	3,088,162	3,947,945	796,587	1,122,344	4,212,319	2,270,044	1,521,373	303,584	126,698	475,215	121,423	306,213	62,397	7
8	$4,000 under $4,500	2,148,638	9,123,362	3,529,856	4,682,284	948,313	1,288,058	5,473,242	2,772,381	2,153,814	429,355	114,107	484,341	132,152	303,657	62,304	8
9	$4,500 under $5,000	1,976,698	9,384,931	3,487,784	4,959,467	1,006,267	1,313,468	6,244,639	2,912,252	2,708,305	540,240	79,639	376,189	90,690	247,726	51,289	9
10	$5,000 under $6,000	3,059,192	16,725,875	5,732,639	9,323,531	1,889,301	2,328,428	12,763,539	5,079,906	6,407,475	1,277,572	67,002	360,407	77,361	249,328	52,380	10
11	$6,000 under $7,000	2,062,350	13,340,910	4,037,862	7,969,440	1,623,552	1,733,963	11,227,223	3,746,240	6,358,965	1,275,063	24,620	158,015	31,002	124,675	24,640	11
12	$7,000 under $8,000	1,427,689	10,657,071	2,302,130	6,790,821	1,396,714	1,257,021	9,386,871	2,654,907	5,793,282	1,174,150	6,338	50,963	8,879	38,671	8,732	12
13	$8,000 under $9,000	947,222	8,015,245	1,848,920	5,366,023	1,114,873	855,743	7,245,241	1,707,426	4,753,282	934,781	3,579	30,250	5,370	13,088	5,332	13
14	$9,000 under $10,000	657,349	6,220,423	1,260,765	4,339,356	910,392	606,802	5,742,289	1,215,132	3,952,870	818,884	4,061	38,439	4,433	31,975	7,796	14
15	$10,000 under $15,000	991,260	11,503,419	1,871,547	9,642,120	1,879,345	904,521	10,544,318	1,195,273	8,834,503	1,676,425	3,061	36,118	3,130	31,456	8,478	15
16	$15,000 under $20,000	162,811	2,758,229	314,021	2,281,869	553,158	145,956	2,471,978	298,442	2,027,582	479,592	939	16,227	1,065	14,694	4,673	16
17	$20,000 under $25,000	50,903	1,123,383	99,387	973,332	262,023	45,076	994,743	94,063	855,606	221,152	478	11,053	533	10,279	3,735	17
18	$25,000 under $50,000	44,773	1,414,079	42,419	1,276,994	411,332	41,137	1,266,521	37,633	1,138,749	353,524						18
19	$50,000 under $100,000	3,645	226,649	7,222	215,742	96,156	3,117	192,556	6,712	152,727	72,925	(2)	(2)	(2)	(2)	(2)	19
20	$100,000 under $150,000	269	32,644	445	31,431	16,343	219	26,690	406	26,064	12,578						20
21	$150,000 under $200,000	59	10,211	97	10,056	5,362	45	7,735	83	7,607	4,059	-	-	-	-	-	21
22	$200,000 under $500,000	22	5,593	34	5,538	2,444	12	3,236	24	3,200	1,773	1	408	-	407	215	22
23	$500,000 under $1,000,000	2	1,841	3	1,837	1,327	1	899	2	896	496	-	-	-	-	-	23
24	$1,000,000 or more	1	1,044	2	1,041	612	1	1,044	2	1,041	612	-	-	-	-	-	24
25	Total taxable returns	26,598,420	121,711,417	38,844,963	71,168,849	14,977,698	14,413,747	85,200,942	29,391,266	47,698,861	10,012,828	1,147,804	3,614,681	1,068,003	2,200,256	460,114	25
	Nontaxable returns:																
26	No adjusted gross income	384,258	[1]1,012,326	658,355	-	-	255,068	[1]838,141	544,483	-	-	7,695	[1]14,136	6,760	-	-	26
27	Under $600	3,923,940	1,266,501	3,364,438	-	-	573,692	208,821	1,122,321	-	-	173,304	56,399	125,431	-	-	27
28	$600 under $1,000	1,623,315	1,249,005	1,423,750	468	-	725,904	591,394	1,426,150	-	-	67,930	51,119	80,973	-	-	28
29	$1,000 under $1,500	1,769,460	2,159,307	2,220,152	3,448	-	1,131,147	1,394,211	2,314,770	73	-	59,335	72,042	91,055	227	-	29
30	$1,500 under $2,000	1,235,270	2,174,849	2,779,357	18,507	-	965,011	1,700,110	2,282,366	932	-	33,394	60,152	63,579	154	-	30
31	$2,000 under $2,500	890,884	2,012,489	2,457,572	22,287	-	794,435	1,795,018	2,238,295	3,864	-	10,194	23,343	26,102	267	-	31
32	$2,500 under $3,000	698,771	1,891,426	2,131,676	18,915	-	636,816	1,725,722	1,468,766	6,594	-	11,921	31,778	34,427	-	-	32
33	$3,000 under $3,500	502,074	1,619,021	1,755,524	9,263	-	472,698	1,524,021	1,657,415	7,861	-	8,302	26,046	25,851	343	-	33
34	$3,500 under $4,000	340,457	1,220,369	1,335,298	10,363	-	329,244	1,238,628	1,294,312	9,882	-					-	34
35	$4,000 under $4,500	143,706	610,570	648,827	3,955	-	141,715	602,035	640,264	3,955	-	(2)	(2)	(2)	(2)	-	35
36	$4,500 under $5,000	89,000	418,182	426,777	1,993	-	87,803	412,583	421,130	1,993	-					-	36
37	$5,000 or more	74,205	414,321	412,512	2,244	-	72,401	407,591	406,253	2,244	-					-	37
38	Total nontaxable returns	11,675,340	[3]14,083,714	21,514,238	91,440	-	6,186,434	[3]10,761,943	16,316,525	37,398	-	374,489	[3]317,630	464,769	942	-	38
39	Grand total	38,273,760	[3]135,795,131	60,358,201	71,260,339	14,977,698	20,600,181	[3]95,962,885	45,707,791	47,736,259	10,012,828	1,522,293	[3]3,932,311	1,532,772	2,201,248	460,114	39
40	Returns under $5,000	28,791,518	[3]63,344,194	41,878,136	24,027,414	4,813,664	12,601,238	[3]33,680,411	28,555,287	9,385,867	1,665,182	1,410,961	[3]3,218,393	1,398,283	1,677,694	339,944	40
41	Returns $5,000 under $10,000	8,228,496	55,373,845	16,094,886	33,791,417	6,934,832	6,854,858	46,772,754	14,869,864	27,267,419	5,520,450	106,611	640,748	129,499	457,737	98,880	41
42	Returns $10,000 or more	1,253,746	17,077,092	2,385,179	13,440,508	3,229,202	1,144,085	15,509,720	2,282,640	12,082,973	2,827,196	4,721	73,170	4,990	65,817	21,290	42

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

	Adjusted gross income classes	Returns of heads of household					Returns for surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:																
1	$600 under $1,000	7,795	6,381	4,677	1,068	212						1,150,716	957,056	690,430	171,478	34,105	1
2	$1,000 under $1,500	9,642	12,533	7,619	3,666	734						1,673,693	2,092,279	1,063,981	820,062	163,661	2
3	$1,500 under $2,000	13,921	24,509	12,432	9,634	1,921						1,318,250	2,282,465	927,290	1,127,626	225,011	3
4	$2,000 under $2,500	13,299	29,925	17,817	9,134	1,826						1,188,784	2,670,962	342,079	1,462,709	230,574	4
5	$2,500 under $3,000	23,738	66,603	27,385	32,048	6,308						1,104,376	3,027,882	880,079	1,845,717	366,143	5
6	$3,000 under $3,500	31,935	103,760	38,516	54,863	10,808						954,226	3,090,192	763,119	2,018,746	403,948	6
7	$3,500 under $4,000	33,987	127,265	47,074	67,540	13,588						800,037	2,995,898	646,959	2,043,634	416,374	7
8	$4,000 under $4,500	47,511	202,451	59,429	122,859	24,863						698,286	2,960,402	565,082	2,100,131	431,434	8
9	$4,500 under $5,000	49,277	234,402	62,979	147,984	30,145						532,960	2,523,261	419,020	1,852,476	384,004	9
10	$5,000 under $6,000	77,425	421,304	104,114	275,151	55,834						584,291	3,169,405	468,208	2,384,528	502,107	10
11	$6,000 under $7,000	44,950	289,049	57,338	199,804	41,631	21,261	106,308	31,488	65,126	14,303	256,590	1,648,948	199,191	1,284,879	279,831	11
12	$7,000 under $8,000	20,023	148,264	27,328	106,109	22,542						143,468	1,068,415	110,466	851,071	190,946	12
13	$8,000 under $9,000	10,224	84,874	14,114	62,274	13,436						77,671	654,880	62,010	527,379	121,324	13
14	$9,000 under $10,000	5,834	55,210	8,647	41,042	9,035						39,636	374,751	30,928	306,334	73,195	14
15	$10,000 under $15,000	12,600	146,300	17,735	115,966	27,183						64,597	758,686	52,929	641,159	164,258	15
16	$15,000 under $20,000	2,703	45,139	3,578	38,359	10,491						13,074	222,494	10,665	198,753	60,906	16
17	$20,000 under $25,000	836	18,763	1,150	16,777	5,194						4,408	96,287	3,474	88,405	31,325	17
18	$25,000 under $50,000	731	23,763	1,045	21,989	8,328						3,547	112,092	3,295	105,249	44,954	18
19	$50,000 under $100,000	60	3,735	100	3,574	1,755						431	28,061	362	27,263	14,353	19
20	$100,000 under $150,000	(2)	(2)	(2)	(2)	(2)						42	4,886	30	4,814	2,724	20
21	$150,000 under $200,000	4	698	6	689	372						10	1,778	8	1,760	931	21
22	$200,000 under $500,000	3	605	5	597	222						6	1,344	5	1,334	734	22
23	$500,000 under $1,000,000	-	-	-	-	-						1	942	1	941	831	23
24	$1,000,000 or more	-	-	-	-	-						-	-	-	-	-	24
25	Total taxable returns	406,508	2,046,120	513,594	1,332,203	286,780	21,261	106,308	31,488	65,126	14,303	10,609,100	30,743,366	7,839,611	19,872,453	4,203,673	25
	Nontaxable returns:																
26	No adjusted gross income	(2)	(2)	(2)	-	-	-	-	-	-	-	119,045	[1]157,378	104,076	-	-	26
27	Under $600	18,337	6,501	14,472	-	-	4,535	1,760	8,097	-	-	3,154,072	993,014	2,094,117	-	-	27
28	$600 under $1,000	11,234	8,911	15,105	6	-	3,762	2,976	6,578	-	-	814,485	594,605	794,945	462	-	28
29	$1,000 under $1,500	14,599	17,966	21,592	32	-	3,399	4,045	5,910	-	-	560,980	671,043	786,825	3,113	-	29
30	$1,500 under $2,000	14,930	26,322	29,585	109	-				-	-	219,779	384,210	399,133	17,312	-	30
31	$2,000 under $2,500	4,888	11,121	12,139	253	-				-	-	80,351	180,735	178,395	17,903	-	31
32	$2,500 under $3,000	3,395	8,846	8,350	403	-	3,849	8,659	9,772	-	-	46,640	125,080	120,132	11,918	-	32
33	$3,000 under $3,500	(2)	(2)	(2)	-	-				-	-	20,020	64,656	67,993	1,059	-	33
34	$3,500 under $4,000				-	-				-	-	7,994	29,744	29,193	480	-	34
35	$4,000 under $4,500	-	-	-	-	-				-	-				-	-	35
36	$4,500 under $5,000	-	-	-	-	-				-	-	3,980	18,195	18,013	-	-	36
37	$5,000 or more	-	-	-	-	-				-	-				-	-	37
38	Total nontaxable returns	71,526	[3]82,797	109,762	803	-	15,545	17,440	30,357	-	-	5,027,346	[3]2,903,904	4,592,822	52,247	-	38
39	Grand total	478,034	[3]2,128,917	623,356	1,333,006	286,780	36,806	123,748	61,845	65,126	14,303	15,636,446	[3]33,647,270	12,432,433	19,924,700	4,203,673	39
40	Returns under $5,000	302,631	[3]890,626	388,190	449,599	90,405	28,806	54,524	49,318	14,428	2,879	14,447,882	[3]25,500,240	11,487,057	13,500,826	2,715,254	40
41	Returns $5,000 under $10,000	158,461	998,701	211,541	684,380	142,478	6,118	41,182	9,375	27,689	5,621	1,102,448	6,920,460	874,607	5,354,192	1,167,403	41
42	Returns $10,000 or more	16,942	239,590	23,625	199,027	53,897	1,882	28,042	3,152	23,009	5,803	86,116	1,226,570	70,769	1,069,682	321,016	42

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

	Adjusted gross income classes	Total					Joint returns of husbands and wives					Separate returns of husbands and wives					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
	Taxable returns:																
1	$600 under $1,000	67,066	59,809	40,240	7,269	1,420	-	-	-	-	-	6,132	5,328	3,680	652	127	1
2	$1,000 under $1,500	228,159	290,004	139,965	73,685	14,459	(2)	(2)	(2)	(2)	(2)	15,330	19,176	9,198	4,613	917	2
3	$1,500 under $2,000	389,618	690,228	322,108	198,793	39,221	62,536	112,448	75,253	12,866	2,542	22,801	39,690	17,774	12,298	2,454	3
4	$2,000 under $2,500	584,426	1,324,182	586,062	421,774	83,160	186,494	426,434	251,656	73,241	14,503	42,080	96,007	35,241	37,756	7,509	4
5	$2,500 under $3,000	744,640	2,052,010	864,189	724,946	142,771	318,778	881,090	483,051	198,527	39,380	36,708	100,804	34,469	44,274	8,836	5
6	$3,000 under $3,500	948,514	3,084,041	1,319,707	1,091,865	214,915	520,347	1,696,421	908,720	411,762	81,483	39,439	127,205	39,929	61,239	12,186	6
7	$3,500 under $4,000	1,147,777	4,317,440	1,813,834	1,589,432	315,446	722,249	2,722,265	1,388,578	747,854	148,248	49,285	186,486	55,055	92,936	18,721	7
8	$4,000 under $4,500	1,339,914	5,644,084	2,325,909	2,177,215	433,805	951,129	4,045,873	1,943,690	1,247,672	247,211	46,491	197,196	50,915	104,325	21,112	8
9	$4,500 under $5,000	1,488,801	7,076,597	2,861,519	2,789,557	556,941	1,165,721	5,544,922	2,534,550	1,885,203	374,299	37,313	177,189	44,182	95,527	19,438	9
10	$5,000 under $6,000	3,165,452	17,360,420	6,711,065	7,230,329	1,447,689	2,746,302	15,083,252	6,275,194	5,825,403	1,160,180	61,777	337,205	77,003	190,808	39,584	10
11	$6,000 under $7,000	2,581,656	16,709,005	5,755,153	7,754,825	1,554,263	2,367,617	15,328,277	5,521,499	6,879,389	1,372,630	31,787	205,884	39,395	125,010	25,911	11
12	$7,000 under $8,000	1,786,710	13,352,887	4,023,722	6,955,148	1,381,887	1,674,894	12,515,523	3,896,672	6,307,619	1,266,459	14,754	110,466	18,143	69,151	14,990	12
13	$8,000 under $9,000	1,220,225	10,328,247	2,748,893	5,693,359	1,158,751	1,160,701	9,823,367	2,682,748	5,361,152	1,087,744	9,979	83,819	13,816	50,229	10,898	13
14	$9,000 under $10,000	793,847	7,512,798	1,743,801	4,434,566	911,615	761,636	7,208,486	1,714,050	4,228,377	806,449	(2)	(2)	(2)	(2)	(2)	14
15	$10,000 under $15,000	1,443,724	17,673,508	3,300,660	11,384,140	2,412,048	1,413,579	16,707,881	3,212,448	10,698,235	2,250,707	11,250	134,622	13,246	96,440	23,723	15
16	$15,000 under $20,000	424,654	7,293,596	948,026	5,202,652	1,203,904	388,919	6,669,703	908,512	4,735,566	1,075,103	5,445	94,044	6,056	72,525	21,147	16
17	$20,000 under $25,000	213,584	4,752,609	482,165	3,578,333	906,520	193,421	4,304,830	459,124	3,232,814	798,442	2,224	49,421	3,149	39,142	13,047	17
18	$25,000 under $50,000	324,742	10,879,201	739,123	8,696,092	2,690,490	294,070	9,870,966	704,482	7,875,338	2,371,558	3,439	114,556	3,683	92,803	37,838	18
19	$50,000 under $100,000	97,960	5,816,203	193,232	4,771,114	2,010,502	78,086	5,154,947	181,699	4,249,253	1,752,453	828	54,319	964	42,289	21,843	19
20	$100,000 under $150,000	13,780	1,611,635	29,873	1,316,637	672,690	12,109	1,410,298	27,954	1,160,801	581,871	156	18,139	149	14,213	8,387	20
21	$150,000 under $200,000	3,786	648,352	7,869	519,041	286,392	3,216	550,581	7,133	443,573	239,954	44	,416	47	5,622	3,531	21
22	$200,000 under $500,000	3,915	1,104,087	8,056	856,996	512,914	3,232	909,376	7,255	709,630	414,074	61	18,949	71	14,804	10,363	22
23	$500,000 under $1,000,000	529	354,379	1,069	273,018	173,614	403	268,879	917	206,297	126,938	22	15,013	26	11,771	8,981	23
24	$1,000,000 or more	235	431,596	442	363,784	232,547	147	270,147	339	221,022	128,455	40	105,388	50	70,594	53,210	24
25	Total taxable returns	19,053,714	140,476,918	36,972,681	78,004,670	19,357,954	15,027,641	121,509,576	33,188,050	66,711,771	16,400,717	440,247	2,325,223	470,043	1,366,841	388,856	25
	Nontaxable returns:																
26	Under $600	26,090	10,046	31,785	-	-	9,648	3,803	17,395	-	-	(2)	(2)	(2)	-	-	26
27	$600 under $1,000	140,525	114,491	122,621	-	-	20,702	16,972	41,499	-	-	6,132	4,855	4,296	-	-	27
28	$1,000 under $1,500	223,741	288,095	262,987	312	-	68,747	91,020	111,062	-	-	5,151	6,542	5,782	-	-	28
29	$1,500 under $2,000	223,937	387,576	314,408	3,474	-	107,230	186,239	177,442	-	-	6,160	10,720	8,832	342	-	29
30	$2,000 under $2,500	260,743	581,594	447,777	10,130	-	185,937	414,927	343,754	572	-	4,419	9,858	6,326	626	-	30
31	$2,500 under $3,000	217,750	601,568	450,429	15,193	-	171,109	474,275	380,916	1,850	-	(2)	(2)	(2)	(2)	-	31
32	$3,000 under $3,500	177,866	575,624	421,186	8,585	-	154,218	449,224	382,210	1,574	-					-	32
33	$3,500 under $4,000	156,572	583,158	423,073	8,503	-	141,257	527,000	342,242	5,355	-	3,734	13,524	8,135	420	-	33
34	$4,000 under $4,500	112,984	478,524	344,047	6,535	-	106,882	453,032	329,801	5,467	-				-	-	34
35	$4,500 under $5,000	85,478	404,646	281,245	6,408	-	80,684	381,973	270,831	5,180	-	(2)	(2)	(2)	-	-	35
36	$5,000 or more	132,022	856,721	495,250	13,265	-	120,349	751,430	477,272	9,792	-				-	-	36
37	Total nontaxable returns	1,757,708	4,882,043	3,594,808	72,405	-	1,166,763	3,799,895	2,924,424	30,290	-	28,232	63,037	38,522	1,918	-	37
38	Grand total	20,811,422	145,358,961	40,567,489	78,077,075	19,357,954	16,194,404	125,309,471	36,112,474	66,742,061	16,400,717	468,479	2,388,260	508,565	1,368,759	388,856	38
39	Returns under $5,000	8,564,601	28,613,717	13,373,091	9,133,676	1,802,138	4,975,723	18,480,928	10,035,116	4,597,800	907,700	323,694	1,002,415	328,846	455,538	91,300	39
40	Returns $5,000 under $10,000	9,675,145	66,010,081	21,474,042	31,977,505	6,454,205	8,828,545	60,645,888	20,559,676	28,608,524	5,753,462	121,159	764,274	152,159	453,018	95,486	40
41	Returns $10,000 or more	2,571,676	50,735,163	5,720,356	36,965,894	11,101,611	2,390,136	46,182,655	5,517,682	33,535,733	9,739,555	23,626	621,571	27,560	460,203	202,070	41

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

Table 10.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:																
1	$600 under $1,000	(2)	(2)	(2)	(2)	(2)						59,909	53,546	35,945	6,546	1,280	1
2	$1,000 under $1,500	5,754	7,334	4,062	1,286	252						204,682	259,992	123,833	67,608	13,256	2
3	$1,500 under $2,000	17,219	20,332	11,014	4,717	930	6,797	15,941	8,568	3,375	672	291,694	515,354	216,628	168,374	33,188	3
4	$2,000 under $2,500	15,929	36,152	17,687	10,043	2,001						337,878	761,060	279,020	299,829	58,967	4
5	$2,500 under $3,000	33,250	91,726	39,288	29,629	5,885						352,858	969,874	303,116	450,585	88,285	5
6	$3,000 under $3,500	39,657	129,570	53,452	46,279	9,222	4,086	13,664	6,334	4,055	814	344,985	1,117,181	311,272	568,530	111,210	6
7	$3,500 under $4,000	55,610	209,136	75,874	87,227	17,443	(2)	(2)	(2)	(2)	(2)	317,915	1,189,633	290,039	659,266	130,407	7
8	$4,000 under $4,500	55,333	235,430	71,065	113,836	22,785	4,739	20,059	6,296	10,082	1,966	282,222	1,195,526	253,943	701,300	140,731	8
9	$4,500 under $5,000	52,083	248,136	69,127	129,003	25,799	3,723	17,599	6,093	7,405	1,583	229,961	1,088,751	207,567	671,919	135,822	9
10	$5,000 under $6,000	79,373	434,080	109,652	243,161	49,294	3,409	19,057	5,321	9,527	1,835	274,591	1,486,826	243,895	461,430	196,796	10
11	$6,000 under $7,000	46,078	299,068	69,920	170,773	34,840						133,079	856,043	118,762	570,594	119,138	11
12	$7,000 under $8,000	24,493	183,009	38,566	108,269	22,580	5,807	40,741	10,263	11,238	4,200	70,195	526,013	66,062	360,234	75,865	12
13	$8,000 under $9,000	9,541	90,720	13,474	51,309	10,811						40,004	340,341	38,855	230,669	49,298	13
14	$9,000 under $10,000	4,076	38,064	5,718	25,771	5,410						24,935	236,210	25,825	160,294	35,190	14
15	$10,000 under $15,000	13,593	165,085	19,838	113,504	25,513	2,069	24,658	3,766	16,010	2,388	53,233	641,262	51,362	460,001	108,717	15
16	$15,000 under $20,000	5,256	90,283	8,093	66,861	16,766	655	11,427	1,181	8,667	1,994	24,379	418,139	24,184	319,033	88,894	16
17	$20,000 under $25,000	3,076	69,246	4,419	53,054	15,002	347	7,696	562	5,643	1,434	14,516	321,416	14,911	247,680	78,595	17
18	$25,000 under $50,000	4,721	155,996	7,482	123,851	43,954	622	21,662	1,036	17,964	5,745	21,890	736,021	22,440	586,136	231,395	18
19	$50,000 under $100,000	1,541	106,642	2,413	84,747	39,094	198	12,170	391	10,248	4,370	7,267	488,125	7,765	384,577	192,752	19
20	$100,000 under $150,000	242	29,116	367	22,731	12,269	(2)	(2)	(2)	(2)	(2)	1,254	151,803	1,375	116,877	69,072	20
21	$150,000 under $200,000	68	11,606	100	8,984	5,292	8	1,395	11	1,032	545	450	77,354	517	59,880	37,060	21
22	$200,000 under $500,000	86	23,231	131	17,988	11,248	10	2,625	17	1,986	1,053	526	149,306	582	112,588	76,176	22
23	$500,000 under $1,000,000	18	11,175	31	8,931	6,419	3	2,202	3	1,900	1,207	83	57,110	92	44,119	30,069	23
24	$1,000,000 or more	3	3,933	4	3,465	1,956	3	4,294	7	4,029	2,060	42	97,334	43	64,674	46,866	24
25	Total taxable returns	462,065	2,680,005	622,392	1,525,490	384,768	35,213	227,389	54,165	128,825	34,584	3,088,548	13,734,725	2,638,033	8,271,743	2,144,029	25
	Nontaxable returns:																
26	Under $600	(2)	(2)	(2)	-	-					-	15,045	5,717	12,503	-	-	26
27	$600 under $1,000	3,434	2,789	2,687	-	-					-	109,909	89,575	73,931	-	-	27
28	$1,000 under $1,500	4,420	5,732	5,507	-	-					-	144,059	183,099	138,796	312	-	28
29	$1,500 under $2,000	4,749	8,080	5,698	-	-					-	103,757	179,052	119,784	3,132	-	29
30	$2,000 under $2,500	8,124	18,183	12,998	282	-	7,531	15,369	11,670	718	-	60,222	134,041	81,235	8,650	-	30
31	$2,500 under $3,000	4,758	13,161	5,159	-	-					-	40,832	111,312	59,099	13,343	-	31
32	$3,000 under $3,500					-					-	19,744	63,744	31,628	5,407	-	32
33	$3,500 under $4,000					-					-	10,218	37,699	18,808	2,728	-	33
34	$4,000 under $4,500	5,957	25,976	13,958	356	-					-	4,410	18,524	10,387	568	-	34
35	$4,500 under $5,000					-					-	4,082	19,395	9,175	1,228	-	35
36	$5,000 or more					-					-	10,402	87,273	14,360	3,473	-	36
37	Total nontaxable returns	32,502	74,311	50,487	638	-	7,531	15,369	11,670	718	-	522,680	929,431	569,706	38,841	-	37
38	Grand total	494,567	2,754,316	672,879	1,526,128	384,768	42,744	242,758	65,835	129,543	34,584	3,611,228	14,664,156	3,207,739	8,310,584	2,149,029	38
39	Returns under $5,000	301,208	1,044,747	389,171	422,729	84,330	29,594	92,552	43,249	29,234	5,662	2,934,382	7,993,075	2,576,709	3,628,325	713,146	39
40	Returns $5,000 under $10,000	164,576	1,040,826	240,579	599,283	122,935	9,216	59,798	15,584	30,765	6,035	551,649	3,499,295	506,044	2,285,911	476,287	40
41	Returns $10,000 or more	28,783	668,743	43,129	504,116	177,503	3,934	90,408	7,002	69,494	22,887	125,197	3,171,786	124,986	2,396,348	959,596	41

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

[1] Adjusted gross deficit.

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

[3] Adjusted gross income less adjusted gross deficit.

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER

	Adjusted gross income classes	All returns: Total number of returns	All returns: Total number of exemptions	All returns: Number of returns by total number of exemptions: One	Two	Three	Four	Five	Six or more: Number of returns	Six or more: Number of exemptions	Joint returns of husbands and wives: Number of returns	Joint returns: Number of exemptions	Joint returns: Number of returns by total number of exemptions: Two	Three	Four	Five	Six or more: Number of returns	Six or more: Number of exemptions	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
	Taxable returns:																		
1	$600 under $1,000	1,296,407	1,296,407	1,296,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	$1,000 under $1,500	2,127,075	2,358,079	1,896,071	231,004	-	-	-	-	-	113,337	226,674	113,337	-	-	-	-	-	2
3	$1,500 under $2,000	2,111,329	2,790,172	1,432,486	678,843	-	-	-	-	-	336,135	672,270	336,135	-	-	-	-	-	3
4	$2,000 under $2,500	2,537,591	4,348,497	1,244,455	775,366	517,770	-	-	-	-	784,289	1,954,162	398,705	385,584	-	-	-	-	4
5	$2,500 under $3,000	2,807,388	5,524,620	1,206,022	767,707	551,452	282,207	-	-	-	1,119,884	3,176,497	434,635	433,769	251,480	-	-	-	5
6	$3,000 under $3,500	3,062,908	6,920,357	1,064,279	797,224	621,215	502,965	77,225	-	-	1,500,400	4,656,205	454,314	509,395	464,063	72,628	-	-	6
7	$3,500 under $4,000	3,232,549	8,169,994	930,001	802,609	652,639	559,642	287,658	-	-	1,844,593	6,097,704	503,401	545,722	523,614	271,856	-	-	7
8	$4,000 under $4,500	3,488,552	9,759,608	821,900	824,023	710,891	646,045	341,350	144,343	866,059	2,239,187	7,860,119	545,772	611,910	613,975	328,235	139,295	835,770	8
9	$4,500 under $5,000	3,465,499	10,582,171	642,610	797,069	686,292	704,152	397,865	237,511	1,480,614	2,479,189	9,078,003	565,838	611,631	681,634	389,813	230,273	1,435,233	9
10	$5,000 under $6,000	6,224,634	20,739,506	719,717	1,417,351	1,296,037	1,409,252	835,966	546,311	3,480,138	5,074,730	18,925,166	1,133,398	1,206,353	1,370,287	826,018	538,174	3,426,573	10
11	$6,000 under $7,000	4,644,506	16,321,692	320,330	1,060,866	1,002,535	1,145,433	643,736	471,606	3,071,613	4,101,580	15,446,232	908,392	956,409	1,131,121	637,789	467,869	3,046,792	11
12	$7,000 under $8,000	3,214,399	11,376,521	166,100	786,974	698,116	779,844	468,358	315,007	2,080,959	2,931,915	10,919,294	707,866	673,880	772,976	463,374	313,819	2,073,153	12
13	$8,000 under $9,000	2,167,447	7,663,022	85,258	555,525	479,746	533,863	307,372	205,683	1,355,164	2,016,444	7,416,956	507,827	469,901	527,706	306,009	205,001	1,350,730	13
14	$9,000 under $10,000	1,451,196	5,017,611	46,620	412,846	323,802	356,557	190,367	121,004	795,830	1,368,438	4,881,970	385,931	318,361	354,482	189,675	119,989	788,722	14
15	$10,000 under $15,000	2,484,984	8,620,344	79,926	694,591	552,016	617,929	334,240	206,282	1,352,272	2,323,100	8,346,401	634,013	536,620	613,777	333,031	205,659	1,348,052	15
16	$15,000 under $20,000	587,465	2,103,412	23,240	146,932	123,242	147,143	87,592	59,266	389,350	534,875	2,011,590	124,062	118,913	145,841	87,105	58,954	387,838	16
17	$20,000 under $25,000	264,487	969,254	10,357	61,308	53,730	68,282	40,973	29,837	197,098	233,497	921,478	44,487	50,997	67,690	40,695	29,628	195,778	17
18	$25,000 under $50,000	369,515	1,385,903	12,622	81,674	73,957	96,897	57,872	46,493	311,114	334,207	1,325,142	64,152	70,676	95,469	57,521	46,389	310,379	18
19	$50,000 under $100,000	91,605	334,089	3,144	22,525	19,244	24,112	12,742	10,783	71,840	81,203	314,018	16,807	18,231	22,843	12,642	10,680	71,129	19
20	$100,000 under $150,000	14,049	50,531	540	3,764	2,813	3,834	1,480	1,618	11,288	12,328	47,267	2,817	2,650	3,791	1,465	1,605	11,194	20
21	$150,000 under $200,000	3,845	13,276	133	1,136	837	975	395	369	2,485	3,261	12,127	763	785	955	392	366	2,466	21
22	$200,000 under $500,000	3,937	13,484	181	1,155	840	990	406	365	2,483	3,244	12,132	733	779	975	398	359	2,439	22
23	$500,000 under $1,000,000	531	1,787	27	175	94	135	52	48	328	404	1,532	91	88	127	50	48	328	23
24	$1,000,000 or more	236	740	35	75	35	52	13	26	177	148	568	37	27	49	11	24	162	24
25	Total taxable returns	45,652,134	126,361,077	12,002,461	10,920,742	8,367,358	7,879,359	4,085,662	2,396,552	15,469,312	29,441,388	104,298,862	7,888,513	7,523,181	7,642,855	4,018,707	2,368,132	15,287,338	25
	Nontaxable returns:																		
26	No adjusted gross income	384,258	1,097,257	82,888	114,961	60,919	69,224	31,702	24,564	166,284	255,068	907,471	77,239	56,214	66,802	30,632	24,181	163,983	26
27	Under $600	3,950,030	5,660,373	3,050,768	453,385	207,962	166,889	40,111	30,915	216,838	583,340	1,899,627	191,249	170,907	154,781	37,209	29,194	199,139	27
28	$600 under $1,000	1,763,840	4,077,285	529,931	654,507	255,919	225,525	55,586	42,372	290,553	746,606	2,446,082	252,160	194,757	211,434	49,977	38,278	261,870	28
29	$1,000 under $1,500	1,993,201	5,805,231	65,285	893,876	517,914	337,495	94,226	84,405	577,342	1,199,894	4,043,053	341,214	384,728	308,767	85,712	79,473	542,813	29
30	$1,500 under $2,000	1,459,207	5,156,275	17,030	194,086	637,672	388,246	125,931	96,242	655,418	1,072,241	4,099,680	57,506	449,591	356,051	118,286	90,807	620,261	30
31	$2,000 under $2,500	1,151,627	4,842,248	6,799	95,457	153,169	564,065	179,599	152,538	1,030,773	980,372	4,303,415	33,582	124,527	507,651	166,848	147,764	997,826	31
32	$2,500 under $3,000	916,521	4,303,507		47,379	58,476	340,644	277,177	189,648	1,481,663	807,925	3,916,136	11,745	47,937	309,829	258,116	180,298	1,218,939	32
33	$3,000 under $3,500	679,940	3,627,850		16,179	25,990	107,260	272,004	257,472	1,727,427	626,916	3,399,375	4,788	19,194	103,179	253,284	246,471	1,653,081	33
34	$3,500 under $4,000	497,029	2,930,618	7,447	8,863	12,598	52,918	77,883	347,750	2,292,994	470,501	2,810,924	3,743	10,566	50,201	69,453	336,538	2,223,671	34
35	$4,000 under $4,500	256,690	1,654,790			6,803	25,401	30,284	191,823	1,376,937	248,597	1,616,775		5,788	25,062	29,259	188,140	1,352,172	35
36	$4,500 under $5,000	174,478	1,180,037		5,097	3,404	15,718	14,383	137,893	1,028,894	168,487	1,153,269	3,841	(1)	15,031	14,383	135,331	1,011,019	36
37	$5,000 or more	206,227	1,512,932		9,034	5,465	13,576	14,226	162,100	1,351,209	193,250	1,472,540		4,275	13,168	13,548	159,781	1,334,347	37
38	Total nontaxable returns	13,433,048	41,848,403	3,760,148	2,492,824	1,946,291	2,306,961	1,209,112	1,717,712	11,990,330	7,353,197	32,068,247	977,067	1,471,211	2,121,956	1,126,707	1,656,256	11,579,121	38
39	Grand total	59,085,182	168,209,480	15,762,609	13,413,566	10,313,649	10,186,320	5,294,774	4,114,264	27,459,642	36,794,585	136,367,109	8,865,580	8,994,392	9,764,811	5,145,414	4,024,388	26,866,459	39
40	Returns under $5,000	37,356,119	92,085,376	14,292,553	8,157,635	5,681,085	4,988,396	2,298,984	1,937,466	12,985,794	17,576,961	64,317,341	4,326,726	4,564,947	4,643,554	2,175,691	1,866,043	12,516,377	40
41	Returns $5,000 under $10,000	17,903,641	62,614,881	1,339,378	4,241,086	3,805,007	4,237,545	2,459,486	1,821,139	12,130,700	15,683,403	59,049,233	3,645,476	3,629,162	4,168,829	2,435,875	1,804,061	12,016,104	41
42	Returns $10,000 or more	3,825,422	13,509,223	130,678	1,014,845	827,557	960,379	536,304	355,659	2,343,148	3,534,221	13,000,535	893,379	800,283	952,428	533,848	354,284	2,333,978	42

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

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER—Continued

	Adjusted gross income classes	Separate returns of husbands and wives: Number of returns	Total number of exemptions	Number of returns by total number of exemptions: One	Two	Three	Four or more: Number of returns	Four or more: Number of exemptions	Returns of heads of household: Number of returns	Total number of exemptions	Number of returns by total number of exemptions: One	Two	Three	Four or more: Number of returns	Four or more: Number of exemptions	
		(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
	Taxable returns:															
1	$600 under $1,000	76,275	76,275	76,275	-	-	-	-	8,820	8,820	8,820	-	-	-	-	1
2	$1,000 under $1,500	117,931	128,175	107,687	10,244	-	-	-	15,396	19,468	11,324	4,072	-	-	-	2
3	$1,500 under $2,000	137,726	168,205	107,247	30,479	-	-	-	25,140	39,076	11,204	13,936	-	-	-	3
4	$2,000 under $2,500	192,977	290,456	120,853	46,769	25,355	-	-	29,228	59,173	5,763	16,985	6,480	-	-	4
5	$2,500 under $3,000	168,195	251,951	114,995	28,247	19,350	5,603	22,412	56,988	111,955	15,251	29,193	11,858	(1)	(1)	5
6	$3,000 under $3,500	185,926	304,926	112,454	40,196	22,385	10,891	44,925	71,592	153,280	13,265	38,689	15,915	3,723	14,892	6
7	$3,500 under $4,000	175,983	294,130	103,330	40,223	22,254	10,176	43,592	89,597	204,914	15,659	43,748	21,031	9,159	38,666	7
8	$4,000 under $4,500	160,598	305,111	86,614	33,579	21,686	18,719	86,281	102,844	217,490	18,004	62,142	17,621	5,077	22,339	8
9	$4,500 under $5,000	116,952	224,987	56,572	31,130	19,203	10,047	48,346	101,360	220,176	14,633	63,845	17,432	5,450	25,557	9
10	$5,000 under $6,000	128,779	257,274	61,667	32,854	18,485	15,773	74,444	156,798	356,276	16,350	95,640	31,940	12,868	52,926	10
11	$6,000 under $7,000	56,407	117,329	24,236	16,133	8,402	7,636	35,621	91,028	212,096	8,125	56,713	19,696	6,494	31,457	11
12	$7,000 under $8,000	21,592	45,037	9,463	4,235	5,151			44,516	109,844	3,463	25,897	9,904	5,252	24,855	12
13	$8,000 under $9,000	13,558	31,977	(1)	5,141	3,859	5,353	25,456	19,770	45,980	(1)	12,970	3,406	(1)	(1)	13
14	$9,000 under $10,000	6,923	13,725	3,545	(1)				9,910	23,942		6,104	(1)			14
15	$10,000 under $15,000	14,311	27,294	5,962	5,237	2,110	1,002	4,528	26,193	62,622	2,516	14,315	6,971	2,391	10,563	15
16	$15,000 under $20,000	6,384	11,869	2,255	3,087	728			7,959	19,452	830	4,186	2,010	933	4,220	16
17	$20,000 under $25,000	2,702	6,136	799	998	590	672	2,999	3,912	9,282	413	2,218	934	347	1,631	17
18	$25,000 under $50,000	3,658	6,535	1,409	1,664	542			5,452	14,212	519	2,500	1,355	1,078	4,628	18
19	$50,000 under $100,000	847	1,641	320	370	87	70	320	1,641	4,189	139	874	421	207	1,039	19
20	$100,000 under $150,000	159	253	87	58	(1)	(1)	(1)	247	622	38	107	72	30	154	20
21	$150,000 under $200,000	44	70	18	21	2	3	13	72	177	9	33	21	9	39	21
22	$200,000 under $500,000	62	119	23	30	4	5	24	39	227	9	47	21	12	61	22
23	$500,000 under $1,000,000	22	43	6	13	1	2	8	18	52	1	9	1	7	30	23
24	$1,000,000 or more	40	83	18	10	7	5	24	3	6	-	3	-	-	-	24
25	Total taxable returns	1,588,051	2,563,410	998,994	332,385	170,209	86,463	389,019	968,573	1,893,311	148,071	494,226	169,463	56,813	248,399	25
	Nontaxable returns:															
26	No adjusted gross income	7,695	11,266	5,058	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	26
27	Under $600	173,641	209,737	143,981	14,810	5,782	(1)	(1)	19,397	26,587	14,943	(1)	(1)			27
28	$600 under $1,000	74,062	142,113	29,151	28,736	11,077	5,098	22,259	14,668	29,653	3,744	8,556		4,519	22,148	28
29	$1,000 under $1,500	64,486	161,395		37,808	18,911	6,413	27,692	19,019	45,165		11,871	6,122			29
30	$1,500 under $2,000	39,554	120,685		4,101	29,335	5,780	24,140	19,679	58,805		4,750	11,769			30
31	$2,000 under $2,500	14,613	54,047				10,193	44,181	13,012	41,895			5,416	4,899	20,910	31
32	$2,500 under $3,000	12,294	58,769	(1)			12,258	58,733	8,153	27,515	(1)		3,405	3,733	15,947	32
33	$3,000 under $3,500	9,134	46,363		4,614	(1)	8,003	43,764				(1)				33
34	$3,500 under $4,000	5,937	27,120				3,995	22,019	7,650	32,400			(1)	5,482	27,017	34
35	$4,000 under $4,500															35
36	$4,500 under $5,000	(1)	(1)				(1)	(1)								36
37	$5,000 or more															37
38	Total nontaxable returns	404,721	838,319	186,296	91,878	68,616	55,931	262,919	104,028	267,080	21,438	32,699	30,885	19,006	87,589	38
39	Grand total	1,990,772	3,402,229	1,185,290	424,263	238,825	142,394	651,938	972,601	2,160,391	169,509	526,925	200,348	75,819	335,988	39
40	Returns under $5,000	1,734,655	2,878,546	1,072,283	352,668	198,849	110,855	504,380	603,839	1,295,601	135,361	305,273	120,817	42,388	187,243	40
41	Returns $5,000 under $10,000	227,770	469,432	102,070	60,030	35,897	29,773	139,611	323,037	753,533	29,674	197,324	67,657	28,382	126,240	41
42	Returns $10,000 or more	28,347	54,251	10,937	11,565	4,079	1,766	7,947	45,725	111,257	4,474	24,328	11,874	5,049	22,505	42

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

Table 11.—NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES, BY TOTAL NUMBER OF EXEMPTIONS, AND BY MARITAL STATUS OF TAXPAYER—Continued

	Adjusted gross income classes	Returns of surviving spouse							Returns of single persons not head of household or surviving spouse							
		Number of returns	Total number of exemptions	Number of returns by total number of exemptions					Number of returns	Total number of exemptions	Number of returns by total number of exemptions					
				One	Two	Three	Four or more				One	Two	Three	Four or more		
							Number of returns	Number of exemptions						Number of returns	Number of exemptions	
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
	Taxable returns:															
1	$600 under $1,000				-	-	-	-	1,210,625	1,210,625	1,210,625	-	-	-	-	1
2	$1,000 under $1,500	5,107	8,850			-	-	-	1,878,375	1,979,690	1,777,060	101,315	-	-	-	2
3	$1,500 under $2,000					-	-	-	1,609,944	1,906,530	1,313,358	296,586	-	-	-	3
4	$2,000 under $2,500	4,435	9,541				-	-	1,526,662	2,035,165	1,117,146	310,529	98,987	-	-	4
5	$2,500 under $3,000	5,087	12,225		12,571				1,457,234	1,971,992	1,075,099	273,263	85,121	23,751	95,004	5
6	$3,000 under $3,500	5,779	15,295						1,299,211	1,790,651	938,221	261,984	70,798	28,208	116,068	6
7	$3,500 under $4,000	4,424	11,582						1,117,952	1,561,664	810,674	213,197	62,273	31,808	137,777	7
8	$4,000 under $4,500	5,415	11,847		3,385				980,508	1,365,041	716,606	179,145	58,659	26,098	114,168	8
9	$4,500 under $5,000	5,077	14,894			15,985	5,797	25,236	762,921	1,044,311	571,405	134,564	35,317	21,635	97,827	9
10	$5,000 under $6,000	5,445	13,951	5,261					858,882	1,186,839	641,357	152,736	37,405	27,384	127,795	10
11	$6,000 under $7,000	5,822	16,114		7,809				389,669	529,921	287,298	77,426	15,614	8,841	39,939	11
12	$7,000 under $8,000								213,663	294,213	153,174	47,961	8,164	4,364	20,625	12
13	$8,000 under $9,000	4,067	11,533						117,675	168,109	90,735	29,587	3,605	3,748	17,385	13
14	$9,000 under $10,000								64,571	94,589	42,703	18,467	(1)	(1)	(1)	14
15	$10,000 under $15,000	3,550	10,409		1,104	1,619	724	3,241	117,230	173,818	71,345	39,922	4,696	1,867	8,541	15
16	$15,000 under $20,000	794	2,419		345				37,453	58,082	20,155	15,252	1,350	696	3,373	16
17	$20,000 under $25,000	452	1,216		(1)	553	484	2,144	19,924	30,642	9,145	8,361	1,105	(1)	(1)	17
18	$25,000 under $50,000	761	2,073		346				25,437	42,891	10,659	13,012	1,176	590	2,680	18
19	$50,000 under $100,000	216	696		42	109	58	278	7,698	13,545	2,678	4,432	451	137	650	19
20	$100,000 under $150,000	(1)	(1)		(1)	1	(1)	(1)	1,296	2,342	410	774	82	30	138	20
21	$150,000 under $200,000	8	18	1	5	1	1	4	460	875	105	314	28	13	58	21
22	$200,000 under $500,000	10	28	-	7	-	3	14	532	978	149	338	36	9	45	22
23	$500,000 under $1,000,000	3	5	1	2	-	-	-	84	155	19	60	4	1	4	23
24	$1,000,000 or more	3	11	1	1	-	1	8	42	72	16	24	1	1	5	24
25	Total taxable returns	56,474	142,754	5,264	25,864	18,268	7,073	30,948	13,697,648	17,462,740	10,850,132	2,179,749	486,237	181,530	794,399	25
	Nontaxable returns:															
26	No adjusted gross income	(1)	(1)	(1)	(1)	(1)	(1)	(1)	119,045	173,460	77,153	34,559	3,876	3,457	15,561	26
27	Under $600	4,535	13,495						3,169,117	3,511,034	2,885,844	242,428	28,884	11,961	53,682	27
28	$600 under $1,000	4,110	11,311						924,394	1,448,126	496,688	363,348	47,024	17,334	83,670	28
29	$1,000 under $1,500	4,763	12,916						705,039	1,542,702	63,582	500,934	105,777	34,746	159,921	29
30	$1,500 under $2,000	4,197	12,243						323,536	864,862	16,355	126,027	145,159	35,995	160,976	30
31	$2,000 under $2,500								140,573	432,717	5,784	56,777	20,170	57,842	252,869	31
32	$2,500 under $3,000			(1)	8,343	8,957	5,428	26,139	87,472	298,718		35,296	4,795	42,897	205,257	32
33	$3,000 under $3,500	5,471	20,079						39,764	166,035		9,874	5,783	23,072	127,903	33
34	$3,500 under $4,000								18,212	80,001		4,095		14,085	67,749	34
35	$4,000 under $4,500								6,401	31,584	6,660	(1)	(1)	4,031	26,505	35
36	$4,500 under $5,000								5,479	24,702				5,081	34,514	36
37	$5,000 or more								11,194	30,272		6,443				37
38	Total nontaxable returns	23,076	70,044	(1)	8,343	8,957	5,428	26,139	5,550,026	8,604,213	3,552,066	1,382,837	366,622	248,501	1,186,607	38
39	Grand total	79,550	212,798	5,612	34,212	27,225	12,501	57,087	19,247,674	26,066,953	14,402,198	3,562,586	851,859	430,031	1,981,006	39
40	Returns under $5,000	58,400	154,278	4,435	25,991	19,480	8,494	39,421	17,382,264	23,439,610	13,080,474	3,146,977	774,392	377,921	1,734,206	40
41	Returns $5,000 under $10,000	15,334	41,598	(1)	6,117	5,462	(1)	(1)	1,654,097	2,301,085	1,206,610	332,139	66,329	48,519	229,710	41
42	Returns $10,000 or more	5,816	16,922	153	2,104	2,283	1,276	5,712	211,313	326,258	115,114	83,477	9,038	3,691	17,090	42

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

Table 12.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Total number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets: Number of returns	Returns with net loss: Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Returns with net loss: Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Returns with net loss: Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Returns with net loss: Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Returns with net loss: Long-term: Net long-term capital gain (Thousand dollars)	Returns with net loss: Long-term: Net long-term capital loss (Thousand dollars)	Returns with net loss: Capital loss carryover from 1953-57 (Thousand dollars)	Returns with net gain from sales of capital assets: Total: Number of returns	Returns with net gain: Total: Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Returns with net gain: Total: Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Returns with net gain: Total: Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Returns with net gain: Total: Long-term: Net long-term capital gain (Thousand dollars)	Returns with net gain: Total: Long-term: Net long-term capital loss (Thousand dollars)	Returns with net gain: Total: Capital loss carryover from 1953-57 (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
	Taxable returns:																	
1	$600 under $1,000	24,544	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	22,126	8,085	445	145	15,425	(1)	(1)	1
2	$1,000 under $1,500	49,865	6,535	3,306	6,185	41	5,146	1,060	2,140	1,564	43,330	17,047	2,317	124	29,675	46	130	2
3	$1,500 under $2,000	74,417	14,736	8,572	24,955	52	18,548	983	7,444	18,593	59,681	26,790	1,097	56	51,713	136	(1)	3
4	$2,000 under $2,500	99,644	14,827	9,010	16,867	2	9,053	(1)	7,816	8,130	84,867	38,346	1,179	42	74,376	(1)		4
5	$2,500 under $3,000	134,507	25,186	14,894	35,219	(1)	17,716	815	18,319	11,061	179,321	62,336	3,886	1,120	118,022		91	5
6	$3,000 under $3,500	146,448	32,250	18,890	57,719	558	25,545	65	32,798	18,123	114,198	71,755	4,285	242	136,473	647	285	6
7	$3,500 under $4,000	161,211	25,968	16,044	73,077	704	43,529	143	30,396	39,779	135,242	97,962	4,878	874	187,305	131	-	7
8	$4,000 under $4,500	169,827	28,149	12,299	28,146	406	12,388	69	16,233	11,382	141,778	84,439	4,700	4,527	164,089	41	414	8
9	$4,500 under $5,000	178,479	36,732	21,822	56,329	293	32,258	1,672	26,037	23,777	141,747	88,915	5,252	522	168,059	106	909	9
10	$5,000 under $6,000	333,671	75,674	40,592	160,316	604	103,447	948	58,421	100,165	257,997	163,045	10,531	2,640	307,739	37	1,624	10
11	$6,000 under $7,000	303,319	66,696	35,173	99,508	1,060	48,042	2,419	54,948	39,418	236,623	159,365	19,814	1,639	280,901	50	1,685	11
12	$7,000 under $8,000	266,545	59,655	36,053	119,957	1,612	63,057	1,599	60,111	41,259	206,890	156,631	15,756	5,167	287,752	418	2,295	12
13	$8,000 under $9,000	218,920	46,090	25,681	58,742	2,894	37,524	2,260	26,424	31,840	172,830	147,622	16,224	3,496	275,928	4,818	1,802	13
14	$9,000 under $10,000	189,284	48,329	29,701	168,820	2,607	151,401	14,899	34,927	119,026	140,955	120,488	10,356	983	224,079	916	244	14
15	$10,000 under $15,000	528,784	125,104	69,614	206,579	4,534	120,379	11,470	102,209	97,555	403,680	472,881	52,482	13,905	862,189	3,743	11,243	15
16	$15,000 under $20,000	241,633	61,540	38,463	138,749	3,963	93,224	10,652	60,143	81,064	180,093	309,882	29,806	11,092	575,730	2,243	8,333	16
17	$20,000 under $25,000	132,595	32,634	21,588	102,429	2,676	71,272	6,927	40,762	61,064	99,961	227,970	24,892	10,926	421,885	2,402	9,293	17
18	$25,000 under $50,000	228,369	58,958	41,650	181,061	4,116	139,641	28,554	74,093	106,927	169,411	625,149	55,614	31,337	1,180,583	5,088	23,089	18
19	$50,000 under $100,000	72,356	17,547	13,519	82,703	2,305	66,025	13,158	32,142	58,829	54,809	540,191	27,712	25,201	1,054,023	1,930	18,078	19
20	$100,000 under $150,000	11,917	2,395	1,943	18,779	704	14,003	3,112	8,592	12,179	3,522	231,789	8,645	9,836	456,766	322	7,179	20
21	$150,000 under $200,000	3,506	601	496	5,860	293	5,649	1,713	2,217	4,388	2,905	129,140	4,304	5,479	255,826	338	3,117	21
22	$200,000 under $500,000	3,669	556	474	10,653	232	9,555	1,501	2,832	8,879	3,113	287,425	5,949	7,874	571,141	158	4,001	22
23	$500,000 under $1,000,000	505	66	59	4,760	129	2,336	616	3,170	722	439	130,907	2,611	3,076	259,746	39	1,167	23
24	$1,000,000 or more	227	34	32	4,218	17	3,668	411	978	3,543	193	207,300	2,000	1,509	412,111	1	1,108	24
25	Total taxable returns	3,574,292	782,580	461,754	1,665,449	29,802	1,095,990	105,046	704,336	900,053	2,791,712	4,405,960	314,735	141,872	8,371,536	23,610	96,087	25
	Nontaxable returns:																	
26	No adjusted gross income	76,038	26,685	20,538	85,607	227	55,768	15,455	45,521	33,296	49,353	86,705	3,810	420	166,308	49	690	26
27	Under $600	85,648	18,175	10,958	28,531	52	8,254	296	20,597	7,709	67,473	37,784	666	88	74,323	(1)	(1)	27
28	$600 under $1,000	92,357	10,669	5,805	23,875	(1)	14,633	295	9,537	14,565	81,688	32,101	1,195	68	61,880			28
29	$1,000 under $1,500	126,594	17,143	10,161	35,173	442	16,526	256	19,345	18,108	109,451	47,138	2,462	64	89,426			29
30	$1,500 under $2,000	112,635	17,835	8,812	39,178	670	24,541	213	15,520	18,984	94,800	41,481	1,441	1,641	81,720		1,309	30
31	$2,000 under $2,500	103,811	13,852	8,473	29,421	186	13,044	64	16,627	9,002	89,959	52,631	1,975	1,281	102,392		338	31
32	$2,500 under $3,000	71,808	7,180	4,437	20,648	28	8,121	42	12,597	4,389	64,628	40,516	1,718	148	77,743	(1)	(1)	32
33	$3,000 under $3,500	55,381	8,649	5,012	9,287	(1)	3,987	270	5,570	3,795	46,732	38,428	1,039	107	74,884		375	33
34	$3,500 under $4,000	33,283	5,793	4,420	11,929		6,067	(1)	5,861	5,575	27,490	18,798	516	(1)	36,564		(1)	34
35	$4,000 under $4,500	22,122	4,111	1,992	3,687	68	944	310	3,121	645	18,011	19,556	1,943	9	35,241	3		35
36	$4,500 under $5,000	8,909	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	7,545	7,492	475	425	14,459	(1)	608	36
37	$5,000 or more	26,764	6,542	5,383	34,695	515	25,223	9,561	19,548	19,878	20,222	50,624	11,064	3,244	83,314	475	404	37
38	Total nontaxable returns	815,350	137,498	87,357	332,233	2,188	181,830	27,186	179,777	141,206	677,352	473,154	28,304	7,495	898,253	532	3,724	38
39	Grand total	4,389,642	920,078	549,110	1,997,682	31,990	1,277,820	132,232	884,113	1,041,259	3,469,064	4,879,114	343,039	149,367	9,269,789	24,142	99,811	39
40	Returns under $5,000	1,827,578	318,157	188,684	599,803	3,729	323,374	22,432	302,596	254,523	1,909,421	918,205	45,279	11,903	1,760,076	1,164	5,149	40
41	Returns $5,000 under $10,000	1,335,419	302,294	171,903	628,937	9,022	419,354	30,910	249,523	344,776	1,033,125	770,713	74,442	15,398	1,421,333	6,699	7,650	41
42	Returns $10,000 or more	1,226,645	300,127	188,523	768,942	19,239	535,092	78,890	331,994	441,960	926,518	3,190,196	223,318	122,066	6,088,380	16,279	87,012	42

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

Table 12.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued: Returns with normal tax and surtax: Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Long-term: Net long-term capital gain (Thousand dollars)	Long-term: Net long-term capital loss (Thousand dollars)	Capital loss carryover from 1953-57 (Thousand dollars)	Returns with alternative tax: Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Short-term (after carryover): Net short-term capital gain (Thousand dollars)	Short-term (after carryover): Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Capital loss carryover from 1953-57 (Thousand dollars)	Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
	Taxable returns:															
1	$600 under $1,000	22,126	8,085	445	145	[illegible]	(1)	[illegible]								
2	$1,000 under $1,500	43,330	17,047	2,317	124	29,677	46	[illegible]								
3	$1,500 under $2,000	59,681	26,790	1,047	56	51,714	136	(1)								
4	$2,000 under $2,500	84,867	38,346	1,170	42	74,376	(1)									
5	$2,500 under $3,000	109,321	62,346	3,886	[illegible]	[illegible]		91								
6	$3,000 under $3,500	114,198	71,759	4,283	242	[illegible]	647	285								6
7	$3,500 under $4,000	135,243	47,462	4,878	274	[illegible]	[illegible]	(1)								7
8	$4,000 under $4,500	141,778	[illegible]	[illegible]	[illegible]	[illegible]	41	414								8
9	$4,500 under $5,000	141,747	88,415	[illegible]	[illegible]	[illegible]	106	[illegible]			Alternative tax not applicable					9
10	$5,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,624								10
11	$6,000 under $7,000	236,623	[illegible]	14,314	[illegible]	[illegible]	[illegible]	1,685								11
12	$7,000 under $8,000	[illegible]	[illegible]	[illegible]	5,167	[illegible]	418	[illegible]								12
13	$8,000 under $9,000	172,830	147,622	16,224	3,446	275,428	4,818	[illegible]								13
14	$9,000 under $10,000	140,955	120,988	10,756	[illegible]	[illegible]	416	244								14
15	$10,000 under $15,000	403,680	[illegible]	[illegible]	[illegible]	862,184	3,743	11,243								15
16	$15,000 under $20,000	[illegible]	409,821	19,206	11,342	[illegible]	[illegible]	[illegible]	(1)	(1)	(1)	(1)	(1)	(1)	(1)	16
17	$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,446	38	8,441	17
18	$25,000 under $50,000	144,742	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	64,723	5,085	158,707	18
19	$50,000 under $100,000	[illegible]	[illegible]	11,286	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,426	18,208	[illegible]	13,732	[illegible]	19
20	$100,000 under $150,000	[illegible]	[illegible]	1,638	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,007	9,064	424,872	6,411	415,803	20
21	$150,000 under $200,000	108	5,469	712	1,313	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	244,623	2,708	240,156	21
22	$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,754	[illegible]	22
23	$500,000 under $1,000,000	[illegible]	1,184	[illegible]	[illegible]	[illegible]	[illegible]	(1)	[illegible]	[illegible]	1,216	1,811	256,824	1,167	[illegible]	23
24	$1,000,000 or more	4	3,512	48	491	[illegible]	1	[illegible]	184	[illegible]	1,452	1,014	404,682	511	[illegible]	24
25	Total taxable returns	[illegible]	[illegible]	272,860	[illegible]	[illegible]	[illegible]	[illegible]	88,441	[illegible]	41,875	48,177	[illegible]	[illegible]	[illegible]	25
26	Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-	-	26
27	Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	14,985	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-	-	27
28	Returns $10,000 or more	835,185	[illegible]	[illegible]	[illegible]	[illegible]	16,264	[illegible]	88,441	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	28

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

Table 13.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME, INCOME TAX, AND SELF-EMPLOYMENT TAX, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns with self-employment tax	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Self employment tax (Thousand dollars)	
		(1)	(2)	(3)	(4)	
	Taxable returns:					
1	$600 under $1,000	69,815	58,246	1,971	1,959	1
2	$1,000 under $1,500	150,908	195,036	9,138	5,724	2
3	$1,500 under $2,000	214,477	376,308	23,391	10,861	3
4	$2,000 under $2,500	288,012	648,884	37,815	17,862	4
5	$2,500 under $3,000	325,492	895,803	57,487	23,993	5
6	$3,000 under $3,500	335,623	1,092,826	71,021	28,973	6
7	$3,500 under $4,000	353,909	1,325,759	95,613	33,029	7
8	$4,000 under $4,500	378,865	1,606,688	120,445	40,026	8
9	$4,500 under $5,000	322,125	1,531,941	125,128	34,318	9
10	$5,000 under $6,000	532,202	2,914,980	267,752	57,085	10
11	$6,000 under $7,000	365,150	2,357,611	240,111	40,492	11
12	$7,000 under $8,000	259,488	1,938,776	223,289	30,278	12
13	$8,000 under $9,000	216,803	1,833,994	225,711	26,073	13
14	$9,000 under $10,000	159,265	1,510,549	198,911	19,697	14
15	$10,000 under $15,000	397,020	4,772,620	711,813	51,671	15
16	$15,000 under $20,000	163,201	2,802,686	502,894	22,084	16
17	$20,000 under $25,000	80,333	1,781,513	366,438	11,063	17
18	$25,000 under $50,000	106,000	3,496,839	906,823	14,525	18
19	$50,000 under $100,000	23,573	1,557,123	565,047	3,253	19
20	$100,000 under $150,000	3,669	436,044	188,409	507	20
21	$150,000 under $200,000	956	163,071	74,918	128	21
22	$200,000 under $500,000	852	238,735	113,585	112	22
23	$500,000 under $1,000,000	97	63,638	31,952	13	23
24	$1,000,000 or more	39	75,963	36,802	5	24
25	Total taxable returns	4,747,874	33,675,633	5,196,464	473,731	25
	Nontaxable returns:					
26	No adjusted gross income	57,684	[1]99,906	-	2,738	26
27	Under $600	229,026	101,973	-	5,168	27
28	$600 under $1,000	378,899	302,044	-	10,296	28
29	$1,000 under $1,500	468,425	572,172	-	17,469	29
30	$1,500 under $2,000	334,625	589,747	-	16,927	30
31	$2,000 under $2,500	263,133	591,717	-	15,848	31
32	$2,500 under $3,000	184,904	501,451	-	13,304	32
33	$3,000 under $3,500	153,318	494,886	-	12,986	33
34	$3,500 under $4,000	94,303	355,463	-	9,051	34
35	$4,000 under $4,500	48,254	204,042	-	5,180	35
36	$4,500 under $5,000	28,971	136,364	-	3,134	36
37	$5,000 or more	27,915	172,849	-	3,336	37
38	Total nontaxable returns	2,269,457	[2]3,922,798	-	115,437	38
39	Grand total	7,017,331	[2]37,598,431	5,196,464	589,168	39
40	Returns under $5,000	4,680,768	[2]11,481,444	542,009	308,846	40
41	Returns $5,000 under $10,000	1,560,118	10,710,127	1,155,774	176,888	41
42	Returns $10,000 or more	776,445	15,406,860	3,498,681	103,434	42

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

[1]Adjusted gross deficit.

[2]Adjusted gross income less adjusted gross deficit.

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

[Taxable and nontaxable returns]

	States and Territories	Number of returns with self-employment tax	Adjusted gross income less deficit (Thousand dollars)	Self-employment tax (Thousand dollars)	
		(1)	(2)	(3)	
1	Alabama	94,447	414,083	6,479	1
2	Alaska	5,052	34,680	437	2
3	Arizona	54,662	242,940	3,502	3
4	Arkansas	89,699	298,318	5,811	4
5	California	512,983	3,339,499	50,117	5
6	Colorado	80,939	482,913	7,307	6
7	Connecticut	76,150	515,784	7,325	7
8	Delaware	14,232	83,394	1,172	8
9	District of Columbia	16,908	149,509	1,511	9
10	Florida	152,069	893,373	12,660	10
11	Georgia	121,148	574,346	8,859	11
12	Hawaii	17,008	111,724	1,364	12
13	Idaho	44,632	213,518	3,854	13
14	Illinois	412,140	2,471,624	37,365	14
15	Indiana	195,197	922,571	16,461	15
16	Iowa	268,264	1,205,904	23,213	16
17	Kansas	157,292	703,347	12,581	17
18	Kentucky	152,551	550,682	9,933	18
19	Louisiana	82,751	472,283	6,808	19
20	Maine	38,114	163,498	2,725	20
21	Maryland	86,995	538,304	7,831	21
22	Massachusetts	135,628	815,029	12,346	22
23	Michigan	252,204	1,392,517	22,155	23
24	Minnesota	225,630	919,329	17,250	24
25	Mississippi	76,785	254,939	4,566	25
26	Missouri	223,587	980,244	16,843	26
27	Montana	46,316	234,530	4,023	27
28	Nebraska	133,671	608,333	11,630	28
29	Nevada	11,377	87,856	1,150	29
30	New Hampshire	20,532	106,008	1,755	30
31	New Jersey	186,339	1,221,557	18,526	31
32	New Mexico	30,908	180,710	2,395	32
33	New York	560,142	3,871,609	53,828	33
34	North Carolina	198,840	672,907	12,440	34
35	North Dakota	73,945	296,604	6,231	35
36	Ohio	325,354	1,749,472	27,542	36
37	Oklahoma	124,564	584,005	9,454	37
38	Oregon	83,435	526,446	7,632	38
39	Pennsylvania	358,098	2,107,861	33,460	39
40	Rhode Island	24,811	130,709	2,010	40
41	South Carolina	74,793	268,327	4,811	41
42	South Dakota	78,449	295,644	6,285	42
43	Tennessee	142,757	541,216	8,989	43
44	Texas	387,547	2,105,261	31,116	44
45	Utah	31,863	178,989	2,685	45
46	Vermont	19,319	78,201	1,458	46
47	Virginia	126,453	553,396	8,891	47
48	Washington	106,014	716,717	10,081	48
49	West Virginia	51,205	202,176	3,390	49
50	Wisconsin	218,585	929,342	17,243	50
51	Wyoming	18,032	87,069	1,408	51
52	Other areas[1]	5,388	6,024	493	52
53	United States[2]	7,008,810	37,596,871	589,401	53

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

[1]Returns of citizens of Puerto Rico who are also citizens of United States, nonresident aliens residing in Puerto Rico, citizens of United States residing in Panama Canal Zone or Virgin Islands, and citizens abroad.

[2]Includes Territories of Alaska and Hawaii and other areas listed in footnote 1.

Table 15.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

[Taxable and nontaxable returns]

	States and Territories	Number of returns	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusion) (Thousand dollars)	Interest received (Thousand dollars)	Combined business net profit and loss (Thousand dollars)	Combined partnership net profit and loss (Thousand dollars)	Combined net gain and loss from sales of capital assets (Thousand dollars)	Combined rents and royalties net income and loss (Thousand dollars)	Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1	Alabama	[illegible]	[illegible]	47,146	25,355	208,130	131,659	31,141	31,447	3,291,834	1,515,229	341,908	1
2	Alaska	46,476	[illegible]	761	1,637	10,814	13,383	2,412	527	285,361	176,356	38,812	2
3	Arizona	357,447	[illegible]	43,611	29,759	116,208	60,997	55,115	17,858	1,712,650	850,296	194,233	3
4	Arkansas	437,224	[illegible]	[illegible]	14,511	165,421	66,536	30,067	27,377	1,507,479	636,210	143,410	4
5	California	[illegible]	[illegible]	[illegible]	[illegible]	1,976,423	1,101,615	625,314	445,207	29,770,013	16,569,586	3,816,218	5
6	Colorado	[illegible]	[illegible]	[illegible]	[illegible]	264,098	121,152	48,262	43,929	2,755,736	1,460,339	329,270	6
7	Connecticut	[illegible]	[illegible]	[illegible]	65,749	303,386	122,428	81,061	38,056	5,141,238	3,041,304	719,754	7
8	Delaware	[illegible]	11,856	[illegible]	[illegible]	38,758	18,309	12,634	4,036	909,922	531,657	153,451	8
9	District of Columbia	[illegible]	[illegible]	[illegible]	24,767	64,633	47,891	19,764	19,965	1,655,251	982,414	231,221	9
10	Florida	[illegible]	[illegible]	[illegible]	182,340	431,817	188,945	202,896	83,271	6,269,910	3,067,503	718,672	10
11	Georgia	[illegible]	[illegible]	87,551	33,562	306,288	141,858	55,065	30,833	4,167,257	1,941,444	437,015	11
12	Hawaii	[illegible]	[illegible]	20,008	[illegible]	49,004	[illegible]	8,905	15,943	896,695	457,552	101,791	12
13	Idaho	[illegible]	[illegible]	11,924	15,134	143,909	30,170	27,505	9,628	890,415	428,354	93,716	13
14	Illinois	[illegible]	[illegible]	541,436	193,456	1,486,057	629,136	272,743	236,696	19,640,236	11,282,683	2,622,089	14
15	Indiana	[illegible]	[illegible]	111,599	69,942	588,161	173,184	76,377	65,828	7,004,294	3,720,036	825,964	15
16	Iowa	947,704	2,612,140	61,345	65,404	778,977	221,185	115,469	68,018	3,967,906	1,993,281	435,864	16
17	Kansas	735,522	[illegible]	52,952	45,540	412,624	124,344	54,095	105,117	3,197,240	1,629,411	362,454	17
18	Kentucky	833,388	2,592,825	79,488	28,338	295,090	123,353	38,175	37,577	3,251,131	1,575,718	351,212	18
19	Louisiana	815,793	[illegible]	68,474	35,749	208,455	145,507	47,293	96,307	3,606,286	1,785,097	412,281	19
20	Maine	335,518	1,005,710	62,404	17,756	81,610	15,722	13,630	7,800	1,223,815	582,094	128,329	20
21	Maryland	[illegible]	[illegible]	148,946	73,092	312,759	127,997	53,829	51,707	5,660,245	3,083,139	685,079	21
22	Massachusetts	[illegible]	[illegible]	[illegible]	121,999	527,735	[illegible]	98,370	32,360	9,202,549	4,953,339	1,124,516	22
23	Michigan, total	[illegible]	[illegible]	288,274	176,899	745,390	355,950	131,451	103,424	12,921,648	6,991,099	1,607,459	23
24	Detroit standard metropolitan area	[illegible]	[illegible]	159,114	86,322	326,485	187,671	[illegible]	62,053	6,959,170	3,968,799	927,289	24
25	Remainder of State	[illegible]	[illegible]	129,160	90,577	418,905	168,279	[illegible]	41,371	5,962,478	3,022,300	680,170	25
26	Minnesota	[illegible]	[illegible]	127,831	82,744	[illegible]	185,840	100,046	49,192	4,964,750	2,518,019	565,036	26
27	Mississippi	[illegible]	1,155,139	19,449	10,710	111,608	62,429	[illegible]	40,590	1,443,458	584,140	127,704	27
28	Missouri	[illegible]	5,112,595	214,722	80,512	549,779	204,817	[illegible]	44,748	6,399,098	3,405,471	781,955	28
29	Montana	[illegible]	[illegible]	19,852	16,145	147,872	45,163	25,678	21,420	912,188	454,727	100,269	29
30	Nebraska	[illegible]	[illegible]	36,612	25,438	410,566	93,742	40,734	62,457	2,018,793	1,007,842	223,876	30
31	Nevada	[illegible]	448,577	14,188	8,221	44,173	15,121	17,741	12,265	566,527	325,475	76,320	31
32	New Hampshire	[illegible]	[illegible]	29,357	14,689	69,287	15,356	9,673	2,311	931,225	472,565	101,790	32
33	New Jersey	[illegible]	9,970,770	369,363	120,377	674,624	341,346	123,195	63,488	11,363,692	6,731,995	1,539,359	33
34	New Mexico	261,903	467,385	14,090	12,985	78,626	42,208	17,100	23,553	1,137,707	586,380	130,050	34
35	New York	[illegible]	[illegible]	1,612,696	493,669	1,940,503	1,284,631	[illegible]	119,158	34,017,074	18,569,948	4,494,095	35
36	North Carolina	[illegible]	[illegible]	104,416	39,458	393,638	[illegible]	46,611	59,744	4,455,781	1,821,959	405,310	36
37	North Dakota	[illegible]	[illegible]	10,300	10,552	202,278	[illegible]	14,946	12,805	761,562	336,166	73,364	37
38	Ohio	[illegible]	[illegible]	468,440	169,435	1,035,820	372,083	160,815	173,432	16,310,287	8,987,155	2,040,652	38
39	Oklahoma	[illegible]	[illegible]	60,760	28,774	273,183	117,659	44,017	80,887	2,933,377	1,424,447	325,006	39
40	Oregon	[illegible]	[illegible]	75,834	54,531	247,808	161,261	60,493	35,320	2,836,326	1,539,619	343,661	40
41	Pennsylvania, total	4,056,485	15,746,951	765,860	150,480	1,202,651	[illegible]	173,927	133,409	18,967,829	10,253,154	2,367,996	41
42	Pittsburgh standard metropolitan area	860,346	[illegible]	182,955	30,570	245,474	106,984	42,996	40,429	4,321,608	2,450,521	568,715	42
43	Remainder of State	[illegible]	12,119,178	582,905	119,910	957,177	466,707	130,931	92,980	14,646,221	7,802,633	1,799,281	43
44	Rhode Island	[illegible]	1,170,517	61,858	20,250	77,032	19,777	16,015	6,320	1,389,818	737,228	171,729	44
45	South Carolina	571,968	[illegible]	40,018	14,575	141,045	50,921	14,266	25,941	2,058,384	844,443	181,999	45
46	South Dakota	[illegible]	474,214	9,256	11,117	191,203	39,526	32,663	15,444	789,833	367,703	80,214	46
47	Tennessee	990,437	3,144,535	76,195	38,503	241,318	152,029	50,523	44,049	3,784,554	1,756,789	405,425	47
48	Texas	[illegible]	[illegible]	267,855	141,965	1,106,490	514,581	235,494	346,859	12,697,359	6,561,819	1,540,539	48
49	Utah	[illegible]	1,080,651	19,069	14,225	85,807	39,455	17,041	8,701	1,281,689	591,267	127,678	49
50	Vermont	128,313	[illegible]	20,006	8,066	45,556	11,055	8,051	2,353	483,167	216,703	47,254	50
51	Virginia	[illegible]	4,324,186	136,631	45,111	263,513	[illegible]	49,795	46,846	5,051,267	2,528,751	558,767	51
52	Washington	964,507	[illegible]	90,335	32,311	389,252	201,751	69,230	48,282	4,985,990	2,792,723	620,938	52
53	West Virginia	[illegible]	1,918,390	54,237	11,945	117,827	41,369	18,702	[illegible]	2,211,108	1,070,733	237,411	53
54	Wisconsin	[illegible]	[illegible]	164,241	102,017	551,495	183,060	100,711	74,762	6,120,661	3,172,724	700,507	54
55	Wyoming	[illegible]	399,499	11,078	11,736	40,925	17,964	19,464	10,507	514,613	270,776	59,940	55
56	Other areas[1]	[illegible]	[illegible]	33,046	7,332	[2]349	[illegible]	11,231	[illegible]	434,241	216,049	45,417	56
57	United States[3]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,242,018	[illegible]	[illegible]	281,251,669	149,400,911	34,350,979	57

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

[1]Returns of citizens of Puerto Rico who are also citizens of United States, nonresident aliens residing in Puerto Rico, citizens of the United States residing in Panama Canal Zone or Virgin Islands, and citizens abroad.

[2]Net loss exceeded net profit.

[3]Includes Territories of Alaska and Hawaii and other areas listed in footnote 1.

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Alabama			Alaska			Arizona			Arkansas		
No adjusted gross income	(1)	(1)	-	750	[2]1,[illegible]	-	4,070	[2]26,308	-	4,495	[2]7,161	-
Under $1,000	111,195	58,441	440	4,644	2,717	42	42,663	22,479	205	82,410	44,035	230
$1,000 under $2,000	117,456	179,763	5,475	4,127	5,856	397	44,447	67,232	3,149	78,241	116,449	3,129
$2,000 under $3,000	131,773	328,367	14,444	4,093	9,295	620	35,511	89,263	4,740	79,033	195,425	7,455
$3,000 under $4,000	107,411	375,779	22,719	3,127	10,447	1,172	45,121	159,423	8,520	61,495	213,575	11,712
$4,000 under $5,000	89,547	401,205	29,504	4,440	19,944	2,029	43,921	196,307	15,113	40,853	183,458	13,640
$5,000 under $6,000	85,826	470,449	44,143	3,629	19,822	2,175	44,066	233,883	18,210	30,299	164,442	15,054
$6,000 under $7,000	48,938	316,152	31,240	3,911	25,308	4,124	34,614	217,860	20,464	18,396	118,101	11,634
$7,000 under $8,000	31,127	232,489	26,214	2,347	21,428	2,459	20,363	153,970	16,724	15,236	113,712	13,168
$8,000 under $9,000	22,751	190,764	14,209	3,121	26,140	3,276	11,803	100,205	11,907	8,098	68,977	7,505
$9,000 under $10,000	14,087	134,495	17,[illegible]	3,423	32,751	4,255	10,[illegible]	96,[illegible]	12,083	4,950	46,562	6,041
$10,000 under $15,000	23,566	275,152	39,447	6,821	80,433	12,228	14,341	167,601	24,041	8,379	98,262	14,533
$15,000 under $20,000	4,741	80,985	14,327	1,029	17,169	3,049	3,590	61,422	10,366	2,173	37,574	6,753
$20,000 under $25,000	1,992	44,111	7,464	469	17,209	5,442	1,927	42,569	8,295	1,186	25,740	5,220
$25,000 under $50,000	3,943	131,039	47,122				2,395	77,542	20,029	1,646	55,788	14,271
$50,000 under $100,000	751	56,270	20,645	27	1,300	664	472	30,943	11,025	201	17,000	5,258
$100,000 under $150,000	80	9,423	4,941	1	119	60	71	[illegible]	4,511	59	6,929	3,246
$150,000 under $200,000	27	4,532	2,106	-	-	-	20	3,408	1,496	7	1,160	489
$200,000 under $500,000	14	4,336	2,284	-	-	-	16	4,299	1,496	3	982	478
$500,000 under $1,000,000	-	-	-	-	-	-	1	644	308	1	641	306
$1,000,000 or more	2	[illegible]	[illegible]	-	-	-	3	4,139	2,163	3	5,929	2,668
Total	798,233	[3]3,291,834	341,909	46,476	[3]285,361	38,812	357,947	[3]1,712,650	194,233	437,224	[3]1,507,479	143,410
	California			Colorado			Connecticut			Delaware		
No adjusted gross income	31,697	[2]82,723	-	6,496	[2]18,135	-	(1)	(1)	-	(1)	(1)	-
Under $1,000	519,293	272,925	3,412	67,483	36,503	376	98,278	51,752	568	12,346	5,967	57
$1,000 under $2,000	531,364	875,336	44,504	68,604	104,201	5,394	99,163	145,277	8,478	17,619	25,734	1,399
$2,000 under $3,000	535,762	1,337,943	81,174	62,111	168,062	10,789	90,917	237,288	17,811	20,650	51,016	3,175
$3,000 under $4,000	578,180	2,032,297	158,895	75,034	261,500	19,488	110,754	387,399	38,171	16,878	59,344	5,524
$4,000 under $5,000	613,951	2,772,843	249,835	76,613	344,320	29,723	119,815	536,596	54,051	18,431	82,630	7,663
$5,000 under $6,000	606,917	3,326,601	315,786	59,495	327,391	30,176	133,181	720,775	74,753	17,583	95,456	9,871
$6,000 under $7,000	509,389	3,299,824	342,529	48,309	312,931	32,167	76,906	501,298	55,807	11,320	77,570	7,994
$7,000 under $8,000	390,638	2,913,376	324,461	31,799	237,675	26,978	59,817	448,377	54,336	8,361	62,561	6,544
$8,000 under $9,000	282,827	2,395,649	286,754	24,709	204,676	26,061	46,355	398,167	50,876	9,848	84,485	9,998
$9,000 under $10,000	195,142	1,848,246	242,469	12,863	120,962	15,577	26,068	246,962	33,621	3,801	36,242	5,230
$10,000 under $15,000	362,028	4,249,068	617,818	25,177	295,508	43,138	47,568	559,276	83,010	8,628	102,751	15,218
$15,000 under $20,000	78,220	1,330,824	232,868	5,314	90,911	16,005	12,019	205,950	35,257	2,403	41,521	7,141
$20,000 under $25,000	30,328	684,603	136,914	2,642	58,335	12,014	6,034	133,802	27,095	1,209	26,776	5,143
$25,000 under $50,000	41,642	1,378,314	352,041	3,295	133,775	33,621	9,395	319,088	82,396	1,106	36,860	8,909
$50,000 under $100,000	10,675	706,276	244,534	724	46,702	16,784	2,237	149,221	52,983	544	36,341	12,738
$100,000 under $150,000	1,357	163,237	64,959	90	10,780	4,550	326	38,875	16,948	48	5,811	2,332
$150,000 under $200,000	434	74,327	31,633	28	4,790	2,200	100	17,151	7,886	40	6,987	3,113
$200,000 under $500,000	412	115,281	50,798	24	6,962	3,368	121	34,196	16,213	58	17,904	10,291
$500,000 under $1,000,000	47	31,227	15,760	5	3,286	1,661	16	10,463	5,605	23	17,605	9,699
$1,000,000 or more	23	39,549	19,074	-	-	-	6	9,282	4,459	21	40,892	21,412
Total	5,380,726	[3]29,770,013	3,916,218	577,895	[3]2,755,736	329,270	942,535	[3]5,141,238	719,754	152,585	[3]909,922	153,451
	District of Columbia			Florida			Georgia			Hawaii		
No adjusted gross income	(1)	(1)	-	15,889	[2]31,651	-	6,753	[2]12,325	-	(1)	(1)	-
Under $1,000	32,158	16,386	224	175,228	93,792	720	127,704	68,571	605	31,505	17,244	233
$1,000 under $2,000	50,568	74,304	4,120	214,818	318,647	11,065	171,519	257,945	8,604	36,036	51,009	3,246
$2,000 under $3,000	43,691	107,745	6,391	217,978	541,561	27,813	155,571	388,349	17,492	30,235	76,828	5,977
$3,000 under $4,000	45,815	162,199	13,827	202,220	704,445	40,051	140,770	491,282	31,815	34,703	123,097	9,943
$4,000 under $5,000	46,542	209,742	23,235	162,670	730,319	53,517	122,974	550,707	44,158	21,000	93,539	7,585
$5,000 under $6,000	29,874	163,147	19,887	133,361	728,611	61,918	89,209	487,385	42,353	15,684	85,892	8,199
$6,000 under $7,000	20,748	134,566	16,305	94,194	609,555	63,756	56,773	368,212	37,004	10,599	68,177	7,226
$7,000 under $8,000	12,587	95,000	11,666	55,337	412,391	46,781	41,521	310,756	34,144	12,325	92,111	9,219
$8,000 under $9,000	12,050	101,780	14,544	41,442	350,085	42,506	30,541	258,268	32,020	7,058	59,557	6,555
$9,000 under $10,000	8,299	79,423	10,066	23,760	224,316	27,667	16,477	154,359	19,300	(1)	(1)	(1)
$10,000 under $15,000	18,057	215,196	33,674	49,661	590,430	84,279	28,182	329,862	47,690	8,906	104,769	15,389
$15,000 under $20,000	5,092	87,529	16,017	13,740	237,085	40,750	8,661	150,956	25,273	2,017	34,081	5,915
$20,000 under $25,000	2,187	48,473	9,828	7,785	172,527	34,048	4,220	93,443	17,966	820	18,190	3,682
$25,000 under $50,000	2,517	81,984	21,208	9,367	318,277	80,407	4,997	169,083	40,989	1,162	38,239	8,959
$50,000 under $100,000	683	45,721	15,937	2,324	152,418	53,267	1,014	66,701	22,762	235	14,763	4,779
$100,000 under $150,000	108	12,984	5,490	335	39,727	16,386	132	15,653	6,422	(1)	(1)	(1)
$150,000 under $200,000	28	4,777	2,091	89	15,113	6,386	42	7,295	3,322	6	1,016	479
$200,000 under $500,000	38	10,583	4,735	127	35,913	16,364	23	5,789	2,584	5	1,373	502
$500,000 under $1,000,000	2	1,112	566	19	13,174	5,387	7	4,966	2,512	1	833	320
$1,000,000 or more	2	3,519	1,410	5	13,175	5,604	-	-	-	-	-	-
Total	331,081	[3]1,655,251	231,221	1,420,349	[3]6,269,910	718,672	1,007,090	[3]4,167,257	437,015	215,402	[3]896,695	101,791
	Idaho			Illinois			Indiana			Iowa		
No adjusted gross income	(1)	(1)	-	21,234	[2]32,876	-	10,236	[2]16,733	-	9,539	[2]19,015	-
Under $1,000	27,949	14,503	95	381,751	204,433	2,254	179,047	91,999	916	121,479	68,058	737
$1,000 under $2,000	30,032	43,499	1,836	416,959	620,162	29,858	176,123	261,494	10,222	138,503	201,430	9,002
$2,000 under $3,000	32,350	80,594	4,215	393,367	982,614	73,175	186,430	466,766	32,022	136,965	346,297	20,588
$3,000 under $4,000	30,249	108,687	6,952	441,398	1,551,002	139,232	198,696	694,192	53,245	117,589	407,245	29,381
$4,000 under $5,000	25,864	116,563	9,701	453,762	2,043,970	200,670	209,414	939,860	84,251	123,159	551,600	46,766
$5,000 under $6,000	19,684	108,554	9,679	434,440	2,384,321	249,693	181,005	993,415	97,721	98,825	540,796	50,343
$6,000 under $7,000	17,933	115,813	11,551	319,560	2,074,764	220,723	133,058	858,670	92,283	70,090	450,635	48,318
$7,000 under $8,000	7,440	55,516	6,572	251,960	1,884,079	223,074	75,696	563,920	68,515	48,635	363,686	44,802
$8,000 under $9,000	5,913	50,236	6,366	171,093	1,446,954	183,289	46,975	397,214	50,729	25,954	219,865	27,272
$9,000 under $10,000	4,378	41,252	5,374	132,188	1,250,406	168,686	42,683	403,262	55,351	16,599	155,757	21,072
$10,000 under $15,000	5,918	69,133	10,384	199,212	2,321,497	344,953	57,210	665,904	100,186	26,018	306,196	45,549
$15,000 under $20,000	2,210	37,541	6,614	43,136	734,328	130,071	11,045	188,622	34,622	6,188	106,798	19,082
$20,000 under $25,000	603	13,304	2,591	20,303	450,459	91,918	5,037	111,742	23,076	3,455	77,168	15,793
$25,000 under $50,000	724	23,328	5,972	28,857	981,153	255,233	7,100	235,272	62,269	3,827	125,598	31,630
$50,000 under $100,000	107	6,741	2,470	6,179	406,917	149,586	1,411	91,419	34,019	778	49,579	18,041
$100,000 under $150,000	43	4,581	1,942	1,324	162,010	74,677	189	22,359	9,968	67	8,017	3,473
$150,000 under $200,000	3	514	243	282	48,023	22,340	62	10,582	5,072	14	2,434	1,166
$200,000 under $500,000	4	1,003	409	278	77,337	36,897	49	13,716	6,966	19	5,216	2,586
$500,000 under $1,000,000	2	1,324	750	51	33,692	17,732	6	3,867	1,725	1	546	263
$1,000,000 or more	-	-	-	9	14,991	8,028	3	6,752	2,806	-	-	-
Total	213,093	[3]890,415	93,716	3,717,343	[3]19,640,236	2,622,089	1,521,475	[3]7,004,294	825,964	947,704	[3]3,967,906	435,864

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

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Kansas			Kentucky			Louisiana			Maine		
No adjusted gross income	7,793	[2]14,565	-	4,760	[2]19,778	-	6,081	[2]12,303	-	(1)	(1)	-
Under $1,000	101,031	53,617	561	137,289	76,895	534	99,650	50,870	391	53,781	26,312	120
$1,000 under $2,000	111,617	166,055	7,309	[illegible]	194,830	[illegible]	[illegible]	168,356	5,933	61,290	90,869	3,721
$2,000 under $3,000	86,394	217,873	12,076	[illegible]	301,924	[illegible]	125,279	415,459	16,495	45,044	113,541	7,954
$3,000 under $4,000	90,514	315,277	22,302	111,450	[illegible]	29,432	109,794	383,723	23,466	50,968	178,318	12,479
$4,000 under $5,000	90,943	408,809	35,578	103,496	465,233	40,658	97,257	433,063	[illegible]	40,492	183,528	13,953
$5,000 under $6,000	75,176	410,361	36,989	76,247	416,821	40,390	74,492	404,685	35,858	32,752	179,320	16,537
$6,000 under $7,000	53,660	347,558	35,195	47,596	306,310	31,250	65,040	419,293	44,696	17,467	112,727	11,347
$7,000 under $8,000	42,329	314,687	37,826	30,729	228,411	[illegible]	39,260	290,619	33,215	10,498	78,253	9,364
$8,000 under $9,000	20,266	172,015	21,438	19,469	163,460	[illegible]	21,122	178,412	21,934	5,855	49,553	6,221
$9,000 under $10,000	17,160	162,740	21,292	14,899	140,723	18,966	18,305	173,381	23,680	5,066	48,074	6,299
$10,000 under $15,000	24,635	288,274	42,694	20,365	240,041	[illegible]	29,472	344,537	51,182	5,780	67,630	10,312
$15,000 under $20,000	6,243	107,369	19,529	5,600	95,712	16,417	7,135	121,104	22,150	1,731	29,371	5,228
$20,000 under $25,000	2,866	64,928	13,343	2,022	44,880	8,673	3,155	70,676	15,120	912	20,506	4,222
$25,000 under $50,000	3,454	113,477	29,022	4,015	131,761	32,878	4,502	148,605	38,465	1,261	41,214	10,505
$50,000 under $100,000	729	47,509	17,372	[illegible]	49,963	[illegible]	1,124	73,940	27,597	203	13,934	4,640
$100,000 under $150,000	58	6,802	3,105	30	9,901	4,410	173	20,400	8,959	58	7,683	3,825
$150,000 under $200,000	22	3,737	1,774	27	4,589	2,126	50	8,478	4,153	6	990	476
$200,000 under $500,000	29	9,022	4,350	26	7,117	3,533	40	10,582	5,309	4	1,345	714
$500,000 under $1,000,000	3	1,645	701	-	-	-	2	1,334	332	1	817	412
$1,000,000 or more	-	-	-	1	2,396	1,116	1	1,072	528	-	-	-
Total	735,522	[3]3,197,240	362,454	833,388	[3]3,251,131	351,212	815,793	[3]3,606,286	412,291	335,518	[3]1,223,815	128,329
	Maryland			Massachusetts			Michigan: Total			Michigan: Detroit standard metropolitan area		
No adjusted gross income	4,238	[2]4,825	-	6,500	[2]11,352	-	13,997	[2]32,977	-	5,823	[2]20,535	-
Under $1,000	124,540	64,571	684	234,324	120,158	1,393	301,758	153,303	1,521	136,797	65,137	726
$1,000 under $2,000	145,735	216,491	10,894	238,989	351,151	19,840	297,436	434,673	18,392	134,376	199,381	8,893
$2,000 under $3,000	146,644	366,315	24,335	259,113	647,298	53,589	250,152	626,900	37,616	111,758	281,377	17,749
$3,000 under $4,000	134,442	468,765	36,055	273,543	955,382	87,312	292,039	1,022,315	75,182	125,578	441,307	33,995
$4,000 under $5,000	135,975	608,854	56,708	261,652	1,171,521	106,303	362,380	1,633,139	149,152	172,966	778,493	75,822
$5,000 under $6,000	116,525	637,021	59,103	202,006	1,107,257	103,699	294,007	1,611,719	152,976	153,916	844,624	83,333
$6,000 under $7,000	99,193	642,958	68,683	158,309	1,023,226	107,054	232,793	1,510,759	161,408	119,877	778,993	84,307
$7,000 under $8,000	69,142	515,361	62,013	114,295	853,156	97,687	160,481	1,199,157	137,268	92,535	692,539	83,064
$8,000 under $9,000	46,069	390,085	49,382	65,376	553,397	69,613	111,768	945,781	118,274	63,653	538,756	67,327
$9,000 under $10,000	32,805	312,351	40,452	42,991	405,201	51,263	76,097	719,624	96,294	42,356	401,355	54,204
$10,000 under $15,000	66,148	780,068	115,425	64,686	762,919	110,367	128,084	1,498,993	222,048	80,769	945,398	140,623
$15,000 under $20,000	12,641	215,597	38,072	17,842	304,516	51,694	24,594	418,698	73,964	15,559	263,603	46,217
$20,000 under $25,000	4,842	106,932	21,633	8,749	193,777	37,650	9,947	221,932	44,010	5,979	133,438	26,636
$25,000 under $50,000	6,528	212,437	53,285	12,915	431,525	107,140	15,677	512,155	130,071	10,251	333,957	84,952
$50,000 under $100,000	1,321	86,075	31,502	3,404	225,900	[illegible]	3,665	242,570	89,278	2,376	158,101	58,355
$100,000 under $150,000	164	19,829	9,125	[illegible]	48,432	18,663	498	59,418	25,886	345	41,436	18,115
$150,000 under $200,000	[illegible]	7,654	3,240	127	21,490	9,159	170	28,863	13,519	117	19,813	9,388
$200,000 under $500,000	37	10,010	4,301	100	27,681	11,620	193	55,280	28,318	127	36,129	18,470
$500,000 under $1,000,000	4	2,660	1,137	13	8,390	4,159	21	14,450	8,778	11	7,490	4,545
$1,000,000 or more	1	1,036	549	1	1,024	414	16	44,396	23,505	9	18,378	10,568
Total	1,147,038	[3]5,660,245	685,079	1,465,671	[3]9,202,549	1,124,516	2,575,775	[3]12,421,648	1,607,459	1,275,178	[3]6,359,170	927,289
	Michigan—Continued: Remainder of State			Minnesota			Mississippi			Missouri		
No adjusted gross income	8,174	[2]12,442	-	11,793	[2]19,182	-	3,584	[2]6,821	-	16,521	[2]55,697	-
Under $1,000	164,961	88,166	795	164,696	88,113	1,042	80,530	45,829	274	187,595	95,732	852
$1,000 under $2,000	163,060	235,292	9,499	161,380	235,797	11,585	75,669	112,136	2,714	193,171	285,326	12,215
$2,000 under $3,000	138,394	345,523	19,267	145,928	369,418	24,056	68,395	169,590	6,341	211,986	528,198	32,106
$3,000 under $4,000	166,461	581,508	41,127	142,321	496,148	40,552	55,678	195,520	10,536	171,062	596,582	45,373
$4,000 under $5,000	189,414	854,646	73,330	139,392	628,342	56,904	38,563	174,147	10,268	169,240	757,842	69,488
$5,000 under $6,000	140,091	767,095	69,643	116,291	633,830	58,449	30,538	165,896	13,835	152,593	831,280	82,871
$6,000 under $7,000	112,916	731,766	77,101	87,387	566,713	56,176	21,887	139,953	13,966	107,243	693,060	73,193
$7,000 under $8,000	67,946	506,618	54,204	53,474	398,710	42,947	14,555	107,945	12,022	76,677	573,426	68,469
$8,000 under $9,000	48,115	407,025	50,946	36,946	310,425	36,384	6,114	52,059	6,012	48,972	414,948	50,329
$9,000 under $10,000	33,743	318,269	42,090	24,293	230,649	30,494	5,211	54,399	6,866	26,942	254,636	34,389
$10,000 under $15,000	47,315	553,595	81,425	36,056	423,793	59,340	7,701	90,307	13,080	48,737	571,384	84,487
$15,000 under $20,000	9,035	155,095	27,747	9,030	155,369	25,303	2,619	43,919	6,925	11,056	190,394	33,690
$20,000 under $25,000	3,968	88,494	17,374	4,150	92,639	18,146	1,272	28,044	5,169	6,434	143,892	28,902
$25,000 under $50,000	5,426	178,198	45,119	6,529	212,084	50,750	1,517	50,459	11,894	8,937	298,243	76,295
$50,000 under $100,000	1,289	84,469	30,923	1,330	[illegible]	28,386	239	15,427	5,315	2,045	133,404	47,990
$100,000 under $150,000	153	17,982	7,771	163	19,591	[illegible]	(1)	(1)	(1)	278	33,063	14,724
$150,000 under $200,000	53	9,050	4,131	50	8,538	[illegible]	4	702	374	104	17,933	8,786
$200,000 under $500,000	66	19,151	9,848	58	16,538	7,402	2	477	131	86	23,461	11,956
$500,000 under $1,000,000	10	6,960	4,233	11	7,796	3,685	1	899	414	6	4,327	2,166
$1,000,000 or more	7	26,018	12,937	2	3,813	1,183	-	-	-	4	7,664	3,674
Total	1,300,597	[3]5,962,478	680,170	1,141,230	[3]4,964,750	565,036	414,701	[3]1,443,458	127,704	1,439,689	[3]6,399,098	781,955
	Montana			Nebraska			Nevada			New Hampshire		
No adjusted gross income	4,455	[2]7,543	-	5,422	[2]4,438	-	(1)	(1)	-	(1)	(1)	-
Under $1,000	31,876	16,863	127	65,414	35,557	349	8,959	3,965	46	24,549	11,492	90
$1,000 under $2,000	32,137	46,739	2,410	77,571	113,755	5,071	9,344	13,021	723	31,404	47,025	2,657
$2,000 under $3,000	33,915	83,095	4,692	78,432	196,308	11,740	8,979	21,160	1,716	34,871	86,959	5,403
$3,000 under $4,000	28,230	96,480	6,692	73,480	257,564	18,566	11,618	41,411	3,377	30,600	106,759	8,110
$4,000 under $5,000	29,525	131,222	10,756	60,415	269,237	23,527	15,764	68,920	5,818	29,017	128,605	10,319
$5,000 under $6,000	21,857	118,136	10,237	44,683	244,726	23,199	11,532	63,179	7,000	26,462	145,328	15,093
$6,000 under $7,000	11,963	77,477	8,191	29,810	193,882	19,300	9,314	60,684	5,809	17,671	114,467	13,338
$7,000 under $8,000	9,694	72,214	7,846	19,714	147,936	17,085	6,268	46,561	5,332	10,038	75,324	9,074
$8,000 under $9,000	6,565	54,982	7,612	11,304	96,527	12,107	6,511	54,947	6,962	5,383	45,579	5,949
$9,000 under $10,000	4,435	42,072	5,802	8,449	79,828	9,956	3,585	34,335	4,417	(1)	(1)	(1)
$10,000 under $15,000	7,031	81,313	11,984	13,710	162,236	24,559	6,903	81,628	12,609	5,617	65,355	9,346
$15,000 under $20,000	1,963	33,338	5,816	3,735	64,841	12,093	1,310	22,557	4,196	1,849	32,340	5,685
$20,000 under $25,000	775	16,802	3,545	1,752	38,937	8,150	(1)	(1)	(1)	712	15,771	3,054
$25,000 under $50,000	1,215	41,069	11,403	2,659	86,787	24,175	714	23,915	6,675	675	22,855	5,737
$50,000 under $100,000	78	5,474	2,192	291	18,499	6,999	183	11,775	4,551	167	11,054	3,847
$100,000 under $150,000	3	314	146	93	10,116	4,341	35	4,172	1,860	(1)	(1)	(1)
$150,000 under $200,000	-	-	-	6	1,048	453	13	2,220	934	5	893	422
$200,000 under $500,000	5	1,741	818	11	3,269	1,475	8	2,172	945	3	671	229
$500,000 under $1,000,000	-	-	-	-	-	-	2	1,170	646	-	-	-
$1,000,000 or more	-	-	-	1	1,480	731	3	3,755	1,531	1	1,148	560
Total	225,722	[3]912,288	100,269	496,852	[3]2,018,793	223,876	101,535	[3]566,527	76,320	222,377	[3]931,225	101,790

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

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	New Jersey: Number of returns	New Jersey: Adjusted gross income (Thousand dollars)	New Jersey: Income tax after credits (Thousand dollars)	New Mexico: Number of returns	New Mexico: Adjusted gross income (Thousand dollars)	New Mexico: Income tax after credits (Thousand dollars)	New York: Number of returns	New York: Adjusted gross income (Thousand dollars)	New York: Income tax after credits (Thousand dollars)	North Carolina: Number of returns	North Carolina: Adjusted gross income (Thousand dollars)	North Carolina: Income tax after credits (Thousand dollars)
No adjusted gross income	8,107	[illegible]	-	4,149	[2]49,831	-	[illegible]	[illegible]	-	8,051	[2]10,557	-
Under $1,000	226,1[illegible]8	11[illegible]	1,4[illegible]	[illegible]	21,0[illegible]	241	[illegible]	[illegible]	3,796	126,169	93,741	[illegible]
$1,000 under $2,000	218,763	319,[illegible]	15,[illegible]	[illegible]	54,524	[illegible]	[illegible]	[illegible]	47,899	224,804	336,214	9,238
$2,000 under $3,000	237,921	[illegible]	[illegible]	[illegible]	64,550	2,218	[illegible]	[illegible]	135,540	242,196	605,244	24,108
$3,000 under $4,000	266,091	931,[illegible]	21,[illegible]	[illegible]	95,824	[illegible]	348,[illegible]	2,9[illegible]	246,858	179,251	620,586	33,898
$4,000 under $5,000	285,[illegible]	1,2[illegible]	[illegible]	[illegible]	137,022	10,[illegible]	[illegible]	3,931,483	363,[illegible]	131,611	587,424	44,705
$5,000 under $6,000	272,0[illegible]	[illegible]	[illegible]	[illegible]	136,[illegible]	10,[illegible]	711,[illegible]	[illegible]	372,[illegible]	87,415	478,128	41,616
$6,000 under $7,000	214,[illegible]	1,390,5[illegible]	[illegible]	[illegible]	118,219	[illegible]	[illegible]	[illegible]	352,703	64,038	413,211	40,749
$7,000 under $8,000	143,651	1,07[illegible]	[illegible]	[illegible]	84,199	11,[illegible]	351,[illegible]	[illegible]	297,482	36,723	273,626	29,341
$8,000 under $9,000	99,301	[illegible]	107,[illegible]	10,[illegible]	92,172	11,112	[illegible]	2,187,025	265,551	23,989	203,537	22,777
$9,000 under $10,000	63,814	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	189,941	9,867	93,564	11,716
$10,000 under $15,000	122,280	1,441,891	211,700	12,[illegible]	146,300	21,465	307,[illegible]	3,624,951	519,983	25,103	294,231	41,597
$15,000 under $20,000	27,[illegible]	[illegible]	91,[illegible]	[illegible]	34,391	[illegible]	[illegible]	1,47[illegible]	246,450	7,293	124,454	20,556
$20,000 under $25,000	12,[illegible]	[illegible]	[illegible]	1,[illegible]	26,[illegible]	[illegible]	40,[illegible]	[illegible]	168,210	3,455	76,496	13,817
$25,000 under $50,000	17,[illegible]	[illegible]	14[illegible]	1,[illegible]	40,[illegible]	10,311	[illegible]	1,454,[illegible]	45[illegible],307	5,243	179,779	41,916
$50,000 under $100,000	3,[illegible]	[illegible]	[illegible]	140	12,176	[illegible]	[illegible]	1,1[illegible]	372,025	819	53,662	17,213
$100,000 under $150,000	[illegible]	[illegible]	33,[illegible]	(1)	(1)	(1)	[illegible]	181,3[illegible]	145,323	93	9,449	3,595
$150,000 under $200,000	115	19,[illegible]	[illegible]	6	943	408	[illegible]	[illegible]	69,816	27	4,728	1,773
$200,000 under $500,000	114	[illegible]	[illegible]	7	1,2[illegible]	1,005	1,1[illegible]	31[illegible]	136,451	21	5,504	2,738
$500,000 under $1,000,000	16	11,121	[illegible]	1	[illegible]	363	[illegible]	[illegible]	43,[illegible]	3	4,117	913
$1,000,000 or more	[illegible]	9,[illegible]	[illegible]	-	[illegible]43	-	[illegible]	[illegible]	61,435	2	5,044	3,618
Total	2,218,[illegible]	[3]11,[illegible]	1,[illegible]	[illegible]	[3]1,1[illegible]	130,050	[illegible],411,99[illegible]	[3][illegible],017,0[illegible]	4,434,09[illegible]	1,236,162	[3]4,455,781	405,310

Adjusted gross income classes	North Dakota: Number of returns	North Dakota: Adjusted gross income	North Dakota: Income tax after credits	Ohio: Number of returns	Ohio: Adjusted gross income	Ohio: Income tax after credits	Oklahoma: Number of returns	Oklahoma: Adjusted gross income	Oklahoma: Income tax after credits	Oregon: Number of returns	Oregon: Adjusted gross income	Oregon: Income tax after credits
No adjusted gross income	(1)	(1)	-	[illegible]	[illegible]	-	[illegible]	[2]14,159	-	9,488	[2]23,322	-
Under $1,000	34,17[illegible]	[illegible]	[illegible]	[illegible]	195,540	2,112	[illegible]	44,281	131	73,698	42,681	489
$1,000 under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26,826	110,851	161,[illegible]	5,594	66,[illegible]	98,138	4,248
$2,000 under $3,000	29,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	57,353	[illegible]	251,822	12,505	57,048	141,988	9,552
$3,000 under $4,000	28,401	99,[illegible]	[illegible]	[illegible]	1,3[illegible],271	114,994	98,[illegible]	34[illegible],109	21,562	62,939	217,746	17,397
$4,000 under $5,000	24,974	111,094	[illegible]	[illegible]	2,021,269	187,[illegible]	88,934	[illegible]	33,109	78,344	349,300	31,734
$5,000 under $6,000	18,457	101,[illegible]	[illegible]	[illegible]	2,121,004	215,786	69,[illegible]	381,094	37,174	71,328	388,979	37,608
$6,000 under $7,000	12,556	[illegible]	[illegible]	[illegible]	1,884,775	[illegible]	[illegible]	[illegible]	28,457	51,554	332,601	36,260
$7,000 under $8,000	6,248	[illegible]	[illegible]	204,761	1,528,793	181,875	[illegible]	193,[illegible]	21,058	40,267	301,516	35,090
$8,000 under $9,000	4,217	40,458	[illegible]	132,789	1,126,329	150,[illegible]	21,312	183,932	22,605	25,593	215,706	25,027
$9,000 under $10,000	(1)	(1)	(1)	94,[illegible]	940,934	127,[illegible]	[illegible]	116,503	15,237	16,901	160,212	21,128
$10,000 under $15,000	4,569	54,451	[illegible]	141,319	1,655,394	247,[illegible]	[illegible]	[illegible]	38,753	22,892	269,011	39,693
$15,000 under $20,000	1,059	[illegible]	[illegible]	30,426	517,583	91,040	5,401	94,104	16,236	5,435	92,590	16,328
$20,000 under $25,000	615	13,721	2,551	13,039	287,317	[illegible]	2,530	55,735	11,032	2,224	49,994	9,842
$25,000 under $50,000	583	19,243	5,193	19,191	635,810	161,643	2,831	95,433	24,158	3,524	122,173	30,532
$50,000 under $100,000	188	11,684	4,070	5,256	345,462	125,918	[illegible]	51,890	18,629	822	55,783	19,136
$100,000 under $150,000	-	-	-	667	79,143	34,906	101	12,174	5,418	83	9,877	4,298
$150,000 under $200,000	-	-	-	191	32,601	14,[illegible]	29	4,873	2,078	21	3,557	1,594
$200,000 under $500,000	-	-	-	102	58,[illegible]	29,[illegible]	34	10,590	5,482	16	4,399	1,950
$500,000 under $1,000,000	-	-	-	19	12,401	5,692	7	[illegible]	2,446	5	3,391	1,357
$1,000,000 or more	-	-	-	8	12,012	6,[illegible]	3	6,351	3,112	-	-	-
Total	206,125	[3]761,562	73,[illegible]	3,300,687	[3]16,[illegible]	2,040,652	698,374	[3]2,933,[illegible]	325,006	586,487	[3]2,836,326	343,661

Adjusted gross income classes	Pennsylvania, Total: Number of returns	Pennsylvania, Total: Adjusted gross income	Pennsylvania, Total: Income tax after credits	Pittsburgh standard metropolitan area: Number of returns	Pittsburgh standard metropolitan area: Adjusted gross income	Pittsburgh standard metropolitan area: Income tax after credits	Remainder of State: Number of returns	Remainder of State: Adjusted gross income	Remainder of State: Income tax after credits	Rhode Island: Number of returns	Rhode Island: Adjusted gross income	Rhode Island: Income tax after credits
No adjusted gross income	16,312	[2]50,970	-	4,258	[2][illegible],586	-	12,054	[2]43,384	-	2	[2]276	-
Under $1,000	442,856	233,553	2,911	41,316	45,196	459	[illegible]1,540	188,357	2,352	32,427	15,377	144
$1,000 under $2,000	528,303	782,010	39,16[illegible]	105,643	156,774	8,372	[illegible],660	625,236	30,785	46,076	69,179	4,669
$2,000 under $3,000	510,970	1,276,831	95,155	94,717	232,194	16,429	416,[illegible]53	1,044,[illegible]	78,726	46,932	119,427	9,226
$3,000 under $4,000	546,653	1,915,128	163,721	96,174	336,118	32,384	450,479	1,579,010	131,337	45,706	159,674	13,368
$4,000 under $5,000	551,313	2,486,635	222,728	104,[illegible]	484,160	44,[illegible]	448,[illegible]38	2,[illegible]	178,091	46,434	210,169	19,355
$5,000 under $6,000	493,419	2,701,475	267,353	12[illegible]	[illegible],143	71,528	365,941	2,004,32[illegible]	196,425	33,629	183,226	16,200
$6,000 under $7,000	323,042	2,088,372	224,215	[illegible]	[illegible]	48,642	25[illegible]	1,63[illegible],932	175,173	2[illegible],319	14[illegible],295	11,133
$7,000 under $8,000	216,015	1,612,410	191,443	[illegible]	396,797	[illegible],321	162,841	1,215,[illegible]13	141,122	15,406	116,661	14,591
$8,000 under $9,000	126,683	1,072,290	135,[illegible]	31,159	[illegible]	[illegible],714	95,525	809,713	102,794	7,223	60,991	[illegible]
$9,000 under $10,000	88,150	836,046	110,908	27,346	258,203	34,650	60,804	577,243	76,258	4,504	42,569	[illegible],750
$10,000 under $15,000	134,524	1,580,604	238,395	36,257	42[illegible]	[illegible],934	98,2[illegible]	1,156,225	173,461	8,150	96,005	14,206
$15,000 under $20,000	30,794	528,641	94,508	8,368	14[illegible],158	[illegible],420	22,426	386,483	68,988	2,165	37,533	6,632
$20,000 under $25,000	15,501	345,380	69,955	3,709	82,220	16,908	11,792	263,160	53,047	1,085	23,832	4,597
$25,000 under $50,000	22,320	748,091	196,369	5,658	189,612	49,779	16,662	558,479	146,590	1,659	57,235	15,255
$50,000 under $100,000	7,570	504,969	177,414	1,26[illegible]	83,[illegible]	30,[illegible]	6,303	421,694	146,752	430	28,167	10,207
$100,000 under $150,000	1,033	123,795	53,065	255	30,355	13,397	778	93,440	39,668	63	7,296	3,353
$150,000 under $200,000	250	42,914	20,000	69	12,052	5,830	181	30,862	14,170	17	2,979	1,368
$200,000 under $500,000	216	59,762	29,327	71	14,335	9,420	145	40,42[illegible]	19,907	17	4,573	2,508
$500,000 under $1,000,000	41	27,828	12,969	12	7,479	3,128	29	20,349	9,841	5	2,989	1,765
$1,000,000 or more	20	52,065	22,791	6	28,128	8,995	14	23,937	13,796	3	8,917	5,039
Total	4,056,485	[3]18,967,329	2,367,496	860,346	[3]4,321,608	568,[illegible]	[illegible],196,139	[3]14,646,221	1,799,231	314,252	[3]1,389,818	171,729

Adjusted gross income classes	South Carolina: Number of returns	South Carolina: Adjusted gross income	South Carolina: Income tax after credits	South Dakota: Number of returns	South Dakota: Adjusted gross income	South Dakota: Income tax after credits	Tennessee: Number of returns	Tennessee: Adjusted gross income	Tennessee: Income tax after credits	Texas: Number of returns	Texas: Adjusted gross income	Texas: Income tax after credits
No adjusted gross income	4,846	[2]8,898	-	3,816	[2]5,605	-	[illegible],237	[2]38,445	-	27,535	[2]71,455	-
Under $1,000	86,328	45,618	268	37,532	22,360	234	160,376	91,184	819	348,703	191,688	1,962
$1,000 under $2,000	95,352	141,990	4,136	43,256	63,431	[illegible],224	175,693	259,435	7,247	396,307	584,830	20,185
$2,000 under $3,000	97,265	240,793	10,489	35,141	87,342	4,905	169,119	421,639	17,513	357,877	893,662	44,643
$3,000 under $4,000	92,717	320,135	14,093	30,[illegible]	108,354	[illegible],042	129,327	450,639	29,363	372,015	1,299,6[illegible]	83,910
$4,000 under $5,000	66,267	296,330	21,529	20,508	90,351	7,667	94,441	422,482	32,003	326,625	1,465,911	114,615
$5,000 under $6,000	44,736	243,288	20,402	19,610	106,553	9,153	84,094	459,265	42,550	299,754	1,588,[illegible]	149,117
$6,000 under $7,000	32,802	211,445	19,861	9,[illegible]	59,[illegible]	6,553	58,471	378,553	39,742	206,567	1,33[illegible]	139,613
$7,000 under $8,000	16,229	119,931	12,[illegible]68	7,422	55,925	6,573	30,503	22[illegible],231	26,262	136,523	1,0[illegible]	116,[illegible]
$8,000 under $9,000	11,375	95,511	11,410	6,[illegible]34	53,151	6,698	27,441	231,844	27,113	80,016	679,782	[illegible],147
$9,000 under $10,000	7,070	66,718	8,085	(1)	(1)	(1)	13,646	129,137	15,410	59,789	565,[illegible]	76,199
$10,000 under $15,000	10,812	127,509	17,[illegible]	4,501	52,799	[illegible],813	24,107	28[illegible]	41,196	109,225	1,282,044	192,[illegible]00
$15,000 under $20,000	3,009	51,735	8,[illegible]	1,308	22,321	4,055	6,465	111,141	19,775	30,042	513,506	[illegible],568
$20,000 under $25,000	1,421	31,536	5,969	690	15,272	3,417	3,279	[illegible],523	14,422	13,130	292,139	61,588
$25,000 under $50,000	1,323	42,562	9,897	726	24,243	6,432	4,708	158,418	40,624	17,517	574,379	1[illegible],816
$50,000 under $100,000	358	22,508	[illegible],484	85	5,483	1,959	1,271	82,134	30,070	4,018	262,353	98,601
$100,000 under $150,000	40	4,765	1,951	(1)	(1)	(1)	163	19,682	8,809	597	70,317	31,[illegible]
$150,000 under $200,000	5	845	297	5	933	386	51	8,555	3,630	192	32,956	1[illegible],614
$200,000 under $500,000	13	3,993	1,697	-	-	-	40	10,109	4,826	200	57,714	28,196
$500,000 under $1,000,000	-	-	-	-	-	-	3	2,130	1,469	32	[illegible],163	11,154
$1,000,000 or more	-	-	-	-	-	-	[illegible]	4,420	2,082	17	30,571	[illegible]
Total	571,968	[3]2,058,384	181,[illegible]	224,344	[3]789,833	80,214	990,437	[3][illegible]	405,425	2,776,751	[3]12,697,359	1,540,[illegible]

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

Table 16.—ADJUSTED GROSS INCOME AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES AND TERRITORIES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Utah: Number of returns	Utah: Adjusted gross income (Thousand dollars)	Utah: Income tax after credits (Thousand dollars)	Vermont: Number of returns	Vermont: Adjusted gross income (Thousand dollars)	Vermont: Income tax after credits (Thousand dollars)	Virginia: Number of returns	Virginia: Adjusted gross income (Thousand dollars)	Virginia: Income tax after credits (Thousand dollars)	Washington: Number of returns	Washington: Adjusted gross income (Thousand dollars)	Washington: Income tax after credits (Thousand dollars)
No adjusted gross income	(1)	(1)	-	(1)	(1)	-	6,263	[2]23,629	-	7,937	[2]11,536	-
Under $1,000	36,240	20,292	220	12,991	7,192	57	164,489	94,460	1,013	102,138	51,991	604
$1,000 under $2,000	31,529	44,955	2,210	26,671	39,243	2,470	205,326	303,316	11,367	98,099	141,419	7,748
$2,000 under $3,000	27,015	66,362	4,972	20,774	52,549	2,473	171,373	428,740	23,116	89,098	224,415	14,850
$3,000 under $4,000	27,980	99,199	6,024	19,212	69,294	4,595	160,919	564,764	40,321	102,[illegible]	356,447	27,869
$4,000 under $5,000	33,979	152,708	10,641	16,456	75,957	6,455	133,169	599,016	51,094	128,466	579,849	56,769
$5,000 under $6,000	38,854	213,457	17,806	11,734	63,649	5,457	104,658	571,303	56,157	121,437	664,853	64,013
$6,000 under $7,000	21,411	139,069	12,379	8,661	55,609	6,658	70,026	455,776	50,355	89,847	574,805	60,160
$7,000 under $8,000	19,431	145,574	14,[illegible]				49,476	369,265	44,400	7[illegible]	563,787	64,367
$8,000 under $9,000	11,774	98,599	11,292	5,743	46,013	5,14[illegible]	33,431	283,226	35,779	49,189	416,239	53,435
$9,000 under $10,000	6,945	65,000	7,592				26,800	253,390	34,265	30,911	293,492	41,008
$10,000 under $15,000	11,464	134,477	18,131	2,714	32,106	4,665	49,976	584,744	81,210	44,315	577,772	87,290
$15,000 under $20,000	2,038	34,428	5,991	559	9,412	1,496	10,626	180,170	31,011	10,021	171,340	31,692
$20,000 under $25,000	840	19,163	4,776	(1)	(1)	(1)	4,209	92,418	19,121	3,443	77,605	16,378
$25,000 under $50,000	840	28,046	6,453	560	19,291	6,306	4,744	150,506	54,707	[illegible]	192,282	49,718
$50,000 under $100,000	233	15,211	5,971	60	3,812	1,194	964	61,[illegible]	31,[illegible]	1,191	73,643	30,462
$100,000 under $150,000	(1)	(1)	(1)	(1)	(1)	(1)	160	19,209	9,003	194	22,310	9,049
$150,000 under $200,000	8	1,400	645	4	704	1[illegible]	47	8,224	3,612	35	5,975	2,780
$200,000 under $500,000	9	2,816	1,192	2	514	251	35	8,833	4,044	31	9,053	4,389
$500,000 under $1,000,000	-	-	-	1	847	430	1	621	230	-	-	-
$1,000,000 or more	-	-	-	-	-	-	4	12,560	4,425	1	1,269	357
Total	270,570	[3]1,281,639	127,678	129,313	[3]483,167	47,256	1,194,989	[3]5,091,267	559,767	964,507	[3]4,985,990	622,938

Adjusted gross income classes	West Virginia: Number of returns	West Virginia: Adjusted gross income (Thousand dollars)	West Virginia: Income tax after credits (Thousand dollars)	Wisconsin: Number of returns	Wisconsin: Adjusted gross income (Thousand dollars)	Wisconsin: Income tax after credits (Thousand dollars)	Wyoming: Number of returns	Wyoming: Adjusted gross income (Thousand dollars)	Wyoming: Income tax after credits (Thousand dollars)	Other areas[4]: Number of returns	Other areas[4]: Adjusted gross income (Thousand dollars)	Other areas[4]: Income tax after credits (Thousand dollars)
No adjusted gross income	(1)	(1)	-	8,196	[2]10,407	-	(1)	(1)	-	7,295	[2]937	-
Under $1,000	34,005	45,210	294	175,456	96,[illegible]	1,145	14,706	6,096	62	[illegible]	10,612	79
$1,000 under $2,000	93,391	134,310	4,700	184,044	269,[illegible]	13,514	15,[illegible]	22,240	1,380	21,192	29,923	974
$2,000 under $3,000	80,398	201,123	11,[illegible]	167,637	398,942	26,211	14,303	[illegible]	1,758	15,066	38,801	2,240
$3,000 under $4,000	[illegible]	256,022	17,941	161,163	567,[illegible]	43,711	11,[illegible]	[illegible]	3,234	1[illegible],278	54,612	2,766
$4,000 under $5,000	67,841	305,410	24,[illegible]	177,253	801,[illegible]	76,[illegible]	11,136	[illegible]	4,336	[illegible],014	31,406	2,263
$5,000 under $6,000	53,552	292,565	27,234	153,231	840,471	77,001	14,433	79,313	7,179	4,719	25,374	1,988
$6,000 under $7,000	45,154	293,362	27,991	111,609	723,[illegible]	75,497	10,380	74,[illegible]	7,107	4,372	28,667	2,978
$7,000 under $8,000	22,467	168,647	17,423	79,2[illegible]	529,[illegible]	69,14[illegible]	[illegible]	46,795	5,291	5,004	37,119	4,237
$8,000 under $9,000	12,914	109,668	14,179	48,960	412,903	51,7[illegible]	3,[illegible]	30,148	3,605	4,684	39,645	4,864
$9,000 under $10,000	7,323	69,530	9,411	29,544	280,712	37,224	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	13,134	153,076	23,195	43,[illegible]	510,[illegible]	74,[illegible]	4,[illegible]	56,407	7,813	6,478	77,133	11,109
$15,000 under $20,000	[illegible]	64,093	11,873	10,414	180,[illegible]	30,409	918	15,010	2,971	1,559	26,041	4,587
$20,000 under $25,000	1,[illegible]	27,915	5,854	4,630	112,[illegible]	20,[illegible]	[illegible]	11,4[illegible]	2,360	444	10,854	1,933
$25,000 under $50,000	2,066	67,689	17,[illegible]	6,209	207,016	49,090	[illegible]	22,533	6,005			
$50,000 under $100,000	461	31,644	12,387	1,394	90,803	30,094	80	5,002	1,901	73	4,402	1,444
$100,000 under $150,000	35	9,754	4,[illegible]	[illegible]	26,[illegible]	11,[illegible]	(1)	(1)	(1)	(1)	(1)	(1)
$150,000 under $200,000	7	1,222	567	51	8,706	3,[illegible]	3	503	265	5	917	204
$200,000 under $500,000	11	[illegible]	1,[illegible]	66	17,[illegible]	7,396	[illegible]	994	316	2	673	414
$500,000 under $1,000,000	-	-	-	6	4,[illegible]	1,[illegible]	-	-	-	1	761	351
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Total	560,207	[3]2,211,208	237,411	1,253,315	[3]6,120,661	700,507	111,206	[3]514,613	59,940	119,297	[3]434,241	45,417

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

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

[2]Adjusted gross deficit.

[3]Adjusted gross income less adjusted gross deficit.

[4]Returns of citizens of Puerto Rico who are also citizens of United States, nonresident aliens residing in Puerto Rico, citizens of United States residing in Panama Canal Zone or Virgin Islands, and citizens abroad.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1949-1958

Table 17.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Item	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
Number of returns, total[1]	59,[illegible],182	59,825,121	[illegible]	[illegible]	[illegible],747,008	57,838,184	[illegible],528,817	55,447,009	53,060,098	51,814,124
Returns with adjusted gross income, total	58,7[illegible],924	59,407,673	[illegible]	[illegible],818,164	[illegible]	57,41[illegible],885	[illegible]	[illegible]	52,655,564	51,301,910
Taxable:										
With income tax	45,652,134	[illegible],865,31[illegible]	[illegible]	[illegible]	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682	35,628,295
Self-employment tax only	-	-	-	-	-	1,0[illegible],537	1,033,1[illegible]	1,[illegible]42,[illegible]75	-	-
Nontaxable:										
Self-employment tax only	2,211,773	2,211,318	2,443,181	2,273,745	1,13[illegible],590	-	-	-	-	-
Other nontaxables	10,837,017	10,331,[illegible]	[illegible]	10,7[illegible],354	1[illegible],[illegible]38,[illegible]	12,209,756	12,240,257	12,405,800	14,468,882	15,673,015
Returns with no adjusted gross income, total[1]	384,258	417,448	398,161	432,024	440,304	422,299	421,728	404,412	404,534	512,214
Taxable:										
Self-employment tax only	-	-	-	-	-	17,022	9,441	11,813	-	-
Nontaxable:										
Self-employment tax only	57,684	85,2[illegible]	[illegible]7,405	79,829	13,30[illegible]	-	-	-	-	-
Other nontaxables[1]	326,574	332,183	300,756	352,145	426,99[illegible]	405,277	412,287	392,599	404,534	512,214
Number of—										
Taxable returns	45,652,134	[illegible],365,315	[illegible]	44,689,065	42,633,060	45,223,151	43,876,27[illegible]	42,[illegible]48,610	38,186,682	35,628,295
Nontaxable returns[1]	13,433,[illegible]48	12,459,806	12,938,358	13,561,123	14,113,948	12,615,033	12,652,544	12,798,399	14,873,416	16,185,829
Returns with itemized deductions	20,811,422	20,155,361	18,458,563	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696	10,320,298	9,691,340
Taxable	19,053,714	18,[illegible]69,233	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822	8,724,546	7,899,061
Nontaxable:										
With adjusted gross income	1,757,708	1,586,128	1,485,625	1,456,351	1,549,461	1,089,008	960,880	976,275	1,191,218	1,280,065
With no adjusted gross income[1]	-	-	-	-	440,304	405,277	412,287	392,599	404,534	512,214
Returns with standard deduction	38,[illegible],760	39,[illegible]69,7[illegible]	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041	43,8[illegible],313	42,739,800	42,122,784
Taxable	26,598,420	28,29[illegible],082	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664	32,435,788	29,462,136	27,729,234
Nontaxable:										
With adjusted gross income	11,291,[illegible]82	10,956,230	11,054,572	11,[illegible]72,748	12,124,183	11,120,748	11,279,377	11,429,525	13,277,[illegible]	14,393,550
With no adjusted gross income[1]	384,258	417,448	398,161	432,024	-	-	-	-	-	-
Number of returns with self-employment tax	7,017,331	6,992,226	7,350,166	6,[illegible]45,661	4,211,[illegible]56	4,217,492	4,059,497	4,073,811	-	-
Number of returns with taxable income	45,919,693	47,116,64[illegible]	46,484,182	44,914,210	42,814,133	-	-	-	-	-
Taxable	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	-	-	-	-	-
Nontaxable	267,559	251,330	22[illegible],[illegible]36	225,145	181,073	-	-	-	-	-
Number of returns by source of income:										
Positive income:										
Salaries and wages	51,588,438	52,596,961	51,912,814	51,2[illegible],701	49,925,305	50,873,912	49,842,862	48,538,699	46,147,211	44,167,831
Dividends in adjusted gross income[2]	4,235,017	4,168,499	3,924,583	3,71[illegible],017	3,681,007	4,495,133	4,218,722	4,038,391	3,668,423	3,656,582
Interest received[2]	7,4[illegible],870	7,286,314	6,71[illegible],135	6,330,784	6,124,385	5,[illegible]79,720	5,196,439	4,824,056	4,410,271	4,714,567
Annuities and pensions:										
Life expectancy method	240,190	659,3[illegible]	613,747	575,[illegible]23	730,279	735,471	634,881	598,330	525,514	545,768
3-year method	268,920	261,08[illegible]	209,212	1[illegible]						
Income from estates and trusts	370,879	362,324	37[illegible],[illegible]08	360,15[illegible]	368,806	426,823	425,[illegible]	432,106	387,298	353,347
Business profit	6,880,831	[illegible],775,[illegible]	7,381,[illegible]	[illegible]	[illegible],320,812	6,121,474	5,791,797	6,127,629	5,876,922	5,817,827
Partnership profit	1,611,3[illegible]	1,606,524	1,5[illegible],319	1,687,[illegible]	1,588,066	1,649,591	1,625,320	1,692,545	1,872,550	1,971,061
Net gain from sales of capital assets	3,409,064	2,936,564	3,148,460	2,899,881	2,411,147	1,987,723	2,034,196	2,132,037	1,895,963	1,439,221
Net gain from sales of *other* property	104,270	127,417	98,875	109,983	135,062	93,741	98,738	100,765	117,067	123,254
Rents and royalties net income	4,[illegible]4,136	4,[illegible]	4,[illegible]	[illegible],98[illegible],8[illegible]	3,863,618	4,061,630	3,865,368	3,835,620	3,727,762	3,606,363
Other sources[3]	-	-	-	-	-	1,8[illegible]1,744	1,888,488	2,3[illegible]3,842	2,278,576	2,288,711
Losses:										
Business loss	1,4[illegible],888	1,474,9[illegible]	1,[illegible]1,297	1,[illegible]8,[illegible]2	1,4[illegible]	1,281,39[illegible]	1,080,870	1,047,713	988,415	896,247
Partnership loss	2[illegible],259	265,351	244,719	2[illegible],1[illegible]2	228,[illegible]	241,[illegible]	208,17[illegible]	214,829	250,928	278,292
Net loss from sales of capital assets	[illegible],[illegible]78	1,038,208	783,59[illegible]	[illegible]54,121	[illegible]	[illegible]8[illegible],370	665,727	582,413	6[illegible]8,038	697,010
Net loss from sales of *other* property	13[illegible],753	150,29[illegible]	206,108	1[illegible],914	2[illegible]	1[illegible]1,152	124,402	180,33[illegible]	132,5[illegible]	160,209
Rents and royalties net loss	1,[illegible]13,206	1,404,[illegible]	1,319,2[illegible]	1,2[illegible]3,080	1,14[illegible]	1,192,980	1,054,492	[illegible],980	899,337	873,636
Net operating loss deduction[4]	-	-	-	-	[illegible]4,[illegible]81	28,25[illegible]	29,487	3[illegible]	-	-
Loss from estates and trusts	-	2[illegible],1[illegible]	29,1[illegible]	[illegible],978	12,[illegible]	-	-	-	-	-
	(Thousand dollars)									
Amount of adjusted gross income, total	282,1[illegible],[illegible]15	[illegible]	268,[illegible],914	249,[illegible],182	[illegible]	229,[illegible]	[illegible]	[illegible],[illegible]33	179,874,[illegible]78	1[illegible]1,373,20[illegible]
Taxable returns	262,199,25[illegible]	[illegible]	[illegible]	229,[illegible]	[illegible]	212,[illegible]21,184	1[illegible]8,[illegible]21,784	18[illegible],171,464	158,54[illegible],122	138,[illegible]
Nontaxable returns	19,978,[illegible]83	1[illegible],134,1[illegible]	[illegible]	19,833,730	[illegible]	1[illegible],442,[illegible]22	[illegible]	17,92[illegible]	21,329,[illegible]	22,806,[illegible]99
Amount of adjusted gross deficit, total	1,[illegible]12,320	[illegible]	[illegible]	8[illegible]8,9[illegible]	1,[illegible]	1,1[illegible]	[illegible]97,[illegible]41	[illegible],148	7[illegible],2[illegible]	[illegible]9,280
Returns with only self-employment tax	[illegible]	1[illegible]	[illegible]	12[illegible],11	[illegible]	[illegible]	2[illegible]	[illegible]3,412	-	-
Other returns	912,420	[illegible]	[illegible]	[illegible]	[illegible]	1,1[illegible]	[illegible]4,11[illegible]	[illegible]	7[illegible],202	799,280
Amount of taxable income	149,3[illegible],414	149,3[illegible]	[illegible]	1[illegible]8,[illegible],111	11[illegible],231,[illegible]1	-	-	-	-	-
Amount of tax, total	[illegible],[illegible]4,82[illegible]	34,[illegible]4,8[illegible]	[illegible]	[illegible]	26,96[illegible],[illegible]1	[illegible]	[illegible]	24,[illegible]	18,[illegible],922	14,[illegible]38,141
Income tax after credits	34,3[illegible]	34,393,[illegible]	32,[illegible],142	[illegible],13,[illegible]22	[illegible]	[illegible]	[illegible],202,[illegible]41	24,227,780	18,[illegible],922	14,538,141
Self-employment tax	[illegible],168	581,1[illegible]	[illegible],11	[illegible],21[illegible]	[illegible]1,[illegible]	[illegible],[illegible]14	21[illegible]	211,293	-	-

[1] [illegible]
[2] Reported [illegible]
[3] [illegible] withholding, dividends and interest, [illegible] $100 [illegible] return, reported in one sum [illegible]
[4] [illegible]

Table 18.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
NUMBER OF RETURNS										
$600 under $1,000	[illegible]	1,3[illegible]5,98[illegible]	1,357,447	1,437,346	1,242,928	1,3[illegible]1,444	1,420,812	1,[illegible]10,092	1,570,113	1,5[illegible]8,868
$1,000 under $1,500	2,12[illegible],07[illegible]	2,257,213	2,392,096	2,433,242	2,426,670	2,632,034	2,760,133	2,754,588	2,663,466	2,742,856
$1,500 under $2,000	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231	2,4[illegible]3,805	3,115,581	3,133,412	3,385,746
$2,000 under $2,500	2,537,591	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910	3,168,839	3,814,784	4,132,168	4,418,528
$2,500 under $3,000	2,807,398	2,930,022	3,169,007	3,313,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,743	4,750,344
$3,000 under $4,000	6,245,45[illegible]	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203	8,358,530	8,668,606	8,076,433
$4,000 under $5,000	6,954,[illegible]1	7,454,651	7,650,162	7,619,205	7,545,254	7,666,402	7,273,244	6,944,135	5,740,400	4,727,478
$5,000 under $10,000	17,702,182	17,697,020	16,179,494	14,328,463	12,355,239	12,490,876	10,609,222	8,614,138	6,114,694	4,837,794
$10,000 under $15,000	2,484,484	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199	981,014	831,819	679,114	581,572
$15,000 under $20,000	5[illegible]	542,154	497,449	425,730	368,492	343,741	324,088	295,919	256,019	220,420
$20,000 under $25,000	264,487	250,533	234,745	210,172	291,663	264,008	252,333	154,766	139,237	116,446
$25,000 under $30,000	369,515	366,156	346,246	120,427				91,693	83,645	65,543
$30,000 under $50,000				190,589	161,897	150,931	152,400	143,837	136,462	105,718
$50,000 under $100,000	91,605	93,289	89,095	77,563	70,332	60,266	65,396	67,447	62,689	46,130
$100,000 under $150,000	14,049	14,089	14,057	12,902	11,617	12,461	14,114	12,045	11,564	8,028
$150,000 under $200,000	3,845	3,486	3,843	3,937	3,192			4,008	3,948	2,723
$200,000 under $500,000	3,737	3,479	4,231	4,309	3,234	2,692	[illegible],195	3,405	4,058	2,572
$500,000 under $1,000,000	521	378	393	624	437	372	416	523	622	279
$1,000,000 or more	236	217	268	263	201	145	143	171	219	120
Total	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,3[illegible],675	41,994,222	38,186,682	35,628,245
	(Thousand dollars)									
ADJUSTED GROSS INCOME										
$600 under $1,000	1,023,344	1,117,051	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605	1,310,810	1,290,471
$1,000 under $1,500	2,684,33[illegible]	2,831,221	3,005,109	3,106,634	3,047,987	3,293,462	3,461,102	3,452,761	3,331,[illegible]44	3,474,249
$1,500 under $2,000	3,675,917	3,937,439	4,129,347	4,265,917	4,237,823	4,865,679	5,176,782	5,446,167	5,318,435	5,927,589
$2,000 under $2,500	5,714,458	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336	[illegible]	8,578,144	9,290,893	9,926,073
$2,500 under $3,000	7,735,369	8,079,602	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,[illegible]96	13,084,856
$3,000 under $4,000	22,091,696	23,448,457	25,144,73[illegible]	26,407,[illegible]48	27,912,439	28,746,347	29,[illegible]0,509	29,[illegible]46,234	30,154,986	28,027,397
$4,000 under $5,000	31,278,474	33,[illegible]	34,[illegible]	34,208,197	33,828,235	34,370,594	32,57[illegible]	31,016,829	25,557,691	21,029,837
$5,000 under $10,000	120,2[illegible],381	[illegible],167	[illegible],246,216	[illegible]	[illegible]	91,[illegible],318	68,7[illegible]95	[illegible],698	39,346,[illegible]68	30,970,696
$10,000 under $15,000	29,176,427	25,971,575	22,54[illegible],784	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727	8,148,940	6,971,830
$15,000 under $20,000	10,041,825	9,294,4[illegible]	8,531,7[illegible]	7,[illegible]45,82[illegible]	6,316,307	5,983,194	5,561,110	5,078,155	4,394,440	3,783,153
$20,000 under $25,000	5,87[illegible],992	5,576,891	5,215,782	4,680,576	7,013,963	6,355,250	6,084,077	3,447,638	3,110,482	2,588,897
$25,000 under $30,000	12,[illegible]80	12,220,988	11,638,375	3,284,321				2,556,301	2,281,381	1,787,821
$30,000 under $50,000				7,138,272	6,067,727	5,682,111	5,757,127	5,651,016	5,144,080	3,976,070
$50,000 under $100,000	6,042,[illegible]	6,124,500	5,90[illegible]	5,149,111	4,651,794	4,494,525	4,340,235	4,530,212	4,142,517	3,074,224
$100,000 under $150,000	1,644,279	1,681,599	1,674,344	1,542,346	1,389,769	1,638,41[illegible]	1,5[illegible],39[illegible]	1,440,965	1,286,519	961,006
$150,000 under $200,000	659,563	682,301	659,139	674,131	546,951			687,244	676,791	466,140
$200,000 under $500,000	1,104,680	1,122,465	1,138,047	1,140,318	919,760	793,081	891,463	1,100,454	1,141,235	718,256
$500,000 under $1,000,000	356,220	393,591	346,602	414,815	293,111	252,379	278,810	349,694	419,462	254,332
$1,000,000 or more	432,64[illegible]	427,474	544,625	553,364	406,532	275,263	284,224	344,646	433,407	255,509
Total	[illegible]	262,169,296	244,551,275	22[illegible],595,444	[illegible]	[illegible]	196,[illegible]40,949	18[illegible],24[illegible],590	158,545,122	138,566,406
INCOME TAX AFTER CREDITS										
$600 under $1,000	48,0[illegible]2	34,222	30,381	42,172	37,648	46,165	46,964	50,542	40,337	38,437
$1,000 under $1,500	190,127	201,208	21[illegible],[illegible]84	216,479	214,519	255,364	271,039	241,320	197,079	191,102
$1,500 under $2,000	[illegible]	[illegible]	34[illegible]	352,44[illegible]	344,635	449,872	477,751	461,740	413,125	394,473
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	551,714	575,131	695,211	742,512	721,975	647,370	[illegible]
$2,500 under $3,000	671,315	716,095	769,284	792,795	817,347	982,259	1,022,509	948,321	840,434	875,700
$3,000 under $4,000	1,997,317	2,164,991	2,312,101	2,381,762	2,427,245	2,871,975	2,941,669	2,728,262	2,17[illegible],241	1,919,402
$4,000 under $5,000	2,94[illegible]	3,150,402	3,136,754	3,129,354	3,049,931	3,545,531	3,323,344	2,919,638	2,0[illegible],783	1,6[illegible],178
$5,000 under $10,000	1[illegible],384,037	1[illegible],381,929	12,190,219	1[illegible],614,024	[illegible],210,372	10,443,227	8,844,343	6,607,556	4,983,698	[illegible],039,[illegible]
$10,000 under $15,000	4,241,39[illegible]	3,551,2[illegible]	[illegible],114	2,642,34[illegible]	2,13[illegible],16[illegible]	2,258,268	2,024,275	1,594,41[illegible]	1,157,374	951,847
$15,000 under $20,000	1,757,36[illegible]	1,632,448	1,520,645	1,372,2[illegible]	1,147,589	1,2[illegible],380	1,158,592	978,921	757,996	625,7[illegible]9
$20,000 under $25,000	1,16[illegible]	1,12[illegible]	1,053,13[illegible]	961,18[illegible]	1,521,33[illegible]	1,566,556	1,72[illegible],467	759,746	615,381	441,165
$25,000 under $30,000	3,101,3[illegible]	3,134,2[illegible]	3,004,4[illegible]	745,[illegible]				628,012	504,358	378,42[illegible]
$30,000 under $50,000				1,462,13[illegible]	1,68[illegible],9[illegible]1	1,726,009	1,830,556	1,677,416	1,383,086	1,022,535
$50,000 under $100,000	2,106,[illegible]	2,17[illegible],14[illegible]	[illegible]	1,952,467	1,738,710	1,645,090	1,311,292	1,778,160	1,517,006	1,062,365
$100,000 under $150,000	[illegible]	[illegible]	[illegible]	653,[illegible]	614,[illegible]	512,449	934,384	687,725	612,146	407,379
$150,000 under $200,000	291,[illegible]44	[illegible]	[illegible]	[illegible]	[illegible]			56[illegible],133	328,414	216,042
$200,000 under $500,000	[illegible]	[illegible]	54[illegible],[illegible]77	[illegible]	[illegible]	414,246	495,364	612,801	600,558	369,469
$500,000 under $1,000,000	174,[illegible]41	[illegible]	[illegible]	234,34[illegible]	154,72[illegible]	144,012	164,964	211,452	234,851	148,465
$1,000,000 or more	[illegible]	231,642	[illegible]	[illegible]	[illegible]	164,496	180,146	21[illegible],653	260,550	146,459
Total	34,[illegible]	34,39[illegible],63[illegible]	32,7[illegible],1[illegible]2	29,613,722	[illegible],753	[illegible],430,659	27,802,831	24,227,780	18,374,922	14,538,141
	(Dollars)									
AVERAGE INCOME TAX PER TAXABLE RETURN										
$600 under $1,000	[illegible]	[illegible]	[illegible]	[illegible]	29	34	33	31	26	25
$1,000 under $1,500	[illegible]	[illegible]	[illegible]	87	[illegible]	97	98	88	74	70
$1,500 under $2,000	145	143	14[illegible]	144	14[illegible]	161	161	148	124	117
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	186	187	208	210	189	157	147
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	268	263	229	194	184
$3,000 under $4,000	[illegible]	[illegible]	[illegible]	316	311	350	344	308	251	238
$4,000 under $5,000	42[illegible]	[illegible]	417	411	404	462	457	[illegible]	356	340
$5,000 under $10,000	[illegible]	[illegible]	[illegible]	741	74[illegible]	836	834	760	651	628
$10,000 under $15,000	1,72[illegible]	[illegible]	[illegible]	[illegible]	1,798	[illegible]	2,059	1,917	1,704	1,637
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	3,11[illegible]	[illegible]	3,575	3,308	2,961	2,839
$20,000 under $25,000	4,41[illegible]	[illegible]	[illegible]	[illegible]	5,213	[illegible]	[illegible]	4,909	4,401	3,818
$25,000 under $30,000	[illegible]	[illegible]	[illegible]	6,194				[illegible]	6,048	5,775
$30,000 under $50,000				10,245	10,40[illegible]	11,829	11,372	11,195	10,128	9,672
$50,000 under $100,000	22,997	[illegible]	[illegible]	[illegible]	[illegible]	27,300	27,697	26,364	24,199	23,030
$100,000 under $150,000	44,088	[illegible]	[illegible]	[illegible]	[illegible]	65,20[illegible]	66,238	57,096	[illegible]	50,745
$150,000 under $200,000	[illegible]	77,114	[illegible]	77,081	[illegible],518			88,355	[illegible]	79,340
$200,000 under $500,000	[illegible]	[illegible]	[illegible]	126,187	[illegible]	[illegible],880	[illegible],200	156,927	148,486	[illegible]
$500,000 under $1,000,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	396,543	404,706	[illegible]	[illegible]
$1,000,000 or more	[illegible]	[illegible]	[illegible]	1,116,[illegible]	[illegible]	[illegible]	1,2[illegible],541	1,244,4[illegible]	1,184,7[illegible]	[illegible]
Average income tax	[illegible]	[illegible]	[illegible]	[illegible]	625	666	649	582	481	412

Table 19.—SOURCES OF INCOME BY TYPE

Source of income	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
Returns with adjusted gross income:										
Positive income:										
Salaries and wages[1]	227,354,096	227,349,4[illegible]	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,694	138,456,127	124,798,953
Dividends in adjusted gross income[2]	8,702,680	9,090,207	8,566,577	7,819,343	7,030,900	5,804,993	5,234,215	6,133,395	6,130,906	5,218,206
Interest received[3]	3,618,353	3,290,387	2,846,566	2,555,409	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555
Annuities and pensions:										
Life expectancy method	883,443	754,404	655,595	624,567	799,292	673,329	681,672	499,306	429,767	441,969
3-year method	435,429	384,057	284,477	244,995						
Income from estates and trusts	613,471	616,543	617,738	561,036	683,434	1,686,754	1,7[illegible],139	1,739,064	1,689,754	1,435,302
Business profit	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,674	18,131,463	16,846,649	15,613,095
Partnership profit	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,794,142	8,852,180	8,554,469	7,894,590
Net gain from sales of capital assets	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051	1,886,459
Net gain from sales of *other* property	74,426	87,140	71,854	93,616	104,930	60,369	102,826	83,761	101,494	100,890
Rents and royalties net income	3,921,429	3,888,984	3,859,966	3,610,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655	3,024,215
Other sources[4]	2,190,652	1,932,[illegible]	1,297,767	792,714	679,067	889,025	[illegible]4,878	1,199,951	1,008,812	1,030,824
Total	285,247,342	284,440,[illegible]	271,[illegible],897	252,358,714	232,746,855	232,251,633	218,202,883	205,642,926	181,665,582	162,956,358
Losses:										
Business loss	1,385,671	1,391,743	1,441,639	1,297,201	1,293,519	1,073,477	1,009,459	939,922	840,420	635,138
Partnership loss	372,488	287,673	332,264	330,305	259,724	266,799	241,285	231,766	223,547	248,785
Net loss from sales of capital assets	528,572	622,057	421,409	357,641	362,625	437,849	348,557	268,802	313,886	331,192
Net loss from sales of *other* property	111,585	116,490	162,611	121,497	129,023	111,682	89,145	126,056	132,306	101,086
Rents and royalties net loss	665,037	640,828	540,132	509,487	401,740	457,509	383,212	342,834	280,980	266,667
Net operating loss deduction[5]	-	-	-	-	58,829	40,891	43,724	36,511	-	-
Loss from estates and trusts	17,571	12,772	23,028	13,360	5,540	-	-	-	-	-
Total	3,080,924	3,132,073	2,972,083	2,629,541	2,511,000	2,388,207	2,115,382	1,945,891	1,791,139	1,582,868
Adjusted gross income	282,166,418	281,308,431	268,583,814	249,429,182	230,235,855	229,863,404	216,087,449	203,097,033	179,874,478	161,373,205
Returns with no adjusted gross income:										
Positive income:										
Salaries and wages[6]	196,461	127,443	135,775	131,633	197,697	126,058	145,638	144,398	116,998	84,195
Dividends in adjusted gross deficit[2]	37,882	33,550	39,079	30,954	16,966	23,286	25,409	25,120	26,793	28,021
Interest received[3]	40,858	28,5[illegible]	25,447	28,000	20,315	20,780	24,562	18,200	12,706	16,275
Annuities and pensions:										
Life expectancy method	(8)	(8)	1,713	(8)	6,777	(8)	2,139	503	2,048	1,439
3-year method	(8)	-	(8)	-						
Income from estates and trusts	4,547	(8)	7,639	578	(8)	4,722	11,096	22,361	10,318	8,066
Business profit	21,747	[illegible]	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451
Partnership profit	17,423	[illegible]	24,413	22,772	30,150	18,476	34,656	18,865	21,038	17,638
Net gain from sales of capital assets	86,705	94,79[illegible]	110,449	102,150	117,250	65,040	74,777	96,777	77,520	69,061
Net gain from sales of *other* property	(8)	(8)	(8)	3,134	2,881	2,526	13,770	3,142	1,694	5,602
Rents and royalties net income	40,474	56,668	[illegible],488	36,839	38,375	53,093	56,583	53,415	40,797	35,417
Other sources[7]	-	-	15,706	5,018	11,624	19,731	6,958	8,598	10,262	9,965
Total	449,152	422,510	[illegible]	393,914	420,382	3[illegible],487	409,902	42[illegible],357	33[illegible]	292,130
Losses:										
Business loss	830,727	834,836	88[illegible],605	[illegible]	1,015,29[illegible]	[illegible]	873,919	756,666	758,250	763,734
Partnership loss	205,914	217,129	207,389	199,192	218,918	248,916	150,234	227,316	187,740	189,353
Net loss from sales of capital assets	20,538	23,638	17,056	1[illegible],572	16,821	24,898	16,705	16,373	16,742	19,501
Net loss from sales of *other* property	45,929	44,484	148,910	97,067	70,035	70,954	50,624	78,267	53,140	72,716
Rents and royalties net loss	[illegible],124	4[illegible],324	36,209	101,810	27,802	73,894	24,392	38,322	47,293	46,104
Net operating loss deduction[5]	-	-	-	-	86,136	161,411	90,865	68,668	-	-
Loss from estates and trusts	(8)	(8)	(8)	(8)	(8)	-	-	-	-	-
Other sources (negative)	280,732	245,824	-	-	-	-	-	-	-	-
Total	1,416,478	1,410,375	1,318,947	1,292,773	1,434,862	1,520,647	1,207,434	1,185,612	1,063,165	1,091,408
Adjusted gross deficit	1,012,326	987,865	859,546	898,865	1,014,480	1,155,153	797,541	763,548	726,202	799,280

[1]Excludes wages, for 1949-57 less than $100 and for 1958 less than $200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.
[2]Dividends reported on Forms 1040. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.
[3]Interest reported on Forms 1040. Includes partially tax-exempt interest received directly or through partnerships and fiduciaries.
[4]Includes wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return for 1949-57 nor $200 for 1958, reported in one sum on Forms 1040A. Beginning 1955, reduced by net operating loss deduction.
[5]For 1949-50, net operating loss deduction was reported as a business deduction; for 1955-58, it was an adjustment which reduced "Other sources."
[6]For 1954-58, salaries and wages are after excludable sick pay and allowable employee expense.
[7]For 1955-56, reduced by net operating loss deduction.
[8]Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.

Table 20.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

Type of deduction	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
Interest paid	[illegible]	(Not available)	[illegible]	(Not available)	[illegible]	2,73[illegible]	[illegible]	(Not available)	1,494,928	1,224,004
Taxes	7,480,34[illegible]		[illegible]		[illegible]	[illegible]	3,1[illegible]		2,1[illegible]	1,952,731
Contributions	[illegible]		[illegible]		3,891,173	3,[illegible]	[illegible]		2,258,000	2,029,550
Medical and dental expense	4,283,54[illegible]		[illegible]		2,471,172	2,341,33[illegible]	2,137,130		1,[illegible]	1,482,699
Child care	3,771,026		110,[illegible]		87,9[illegible]	-	-		-	-
Casualty loss			347,894		444,245	392,[illegible]	3[illegible],717		306,572	227,596
Other deductions			[illegible]		2,730,[illegible]	2,2[illegible]	[illegible]		2,097,[illegible]	1,837,156
Total	27,497,908	[illegible]	22,612,72[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,8[illegible]	[illegible]	8,7[illegible]3,738

Table 21.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
SALARIES AND WAGES[1]										
Returns with adjusted gross income:										
Under $600	1,128,719	1,083,262	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950	1,093,015	1,114,198
$600 under $1,000	1,862,471	1,958,101	1,853,051	1,970,417	1,958,083	1,974,738	1,964,031	2,154,234	2,247,748	2,288,944
$1,000 under $1,500	3,964,943	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216	5,003,951	5,357,515
$1,500 under $2,000	4,846,089	5,048,631	5,252,048	5,688,277	5,973,995	6,261,596	6,761,372	7,062,581	7,866,925	8,253,360
$2,000 under $2,500	6,662,191	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037	9,147,921	9,758,258	10,880,068	11,740,607
$2,500 under $3,000	8,522,612	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228	12,474,191	13,996,835	14,578,344
$3,000 under $4,000	22,510,230	23,876,171	25,456,095	27,079,405	28,790,162	29,243,923	30,554,952	31,270,695	30,717,185	28,413,731
$4,000 under $5,000[2]	29,557,033	32,022,396	32,675,903	32,788,655	32,468,575	32,721,872	31,342,772	29,561,094	23,861,823	19,170,123
$5,000 under $10,000	109,423,351	109,093,871	98,046,618	85,563,600	72,550,811	73,196,798	60,361,693	47,621,929	31,515,233	23,996,697
$10,000 under $15,000	22,647,613	19,541,232	16,256,390	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778	4,175,514	3,593,899
$15,000 under $20,000	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,564	2,590,932	2,308,530	1,855,309	1,663,462
$20,000 under $25,000	2,741,831	2,632,595	2,273,670	1,947,202	4,933,567	2,714,536	2,435,160	1,456,628	1,205,394	1,044,727
$25,000 under $30,000	4,966,444	4,995,800	4,456,298	1,285,890				996,689	847,817	697,711
$30,000 under $50,000				2,628,418	2,270,315	2,272,934	2,102,204	2,020,299	1,768,317	1,438,038
$50,000 under $100,000	2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555	1,256,908	964,043
$100,000 under $150,000	451,677	463,642	454,905	407,839	375,500	430,495	463,227	372,495	330,615	248,736
$150,000 under $200,000	146,630	155,813	144,201	142,553	120,346			139,834	133,105	98,689
$200,000 under $500,000	177,235	180,197	180,717	167,679	142,322	124,054	140,748	160,592	164,845	112,328
$500,000 under $1,000,000	25,999	32,507	30,369	31,409	17,062	16,289	17,596	24,074	27,827	18,066
$1,000,000 or more	10,643	9,049	9,052	7,836	6,108	4,193	4,439	4,077	7,693	5,729
Total	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699	138,956,127	124,798,953
Returns with no adjusted gross income	196,461	127,443	135,[illegible]	131,633	157,697	126,058	145,638	144,998	116,998	84,195
Grand total	227,550,557	228,076,909	215,617,991	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125	124,883,148
DIVIDENDS[3]										
Returns with adjusted gross income:										
Under $600	13,207	13,190	11,[illegible]	13,273	10,178	16,520	18,236	11,126	13,255	16,387
$600 under $1,000	33,256	41,486	[illegible]	35,254	36,901	45,296	42,567	33,963	44,003	55,742
$1,000 under $1,500	76,622	76,213	66,284	73,884	65,505	91,647	68,815	71,720	83,102	90,554
$1,500 under $2,000	93,296	103,416	88,726	86,559	95,448	104,656	89,248	88,011	88,256	108,496
$2,000 under $2,500	107,411	112,009	101,587	95,903	93,973	103,491	90,694	95,036	93,956	128,090
$2,500 under $3,000	122,028	126,162	101,644	109,096	94,609	109,970	101,725	102,454	101,619	119,276
$3,000 under $4,000	249,473	243,557	238,110	219,896	200,461	194,240	196,131	199,416	207,767	261,941
$4,000 under $5,000[2]	246,916	248,661	220,290	225,344	243,493	202,211	199,570	229,364	227,541	226,052
$5,000 under $10,000	1,141,067	1,205,321	1,007,[illegible]	986,005	946,788	923,150	845,370	853,185	780,146	732,138
$10,000 under $15,000	912,428	909,330	852,297	745,215	721,459	603,683	592,188	551,141	525,708	446,940
$15,000 under $20,000	686,730	687,082	664,[illegible]	560,954	520,773	429,588	417,070	404,406	398,190	334,989
$20,000 under $25,000	534,650	555,163	511,237	447,336	780,502	613,459	593,180	326,531	335,540	272,469
$25,000 under $30,000	1,490,635	1,615,706	1,595,906	382,213				279,148	267,081	213,346
$30,000 under $50,000				1,022,511	962,526	719,058	729,432	735,213	758,936	591,314
$50,000 under $100,000	1,325,594	1,337,553	1,[illegible]	1,128,788	1,008,076	730,003	802,253	841,279	866,875	671,926
$100,000 under $150,000	500,945	543,819	543,917	503,036	420,263	441,507	502,339	359,342	386,392	282,804
$150,000 under $200,000	248,250	272,131	251,920	239,[illegible]	200,724			199,297	205,692	156,844
$200,000 under $500,000	486,348	513,149	436,611	471,294	376,622	259,377	312,377	364,894	408,822	289,075
$500,000 under $1,000,000	173,779	192,143	191,563	187,771	143,601	98,413	100,881	130,601	158,822	110,883
$1,000,000 or more	268,788	289,307	292,427	286,153	202,998	118,724	132,139	149,702	179,203	108,943
Total	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895	6,130,906	5,218,206
Returns with no adjusted gross income	37,882	33,550	39,079	30,954	16,966	23,286	25,409	25,120	26,793	28,021
Grand total	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015	6,157,699	5,246,227
INTEREST RECEIVED[4]										
Returns with adjusted gross income:										
Under $600	30,360	23,563	21,968	29,693	21,955	21,171	19,615	17,963	19,571	16,964
$600 under $1,000	66,408	54,264	52,878	49,508	53,366	58,011	48,018	45,531	44,154	53,510
$1,000 under $1,500	119,714	110,631	100,672	97,353	94,934	89,031	81,132	71,327	74,529	83,989
$1,500 under $2,000	125,110	129,774	109,234	110,399	107,508	94,303	84,774	76,550	77,866	91,703
$2,000 under $2,500	142,054	119,550	112,167	99,520	106,019	85,395	82,537	74,709	68,066	79,073
$2,500 under $3,000	130,464	122,393	102,792	104,748	92,582	93,890	75,986	71,350	66,922	71,702
$3,000 under $4,000	256,894	224,553	202,942	174,864	176,014	167,293	132,429	131,610	119,396	135,397
$4,000 under $5,000[2]	241,323	209,724	189,276	196,[illegible]	186,123	153,417	132,933	124,569	126,364	127,540
$5,000 under $10,000	937,560	861,455	721,931	622,310	544,444	463,900	397,137	352,724	318,921	303,637
$10,000 under $15,000	451,995	402,510	324,714	282,214	254,104	210,473	184,467	165,038	145,219	123,606
$15,000 under $20,000	256,049	235,591	190,415	167,421	149,775	127,417	116,168	102,492	92,049	91,961
$20,000 under $25,000	169,735	147,436	137,460	114,601	176,403	150,275	147,099	71,158	68,683	59,424
$25,000 under $30,000	373,064	344,640	324,568	86,429				56,769	53,721	41,571
$30,000 under $50,000				195,793	173,144	143,019	137,466	129,189	126,715	99,397
$50,000 under $100,000	190,775	195,084	157,[illegible]	135,470	128,422	103,112	105,899	105,539	98,683	78,621
$100,000 under $150,000	52,735	48,108	43,300	37,487	38,203	42,149	44,983	31,971	31,302	25,386
$150,000 under $200,000	20,476	19,207	16,628	15,302	13,916			14,334	14,514	11,679
$200,000 under $500,000	31,907	30,545	24,869	23,153	21,099	18,497	21,114	20,710	23,040	15,870
$500,000 under $1,000,000	8,477	7,923	7,451	6,423	5,441	4,969	3,994	5,124	7,035	5,106
$1,000,000 or more	8,297	7,532	6,929	6,146	5,851	4,949	4,997	5,358	6,148	5,415
Total	3,618,353	3,290,387	2,946,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898	1,511,555
Returns with no adjusted gross income	40,858	28,563	25,447	28,000	20,315	20,780	24,562	18,200	12,706	16,275
Grand total	3,659,211	3,318,950	2,972,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604	1,527,830

Footnotes at end of table.

Table 21.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
BUSINESS PROFIT										
Returns with adjusted gross income:										
Under $600	141,708	143,575	141,559	148,721	140,399	122,992	105,506	110,282	114,250	142,904
$600 under $1,000	311,799	309,010	365,389	362,410	351,725	314,182	300,727	295,738	324,004	385,642
$1,000 under $1,500	631,416	647,986	722,451	740,022	727,315	669,833	672,572	728,071	760,470	875,216
$1,500 under $2,000	745,884	740,022	912,076	907,243	874,895	899,563	922,504	963,095	1,028,688	1,108,237
$2,000 under $2,500	868,704	859,032	1,017,212	1,023,484	982,191	990,469	995,599	1,143,414	1,112,835	1,177,748
$2,500 under $3,000	946,780	953,238	1,163,462	1,020,601	1,068,885	1,117,768	1,137,327	1,199,742	1,148,598	1,183,369
$3,000 under $4,000	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886	1,997,815	1,873,273
$4,000 under $5,000[2]	2,099,512	1,966,346	2,166,671	1,801,998	1,659,320	1,738,647	1,608,172	1,643,200	1,512,663	1,467,623
$5,000 under $10,000	5,906,726	5,719,711	5,851,631	4,917,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953	3,208,082
$10,000 under $15,000	2,832,505	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160	1,672,102	1,401,008
$15,000 under $20,000	1,789,041	1,755,545	1,716,864	1,489,921	1,326,045	1,244,281	1,207,256	1,111,531	986,117	803,714
$20,000 under $25,000	1,240,592	1,162,654	1,182,472	1,095,738	1,447,476	1,290,646	1,433,082	722,419	657,762	525,674
$25,000 under $30,000	2,470,739	2,384,638	2,383,227	687,976				530,230	466,571	347,668
$30,000 under $50,000				1,279,793	1,103,839	965,832	1,105,699	1,030,518	915,644	646,875
$50,000 under $100,000	639,447	820,793	729,112	594,836	546,510	472,824	563,419	592,562	518,650	336,899
$100,000 under $150,000	84,856	105,207	97,246	87,752	97,073	109,996	138,078	120,983	109,929	62,852
$150,000 under $200,000	22,057	24,420	27,552	26,562	25,205			45,980	47,733	24,904
$200,000 under $500,000	23,266	31,271	25,177	22,151	25,587	28,707	37,401	49,198	44,470	27,131
$500,000 under $1,000,000	5,586	4,431	3,521	4,548	4,215	3,950	8,103	10,149	10,005	6,919
$1,000,000 or more	3,523	2,547	5,958	4,653	3,893	3,622	4,130	6,593	5,684	7,352
Total	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463	16,846,649	15,613,095
Returns with no adjusted gross income	21,747	63,750	31,986	30,964	16,041	30,740	14,314	31,078	16,785	16,451
Grand total	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541	16,863,434	15,629,546
PARTNERSHIP PROFIT										
Returns with adjusted gross income:										
Under $600	19,719	14,152	16,694	21,249	15,958	28,173	19,036	16,776	21,497	29,511
$600 under $1,000	39,718	30,358	29,404	39,528	42,612	41,165	30,779	48,311	60,550	79,898
$1,000 under $1,500	74,043	77,419	66,949	75,846	78,154	122,412	99,122	96,867	141,159	184,555
$1,500 under $2,000	89,204	91,119	90,795	109,059	109,592	136,525	122,307	160,234	194,098	247,548
$2,000 under $2,500	121,834	136,536	111,029	154,644	139,110	191,775	167,412	200,335	258,331	289,089
$2,500 under $3,000	139,833	143,858	151,173	197,795	195,356	189,498	208,254	282,254	296,255	301,493
$3,000 under $4,000	390,792	366,252	395,649	475,302	499,378	488,679	431,953	588,558	590,004	631,215
$4,000 under $5,000[2]	434,593	432,467	441,200	516,311	524,379	543,540	523,664	519,093	543,728	568,877
$5,000 under $10,000	1,982,053	2,028,768	1,930,182	2,017,557	1,919,904	1,907,899	1,897,693	1,737,359	1,671,464	1,605,933
$10,000 under $15,000	1,333,276	1,392,321	1,329,265	1,261,849	1,122,504	1,114,341	1,118,743	1,051,772	979,046	902,351
$15,000 under $20,000	993,434	984,322	950,369	900,070	795,926	786,303	794,907	705,732	655,394	588,482
$20,000 under $25,000	746,657	747,154	719,879	681,380	1,106,191	1,071,845	995,687	537,934	531,980	462,651
$25,000 under $30,000	1,900,432	1,945,685	1,778,210	521,325				443,065	396,470	316,233
$30,000 under $50,000				1,201,049	1,085,314	1,019,460	1,078,931	1,077,101	945,936	772,636
$50,000 under $100,000	1,077,687	1,033,209	927,671	866,953	847,997	754,121	824,082	860,375	790,584	596,882
$100,000 under $150,000	236,710	265,016	229,513	236,442	220,249	287,404	324,103	263,131	232,932	158,266
$150,000 under $200,000	84,130	80,195	75,232	85,399	76,267			120,321	104,399	66,021
$200,000 under $500,000	101,435	96,576	99,149	108,622	90,570	82,977	94,503	130,461	120,174	69,628
$500,000 under $1,000,000	18,500	19,137	14,935	21,623	18,696	7,504	12,179	22,340	20,275	12,524
$1,000,000 or more	8,655	11,435	8,767	16,359	9,141	9,238	6,737	11,971	9,513	5,795
Total	9,292,725	9,936,479	9,368,565	9,530,372	8,973,893	9,284,424	8,799,142	8,354,180	8,554,469	7,894,590
Returns with no adjusted gross income	17,433	26,739	24,413	22,572	30,150	17,476	34,656	16,865	21,038	17,638
Grand total	9,310,158	9,963,218	9,392,978	9,553,444	9,004,043	9,301,900	8,833,798	8,371,045	8,575,507	7,912,228
RENTS AND ROYALTIES NET INCOME										
Returns with adjusted gross income:										
Under $600	49,915	39,071	43,698	49,025	41,167	45,824	50,957	48,165	50,427	57,607
$600 under $1,000	102,791	97,569	92,725	99,395	104,290	124,892	126,348	122,690	123,492	141,386
$1,000 under $1,500	184,871	199,282	165,639	193,780	182,914	222,799	275,770	192,913	193,224	210,344
$1,500 under $2,000	167,828	189,741	189,740	193,291	187,277	214,947	181,549	184,474	191,470	196,083
$2,000 under $2,500	175,451	177,646	182,179	160,259	174,557	177,216	193,229	164,202	192,682	179,564
$2,500 under $3,000	168,074	164,620	150,352	168,491	179,774	156,424	164,104	172,932	168,665	175,012
$3,000 under $4,000	299,092	260,990	290,067	248,886	257,457	326,419	292,717	286,649	292,103	321,801
$4,000 under $5,000[2]	265,693	271,186	284,029	275,861	279,827	286,977	304,133	269,209	274,193	271,163
$5,000 under $10,000	920,652	916,936	922,922	856,754	826,065	825,030	[illegible]	725,908	634,310	565,413
$10,000 under $15,000	436,454	418,795	407,483	370,803	331,573	[illegible]	304,042	275,666	260,130	239,904
$15,000 under $20,000	256,399	245,880	244,176	213,825	189,240	207,830	182,740	164,292	157,472	141,043
$20,000 under $25,000	177,907	175,094	149,185	151,199	243,355	226,338	220,726	113,090	101,144	94,706
$25,000 under $30,000	391,164	400,219	393,462	115,945				89,713	85,543	69,846
$30,000 under $50,000				252,711	225,645	219,637	205,145	201,880	186,746	156,417
$50,000 under $100,000	186,049	214,239	206,348	179,864	168,104	157,404	165,823	157,566	143,211	115,131
$100,000 under $150,000	65,994	[illegible]	64,414	60,144	[illegible]	55,024	[illegible]	49,723	46,093	36,687
$150,000 under $200,000	19,403	24,521	22,200	22,003	16,962			[illegible]	20,212	19,466
$200,000 under $500,000	39,440	32,081	31,251	[illegible]	23,660	[illegible]	33,245	[illegible]	[illegible]	24,432
$500,000 under $1,000,000	8,404	10,741	11,177	11,563	[illegible]	7,822	[illegible]	[illegible]	[illegible]	6,563
$1,000,000 or more	7,202	[illegible]	4,211	4,439	[illegible]	5,632	9,450	[illegible]	[illegible]	4,151
Total	3,921,429	[illegible]	3,829,466	3,567,430	3,447,917	3,605,573	[illegible]	[illegible]	[illegible]	3,244,215
Returns with no adjusted gross income	40,474	54,662	[illegible]	36,249	[illegible]	[illegible]	56,484	[illegible]	[illegible]	35,417
Grand total	3,961,903	[illegible]	[illegible]	3,597,269	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,059,632

Footnote at end of table.

Table 21.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
NET GAIN FROM SALES OF CAPITAL ASSETS[5]										
Returns with adjusted gross income:										
Under $600	[illegible]	[illegible]	24,671	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21,097
$600 under $1,000	40,186	30,565	35,604	31,594	30,410	[illegible]	[illegible]	[illegible]	[illegible]	24,145
$1,000 under $1,500	64,195	[illegible]	68,933	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$1,500 under $2,000	[illegible]	[illegible]	91,719	66,171	58,313	[illegible]	[illegible]	[illegible]	61,613	53,935
$2,000 under $2,500	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,500 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$3,000 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	130,401	168,461	[illegible]	[illegible]
$4,000 under $5,000	[illegible]	[illegible]	157,514	166,223	133,241	[illegible]	144,446	[illegible]	[illegible]	[illegible]
$5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	158,883
$15,000 under $20,000	[illegible]	265,129	[illegible]	315,266	[illegible]	[illegible]	[illegible]	[illegible]	178,163	96,921
$20,000 under $25,000	[illegible]	[illegible]	225,448	244,349	[illegible]	191,165	[illegible]	[illegible]	134,689	67,610
$25,000 under $30,000	[illegible]	[illegible]	[illegible]	[illegible]				[illegible]	[illegible]	[illegible]
$30,000 under $50,000				545,813	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$100,000 under $150,000	[illegible]	[illegible]	[illegible]	279,125	190,598	[illegible]	[illegible]	153,938	156,603	68,494
$150,000 under $200,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	98,251	[illegible]
$200,000 under $500,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$500,000 under $1,000,000	[illegible]	[illegible]	154,496	172,962	107,312	[illegible]	[illegible]	[illegible]	[illegible]	46,193
$1,000,000 or more	[illegible]	132,229	241,698	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	131,283	74,057
Total	[illegible]	[illegible]	[illegible]	[illegible]	3,614,012	[illegible]	[illegible]	[illegible]	[illegible]	1,886,459
Returns with no adjusted gross income	[illegible]	79,795	116,449	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grand total	4,879,114	4,128,228	4,991,131	[illegible]	[illegible]	[illegible]	2,835,865	3,282,421	[illegible]	[illegible]

[1]Excludes wages, for 1949-5? less than $1 and for 19?? less than $2?. per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-58, salaries and wages are after excludable sick pay and allowable employee expense.
[2]For 1949-52, includes nontaxable returns with income exceeding the class limit.
[3]Dividends reported on Forms 1040. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.
[4]Interest reported on Forms 1040. Includes partially tax-exempt interest received directly or through partnerships and fiduciaries.
[5]Capital gain reported in adjusted gross income. Beginning 1952, long-term gains were no longer reduced 50 percent before merging with net short-term gain or loss; instead, one-half of the excess net long-term gain over net short-term loss was excluded from adjusted gross income.

Table 22.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES

States and Territories	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
NUMBER OF RETURNS[1]										
Alabama	748,233	797,638	783,854	739,524	713,389	731,401	710,102	706,228	634,960	610,931
Alaska	46,476	49,789	38,440	47,185	-	-	-	-	-	-
Arizona	357,947	344,657	321,053	300,697	279,907	269,193	263,008	235,389	214,002	203,174
Arkansas	437,224	437,599	435,817	415,988	390,897	399,806	384,817	366,990	344,316	326,192
California	5,380,726	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269	4,290,151	4,078,066	3,998,611
Colorado	577,895	575,065	571,640	552,922	522,393	527,275	509,876	501,563	471,209	459,267
Connecticut	942,535	953,721	948,846	941,287	919,793	932,475	903,371	896,247	870,345	826,426
Delaware	152,585	153,896	151,794	146,365	140,208	142,296	139,153	134,674	128,079	120,793
District of Columbia	331,081	337,129	332,361	342,596	346,729	358,314	397,855	371,578	373,762	396,604
Florida[2]	1,420,349	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036	770,284
Georgia	1,037,090	1,006,981	989,083	962,294	886,480	920,035	884,181	844,144	770,782	725,497
Hawaii	215,402	212,520	207,901	205,298	196,816	200,739	198,799	189,836	179,871	182,803
Idaho	213,093	213,015	211,155	207,584	199,676	200,197	204,223	199,127	191,116	187,650
Illinois	3,717,343	3,794,017	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881	3,711,152	3,593,433	3,619,255
Indiana	1,521,475	1,547,965	1,560,526	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399	1,464,200	1,409,222
Iowa	947,704	953,282	959,867	968,399	949,318	960,696	956,125	953,011	938,132	954,663
Kansas	735,522	745,702	746,312	751,806	733,946	744,285	735,424	709,666	669,904	654,528
Kentucky	833,388	861,887	849,680	833,055	797,181	823,859	800,819	781,023	715,431	679,542
Louisiana	815,793	819,737	785,486	753,639	726,310	745,188	706,734	674,174	637,844	623,020
Maine	335,518	343,808	341,666	330,246	337,301	341,047	341,265	328,614	320,488	322,300
Maryland[3]	1,147,038	1,177,889	1,190,659	1,142,863	1,084,152	1,220,258	1,240,398	1,309,272	1,162,059	1,104,645
Massachusetts	1,965,671	1,984,951	1,978,612	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876	1,931,414	1,902,361
Michigan	2,575,775	2,699,377	2,715,343	2,726,998	2,631,029	2,706,164	2,550,756	2,555,269	2,477,041	2,333,558
Minnesota	1,141,280	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642	1,076,359	1,064,193
Mississippi	414,701	412,648	409,517	377,712	336,270	345,964	331,583	320,712	291,822	282,472
Missouri	1,439,689	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118	1,345,958	1,358,024
Montana	225,722	230,389	230,720	239,700	218,442	221,685	219,313	218,104	208,597	210,026
Nebraska	496,852	497,461	504,203	506,436	497,166	501,474	502,089	502,962	478,657	475,954
Nevada	101,535	99,205	99,000	95,964	89,406	84,721	82,165	69,903	65,544	61,605
New Hampshire	222,377	225,714	219,487	221,136	215,998	222,857	216,777	216,956	210,103	201,461
New Jersey	2,218,235	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995	2,008,440	1,941,010
New Mexico	261,903	253,793	238,738	225,458	211,876	211,922	204,076	194,157	179,164	175,767
New York[4]	6,411,995	6,522,596	6,458,901	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130	6,123,930	6,106,261
North Carolina	1,236,162	1,240,340	1,210,540	1,163,918	1,102,139	1,099,125	1,067,239	1,034,528	958,858	906,710
North Dakota	206,125	205,814	206,616	206,016	200,647	201,670	211,000	203,780	198,629	217,305
Ohio	3,[illegible],687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570	3,066,256	2,977,078
Oklahoma	698,374	[illegible]	703,782	690,407	662,778	674,504	652,877	675,187	646,613	600,921
Oregon	586,487	541,142	603,542	592,592	578,796	582,873	586,167	574,454	552,769	541,639
Pennsylvania	4,056,485	4,162,856	4,168,160	4,134,583	4,115,703	4,261,351	4,217,689	4,180,637	4,060,469	3,974,815
Puerto Rico and Virgin Islands	-	-	-	23,360	21,325	-	-	-	-	-
Rhode Island	314,252	320,589	325,855	329,620	317,935	333,802	331,571	335,221	327,753	321,008
South Carolina	571,968	571,404	564,304	542,655	518,343	525,688	514,812	490,804	452,555	428,338
South Dakota	224,344	224,441	225,308	229,308	224,452	220,008	221,491	222,991	215,239	214,937
Tennessee	990,437	994,391	987,464	947,411	908,671	928,575	873,469	856,721	804,601	771,088
Texas	2,776,751	2,780,837	2,726,396	2,643,005	2,536,573	2,432,889	2,454,629	2,374,600	2,237,638	2,124,368
Utah	270,570	269,233	262,742	258,100	247,331	248,910	249,544	241,693	225,356	216,304
Vermont	128,313	132,575	133,980	132,868	128,901	133,947	132,687	131,591	126,495	127,061
Virginia	1,194,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078	956,580	917,380
Washington[5]	964,507	969,665	971,396	956,097	982,470	994,502	979,781	953,480	910,934	906,292
West Virginia	560,207	593,185	586,368	572,779	568,245	607,584	610,803	589,091	599,684	596,898
Wisconsin	1,353,315	1,374,649	1,365,707	1,355,804	1,324,829	1,353,427	1,335,781	1,319,702	1,285,947	1,267,743
Wyoming	111,200	116,263	111,087	112,669	108,252	111,093	106,711	106,318	101,191	101,625
Other areas[6]	114,247	97,132	61,883	29,451	-	-	-	-	-	-
United States[7]	59,0[illegible],620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685	52,664,631	51,499,609
	(Thousand dollars)									
ADJUSTED GROSS INCOME[8]										
Alabama	3,291,834	3,216,964	2,964,588	2,679,330	2,445,188	2,451,310	2,287,810	2,247,438	1,836,199	1,634,742
Alaska	285,361	290,254	234,171	244,100	-	-	-	-	-	-
Arizona	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139	1,028,323	853,869	747,769	642,640
Arkansas	1,500,479	1,423,375	1,417,590	1,311,805	1,221,340	1,178,792	1,064,449	1,075,012	948,913	859,742
California	29,770,013	28,559,931	26,643,536	25,132,639	22,023,493	20,861,528	20,100,403	17,781,044	15,558,376	13,978,169
Colorado	2,755,736	2,579,682	2,551,364	2,225,148	2,137,817	2,072,406	1,924,615	1,800,684	1,609,065	1,454,809
Connecticut	5,141,238	5,151,011	4,984,489	4,625,939	4,330,413	4,275,815	3,901,967	3,656,371	3,219,023	2,651,537
Delaware	909,922	895,720	874,233	794,649	659,777	691,000	652,433	603,774	545,843	448,332
District of Columbia	1,655,251	1,556,075	1,523,472	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478	1,418,048	1,376,848
Florida[2]	6,209,910	6,056,183	5,414,935	4,607,886	4,064,109	3,807,190	3,447,667	3,068,460	2,594,907	2,263,498
Georgia	4,167,257	4,011,521	3,793,532	3,519,978	3,149,890	3,080,357	3,040,741	2,670,363	2,308,074	2,064,459
Hawaii	896,695	897,185	835,360	801,826	719,347	705,874	662,698	653,248	583,616	540,858
Idaho	890,415	849,284	832,577	729,642	750,695	676,761	685,693	669,047	580,309	529,931
Illinois	19,640,236	19,923,139	19,234,581	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223	13,469,090	12,510,306
Indiana	7,004,294	7,252,595	7,032,222	6,592,920	6,103,459	6,309,417	5,865,932	5,542,162	4,816,972	4,374,124
Iowa	3,967,906	3,654,332	3,474,293	3,270,824	3,276,361	3,282,905	3,098,004	3,057,144	2,887,396	2,735,521
Kansas	3,197,240	2,962,089	2,821,165	2,739,766	2,748,186	2,687,459	2,556,368	2,372,300	2,075,564	1,888,733
Kentucky	3,251,131	3,359,160	3,121,415	2,920,886	2,773,582	2,783,89[illegible]	2,625,424	2,389,652	2,116,609	1,829,511
Louisiana	3,606,280	3,640,116	3,296,122	3,025,241	2,800,[illegible]	2,731,283	2,519,[illegible]	2,[illegible],898	2,079,747	1,895,155
Maine	1,223,815	1,255,725	1,193,432	1,028,641	1,031,944	1,066,856	1,036,442	[illegible]	847,446	781,219
Maryland[3]	5,600,245	5,685,934	5,511,023	4,928,627	4,521,[illegible]	4,828,319	4,716,487	4,528,162	3,817,212	3,381,243
Massachusetts	9,202,549	9,106,049	8,751,324	8,281,733	7,553,431	7,804,602	7,494,638	6,882,364	6,309,161	5,912,113
Michigan	12,921,648	14,238,093	13,91[illegible],812	13,401,902	12,194,2[illegible]	12,619,118	1[illegible],847,95[illegible]	11,414,600	9,204,619	7,760,425
Minnesota	4,404,75[illegible]	4,307,244	4,716,179	4,377,1[illegible]	4,077,[illegible]	4,[illegible]10,779	3,911,846	3,678,219	3,424,[illegible]	2,993,559
Mississippi	1,443,458	1,392,740	1,351,135	1,204,171	1,076,718	1,058,[illegible]	1,012,674	954,0[illegible]	82[illegible],1[illegible]	743,415
Missouri	6,399,048	6,544,130	6,188,542	5,436,91[illegible]	5,494,885	[illegible]	5,181,397	4,884,219	4,346,343	4,152,012
Montana	912,288	874,573	890,246	897,301	841,262	811,641	784,291	772,597	694,072	629,115
Nebraska	2,018,743	1,749,155	1,767,094	1,679,567	1,666,113	1,703,596	1,636,387	1,648,425	1,474,951	1,356,295
Nevada	566,927	530,165	496,276	455,5[illegible]	41[illegible],843	368,385	36[illegible],8[illegible]	277,413	257,[illegible]	207,747
New Hampshire	[illegible]31,225	908,346	834,322	797,094	750,875	760,947	663,644	657,231	578,200	515,591
New Jersey	11,807,692	11,667,443	11,135,104	10,204,398	9,626,661	9,623,391	8,855,509	8,250,719	7,407,064	6,453,503
New Mexico	1,137,707	1,111,271	965,266	891,310	804,415	805,671	742,047	690,934	620,401	531,172
New York[4]	34,017,074	33,893,484	32,208,136	30,427,648	28,407,625	28,338,061	26,446,431	25,421,567	22,377,615	21,202,910
North Carolina	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692	3,358,545	3,150,974	2,759,007	2,335,044
North Dakota	761,562	673,681	663,252	574,222	552,491	681,402	591,704	617,192	549,467	465,172

Footnotes at end of table.

Table 22.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX, BY STATES AND TERRITORIES—Continued

States and Territories	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949
	(Thousand dollars)									
ADJUSTED GROSS INCOME[8]—Continued										
Ohio	[illegible]	17,389,442	16,913,511	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,636,404
Oklahoma	[illegible]	2,871,543	2,762,684	[illegible]	[illegible]	2,426,682	[illegible]	[illegible]	[illegible]	1,713,487
Oregon	[illegible]	[illegible]	2,748,824	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,781,983
Pennsylvania	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico and Virgin Islands	-	-	-	[illegible]	[illegible]	-	-	-	-	-
Rhode Island	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,183,436	[illegible]	[illegible]	[illegible]
South Carolina	[illegible]	[illegible]	[illegible]	1,838,849	1,697,147	1,738,783	[illegible]	[illegible]	1,406,858	1,114,879
South Dakota	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	631,481	[illegible]	[illegible]	[illegible]	[illegible]
Tennessee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Texas	[illegible]	[illegible]	11,581,764	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Utah	1,281,689	[illegible]	[illegible]	1,041,548	[illegible]	[illegible]	[illegible]	847,179	[illegible]	[illegible]
Vermont	[illegible]	[illegible]	480,734	406,298	[illegible]	381,610	[illegible]	[illegible]	[illegible]	207,216
Virginia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Washington[5]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
West Virginia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wisconsin	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,115,769	[illegible]
Wyoming	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other areas[6]	[illegible]	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-
United States[7]	281,251,669	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
INCOME TAX AFTER CREDITS										
Alabama	[illegible]	[illegible]	[illegible]	[illegible]	223,474	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Alaska	48,812	[illegible]	[illegible]	[illegible]	-	-	-	-	-	-
Arizona	[illegible]	[illegible]	166,182	[illegible]	122,154	[illegible]	128,813	[illegible]	[illegible]	50,452
Arkansas	[illegible]	[illegible]	[illegible]	[illegible]	112,351	104,740	[illegible]	[illegible]	[illegible]	[illegible]
California	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Colorado	[illegible]	[illegible]	[illegible]	261,289	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Connecticut	[illegible]	727,189	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	449,452	[illegible]	[illegible]
Delaware	[illegible]	164,499	161,748	[illegible]	122,882	128,749	124,124	[illegible]	110,057	[illegible]
District of Columbia	[illegible]	[illegible]	[illegible]	211,851	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Florida[2]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	188,663
Georgia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Hawaii	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	82,129	80,683	72,761	[illegible]	47,120
Idaho	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	77,978	64,198	[illegible]	[illegible]
Illinois	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,511,346	[illegible]
Indiana	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	371,821
Iowa	435,864	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	304,518	[illegible]	207,742
Kansas	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	306,250	248,899	141,037	155,623
Kentucky	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	178,429	132,687
Louisiana	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	167,711
Maine	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Maryland[3]	[illegible]	[illegible]	646,807	[illegible]	511,408	[illegible]	[illegible]	512,850	367,626	[illegible]
Massachusetts	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	650,438	[illegible]
Michigan	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	968,137	[illegible]
Minnesota	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	378,824	299,539	238,292
Mississippi	[illegible]	[illegible]	119,728	[illegible]	[illegible]	[illegible]	[illegible]	86,585	[illegible]	[illegible]
Missouri	[illegible]	[illegible]	746,046	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	438,202	[illegible]
Montana	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	94,741	90,524	[illegible]	63,994	51,468
Nebraska	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	183,130	177,406	[illegible]	[illegible]
Nevada	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	39,455	[illegible]	[illegible]
New Hampshire	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	87,626	[illegible]	66,059	[illegible]	38,463
New Jersey	[illegible]	[illegible]	1,411,688	[illegible]	[illegible]	[illegible]	[illegible]	948,208	742,887	590,326
New Mexico	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	77,542	[illegible]	[illegible]
New York[4]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,315,250	2,626,329	[illegible]
North Carolina	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	288,634	218,691	[illegible]
North Dakota	[illegible]	[illegible]	61,074	51,462	[illegible]	[illegible]	53,426	[illegible]	41,173	37,986
Ohio	[illegible]	[illegible]	[illegible]	[illegible]	1,670,881	[illegible]	[illegible]	[illegible]	1,087,976	[illegible]
Oklahoma	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	276,144	[illegible]	230,307	[illegible]	136,048
Oregon	343,661	[illegible]	[illegible]	[illegible]	[illegible]	290,606	[illegible]	[illegible]	[illegible]	162,438
Pennsylvania	2,367,946	[illegible]	2,373,040	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Puerto Rico and Virgin Islands	-	-	-	[illegible]	1,230	-	-	-	-	-
Rhode Island	[illegible]	[illegible]	[illegible]	165,508	[illegible]	[illegible]	[illegible]	138,096	[illegible]	78,473
South Carolina	181,499	174,898	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	135,665	[illegible]	[illegible]
South Dakota	80,214	[illegible]	[illegible]	53,270	55,392	[illegible]	[illegible]	[illegible]	[illegible]	36,833
Tennessee	405,425	389,588	377,869	[illegible]	297,279	[illegible]	300,640	271,546	210,346	[illegible]
Texas	[illegible]	1,536,437	[illegible]	1,284,540	1,208,671	[illegible]	1,222,734	1,102,785	[illegible]	673,388
Utah	127,678	[illegible]	116,232	[illegible]	83,989	[illegible]	[illegible]	[illegible]	53,033	[illegible]
Vermont	[illegible]	[illegible]	[illegible]	[illegible]	33,979	38,227	[illegible]	[illegible]	[illegible]	[illegible]
Virginia	558,767	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Washington[5]	[illegible]	[illegible]	[illegible]	501,047	500,075	541,342	530,356	472,971	[illegible]	271,847
West Virginia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	132,030	109,570
Wisconsin	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	631,280	605,472	524,133	[illegible]	[illegible]
Wyoming	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	51,524	48,911	34,327	28,461
Other areas[6]	[illegible]	49,447	17,169	11,141	-	-	-	-	-	-
United States[7]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	29,447,266	27,889,716	24,268,092	18,389,534	14,580,808

[1]Excludes returns with no adjusted gross income, 1949-54, and for 1955-56 and 1958 returns with no information.
[2]Includes returns from Panama Canal Zone, 1949-55.
[3]For 1949-51, includes all returns from Puerto Rico and Virgin Islands and for 1952 part of such returns.
[4]Includes part of the returns from Puerto Rico and Virgin Islands for 1952 and all such returns for 1953.
[5]For 1949-54, includes returns from Alaska.
[6]For 1955, returns with foreign addresses except those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-58, returns of citizens of Puerto Rico who are also citizens of the United States, nonresident aliens residing in Puerto Rico, citizens of the United States residing in Panama Canal Zone or Virgin Islands, and citizens abroad.
[7]Includes Territories of Alaska and Hawaii and other areas listed in footnote 6.
[8]Adjusted gross income less adjusted gross deficit, 1955-58.

Synopsis of Laws

SYNOPSIS OF LAWS

Table A.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1949-58

<table>
<tr><th>Items</th><th>1958</th><th>1957</th><th>1956</th><th>1955</th><th>1954</th><th>1953</th><th>1952</th><th>1951</th><th>1950</th><th>1949</th></tr>
<tr><td></td><td colspan="10">(Dollars)</td></tr>
<tr><td>Gross income requirement for filing returns[1]</td><td colspan="10">600</td></tr>
<tr><td>Regular exemption for taxpayer and each dependent</td><td colspan="10">600</td></tr>
<tr><td>Additional exemptions for age 65 or older and for blindness[2]</td><td colspan="10">600</td></tr>
<tr><td></td><td colspan="10">(Percent)</td></tr>
<tr><td>Minimum income tax rate</td><td colspan="5">20.0</td><td colspan="2">22.2</td><td>20.4</td><td>17.4</td><td>16.6</td></tr>
<tr><td>Maximum income tax rate</td><td colspan="5">91.0</td><td colspan="2">92.0</td><td>91.0</td><td>84.4</td><td>82.1</td></tr>
<tr><td>Maximum income tax limitation[3]</td><td colspan="5">87.0</td><td colspan="2">88.0</td><td>87.2</td><td>80.0</td><td>77.0</td></tr>
</table>

[1]For 1954-58, persons 65 years of age or over, gross income $1,200. Gross income for 1958 includes earned income from sources without the United States, even though tax-exempt.

[2]Additional exemptions allowed only for taxpayer and, if joint return was filed, his wife.

[3]Income tax before credits need not exceed the indicated percentages of net income for 1949-53, nor of taxable income for 1954-58.

Table B.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-58

<table>
<tr><th>Items</th><th>1958</th><th>1957</th><th>1956</th><th>1955</th><th>1954</th><th>1953</th><th>1952</th><th>1951</th></tr>
<tr><td></td><td colspan="8">(Dollars)</td></tr>
<tr><td>Self-employment net earnings requirement for filing return</td><td colspan="4">400</td><td colspan="4">400</td></tr>
<tr><td>Maximum self-employment income subject to self-employment tax</td><td colspan="4">4,200</td><td colspan="4">3,600</td></tr>
<tr><td></td><td colspan="8">(Percent)</td></tr>
<tr><td>Self-employment tax rate</td><td colspan="2">3 3/8</td><td colspan="3">3</td><td colspan="3">2 1/4</td></tr>
</table>

Facsimiles of Individual Income Tax Returns, 1958

RETURN FORMS

FORM **1040**

U. S. Treasury Department
Internal Revenue Service

U. S. INDIVIDUAL INCOME TAX RETURN—1958

or Other Taxable Year Beginning ______, 1958, Ending ______, 195__
(PLEASE TYPE OR PRINT)

Name ______
(If this is a joint return of husband and wife, use first names and middle initials of both)

Home address ______
(Number and street or rural route)

______
(City, town, or post office) (Postal zone number) (State)

Your Social Security Number	Occupation	Wife's Social Security Number	Occupation

If Income Was All From Salaries and Wages, Use Pages 1 and 2 Only. See Page 3 of the Instructions.

Exemptions

1. Check blocks which apply. Check for wife if she had no income or her income is included in this return.
   (a) Regular $600 exemption ☐ Yourself ☐ Wife
   (b) Additional $600 exemption if 65 or over at end of taxable year ☐ Yourself ☐ Wife
   (c) Additional $600 exemption if blind at end of taxable year ☐ Yourself ☐ Wife
   Enter number of exemptions checked → ____
2. List first names of your children who qualify as dependents; give address if different from yours. ______ **Enter number of children listed** → ____
3. Enter number of exemptions claimed for other persons listed at top of page 2 ____
4. Enter the total number of exemptions claimed on lines 1, 2, and 3 ____

● ATTACH COPY B OF FORMS W-2 HERE ●

Income

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation before payroll deductions (including any excess of expense account or similar allowance paid by your employer over your ordinary and necessary business expenses. See instructions, pp. 5–6.)

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

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

If either you or your wife had more than one employer and the social security tax (FICA) withheld from wages exceeded $94.50, see instructions, page 5.

Unmarried or legally separated persons qualifying as "Head of Household," see instructions, page 7, and check here ☐

Widows and widowers with dependent child who are entitled to the special tax computation, see instructions, page 8, and check here ☐

Tax due or refund

12. Tax on income on line 11. (If line 11 is under $5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here ☐. If line 11 is $5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2). $____

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

13. (a) Dividends received credit from line 5 of Schedule J $____
    (b) Retirement income credit from line 12 of Schedule K ____
14. Balance (line 12 less line 13) $____
15. Enter your self-employment tax from separate Schedule C or F ____
16. Sum of lines 14 and 15 $____
17. (a) Tax withheld (line 5 above). Attach Forms W–2, Copy B $____
    (b) Payments and credits on 1958 Declaration of Estimated Tax (See page 8, instructions.) ● ____ $____
    District Director's office where paid ______
18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the **BALANCE DUE** here → $____
    Pay in full with this return to "Internal Revenue Service." If less than $1.00, file return without payment.
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the **OVERPAYMENT** here → $____
    If less than $1.00, the overpayment will be refunded only upon application.
20. Amount of line 19 to be: (a) Credited on 1959 estimated tax $______; (b) Refunded $______

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No
If "Yes," did you submit an itemized accounting of expenses to your employer? ______ ☐ Yes ☐ No (See page 6, instructions.)

County in which you live.

Is your wife (husband) filing a separate return for 1958? ☐ Yes ☐ No If "Yes," enter her (his) name.

Do you owe any Federal tax for years before 1958? ☐ 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. If the return is prepared by a person other than the taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

Sign here ______
(Taxpayer's signature and date) (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

______
(Signature of preparer other than taxpayer) (Address) (Date)

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Form 1040—1958 EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN Page 2

Name	Relationship	Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "All"	Amount furnished by OTHERS including dependent
				$	$

Enter on line 3, page 1, the number of exemptions claimed above.

→ If an exemption is based on a multiple-support agreement of a group of persons, attach information described on page 5 of instructions.

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

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

State to whom paid. If necessary write more than one item on a line or attach additional sheets. Please put your name and address on any attachments.

Contributions	Total paid but not to exceed 20% of line 11, page 1, except as described on page 8 of instructions....		$
Interest	Total interest		
Taxes	Total taxes		
Medical and dental expense (If 65 or over, see instructions, page 10)	Submit itemized list. Do not enter any expense compensated by insurance or otherwise		
	1. Cost of medicines and drugs IN EXCESS of 1 percent of line 11, page 1	$	
	2. Other medical and dental expenses		
	3. Total............	$	
	4. Enter 3 percent of line 11, page 1		
	5. Allowable amount (excess of line 3 over line 4). (See instructions, page 10, for limitations.).........		
Other Deductions (See page 10 of instructions and attach information required)	Total		
	TOTAL DEDUCTIONS (Enter here and on line 2 of Tax Computation, below)................		$

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

1. Enter Adjusted Gross Income from line 11, page 1		$
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized *and line 1, above, is $5,000 or more:* (a) a married person filing a separate return enter $500; (b) all others enter 10 percent of line 1, or $1,000, whichever is smaller.......		
3. Balance (line 1 less line 2)............		
4. Multiply $600 by total number of exemptions claimed on line 4, page 1		
5. TAXABLE INCOME (line 3 less line 4)............		
6. Tax on amount on line 5. Use appropriate tax rate schedule on page 15 of instructions. Do not use Tax Table on page 16............		
7. If you had capital gains and the alternative tax applies, enter the tax from separate Schedule D........		
8. Tax credits. If you itemized deductions, enter:		
(a) Credit for income tax payments to a foreign country or U. S. possession (Attach Form 1116).....	$	
(b) Tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest....		
(c) Total............ Enter here →		
9. Enter here and on line 12, page 1, the amount shown on line 6 or 7 less amount claimed on line 8(c)...		$

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Form 1040—1958 Page 3

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

Schedule A.—INCOME FROM DIVIDENDS (Income from Savings (Building) and Loan Associations and Credit Unions should be entered as interest in Schedule B)

	Amount	
1. Name of qualifying corporation declaring dividend (See instructions, page 11): (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)		
	$	
2. Total	$	
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)		
4. Excess, if any, of line 2 over line 3. Enter here and on line 1, Schedule J	$	
5. Name of nonqualifying corporation declaring dividend:		
6. Enter total of lines 4 and 5		$

Schedule B.—INCOME FROM INTEREST

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

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

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

Schedule E.—INCOME FROM PENSIONS AND ANNUITIES (See instructions, page 12)

Part I.—General Rule

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

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

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

Schedule G.—INCOME FROM RENTS AND ROYALTIES

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

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Schedule H.—OTHER INCOME

1. Partnerships (name and address)
2. Estates or trusts (name and address)
3. Other sources (state nature)

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

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Form 1040—1958 Page 4

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

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

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

Schedule J.—DIVIDENDS RECEIVED CREDIT (See instructions, page 14)

1. Amount of dividends on line 4, Schedule A	$
2. Tentative credit (4 percent of line 1)	
LIMITATION ON CREDIT	
3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(b), page 2	
4. 4 percent of taxable income	
Taxable Income Means { (a) If tax is computed on page 2, the amount shown on line 5, page 2. (b) If Tax Table is used, the amount shown on line 11, page 1, less 10 percent thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 4, page 1).	
5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of the amounts on line 2, 3, or 4, above	$

Schedule K.—RETIREMENT INCOME CREDIT (See instructions, page 14)

This credit does not apply: 1. If you received pensions or annuities of $1,200 or more from Social Security or Railroad Retirement; 2. If you are under 65 years of age and had "earned income" of $2,100 or more; OR 3. If you are 65 or over and under 72, and had "earned income" of $2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband →	A	B
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1958? Widow or widowers see instructions, page 14	☐ Yes ☐ No	☐ Yes ☐ No
If answer above is "Yes" in either column, furnish all information below in that column.		
1. Retirement income for taxable year which is included in line 11, page 1, of this return:		
(a) **For taxpayers under 65 years of age:** Enter only income received from pensions and annuities under public retirement systems	$	$
(b) **For taxpayers 65 years of age or older:** Enter total of pensions and annuities, interest, gross rents, and dividends		
LIMITATION ON RETIREMENT INCOME		
2. Maximum amount of retirement income for credit computation	$ 1,200 00	$ 1,200 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income		
(b) Earned income received in taxable year: (This line does not apply to persons 72 years of age or over)		
(1) Taxpayers under 65 years of age, enter amount in excess of $900		
(2) Taxpayers 65 or over and under 72, enter amount in excess of $1,200		
4. Total of lines 3(a) and 3(b)		
5. Balance (line 2 minus line 4)		
6. Line 5 or line 1, whichever is smaller		
7. Tentative credit (20 percent of line 6)		

8. Total tentative credit on this return (total of amounts on line 7, columns A and B)	
LIMITATION ON RETIREMENT INCOME CREDIT	
9. Amount of tax shown on line 12, page 1	
10. Less: Dividends received credit from line 5, Schedule J, above	
11. Balance (line 9 less line 10)	
12. Retirement income credit. Enter here and on line 13(b), page 1, the amount on line 8 or line 11, whichever is smaller	$

U. S. GOVERNMENT PRINTING OFFICE c70—16—74557-1

Helpful Information on

HOW TO PREPARE YOUR Income Tax Return on Form 1040 for 1958

You can save money for yourself and your 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. The instructions are arranged in the same order as the lines and pages of Form 1040. If you need help from the Internal Revenue Service, you can ask questions by phone of our nearest office or come in for other assistance.

Commissioner of Internal Revenue

Instructions—Form 1040 (1958)

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CONTENTS

GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more gross income in 1958 must file; if 65 or over, $1,200 or more. To determine whether you must file, include earned income from sources without the United States, even though not taxable (see page 5). A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For self-employment tax filing requirements, see page 8 of these instructions.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give name, service serial number, and permanent home address.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U. S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D. C. A list of the District Directors' offices is set out below.

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.

HOW TO PAY

The balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

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.

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 office of the District Director. You will be given an opportunity to discuss any change in your tax which is proposed, and you will be advised of further appeal rights if you cannot reach an agreement. Upon request by the District Director you must be able to support all deductions claimed by you.

OTHER PUBLICATIONS

Copies of the following Internal Revenue Service Publications may be obtained from your District Director:

*Your Federal Income Tax
(I. R. S. Pub. No. 17) . . . Price 35¢
*Tax Guide for Small Business
(I. R. S. Pub. No. 334) . . Price 35¢
Employer's Tax Guide, Circular E
(I. R. S. Pub. No. 15) . . . . . Free
Farmers' Tax Guide
(I. R. S. Pub. No. 225) . . . . . Free
Tax Guide for U. S. Citizens Abroad
(I. R. S. Pub. No. 54) . . . . . Free
Casualties, Thefts, Condemnations
(I. R. S. Pub. No. 155) . . . . Free

*Also available from the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford, Conn.
DELAWARE—Wilmington 99, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, T. H.
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis, Ind.
IOWA—Des Moines 8, Iowa.
KANSAS—Wichita 21, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N. H.
NEW JERSEY—Industrial Office Bldg., Newark 2, N. J.; 7th and Cooper Streets, Camden, N. J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N. Y.; 245 West Houston Street, New York 14, N. Y.; 484 Lexington Avenue, New York 17, N. Y.; Albany 10, N. Y.; Syracuse 1, N. Y.; Buffalo 2, N. Y.
NORTH CAROLINA—Greensboro, N. C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Columbus 15, Ohio; Toledo 1, Ohio; Cincinnati 2, Ohio.
OKLAHOMA—Oklahoma City, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D. C.
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, S. C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 14, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond, Va.
VIRGIN ISLANDS—Charlotte Amalie, St. Thomas, V. I.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D. C.

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WAGE EARNERS—NEW FORM FOR INCOME UNDER $10,000

This year the simplified card form **(Form 1040A)** has been extended to many more taxpayers. You may be able to use it (instead of Form 1040) IF:

1. **Your gross income was less than $10,000, AND**
2. **It consisted of wages reported on withholding statements (Forms W-2) and not more than $200 total of other wages, interest, and dividends, AND**
3. **You wish to take the standard deduction (about 10% of your income) instead of itemizing deductions.**

Form 1040A and its special instruction sheet provide further information about its use. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from any Internal Revenue Service office and from most banks and post offices.

HOW TO USE 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 was less than $5,000 and all from salaries and wages, you may need page 1 only.**
- **If your income was all from salaries and wages, you need only the first two pages of Form 1040.**
- **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 nonbusiness deductions, and for figuring your tax.**
- **Page 4 contains the schedules for computing the credits for dividends received and retirement income.**

HOW TO FILL IN FORM 1040

Filling in the form involves FOUR STEPS:

STEP 1 Claiming Your Exemptions	List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she had no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2. DETAILED INSTRUCTIONS, PAGE 4 OF THIS PAMPHLET.
STEP 2 Reporting Your Income	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 pages 6 and 7 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc. DETAILED INSTRUCTIONS, PAGES 5, 6, AND 7 OF THIS PAMPHLET.
STEP 3 Claiming Your Deductions	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 8, 9, 10, and 11 of this pamphlet 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. DETAILED INSTRUCTIONS, PAGES 8, 9, 10, AND 11 OF THIS PAMPHLET.
STEP 4 Figuring Your Tax	If you do not itemize 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 is $5,000 or more, you must use the tax computation schedule on page 2 of the form and the tax rate schedules on page 15 of this pamphlet. See page 7 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 8 if you are a widow or widower and have a dependent child. DETAILED INSTRUCTIONS, PAGE 15 OF THIS PAMPHLET.

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MARRIED PERSONS—JOINT OR SEPARATE RETURNS

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

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

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

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 Prepare a Separate Return.—In a separate return each must report his or her separate income and deductions and fill in a separate form. 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 do so.

Changes in Marital Status. — If married at the end of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the end of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 8.

HOW TO CLAIM YOUR EXEMPTIONS

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

LINE 1—EXEMPTIONS FOR YOU AND WIFE

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

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

In Case of Death.— If your wife or husband died during 1958, 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°.

LINE 2—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. Income.— Received less than $600 gross income (unless the child was under 19 or was a student, in which case this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married 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; or was an alien child adopted by and living with a United States citizen abroad.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from gross income.

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

Definition of Student.—The law defines a student as an individual, who during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

LINE 3—EXEMPTIONS FOR PERSONS 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 half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on this page), and
3. 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) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 5

you (or to husband or wife if a joint return is filed) in one of the following ways:

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

The information concerning these dependents must be shown in the schedule at the top of page 2 of Form 1040.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.— If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

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

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

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

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

HOW TO REPORT YOUR INCOME

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.

The following examples will help you in finding out what kinds of income must be reported on your income tax return and what items are exempt from tax.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U. S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits; estate or trust income.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Other Deductions, page 10 of this pamphlet.

Examples of Income Which Should Not Be Reported

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

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and 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 from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to page 3 of the business and farm schedules (Schedules C and F) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

LINE 5—WAGES, SALARIES, ETC.

Enter all wages, salaries, etc., on the lines provided. If more space is needed attach a separate statement. You must report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer.

Payment in Merchandise, etc.— If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

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

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

Earned Income From Sources Without The United States.—For the purpose of determining whether an income tax return must be filed for years beginning in 1958, gross income must be computed without regard to the exclusion provided for income earned from sources without the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

Income Tax Withheld.— Itemize the taxes withheld, and report the total amount on line 17 (a). 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.

Excess Social Security (F. I. C. A.) Tax Credit.— If more than $94.50 of Social Security (F. I. C. A.) employee tax was withheld during 1958 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of Social Security (F. I. C. A.) tax withheld over $94.50

on line 5, column (b), and write "F. I. C. A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security (F. I. C. A.) tax withheld from both husband and wife to figure the excess over $94.50; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.— If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 5, column (b), and write "Credit from regulated investment company" in "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W–2.

EMPLOYEE BUSINESS EXPENSES

Certain expenses incurred by an employee in connection with his employment, amounts charged to his employer, and any advances, allowances, or reimbursements he receives for such expenses must be taken into account in determining his income tax liability. Under certain circumstances, however, the expenses—and an equal amount of the employer's payments—need not be shown on the return. The following instructions will assist you in making your computation: Part I deals with deductible expenses and Part II with reporting requirements. (Note: You do not have to report in your return employer paid expenses incurred for incidentals, such as the purchase of office supplies for the employer or local transportation in connection with an errand.)

Part I. Employee Business Expenses Which Are Deductible

The law requires that certain employee business expenses be handled differently from other expenses. The rules are as follows:

A. Travel, transportation, and outside salesmen expenses:

You may deduct these expenses from the amounts you are required to report in item 5, page 1, to the extent they are not paid for by your employer. See Part II for reporting requirements. Travel, transportation, and outside salesmen expenses mean:

(1) Expenses for travel, including the cost of meals and lodging, while temporarily away, at least overnight but ordinarily for less than a year, from the city, town or other general area which constitutes your principal or regular business location are deductible as expenses for travel while "away from home." For this purpose, "home" means your principal or regular business location.

(2) Transportation expenses in connection with your duties as an employee are deductible even though you are not away from home as explained above. Transportation expenses include payments for actual travel or, if you use your own car, they include the business portion of the cost of operation, including fuel, repairs, and depreciation. The cost of commuting between your residence and your principal place of employment is a personal expense and is not deductible.

(3) If you are an "outside salesman" you may deduct all of the expenses which are ordinary and necessary in performing your duties. This means that in addition to the expenses described above you are entitled to deduct other business expenses such as business entertainment, stationery, and postage. The term "outside salesman" means one who is engaged in full time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

B. Other employee business expenses:

If you itemize deductions on page 2 of your return, you may deduct (under the heading "Other Deductions") ordinary and necessary business expenses, other than those described in "A" above to the extent that they are not paid for by your employer. Examples of such expenses are entertainment, professional and union dues, and the cost of tools, materials, etc.

Part II. Reporting Employee Business Expenses

Expenses you paid or incurred as an employee, or expenses which you charged to your employer, or expenses for which you received an advance, allowance, or reimbursement should be handled as follows:

A. Employees who are required to and do account to their employers:

If you were required to and did submit an expense voucher or other accounting to your employer in which you listed your business expenses by categories (i. e., transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses), and if your answer is "Yes" to the questions on page 1 of Form 1040 relating to reimbursed expenses, you may report as follows:

(1) *If employer's payments equaled business expenses.*—You need not report these items on your return either itemized or in total amount.

(2) *If employer's payments exceeded business expenses.*—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and must be identified as "Excess Reimbursements."

(3) *If expenses exceeded employer's payments.*—If you wish to claim a deduction for the amount of the excess expenses, you must, in addition to answering the questions relating to business expenses on page 1 of Form 1040, submit the following information with your return:

(*a*) The total of all amounts received from or charged to your employer for business expenses, including amounts charged directly or indirectly through credit cards or otherwise,

(*b*) The nature of your occupation,

(*c*) The number of days away from home on business, and

(*d*) The amount of your expenses which constitute ordinary and necessary business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses.

In preparing your statement and claiming your expenses be sure to separate the expenses as explained in Part I which are deductible in computing the amount to be entered on line 5, page 1, of the return and those expenses which are deductible on page 2 of the return. Form 2106 is available in any Internal Revenue Service office for use in listing these expenses.

If you received per diem, in lieu of subsistence, of not more than $15 per day, or a mileage allowance of not more than 12½ cents per mile for travel within the continental limits of the United States, it will be considered that you were required to account to your employer, and you will be required to report only the excess of the allowance over your actual expenses.

B. Employees who do not account to their employers or who are not reimbursed for their expenses:

If you were not required to account to your employer (or if you were required to account and did not) or if your employer did not pay for your business expenses in connection with your duties as an employee, submit the information required in subparagraph (3) above in a statement attached to your return, answer the questions on page 1 of Form 1040 relating to reimbursed expenses and complete your return as follows:

(1) *If employer's payments equaled business expenses.*—No further entry with regard to the transactions need be made on the form.

(2) *If employer's payments exceeded business expenses.*—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and identified as "Excess Reimbursements."

(3) *If your business expenses exceeded employer's payments or the employer did not pay for your expenses.*—You may claim deductions for those business expenses not paid by him as explained in subparagraph (3) of Part II.

LINE 6—EXCLUSION FOR "SICK PAY"

The law allows you to exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know to what extent any benefits are attributable to your contributions and to what extent they are attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, the exclusion of employer-provided wage continuation payments does not apply to the amounts received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 5, and enter on line 6 the amount of such wages to be excluded. If you claim an exclusion of any sick pay, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. Or, in lieu of a statement you may use **Form 2440** which may be obtained from any Internal Revenue Service office.

LINE 8—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.

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

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of $600 or more in the course of such trade or business during his taxable year must file information returns, Forms 1096 and 1099, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W–2), only the remainder must be reported on Form 1099.

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

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

The method used in keeping your records may be the cash method, or an accrual method, so long as income is clearly reflected. However, in most cases you must secure consent of the Commissioner of Internal Revenue, Washington 25, D. C., before changing your accounting method.

Net Operating Loss.—If, in 1958, 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 1958 income. If these losses exceed your other income, the excess of this "net operating loss" must be carried back three years to offset your income for 1955 first, and then 1956 and 1957, and any remaining excess may be carried forward against your income for the years 1959 through 1963. 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 1958, you should apply the net operating loss deduction as an adjustment of the amount entered on line 11, and attach a statement showing this computation.

LINE 9—FARMING

For the assistance of farmers, a separate **Schedule F (Form 1040)** is provided to report farm income for income and self-employment tax purposes. Additional instructions for farmers have been provided for use with Schedule F which may be obtained from any Internal Revenue Service office.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person (see those listed under requirement 5 at the top of page 5 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and who qualifies as your dependent.

The cost of maintaining a household includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities (gas, telephone, etc.) and cost of food. Such expenses do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation. Do not include the value of personal services performed by you or by the person qualifying you as Head of Household. The above expenditures are to be considered only for determining whether you are entitled to the use of the head of household tax rate. Do not claim them as deductions on your return unless they are otherwise allowable.

The rates for Head of Household are found in tax rate schedule III on page 15 of these instructions.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

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

USE OF TAX TABLE ON PAGE 16 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a short-cut method of finding your income tax if your adjusted gross income, line 11, page 1, of your return is less than $5,000. It is provided by law and saves you the trouble of itemizing deductions and computing your tax on page 2 of the return. The table allows for an exemption of $600 for each person claimed as an exemption, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

How To Find Your Tax.—Read down the income columns until you find the line that fits the income you reported on line 11, page 1. Then read across that line until you come to the exemption column which is headed by a number corresponding to the number of exemptions you claimed on line 4 on page 1. The figure you find there is your tax.

LINE 13(a)—See page 14 of these instructions.

LINE 13(b)—See page 14 of these instructions.

LINE 15—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 or is already receiving social security benefits.

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.

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.

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. Enter on line 15 the amount of your self-employment tax shown on line 34, separate Schedule C, or line 18, separate Schedule F.

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

If a citizen living abroad is self-employed, he should consult the pertinent sections of I. R. S. Pub. 54.

LINE 17(a)—CREDIT FOR TAX WITHHELD

Enter the total amount of income tax withheld, credit for excess F. I. C. A. tax, and credit for taxes paid by regulated investment companies as shown on line 5, column (b). Also see explanation for line 5 on pages 5 and 6 of these instructions relating to these credits.

LINE 17(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Income Tax (Form 1040–ES) for 1958, report the total of such payments on line 17(b). If on your 1957 return you had an overpayment which you chose to apply as a credit on your 1958 tax, include the credit in this total.

See page 14 of these instructions for filing requirements for 1959 declaration of estimated income tax.

LINES 18 AND 19—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

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 paid, and overpayments of less than $1.00 will be refunded only upon separate application to your District Director.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Itemized Deductions—If you do not use Tax Table or Standard Deduction.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes. A contribution may be made in money or property

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 9

(not services). If in property, it is generally measured by the fair market value of the property at the time of contribution.

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

In general, the deduction for contributions may not exceed 20 percent of your adjusted gross income (line 11, page 1). However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations.

If all your contributions were to these churches, schools, hospitals, or medical research organizations, you can deduct the contributions made but not more than 30 percent of your adjusted gross income. To compute the deduction for contributions you should first figure the contributions to these special institutions to the extent of 10 percent of your adjusted gross income and the amount in excess of 10 percent should be added to the other contributions to which the 20 percent limitation applies. Attach a schedule showing this computation.

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

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:

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

You CANNOT Deduct Gifts To:

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

INTEREST

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

The law allows 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 unpaid balance at the beginning of each month is determined by taking into account the amounts required to be paid under the contract whether or not such amounts are actually paid. The interest deduction may not exceed the portion of the total carrying charges attributable to the taxable year.

You CAN Deduct Interest On:

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

You CANNOT Deduct Interest On:

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

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign income taxes, you may be entitled to a credit against your tax rather than a deduction from income. Form 1116 should be used to claim this credit.

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 Schedule C or F.

You CAN Deduct:

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

You CANNOT Deduct:

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

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you. 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 an exemption for that dependent because he had $600 or more 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 while away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Figuring the Deduction.—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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

into account only to the extent it exceeds 1 percent of your adjusted gross income. There is a schedule provided on page 2 to make this computation.

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

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.

Subject to the Foregoing Limitations, You CAN Deduct as Medical Expenses Payments To or For:

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

You CANNOT Deduct Payments For:

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

Special Rules for Persons 65 or Over.—

(a) *If not disabled.*—If either you or your wife were 65 or over during the taxable year, 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, if either was 65 or over, 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 medicine and drugs for yourself, your wife, and your dependents are still limited to the excess over 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.

(b) *If disabled.*—If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. For this purpose disabled means that an individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—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" does not include the husband (wife) of the taxpayer and is limited to the following persons for whom the taxpayer is entitled to a deduction for an exemption:

(a) under 12 years of age; or

(b) physically or mentally incapable of caring for themselves.

Do not deduct any child care payments to a person for whom you claim an exemption.

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

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amount expended and the person or persons to whom it was paid. If you wish, you may obtain **Form 2441** from any Internal Revenue Service office for this purpose.

Casualty and Losses 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 faulty driving but cannot be deducted if due to your willful act or 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 1958 casualty losses exceed your 1958 income, the excess must be treated in the same manner as a net operating loss described on page 7.

You CAN Deduct Losses On:

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

You CANNOT Deduct Losses On:

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

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment, but only if the expenses are to meet the minimum education required.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement to that effect from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

You CAN Deduct Cost Of:
Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

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

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

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

You may deduct gambling losses to the extent of gambling winnings only if you itemize deductions.

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.

Computation of Tax.—For determination of tax, other than from the Tax Table, see page 15.

INSTRUCTIONS FOR PAGE 3 OF FORM 1040

SCHEDULE A—DIVIDENDS

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

If a distribution is not paid from earnings and profits, it is not taxable as a dividend, but is treated as reduction of the cost or other basis of your stock. It is not taxable until it exceeds your cost or other basis, after which you must generally include it as a gain 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, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income $50 of dividends received from qualifying domestic corporations.

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

Use Schedule A to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" from the following corporations are considered interest and should be reported as interest in Schedule B:

Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations, on deposits or withdrawable accounts; and Federal credit unions.

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Schedule A:

(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 farmers' cooperative organizations.

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

(e) 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.

(f) corporations which are not domestic corporations.

See page 14 for the credit for dividends received.

SCHEDULE B—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. Examples of interest which is fully exempt from tax are (a) interest from State and municipal bonds and securities and (b) interest on any $5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds (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, if you report income on the cash method, 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.

SCHEDULE D—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 from the sale 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.

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.

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.—Deferring Gain When Buying New Residence.—If you sold or exchanged your principal residence during 1958 at a gain and within one year after (or before) the sale you purchase another residence, and use it as your principal 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 use it as your principal residence not later than 18 months after the sale, none of the gain upon the sale is taxable if your costs attributable to construction during, 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 sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid within 30 days after date of sale.

If you sold or exchanged your residence at a gain, 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 your new residence and used it as your principal residence, enter in column (h) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting this transaction.

SCHEDULE E—PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not 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.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts for a reason other than the death of the insured, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from gross income. The following types are included under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Schedule E is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first three years 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 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 for which the employee was not taxable. 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.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions which may be obtained at any Internal Revenue Service office. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

SCHEDULE G—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. 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 on page 13.

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.

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INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

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

If You Rent Part of Your House—

If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C 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.

SCHEDULE H—OTHER INCOME

Partnerships.— A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report in his personal tax return his share of his partnership's taxable income and pay tax on it.

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

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 28(b), page 3, separate Schedule C. Members of farm partnerships should use Schedule F to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report in your personal tax return your taxable portion of its income (whether actually received or not) which, for the taxable year, is either required to be distributed to you or has been paid or credited to your account. Your share of such income of the following classes should be entered on the appropriate lines on Form 1040:

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Schedule H of your return. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information with respect to these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Schedule H except that portion which is reportable as a long-term capital gain in Schedule D. Neither type of income is eligible for the dividend received credit or the exclusion. Your share of any net operating loss should be treated in the same manner as if the loss were from a proprietorship.

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

INSTRUCTIONS FOR PAGE 4 OF FORM 1040

SCHEDULE I—DEPRECIATION

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

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule. 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.

Straight Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

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.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after Dec. 31, 1953.

If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

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

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

(c) *Other methods.*—A taxpayer may use any consistent method which does not result 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 property's useful life.

Additional First Year Depreciation For Small Business.—Taxpayers (not including trusts) may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than $10,000 ($20,000 on a joint return) acquired by purchase for use in a trade or business or to be held for the production of income. The additional depreciation is limited to property acquired after December 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. In regard to the remaining cost of the property, depreciation may be taken in the same manner as explained above beginning with the year of acquisition.

SCHEDULE J—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of such dividends in excess of those which you may exclude from your gross income (see page 11 of this pamphlet). 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 K—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, 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% of your share of the net profits of such trade or business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

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

(b) 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 his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this computation.)

The amount of the retirement income used for the credit computation may not exceed $1,200 reduced by:

(a) any amount received and excluded from gross income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from gross income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) 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 65 before the close of the taxable year, any amount of earned income in excess of $900 received in the taxable year; and in the case of an individual who is 65 or over but who is not 72 before the close of the taxable year, any amount of earned income in excess of $1,200 received in the taxable year (neither of these limitations applies to an individual who is 72 or over at the close of the year).

1959 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 citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040–ES, and to make quarterly payments in advance of filing the annual income tax return if:

(*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 a household or a widow or widower entitled to the special tax rates;

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

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

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

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

The Internal Revenue Service will mail Form 1040–ES, as far as is practicable, to each person who may need it. Others required to file should obtain the form from any Internal Revenue Service office in time to file by April 15, 1959. Farmers may postpone filing their 1959 declarations until January 15, 1960.

Additional Charge for Underpayment of Estimated Tax.—It is important that you estimate your tax carefully. It will avoid the difficulties of paying a large balance with your final return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040–ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

TAX COMPUTATION.—Page 2, Form 1040

If you do not use the Tax Table on page 16, then figure your tax on amount on line 5, page 2 of your return, by using appropriate tax rate schedule on this page.

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

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

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

LINE 8(a)—Credit For Foreign Income Taxes

If you itemize your deductions and claim credit for foreign income 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.

LINE 8(b)—Credit For Partially Tax-Exempt Interest

If you itemize your deductions, you may deduct on line 8(b), page 2 of your return, a credit for partially tax-exempt interest. This credit is 3 percent of the partially tax-exempt interest included in gross Income. The credit may not exceed the lesser of (a) 3 percent of taxable income (line 5, page 2, Form 1040) for taxable year or (b) the amount of tax less the credit for income taxes paid to foreign countries and possessions of U. S. and the credit for dividends received.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns

If the amount on line 5, page 2, is: — *Enter on line 6, page 2:*

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

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

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 8 of these instructions)

If the amount on line 5, page 2, is: — *Enter on line 6, page 2:*

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

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

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD.

If the amount on line 5, page 2, is: — *Enter on line 6, page 2:*

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

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

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TAX TABLE FOR CALENDAR YEAR 1958

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

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

If total income on line 11, page 1, is—		And the number of exemptions claimed on line 4, page 1, is—		
At least	But less than	1	2	3 (If 4 or more there is no tax)
		Your tax is—		
$0	$675	$0	$0	$0
675	700	4	0	0
700	725	8	0	0
725	750	13	0	0
750	775	17	0	0
775	800	22	0	0
800	825	26	0	0
825	850	31	0	0
850	875	35	0	0
875	900	40	0	0
900	925	44	0	0
925	950	49	0	0
950	975	53	0	0
975	1,000	58	0	0
1,000	1,025	62	0	0
1,025	1,050	67	0	0
1,050	1,075	71	0	0
1,075	1,100	76	0	0
1,100	1,125	80	0	0
1,125	1,150	85	0	0
1,150	1,175	89	0	0
1,175	1,200	94	0	0
1,200	1,225	98	0	0
1,225	1,250	103	0	0
1,250	1,275	107	0	0
1,275	1,300	112	0	0
1,300	1,325	116	0	0
1,325	1,350	121	1	0
1,350	1,375	125	5	0
1,375	1,400	130	10	0
1,400	1,425	134	14	0
1,425	1,450	139	19	0
1,450	1,475	143	23	0
1,475	1,500	148	28	0
1,500	1,525	152	32	0
1,525	1,550	157	37	0
1,550	1,575	161	41	0
1,575	1,600	166	46	0
1,600	1,625	170	50	0
1,625	1,650	175	55	0
1,650	1,675	179	59	0
1,675	1,700	184	64	0
1,700	1,725	188	68	0
1,725	1,750	193	73	0
1,750	1,775	197	77	0
1,775	1,800	202	82	0
1,800	1,825	206	86	0
1,825	1,850	211	91	0
1,850	1,875	215	95	0
1,875	1,900	220	100	0
1,900	1,925	224	104	0
1,925	1,950	229	109	0
1,950	1,975	233	113	0
1,975	2,000	238	118	0
2,000	2,025	242	122	2
2,025	2,050	247	127	7
2,050	2,075	251	131	11
2,075	2,100	256	136	16
2,100	2,125	260	140	20
2,125	2,150	265	145	25
2,150	2,175	269	149	29
2,175	2,200	274	154	34
2,200	2,225	278	158	38
2,225	2,250	283	163	43
2,250	2,275	287	167	47
2,275	2,300	292	172	52
2,300	2,325	296	176	56

If total income on line 11, page 1, is—		And the number of exemptions claimed on line 4, page 1, is—											
		1		2			3						
		And you are—		And you are—			And you are—						
At least	But less than	Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	4	5	6	7 (If 8 or more there is no tax)
		Your tax is—											
$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0
2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0
2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0
2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0
2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0
2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0
2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0
2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0
2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0
2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0
2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0
2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0
2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0
2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0
2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0
2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0
2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0
2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0
2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0
2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0
2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0
2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0
2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0
2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0
2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0
2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0
2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0
3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0
3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0
3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0
3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0
3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0
3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0
3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0
3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0
3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0
3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0
3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0
3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0
3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0
3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0
3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0
3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0
3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0
3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0
3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0
3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0
4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0
4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0
4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0
4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0
4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0
4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0
4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0
4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0
4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0
4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0
4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0
4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0
4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0
4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2
4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11
4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20
4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29
4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38
4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47
4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56

(*) This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 8 of these instructions.

U. S. GOVERNMENT PRINTING OFFICE c59—16—74558-1

SCHEDULE C (Form 1040)	U. S. Treasury Department—Internal Revenue Service **PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION** (Compute Social Security Self-Employment Tax on Page 3)	1958

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

For Calendar Year 1958, or other taxable year beginning ...., 1958, and ending ...., 195

Name as shown on page 1, Form 1040 ....

If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

A. Principal business activity: .... (Retail trade, wholesale trade, lawyer, etc.) .... (Principal product or service)
(See instructions, page 2)

B. Business name: ....

C. Business location: .... (Number and street or rural route) (City or post office) (County) (State)

D. Did you file an Employer Quarterly Tax Return, Form 941, for any quarter of 1958? ☐ Yes ☐ No. **E.** Employer's Identification Number, if any .... **F.** Is this business within the legal boundaries of a municipality? ☐ Yes ☐ No.
G. Did you own this business on December 31, 1958? ☐ Yes ☐ No. **H.** How many months in 1958 did you own this business? ....

1. Total receipts $............, less allowances, rebates, and returns $	....	$............	
2. Inventory at beginning of year	$............		
3. Merchandise purchased $............, less any items withdrawn from business for personal use $............	....		
4. Cost of labor (do not include salary paid to yourself)	....		
5. Material and supplies	....		
6. Other costs **(explain in Schedule C–2)**	....		
7. Total of lines 2 through 6	$............		
8. Inventory at end of year	....		
9. Cost of goods sold (line 7 less line 8)		....	
10. Gross profit (line 1 less line 9)		$............	
OTHER BUSINESS DEDUCTIONS			
11. Salaries and wages not included on line 4 (exclude any paid to yourself)	$............		
12. Rent on business property	....		
13. Interest on business indebtedness	....		
14. Taxes on business and business property	....		
15. Losses of business property **(attach statement)**	....		
16. Bad debts arising from sales or services	....		
17. Depreciation **(explain in Schedule C–1)**	....		
18. Repairs **(explain in Schedule C–2)**	....		
19. Depletion of mines, oil and gas wells, timber, etc. **(attach schedule)**	....		
20. Amortization **(attach statement)**	....		
21. Other business expenses **(explain in Schedule C–2)**	....		
22. Total of lines 11 through 21		....	
23. Net profit (or loss) (line 10 less line 22). Enter here; on line 24, page 3; and on line 8, page 1, Form 1040		$	

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

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

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

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

C

INSTRUCTIONS

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

Separate Schedule C should include income from (1) sale of merchandise, or products of manufacturing, mining, and construction; (2) business service; and (3) professional service. In general, you should report any income in the earning of which you have incurred expenses for material, labor, supplies, and the like.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 4.

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.

Item C—Business Location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Total Receipts.—Include all 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 on pages 3 and 4, Form 1040.

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 1955, 1956, 1957, and 1958 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D. C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "C or M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

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

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

OTHER BUSINESS DEDUCTIONS

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

Line 12—Rent on Business Property.—Rents paid or accrued on business property in which you have no equity are deductible. Do not include rent for a building, or any part thereof, 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, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

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

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

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

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

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

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

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

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

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

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.

c48—16—74556-1

Page 3

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
(See Instructions—Page 4)

▶ **If you had wages of $4,200 or more which were subject to the deduction for social security, do not fill in this page.**
▶ **Complete only one page 3; if you had more than one business, combine profits (or losses) from all of your businesses on this page.**
▶ **Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.**

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

24. Net profit (or loss) shown on line 23, page 1 (**Enter combined amount if more than one business**)	$			
25. Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1				
26. Total (or difference)			$	
27. Net income (or loss) from excluded services or sources included on line 26 (See "Exclusions," page 4)				
Specify excluded services or sources				
28. Net earnings (or loss) from self-employment—				
(a) From business (line 26 less any amount on line 27)			$	
(b) From partnerships, joint ventures, etc. (other than farming)				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you elect Social Security coverage by filing Form 2031 (See instructions, page 4).				
(d) From farming reported on line 12 or 13, separate Schedule F (Form 1040)				
29. Total net earnings (or loss) from self-employment reported on line 28. Enter here and on line 6 below. **(If line 29 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)**			$	
30. The largest amount subject to social security self-employment tax is ($4,800 for years ending after December 31, 1958)	$ 4,200	00		
31. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.) Enter here and on line 7, below				
32. Balance (line 30 less line 31)	$			
33. Self-employment income—line 29 or 32, whichever is smaller. Enter here and on line 8, below			$	
34. Self-employment tax—take 3⅜% of the amount on line 33. (You can do this by multiplying the amount on line 33 by .03375.) Enter this amount here and on line 15, page 1, Form 1040			$	

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely**, but do not detach.

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME

For Crediting to Your Social Security Account

1958

1. Indicate year covered by this return (even though income was received only in part of year):
☐ Calendar year 1958 ☐ Other taxable year beginning ...., 1958, ending ....
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

PLEASE DO NOT WRITE IN THIS SPACE

2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery Store, Restaurant, etc.)

3. BUSINESS ADDRESS (Number and Street, City or Post Office, Postal Zone Number, State)

4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW ➡

5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (Number and Street or Rural Route)

(City or Post Office, Postal Zone Number, State)

6. ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 29 ABOVE.. $

7. ENTER WAGES, IF ANY, SHOWN ON LINE 31 ABOVE...... $

8. ENTER AMOUNT SHOWN ON LINE 33 ABOVE .... $

S E

048—16—74556-1 GPO

In general, every individual deriving self-employment income during the taxable year of $400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 24 through 34. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, Members of Religious Orders, and Christian Science Practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above, retroactively to 1956 for social security purposes. If you wish to be covered, do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete page three of this schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election. This also applies to persons who have assumed that by paying the self-employment tax as shown in Schedule C they were covered for social security purposes. If a Form 2031 was not filed, one should now be filed.

Ministers, and others mentioned above, who desire coverage shall, in addition to their other items of income for 1958 and subsequent years, include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

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

Farm income.—Farmers report farm income and net income from self-employment from farming on separate Schedule F (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 27 to exclude any such amounts reported on page 1 that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income 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.

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule G of Form 1040. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of farm products on his land. Such income represents farm earnings and should be reported on separate Schedule F (Form 1040).

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on Schedule C.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Schedules A and B of Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be applied as an adjustment of the amount shown on line 11, page 1, of Form 1040.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one page 3 of this form, including Schedule SE, for any one 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. (Also see instructions on Partnerships below.)

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 be allocated between the two returns (on line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule H, page 3 of Form 1040, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 28(b), page 3, of this form (except that farm partnership earnings are to be reported on line 11(b), separate Schedule F (Form 1040) rather than on line 28(b) of this schedule).

Note: If a member of a continuing partnership dies after August 28, 1958, a pro rata share of the partnership's ordinary income (or loss) for its current year must be included in the partner's net earnings from self-employment. The rule may also apply for deaths occurring after 1955 and before August 29, 1958. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of page 3 of Schedule C, provides the Social Security Administration with the information on self employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns, 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. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

U. S. GOVERNMENT PRINTING OFFICE 1958—O-471467 c48—16—74556-1

SCHEDULE D (Form 1040)

U. S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your Income Tax Return, Form 1040

1958

For Calendar Year 1958, or other taxable year beginning , 1958, and ending , 195

Name and Address as shown on page 1 of Form 1040

(I) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							$

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries
3. Enter unused capital loss carryover from 5 preceding taxable years (**Attach statement**)
4. Net short-term gain (or loss) from lines 1, 2, and 3 $

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

a.	b.	c.	d.	e.	f.	g.	h.
5.							$

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries
7. Net long-term gain (or loss) from lines 5 and 6 $
8. Combine the amounts shown on lines 4 and 7, and enter the net gain (or loss) here $
9. **If line 8 shows a GAIN**—Enter 50 percent of line 7 or 50 percent of line 8, whichever is smaller. **(Enter zero if there is a loss or no entry on line 7)**
10. Deduct line 9 from line 8. Enter balance here and on line 1, Schedule D Summary on page 3 of Form 1040 $
11. **If line 8 shows a LOSS**—Enter here and on line 1, Schedule D Summary, Form 1040, the **smallest** of the following: (a) the amount on line 8; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000 $

COMPUTATION OF ALTERNATIVE TAX.—Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

12. Enter the amount from line 5, page 2, of Form 1040 $
13. Enter amount from line 9 above
14. Balance (line 12 less line 13) $
15. Enter tax on amount on line 14 (Use applicable tax rate schedule on page 15 of Form 1040 Instructions) $
16. Enter 50 percent of line 13
17. Alternative tax (line 15 plus line 16). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2, Form 1040 $

(II) PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							$

2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary on page 3 of Form 1040 $

59—16—74552-1

INSTRUCTIONS—(References are to the Internal Revenue Code of 1954)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year,
(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
(d) real property used in the trade or business of the taxpayer;
(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
(f) certain copyrights, literary, musical, or artistic compositions, etc.; or
(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from 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.

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

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

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,
(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and
(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

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

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at 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.

Losses on small business stock.—In the case of an individual a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset shall, to the extent provided in that section, be treated as a loss from the sale or exchange of an asset which is not a capital asset.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" applies to capital assets held for more than 6 months.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken into account at 100 percent) will be merged to obtain the net long-term capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 9 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 1958 by prior year loss carryovers, use any capital loss carryover from 1953 before using any such carryover from 1954 or subsequent years. Any 1953 carryover which cannot be used in 1958 must be excluded in determining total loss carryover to 1959 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.

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

Long-term capital gains from regulated investment companies. Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 5, column (b), page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where Employed" column. The remaining 75 percent should be added to the basis of your stock. Also include in income as a long term capital gain any capital gain dividend which is paid to you by such company.

U S GOVERNMENT PRINTING OFFICE 1958 O - 471468 c59—16—74552-1

SCHEDULE F (Form 1040)

U. S. Treasury Department—Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute Social Security Self-Employment Tax on page 3)

Attach this schedule to your Income Tax Return, Form 1040

1958

For Calendar Year 1958, or other taxable year beginning , 1958, and ending 195

Name and Address as shown on page 1, Form 1040

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040). Report sales of other livestock in the applicable column below.)

SALES OF LIVESTOCK AND PRODUCE RAISED						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		$	Dairy products		$	Mdse. rec'd for produce	$
			Eggs			Machine work	
Horses			Meat products			Breeding fees	
Mules			Poultry, dressed			Wood and lumber	
Sheep			Wool			Other forest products	
Swine			Honey			Agricultural program payments	
Poultry			Sirup and sugar				
Bees			Other (specify):			Patronage dividends, rebates or refunds	
Grain							
Hay						Other (specify):	
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							

Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below $

F

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Gross sales price	d. Cost or other basis	e. Profit (or loss)
		$	$	$

Total (enter on line 2 of summary below) $

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$	Veterinary, medicine	$	Freight, trucking	$
Feed purchased		Gasoline, fuel, oil		Automobile upkeep	
Seed, plants purchased		Storage, warehousing		Amortization	
Machine hire		Taxes		Conservation expenses	
Supplies purchased		Insurance		Other farm expenses (specify):	
Repairs, maintenance		Farm interest			
Breeding fees		Utilities			
Fertilizers, lime		Rent of farm, pasturage			

Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method) $

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	$	**4.** Farm expenses (from above)	$
		5. Depreciation (from page 2)	
2. Profit (or loss) on sale of purchased livestock and other purchased items		**6.** Other farm deductions (specify):	
3. Gross Profits*	$	**7.** Total Deductions	$

8. Net farm profit (or loss) (line 3 minus line 7). Enter here, on line 11, page 3 of this schedule, and on line 9, page 1, Form 1040 $

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

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DEPRECIATION (See Instructions) Page 2

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

FARM INVENTORY—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year	$	**6.** Farm expenses (from page 1)	$
(b). Sales of livestock, crops, and products during year		**7.** Depreciation (from above)	
(c). Other farm income (specify):		**8.** Other farm deductions (specify):	
2. Total	$		
3. Inventory of livestock, crops, and products at beginning of year $			
4. Cost of livestock and products purchased during year			
5. Gross profits (line 2 minus the sum of lines 3 and 4)*	$	**9.** Total Deductions	$

10. Net farm profit (or loss) (line 5 minus line 9). Enter here, on line 11, page 3 of this schedule, and on line 9, page 1, Form 1040 $

*Use this amount for optional method of computing net earnings from self-employment. (See line 13 page 3)

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Page 3

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS
(For social security)
(See instructions—Page 4)

▶ If you had wages of $4,200 or more which were subject to the deduction for social security, do not fill in this page.
▶ Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.
▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 11 and 12 (line 13, if applicable), and use separate Schedule C to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 28(d) of separate Schedule C (Form 1040).

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer whose GROSS profits are $1,800 or less, or whose GROSS profits are more than $1,800 and NET earnings are less than $1,200. If your GROSS profits from farming are not more than $1,800 and you elect to use the optional method, you need not complete lines 11 and 12.

11. Net farm profit (or loss) from:
(a) Line 8, page 1 (cash method), or line 10, page 2 (accrual method) . . . . $
(b) Farm partnerships . . . .
12. Net earnings from self-employment from farming. Total of line 11 (a) and (b). Enter here and on line 6 below . $

Computation Under Optional Method

13. If gross profits from farming (see note below) are:
(a) Not more than $1,800, enter two-thirds of the gross profits . . . .
(b) More than $1,800 and the amount on line 12 above is less than $1,200, enter $1,200 . . . . } $

NOTE.—Gross profits from farming are the total of the gross profits on line 3, page 1 (cash method), or line 5, page 2 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 4.

If line 12 (or line 13, if used) is under $400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

14. The largest amount subject to social security self-employment tax is . . . . $ 4,200 | 00
($4,800 for years ending after December 31, 1958)
15. Less: Total wages, subject to deduction for social security, paid to you during the taxable year. (For wages reported on Form W-2, see "F. I. C. A. Wages" box.) Enter here and on line 7, below . . . .
16. Balance (line 14 less line 15) . . . . $
17. Self-employment income. Enter here your choice of:
EITHER (1) the smaller of line 12 or 16 **OR** (2) the smaller of line 13 or 16. Enter here and on line 8 below. $
18. Self-employment tax—take $3\frac{3}{8}\%$ of the amount on line 17. (You can do this by multiplying the amount on line 17 by .03375.) Enter this amount here and on line 15, page 1, Form 1040 . . . . $

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely**, but do not detach.

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

U. S. REPORT OF SELF-EMPLOYMENT INCOME
For Crediting to Your Social Security Account

1958

1. Indicate year covered by this return (even though income was received only in part of year):
☐ Calendar year 1958 ☐ Other taxable year beginning ______ 1958, ending ______.
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

PLEASE DO NOT WRITE IN THIS SPACE

2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

3. FARM ADDRESS (Rural Route, Post Office, State)

4. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM 5 BELOW ➡

5. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD
PRINT OR TYPE HOME ADDRESS (Number and Street, or Rural Route)
(City or Town, Postal Zone Number, State)

ENTER AMOUNTS, IF ANY, SHOWN ON
6. LINE 12 ABOVE . . $
LINE 13 ABOVE . . $
7. ENTER WAGES, IF ANY, SHOWN ON LINE 15 ABOVE . . $
8. ENTER AMOUNT SHOWN ON LINE 17 ABOVE . . $

SE

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SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 3 for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross income for the year from farming is not more than $1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross income from farm self-employment is more than $1,800 and his actual net earnings from farming are less than $1,200, he may report $1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of the farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of this schedule. "Material participation" means the taking of an important part in the actual production or in the making of management decisions.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 3 of Schedule C. Fill in only lines 11 through 13 on page 3 of Schedule F.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of this schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F, 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, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purposes, and on line 11 (b), page 3, of separate Schedules F for self-employment tax purposes. (Use separate Schedule C, page 3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies after August 28, 1958, a pro rata share of the partnership's ordinary income (or loss) for its current year must be included in the partner's net earnings from self-employment. The rule may also apply for deaths occurring after 1955 and before August 29, 1958. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Schedule G of Form 1040. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be applied as an adjustment of the amount shown on line 11, page 1, Form 1040.

Other items.—Any other item of income or expense which was included in line 12 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 12 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 3 of Schedule F, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns, Form 1040, are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

c59—16—74554-1 GPO 1958 O—471469

INSTRUCTIONS FOR "SCHEDULE F (FORM 1040)"

ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS

1958

FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. Such income should be reported on page 1 of Schedule F. 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," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All 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.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in gross income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. However, such dividends in the form of certificates of indebtedness, revolving fund certificates, stock certificates, etc., which have no fair market value, and over which you have no control either as to the amount or time of receipt, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

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 ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm Interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent. electricty, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

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.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year which begins after December 31, 1953, and ends after August 16, 1954, for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the 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 to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of a grain storage facility, a statement of the pertinent facts should be filed with your return. (See section 169 of the Internal Revenue Code of 1954.)

Net operating loss deduction.—Any net operating loss deduction should be applied as an adjustment of the amount entered on line 11, page 1, Form 1040. See instructions for Form 1040 and submit computation.

U. S. GOVERNMENT PRINTING OFFICE 1958 O - 471470 (59—16—74553-1

Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1958**

Please print →

1. Name (If this is a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town, or post office | Zone | State

2. Your Social Security No. | Wife's Social Security No.

3. Do you owe any Federal tax for years before 1958? ☐ Yes ☐ No

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

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME		INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
If total income (item 9) is $10,000 or more, OR if other income (item 6) is over $200, you must use Form 1040.	$	$	
6. OTHER INCOME	a. Yours	7. Total income tax withheld	8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate
	b. Wife's		
9. TOTAL INCOME →	$	$	Enclose Forms W-2, Copy B. If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. *If you compute your own tax, ← pay balance (item 11) in full with return to your District Director.*
10. Enter tax from Tax Table or from tax computation schedule →			
11. If item 10 is larger than item 7, enter **balance due** →			
12. If item 7 is larger than item 10, enter **refund** →			List your exemptions and SIGN on other side.

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **PLEASE DO NOT BEND, PIN OR TEAR THIS CARD**

13. Exemptions for yourself and wife

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

(a) Regular $600 exemption ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1958 ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1958 ☐ Yourself ☐ Wife

Enter number of exemptions checked →

14. Exemptions for your children and other dependents (List below)

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→

15. Enter total number of exemptions listed in items 13 and 14 above →

SIGN → HERE

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return

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

● If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one has income

For Employees

WHO EARNED LESS THAN $10,000 IN 1958

The enclosed card, Form 1040A, offers a simple way for employees receiving less than $10,000 total income to file their 1958 U. S. income tax returns.

To use CARD (Form 1040A) FOLLOW THESE SIMPLE STEPS

① Read instructions below. See "Who May Use Form 1040A." If you may not use Form 1040A, file Form 1040.

② Fill out the copy on page 3.

③ Transfer answers from the copy to the **card.** Keep the copy for your records. If your name and address are already printed on the card form, ***please use it as your return and correct the name and address, if necessary.*** It is already punched for high-speed machine handling.

④ Sign the **card** and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had $600 or more gross income; if 65 or over, $1,200 or more.

WHO MAY USE FORM 1040A.—If your gross income was less than $10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than $200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

(1) you had income from sources other than or in amounts larger than those stated above,

(2) either husband or wife itemizes deductions,

(3) you claim the tax status of head of household or surviving husband or wife,

(4) you claim dividends received credit or retirement income credit,

(5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,

(6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),

(7) you claim credit for payments on estimated tax or an overpayment from 1957.

WHEN TO FILE.—Please file as early as possible on or after January 1, 1959, but not later than April 15, 1959.

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).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than $1.00, and a refund of less than $1.00 will not be made unless you apply for it.

SIGNATURE.—You have not filed a valid return unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) ***If your income was less than $5,000.***—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) ***If your income was $5,000 or more and less than $10,000.***—You must use the standard deduction and compute your own tax. A tax computation schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

(1) ***How to compute tax.***—A husband and wife may file a joint return even though one had 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. If your income was under $5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return.

(2) ***How to prepare a joint return.***—In a joint return you must include all income of both husband and wife. In the return heading, list both names (for example: "John F. and Mary L. Doe"). Both must sign the return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(3) ***How to prepare a separate return.***—In a separate return each must report his or her separate income and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife.

PAGE 2

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

① If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe.

② Enter your social security number and your wife's social security number, if any, even though she files a separate return.

③ ④ Answer questions 3 and 4.

⑤ Fill in the information from each of your 1958 Withholding Statements, Forms W–2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you had more than three employers, list the information on a separate statement. If you have lost any Withholding Statements, ask your employer for a new statement. If you cannot furnish Withholding Statements, attach an explanation.

TWO OR MORE EMPLOYERS.—If either you or your wife worked for two or more employers and they withheld a total of more than $94.50 of social security (F. I. C. A.) tax from your wages, you may claim the excess as a credit against your income tax. For a joint return, figure the credit separately for husband and wife. To claim the credit:

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1958.

b. Subtract $94.50.

c. Enter the balance in the "Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" in the "Where Employed" column.

⑥ Enter all other taxable income from dividends, interest and wages not subject to withholding. Exclude $50 of dividends received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $200 in dividends, and the wife had $20, only $70 may be excluded on a joint return. If item 6 exceeds $200, you must file a Form 1040.

⑦ Enter total of income tax withheld and excess social security (F. I. C. A.) tax credit, if any.

⑧ REIMBURSED EMPLOYEE EXPENSES

If you account to your employer for business expenses (or when you travel on business he gives you a flat allowance for subsistence and mileage of not more than $15.00 per day and 12½ cents per mile), and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking the box in item 8 [✓] on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040.

⑨ Enter total of wages and other income.

⑩ ⑪ ⑫ Computation of tax liability.

a. ***If your income was less than $5,000.***—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. ***If your income was $5,000 or more and less than $10,000.***—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) A tax computation schedule is provided on page 3 to figure your tax.

Enter the tax liability from line 6 of the tax computation schedule as item 10 of Form 1040A. Keep the tax computation schedule for your records; do not attach it to your return. The Internal Revenue Service will verify the tax computation and adjust for any errors.

Any balance of tax shown to be due on item 11 must be paid in full when you file your return if it amounts to $1.00 or more.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your exemptions and for those of your wife. Age and blindness are determined as of December 31, 1958.

MARITAL STATUS.—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.

⑭ Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

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

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 for 5 calendar months of the year.)

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. (This does not apply to an alien child legally adopted by and living with a United States citizen abroad.)

e. EITHER (1) for the entire year 1958 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

BIRTH OR DEATH OF DEPENDENT.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

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PAGE 3

Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1958**

Please print →

(1) Name (If this is a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town, or post office Zone State

(2) Your Social Security No. Wife's Social Security No.

(3) Do you owe any Federal tax for years before 1958? ☐ Yes ☐ No

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

(5)

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME		INCOME TAX WITHHELD	EMPLOYER'S NAME Where employed Write (W) before name of each of wife's employers
If total income (item 9) is $10,000 or more, OR if other income (item 6) is over $200, you must use Form 1040.	$	$	
6. OTHER INCOME (6)	a. Yours	(7) Total income tax withheld	(8) If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.
	b. Wife's		
9. TOTAL INCOME (9)	$	$	
10. Enter tax from Tax Table or from tax computation schedule (10)			
11. If item 10 is larger than item 7, enter **balance due** (11) →			
12. If item 7 is larger than item 10, enter **refund** (12) →			

Enclose Forms W-2, Copy B. **If your income was $5,000 or more, you must compute your tax.** However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. ***If you compute your own tax,*** ← ***pay balance (item 11) in full with return to your District Director.***

List your exemptions and SIGN on other side.

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **PLEASE DO NOT BEND, PIN OR TEAR THIS CARD**

FRONT ↑ YOUR COPY—KEEP FOR YOUR RECORDS **↓ BACK**

(13) **Exemptions for yourself and wife**

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

(a) Regular $600 exemption ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1958 ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1958 ☐ Yourself ☐ Wife

Enter number of exemptions checked →

(14) **Exemptions for your children and other dependents (List below)**

NAME ► Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→

15. Enter total number of exemptions listed in items 13 and 14 above →

SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

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

● If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one has income.

TAX COMPUTATION SCHEDULE (*Use only if total income, item 9 of Form 1040A, is $5,000 or more*)

1. Enter total income from item 9 of Form 1040A . . . . $........
2. A married person filing a separate return enter $500; **all others** enter 10 percent of line 1 . . . .
3. Balance (line 1 less line 2) . . . .
4. Multiply $600 by total number of exemptions claimed in item 15 of Form 1040A . . . .
5. Taxable income (line 3 less line 4) . . . .
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A) . . . .

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is:

Over	*But not over*	Enter on line 6:
$0	$2,000	20% of the amount on line 5
$2,000	$4,000	$400, plus 22% of excess over $2,000
$4,000	$6,000	$840, plus 26% of excess over $4,000
$6,000	$8,000	$1,360, plus 30% of excess over $6,000
$8,000	$9,999.99	$1,960, plus 34% of excess over $8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is:

Over	*But not over*	Enter on line 6:
$0	$4,000	20% of the amount on line 5
$4,000	$8,000	$800, plus 22% of excess over $4,000
$8,000	$9,999.99	$1,680, plus 26% of excess over $8,000

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PAGE 4

TAX TABLE FOR INCOMES UNDER $5,000

If your total income (item 9 on your return) is $5,000 or more, use Tax Computation Schedule on page 3 instead of this Tax Table

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—								
				3			1	2		3					7
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	And you are— Single or a married person filing separately	And you are— Single or a married person filing separately	A married couple filing jointly	And you are— Single or a married person filing separately	A married couple filing jointly	4	5	6	If 8 or more there is no tax
		Your tax is—					Your tax is—								
$0	$675	$0	$0	$0	$2,325	$2,350	$301	$181	$181	$61	$61	$0	$0	$0	$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	199	199	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	305	305	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	641	620	509	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287	167	47
2,300	2,325	296	176	56	4.950	5,000	813	681	656	549	536	416	296	176	56

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[Asterisk (*) indicates new items]

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Fiduciary, Gift, and Estate *Tax Returns filed during 1959*

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GIFT TAX RETURNS FOR 1958: Total gifts, exclusions, deductions, specific exemption, and tax. Classifications by type of gifts, size of taxable gift and total gift, tax status, recurrent donors, and consent status.

ESTATE TAX RETURNS: Gross estate by type of property, deductions, specific exemption, tax, and tax credits. Classifications by tax status, size of gross estate and net estate before exemption, method of valuation, marital status, age, sex, and States. Historical data 1950-59.

U. S. Business *Tax Returns with accounting periods ended July 1958-June 1959*

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