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STATISTICS OF INCOME . . . 1959

Individual
**INCOME TAX
RETURNS**

for 1959



U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

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Statistics of Income

1959

Individual INCOME TAX RETURNS

for 1959



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

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (9-61)

INTERNAL REVENUE SERVICE

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LETTER OF TRANSMITTAL

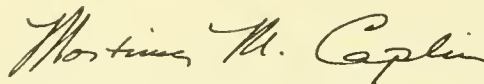
TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September 29, 1961.

DEAR MR. SECRETARY:

I am transmitting the *Statistics of Income—1959, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which provides that statistics be published annually with respect to the operation of the income tax laws.

The documents from which the data were assembled are individual income tax returns, Forms 1040, 1040W, and 1040A, filed during the year 1960. Sources of income, total itemized deductions, taxable income, taxes, and other data are distributed by size of adjusted gross income.

Significant classifications are marital status of taxpayers, types of tax and tax credits, patterns of income, taxpayments and overpayments, types of exemptions, and States. For the first time, selected sources of income, taxable income, and the income tax are presented for the 100 largest metropolitan areas.



Commissioner of Internal Revenue.

HON. DOUGLAS DILLON,
Secretary of the Treasury.

CONTENTS

	Page
Guide to basic and historical tables.....	2
Individual income tax returns for 1959.....	3
Number of returns, income, and taxes.....	3
Dividends.....	4
Excludable sick pay.....	6
Capital gains and losses.....	6
Total itemized nonbusiness deductions.....	7
Marital status of taxpayer.....	8
Exemptions.....	8
Sole proprietorships.....	8
Standard metropolitan statistical areas.....	9
Sources of data and description of sample.....	11
Explanation of classifications and terms.....	14
Basic tables, individual returns, 1959.....	23
Historical tables, individual returns, 1950-1959.....	101
Synopsis of laws.....	112
1959 forms and instructions.....	116
Index.....	155

**Individual
Income Tax
Returns**

Guide to basic and historical tables . . .

BASIC TABLES

Subject	Table No.	Page No.
Distribution of income.....	1	24
Sources of income.....	2-4	25-27
Form 1040A.....	5	39
Form 1040W.....	6	40
Itemized deduction returns.....	7	42
Patterns of income sources.....	8	43
Distribution of tax.....	9	44
Distribution of taxable income.....	10, 11	45, 47
Tax overpayment and tax due.....	12	50
Exemptions.....	13, 14	53, 59
Capital gains.....	15	65
States.....	16, 17	67, 68
Standard metropolitan statistical areas.....	18, 19	86, 88

HISTORICAL TABLES

Characteristics of returns.....	20	102
Distribution of income and tax.....	21	103
Sources of income.....	22	105
Itemized deductions.....	23	105
Patterns of income sources.....	24	106
States.....	25	109

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Many characteristics of the financial data on the individual income tax returns for the income year 1959 are presented in this report. In total, there were over 60 million returns, with adjusted gross income of \$305 billion, and income tax liability of over \$38 billion. These data are based on samples of unaudited income tax returns, Forms 1040A, 1040W, and 1040, filed by individuals.

Several new features had a bearing on the data reported on the 1959 individual income tax returns. Under the Small Business Tax Revision Act of 1958, loss on small business stock which was originally issued to the taxpayer was allowed as an ordinary loss to the extent of \$25,000 on separate returns or \$50,000 on joint returns. Loss on small business investment company stock could be deducted in full as, under the Technical Amendment Act of 1958, such property was not a capital asset. Social Security Amendments of 1958 raised the self-employment tax rate to 3-3/4 percent on a maximum of \$4,800 self-employment income, and the FICA tax withholding on wages to 2-1/2 percent on a maximum of \$4,800 wages. The Life Insurance Income Tax Act of 1959 amended the Code with respect to dividends on capital stock received by individuals from domestic insurance companies, so that they became eligible for the exclusion and tax credit.

A new income tax return, Form 1040W, was issued for use by salary and wage earners who had no more than \$200 of dividend and interest income and no other income. On this form, exclusion for sick pay and itemized deductions could be claimed as well as tax credits.

Instructions to the taxpayers state that amounts may be reported in whole dollars, that is, an item of less than 50 cents may be omitted and one of 50 cents through 99 cents raised to the next dollar. In preparing these statistics for 1959, reported items of less than \$1.00 were included in the estimates of the frequencies.

NUMBER OF RETURNS, INCOME AND TAXES

There were 60.3 million returns for 1959, which was 1.2 million returns above the 59.1 million returns for 1958. In fact, the number of individual income tax returns passed the 60 million mark for the first time.

The 1959 returns showed an increase of 1.8 million taxable returns and a relatively small decrease of 0.7 million nontaxable returns, as compared with the previous year. Moreover, comparison of the number of returns by income groups for the two years shows considerable shift from the low income group to higher income groups. The number of returns for 1959 with adjusted gross income under \$5,000 declined 1.4 million, while the number with adjusted gross income of \$5,000 under \$10,000 increased 1.6 million, and the group with adjusted gross income of \$10,000 or more had a large increase of nearly a million returns, which was 25 percent more than fell in this income group for 1958. Table A presents this comparison.

Table A.—NUMBER OF RETURNS BY INCOME GROUPS: 1959 and 1958
[Taxable and nontaxable returns]

Adjusted gross income	1959	1958	Increase or decrease (-), 1959 over 1958	
			Number	Percent
			(1)	(2)
Total.....	60,271,297	59,085,182	1,186,115	2.0
Under \$5,000.....	35,941,686	37,356,119	-1,414,433	-3.8
\$5,000 under \$10,000.....	19,346,385	17,903,641	1,642,744	9.2
\$10,000 or more.....	4,783,226	3,825,422	957,804	25.0

The adjusted gross income of \$305 billion for 1959 was \$24 billion above that reported for the tax year 1958. This was the first year in which adjusted gross income reached \$300 billion.

All major sources comprising the 1959 adjusted gross income showed an increase over the previous year. The current year salaries and wages of \$247 billion were \$20 billion above last year's salaries and wages. This increase in salaries and wages accounted for the greater part of the increase in adjusted gross income. Gain from sales of capital assets, amounting to \$6.3 billion, was up \$2 billion over the gain for 1958. Higher sole proprietorship and partnership profits accounted for another billion dollars of the 1959 increase.

Taxable income for 1959 was \$166.5 billion. This was \$17.2 billion, or 11-1/2 percent, more taxable income than was reported for 1958. Consequently, the income tax after credits increased from \$34.3 billion in 1958 to \$38.6 billion for 1959, an increase of \$4.3 billion.

Self-employment tax on self-employment income for 1959 was \$702 million. The increase of \$113 million over the 1958 self-employment tax of \$589 million resulted from an increase in the self-employment tax rate from 3-3/8 percent for 1958 to 3-3/4 percent for 1959, and from larger profits from sole proprietorship and partnership activities, which were the basis of self-employment income.

Table B shows the more important items for income years 1959 and 1958. All sources are net, that is, income and loss have been merged for the net amount.

Table B.—NUMBER OF RETURNS, INCOME, AND TAXES: 1959 AND 1958

Items	1959	1958	Increase or decrease (-), 1959 over 1958		
			(1)	(2)	(3)
			(1)	(2)	(3)
Number of returns, total.....	60,271,297	59,085,182	1,186,115		
Taxable.....	47,496,913	45,652,134	1,844,779		
Nontaxable.....	12,774,384	13,433,048	-658,664		
(Million dollars)					
Adjusted gross income (less deficit).....	305,095	281,154	23,941		
Sources of income:					
Salaries and wages.....	247,370	227,551	19,819		
Dividends.....	9,356	8,741	615		
Interest.....	4,395	3,659	736		
Business or profession.....	21,431	20,674	757		
Partnership.....	9,563	9,232	331		
Gain on sale of capital assets.....	6,274	4,330	1,944		
Rents and royalties.....	3,235	3,227	8		
Other.....	3,469	3,742	-273		
Taxable income.....	166,541	149,337	17,204		
Income tax after credits.....	38,645	34,336	4,309		
Self-employment tax.....	702	589	113		

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Income tax withheld from wages, amounting to \$30.8 billion, was reported on 50.5 million returns for 1959 and payments on declaration of estimated tax of \$8.6 billion were reported on 5.1 million returns. Nevertheless, year-end tax payment status showed that tax of \$5.1 billion was due on 19.1 million returns, but that overpayments of \$5.1 billion were reported

on 38.1 million other returns. Overpayments of \$4.4 billion were requested as refunds on 36.7 million returns and the remaining \$0.7 billion was to be applied to the 1960 estimated tax as requested on 1.6 million returns. Thus somewhat over 200 thousand taxpayers requested both a refund and a credit on 1960 estimated tax.

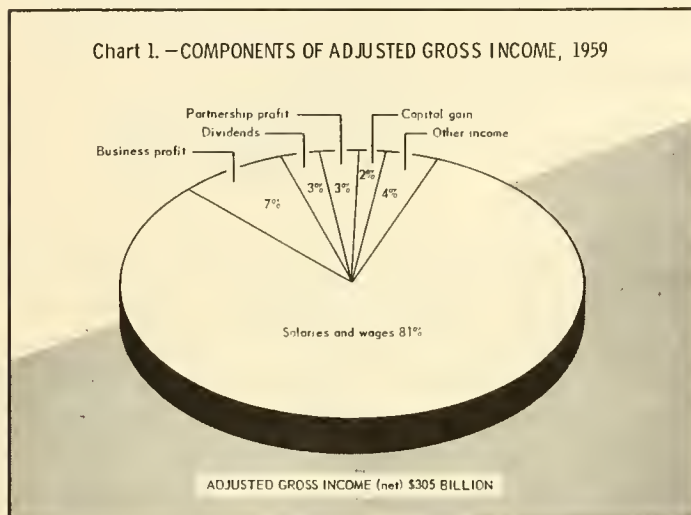


Chart 1 shows the major components of adjusted gross income for 1959. Salaries and wages comprised 81 percent of the net adjusted gross income. Business profit and loss combined formed 7 percent and partnership profit and loss combined formed 3 percent of the adjusted gross income, while dividends and capital gains made up 3 percent and 2 percent, respectively, of the net adjusted gross income.

DIVIDENDS

Dividends of \$9.4 billion were reported in adjusted gross income for 1959 on Forms 1040 and 1040W. Dividends reported in other income on Form 1040A could not be identified. The total domestic and foreign dividends received by taxpayers using Forms 1040 and 1040W amounted to \$9.7 billion, of which \$358.6 million were excluded from gross income under the provision for dividend exclusion.

Table C.—DIVIDENDS IN ADJUSTED GROSS INCOME, TOTAL DIVIDENDS RECEIVED, EXCLUSIONS, AND TAX CREDIT¹

Adjusted gross income classes	Dividends in adjusted gross income		Total domestic and foreign dividends received		Dividend exclusion from gross income		Tax credit for dividends received	
	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)
1 Grand total.....	4,682,638	9,355,766	5,948,378	9,714,394	5,719,307	358,628	3,436,240	306,790
2 Taxable returns, total.....	4,026,147	8,788,852	5,166,682	9,104,276	4,988,627	315,424	3,333,842	304,077
3 \$600 under \$1,000.....	28,251	11,316	32,673	12,710	29,962	1,394	19,773	115
4 \$1,000 under \$1,500.....	49,950	21,666	58,139	24,182	55,545	2,516	38,808	375
5 \$1,500 under \$2,000.....	75,808	47,288	87,459	51,391	82,732	4,103	57,685	888
6 \$2,000 under \$2,500.....	88,391	60,274	106,108	65,387	102,263	5,113	67,927	1,311
7 \$2,500 under \$3,000.....	107,141	70,899	128,332	77,262	121,055	6,363	82,058	1,788
8 \$3,000 under \$3,500.....	122,315	91,802	149,134	99,254	142,146	7,452	97,913	2,387
9 \$3,500 under \$4,000.....	143,694	98,729	181,239	108,104	173,801	9,375	110,553	2,794
10 \$4,000 under \$4,500.....	160,166	117,585	202,930	127,644	190,194	10,059	125,246	3,664
11 \$4,500 under \$5,000.....	148,483	99,585	196,154	109,458	184,662	9,873	111,958	2,992
12 \$5,000 under \$6,000.....	330,758	218,070	437,982	241,236	413,281	23,166	248,168	6,969
13 \$6,000 under \$7,000.....	338,674	290,734	465,835	276,827	441,912	26,093	264,650	8,098
14 \$7,000 under \$8,000.....	301,292	237,423	417,928	261,411	400,160	23,988	236,772	8,121
15 \$8,000 under \$9,000.....	263,594	226,863	374,188	249,565	360,553	22,702	212,320	7,920
16 \$9,000 under \$10,000.....	217,591	206,029	312,821	224,606	302,945	18,577	172,704	6,964
17 \$10,000 under \$15,000.....	730,921	914,799	978,532	980,095	959,242	65,296	621,780	32,298
18 \$15,000 under \$20,000.....	329,464	723,042	390,776	751,415	386,341	28,373	299,135	26,163
19 \$20,000 under \$25,000.....	173,362	546,560	198,865	561,599	197,287	15,039	162,844	20,052
20 \$25,000 under \$50,000.....	292,592	1,632,509	320,016	1,657,732	317,459	25,223	281,332	59,495
21 \$50,000 under \$100,000.....	98,030	1,407,815	101,520	1,416,317	101,146	8,502	96,680	51,165
22 \$100,000 under \$150,000.....	15,893	590,195	16,193	591,567	16,101	1,372	15,792	20,761
23 \$150,000 under \$200,000.....	4,257	253,160	4,299	253,531	4,290	371	4,235	8,854
24 \$200,000 under \$500,000.....	4,564	508,450	4,598	508,843	4,591	393	4,555	16,998
25 \$500,000 under \$1,000,000.....	696	190,617	700	190,677	698	60	694	5,949
26 \$1,000,000 or more.....	260	263,442	261	263,463	261	21	260	7,956
27 Nontaxable returns, total.....	656,491	566,914	781,696	610,118	730,680	43,204	102,398	2,713
28 No adjusted gross income.....	35,426	39,886	44,142	42,413	42,214	2,527	-	-
29 Under \$600.....	85,851	14,069	74,587	17,546	68,528	3,477	-	-
30 \$600 under \$1,000.....	72,766	31,103	87,278	35,322	81,809	4,219	(²)	(²)
31 \$1,000 under \$1,500.....	131,941	62,581	155,584	70,381	142,214	7,800	6,215	46
32 \$1,500 under \$2,000.....	101,491	63,983	117,908	70,555	111,008	6,572	20,621	294
33 \$2,000 under \$2,500.....	82,717	57,675	101,039	63,724	97,022	6,049	17,247	392
34 \$2,500 under \$3,000.....	70,580	69,902	81,946	74,812	75,101	4,910	24,286	633
35 \$3,000 under \$3,500.....	36,451	34,329	42,603	36,881	38,794	2,552	12,256	370
36 \$3,500 under \$4,000.....	22,105	21,871	24,663	23,649	24,537	1,778	6,786	267
37 \$4,000 under \$4,500.....	11,897	12,049	12,987	12,843	11,275	794	5,044	271
38 \$4,500 under \$5,000.....	8,187	12,256	9,655	12,843	9,529	587	3,170	154
39 \$5,000 or more.....	24,079	147,210	29,304	149,149	28,649	1,939	5,314	277
40 Returns under \$5,000.....	1,556,611	1,038,848	1,894,560	1,136,361	1,784,391	97,513	809,005	18,750
41 Returns \$5,000 under \$10,000.....	1,471,054	1,187,781	2,033,044	1,303,876	1,942,556	116,095	1,139,271	38,307
42 Returns \$10,000 or more.....	1,654,973	7,129,137	2,020,774	7,274,157	1,992,360	145,020	1,487,964	249,733
Summary for—								
43 Form 1040.....	4,537,612	9,345,513	5,685,745	9,695,871	5,522,303	350,358	3,410,293	306,651
44 Form 1040W.....	145,026	10,253	262,633	18,523	197,004	8,270	25,947	139

See text for "Description of Sample."

¹Includes data from Forms 1040 and 1040W.

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

Table C provides frequencies and amounts of dividends in adjusted gross income, total dividends received, exclusions, and tax credit for dividends received on the 1959 returns, Forms 1040 and 1040W. Only a small portion of the total of any item was contributed by Form 1040W. This simplified form did not show a distinction between foreign and domestic dividends nor between qualifying and nonqualifying domestic dividends. Therefore, dividends on Form 1040W could not be classified as dividends eligible and ineligible for exclusion nor as dividends eligible for tax credit.

Dividends in adjusted gross income and the tax credit for dividends received are described in the explanation of terms later in this report. These descriptions apply to dividends on both Forms 1040 and 1040W.

Total domestic and foreign dividends received included all domestic dividends, whether or not qualifying for the dividend exclusion, as well as the foreign dividends. These dividends, on Form 1040, included distributions of entrepreneurial and partnership enterprises that elected to be taxed as corporations. So-called dividends from mutual savings or cooperative banks, savings and loan or building and loan associations, Federal savings and loan associations, and Federal credit unions were

reported as interest for income tax purposes and are not included.

Dividend exclusion of the first \$50 of qualifying domestic dividends was allowed in determining the amount of dividends to be included in adjusted 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.

Table D presents details concerning dividends reported on Form 1040, exclusively. On these returns, foreign and domestic dividends were identified and domestic dividends eligible for exclusion could be distinguished from those not eligible for exclusion. Table D 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 for these items.

In addition to the definitions above applying to dividends on both 1040 and 1040W returns, the following apply in the case of dividends on 1040 returns.

Dividends not eligible for exclusion were those received from China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives,

Table D.—DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION AND DIVIDENDS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES¹

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	
	Number of returns	Amount (Thousand dollars)	Total		Not eligible for exclusion		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)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	4,537,612	9,345,513	5,685,745	9,695,871	523,808	186,206	5,542,639	9,509,665	5,522,303	350,358	4,336,533	9,159,307	3,410,293	306,651
Taxable returns, total.....	3,889,120	8,779,516	4,914,714	9,087,001	448,988	168,591	4,813,907	8,918,410	4,798,289	307,485	3,735,140	8,610,925	3,307,895	303,938
\$600 under \$1,000.....	27,918	11,309	32,340	12,703	3,837	518	30,295	12,185	29,962	1,394	25,540	10,791	19,773	115
\$1,000 under \$1,500.....	49,283	21,301	57,139	23,800	5,179	536	55,256	23,264	54,878	2,499	46,610	20,765	38,475	370
\$1,500 under \$2,000.....	73,475	47,157	84,793	51,165	10,655	1,855	81,317	49,310	80,732	4,008	69,079	45,302	57,018	888
\$2,000 under \$2,500.....	85,392	60,031	103,109	65,044	9,520	965	100,930	64,079	100,263	5,013	82,752	59,066	67,594	1,311
\$2,500 under \$3,000.....	103,142	69,858	122,667	76,118	11,995	1,117	118,642	75,001	118,056	6,260	96,900	68,741	81,391	1,785
\$3,000 under \$3,500.....	118,982	91,523	145,135	98,886	13,409	2,126	140,650	96,760	140,146	7,363	113,452	89,397	97,913	2,387
\$3,500 under \$4,000.....	138,029	98,458	173,907	107,610	12,499	1,346	169,640	106,264	168,136	9,152	132,257	97,112	109,220	2,792
\$4,000 under \$4,500.....	149,502	116,854	186,600	126,426	18,451	2,801	179,241	123,625	178,530	9,572	140,469	114,053	122,913	3,654
\$4,500 under \$5,000.....	139,485	99,214	182,157	108,725	14,296	2,537	175,709	106,208	174,664	9,511	131,740	96,697	110,958	2,990
\$5,000 under \$6,000.....	308,763	217,012	403,289	239,151	29,980	3,719	390,916	235,432	389,252	22,139	292,335	213,293	245,502	6,961
\$6,000 under \$7,000.....	312,312	249,471	423,143	274,261	31,841	5,286	413,677	268,975	412,551	24,790	296,747	244,185	258,318	8,070
\$7,000 under \$8,000.....	285,560	235,696	380,201	258,573	28,429	3,912	372,259	254,661	370,466	22,877	271,773	231,784	233,371	8,115
\$8,000 under \$9,000.....	251,597	226,242	344,735	248,063	24,454	3,784	338,351	244,279	337,099	21,821	239,204	222,458	209,987	7,879
\$9,000 under \$10,000.....	208,926	205,511	289,792	223,221	25,266	6,978	283,167	216,243	282,915	17,710	197,087	198,533	171,371	6,957
\$10,000 under \$15,000.....	718,389	914,134	950,327	978,245	72,532	18,369	936,403	939,876	934,211	64,111	695,032	895,765	618,906	32,271
\$15,000 under \$20,000.....	328,916	723,010	389,339	751,317	36,103	11,297	385,475	740,020	385,006	28,307	322,034	711,713	298,930	26,163
\$20,000 under \$25,000.....	173,225	546,550	198,557	561,572	23,520	9,125	197,150	552,447	196,979	15,022	170,308	537,425	162,741	20,052
\$25,000 under \$50,000.....	292,524	1,632,506	319,913	1,657,723	45,393	34,856	317,699	1,622,867	317,356	25,217	288,779	1,597,650	281,298	59,495
\$50,000 under \$100,000.....	98,300	1,407,815	101,520	1,416,317	22,689	26,021	101,182	1,390,296	101,146	8,502	97,498	1,381,794	96,680	51,165
\$100,000 under \$150,000.....	15,893	590,195	16,193	591,567	5,134	11,089	16,103	580,478	16,101	1,372	15,785	579,106	15,792	20,761
\$150,000 under \$200,000.....	4,257	253,160	4,299	253,531	1,532	4,342	4,293	249,189	4,290	371	4,246	248,818	4,235	8,854
\$200,000 under \$500,000.....	4,564	508,450	4,598	508,843	1,826	9,049	4,593	499,794	4,591	393	4,559	499,401	4,555	16,998
\$500,000 under \$1,000,000.....	696	190,617	700	190,677	314	3,829	698	186,848	698	60	694	186,788	694	5,946
\$1,000,000 or more.....	260	263,442	261	263,463	134	3,154	261	260,309	261	21	260	260,288	260	7,959
Nontaxable returns, total.....	648,492	565,997	771,031	608,870	74,820	17,615	728,732	591,255	724,014	42,873	601,393	548,382	102,398	2,713
No adjusted gross income.....	35,426	39,886	44,142	42,413	3,786	732	42,375	41,681	42,214	2,527	33,281	39,154	-	-
Under \$600.....	57,518	13,765	72,542	17,148	6,852	836	67,446	16,312	66,528	3,383	51,459	12,929	-	-
\$600 under \$1,000.....	71,433	30,932	85,612	35,107	7,685	1,352	81,476	33,755	81,142	4,175	66,640	29,580	(2)	(2)
\$1,000 under \$1,500.....	130,608	62,501	154,251	70,234	17,705	3,387	142,259	66,847	140,881	7,733	117,696	59,114	6,215	46
\$1,500 under \$2,000.....	100,491	63,852	116,908	70,407	11,862	3,168	111,306	67,239	110,675	6,555	94,762	60,684	20,621	294
\$2,000 under \$2,500.....	82,384	57,645	100,372	63,656	6,892	818	96,607	62,838	96,355	6,011	78,285	56,827	17,247	392
\$2,500 under \$3,000.....	69,580	69,828	80,946	74,738	8,802	2,340	75,560	72,398	75,101	4,910	63,823	67,488	24,286	633
\$3,000 under \$3,500.....	35,784	34,290	41,270	36,806	5,440	1,150	38,253	35,656	38,127	2,516	32,643	33,140	12,256	370
\$3,500 under \$4,000.....	21,772	21,811	24,330	23,572	3,541	1,836	24,204	23,418	24,204	1,761	21,646	21,657	6,786	267
\$4,000 under \$4,500.....	11,230	12,021	12,320	12,798	3,541	1,836	11,068	11,261	10,942	777	9,979	10,484	5,044	271
\$4,500 under \$5,000.....	8,187	12,256	9,322	12,842	3,541	1,836	9,196	12,697	9,196	586	7,602	12,111	3,170	154
\$5,000 or more.....	24,079	147,210	29,304	149,149	2,255	1,996	28,982	147,153	28,649	1,939	23,757	145,214	5,314	277
Returns under \$5,000.....	1,509,621	1,034,492	1,829,574	1,130,198	172,406	29,400	1,751,430	1,100,798	1,740,732	95,706	1,416,435	1,005,092	802,339	18,728
Returns \$5,000 under \$10,000.....	1,386,303	1,182,594	1,865,450	1,293,500	141,474	24,768	1,822,408	1,268,732	1,815,988	110,906	1,316,041	1,157,826	1,123,206	38,217
Returns \$10,000 or more.....	1,641,688	7,128,427	1,990,721	7,272,173	209,928	132,038	1,968,801	7,140,135	1,965,583	143,746	1,604,057	6,996,389	1,484,748	249,706

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

¹ Includes data from Forms 1040 only. Form 1040W does not have provisions for classifying dividends as eligible or not eligible for exclusion, or as eligible for tax credit.

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

certain corporations doing business in possessions of the United States, foreign corporations, and regulated investment companies unless specifically designated by the company to be taken into account for exclusion and tax credit.

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. Also eligible for exclusion were the dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, the true dividends from regulated investment companies, and the distributions from entrepreneurial and partnership enterprises that elected to be taxed as corporations.

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

EXCLUDABLE SICK PAY

Individuals who received sick pay under a wage continuation plan for periods of absence because of sickness or injury were allowed an excludable sick pay deduction from gross salaries and wages re-

ceived. The exclusion was limited to a weekly rate of \$100 for benefits under an employer-provided wage continuation plan, but was unlimited for benefits attributable to the employee's contributions to such a plan. Excludable sick pay could be reported on both, Form 1040 and 1040W, returns.

There were 1.6 million returns for 1959 that showed an amount of sick pay had been deducted from gross salaries and wages on account of absence from work because of illness or injury. This indicates that sick pay occurred on one of every 22 returns among the 34.5 million Forms 1040 and 1040W that had salaries and wages reported. This rate of incidence was similar to that for 1958.

Excludable sick pay claimed for 1959 amounted to \$677.6 million. The exclusion was about 6 percent of the \$11.3 billion gross salaries and wages from which it was deducted. This percentage of gross salaries and wages was the same as that for the previous year.

Table E, for 1959 returns, presents the number of returns with excludable sick pay, the amount of sick pay excluded, and the net salaries and wages after the exclusion, by adjusted gross income classes. There were 84 thousand more returns and \$54.9 million more of excludable sick pay for 1959 than for 1958.

CAPITAL GAINS AND LOSSES

There were 4 million returns showing a capital gain in adjusted gross income for 1959. This was one-half million more returns than showed capital gain for 1958.

Capital gains composing a part of the 1959 adjusted gross income were the highest ever reported for income tax purposes. The \$6.8 billion of capital gain for 1959 was approximately 40 percent higher than the \$4.9 billion capital gain for 1958. Only 50 percent of the net long-term gain in excess of the net short-term loss was taken into account in computing adjusted gross income. Short-term gain or the excess of short-term gain over long-term loss was included in full.

There were 800 thousand returns with \$0.6 billion of capital gain which were nontaxable returns. Normal tax and surtax was paid on 3.1 million returns with \$4.1 billion of capital gain in adjusted gross income taxed at the regular income tax rates. Alternative tax was imposed on only 110.3 thousand returns with capital gain. These 110 thousand returns carried nearly one-third, or \$2.1 billion, of the total capital gain in adjusted gross income. However, the entire excess net long-term gain over net short-term loss on these returns amounted to \$4.2 billion and was taxed at the special rate of 25 percent, while the net short-term gain was taxed at the regular income tax rates.

Capital loss was reported on 900 thousand returns with sales of capital assets for 1959. This was 20 thousand less than showed capital loss for 1958. The capital loss before limitations, amounting to \$1.9 billion, was \$131.9 million below last year's loss. After limitations were applied, \$522.1 million of capital loss was used in computing adjusted gross income. This deduction was \$27 million less than was deducted for 1958.

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

Adjusted gross income classes	Returns with excludable sick pay		
	Number of returns	Salaries and wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollars)
	(1)	(2)	(3)
Grand total.....	1,592,353	10,671,690	677,590
Taxable returns, total.....	1,511,981	10,469,758	593,782
\$600 under \$1,000.....	(¹)	(¹)	(¹)
\$1,000 under \$1,500.....	12,243	15,435	3,485
\$1,500 under \$2,000.....	14,501	23,674	6,830
\$2,000 under \$2,500.....	32,629	72,968	15,095
\$2,500 under \$3,000.....	50,282	136,874	22,625
\$3,000 under \$3,500.....	64,772	208,145	23,850
\$3,500 under \$4,000.....	79,063	290,101	34,918
\$4,000 under \$4,500.....	97,995	411,971	38,972
\$4,500 under \$5,000.....	95,078	440,053	38,675
\$5,000 under \$6,000.....	223,209	1,254,118	85,939
\$6,000 under \$7,000.....	199,389	1,254,267	72,620
\$7,000 under \$8,000.....	168,401	1,224,487	67,598
\$8,000 under \$9,000.....	116,810	961,761	37,325
\$9,000 under \$10,000.....	98,571	901,268	35,561
\$10,000 under \$15,000.....	186,269	2,061,974	71,236
\$15,000 under \$20,000.....	30,141	448,744	15,806
\$20,000 under \$25,000.....	10,204	182,020	5,960
\$25,000 under \$50,000.....	14,400	353,527	10,448
\$50,000 under \$100,000.....	4,007	160,730	3,531
\$100,000 under \$150,000.....	609	36,749	580
\$150,000 under \$200,000.....	193	12,479	187
\$200,000 under \$500,000.....	185	14,239	145
\$500,000 under \$1,000,000.....	23	1,461	31
\$1,000,000 or more.....	8	730	14
Nontaxable returns, total.....	80,372	201,932	83,808
No adjusted gross income.....	2,837	1,691	4,764
Under \$600.....	6,823	1,713	10,495
\$600 under \$1,000.....	6,458	4,120	11,054
\$1,000 under \$1,500.....	8,208	8,843	10,011
\$1,500 under \$2,000.....	7,438	11,438	8,409
\$2,000 under \$2,500.....	8,629	17,726	8,455
\$2,500 under \$3,000.....	8,304	24,554	5,709
\$3,000 under \$3,500.....	6,791	20,743	6,169
\$3,500 under \$4,000.....	5,794	21,079	6,922
\$4,000 under \$4,500.....	6,168	25,242	4,112
\$4,500 under \$5,000.....	6,503	30,847	4,388
\$5,000 or more.....	6,397	33,936	3,320
Returns under \$5,000.....	523,537	1,769,200	267,289
Returns \$5,000 under \$10,000.....	822,707	5,629,262	302,349
Returns \$10,000 or more.....	246,109	3,273,228	107,952

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

Below in table F, there is a comparison of capital gain and loss data for the income years 1959 and 1958.

Table F.—CAPITAL GAINS AND LOSSES: 1959 AND 1958
[Taxable and nontaxable returns]

Income year	Capital gain in adjusted gross income		Capital losses		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
				Before limitation	After limitation
(1)	(2)	(3)	(4)	(5)	
1959.....	4,007,011	6,796,602	900,118	1,865,761	522,115
1958.....	3,469,064	4,879,114	920,578	1,997,682	549,110
Difference.....	+537,947	+1,917,488	-20,460	-131,921	-26,995

Data relating to capital losses reported for 1959, when analyzed, give information as to the approximate amount of capital loss available for a carryover to the subsequent year. In table G, 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 limitations, 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 or losses or the deduction for personal exemptions, or (b) \$1,000. The unused capital loss resulting from the limitations gives an indication of the amount of capital loss which can be carried into the subsequent year as a short-term capital loss.

In the first category, returns with capital loss completely deducted, there were 596,069 returns with \$218.1 million capital loss before limitations. On each of these returns, the loss was small enough to be within the statutory limitations and was deducted in full even though some returns had a capital loss carryover from prior years.

In the second category, returns with a capital loss partially deducted, there were 304,049 returns with a capital loss before limitations amounting to \$1.6 billion. The capital loss on each of these returns was large enough that the statutory limitations were effective and the deductible loss was limited to \$304.0 million, or 18.4 percent of the entire loss reported on these returns.

Among the returns with capital loss partially deducted, there were 195,200 returns that had no capital loss carryover from 1954-58. Therefore, the capital loss before limitations of \$759.1 million on these returns was the result of current year transactions. Since the statutory limitations allowed a deduction of only \$195.2 million, the disallowed loss of \$563.9 million is a capital loss carryover to 1960.

Each of the remaining 108,849 returns with capital loss partially deducted had a capital loss carryover from 1954-58. The entire loss before limitations reported on these returns amounted to \$888.6 million of which only \$108.8 million could be deducted because of the statutory limitations. The disallowed capital loss of \$779.8 million gives an approximation of the capital loss to be carried into 1960. It is

Table G.—LOSSES FROM SALES OF CAPITAL ASSETS, 1959
[Taxable and nontaxable returns]

Returns with capital loss	Number of returns	Net loss		Approximate capital loss carryover to 1960
		Before limitation	After limitation	
		(2)	(3)	
(1)	(2)	(3)	(4)	
(Thousand dollars)				
Total.....	900,118	1,865,761	522,115	1,343,646
Completely deducted, total.....	596,069	218,136	218,136	-
No carryover from 1954-58.....	531,209	182,341	182,341	-
With carryover from 1954-58.....	64,860	35,795	35,795	-
Partially deducted, total.....	304,049	1,647,625	303,979	1,343,646
No carryover from 1954-58.....	195,200	759,071	195,179	563,892
With carryover from 1954-58.....	108,849	888,554	108,800	779,754

somewhat overstated because any portion of a carryover loss sustained in 1954 which was not absorbed by capital gains and the \$1,000 deduction in the current year cannot be carried into 1960, since the 5-year carryover period has expired. The amount of the 1954 capital loss carryover which had expired could not be ascertained from the return schedule.

The capital loss carryover into 1960 is the sum of \$563.9 million unused capital loss resulting from current year transactions and \$779.8 million excess loss on returns with carryover from prior years. Thus, approximately \$1.3 billion of capital loss carryover appears to be usable for 1960.

Additional, more detailed data, supplementing the information in this volume on capital gains and losses, are being prepared and will be issued in a separate report, *Statistics of Income-1959, Sales of Capital Assets Reported on Individual Income Tax Returns*. The report will include data, not before available for the most part, for various classes of capital assets. One basic table will compare the frequencies with which 41 different asset types are reported under the categories of short-term and long-term sales. Two other tables will present, for 10 classes of long-term assets, gross amount of sales, amount of long-term gain or loss, and frequency reported for various adjusted gross income classes. A fourth table will contain data on the length of time corporate stocks are held prior to their sale as capital assets. Accompanying the basic tables will be a discussion of the data and a summary of the provisions of tax law applicable to capital gains and losses.

TOTAL ITEMIZED NONBUSINESS DEDUCTIONS

Itemized deductions of \$32.0 billion were claimed against \$167.4 billion of adjusted gross income for 1959. These itemized deductions represented slightly more than 19 percent of that adjusted gross income. This was a little higher percentage than that for the 1958 itemized deductions.

Nonbusiness deductions were itemized on 22.5 million returns, which were 37.3 percent of the 60.3 million returns filed for 1959. For the tax year 1958, the proportion was 35.2 percent. The proportion of returns with itemized deductions has increased annually since 1948, when it was 17.0 percent of all returns for the year. The number of these returns has risen rapidly and now is 2-1/2 times the number of returns with itemized deductions for 1948.

For 1959, itemized deductions were claimed on 50.9 percent of the 1040 returns and on 64.8 percent of the 1040W returns, resulting in 53.6 percent of the 42.0 million returns, Forms 1040 and 1040W, showing itemized deductions. Deductions could not be itemized on Form 1040A.

In table H, the number of returns with itemized deductions and the total deductions for 1959 are compared with those for 1958.

Table H.—TOTAL ITEMIZED DEDUCTIONS, 1959 AND 1958
[Taxable and nontaxable returns]

Income year	Total number of returns	Returns with itemized deductions		Total itemized deductions	
		Number	Percent of total	Amount (Thousand dollars)	Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)
1959.....	60,271,297	22,510,245	37.3	32,017,337	19.1
1958.....	59,085,182	20,811,422	35.2	27,497,908	18.9

MARITAL STATUS OF TAXPAYER

Approximately 62 percent of the 60.3 million individual returns for 1959 were joint returns of husbands and wives. The 37.3 million joint returns, which contained the combined incomes of husband and wife, showed \$240.7 billion adjusted gross income. This was 4/5 of the total adjusted gross income for 1959. Nearly 2 million other married persons filed returns independently from each other, with a total of \$6.2 billion adjusted gross income.

Single persons not claiming status as head of household or surviving spouse filed 20 million returns with \$52.8 billion adjusted gross income. About 965 thousand returns were filed by unmarried individuals who claimed status as head of household and reported \$5 billion adjusted gross income. Widows and widowers claiming status as surviving spouse filed 98 thousand returns with \$403 million adjusted gross income.

Compared with the number of returns for 1958, there were increases of 463 thousand among the joint returns for husbands and wives, 18 thousand among the surviving spouse returns, and 764 thousand returns for single persons not head of household or surviving spouse. Decreases of 51 thousand and 8 thousand occurred among the separate returns of husbands and wives and heads of household, respectively.

Table I states the number of returns for 1959 and amounts of adjusted gross income and taxable income for each of the five marital classifications.

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		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Total.....	60,271,297	100.0	305,094,979	166,540,616
Joint returns of husbands and wives.....	37,257,643	61.8	240,675,037	128,210,748
Separate returns of husbands and wives..	1,939,846	3.2	6,205,741	3,614,353
Returns of heads of household.....	964,680	1.6	4,997,766	2,998,289
Returns of surviving spouse.....	97,907	0.2	403,412	193,613
Returns of single persons not head of household or surviving spouse.....	20,011,221	33.2	52,813,023	31,523,613

EXEMPTIONS

A total of 172 million exemptions were listed on the 1959 returns. These exemptions were claimed for the taxpayer himself, and on joint returns his spouse who was considered a taxpayer, for age and blindness of the taxpayers, and for their dependents. The per capita exemption for taxpayers, children, and other dependents—totaling 165.3 million—represented approximately the population covered by income tax returns.

There were 97.5 million exemptions for the taxpayers on the 1959 returns, 1.6 million more than were claimed for 1958. Exemptions for the taxpayers' children numbered 61.6 million, an increase of 2.1 million over the number of children claimed for 1958. Exemptions for age and blindness and for dependents other than taxpayers' children, in aggregate 12.9 million, were about 39 thousand more than similar exemptions for 1958.

In table J, the number of exemptions for 1959 are shown by five marital classifications and four types of exemptions.

Table J.—NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND BY TYPE OF EXEMPTION
[Taxable and nontaxable returns]

Marital status of taxpayer	Total number of exemptions	Number of exemptions for—			
		Taxpayers	Age and blindness	Taxpayers' children	Other dependents
	(1)	(2)	(3)	(4)	(5)
Total.....	172,013,237	97,528,940	6,711,952	61,573,989	6,198,356
Joint returns of husbands and wives.....	139,284,019	74,515,286	4,599,980	56,934,074	3,234,679
Separate returns of husbands and wives.....	3,451,913	1,939,846	68,558	1,227,932	215,577
Returns of heads of household.....	2,073,402	964,680	60,792	491,206	556,724
Returns of surviving spouse..	263,071	97,907	7,516	146,275	11,373
Returns of single persons not head of household or surviving spouse.....	26,940,832	20,011,221	1,975,106	2,774,502	2,180,003

The 61.6 million exemptions for taxpayers' dependent children were claimed on 27.3 million returns, 90 percent of which were joint returns. Each of 9.1 million returns showed only one child dependent, 9 million others showed two dependent children each, 5.1 million others had three children each, and four or more children were listed on 4.1 million other returns. No children dependents were reported on 33 million of the 1959 returns.

Data are shown in table K for the number of returns on which dependent children were claimed by taxpayers, the number of children dependents, and a distribution of returns by number of taxpayers' children dependents as well as the number of returns with no dependents. These data are given for each of the five marital classifications.

SOLE PROPRIETORSHIPS

Preliminary data relating to businesses and professions of individuals for the income year 1959 are shown in table L. These data were reported on the business schedule C, or farm schedule F, or the taxpayer's equivalent schedule attached to returns, Form 1040. Accounting periods for these businesses were primarily January 1 - December 31, 1959, with some noncalendar year exceptions. Although subject to revision, the estimates represent businesses

Table K.—NUMBER OF RETURNS BY NUMBER OF TAXPAYERS' CHILDREN DEPENDENTS AND BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns]

Marital status of taxpayer	Total number of returns	Returns with taxpayers' children dependents	Taxpayers' children dependents	Number of—					Returns with no children dependents
				Returns by number of taxpayers' children dependents				Returns with no children dependents	
				One	Two	Three	Four or more		
(1)	(2)	(3)	(4)	(5)	(6)	Number of returns	Number of children	(9)	
Total.....	60,271,297	27,272,839	61,573,989	9,115,204	8,959,099	5,120,425	4,078,111	19,179,312	32,998,458
Joint returns of husbands and wives.....	37,257,643	24,578,814	56,934,074	7,620,013	8,223,131	4,831,212	3,904,458	18,374,163	12,678,829
Separate returns of husbands and wives.....	1,939,846	662,398	1,227,932	338,709	179,977	82,871	60,841	280,656	1,277,448
Returns of heads of household.....	964,680	326,128	491,206	203,837	88,101	27,555	6,635	28,502	638,552
Returns of surviving spouse.....	97,907	85,984	146,275	48,167	22,907	9,340	5,570	24,274	11,923
Returns of single persons not head of household or surviving spouse.....	20,011,221	1,619,515	2,774,502	904,478	444,983	169,447	100,607	471,717	18,391,706

owned and operated by sole proprietors, exclusive of those few electing to be taxed as corporations. These estimates were derived from the regular Statistics of Income sample of returns, Form 1040, with business schedules attached.

Late in 1961, a *Preliminary Report, Statistics of Income-1959-60, U. S. Business Tax Returns*, is to be published which will include a more detailed industrial classification of the sole proprietorships. In the spring of 1962, when all data for sole proprietorships are available, a complete report, *Statistics of Income-1959-60, U. S. Business Tax Returns*, will be published.

Table L shows that 9.1 million separate businesses were operated, during 1959, with business receipts of \$176.2 billion, and that profit and loss when combined resulted in \$21.5 billion net profit. This is nearly one-eighth of the business receipts reported by sole proprietors.

Information on number of businesses is a count of each different type of business owned or profession practiced, by any sole proprietor, and reported on his attached business schedules whether or not it was included in adjusted gross income. If the business schedules included two or more businesses of the same kind with different locations, the data were combined and counted as one type of business. Since sole proprietorships are on the ownership basis, two or more types of businesses operated independently by husband and wife were counted separately, even though a joint return was filed. In the case of community property where all business income was divided between husband and wife, each type of business activity was counted only once.

However, if the wife reported a business of her own as noncommunity income, it was counted regardless of other community property business.

The frequency of business profit and loss in table 4 differs from the number of businesses in table L. The frequency in table 4 is the number of returns that had business income or loss in adjusted gross income. Thus community business income was counted on two returns, if separate returns were filed, since each spouse reported half of the business income or loss. On joint returns of husband and wife, frequency of business in adjusted gross income was counted as one return, although there may have been more than one business operated.

STANDARD METROPOLITAN STATISTICAL AREAS

Selected data for individual income tax returns for the tax year 1959 are presented for 100 standard metropolitan statistical areas in tables 18 and 19. These 100 standard metropolitan statistical areas are those, within the 50 States, having the largest population based on the 1950 census and conforming to the 1959 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget. These definitions for standard metropolitan statistical areas were published by the Bureau in *Standard Metropolitan Statistical Areas, 1959*.

Data for the 100 standard metropolitan statistical areas include data from both taxable and nontaxable returns for 1959. The items presented and the classification of returns by metropolitan areas are described under "Explanation of Classifications and Terms." Information for these metropolitan areas was estimated from the regular Statistics of Income sample of returns which is explained under "Description of Sample."

A map of the United States shows the plotted areas covered by each of these 100 standard metropolitan statistical areas.

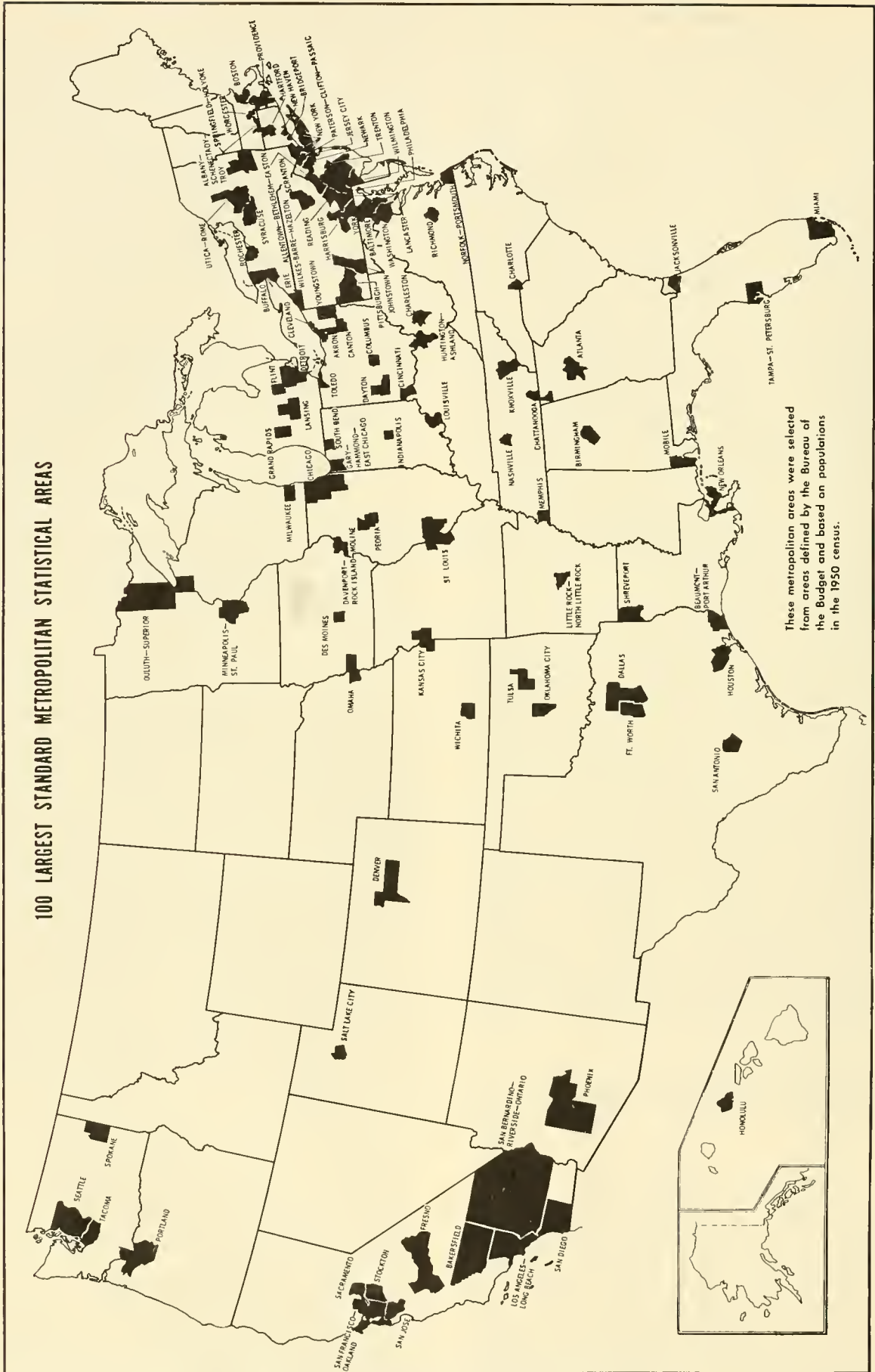
Table 18 shows, for each standard metropolitan statistical area, number of returns, adjusted gross income (net), significant items of income, taxable income, and income tax after credits. In table M below, data for these 100 standard metropolitan statistical areas are summarized and the totals compared with similar data for the United States as shown in table 16 which presents data by States. The same weighting factors were used for State and metropolitan area data. This comparison shows that data for the 100 standard metropolitan statistical areas include more than 50 percent of the United

Table L.—SOLE PROPRIETORSHIPS
[Preliminary data. Taxable and nontaxable returns]

Industry	Number of businesses	Business receipts (Thousand dollars)	Combined net profit and loss (Thousand dollars)
All industries.....	9,142,359	176,204,711	21,516,876
Agriculture, forestry, and fisheries.....	3,505,090	27,816,099	2,913,642
Mining.....	33,691	1,005,283	-4,607
Construction.....	646,316	15,719,142	1,979,608
Manufacturing.....	186,901	6,726,173	626,948
Transportation, communication, and sanitary services.....	283,553	4,044,718	553,519
Wholesale and retail trade.....	2,009,785	92,389,543	5,781,879
Wholesale trade.....	269,063	19,084,211	1,169,079
Retail trade.....	1,582,002	66,166,636	4,122,114
Wholesale and retail trade not allocable....	158,720	7,138,696	490,686
Finance, insurance, and real estate.....	446,995	4,406,676	1,504,794
Services.....	1,979,695	23,480,681	8,084,421
Nature of business not allocable.....	50,333	616,396	76,672

See text for "Description of Sample."

100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS



These metropolitan areas were selected from areas defined by the Bureau of the Budget and based on populations in the 1950 census.

States totals of the item presented. Several items range much above the 50 percent, as in the case of dividends (after exclusions), where more than 72 percent was reported on returns for the 100 metropolitan areas. Adjusted gross income (net) for the 100 areas was 63 percent of the total for the United States.

Table 19 presents the number of returns, adjusted gross income, exemptions, taxable income, and income tax after credits, by adjusted gross income classes, for each of the 100 standard metropolitan statistical areas.

Table M.—NUMBER OF RETURNS, INCOME, AND TAX: RETURNS FOR 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS FILED

[Taxable and nontaxable returns]

Items	Returns for the 100 largest standard metropolitan statistical areas		
	Total for all returns filed	Number or amount	Percent of all returns
	(1)	(2)	(3)
Number of returns.....	60,259,554	33,893,355	56.2
	(Thousand dollars)		
Adjusted gross income less deficit.....	305,370,580	192,456,832	63.0
Salaries and wages (net).....	247,351,706	157,608,322	63.7
Dividends (after exclusions).....	9,384,177	6,804,316	72.5
Interest received.....	4,403,977	2,806,683	63.7
Combined business net profit and loss.....	21,429,434	11,225,147	52.4
Combined partnership net profit and loss.....	9,563,700	5,851,381	61.2
Combined net gain and loss from sales of capital assets.....	6,286,266	4,087,783	65.0
Combined rents and royalties net income and loss.....	3,234,659	1,657,148	51.2
Taxable income.....	166,573,745	109,691,881	65.9
Income tax after credits.....	38,653,002	25,965,537	67.2

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

SOURCES OF DATA AND DESCRIPTION OF SAMPLE

Sources of Data

Statistical information in the tables of this report was estimated from a sample of unaudited individual income tax returns, Forms 1040, 1040W, and 1040A, filed by citizens and residents during the calendar year 1960 in the district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample represented all 1959 returns regardless of when filed. The majority of the returns covered income for the calendar year 1959; a relatively small number of returns showed accounting periods on a noncalendar year basis. Tentative returns and returns with no information regarding income and tax were eliminated from the tables, and amended returns were included 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 income tax withheld from wages filed a return to claim refund of the tax, although not otherwise required to do so.

Three return forms were available for reporting income for 1959. Form 1040A, the card-form, could be used by employees who had less than \$10,000 total income consisting of wages reported on Withholding Statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding. Form 1040W, the new 2-page form, could be used by persons whose income consisted of salaries and wages (regardless of amount) and not more than \$200 of interest and dividends, but with no other kind of income. Form 1040, a 4-page form with additional schedules, was available for persons who were not eligible to file either of the other forms, and for persons who chose to use this form for any reason.

Of the 60.3 million returns for 1959, there were 33.8 million filed on Form 1040; 18.3 million filed on Form 1040A; and nearly 8.2 million filed on the new Form 1040W.

The number of 1040A returns increased by 1.2 million over the number filed for 1958. There was no change in the rules for using this form between the two years. Increases occurred in both the under \$5,000 adjusted gross income and the \$5,000 under \$10,000 adjusted gross income groups. Of the returns filed on Form 1040W, approximately 4 percent showed adjusted gross income of \$10,000 or more.

Table N.—NUMBER OF RETURNS BY FORM OF RETURN [Taxable and nontaxable returns]

Form of return, income group, and type of deduction	1959	1958	Increase or decrease (-), 1959 over 1958
	(1)	(2)	(3)
Grand total.....	60,271,297	59,085,182	1,186,115
With standard deduction.....	37,761,052	38,273,760	-512,708
With itemized deduction (1040 and 1040W)...	22,510,245	20,811,422	1,698,823
Returns on which tax table was used (included above).....	27,673,872	28,791,518	-1,117,646
<u>Form 1040A</u>			
With standard deduction, total.....	18,301,586	17,130,118	1,171,468
Adjusted gross income under \$5,000.....	15,183,763	14,838,741	345,022
Adjusted gross income \$5,000 under \$10,000.....	3,117,823	2,291,377	826,446
<u>Form 1040W</u>			
Total.....	8,150,137	-	8,150,137
Adjusted gross income under \$5,000.....	3,661,616	-	3,661,616
Adjusted gross income \$5,000 under \$10,000.....	4,164,958	-	4,164,958
Adjusted gross income \$10,000 or more.....	323,563	-	323,563
With standard deduction, total.....	2,866,568	-	2,866,568
Adjusted gross income under \$5,000.....	1,822,600	-	1,822,600
Adjusted gross income \$5,000 under \$10,000.....	945,941	-	945,941
Adjusted gross income \$10,000 or more....	98,027	-	98,027
With itemized deductions, total.....	5,283,569	-	5,283,569
Adjusted gross income under \$5,000.....	1,839,016	-	1,839,016
Adjusted gross income \$5,000 under \$10,000.....	3,219,017	-	3,219,017
Adjusted gross income \$10,000 or more....	225,536	-	225,536
<u>Form 1040</u>			
Total.....	33,819,574	41,955,064	-8,135,490
Adjusted gross income under \$5,000.....	17,096,307	22,517,378	-5,421,071
Adjusted gross income \$5,000 under \$10,000.....	12,263,604	15,612,264	-3,348,660
Adjusted gross income \$10,000 or more.....	4,459,663	3,825,422	634,241
With standard deduction, total.....	16,592,898	21,143,642	-4,550,744
Adjusted gross income under \$5,000.....	10,667,509	13,952,777	-3,285,268
Adjusted gross income \$5,000 under \$10,000.....	4,583,908	5,937,119	-1,353,211
Adjusted gross income \$10,000 or more....	1,341,481	1,253,746	87,735
With itemized deductions, total.....	17,226,676	20,811,422	-3,584,746
Adjusted gross income under \$5,000.....	6,428,798	8,564,601	-2,135,803
Adjusted gross income \$5,000 under \$10,000.....	7,679,696	9,675,145	-1,995,449
Adjusted gross income \$10,000 or more....	3,118,182	2,571,676	546,506

The total number of Form 1040 returns for 1959 showed a decrease of 8.1 million as compared with those for the previous year. This decrease resulted from the use of the new return, Form 1040W, of which 8.2 millions were filed.

Of the returns for 1959, there were 22.5 million on which deductions were itemized and 37.8 million on which the standard deduction was used. One-half million fewer returns had the standard deduction than for 1958.

Taxpayers used the tax table on 27.7 million returns with adjusted gross income under \$5,000 for 1959. This was 77 percent of the returns with adjusted gross income under \$5,000, but only 46 percent of the total returns filed for 1959.

Table N shows a résumé of the number of returns by form of return, adjusted gross income groups, and type of deduction for the years 1959 and 1958.

Description of Sample

The data presented for individual income tax returns for 1959 were based on a stratified systematic sample of all Forms 1040, 1040W, and 1040A filed during 1960. The total sample consisted of 399,660 returns, about 0.66 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 district offices and the Office of International Operations 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 adapted to fit these regular sorting procedures. 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 3 in 1,000, by drawing returns having account numbers ending with 222, 555, and 777.

Table O shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

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 333.35 for Form 1040A returns was obtained by dividing the number of returns in the sample, 55,056, into the total number of returns filed, 18,352,851. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040, 1040W, and 1040A returns filed during the calendar year 1960.

Table O.—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.....	60,371,378	399,660	-
Form 1040A.....	18,352,851	55,056	3/1000
Form 1040 and 1040W, adjusted gross income—			
Under \$10,000: ¹			
Nonbusiness.....	28,136,501	84,427	3/1000
Schedules C and F.....	8,793,183	69,744	8/1000
\$10,000 under \$50,000: ¹			
Nonbusiness.....	3,261,309	95,300	3/100
Schedules C and F.....	1,330,444	38,672	3/100
\$50,000 under \$150,000: ²			
Nonbusiness.....	51,082	14,714	3/10
Schedules C and F.....	55,347	28,028	5/10
\$150,000 and over: ²			
Nonbusiness.....	5,031	5,031	1/1
Schedules C and F.....	5,319	5,319	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000.....	380,125	3,183	8/1000
Adjusted gross income \$50,000 and over.....	186	186	1/1

¹Returns from Alaska with adjusted gross income under \$50,000 are included in the sampling stratum \$10,000 under \$50,000.

²Returns from Alaska with adjusted gross income \$50,000 or more are included in sampling stratum \$150,000 or more.

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 table O, will disclose slight differences. These differences occur for the following reasons: (1) An estimated 100,081 returns were excluded from the tables because they showed no income information; (2) Returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices; and, (3) 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. Table P below shows the range, in percent, that would not be exceeded in 19 out of 20 estimates, based on a similar sampling system, for selected characteristics, 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.

Table Q shows, for estimates of number of returns, a conservative 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 inde-

Table P.—RELATIVE SAMPLING VARIABILITY OF NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND DIVIDENDS RECEIVED
[Taxable and nontaxable returns]

Adjusted gross income classes	Returns		Adjusted gross income		Taxable income		Income tax after credits		Total domestic and foreign dividends received			
	Number	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Number of returns	Relative sampling variability	Amount	Relative sampling variability
	(1)	(2) (Percent)	(3) (Thousand dollars)	(4) (Percent)	(5) (Thousand dollars)	(6) (Percent)	(7) (Thousand dollars)	(8) (Percent)	(9)	(10) (Percent)	(11) (Thousand dollars)	(12) (Percent)
Grand total.....	60,271,297	0.02	2305,094,979	0.28	166,540,616	0.30	38,645,299	0.32	5,948,378	1.08	9,714,394	1.34
Returns with adjusted gross income, total.....	59,838,162	0.03	306,616,924	0.21	166,540,616	0.30	38,645,299	0.32	5,904,236	1.08	9,671,981	1.33
Under \$600.....	3,918,975	1.66	1,275,411	1.87	-	-	-	-	74,587	11.90	17,546	18.17
\$600 under \$1,000.....	2,995,694	1.91	2,392,210	1.93	194,906	3.52	38,920	3.53	119,951	9.70	48,032	29.23
\$1,000 under \$1,500.....	3,955,202	1.65	4,919,509	1.66	958,599	2.58	190,429	2.59	213,723	7.28	94,563	11.09
\$1,500 under \$2,000.....	3,445,332	1.77	6,015,668	1.78	1,559,293	2.60	306,486	2.63	205,367	7.41	121,946	11.09
\$2,000 under \$2,500.....	3,510,198	1.77	7,890,382	1.77	2,368,658	2.47	461,710	2.51	207,147	7.33	129,111	11.48
\$2,500 under \$3,000.....	3,618,010	1.75	9,943,763	1.75	3,414,608	2.33	668,214	2.36	210,278	7.26	152,074	11.87
\$3,000 under \$3,500.....	3,524,841	1.77	11,446,607	1.77	4,272,787	2.27	846,713	2.29	191,737	7.52	136,135	13.09
\$3,500 under \$4,000.....	3,468,730	1.79	13,005,456	1.80	5,387,349	2.18	1,077,613	2.21	205,902	7.33	131,753	13.65
\$4,000 under \$4,500.....	3,581,471	1.77	15,218,811	1.78	6,640,416	2.09	1,335,485	2.11	215,917	7.23	140,887	13.96
\$4,500 under \$5,000.....	3,490,098	1.80	16,582,779	1.80	7,566,528	2.05	1,524,973	2.07	205,809	7.35	122,301	15.60
\$5,000 under \$6,000.....	6,392,580	1.29	35,067,182	1.29	16,692,754	1.44	3,371,068	1.45	454,437	4.92	268,336	10.73
\$6,000 under \$7,000.....	5,082,962	1.46	32,926,528	1.46	16,979,928	1.57	3,440,244	1.58	468,947	4.90	283,355	10.99
\$7,000 under \$8,000.....	3,699,701	1.74	27,640,193	1.74	15,454,443	1.81	3,149,451	1.83	420,270	5.19	267,860	11.72
\$8,000 under \$9,000.....	2,621,189	2.08	22,202,269	2.08	13,226,703	2.15	2,720,390	2.16	375,857	5.50	254,353	12.43
\$9,000 under \$10,000.....	1,749,953	2.56	16,566,397	2.56	10,392,122	2.62	2,157,614	2.64	313,533	6.01	229,972	14.28
\$10,000 under \$15,000.....	3,208,968	0.50	37,688,216	0.50	25,558,506	0.50	5,477,515	0.50	981,766	1.15	996,208	2.78
\$15,000 under \$20,000.....	707,192	1.38	12,090,813	1.39	8,928,194	1.39	2,094,829	1.41	391,633	1.86	760,752	4.08
\$20,000 under \$25,000.....	301,705	2.16	6,704,170	2.16	5,156,382	2.15	1,322,695	2.17	199,139	2.69	566,028	5.07
\$25,000 under \$50,000.....	422,663	1.75	14,163,567	1.77	11,379,799	1.79	3,520,277	1.86	320,393	2.01	1,662,828	3.98
\$50,000 under \$100,000.....	114,852	1.59	7,558,857	1.60	6,229,790	1.62	2,627,092	1.68	101,649	1.71	1,422,556	2.86
\$100,000 under \$150,000.....	17,537	4.29	2,089,977	4.29	1,696,219	4.41	854,300	4.48	16,262	4.46	598,518	6.20
\$150,000 under \$200,000.....	4,497	(1)	768,001	(1)	609,888	(1)	328,449	(1)	4,320	(1)	255,182	(1)
\$200,000 under \$500,000.....	4,810	(1)	1,371,895	(1)	1,071,116	(1)	617,667	(1)	4,631	(1)	512,811	(1)
\$500,000 under \$1,000,000.....	722	(1)	481,742	(1)	376,573	(1)	225,399	(1)	705	(1)	192,352	(1)
\$1,000,000 or more.....	280	(1)	606,523	(1)	425,065	(1)	267,766	(1)	276	(1)	306,922	(1)
Returns with no adjusted gross income.....	433,135	3.64	31,521,945	34.60	-	-	-	-	44,142	12.27	42,413	37.03

¹Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.
²Adjusted gross income less adjusted gross deficit.
³Adjusted gross deficit.

Table Q.—RELATIVE SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS
[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income			
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$150,000	
	(1)	(2)	(3)	
1,000.....	(1)	37		(See table G for rough guides on variability)
2,000.....	(1)	26		
5,000.....	52	17		
10,000.....	37	12		
15,000.....	30	10		
20,000.....	26	8		
25,000.....	23	7		
50,000.....	16	5		
100,000.....	12	4		
250,000.....	7	2		
500,000.....	5	1.6		
1,000,000.....	4	1.0		
5,000,000.....	2	n.a.		

n.a. - Not applicable.
¹Sample too small to yield reliable estimate of sampling variability.

pendent estimated 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 variability will be less than 12 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 variability of this estimate will be less than 4 percent.

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

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. All individual returns filed during 1960 were mathematically verified before they were made available for sample selection except Form 1040A returns on which the taxpayers left the computations of tax to their district directors. Corrections resulting from mathematical verification of the taxpayer's entries are generally 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 an historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the

purpose of estimating data for 1959 returns that were filed after December 31, 1960. It was felt that the characteristics of 1959 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1960. As can be seen in table O, the number of delinquent returns filed during 1960 was 380 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

Data are classified by adjusted gross income classes, taxable and nontaxable status, returns with standard or itemized deductions, size of taxable income, marital status of taxpayer, number of dependents, types of tax, taxpayment status and types of taxpayments, selected patterns of income, States, and metropolitan areas.

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

Taxable and nontaxable returns.—Taxable and nontaxable classifications were dependent upon the presence or absence of an income tax after credits allowed against this tax, and the self-employment tax was disregarded. In the case of returns on Form 1040W, the income tax after credits was computed for each return since it was not a required item on the return itself. Tax status was determined from the computed amount.

Taxable returns had an income tax left after credits against this tax were deducted. When the income tax after credits was less than \$1.00, the return was classified as a taxable return. Last year such a return was classified as nontaxable.

Nontaxable returns were without an income tax after credits. Some of these returns had 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) Form 1040A returns, (2) Form 1040 and 1040W returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, (3) Form 1040 and 1040W returns with adjusted gross income of \$5,000 or more on which the standard deduction was elected by the taxpayer, and (4) returns with no adjusted gross income.

Returns with itemized deductions were returns, Form 1040 and 1040W, with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. However, a relatively few separate returns of married persons who had no deductions (standard or itemized) were classified as itemized deduction returns.

Taxable income classes.—This classification was applied to the amount of positive taxable income upon which the income tax was based. 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. Taxable income was reported on all itemized deduction returns regardless of the amount of adjusted gross income, and on standard deduction returns with adjusted gross income of \$5,000 or more, Forms 1040 and 1040W. It was mechanically computed for all returns where the tax table was used and for returns, Form 1040A, with total income \$5,000 under \$10,000.

Types of tax.—Returns were classified for the type of income tax reported, that is, the regular normal tax and surtax combined, or the alternative tax. In this classification, the self-employment tax was ignored.

Returns with normal tax and surtax were those showing the regular normal tax and surtax computed according to the tax rate schedules, and also included returns on which the tax was determined from the tax table. Normal tax and surtax occurred on all types of returns except those with long-term capital gain on which the alternative tax was less than the regular tax.

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 under \$18,000 taxable income.

Patterns of income.—For a frequency distribution of patterns of income, four selected sources are presented singly and in combination. The sources selected were: salaries and wages, business or profession, partnership, and rents and royalties. Each source was a component of adjusted gross income, as described in the "Sources Comprising Adjusted Gross Income." No distinction was made as to whether profit or loss occurred among the last three sources, the presence of either being considered a source whenever present. These four selected sources gave rise to 15 patterns and are grouped as having one, two, three, or four of the selected sources. In any of these patterns, there may have been also income from sources outside the four selected sources.

Taxpayment status.—Returns were segregated into three groups for this classification: (1) returns with tax overpayment, (2) returns with tax due at time of filing, and (3) returns with neither overpayment nor tax due. Returns, Form 1040A, were classified after the tax had been computed by the district director but for this purpose tax items

were regarded as having been reported by the taxpayer. Overpayment and tax due bear the same meaning as described under "Tax Items."

Returns with tax overpayment were those where the sum of the income tax credits, tax withheld, and payments on declaration exceeded the combined income tax and self-employment tax, and there remained either a refund or a credit on estimated tax for the subsequent year. Some returns had both refund and credit.

Returns with tax due at time of filing were those on which the sum of income tax credits, tax withheld from wages, and payments on declaration was less than the combined income tax and self-employment tax. The amount of tax due was paid when the return was filed.

Returns with neither overpayment nor tax due at time of filing were returns on which the taxpayer reported that the sum of income tax credits, tax withheld, and payments on declaration was equal to his combined income and self-employment taxes. Sometimes these returns are called breakeven in tax status, because there is neither overpayment nor balance due.

Types of taxpayment.—Taxpayers made prepayments toward their total tax liability through tax withheld from wages and payments on declaration, then paid any balance due when the return was filed after the close of the income year. Some taxpayers had no prepayments. Returns were separated into four categories according to the prepayments: (1) only tax withheld, (2) tax withheld and payments on declaration, (3) only payments on declaration, and (4) neither tax withheld nor payments on declaration. These taxpayments are described under "Tax Items."

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 five marital classifications—joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons—were based on the 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 couples only one of which had income but, nevertheless, exemptions for both could be claimed.

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

Returns of heads of household were 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 returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of 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 the 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.

Number of dependents.—This year frequency distributions of returns have been based on the number of taxpayers' children and also on the number of dependents other than taxpayers' children. Each is an independent distribution.

The number of taxpayers' children was reported on the return and included sons, daughters, adopted children, and stepchildren for whom the taxpayers could claim the \$600 exemption. The frequency of returns is shown in each marital status for no children, for one child through three children, and for four or more children.

The number of dependents other than taxpayers' children was reported on the returns also. These dependents included parents, near relatives, and persons living in the taxpayer's household, each of whom met the dependency qualifications that allowed the taxpayers to claim the \$600 exemption. Distribution of returns is shown in each marital status for no such dependents, for one, two, and three or more of these dependents.

States.—Classification by States was based on the district in which the returns were filed. Internal revenue districts, or groups of districts, are identical with State boundaries, except that the two States of Washington and Alaska were in the Seattle, Washington, Internal Revenue District and the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. Returns having an address in the District of Columbia or Alaska were classified independently from other returns filed in the respective districts. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as Other areas.

Standard metropolitan statistical areas.—The taxpayer's county, when stated, and his post-office address were the criteria upon which the return was classified for inclusion in a standard metropolitan statistical area. An elaborate system which included all possible post offices within a defined standard metropolitan statistical area was developed whereby each area could be identified, or assembled from parts, even though the metropolitan area crossed internal revenue districts or State boundaries.

Sources Comprising Adjusted Gross Income

Salaries and wages (net) were amounts of compensation reported in adjusted gross income, except for small amounts of wages (not over \$200 per return) included in other income on Form 1040A returns. Net salaries and wages excluded salaries earned abroad which were tax exempt and receipts covering absence from work because of sickness or injury. Also, travel, transportation, educational, and other expenses connected with employment had been deducted by the taxpayer if they were deductible in computing adjusted gross income as stated in that definition. Prior to these adjustments, salaries and wages comprised the full amount of wages, salaries, fees, commissions, tips, bonuses, and other forms of payment for services performed for the employer including the value of merchandise or property received in payment, as well as reimbursed expenses received by the employee from his employer.

Dividends (after exclusions) were the domestic and foreign dividends reported in adjusted gross income, exclusive of dividends (not more than \$200 per return) in other income on Forms 1040A. Such 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 a 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 allowed.

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 China Trade Act corporations, tax-exempt organizations, 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 income was considered interest for income tax purposes.

Interest received was that reported in adjusted gross income with the exception of small amounts (not more than \$200 per return) in other income on Form 1040A returns. This item included interest from bonds, debentures, notes, mortgages, and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed 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 businesses operated during the year, the single amount of profit or loss included in adjusted gross income represented 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 dividend income 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 additional first-year depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

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 and 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 in adjusted gross income was the combination of all his shares, whether actually received or not. 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 partner'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 5-year capital loss carry-over 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 from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as such. The amount of capital gain 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 occurring 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 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 taxable 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, the taxpayer combined his current-year gains and losses and his 5-year capital loss carryover with 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 from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as such. Any part of the capital loss incurred in the current year which was not deductible because of the limitation, may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it has not been absorbed by capital gains and the capital loss deduction in the intervening years. If a 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 assets held six months or less and treated as capital assets. Such gains and losses for the current year and the capital loss carryovers from the 5 preceding years (used 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 gains and losses, taken into account at 100 percent, were combined with the net long-term capital gain or loss received through partnerships and the net long-term capital gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1954-58 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 of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income, however, the entire excess was the basis for the special 25 percent rate on capital gains.

One-half excess long-term gain was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was paid.

Net gain or loss from sales of property other than capital assets in adjusted gross income resulted from sales or exchanges of property which was not treated as a capital asset. The entire amount of net gain from these transactions was included and the net loss fully deducted, in computing adjusted gross income. Losses on sales or exchanges of small-business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders. However, the ordinary loss was limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities were the taxable portion of amounts received during the year. These taxable receipts were reported under two methods: (I) the general rule, referred to as life expectancy method, and (II) the 3-year method. The revised schedule placed noncontributory annuities and pensions under the 3-year method, whereas they were formerly under the general rule.

The life expectancy method included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from contributory pensions and 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 generally 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 a reason other than death of the insured, under an annuity, endowment, or insurance contract.

The 3-year method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost. This method also included taxable receipts from contributory pensions and annuities, but only if the employer as well as the employee 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

upon which the employee was previously taxed. Thereafter, all amounts received became taxable. This method also applied to receipts by 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. Therefore, the net income or loss represented a combination of the income from both types of investments. Rents included not only rental from real estate but also amounts received from renting any other kind of property and farm rentals received in cash or crop shares. Room rental and other space rentals for which services were rendered to the occupant were reported in business income (schedule C), as also were rentals received by persons engaged in the business of selling real estate. 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 these distributions from 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, 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, and any other income subject to tax for which no entry was provided on the return form. Also included was a total of \$63,313,000 consisting of interest, dividends after exclusions, and wages not subject to income tax withholding, not exceeding a total of \$200 per return, reported on 915,378 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 of other sources was reduced by the 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 involving prior income years and thereby afforded special tax treatment. Earned income attributable to several tax years originated from (a) back pay received for work performed in a previous year, if the back pay exceeded 15 percent of gross income for the current 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 current 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.

Two other types of income had tax treatment that spread or averaged the income over a period 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 was thrown back to the tax year in which the income was deemed to have been received by the trust, if this method resulted in a lower income tax to the recipient taxpayer. Regardless of these adjustments, the entire amount of such income reported by the taxpayer was included in the source indicated by him.

In addition, the net operating loss deduction has the effect of averaging business income over a period of years and of imposing tax on only that part of the current year income which is not offset by losses in the years just preceding or years just subsequent thereto. However, statistics can only reflect the carryover loss from preceding years that was deducted on the current year return, which is only a portion of the averaging process.

Total Itemized Deductions

Only the total of nonbusiness deductions, allowed against adjusted gross income and itemized on 1040 and 1040W returns, is presented this year. Total deductions included contributions, interest paid, taxes, medical deduction, and other authorized deductions for which no specific line or schedule was provided on the return form, such as casualty losses, loss from theft, alimony payments, child care, and amortization of bond premium; expenses connected with the taxpayer's employment, for

example, dues to unions or professional societies, cost of tools for the job, and fees to employment agencies; allowable expenses of the taxpayer in connection with his employer's business which were in excess of the reimbursed amounts deducted from gross salaries; and expenses, in excess of the employer's reimbursement, incurred for education undertaken to maintain or improve skills required to perform duties in present employment status.

Exemptions

In computing taxable income, exemptions were allowed for taxpayers and their dependents and there were additional exemptions for age and blindness. The per capita exemption was \$600 for the taxpayer, his wife on a joint return, and for each son or daughter (including stepchild and adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer met the support test. Per capita exemption of \$600 was allowed, also, for each dependent, listed below, who had less than \$600 gross income and who received more than half of his support from the taxpayer. To qualify as a dependent, the individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen 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. 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 the following dependents: parent, grandparent, or other direct ancestor; grandson, granddaughter, or other direct descendant; brother, sister, half brother, half sister; stepfather, stepmother, stepsister, stepbrother; 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 the 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, anyone 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 from 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 students over 19 years, who had gross income of \$600 or more filed a return since their income met the filing requirement. Exemptions claimed on returns filed by these dependents are included, 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 that are 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 cost related to the performance of services as an employee, (f) expenses for education required to maintain salary, status, or employment, (g) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (h) exclusion of sick pay if the sick pay was included in gross salary, (i) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (j) deductible losses from sales of capital assets and other property, (k) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (l) net operating loss deduction.

Adjusted gross deficit occurred in the event that the deductions allowed for the compensation of adjusted gross income, as 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 Forms 1040 and 1040W 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 who used the tax table, whether they filed on Form 1040, 1040W, 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 the 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 item. Taxable income for taxpayers who em-

ployed the tax table was computed by (a) using the midpoint of the adjusted gross income bracket of the tax table into which the taxpayer's 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 any computation resulted in a negative taxable income, it was not used.

Taxable income for partial tax, occurring on returns with alternative tax, was that portion of taxable income subjected to the regular normal tax and surtax rates in the computation of alternative tax. The amount of taxable income for partial tax was the statutory taxable income reduced by an amount equal to (1) 50 percent of the net long-term capital gain, or (2) 50 percent of the excess of net long-term capital gain over net short-term capital loss. Therefore, it excluded long-term capital gains, but included short-term capital gains to be taxed at normal tax and surtax rates along with other ordinary income.

Tax Items

The tax items were derived from the tax returns for the income year 1959, which were filed during 1960. Total income tax after credits, in this report, is not identical with total tax collections during either (a) the fiscal year ending June 1960, as published in the Annual Report of the Commissioner, or (b) the calendar year 1960 as contained in Federal Tax Collections.

Income tax rates on 1959 income continued to be the same as last year, that is, 20 percent of the first \$2,000 of taxable income, increasing to 91 percent on taxable income in excess of \$200,000 for all persons other than 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 the 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 regular income tax computed at the combined rate, that is, 3 percent normal tax merged with the graduated surtax rates. Normal tax and surtax, based on taxable income,

occurred on all types of returns including tax table returns, unless the alternative tax pertaining to capital gains was imposed.

Alternative tax was imposed in those cases where there was 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. Alternative tax was the sum of (1) a partial tax computed at the regular rates on statutory 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 long-term gain. 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. The 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 in 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 the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. 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 partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, allowed only if nonbusiness deductions were itemized. Also included was any "throwback tax credit" claimed, on either standard or itemized deduction returns, by the recipient of an accumulation distribution from a complex trust.

The 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. However, 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.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation was required to withhold 2 percent of the total interest earned. The taxpayer also in-

cluded his share of this credit allotted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the total tax liability of the recipients. Credit in excess of the total tax was an overpayment and as such was refundable.

Income tax after credits was the amount of income tax liability, exclusive of the self-employment tax. It was after the deduction for income 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 or tax due status. Income tax after credits was the criterion 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 profits even though these 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 \$4,800, although this maximum amount 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 for 1959 was 3-3/4 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld was the income tax withheld from salaries and wages, but it also included the credit for tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These amounts are taxpayments. Income tax withheld by employers from wages subject to income tax withholding was prescribed in withholding tables or was increased by agreement between employer and employee. Income tax on capital gain retained by a regulated investment company was paid by the company and the taxpayer allotted his proportionate share of the tax paid. Excess social security tax is described below. If these taxpayments exceeded the total tax liability, the excess was refundable.

Excess social security tax, shown separately for the first time this year, was the overwithholding of social security employee tax which occurred in

some cases when the employee worked for more than one employer during the year. The employee social security tax rate was 2-1/2 percent on \$4,800 of wages, with a maximum of \$120 tax. The amount withheld in excess of the \$120 maximum tax was reported with the income tax withheld and used by the employee as a payment on tax liability and to the extent not used was refundable.

Payments on 1959 declaration of estimated income taxes were reported only on Forms 1040 and 1040W. Payments on declaration also included the credit for an overpayment of the 1958 total tax. Whether or not 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. Many declarations would show the estimated tax to be zero. Others had no balance of estimated tax due after deducting the estimated income tax to be withheld. Still others had a balance of estimated tax due 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 instance, the taxpayer carried his prior-year overpayment credit to his income tax return, and therefore it is included in the payments on declaration as stated above.

On declarations where a balance of estimated tax due remained after deducting (1) estimated income tax to be withheld and (2) credit for prior-year tax overpayment, the taxpayer made payments on the declaration and reported the amount on his income tax return together with the credit for prior-year tax overpayment.

Tax due at time of filing was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus all current-year income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

Overpayment of tax occurred when the sum of tax credits against current-year income tax, tax withheld, and payments on declaration exceeded the combined income tax before credits and self-employment tax. Overpayment on Form 1040A returns gave rise to a refund. On Forms 1040 and 1040W, overpayment could be requested as a refund or a credit on the subsequent year's estimated tax, or could be requested as part refund and part credit on the estimated tax.

Refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040 and 1040W, and all overpayments on Form 1040A.

Credit on 1960 tax, shown on Forms 1040 and 1040W, was that part of the overpayment of 1959 tax which the taxpayer specifically requested to be credited on his estimated income tax for 1960.

BASIC TABLES

INDIVIDUAL RETURNS, 1959

	Page
1. Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated.....	24
2. Sources of income and loss by returns with standard or itemized deductions.....	25
3. Sources of income and loss and total itemized deductions, by adjusted gross income classes.....	26
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.....	27
5. Form 1040A returns—income, exemptions, taxable income, and tax items, by adjusted gross income classes.....	39
6. Form 1040W returns—income, exemptions, taxable income, and tax items, by adjusted gross income classes.....	40
7. Returns with itemized deductions—adjusted gross income, total itemized deductions, exemptions, taxable income, and tax items, by adjusted gross income classes.....	42
8. Patterns of income relating to four selected sources, by adjusted gross income classes.....	43
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.....	44
10. Returns with taxable income—taxable income, income tax, and tax credits, by taxable income classes for applicable tax rates.....	45
11. Number of returns with taxable income, by adjusted gross income classes and by taxable income classes for applicable tax rates.....	47
12. Overpayment, refund, credit on 1960 tax, and tax due, by adjusted gross income classes and type of taxpayment.....	50
13. 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.....	53
14. Number of exemptions by type, and frequency of returns by number of children and number of other dependents, by marital status of taxpayer and adjusted gross income classes.....	59
15. Capital gains and losses, short- and long-term, and capital loss carryover, by adjusted gross income classes.....	65
16. Selected sources of income, adjusted gross income, taxable income, and income tax, by States.....	67
17. Adjusted gross income, exemptions, taxable income, and income tax—all returns and joint returns, by adjusted gross income classes and by States.....	68
18. Selected sources of income, adjusted gross income, taxable income, and income tax, in 100 largest standard metropolitan statistical areas.....	86
19. Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes, in 100 largest standard metropolitan statistical areas.....	88

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED
[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ADJUSTED GROSS INCOME CLASSES								
1 Grand total.....	60,271,297	-	1,305,094,979	-	166,540,616	-	38,645,299	-
2 Returns with adjusted gross income, total.....	59,838,162	100.0	306,616,924	100.0	166,540,616	100.0	38,645,299	100.0
3 Under \$600.....	3,918,975	6.5	1,275,411	.4	-	-	-	-
4 \$600 under \$1,000.....	2,995,694	5.0	2,392,210	.8	194,906	.1	38,920	.1
5 \$1,000 under \$1,500.....	3,955,202	6.6	4,919,509	1.6	958,599	.6	190,429	.5
6 \$1,500 under \$2,000.....	3,445,332	5.8	6,015,668	2.0	1,559,293	.9	306,486	.8
7 \$2,000 under \$2,500.....	3,510,198	5.9	7,890,382	2.6	2,368,658	1.4	461,710	1.2
8 \$2,500 under \$3,000.....	3,618,010	6.0	9,943,763	3.2	3,414,608	2.1	668,214	1.7
9 \$3,000 under \$3,500.....	3,524,841	5.9	11,446,607	3.7	4,272,787	2.6	846,713	2.2
10 \$3,500 under \$4,000.....	3,468,730	5.8	13,005,454	4.2	5,387,349	3.2	1,077,613	2.8
11 \$4,000 under \$4,500.....	3,581,471	6.0	15,218,811	5.0	6,640,416	4.0	1,335,485	3.5
12 \$4,500 under \$5,000.....	3,490,098	5.8	16,582,779	5.4	7,566,518	4.5	1,524,973	3.9
13 \$5,000 under \$6,000.....	6,392,580	10.7	35,067,182	11.4	16,692,754	10.0	3,371,068	8.7
14 \$6,000 under \$7,000.....	5,082,962	8.5	32,926,528	10.7	16,979,928	10.2	3,440,244	8.9
15 \$7,000 under \$8,000.....	3,699,701	6.2	27,640,193	9.0	15,454,443	9.3	3,149,451	8.1
16 \$8,000 under \$9,000.....	2,621,189	4.4	22,202,269	7.2	13,226,703	7.9	2,720,390	7.0
17 \$9,000 under \$10,000.....	1,749,953	2.9	16,566,397	5.4	10,392,122	6.2	2,157,614	5.6
18 \$10,000 under \$15,000.....	3,208,968	5.4	37,688,216	12.3	25,558,506	15.3	5,477,515	14.2
19 \$15,000 under \$20,000.....	707,192	1.2	12,090,813	3.9	8,928,194	5.4	2,094,829	5.4
20 \$20,000 under \$25,000.....	301,705	.5	6,704,170	2.2	5,156,382	3.1	1,322,695	3.4
21 \$25,000 under \$50,000.....	422,663	.7	14,163,567	4.6	11,379,799	6.8	3,540,277	9.2
22 \$50,000 under \$100,000.....	114,852	.2	7,558,857	2.5	6,229,739	3.7	2,627,092	6.8
23 \$100,000 under \$150,000.....	17,537	(2)	2,089,977	.7	1,696,219	1.0	854,300	2.2
24 \$150,000 under \$200,000.....	4,497	(2)	768,001	.3	609,888	.4	328,449	.8
25 \$200,000 under \$500,000.....	4,810	(2)	1,371,895	.4	1,071,116	.6	617,667	1.6
26 \$500,000 under \$1,000,000.....	722	(2)	481,742	.2	376,573	.2	225,399	.6
27 \$1,000,000 or more.....	280	(2)	606,523	.2	425,065	.3	267,766	.7
28 Returns with no adjusted gross income.....	433,135	-	1,521,945	-	-	-	-	-
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS								
29 Returns with adjusted gross income, total.....	59,838,162	100.0	306,616,924	100.0	166,540,616	100.0	38,645,299	100.0
30 Under \$600.....	3,918,975	6.5	1,275,411	.4	-	-	-	-
31 Under \$1,000.....	6,914,669	11.6	3,667,621	1.2	194,906	.1	38,920	.1
32 Under \$1,500.....	10,869,871	18.2	8,587,130	2.8	1,153,505	.7	229,349	.6
33 Under \$2,000.....	14,315,203	23.9	14,602,798	4.8	2,712,798	1.6	535,835	1.4
34 Under \$2,500.....	17,825,401	29.8	22,493,180	7.3	5,081,456	3.1	997,545	2.6
35 Under \$3,000.....	21,443,411	35.8	32,436,943	10.6	8,496,066	5.1	1,665,759	4.3
36 Under \$3,500.....	24,968,252	41.7	43,883,550	14.3	12,768,851	7.7	2,512,472	6.5
37 Under \$4,000.....	28,436,982	47.5	56,889,004	18.6	18,156,200	10.9	3,590,085	9.3
38 Under \$4,500.....	32,018,453	53.5	72,107,815	23.5	24,796,616	14.9	4,925,570	12.7
39 Under \$5,000.....	35,508,551	59.3	88,690,594	28.9	32,363,134	19.4	6,450,543	16.7
40 Under \$6,000.....	41,901,131	70.0	123,757,776	40.4	49,055,888	29.5	9,821,611	25.4
41 Under \$7,000.....	46,984,093	78.5	156,684,304	51.1	66,035,816	39.7	13,261,855	34.3
42 Under \$8,000.....	50,683,794	84.7	184,324,497	60.1	81,490,259	48.9	16,411,306	42.5
43 Under \$9,000.....	53,304,983	89.1	206,526,766	67.4	94,716,962	56.9	19,131,696	49.5
44 Under \$10,000.....	55,054,936	92.0	223,093,163	72.8	105,109,084	63.1	21,289,310	55.1
45 Under \$15,000.....	58,263,904	97.4	260,781,379	85.1	130,667,590	78.5	26,766,825	69.3
46 Under \$20,000.....	58,971,096	98.6	272,872,192	89.6	139,595,784	83.8	28,861,654	74.7
47 Under \$25,000.....	59,272,801	99.1	279,576,362	91.2	144,752,166	86.9	30,184,349	78.1
48 Under \$50,000.....	59,695,464	99.8	293,739,929	95.8	156,131,965	93.8	33,724,626	87.3
49 Under \$100,000.....	59,810,316	100.0	301,298,786	98.3	162,361,755	97.5	36,351,718	94.1
50 Under \$150,000.....	59,827,853	100.0	303,388,763	98.9	164,057,974	98.5	37,206,018	96.3
51 Under \$200,000.....	59,832,350	100.0	304,156,764	99.2	164,667,862	98.9	37,534,467	97.1
52 Under \$500,000.....	59,837,160	100.0	305,528,659	99.6	165,738,978	99.5	38,152,134	98.7
53 Under \$1,000,000.....	59,837,882	100.0	306,010,401	99.8	166,115,551	99.7	38,377,533	99.3
54 Returns with no adjusted gross income.....	433,135	-	1,521,945	-	-	-	-	-
55 Total returns.....	60,271,297	-	1,305,094,979	-	166,540,616	-	38,645,299	-
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS								
56 Returns with adjusted gross income, total.....	59,838,162	100.0	306,616,924	100.0	166,540,616	100.0	38,645,299	100.0
57 \$1,000,000 or more.....	280	(2)	606,523	.2	425,065	.3	267,766	.7
58 \$500,000 or more.....	1,002	(2)	1,088,265	.4	801,638	.5	493,165	1.3
59 \$200,000 or more.....	5,812	(2)	2,460,160	.8	1,872,754	1.1	1,110,832	2.9
60 \$150,000 or more.....	10,309	(2)	3,228,161	1.1	2,482,642	1.5	1,439,281	3.7
61 \$100,000 or more.....	27,846	(2)	5,318,138	1.7	4,178,861	2.5	2,293,581	5.9
62 \$50,000 or more.....	142,698	.2	12,876,995	4.2	10,420,673	6.2	4,920,673	12.7
63 \$25,000 or more.....	565,361	.9	27,040,562	8.8	21,788,450	13.1	8,460,950	21.9
64 \$20,000 or more.....	867,066	1.4	33,744,732	11.0	26,944,832	16.2	9,783,645	25.3
65 \$15,000 or more.....	1,574,258	2.6	45,835,545	14.9	35,873,026	21.5	11,878,474	30.7
66 \$10,000 or more.....	4,783,226	8.0	83,523,761	27.2	61,431,532	36.9	17,355,989	44.9
67 \$9,000 or more.....	6,533,179	10.9	100,090,158	32.6	71,823,654	43.1	19,513,603	50.5
68 \$8,000 or more.....	9,154,368	15.3	122,292,427	39.9	85,050,357	51.1	22,233,993	57.5
69 \$7,000 or more.....	12,854,069	21.5	149,932,620	48.9	100,504,800	60.3	25,383,444	65.7
70 \$6,000 or more.....	17,937,031	30.0	182,859,148	59.6	117,484,728	70.5	28,823,688	74.6
71 \$5,000 or more.....	24,329,611	40.7	217,926,330	71.1	134,177,482	80.6	32,194,756	83.3
72 \$4,500 or more.....	27,819,709	46.5	234,509,109	76.5	141,744,000	85.1	33,719,729	87.3
73 \$4,000 or more.....	31,401,180	52.5	249,727,920	81.4	148,384,416	89.1	35,055,214	90.7
74 \$3,500 or more.....	34,869,910	58.3	262,733,374	85.7	153,771,765	92.3	36,132,827	93.5
75 \$3,000 or more.....	38,394,751	64.2	274,179,981	89.4	158,044,552	94.9	36,979,540	95.7
76 \$2,500 or more.....	42,012,761	70.2	284,123,744	92.7	161,459,160	96.9	37,647,754	97.4
77 \$2,000 or more.....	45,522,959	76.1	292,014,126	95.2	163,827,818	98.4	38,109,464	98.6
78 \$1,500 or more.....	48,968,291	81.8	298,029,794	97.2	165,387,111	99.3	38,415,950	99.4
79 \$1,000 or more.....	52,923,493	88.4	302,949,303	98.8	166,345,710	99.9	38,606,379	99.9
80 \$600 or more.....	55,919,187	93.5	305,341,513	99.6	166,540,616	100.0	38,645,299	100.0
81 Returns with no adjusted gross income.....	433,135	-	1,521,945	-	-	-	-	-
82 Total returns.....	60,271,297	-	1,305,094,979	-	166,540,616	-	38,645,299	-

1 Adjusted gross income less adjusted gross deficit.

2 Less than 0.05 percent.

3 Adjusted gross deficit.

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

[Taxable and nontaxable returns]

Sources of income	All returns		Returns with standard deductions				Returns with itemized deductions	
	Number of returns	Amount (Thousand dollars)	Showing adjusted gross income		Showing no adjusted gross income		Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income and deficit.....	60,271,297	1305,094,979	37,327,917	139,204,338	433,135	21,521,945	22,510,245	167,412,586
Salaries and wages (net).....	52,850,938	247,370,212	32,859,730	118,192,556	105,669	248,232	19,885,539	128,929,424
Dividends (after exclusions).....	4,682,638	9,355,766	1,833,706	1,513,528	35,426	39,886	2,813,506	7,802,352
Interest received.....	9,273,694	4,395,418	3,922,230	1,587,821	69,339	36,629	5,282,125	2,770,908
Business or profession:								
Net profit.....	6,894,616	24,322,663	4,365,484	11,288,401	16,437	76,409	2,512,695	12,957,853
Net loss.....	1,715,094	2,891,510	820,437	804,290	338,561	1,187,917	556,096	899,303
Partnership:								
Net profit.....	1,645,707	10,220,410	781,421	3,091,815	7,784	23,651	856,502	7,104,944
Net loss.....	302,041	656,938	93,669	75,546	44,161	198,134	164,211	383,258
Sales of capital assets:								
Net gain.....	4,007,011	6,796,602	1,825,514	1,684,292	86,397	129,739	2,095,100	4,982,571
Net loss.....	900,118	522,115	285,861	149,800	25,017	18,055	589,240	354,260
Sales of property other than capital assets:								
Net gain.....	98,140	86,657	52,778	34,428	2,477	2,861	42,885	49,368
Net loss.....	150,212	204,350	64,294	37,348	17,316	93,005	68,602	73,997
Pensions and annuities:								
Life expectancy method.....	728,077	883,362	338,001	350,113	2,424	2,717	387,652	530,532
3-year method.....	343,115	577,699	178,543	267,450	(³)	(³)	164,033	309,359
Renta and royalties:								
Net income.....	4,113,564	4,008,037	1,878,555	1,483,479	51,621	65,015	2,183,388	2,459,543
Net loss.....	1,605,427	772,946	566,577	210,207	42,883	70,101	995,967	492,638
Estate and trusts:								
Income.....	381,120	637,398	143,320	165,488	2,735	2,975	235,065	468,935
Loss.....	19,162	25,850	6,916	3,683	(³)	(³)	11,033	18,883
Other sources.....	(⁴)	1,514,464	(⁴)	825,781	(⁴)	580,453	(⁴)	1,269,136

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

¹Adjusted gross income less adjusted gross deficit.²Adjusted gross deficit.³Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.⁴Not available.⁵Negative "Other sources."

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

[Taxable and nontaxable returns]

Adjusted gross income classes	All returns											
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession		Partnership		Sales of capital assets		
						Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	
1 Total.....	60,271,297	1,305,094,979	247,370,212	9,355,766	4,395,418	24,322,663	2,891,510	10,220,410	656,938	6,796,602	522,115	1
2 No adjusted gross income.....	433,135	2,521,945	248,232	39,886	36,629	76,409	1,187,917	23,651	198,134	129,739	18,055	2
3 Under \$600.....	3,918,975	1,275,411	1,116,099	14,069	33,960	148,239	93,743	21,082	46,904	63,818	10,485	3
4 \$600 under \$1,000.....	2,995,694	2,392,210	1,822,914	42,419	71,090	309,566	56,238	32,155	5,458	41,035	8,922	4
5 \$1,000 under \$1,500.....	3,955,202	4,919,509	3,752,570	84,247	147,531	574,191	83,614	62,187	7,132	83,071	13,697	5
6 \$1,500 under \$2,000.....	3,445,332	6,015,668	4,641,608	111,271	166,423	688,078	88,778	89,370	7,123	92,549	13,359	6
7 \$2,000 under \$2,500.....	3,510,198	7,890,382	6,319,678	117,949	168,757	793,364	81,356	116,843	8,164	107,490	16,788	7
8 \$2,500 under \$3,000.....	3,618,010	9,943,763	8,250,462	140,801	172,865	877,503	101,079	136,719	10,868	116,873	17,873	8
9 \$3,000 under \$3,500.....	3,524,841	11,446,607	9,761,467	126,131	136,461	935,086	89,569	161,181	18,203	113,542	19,874	9
10 \$3,500 under \$4,000.....	3,468,730	13,005,454	11,344,529	120,600	134,900	943,164	85,936	176,881	11,812	106,404	22,396	10
11 \$4,000 under \$4,500.....	3,581,471	15,218,811	13,578,506	129,634	128,762	910,422	87,217	216,300	8,914	115,301	24,094	11
12 \$4,500 under \$5,000.....	3,490,098	16,582,779	14,831,204	111,841	139,852	990,901	74,448	243,318	7,735	107,789	18,139	12
13 \$5,000 under \$6,000.....	6,392,580	35,067,182	31,903,745	244,117	280,402	1,687,931	117,042	477,440	15,339	205,536	40,985	13
14 \$6,000 under \$7,000.....	5,082,962	32,926,528	30,148,321	257,057	261,433	1,383,536	99,942	427,512	14,583	218,014	35,966	14
15 \$7,000 under \$8,000.....	3,699,701	27,640,193	25,084,338	243,747	249,232	1,229,214	95,526	394,895	14,420	180,492	29,051	15
16 \$8,000 under \$9,000.....	2,621,189	22,202,269	19,937,813	231,530	201,212	1,083,613	58,422	386,524	8,028	193,215	26,641	16
17 \$9,000 under \$10,000.....	1,749,953	16,566,397	14,603,831	211,330	173,118	916,077	32,858	318,794	17,622	174,743	22,006	17
18 \$10,000 under \$15,000.....	3,208,968	37,688,216	30,361,294	930,658	559,710	3,176,156	109,895	1,406,443	36,575	692,134	69,335	18
19 \$15,000 under \$20,000.....	707,192	12,090,813	7,232,382	732,321	305,354	2,023,286	59,996	995,468	30,010	450,052	36,415	19
20 \$20,000 under \$25,000.....	301,705	6,704,170	3,251,085	550,974	187,626	1,359,051	36,390	784,781	13,821	331,680	21,909	20
21 \$25,000 under \$50,000.....	422,663	14,163,567	5,715,734	1,637,581	446,228	2,969,785	96,870	1,907,795	58,576	922,606	39,947	21
22 \$50,000 under \$100,000.....	114,852	7,558,857	2,498,934	1,414,044	244,756	1,061,011	93,275	1,269,380	46,375	804,058	13,700	22
23 \$100,000 under \$150,000.....	17,537	2,089,977	545,850	597,142	69,056	129,750	33,620	298,208	19,189	396,129	2,141	23
24 \$150,000 under \$200,000.....	4,497	768,001	168,218	254,810	23,721	26,721	12,919	94,436	12,331	193,562	4,874	24
25 \$200,000 under \$500,000.....	4,810	1,371,895	206,774	512,415	37,474	25,390	27,905	136,930	23,277	460,246	451	25
26 \$500,000 under \$1,000,000.....	722	481,742	31,276	192,292	10,740	4,627	9,593	25,566	7,219	222,300	58	26
27 \$1,000,000 or more.....	280	606,523	13,348	306,900	8,141	3,592	12,362	14,551	8,716	274,124	31	27
28 Returns under \$5,000.....	35,941,686	187,168,649	75,667,269	1,038,848	1,337,230	7,244,923	2,029,895	1,281,687	330,447	1,077,611	182,992	28
29 Returns \$5,000 under \$10,000.....	19,546,385	134,402,569	121,678,048	1,187,781	1,165,401	6,300,371	373,790	2,005,165	69,992	972,000	154,649	29
30 Returns \$10,000 or more.....	4,783,226	83,523,761	50,024,895	7,129,137	1,892,787	10,777,369	487,825	6,933,558	256,499	4,746,991	184,474	30

Adjusted gross income classes	All returns—Continued										Returns with itemized deductions		
	Sales of property other than capital assets		Pensions and annuities		Rents and royalties		Estates and trusts		Other sources (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	
	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Life expectancy method (Thousand dollars)	3-year method (Thousand dollars)	Net income (Thousand dollars)	Net loss (Thousand dollars)	Income (Thousand dollars)	Loss (Thousand dollars)					
1 Total.....	86,657	204,350	883,362	577,699	4,008,037	772,946	637,398	25,850	1,514,464	22,510,245	167,412,586	32,017,337	1
2 No adjusted gross income.....	2,861	93,005	2,717	(3)	65,015	70,101	2,975	(3)	4,580,453	-	-	-	2
3 Under \$600.....	(3)	4,371	5,137	2,185	45,707	16,617	1,494		44,452	32,633	12,159	22,363	3
4 \$600 under \$1,000.....	672	2,986	11,540	7,024	99,574	9,922	6,393		31,392	190,202	158,064	85,813	4
5 \$1,000 under \$1,500.....	2,293	3,112	62,215	21,405	176,005	18,025	12,866		66,860	442,503	566,445	235,059	5
6 \$1,500 under \$2,000.....	2,674	5,378	67,845	38,379	168,423	24,043	12,665		75,470	612,359	1,072,501	383,667	6
7 \$2,000 under \$2,500.....	2,851	3,864	82,688	57,214	168,207	21,398	9,037		77,883	783,035	1,766,012	541,802	7
8 \$2,500 under \$3,000.....	2,660	2,913	78,626	60,825	154,865	23,806	17,039		90,623	979,643	2,702,286	734,353	8
9 \$3,000 under \$3,500.....	3,722	6,623	57,774	47,010	159,038	24,725	11,710		92,479	1,102,404	3,584,195	1,456,239	9
10 \$3,500 under \$4,000.....	1,966	3,550	52,228	52,896	128,773	25,420	13,261	7,568	79,341	1,219,195	4,570,216	1,092,184	10
11 \$4,000 under \$4,500.....	3,949	3,212	45,659	38,649	114,815	32,375	13,909		79,115	1,407,951	5,983,978	1,348,450	11
12 \$4,500 under \$5,000.....	1,863	3,624	40,353	29,614	124,950	32,263	9,566		87,865	1,497,889	7,118,754	1,535,934	12
13 \$5,000 under \$6,000.....	5,236	6,912	64,790	55,778	235,735	63,777	21,257		130,682	3,288,072	18,073,389	3,732,818	13
14 \$6,000 under \$7,000.....	3,801	7,401	48,718	35,746	205,302	57,179	25,150		127,343	2,861,782	18,559,081	3,665,243	14
15 \$7,000 under \$8,000.....	6,559	6,748	41,389	23,444	218,872	46,051	29,993		99,810	2,156,377	16,119,183	3,050,833	15
16 \$8,000 under \$9,000.....	3,763	2,109	31,426	16,063	142,567	42,620	30,950		84,490	1,541,470	13,060,555	2,411,960	16
17 \$9,000 under \$10,000.....	2,848	5,571	19,032	14,258	147,266	27,893	19,861		71,606	1,051,012	9,945,093	1,811,825	17
18 \$10,000 under \$15,000.....	11,494	15,392	58,352	32,229	453,237	81,422	78,596	3,284	243,816	2,046,367	24,197,598	4,191,131	18
19 \$15,000 under \$20,000.....	5,550	7,628	28,239	14,304	277,233	31,199	52,012	1,357	139,217	535,308	9,174,353	1,456,239	19
20 \$20,000 under \$25,000.....	4,017	2,705	20,259	5,904	167,395	20,838	38,313	1,954	99,702	247,565	5,507,483	822,070	20
21 \$25,000 under \$50,000.....	9,609	8,133	35,016	11,462	401,189	47,095	110,043	3,202	250,342	376,332	12,686,607	1,784,034	21
22 \$50,000 under \$100,000.....	5,862	6,574	18,501	7,883	224,360	25,302	67,921	1,703	129,096	110,742	7,301,731	1,071,342	22
23 \$100,000 under \$150,000.....	835	861	5,725	2,901	61,814	11,266	16,658	1,926	34,911	17,190	2,048,701	359,270	23
24 \$150,000 under \$200,000.....	381	478	2,221	660	21,468	4,057	8,450	347	3,972	4,453	760,426	149,254	24
25 \$200,000 under \$500,000.....	354	868	2,360	756	29,916	9,344	16,495	1,004	5,534	4,764	1,359,440	293,844	25
26 \$500,000 under \$1,000,000.....	257	272	296	111	8,515	3,704	6,330	216	904	718	479,032	104,256	26
27 \$1,000,000 or more.....	14	60	256	109	7,796	2,504	4,454	5	4,084	279	605,304	211,844	27
28 Returns under \$5,000.....	26,077	132,638	506,782	356,091	1,405,372	298,695	110,915	5,612	96,123	8,267,814	27,534,610	6,900,665	28
29 Returns \$5,000 under \$10,000.....	22,207	28,741	205,355	145,289	949,742	237,520	127,211	5,240	513,931	10,898,713	75,757,301	14,672,679	29
30 Returns \$10,000 or more.....	38,373	42,971	171,225	76,319	1,652,923	236,731	399,272	14,998	904,410	3,343,718	64,120,675	10,443,993	30

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

¹Adjusted gross income less adjusted gross deficit.

²Adjusted gross deficit.

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

⁴Negative "Other sources."

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)			Dividends (after exclusions)			Interest received			Business or profession						Partnership		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Number of returns	Amount (Thousand dollars)	Net loss	
													(1)	(2)	(3)	(4)				(5)
1 Grand total.....	60,271,297	1,305,094,979	247,370,212	4,682,658	9,355,766	8,788,852	7,829,849	3,754,177	4,606,927	21,475,188	1,775,094	2,891,510	1,645,707	10,220,430	302,041	656,938	1			
2 Taxable returns, total.....	47,496,913	287,775,346	43,466,525	4,026,147	8,788,852	7,829,849	3,754,177	4,606,927	21,475,188	1,775,094	2,891,510	1,391,095	9,805,489	214,329	355,964	2				
3 \$600 under \$1,000.....	1,341,398	1,116,472	1,016,192	28,251	11,316	47,990	101,213	11,956	64,425	46,136	5,825	3,385	13,124	8,435	2,855	3				
4 \$1,000 under \$1,500.....	2,129,771	2,674,096	1,937,134	49,350	21,666	101,213	161,354	11,956	125,224	131,354	16,879	13,881	22,000	23,000	2,322	4				
5 \$1,500 under \$2,000.....	3,647,661	3,647,661	3,141,632	75,808	47,288	161,355	301,879	59,313	192,231	239,817	30,879	27,232	28,947	31,352	3,803	2,976	5			
6 \$2,000 under \$2,500.....	2,494,170	5,603,123	4,833,802	88,391	60,274	199,403	414,819	74,500	250,439	414,819	44,502	39,313	40,986	70,665	5,724	3,040	6			
7 \$2,500 under \$3,000.....	7,626,054	2,487,657	6,646,047	107,141	70,899	245,073	99,447	99,447	278,727	544,067	58,263	57,367	37,961	82,635	5,897	6,021	7			
8 \$3,000 under \$3,500.....	9,353,232	2,604,392	2,604,392	122,315	91,802	258,989	96,753	96,753	296,456	655,334	66,212	62,085	51,306	117,332	7,203	5,312	8			
9 \$3,500 under \$4,000.....	11,481,933	10,152,211	10,152,211	143,694	98,729	336,111	113,147	113,147	300,671	755,192	71,886	64,390	61,246	153,098	7,556	10,266	9			
10 \$4,000 under \$4,500.....	14,123,691	12,665,645	12,665,645	160,166	117,585	348,792	113,947	113,947	300,918	805,941	82,576	78,820	64,775	191,679	7,651	5,704	10			
11 \$4,500 under \$5,000.....	3,325,929	15,808,246	14,213,467	148,848	99,585	377,420	130,899	130,899	302,136	900,728	77,716	65,569	69,387	1,269,104	10,633	6,661	11			
12 \$5,000 under \$6,000.....	6,216,537	34,117,177	31,123,454	330,758	218,070	836,734	268,230	268,230	523,081	1,614,749	138,223	110,727	130,221	453,134	24,839	14,006	12			
13 \$6,000 under \$7,000.....	5,036,281	32,637,712	29,895,058	338,674	250,734	849,493	297,820	297,820	409,076	1,360,369	99,732	98,813	117,196	423,142	19,249	13,171	13			
14 \$7,000 under \$8,000.....	3,688,764	27,559,833	25,028,419	301,292	237,426	742,060	248,510	248,510	312,669	1,219,820	72,381	65,525	94,411	382,102	16,220	11,850	14			
15 \$8,000 under \$9,000.....	2,616,768	22,162,993	2,437,275	19,909,194	263,594	226,863	608,801	197,939	231,997	1,079,387	56,472	56,472	79,476	382,102	10,189	7,706	15			
16 \$9,000 under \$10,000.....	1,747,657	16,544,491	14,596,553	1,621,101	1,407,815	2,062,929	465,853	172,964	171,774	914,992	33,654	32,558	60,374	314,659	10,633	17,622	16			
17 \$10,000 under \$15,000.....	3,203,834	37,628,019	30,335,657	730,921	914,799	1,242,001	554,505	554,505	429,742	3,173,606	68,059	67,533	204,394	1,404,629	30,424	33,454	17			
18 \$15,000 under \$20,000.....	706,164	12,073,580	329,464	3,259,629	723,046	401,380	302,940	302,940	169,370	2,020,049	20,168	55,632	102,046	995,076	13,853	28,085	18			
19 \$20,000 under \$25,000.....	301,431	6,698,056	200,730	1,734,362	546,960	192,437	187,198	187,198	85,302	1,598,877	10,926	34,761	61,530	784,781	7,830	12,272	19			
20 \$25,000 under \$30,000.....	422,221	14,148,928	266,159	5,713,810	292,292	1,632,509	299,326	444,224	127,776	2,949,506	17,773	96,680	104,994	1,906,344	18,701	58,576	20			
21 \$30,000 under \$100,000.....	114,711	7,549,453	2,495,531	98,030	1,407,815	91,923	243,484	243,484	27,278	1,060,688	8,666	89,468	38,171	1,269,104	7,593	44,203	21			
22 \$100,000 under \$150,000.....	17,465	2,080,621	11,327	545,206	590,195	14,657	67,351	67,351	2,628	129,428	2,011	32,732	5,568	297,278	1,653	18,909	22			
23 \$150,000 under \$200,000.....	4,475	764,285	2,983	1,698,904	4,257	253,160	3,815	23,077	494	26,721	583	12,468	1,373	94,420	626	11,756	23			
24 \$200,000 under \$500,000.....	4,776	1,361,923	3,132	205,098	4,564	508,450	36,469	36,469	403	25,390	811	25,804	1,383	136,284	831	23,245	24			
25 \$500,000 under \$1,000,000.....	717	478,154	498	31,243	696	190,617	9,528	10,103	47	4,626	138	9,528	171	25,563	166	7,628	25			
26 \$1,000,000 or more.....	265	545,633	170	12,997	260	263,442	232	6,536	12	3,592	82	11,655	55	14,520	79	8,591	26			
27 Nontaxable returns, total.....	12,774,384	1,171,319,633	13,566,367	656,491	566,914	1,443,845	641,241	2,287,689	2,847,475	738,973	1,638,611	2,847,475	254,612	434,921	87,712	300,976	27			
28 No adjusted gross income.....	4,331,135	21,521,945	105,669	248,232	35,426	39,886	69,339	36,629	16,437	76,409	338,561	1,187,917	7,784	23,651	44,161	198,134	28			
29 Under \$600.....	3,918,975	1,275,411	1,116,099	58,851	14,069	132,499	33,960	33,960	407,800	148,239	92,765	93,743	35,959	21,082	9,008	46,904	29			
30 \$600 under \$1,000.....	1,654,296	1,091,257	806,722	72,766	31,103	189,865	59,134	59,134	391,442	263,430	52,541	52,541	28,973	33,720	4,530	3,514	30			
31 \$1,000 under \$1,500.....	1,825,431	2,245,413	1,343,365	131,941	62,881	311,120	116,798	116,798	455,588	442,837	66,654	69,733	40,384	39,187	6,466	6,754	31			
32 \$1,500 under \$2,000.....	3,351,555	2,368,047	1,939,976	101,491	63,983	232,605	107,110	107,110	321,752	428,261	49,700	61,546	33,230	50,018	3,380	4,147	32			
33 \$2,000 under \$2,500.....	1,016,028	2,287,259	1,485,876	82,717	57,675	174,556	94,257	94,257	230,961	378,545	37,518	42,043	27,313	46,078	4,969	5,124	33			
34 \$2,500 under \$3,000.....	851,250	2,317,709	1,604,421	70,580	69,902	136,417	73,418	73,418	171,860	333,436	33,267	43,712	26,618	54,084	4,265	4,247	34			
35 \$3,000 under \$3,500.....	648,482	2,093,375	520,969	36,451	34,329	72,949	39,708	39,708	124,177	279,752	25,903	27,684	18,443	43,849	3,602	12,891	35			
36 \$3,500 under \$4,000.....	405,835	1,523,501	1,192,318	22,451	21,871	38,865	21,753	21,753	72,468	185,972	17,785	21,546	11,354	25,783	1,720	1,546	36			
37 \$4,000 under \$4,500.....	237,413	1,095,120	912,861	11,897	12,049	22,626	12,815	12,815	36,057	104,481	8,682	8,397	8,389	24,621	2,506	4,284	37			
38 \$4,500 under \$5,000.....	164,169	774,533	617,737	8,187	12,256	32,321	8,953	8,953	28,058	90,173	7,349	8,479	5,951	16,676	1,676	4,284	38			
39 \$5,000 or more.....	247,815	1,585,472	1,162,790	24,079	14,710	30,683	36,706	36,706	31,089	115,940	8,248	20,958	10,234	46,172	3,105	13,429	39			
40 Returns under \$5,000.....	35,941,686	187,168,649	75,667,268	1,556,611	1,038,880	3,489,917	1,337,230	1,337,230	4,371,878	7,244,476	33,436	43,712	26,618	54,084	4,265	4,247	40			
41 Returns \$5,000 under \$10,000.....	19,546,385	134,402,569	18,401,146	1,471,054	1,187,781	3,529,110	1,165,401	1,165,401	1,679,180	6,300,371	373,790	491,231	1,281,687	3,602	12,891	35				
42 Returns \$10,000 or more.....	4,783,226	83,523,761	50,024,895	1,654,973	7,129,137	2,255,067	1,892,787	1,892,787	843,558	10,777,369	129,814	487,825	520,326	6,933,558	82,276	256,459	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, TAX ITEMS — ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES — Continued

PART I. — ALL RETURNS — Continued

Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				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)
1 Grand total.....	4,007,011	6,796,602	900,118	522,115	98,140	86,657	150,212	204,350	728,077	883,362	343,115	577,699	4,113,564	4,008,037	1,605,427	772,946
2 Taxable returns, total.....	3,206,962	6,185,273	755,089	431,318	76,263	74,162	87,728	87,838	448,238	591,585	198,695	382,557	3,035,531	3,210,432	1,361,994	609,085
3 \$600 under \$1,000.....	20,891	6,130	2,179	1,076	3,135	994	5,933	2,925	6,214	4,004	(3)	(3)	21,213	8,893	5,445	1,253
4 \$1,000 under \$1,500.....	42,709	14,832	6,808	3,328	3,135	994	5,933	2,925	6,214	4,004	(3)	(3)	50,528	27,869	10,885	3,572
5 \$1,500 under \$2,000.....	69,126	32,723	10,061	3,976	2,962	1,085	1,085	1,085	16,503	14,298	8,150	6,785	83,511	46,110	22,988	11,170
6 \$2,000 under \$2,500.....	95,258	52,229	15,132	8,299	2,962	1,085	1,085	1,085	22,593	22,946	11,340	13,509	106,619	70,350	32,501	11,486
7 \$2,500 under \$3,000.....	108,767	70,179	20,404	10,954	2,466	1,508	4,523	1,312	28,316	30,734	14,211	22,448	117,302	79,769	45,397	15,661
8 \$3,000 under \$3,500.....	118,605	73,941	26,069	14,665	2,926	1,855	4,645	3,771	36,948	33,217	14,600	23,247	136,616	95,948	57,832	19,559
9 \$3,500 under \$4,000.....	131,489	82,482	30,312	18,817	3,098	1,776	6,340	2,918	33,313	40,317	20,666	37,012	145,902	97,934	70,012	22,259
10 \$4,000 under \$4,500.....	140,848	102,538	37,494	21,683	3,949	2,478	8,008	3,119	27,857	39,152	14,661	32,059	157,305	101,267	66,614	27,995
11 \$4,500 under \$5,000.....	131,715	94,883	29,698	16,576	3,890	1,863	6,941	3,684	29,016	38,169	13,510	17,980	178,980	111,135	89,530	29,952
12 \$5,000 under \$6,000.....	279,126	192,639	69,034	36,876	8,688	4,748	10,337	6,910	50,507	57,390	27,385	52,507	371,453	221,974	186,964	61,066
13 \$6,000 under \$7,000.....	265,198	215,091	65,492	35,282	7,608	4,180	13,157	15,288	43,879	47,670	18,392	35,746	341,951	200,832	173,168	56,796
14 \$7,000 under \$8,000.....	229,361	178,992	54,119	28,844	6,935	3,529	11,212	17,643	37,529	40,731	11,383	23,440	286,131	173,978	137,178	45,802
15 \$8,000 under \$9,000.....	200,715	151,474	50,059	25,666	5,127	2,659	8,333	11,572	29,558	31,426	8,385	16,063	194,903	142,475	108,184	40,459
16 \$9,000 under \$10,000.....	180,202	174,531	42,258	17,647	4,802	2,848	6,692	16,113	16,113	18,821	6,579	14,215	135,504	143,183	71,730	27,893
17 \$10,000 under \$15,000.....	531,294	683,540	123,704	68,906	9,854	11,471	13,157	15,288	43,879	57,670	14,890	32,019	360,734	449,464	134,369	80,675
18 \$15,000 under \$20,000.....	448,068	591,101	99,101	36,173	5,550	4,792	4,792	17,643	28,031	28,031	5,169	660	124,738	276,376	41,420	31,194
19 \$20,000 under \$25,000.....	124,799	319,328	34,387	21,842	1,787	4,017	2,506	2,617	9,790	20,289	1,610	5,834	59,568	167,326	20,978	20,631
20 \$25,000 under \$30,000.....	213,270	939,590	57,069	39,908	2,711	9,609	4,322	8,133	17,442	34,984	3,358	11,462	102,148	400,680	31,349	47,031
21 \$30,000 under \$100,000.....	73,501	799,610	17,875	13,669	743	5,862	1,875	6,488	6,360	18,487	1,112	7,827	32,500	223,808	9,609	24,011
22 \$100,000 under \$150,000.....	12,772	394,216	2,661	2,139	97	835	422	861	1,669	5,725	378	2,910	5,237	61,607	1,787	11,263
23 \$150,000 under \$200,000.....	3,598	191,932	565	482	381	381	130	478	417	2,215	64	660	1,420	20,341	555	4,047
24 \$200,000 under \$500,000.....	3,972	457,432	515	449	45	354	169	864	437	2,331	79	719	1,454	29,591	695	9,252
25 \$500,000 under \$1,000,000.....	634	220,874	61	57	13	249	32	271	62	296	15	111	220	8,515	143	3,659
26 \$1,000,000 or more.....	222	237,999	32	28	6	14	17	40	27	241	8	109	84	7,760	63	2,489
27 Nontaxable returns, total.....	800,049	611,329	145,029	90,797	21,877	12,495	51,484	116,492	279,839	291,777	144,420	195,142	1,078,033	797,605	243,433	163,861
28 No adjusted gross income.....	86,397	129,739	25,017	18,055	2,477	2,861	17,316	93,005	2,424	2,717	(3)	(3)	51,621	65,015	42,883	70,101
29 Under \$600.....	85,051	63,818	17,088	10,485	6,193	4,371	11,519	5,137	11,519	5,137	7,082	2,185	131,691	45,707	32,471	16,617
30 \$600 under \$1,000.....	95,461	34,905	13,591	7,846	2,306	384	4,528	2,885	23,346	11,001	12,045	6,452	175,904	90,581	28,076	8,669
31 \$1,000 under \$1,500.....	133,671	68,239	17,583	10,366	1,951	5,492	2,485	2,563	67,030	57,311	24,253	20,111	235,152	148,136	34,292	14,453
32 \$1,500 under \$2,000.....	113,748	59,826	15,641	9,383	4,107	2,310	3,737	4,711	55,399	53,547	26,716	31,594	158,589	120,413	24,881	12,943
33 \$2,000 under \$2,500.....	91,503	55,261	14,589	8,489	2,683	1,766	3,002	2,256	49,813	59,742	30,427	43,705	112,391	97,677	19,749	9,912
34 \$2,500 under \$3,000.....	72,506	46,694	10,604	6,229	2,261	1,152	3,026	1,601	35,650	47,892	19,527	38,377	80,346	75,096	18,241	8,145
35 \$3,000 under \$3,500.....	50,362	39,601	9,621	5,233	4,107	2,852	4,107	2,852	17,668	24,557	11,673	23,763	52,403	63,544	13,833	5,166
36 \$3,500 under \$4,000.....	27,802	23,922	5,639	3,579	3,579	632	7,467	6,548	7,467	11,913	15,884	15,884	30,839	30,839	9,060	3,161
37 \$4,000 under \$4,500.....	13,806	4,224	2,411	1,563	1,549	1,505	(3)	(3)	3,801	6,507	3,171	(3)	13,548	8,888	4,380	37
38 \$4,500 under \$5,000.....	12,906	2,594	1,563	1,155	1,549	1,505	(3)	(3)	3,801	6,507	3,171	(3)	13,548	8,888	4,380	37
39 \$5,000 or more.....	17,618	63,655	8,838	7,155	1,814	1,523	1,814	1,523	9,271	9,271	1,854	3,691	23,461	33,424	6,340	8,003
40 Returns under \$5,000.....	1,638,039	1,077,611	314,348	182,992	47,599	26,077	82,860	132,638	467,967	506,782	242,684	356,091	2,052,398	1,405,372	660,087	298,695
41 Returns \$10,000 or more.....	1,168,718	972,000	288,825	154,649	31,609	22,207	39,705	28,741	161,902	161,902	145,289	145,289	1,371,598	949,772	683,879	237,520
42 Returns \$10,000 or more.....	1,199,654	4,746,991	184,474	184,474	18,911	38,373	27,647	42,971	98,208	171,225	26,796	76,319	689,568	1,652,923	261,461	236,731

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 4. — SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, 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				Other sources (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credit (Thousand dollars)	Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)		
	Income		Loss					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)															
1 Grand total.....	381,120	637,398	19,162	25,850	1,514,464	103,207,937	12,525,727	47,745,570	166,540,616	39,092,192	3,436,240	110,859	747,858	83,793	89,818	24,448	4,796		
2 Taxable returns, total.....	322,126	584,438	15,867	21,124	1,877,596	79,719,310	-	47,496,913	166,385,053	39,060,377	3,333,842	304,077	513,102	83,793	88,548	22,413	4,795		
3 \$600 under \$1,000.....	4,734	2,260			11,614	804,839		1,341,398	194,586	39,035	19,773								
4 \$1,000 under \$1,500.....	7,260	4,843			26,020	1,405,011		2,129,771	955,378	190,850	38,808								
5 \$1,500 under \$2,000.....	7,844	5,312			48,731	1,640,689		2,093,777	1,542,106	307,819	57,685								
6 \$2,000 under \$2,500.....	5,728	3,773			38,677	2,526,904		2,494,170	2,337,578	465,825	67,927								
7 \$2,500 under \$3,000.....	10,504	12,851			57,391	3,218,495		2,766,760	3,376,072	674,194	82,058				4,134	400			
8 \$3,000 under \$3,500.....	10,052	8,576			74,481	3,795,791		2,876,359	4,252,413	854,716	97,913								
9 \$3,500 under \$4,000.....	9,673	11,247	6,942	6,412	57,833	4,487,492		3,062,895	5,372,837	1,086,795	110,553								
10 \$4,000 under \$4,500.....	11,319	13,286			72,342	5,451,261		3,324,058	6,631,896	1,345,363	125,246								
11 \$4,500 under \$5,000.....	5,647	7,080			78,401	5,943,735		3,325,929	7,560,498	1,534,831	111,958				2,290	297			
12 \$5,000 under \$6,000.....	19,832	18,996			122,283	12,259,667		6,216,537	16,684,611	3,387,218	248,168				2,504	398			
13 \$6,000 under \$7,000.....	25,465	23,983			123,683	10,648,966		5,036,281	16,979,238	3,456,460	264,650				398	398			
14 \$7,000 under \$8,000.....	26,325	29,935			99,140	7,948,736		3,688,764	15,454,065	3,164,644	236,772				2,835	253			
15 \$8,000 under \$9,000.....	18,982	29,528			87,811	5,637,995		2,616,468	13,226,703	2,733,038	212,320				1,876	377			
16 \$9,000 under \$10,000.....	13,164	16,832			74,894	3,696,393		1,747,657	10,389,591	2,168,246	172,704				2,089	84			
17 \$10,000 under \$15,000.....	51,603	76,945	2,948	3,066	242,636	6,775,546		3,203,834	25,557,238	5,520,778	32,298				13,031	1,933	110		
18 \$15,000 under \$20,000.....	26,637	51,456	1,612	1,314	138,982	1,535,880		706,164	8,927,811	2,126,444	299,135				1,301	97	195		
19 \$20,000 under \$25,000.....	16,594	38,191	986	1,954	671,761	986,324		301,431	5,155,939	1,345,883	162,844				9,776	144	11		
20 \$25,000 under \$30,000.....	32,723	109,410	2,146	3,202	250,930	956,324		422,251	11,379,799	3,606,973	281,332				7,651	98	19		
21 \$30,000 under \$100,000.....	13,396	67,698	825	1,686	129,104	255,494		114,711	6,229,490	2,684,160	96,680				20,117	3,253	437		
22 \$100,000 under \$150,000.....	2,648	16,658	219	1,923	37,048	37,024		17,465	1,695,238	878,259	15,792				13,285	4,433	267		
23 \$150,000 under \$200,000.....	848	8,422	77	342	4,415	9,495		4,475	609,591	338,923	4,235				2,716	287	195		
24 \$200,000 under \$300,000.....	933	16,464	92	1,004	3,959	9,873		4,776	1,070,737	638,554	4,555				1,190	1,526	11		
25 \$300,000 under \$400,000.....	147	6,330	19	216	4,317	1,446		717	376,573	232,998	694				1,513	3,150	639		
26 \$400,000 under \$500,000.....	68	4,402	1	1	4,317	1,446		265	425,065	278,271	260				106	620	1,013		
27 Nontaxable returns, total.....	38,994	32,960	3,295	4,726	4,363,132	23,488,627	12,525,727	248,657	1,555,563	31,815	102,398	2,713	234,756	27,066	1,270	2,035	1,922		
28 No adjusted gross income.....	2,735	2,975	(3)	(3)	4,860,453	736,691	433,135	-	-	-	-	-	-	-	-	-	(3)		
29 Under \$600.....	4,350	1,494			4,452	3,324,242	3,918,975	2,918	320	64	(3)								
30 \$6,000 under \$1,000.....	7,259	4,133			19,778	2,281,324	1,651,578	2,918	320	64	(3)								
31 \$1,000 under \$1,500.....	11,423	8,023			40,840	3,168,356	1,806,264	19,167	3,221	598	6,215								
32 \$1,500 under \$2,000.....	8,979	7,353			36,759	2,840,031	1,300,596	50,959	17,187	3,469	20,621								
33 \$2,000 under \$2,500.....	5,593	5,264			29,246	2,533,354	964,460	51,568	31,080	6,213	17,247								
34 \$2,500 under \$3,000.....	5,719	4,188			33,232	2,364,131	799,270	51,980	38,536	7,671	24,286								
35 \$3,000 under \$3,500.....	3,053	3,134			17,998	2,029,683	618,194	30,288	20,374	4,016	12,256								
36 \$3,500 under \$4,000.....	2,711	2,014			21,508	1,422,425	387,574	18,261	14,512	2,898	6,786								
37 \$4,000 under \$4,500.....	2,335	3,109			6,773	1,008,428	247,938	9,475	8,520	1,700	5,044								
38 \$4,500 under \$5,000.....	4,837	11,273			9,646	6,767,897	1,581,616	5,253	6,020	1,202	1,170								
39 \$5,000 or more.....	126,918	110,915	6,227	5,612	6,175	1,103,065	239,027	8,788	15,793	3,984	5,314								
40 Returns under \$5,000.....	107,487	127,211	3,935	5,240	96,123	51,659,779	12,286,700	23,654,986	32,363,134	6,227,259	809,005	18,750	456,915	57,250	7,009	711	(3)		
41 Returns \$5,000 under \$10,000.....	14,671	399,272	9,000	14,998	513,331	41,277,351	232,806	19,313,579	72,745,950	14,912,154	1,139,271	38,307	181,334	33,250	12,260	1,838	(3)		
42 Returns \$10,000 or more.....	14,671	399,272	9,000	14,998	904,410	10,270,807	6,221	4,777,005	61,431,532	17,652,779	1,487,964	249,733	109,609	20,452	70,549	21,859	4,706		

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, 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	Income tax credits		Self-employment tax		Tax withheld		Returns with excess social security tax		Payments on 1959 declaration		Tax due at time of filing		Refund		Overpayment		
	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	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 Grand total.....	38,642,299	7,036,392	701,506	30,469,327	30,784,719	2,566,078	77,544	5,144,282	8,595,193	19,102,981	5,077,410	36,720,717	4,396,092	1,630,401	714,425	1	
2 Taxable returns, total.....	38,642,299	4,838,011	578,660	42,550,386	30,116,042	2,529,853	76,696	4,766,882	8,471,427	17,215,598	4,978,051	28,867,833	3,695,399	1,406,329	646,102	2	
3 \$600 under \$1,000.....	38,920	68,924	2,050	1,170,970	109,938	1,435	6,485	12,640	1,435	23,037	6,485	1,119,504	76,355	6,110	553	3	
4 \$1,000 under \$1,500.....	190,429	135,974	5,918	1,861,565	238,191	43,635	2,829	43,635	6,267	50,609	26,019	1,540,964	19,595	19,595	2,095	4	
5 \$1,500 under \$2,000.....	306,486	209,846	11,520	1,748,264	390,381	86,523	15,785	86,523	15,785	617,175	48,348	1,428,570	92,487	34,130	4,021	5	
6 \$2,000 under \$2,500.....	461,710	270,675	16,414	2,123,667	520,035	117,620	20,073	117,620	20,073	767,369	67,651	1,664,108	125,967	43,802	5,662	6	
7 \$2,500 under \$3,000.....	668,214	296,342	23,814	2,406,477	733,970	139,759	35,304	139,759	35,304	912,567	82,231	1,793,299	151,894	47,501	7,583	7	
8 \$3,000 under \$3,500.....	846,713	318,237	29,579	2,536,102	915,044	170,731	48,078	170,731	48,078	1,097,650	96,992	1,715,173	174,789	58,567	8,993	8	
9 \$3,500 under \$4,000.....	1,077,613	332,200	34,734	2,739,292	1,146,812	173	57,489	187,141	57,489	1,232,592	117,549	1,762,888	199,346	66,948	10,157	9	
10 \$4,000 under \$4,500.....	1,339,485	335,978	38,507	3,029,274	1,426,338	11,719	177	203,281	67,122	1,272,943	132,445	1,988,277	241,985	61,451	9,948	10	
11 \$4,500 under \$5,000.....	1,524,973	335,767	42,578	3,054,628	1,611,443	79,481	1,082	230,113	86,933	1,211,851	144,147	2,040,161	261,412	75,364	13,560	11	
12 \$5,000 under \$5,000.....	3,371,068	543,256	69,848	5,795,735	3,583,493	538,117	7,082	415,707	176,040	1,991,645	264,633	4,105,311	560,638	123,073	22,612	12	
13 \$5,000 under \$6,000.....	3,440,249	405,980	53,956	4,738,457	3,596,611	434,668	12,144	384,116	189,810	1,595,965	218,006	3,292,753	506,688	115,166	23,556	13	
14 \$6,000 under \$7,000.....	3,149,451	299,595	41,656	3,463,098	3,174,551	434,284	12,392	341,709	197,032	1,265,030	218,006	2,332,753	373,839	24,643	14		
15 \$7,000 under \$8,000.....	2,200,390	234,030	34,274	2,645,857	2,645,857	266,886	8,295	287,786	194,045	595,263	194,045	1,548,984	257,612	22,305	15		
16 \$8,000 under \$9,000.....	2,157,614	175,382	26,117	1,607,643	2,021,864	192,099	6,879	180,758	180,758	735,809	166,220	951,986	166,220	65,904	18,901	16	
17 \$10,000 under \$15,000.....	5,477,515	451,027	73,344	2,795,685	4,458,573	321,156	14,529	802,254	826,284	1,656,198	615,083	1,345,158	267,910	81,171	17		
18 \$15,000 under \$20,000.....	2,094,829	180,238	30,560	508,033	1,150,669	399,393	3,750	218,702	707,344	477,068	381,755	129,434	49,607	106,566	6,892	18	
19 \$20,000 under \$25,000.....	1,322,695	87,939	15,218	193,459	552,357	23,871	2,183	21,702	586,061	273,060	35,913	26,732	26,732	57,421	46,829	19	
20 \$25,000 under \$30,000.....	3,540,277	118,775	20,560	231,291	1,101,355	34,809	5,032	34,809	1,880,728	303,568	755,275	31,051	42,765	91,774	133,756	20	
21 \$30,000 under \$100,000.....	2,627,092	31,423	5,427	67,777	549,052	15,848	2,503	106,981	1,625,271	86,722	588,261	3,932	16,799	24,770	83,266	21	
22 \$100,000 under \$150,000.....	854,300	4,781	804	10,559	123,119	2,666	482	16,833	578,653	13,220	185,290	475	4,538	3,881	27,420	22	
23 \$150,000 under \$200,000.....	328,449	1,055	181	2,727	36,324	661	128	4,362	227,893	3,278	75,955	117	1,108	1,108	9,918	23	
24 \$200,000 under \$500,000.....	617,667	1,047	175	2,799	42,342	661	152	4,685	431,690	3,552	163,699	135	2,649	1,116	17,220	24	
25 \$500,000 under \$1,000,000.....	225,399	116	19	433	5,717	97	17	701	151,768	552	71,740	19	443	147	3,364	25	
26 \$1,000,000 or more.....	267,766	44	7	141	1,966	29	6	261	175,564	206	95,131	6	1,151	3,737	3,737	26	
27 Nontaxable returns, total.....	-	2,198,361	122,846	7,918,941	668,677	36,225	848	377,400	123,766	1,887,383	99,359	7,852,684	700,693	224,072	68,263	27	
28 No adjusted gross income.....	-	79,543	4,186	81,638	31,344	(3)	(3)	56,773	31,295	68,302	3,442	93,637	42,559	38,177	19,636	28	
29 Under \$600.....	-	239,610	6,347	3,170,820	114,701	8,096	29,457	29,457	8,096	277,159	5,893	3,173,656	117,948	19,971	4,395	29	
30 \$600 under \$1,000.....	-	363,434	11,168	883,398	56,362	7,279	26,774	26,774	7,279	340,644	10,259	877,933	58,574	18,437	4,138	30	
31 \$1,000 under \$1,500.....	-	49,014	18,313	850,364	71,841	43,436	10,555	43,436	10,555	404,875	16,195	833,609	74,979	24,529	5,299	31	
32 \$1,500 under \$2,000.....	-	325,003	17,537	717,097	74,166	44,673	9,383	276,189	14,744	700,018	14,744	700,018	76,057	27,182	4,699	32	
33 \$2,000 under \$2,500.....	-	235,837	15,837	15,837	59,653	44,944	10,888	44,944	10,888	189,211	12,464	530,664	61,060	23,608	6,108	33	
34 \$2,500 under \$3,000.....	-	184,898	14,635	487,899	59,638	9,052	224	38,996	8,234	144,152	11,202	476,781	60,566	21,103	3,873	34	
35 \$3,000 under \$3,500.....	-	135,537	12,511	413,171	58,177	30,073	8,191	30,073	8,191	102,674	9,458	403,506	59,746	14,842	3,569	35	
36 \$3,500 under \$4,000.....	-	76,733	8,103	280,038	43,413	20,863	5,804	20,863	5,804	56,709	6,044	274,110	41,831	12,233	3,403	36	
37 \$4,000 under \$4,500.....	-	40,911	5,003	187,806	31,867	13,762	4,596	13,762	4,596	34,338	3,438	183,813	30,953	9,188	3,125	37	
38 \$4,500 under \$5,000.....	-	31,439	4,176	119,190	21,365	24	24	23,543	2,254	23,543	3,028	116,726	21,290	5,143	1,181	38	
39 \$5,000 or more.....	-	36,402	5,090	187,096	48,970	23,712	549	19,352	17,115	23,795	3,172	188,491	55,430	9,669	8,797	39	
40 Returns under \$5,000.....	6,450,543	4,465,302	324,904	10,559,454	7,691,899	120,747	1,430	1,519,491	49,917	9,739,372	818,008	22,717,397	2,061,533	627,881	122,033	40	
41 Returns \$5,000 under \$10,000.....	14,838,767	1,693,687	230,143	18,299,732	15,088,109	1,983,365	47,299	1,688,472	964,884	6,060,989	1,082,081	12,453,735	1,913,486	452,406	114,682	41	
42 Returns \$10,000 or more.....	17,355,989	877,403	1,464,433	3,855,341	8,024,717	461,966	28,815	1,906,316	7,201,162	2,766,620	3,175,321	1,549,585	421,073	510,114	477,705	42	

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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

Adjusted gross income classes	PART II.—JOINT RETURNS OF HUSBANDS AND WIVES										Business or profession			Partnership		
	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Dividends (after exclusions)		Interest received		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)
Grand total.....	37,257,643	1,240,675,037	32,374,888	194,078,485	3,010,992	5,957,111	2,990,634	5,709,292	21,922,063	1,433,977	2,494,657	1,327,107	9,136,981	239,546	555,869	
2 Taxable returns, total.....	30,471,489	227,416,228	27,783,532	183,653,418	2,687,766	5,684,750	2,602,696	3,865,193	19,390,190	861,782	1,100,429	1,134,269	8,767,698	175,819	299,829	
3 \$600 under \$1,000.....	96,683	1,365,313	70,168	91,734	(3)	(3)	1,711	32,990	36,968	4,361	3,842	1,891	2,039	-	-	
4 \$1,000 under \$1,500.....	325,016	5,722,389	249,461	410,990	8,122	2,718	8,478	125,556	17,769	18,415	17,769	1,137	11,167	-	-	
5 \$1,500 under \$2,000.....	705,004	1,582,464	572,070	1,215,947	13,760	4,965	19,299	167,444	276,117	31,895	31,473	18,209	33,252	3,425	2,296	
6 \$2,000 under \$2,500.....	1,026,614	2,846,669	864,748	2,272,090	33,251	14,837	35,758	215,625	45,447	44,407	45,447	22,583	48,774	4,016	5,478	
7 \$2,500 under \$3,000.....	1,314,249	4,284,383	1,140,107	3,528,586	41,418	17,632	97,493	39,469	50,619	54,694	50,619	34,203	80,771	5,624	7,629	
8 \$3,000 under \$3,500.....	1,625,577	6,097,778	1,445,539	5,153,477	53,958	28,072	167,328	260,078	640,223	61,947	56,912	46,972	117,817	5,349	7,910	
9 \$3,500 under \$4,000.....	2,031,485	8,642,387	1,858,984	7,591,304	32,661	18,466	55,699	265,060	790,989	71,733	70,482	50,855	150,022	5,391	7,100	
10 \$4,000 under \$4,500.....	2,282,179	10,855,831	2,109,395	9,645,645	65,435	29,755	222,066	269,003	792,090	70,414	57,811	55,211	181,375	8,575	5,686	
11 \$4,500 under \$5,000.....	4,875,340	26,814,213	4,591,785	24,457,147	170,328	84,484	558,280	478,266	1,466,109	125,346	101,268	107,963	383,813	20,463	12,674	
12 \$5,000 under \$5,000.....	4,346,870	28,156,357	4,138,241	25,952,617	113,518	65,581	172,827	379,208	1,251,786	92,165	92,165	102,556	365,081	15,657	11,408	
13 \$5,000 under \$7,000.....	3,334,046	24,919,135	3,176,241	22,888,996	211,004	112,075	613,116	167,599	289,477	68,377	60,715	82,462	340,818	13,904	11,683	
14 \$7,000 under \$9,000.....	2,435,916	20,636,877	2,304,634	18,733,020	208,188	134,171	534,486	151,620	1,010,407	45,668	54,956	71,815	345,018	8,766	7,100	
15 \$9,000 under \$10,000.....	1,635,080	15,478,183	1,535,264	13,862,308	172,610	114,765	412,973	129,533	845,043	31,385	30,551	54,430	284,373	9,336	10,906	
16 \$10,000 under \$15,000.....	3,012,183	35,353,336	2,707,577	29,198,995	626,082	470,012	1,227,159	403,444	2,968,056	63,450	96,192	185,531	1,270,426	20,463	28,563	
17 \$15,000 under \$20,000.....	1,646,145	11,043,074	1,582,228	10,594	286,988	579,497	358,235	158,891	1,898,669	18,414	51,497	83,313	1,910,800	12,432	24,501	
18 \$20,000 under \$25,000.....	272,640	6,056,746	188,627	4,848,017	151,067	375,606	171,614	80,246	1,282,233	9,856	30,598	56,170	717,964	7,336	11,455	
19 \$25,000 under \$30,000.....	383,670	12,848,017	251,248	5,431,223	260,802	1,193,665	370,705	121,316	2,834,389	16,524	87,295	98,544	1,802,114	17,273	49,158	
20 \$30,000 under \$40,000.....	102,982	6,768,424	67,789	2,379,373	87,184	1,078,289	209,832	25,821	1,014,821	7,997	82,880	35,439	1,188,987	6,974	39,823	
21 \$40,000 under \$50,000.....	15,210	1,811,682	10,594	517,272	13,782	452,815	12,863	2,407	121,552	1,867	29,534	5,273	284,216	1,489	16,692	
22 \$50,000 under \$100,000.....	3,857	658,365	2,786	198,956	3,659	198,956	3,312	4,599	24,801	513	10,912	1,272	89,382	576	10,822	
23 \$100,000 under \$200,000.....	3,975	1,128,708	2,873	189,990	3,792	386,448	3,467	29,849	22,971	717	22,754	1,242	126,435	729	21,759	
24 \$200,000 under \$500,000.....	3,579	385,246	450	29,052	360	137,011	528	40	3,563	141	8,648	151	22,554	151	6,824	
25 \$500,000 under \$1,000,000.....	180	339,651	131	10,637	175	122,206	165	10	1,571	56	6,109	47	10,490	53	5,434	
26 \$1,000,000 or more.....	6,786,154	113,258,809	4,591,356	10,425,067	323,226	272,361	828,061	387,938	2,534,873	592,195	1,394,228	192,838	369,283	63,727	256,040	
27 Nontaxable returns, total.....	296,950	21,049,154	80,626	215,600	22,640	29,146	26,433	12,524	71,257	24,703	991,326	6,017	21,954	29,875	164,088	
28 Under \$600.....	544,908	195,312	254,652	148,097	17,309	4,932	14,775	226,865	81,974	62,398	71,074	13,014	11,716	4,271	44,478	
29 \$600 under \$1,000.....	677,690	552,149	374,243	302,397	20,336	13,562	70,833	22,896	182,588	42,844	45,758	13,129	13,398	2,774	2,700	
30 \$1,000 under \$1,500.....	1,096,084	1,361,557	681,778	798,203	48,221	20,710	139,287	51,576	373,026	59,891	58,107	27,579	27,730	4,494	4,930	
31 \$1,500 under \$2,000.....	834,655	1,882,841	602,511	1,089,163	45,066	23,248	140,146	58,095	392,402	46,852	58,371	29,878	45,336	2,757	3,423	
32 \$2,000 under \$2,500.....	734,350	2,001,571	560,110	1,412,879	42,667	30,484	103,038	165,430	320,834	32,259	42,823	24,486	51,795	4,265	4,247	
33 \$2,500 under \$3,000.....	594,061	1,918,035	482,306	1,456,100	26,298	20,130	59,026	31,620	272,698	25,147	27,122	17,687	41,745	3,602	12,891	
34 \$3,000 under \$3,500.....	379,408	1,424,487	1,126,265	1,126,265	16,854	13,559	33,488	17,091	181,722	17,200	21,547	11,228	25,726	1,720	1,546	
35 \$3,500 under \$4,000.....	246,658	1,049,350	215,400	882,434	9,186	7,588	19,041	7,777	102,962	8,556	8,015	8,389	26,621	2,173	2,284	
36 \$4,000 under \$4,500.....	158,933	749,786	135,186	607,274	5,602	6,341	10,950	27,806	7,349	8,879	7,349	5,699	16,489	2,173	2,284	
37 \$4,500 under \$5,000.....	158,933	749,786	135,186	607,274	5,602	6,341	10,950	27,806	7,349	8,879	7,349	5,699	16,489	2,173	2,284	
38 \$5,000 or more.....	15,954,801	146,831,708	12,695,116	39,188,068	579,318	329,463	1,675,974	649,034	5,946,144	941,865	1,710,694	420,892	949,650	93,981	276,896	
40 Returns under \$5,000.....	16,856,198	117,348,437	15,948,911	107,006,084	994,150	596,290	2,797,949	796,340	5,801,573	372,012	428,673	428,673	1,759,022	70,711	57,420	
41 Returns \$5,000 under \$10,000.....	4,445,644	76,494,892	3,730,961	47,884,333	1,437,484	5,031,358	2,032,249	1,793,433	10,177,346	120,110	349,049	477,542	6,428,309	74,854	221,553	
42 Returns \$10,000 or more.....	1,096,084	1,361,557	681,778	798,203	48,221	20,710	139,287	51,576	373,026	59,891	58,107	27,579	27,730	4,494	4,930	

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				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 (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)
1 Grand total.....	2,932,726	2,332,466	691,443	395,949	75,740	71,377	175,296	422,928	567,878	205,204	357,578	2,994,191	2,893,429	1,248,045	616,803	
2 Taxable returns, total.....	2,391,255	4,549,785	582,794	329,319	58,503	60,753	78,397	253,101	375,078	120,623	239,435	2,346,627	2,383,684	1,090,524	498,083	
3 \$600 under \$1,000.....	5,674	2,204	2,017	7,059	1,421	418	1,104	10,095	10,570	5,123	7,055	61,327	38,575	22,678	8,955	
4 \$1,000 under \$1,500.....	23,114	11,483	2,017	7,399	3,684	1,317	3,117	10,772	15,617	7,719	12,707	80,939	48,524	32,440	11,721	
5 \$1,500 under \$2,000.....	41,006	21,449	3,059	10,119	5,331	1,582	2,462	15,350	18,163	12,871	23,237	96,712	65,072	44,849	13,727	
6 \$2,000 under \$2,500.....	37,527	12,008	12,008	17,955	1,720	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905		
7 \$2,500 under \$3,000.....	76,656	30,134	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
8 \$3,000 under \$4,000.....	79,586	31,586	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
9 \$4,000 under \$5,000.....	82,742	32,742	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
10 \$5,000 under \$6,000.....	88,539	34,539	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
11 \$6,000 under \$7,000.....	139,160	51,084	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
12 \$7,000 under \$8,000.....	164,929	61,609	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
13 \$8,000 under \$9,000.....	178,740	66,528	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
14 \$9,000 under \$10,000.....	186,961	70,442	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
15 \$10,000 under \$11,000.....	150,966	52,949	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
16 \$11,000 under \$12,000.....	460,576	158,171	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
17 \$12,000 under \$13,000.....	205,121	63,992	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
18 \$13,000 under \$14,000.....	342,523	113,013	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
19 \$14,000 under \$15,000.....	191,905	66,292	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
20 \$15,000 under \$16,000.....	191,121	75,762	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
21 \$16,000 under \$17,000.....	65,876	22,197	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
22 \$17,000 under \$18,000.....	11,204	3,300	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
23 \$18,000 under \$19,000.....	3,125	1,013	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
24 \$19,000 under \$20,000.....	3,364	1,013	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
25 \$20,000 under \$21,000.....	529	182,785	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
26 \$21,000 or more.....	1,03	155,445	17,955	10,119	1,953	2,462	15,519	24,665	11,078	16,344	110,878	69,530	20,905			
27 Nontaxable returns, total.....	591,481	482,581	108,649	66,630	17,237	10,624	42,879	169,827	192,800	84,581	118,143	647,564	509,745	157,521	118,720	
28 No adjusted gross income.....	67,416	111,735	17,127	11,774	1,765	2,793	13,014	75,951	(3)	(3)	(3)	38,161	55,294	28,996	52,149	
29 Under \$600.....	48,028	51,713	9,835	6,699	2,568	635	3,951	5,764	2,578	2,504	840	45,682	17,711	13,747	7,089	
30 \$600 under \$1,000.....	37,020	24,034	7,404	4,383	1,588	436	2,454	9,938	3,646	2,454	816	37,951	17,931	13,451	3,500	
31 \$1,000 under \$1,500.....	91,664	48,355	12,089	6,528	3,440	1,570	3,165	11,985	27,148	12,338	8,846	115,727	67,487	19,733	9,973	
32 \$1,500 under \$2,000.....	88,930	48,941	12,092	7,133	3,440	2,029	3,485	14,762	32,839	14,762	17,437	105,492	75,073	16,739	9,913	
33 \$2,000 under \$2,500.....	72,493	45,570	11,833	6,425	2,224	940	2,876	33,267	40,180	17,052	22,543	85,374	68,808	15,878	8,916	
34 \$2,500 under \$3,000.....	59,869	40,650	9,352	5,330	2,261	1,152	2,900	27,287	38,388	13,950	25,018	63,707	55,471	16,323	7,225	
35 \$3,000 under \$3,500.....	27,102	35,994	9,124	4,852	1,761	852	2,892	12,716	18,223	9,214	18,477	46,520	57,550	11,708	4,107	
36 \$3,500 under \$4,000.....	25,091	32,998	4,646	2,877	1,549	1,505	3,134	6,134	9,336	5,215	11,868	27,536	27,499	8,773	2,853	
37 \$4,000 under \$4,500.....	10,554	7,970	4,224	2,411	1,549	1,505	3,134	6,134	9,336	5,215	11,868	27,536	27,499	8,773	2,853	
38 \$4,500 under \$5,000.....	10,132	9,981	2,468	2,411	1,549	1,505	3,134	6,134	9,336	5,215	11,868	27,536	27,499	8,773	2,853	
39 \$5,000 or more.....	14,281	38,040	8,255	6,781	3,832	3,832	3,832	3,832	8,948	1,999	4,502	20,677	10,859	4,386	2,066	
40 Returns under \$5,000.....	1,022,910	741,936	196,666	113,851	31,900	13,867	66,590	240,663	281,088	128,776	192,997	1,186,608	819,639	403,457	197,092	
41 Returns \$5,000 under \$10,000.....	902,214	694,974	235,900	126,238	26,625	18,695	26,024	106,054	143,274	53,497	97,858	1,189,114	725,407	201,658	205,243	
42 Returns \$10,000 or more.....	1,054,612	3,895,456	2,838,877	1,558,660	177,215	33,825	25,197	76,206	138,533	23,131	66,723	618,469	1,348,383	214,430	214,430	

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Estate and trusts				Other sources (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)		
	Income		Loss					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)															
1	222,256	34,513,0	14,935	22,444	1,280,023	83,570,409	6,703,630	30,354,013	128,210,748	30,166,599	20,164,640	294,559	48,192	66,975	17,800	3,795			
2	194,100	321,579	13,017	18,414	1,411,633	65,810,315	-	30,471,489	128,136,260	30,155,219	2,193,700	217,776	38,658	66,604	16,846	3,794			
3	-	-	-	-	2,364	116,020	-	96,683	6,566	1,311	-	-	-	-	-	-	-		
4	2,683	928	-	-	10,624	390,019	-	325,016	109,917	22,083	26	-	-	-	-	-	-		
5	-	-	-	-	18,703	1,055,948	-	705,004	320,117	63,727	70	-	-	-	-	-	-		
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7	2,963	3,334	-	-	25,379	1,749,757	-	1,025,614	699,381	139,802	225	3,756	420	-	-	-	-		
8	2,425	3,272	-	-	42,869	2,429,518	-	1,314,249	1,236,161	28,993	331	10,475	1,240	-	-	-	-		
9	3,269	2,026	-	-	34,342	3,220,079	-	1,969,166	393,819	39,812	624	13,981	2,128	-	-	-	-		
10	4,395	2,429	5,438	5,474	45,188	4,301,485	-	2,031,485	605,742	812	14,680	1,728	2,122	-	-	-	-		
11	2,765	2,173	-	-	52,225	4,987,221	-	2,282,179	4,219,603	843,262	928	18,520	3,126	4,337	595	-	-		
12	11,603	4,633	-	-	89,615	11,006,731	-	4,875,240	11,617,905	2,321,688	2,496	27,535	5,233	-	-	-	-		
13	16,132	7,690	-	-	105,451	9,988,052	-	4,342,870	13,778,853	2,762,928	3,604	24,583	4,738	-	-	-	-		
14	15,320	16,254	-	-	81,447	7,610,323	-	3,334,046	13,523,769	3,736	3,736	20,437	3,756	2,502	364	-	-		
15	13,812	14,809	-	-	75,373	5,471,126	-	2,459,916	12,081,469	2,469,901	4,588	15,297	2,974	2,497	114	-	-		
16	8,416	6,873	-	-	62,964	3,382,329	-	1,635,080	9,602,111	1,982,746	131,567	7,394	1,557	1,557	-	-	-		
17	38,058	4,576	2,263	2,529	199,855	1,683,208	-	3,112,183	7,796,218	5,089,909	20,176	26,263	5,126	9,658	1,290	97	17		
18	19,474	30,031	1,372	840	114,417	1,471,155	-	6,466,145	8,107,868	1,881,950	17,492	24,583	2,263	7,444	925	91	18		
19	25,210	21,813	(3)	2,007	78,677	639,208	-	275,649	4,640,914	1,172,154	16,892	6,273	1,288	5,959	455	7	19		
20	22,795	70,723	2,007	2,933	221,871	912,261	-	383,670	10,331,547	3,177,441	230,137	43,793	10,346	15,952	2,375	136	20		
21	10,982	51,856	711	1,510	113,326	242,229	-	102,982	5,600,323	2,357,642	85,857	3,466	650	11,103	3,654	242	21		
22	2,202	11,439	187	1,855	31,017	34,415	-	15,210	1,484,629	754,704	16,225	774	168	2,986	2,408	190	22		
23	689	5,902	64	294	4,133	8,765	-	3,857	526,763	287,432	3,637	255	49	1,016	1,235	10	23		
24	745	11,585	76	950	3,613	8,937	-	3,975	891,211	519,286	3,783	283	56	1,259	2,511	463	24		
25	116	5,899	15	113	4,64	1,276	-	579	304,836	182,045	43	24	9	211	485	55	25		
26	46	3,334	1	5	4,298	397	-	180	271,924	166,341	175	24	6	70	374	1,950	26		
27	28,156	23,521	(3)	(3)	413,610	17,760,094	6,703,630	82,224	54,468	11,380	27,961	891	76,783	9,534	(3)	(3)	(3)		
28	2,221	1,966	(3)	(3)	429,166	615,859	296,950	-	-	-	-	-	-	-	-	-	-		
29	1,846	893	-	-	7,015	1,076,739	544,908	-	-	-	-	-	-	-	-	-	-		
30	1,423	855	-	-	5,824	1,343,366	677,690	-	-	-	-	-	-	-	-	-	-		
31	4,506	2,825	-	-	25,997	2,210,348	1,096,084	-	-	-	-	-	-	-	-	-	-		
32	4,375	4,105	-	-	22,607	2,232,608	982,838	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		
33	3,341	3,544	-	-	22,018	2,190,527	826,866	7,789	2,031	410	(3)	(3)	(3)	(3)	(3)	(3)	(3)		
34	2,801	1,321	1,412	1,028	27,759	2,120,103	713,440	20,910	9,189	1,833	99	18,872	1,734	(3)	(3)	(3)	(3)		
35	-	-	-	-	15,885	1,895,001	573,814	20,247	10,161	2,009	163	18,662	1,846	(3)	(3)	(3)	(3)		
36	-	-	-	-	19,953	1,351,297	365,065	14,243	10,865	2,170	66	14,343	2,104	(3)	(3)	(3)	(3)		
37	4,722	4,105	-	-	6,754	979,615	239,516	7,142	6,321	1,261	217	6,537	1,032	(3)	(3)	(3)	(3)		
38	-	-	-	-	9,362	663,205	155,132	3,801	4,836	966	(3)	3,675	858	(3)	(3)	(3)	(3)		
39	2,891	3,937	-	-	7,412	1,082,426	231,327	6,833	10,608	2,640	224	6,093	1,463	(3)	(3)	(3)	(3)		
40	43,765	33,776	3,476	4,011	92,686	34,927,591	6,472,303	9,482,498	11,639,800	2,325,532	3,674	133,798	16,783	1,794	79	(3)	(3)		
41	67,544	52,252	3,809	5,210	420,878	36,726,191	226,406	16,629,792	60,612,363	12,273,768	18,465	732,978	19,687	9,424	1,068	(3)	(3)		
42	110,947	259,102	7,650	13,223	766,449	9,916,627	4,921	4,641,723	55,958,585	15,567,299	179,501	1,279,150	11,722	55,757	16,653	3,713	42		

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Income tax credits			Self-employment tax			Tax withheld			Payments on 1959 declaration			Tax due at time of filing			Overpayment		
	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
																		(50)
1 Grand total.....	29,895,172	5,848,286	613,973	30,847,165	23,598,603	2,288,105	70,573	3,902,989	6,924,983	11,845,447	3,976,318	22,671,783	3,424,091	1,224,461	566,668	1		
2 Taxable returns, total.....	29,895,172	4,010,694	503,764	27,281,297	23,153,456	2,253,222	69,764	3,617,301	6,828,139	10,288,552	3,888,066	19,195,420	2,958,157	1,053,940	512,568	2		
3 \$600 under \$1,000.....	1,310	34,500	1,587	59,711	6,844			4,024	567	38,732	1,748	55,899	6,058	2,178	4			
4 \$1,000 under \$1,500.....	22,054	100,264	5,475	224,721	35,765			19,824	4,028	126,528	10,646	192,294	21,207	10,278	5			
5 \$1,500 under \$2,000.....	63,584	179,918	12,038	533,194	99,330			48,280	10,065	232,597	22,974	451,704	53,277	21,090	6			
6 \$2,000 under \$2,500.....	139,157	225,075	17,916	820,638	189,542			67,460	16,254	390,180	38,643	670,261	85,508	26,149	7			
7 \$2,500 under \$3,000.....	245,459	374,663	23,478	1,097,351	307,217			96,990	26,240	399,263	52,224	882,225	110,745	35,418	8			
8 \$3,000 under \$3,500.....	391,456	282,339	29,226	1,390,898	463,382			111,997	36,651	487,153	68,896	1,097,375	143,134	42,443	9			
9 \$3,500 under \$4,000.....	602,777	291,758	33,096	1,815,878	705,948			137,044	43,987	568,467	80,182	1,419,950	186,539	44,136	10			
10 \$4,000 under \$4,500.....	839,185	295,578	37,058	2,074,434	947,737			161,574	58,048	637,747	94,925	1,593,634	215,803	53,746	11			
11 \$4,500 under \$5,000.....	2,313,585	495,830	63,321	4,539,488	2,585,460			310,686	130,957	1,228,084	180,910	3,556,931	501,684	93,780	12			
12 \$5,000 under \$5,000.....	2,734,432	473,437	48,820	4,103,425	2,986,129			293,446	143,675	1,167,171	170,102	3,090,016	477,704	89,563	13			
13 \$5,000 under \$7,000.....	2,736,957	276,273	38,245	3,016,230	1,835,690			257,087	142,217	1,031,559	165,191	2,236,520	359,787	73,662	14			
14 \$7,000 under \$9,000.....	2,462,223	219,622	32,131	2,288,781	2,453,299			238,314	155,824	870,096	155,172	1,504,646	251,320	67,490	15			
15 \$9,000 under \$10,000.....	1,977,273	162,545	24,192	1,523,505	1,905,524			196,795	138,310	656,622	133,382	1,929,810	161,131	54,106	16			
16 \$10,000 under \$15,000.....	5,043,220	421,892	68,732	2,674,449	3,077,732			689,547	699,274	1,519,579	516,891	1,321,371	259,115	188,539	17			
17 \$15,000 under \$20,000.....	1,860,550	168,146	28,631	4,480,305	1,069,080			293,662	573,784	4,346,006	324,705	1,252,266	46,773	92,766	18			
18 \$20,000 under \$25,000.....	1,126,471	81,713	14,201	1,817,668	2,021,315			193,315	480,869	2,177,166	231,450	34,177	26,962	50,547	19			
19 \$25,000 under \$30,000.....	3,129,093	111,429	19,392	2,377,256	3,895,958			313,561	1,598,006	2,775,565	636,450	29,196	38,455	81,241	20			
20 \$30,000 under \$50,000.....	2,313,475	29,231	5,077	63,803	522,665			95,609	1,389,755	78,549	491,121	3,458	14,960	21,525	21			
21 \$50,000 under \$100,000.....	785,713	4,420	749	9,926	116,795			14,668	485,510	11,606	158,967	391	3,452	3,310	22			
22 \$100,000 under \$150,000.....	279,065	979	169	2,559	34,209			3,757	189,519	2,861	64,504	95	1,105	923	23			
23 \$150,000 under \$200,000.....	503,198	945	161	2,580	38,914			563	342,419	2,987	137,588	107	2,074	906	24			
24 \$200,000 under \$300,000.....	159,698	101	17	391	5,327			177	112,691	4,456	61,599	13	278	112	25			
25 \$300,000 or more.....	159,246	33	6	111	1,596			6	89,263	147	69,796	1	6	32	26			
26 \$1,000,000 or more.....	-	-	-	-	-			-	-	-	-	-	-	-	27			
27 Nontaxable returns, total.....	-	1,837,592	110,209	3,565,868	445,147	34,783	809	289,688	96,844	1,556,895	88,252	3,476,363	465,934	170,921	54,100			
28 No adjusted gross income.....	-	65,141	3,508	59,702	26,603			1,257	25,380	55,792	2,854	66,813	35,204	28,217	16,125	28		
29 Under \$600.....	-	131,005	3,770	204,903	11,912			15,383	5,362	123,034	3,452	206,082	14,193	10,637	2,763	29		
30 \$600 under \$1,000.....	-	249,122	7,937	278,068	16,750			15,210	5,911	233,222	7,266	271,847	18,506	10,441	3,484	30		
31 \$1,000 under \$1,500.....	-	573,776	15,739	491,636	43,136			39,359	7,390	336,833	13,548	473,380	44,983	16,553	3,752	31		
32 \$1,500 under \$2,000.....	-	294,680	16,129	524,018	55,142			35,436	7,176	254,768	13,588	504,799	55,971	21,219	3,796	32		
33 \$2,000 under \$2,500.....	-	226,212	13,221	431,195	49,818			37,179	9,656	181,836	12,008	436,804	50,573	21,014	5,688	33		
34 \$2,500 under \$3,000.....	-	178,686	14,170	428,774	53,086			30,482	6,325	139,579	10,889	413,486	52,679	17,975	3,451	34		
35 \$3,000 under \$3,500.....	-	124,159	12,177	369,672	52,669			27,072	7,602	100,917	9,206	370,214	53,908	13,131	3,392	35		
36 \$3,500 under \$4,000.....	-	70,013	7,913	264,707	38,032			19,152	5,321	55,367	5,896	257,447	38,459	10,981	2,897	36		
37 \$4,000 under \$4,500.....	-	40,281	4,346	162,044	29,474			12,385	3,585	28,878	3,417	177,562	29,283	7,956	2,247	37		
38 \$4,500 under \$5,000.....	-	31,064	4,149	117,884	20,769			7,385	2,061	23,291	3,024	114,481	20,636	4,530	1,059	38		
39 \$5,000 or more.....	-	351,731	4,940	183,935	47,746			15,722	11,075	23,378	3,104	183,448	51,559	7,887	5,446	39		
40 Returns under \$5,000.....	2,304,992	3,465,999	255,143	11,398,738	3,143,166			925,167	283,839	4,349,184	455,386	9,656,297	1,231,666	398,072	88,990	40		
41 Returns \$5,000 under \$10,000.....	12,234,470	1,562,521	211,553	13,791,064	12,811,000			1,310,107	705,962	4,976,431	807,811	11,498,944	1,798,654	385,077	91,106	41		
42 Returns \$10,000 or more.....	15,955,710	819,606	137,277	5,655,563	7,634,427	439,620	27,119	1,667,715	5,926,182	2,519,832	2,713,121	1,516,582	1,393,771	441,312	386,972	42		

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Salaries and wages (net)			Dividends (after exclusions)			Interest received			Business or profession			Partnership			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)
Grand total.....	20,011,221	152,813,023	17,714,081	43,338,672	1,465,547	2,877,587	2,404,719	1,234,643	1,028,211	1,876,754	247,408	333,670	274,187	835,679	53,930	78,087	
Taxable returns, total.....	14,513,421	49,043,162	13,337,322	40,661,222	1,151,595	2,609,842	1,823,789	995,722	623,015	1,597,717	113,458	121,334	217,018	795,033	31,890	38,370	
\$600 under \$1,000.....	1,264,612	1,052,740	1,173,279	958,608	26,006	10,364	46,160	11,308	60,397	43,588	5,447	3,435	12,494	7,856	2,229		
\$1,000 under \$1,500.....	1,902,117	2,371,998	1,766,375	2,167,132	46,530	20,612	89,389	27,338	84,635	85,896	11,501	9,161	19,019	19,816	4,611		
\$1,500 under \$2,000.....	1,611,682	1,766,304	1,465,304	2,482,957	62,930	41,880	125,543	48,397	81,207	119,339	11,708	8,876	18,719	25,651	1,690		
\$2,000 under \$2,500.....	1,584,325	3,558,034	1,460,439	3,197,047	67,126	52,164	129,383	51,628	117,356	117,595	11,598	7,259	19,670	32,007	1,966		
\$2,500 under \$3,000.....	1,497,978	4,111,737	1,392,270	3,743,740	67,549	53,078	133,899	60,430	54,621	104,114	12,182	10,667	34,622	32,016	1,143		
\$3,000 under \$3,500.....	1,314,048	4,262,617	1,227,302	3,897,683	73,881	66,643	132,234	51,905	46,353	8,868	8,868	8,868	15,131	32,668	(3)		
\$3,500 under \$4,000.....	1,181,111	4,424,071	1,115,746	4,080,306	82,316	66,937	146,734	51,047	37,253	95,637	8,300	6,444	12,509	31,977	2,356		
\$4,000 under \$4,500.....	1,034,059	4,385,105	973,621	4,040,360	68,977	76,180	136,879	52,832	27,870	75,314	8,321	6,521	12,281	36,001	978		
\$4,500 under \$5,000.....	836,387	3,872,049	767,868	3,555,866	68,331	61,956	123,415	47,688	26,032	85,731	5,250	5,686	11,285	37,282	945		
\$5,000 under \$5,000.....	1,039,938	5,655,290	972,618	5,123,877	136,000	123,181	226,958	97,001	34,683	113,306	9,644	7,422	17,324	3,718	1,147		
\$5,000 under \$7,000.....	523,681	3,376,923	478,148	2,937,818	102,344	119,175	153,969	71,786	22,665	40,376	4,707	5,707	12,032	2,466	1,341		
\$7,000 under \$10,000.....	269,385	2,003,368	230,933	1,897,180	75,871	107,446	103,735	66,095	72,994	3,994	3,994	2,368	10,239	4,659	1,977		
\$10,000 under \$15,000.....	137,326	1,159,924	113,428	857,565	47,537	89,142	62,047	43,022	8,837	10,484	1,846	1,182	5,951	2,064	1,977		
\$15,000 under \$20,000.....	84,158	797,849	63,578	531,273	37,059	77,331	38,713	32,713	6,785	39,521	1,765	1,512	4,936	2,135	1,397		
\$20,000 under \$15,000.....	145,978	1,734,442	92,583	1,254,775	84,908	118,279	90,012	82,354	19,549	146,923	3,778	9,706	14,117	98,659	2,604		
\$15,000 under \$20,000.....	45,008	3,773,138	21,099	2,366,744	31,001	202,855	132,151	53,375	7,051	77,940	1,307	2,936	6,048	53,482	903		
\$20,000 under \$25,000.....	21,312	4,746,553	8,365	1,087,060	10,960	147,862	3,336	4,038	3,336	47,979	4,336	3,745	5,788	45,788	565		
\$25,000 under \$50,000.....	28,843	978,387	10,298	1,861,148	24,312	369,213	22,154	55,482	4,427	48,755	896	7,354	4,401	69,805	9,297		
\$50,000 under \$100,000.....	9,330	619,643	3,152	81,087	8,713	276,668	7,637	27,572	1,180	36,312	521	5,517	2,103	55,713	3,431		
\$100,000 under \$150,000.....	1,868	223,731	570	19,052	1,765	118,279	1,491	7,174	176	5,583	113	2,272	217	9,464	1,754		
\$150,000 under \$200,000.....	451	78,848	124	5,491	449	42,637	380	2,684	27	1,312	45	8,842	71	3,778	674		
\$200,000 under \$500,000.....	601	173,885	178	9,053	586	94,968	506	4,984	26	1,679	62	2,029	88	4,726	1,187		
\$500,000 under \$1,000,000.....	102	69,394	31	986	101	39,365	91	1,323	5	454	10	572	13	823	721		
\$1,000,000 or more.....	41	85,143	13	414	41	60,483	32	602	-	-	13	960	3	111	1,034		
Non-taxable returns, total.....	5,497,790	13,769,861	4,376,759	2,677,450	313,952	267,745	580,930	238,926	405,196	279,037	133,950	212,336	57,169	40,646	39,717		
No adjusted gross income.....	123,297	2,196,700	22,084	26,977	11,546	10,554	20,081	9,014	3,248	4,402	82,676	169,190	1,515	1,313	30,414		
Under \$600.....	3,198,891	1,019,435	2,901,405	914,375	38,246	8,647	90,536	18,039	168,145	61,666	28,442	21,159	21,980	8,912	2,191		
\$600 under \$1,000.....	893,037	659,493	646,084	450,869	49,348	16,705	113,737	35,148	9,740	74,855	9,445	5,556	14,962	9,740	814		
\$1,000 under \$1,500.....	622,869	778,265	499,032	464,284	78,970	39,628	158,239	59,896	74,384	70,248	7,670	8,819	11,987	10,843	31		
\$1,500 under \$2,000.....	317,931	550,636	208,175	336,332	53,425	39,535	189,541	47,621	23,155	29,936	2,596	3,108	2,848	3,733	32		
\$2,000 under \$2,500.....	144,925	323,143	84,496	174,491	31,038	27,588	69,912	28,044	9,443	13,471	1,471	1,471	2,848	3,733	33		
\$2,500 under \$3,000.....	98,103	265,222	58,207	149,066	26,787	37,628	31,633	16,170	5,548	10,864	3,121	4,504	3,897	6,105	6,298		
\$3,000 under \$3,500.....	43,388	117,513	26,713	81,793	10,034	14,089	13,797	8,043	3,060	5,974	3,121	4,504	3,897	6,105	6,298		
\$3,500 under \$4,000.....	18,797	70,013	4,917	42,017	4,918	8,142	4,251	4,314	3,038	7,681	3,121	4,504	3,897	6,105	6,298		
\$4,000 under \$4,500.....	9,290	35,400	3,918	20,180	3,918	4,461	3,585	3,038	2,595	7,681	3,121	4,504	3,897	6,105	6,298		
\$4,500 under \$5,000.....	7,290	20,355	3,997	9,397	4,803	5,485	4,247	8,605	2,595	7,681	3,121	4,504	3,897	6,105	6,298		
\$5,000 or more.....	7,976	111,086	1,729	3,997	4,803	5,485	4,247	8,605	2,595	7,681	3,121	4,504	3,897	6,105	6,298		
Returns under \$5,000.....	17,696,113	134,497,319	15,717,234	30,793,752	890,795	660,174	1,640,319	635,904	903,511	1,109,746	218,129	277,315	192,694	284,009	47,796		
Returns \$5,000 under \$10,000.....	2,059,827	11,032,104	4,860,277	11,642,962	402,188	527,650	591,459	320,756	90,848	320,756	21,556	181,191	50,608	198,704	5,862		
Returns \$10,000 or more.....	252,281	5,283,600	1,365,570	1,303,958	172,564	1,689,753	172,941	277,988	35,851	408,103	7,723	38,164	30,885	342,966	24,429		

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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)
1	(17)	18	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
2	906,942	1,221,436	163,560	90,677	12,524	16,540	25,760	283,934	288,705	125,535	201,440	986,498	959,324	301,333	130,185	
3	710,591	1,102,669	132,042	70,846	11,479	10,314	6,588	177,633	184,921	69,487	129,084	581,192	639,481	221,673	88,808	
4	20,387	6,001	2,053	990												
5	35,623	12,042	5,098	2,218												
6	41,210	19,810	7,125	2,540												
7	51,043	29,318	8,170	4,401												
8	43,988	30,802	6,973	2,922												
9	31,508	27,839	10,674	5,700												
10	29,768	25,768	9,808	6,340												
11	28,246	24,269	8,465	4,031	7,530											
12	51,765	47,562	14,051	6,955		10,146	6,135									
13	47,562	40,949	10,904	3,770												
14	40,949	36,312	9,126	3,924												
15	36,312	32,312	8,465	3,366												
16	32,312	28,246	7,800	4,269												
17	28,246	24,269	7,800	4,269												
18	24,269	20,387	6,887	3,757												
19	20,387	17,473	5,915	3,034												
20	17,473	15,421	5,024	2,565												
21	15,421	13,474	4,953	2,565												
22	13,474	11,421	4,881	2,565												
23	11,421	10,421	4,800	2,565												
24	10,421	9,421	4,720	2,565												
25	9,421	8,421	4,640	2,565												
26	8,421	7,421	4,560	2,565												
27	7,421	6,421	4,480	2,565												
28	6,421	5,421	4,400	2,565												
29	5,421	4,421	4,320	2,565												
30	4,421	3,421	4,240	2,565												
31	3,421	2,421	4,160	2,565												
32	2,421	1,421	4,080	2,565												
33	1,421	400	4,000	2,565												
34	400	300	4,000	2,565												
35	300	200	4,000	2,565												
36	200	100	4,000	2,565												
37	100	50	4,000	2,565												
38	50	25	4,000	2,565												
39	25	12	4,000	2,565												
40	12	6	4,000	2,565												
41	6	3	4,000	2,565												
42	3	1	4,000	2,565												
43	1	0	4,000	2,565												
44	0	0	4,000	2,565												
45	0	0	4,000	2,565												
46	0	0	4,000	2,565												
47	0	0	4,000	2,565												
48	0	0	4,000	2,565												
49	0	0	4,000	2,565												
50	0	0	4,000	2,565												
51	0	0	4,000	2,565												
52	0	0	4,000	2,565												
53	0	0	4,000	2,565												
54	0	0	4,000	2,565												
55	0	0	4,000	2,565												
56	0	0	4,000	2,565												
57	0	0	4,000	2,565												
58	0	0	4,000	2,565												
59	0	0	4,000	2,565												
60	0	0	4,000	2,565												
61	0	0	4,000	2,565												
62	0	0	4,000	2,565												
63	0	0	4,000	2,565												
64	0	0	4,000	2,565												
65	0	0	4,000	2,565												
66	0	0	4,000	2,565												
67	0	0	4,000	2,565												
68	0	0	4,000	2,565												
69	0	0	4,000	2,565												
70	0	0	4,000	2,565												
71	0	0	4,000	2,565												
72	0	0	4,000	2,565												
73	0	0	4,000	2,565												
74	0	0	4,000	2,565												
75	0	0	4,000	2,565												
76	0	0	4,000	2,565												
77	0	0	4,000	2,565												
78	0	0	4,000	2,565												
79	0	0	4,000	2,565												
80	0	0	4,000	2,565												
81	0	0	4,000	2,565												
82	0	0	4,000	2,565												
83	0	0	4,000	2,565												
84	0	0	4,000	2,565												
85	0	0	4,000	2,565												
86	0	0	4,000	2,565												
87	0	0	4,000	2,565												
88	0	0	4,000	2,565												
89	0	0	4,000	2,565												
90	0	0	4,000	2,565												
91	0	0	4,000	2,565												
92	0	0	4,000	2,565												
93	0	0	4,000	2,565												
94	0	0	4,000	2,565												
95	0	0	4,000	2,565												
96	0	0	4,000	2,565												
97	0	0	4,000	2,565												
98	0	0	4,000	2,565												
99	0	0	4,000	2,565												
100	0	0	4,000	2,565												

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Estate and trusts			Other sources (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)		Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)	
	Income		Loss				Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns															
1	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
Grand total.....	145,040	253,235	3,926	2,996	374,394	16,164,498	5,336,526	14,674,695	31,523,613	7,298,474	1,070,303	88,815	427,667	58,719	18,680	5,183	413	
2 Taxable returns, total.....	114,663	224,619	2,549	2,300	359,619	11,109,007	-	14,513,431	31,425,162	7,278,560	996,991	87,010	274,529	41,659	17,815	4,154	413	
3 \$600 under \$1,000.....	4,401	2,168			11,132	758,767	-	1,264,612	183,795	36,861	17,954	98						
4 \$1,000 under \$1,500.....	6,215	4,368			22,132	1,200,234	-	1,902,117	892,981	178,372	36,351	353						
5 \$1,500 under \$2,000.....	6,755	5,030			25,955	1,275,858	-	1,611,682	1,316,845	262,614	50,671	834	9,971	441				
6 \$2,000 under \$2,500.....	4,053	3,210			26,919	1,274,772	-	1,984,325	1,816,613	362,260	36,896	1,167	25,814	2,427				
7 \$2,500 under \$3,000.....	7,415	9,227			28,561	1,229,556	-	1,497,958	2,344,148	468,282	58,821	1,496	19,129	3,627				
8 \$3,000 under \$3,500.....	7,501	5,213			24,574	1,086,629	-	1,314,048	2,610,191	526,199	63,741	1,840	28,337	4,263				
9 \$3,500 under \$4,000.....	5,612	7,610			20,265	977,471	-	1,181,111	2,874,983	585,703	67,473	2,062	26,886	4,298				
10 \$4,000 under \$4,500.....	9,098	8,551			20,545	845,277	-	1,034,059	2,970,875	612,190	75,909	2,603	20,601	3,990				
11 \$4,500 under \$5,000.....	2,423	3,655			18,424	672,338	-	816,387	2,702,667	561,370	36,701	1,810	16,629	3,013				
12 \$5,000 under \$6,000.....	7,437	12,902	2,522	2,115	25,328	864,469	-	1,039,038	4,056,355	856,853	113,863	4,132	21,590	3,344				
13 \$6,000 under \$7,000.....	8,541	14,383			14,669	649,727	-	523,681	2,504,296	547,179	89,438	3,895	16,092	2,616				
14 \$7,000 under \$8,000.....	9,879	13,045			12,532	219,046	-	269,385	3,391,542	657,877	65,777	3,765	15,311	2,690				
15 \$8,000 under \$9,000.....	4,711	11,613			12,009	110,738	-	137,326	889,988	206,827	43,447	3,197	8,764	1,521				
16 \$9,000 under \$10,000.....	4,082	9,501			7,413	73,985	-	84,158	600,191	143,478	34,474	2,648	9,793	1,803				
17 \$10,000 under \$15,000.....	10,941	25,155			26,518	129,530	-	145,978	1,365,267	355,304	80,317	10,308	19,598	3,286				
18 \$15,000 under \$20,000.....	6,135	19,042			16,173	43,336	-	49,008	623,644	190,110	32,486	7,209	8,804	1,606				
19 \$20,000 under \$25,000.....	3,631	13,195			10,806	21,558	-	21,312	386,464	132,833	17,056	5,260	4,982	835				
20 \$25,000 under \$30,000.....	6,164	33,272			17,752	30,610	-	28,843	792,758	333,171	23,817	13,221	7,710	1,343				
21 \$30,000 under \$35,000.....	1,998	12,921			11,328	9,737	-	9,330	498,309	261,737	8,692	9,664	2,694	502				
22 \$35,000 under \$40,000.....	380	4,579			5,438	2,052	-	1,968	176,301	103,969	1,761	3,894	607	110				
23 \$40,000 under \$45,000.....	117	1,696	10	36	156	504	-	461	61,040	38,429	171	1,372	31	124				
24 \$45,000 under \$50,000.....	140	3,751	13	46	519	660	-	601	133,293	89,261	586	3,062	211	39				
25 \$50,000 under \$1,000,000.....	23	398	4	103	427	112	-	102	52,574	36,816	101	1,202	41	30				
26 \$1,000,000 or more.....	11	134	-	-	44	41	-	41	65,579	49,200	41	1,858	7	1				
Monteable returns, total.....	30,377	28,616	(3)	(3)	14,775	5,055,491	5,336,526	161,264	98,451	19,914	73,312	1,805	153,138	17,080	(3)	(3)	(3)	
28 No adjusted gross income.....	(2)	(3)	(3)	(3)	436,579	106,888	123,297	-	-	-	-	-	-	-	-	-	-	-
29 Under \$600.....	2,504	601			1,643	2,117,405	3,198,891	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
30 \$600 under \$1,000.....	5,836	3,278			13,090	840,187	890,442	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
31 \$1,000 under \$1,500.....	6,917	5,198			12,430	833,831	624,494	18,375	2,893	543	6,215	46	16,411	497				
32 \$1,500 under \$2,000.....	4,251	2,887			11,793	511,938	267,356	46,375	16,441	3,321	20,288	294	45,204	3,027				
33 \$2,000 under \$2,500.....	(3)	(3)			4,692	257,852	103,065	41,960	27,960	5,587	15,542	387	40,896	5,198				
34 \$2,500 under \$3,000.....	2,918	2,867			4,831	199,795	67,366	30,737	29,041	5,777	17,366	534	30,737	5,243				
35 \$3,000 under \$3,500.....	3,000	3,000			1,491	96,268	31,347	10,213	10,213	2,007	6,411	207	10,041	1,800				
36 \$3,500 under \$4,000.....	3,500	3,500			1,087	47,266	15,212	3,985	3,329	664	2,918	188	3,125	476				
37 \$4,000 under \$4,500.....	4,000	4,000			19	19,084	5,963											
38 \$4,500 under \$5,000.....	4,500	4,500			83	11,049	2,838											
39 \$5,000 or more.....	5,000	5,000			415	13,928	6,055											
40 Returns under \$5,000.....	78,906	70,317	2,625	1,493	213,067	14,214,465	5,330,471	15,362,642	17,803,597	3,612,473	557,118	14,025	309,852	38,562	4,711	567	(3)	
41 Returns \$5,000 under \$10,000.....	36,108	67,388			71,979	1,709,463	4,907	2,054,920	9,565,321	2,094,682	347,432	17,657	72,549	12,146	2,377	740	(3)	(3)
42 Returns \$10,000 or more.....	30,026	115,530	1,175	1,473	89,348	240,570	1,148	254,133	4,154,695	1,591,319	155,753	57,133	45,266	7,911	11,592	3,876	405	42

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Income tax after credits (Thousand dollars)		Self-employment tax		Tax withheld			Returns with excess social security tax		Payments on 1959 declaration		Tax due at time of filing		Overpayment		
	Number of returns	Amount (Thousand dollars)	Number of returns	Total amount (Thousand dollars)	Number of returns	Amount of excess (Thousand dollars)	Number of returns	Amount (Thousand dollars)	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 Grand total.....	7,145,344	72,118	16,942,490	5,896,798	204,795	4,830	1,065,976	1,321,532	6,304,035	902,405	12,160,631	786,640	345,970	116,633	1	
2 Taxable returns, total.....	7,145,344	60,944	12,958,610	5,699,305	204,053	4,811	981,888	1,297,603	6,001,644	892,455	8,153,436	579,141	297,627	103,934	2	
3 \$600 under \$1,000.....	36,763	1,921	1,106,487	103,757	1,106,487	1,054	89,074	37,400	636,914	71,028	378,821	37,603	24,879	3,034	12	
4 \$1,000 under \$1,500.....	177,973	3,978	1,685,760	232,356	1,685,760	1,026	77,773	39,438	356,519	51,815	146,673	15,712	3,912	13		
5 \$1,500 under \$2,000.....	261,358	5,391	1,383,292	286,504	1,383,292	534	71,104	46,255	44,069	35,885	8,887	21,624	5,164	14		
6 \$2,000 under \$2,500.....	358,666	5,372	1,406,396	373,077	1,406,396	501	43,388	33,372	103,369	3,463	9,761	3,601	2,896	15		
7 \$2,500 under \$3,000.....	463,159	5,056	1,359,119	471,553	1,359,119	325	36,738	33,777	27,155	14,187	3,601	9,618	2,556	16		
8 \$3,000 under \$3,500.....	520,063	5,120	1,203,733	218,235	1,203,733	534	90,486	134,677	106,812	80,734	15,133	6,009	2,506	17		
9 \$3,500 under \$4,000.....	579,148	4,584	1,103,062	269,382	1,103,062	2,295	147,376	104,028	46,025	2,534	1,854	10,489	10,151	18		
10 \$4,000 under \$4,500.....	605,805	4,749	965,625	386,159	965,625	1,302	18,982	81,231	31,798	1,199	1,312	5,398	6,702	19		
11 \$4,500 under \$5,000.....	556,303	4,477	846,533	350,261	846,533	222	26,581	221,104	78,931	1,440	3,487	7,635	16,032	20		
12 \$5,000 under \$6,000.....	849,352	5,022	967,178	786,563	967,178	84	9,076	192,088	6,487	2,256	3,303	1,379	2,620	21		
13 \$6,000 under \$7,000.....	540,597	3,551	448,219	468,219	448,219	70	1,796	78,975	1,344	22,593	71	890	5,392	22		
14 \$7,000 under \$8,000.....	333,074	2,726	229,217	259,547	229,217	2,295	37,468	104,028	32,396	46,025	19	323	1,508	23		
15 \$8,000 under \$9,000.....	202,108	1,992	112,060	143,530	112,060	1,302	18,982	81,231	419	18,512	21	469	2,998	24		
16 \$9,000 under \$10,000.....	139,001	1,197	62,074	86,403	62,074	1,884	26,581	221,104	19,966	64	6	31	645	25		
17 \$10,000 under \$15,000.....	341,061	3,608	89,669	147,792	89,669	581	9,076	192,088	6,487	9,292	5	1,145	433	26		
18 \$15,000 under \$20,000.....	181,050	8,736	44,382	44,382	44,382	12	1,796	78,975	1,344	22,593	71	890	5,392	22		
19 \$20,000 under \$25,000.....	126,441	4,540	8,055	22,154	8,055	28	594	68,488	419	18,512	21	469	2,998	24		
20 \$25,000 under \$30,000.....	317,951	5,257	9,814	37,901	9,814	11	102	29,679	64	6	6	31	645	25		
21 \$30,000 under \$100,000.....	250,935	1,732	2,962	18,512	2,962	1	40	39,457	27	9,292	5	1,145	433	26		
22 \$100,000 under \$150,000.....	99,685	287	44	4,403	44	70	1,796	78,975	1,344	22,593	71	890	5,392	22		
23 \$150,000 under \$200,000.....	35,723	67	9	1,183	9	5	453	29,414	308	8,008	19	323	1,508	23		
24 \$200,000 under \$300,000.....	35,508	12	2	167	2	2	102	29,679	64	6	6	31	645	25		
25 \$300,000 under \$1,000,000.....	47,235	3	11	64	11	1	40	39,457	27	9,292	5	1,145	433	26		
26 \$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27 Nontaxable returns, total.....	-	327,937	3,983,880	197,493	(3)	(3)	84,088	23,929	302,391	9,950	4,007,195	207,499	48,343	12,699	27	
28 No adjusted gross income.....	-	13,072	18,682	4,036	(3)	(3)	14,220	4,720	11,599	542	23,158	5,645	8,991	3,046	28	
29 Under \$600.....	-	101,867	2,415	97,328	97,328	2,415	13,237	2,541	97,765	2,296	2,818,647	98,191	8,629	1,599	29	
30 \$600 under \$1,000.....	-	106,459	2,994	39,550	39,550	2,994	11,060	1,269	99,948	2,779	545,015	35,972	7,744	632	30	
31 \$1,000 under \$1,500.....	-	67,170	2,642	30,012	22,682	2,642	12,571	2,790	61,503	2,384	301,594	24,940	7,100	1,274	31	
32 \$1,500 under \$2,000.....	-	23,376	1,143	156,055	15,944	1,143	8,153	1,977	18,150	963	158,320	17,003	4,760	738	32	
33 \$2,000 under \$2,500.....	-	7,923	488	63,067	6,710	488	7,226	1,138	6,297	371	67,698	7,363	2,216	368	33	
34 \$2,500 under \$3,000.....	-	4,791	348	46,415	5,369	348	7,469	1,775	3,404	224	50,252	6,603	3,002	417	34	
35 \$3,000 under \$3,500.....	-	2,511	241	21,882	3,873	241	2,882	577	2,275	4,219	22,675	4,219	36	35		
36 \$3,500 under \$4,000.....	-	-	-	2,266	2,266	-	-	-	-	-	11,078	2,339	4,209	1,486	36	
37 \$4,000 under \$4,500.....	-	-	-	1,381	1,381	-	-	-	-	-	3,918	1,458	4,209	1,486	37	
38 \$4,500 under \$5,000.....	-	-	-	(3)	(3)	-	-	-	-	-	(3)	(3)	4,209	1,486	37	
39 \$5,000 or more.....	-	2,768	296	929	929	296	3,921	5,613	3,507	3,507	3,507	3,341	1,732	3,179	38	
40 Returns under \$5,000.....	3,559,218	51,281	14,963,065	3,872,750	23,152	234	556,800	1,471,556	4,770,052	316,513	11,515,379	697,040	204,368	29,280	40	
41 Returns \$5,000 under \$10,000.....	2,064,132	13,953	1,847,837	1,745,009	165,783	3,442	322,329	190,452	1,351,181	231,267	623,712	70,565	88,541	18,078	41	
42 Returns \$10,000 or more.....	1,521,994	6,884	131,388	279,039	15,860	1,154	186,647	983,524	182,802	354,625	21,540	19,035	53,061	69,275	42	

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

Table 5.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (Thousand dollars)	Other income		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		
				Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	
				(1)	(2)			(3)	(4)	(5)
1 Grand total.....	18,301,586	54,010,227	53,946,914	915,378	63,313	25,612,678	5,181,595	13,119,991	25,912,286	1
2 Taxable returns, total.....	13,119,991	47,824,292	47,772,724	779,372	51,568	17,129,656	-	13,119,991	25,912,286	2
3 \$600 under \$1,000.....	873,044	725,612	724,092	31,002	1,520	523,826	-	873,044	129,178	3
4 \$1,000 under \$2,000.....	2,412,121	3,535,890	3,531,831	73,337	4,059	1,650,283	-	2,412,121	1,531,672	4
5 \$2,000 under \$3,000.....	2,394,787	5,992,858	5,987,144	88,004	5,714	2,451,722	-	2,394,787	2,942,071	5
6 \$3,000 under \$4,000.....	2,245,113	7,853,482	7,845,369	130,340	8,113	2,914,145	-	2,245,113	4,153,138	6
7 \$4,000 under \$5,000.....	2,123,106	9,523,469	9,512,423	159,008	11,046	3,453,373	-	2,123,106	5,116,837	7
8 \$5,000 under \$6,000.....	1,275,397	6,968,116	6,960,727	106,005	7,389	2,405,720	-	1,275,397	3,866,146	8
9 \$6,000 under \$7,000.....	825,375	5,323,860	5,318,032	81,004	5,828	1,710,886	-	825,375	3,081,423	9
10 \$7,000 under \$8,000.....	489,358	3,652,482	3,648,466	53,003	4,016	1,034,052	-	489,358	2,253,489	10
11 \$8,000 under \$9,000.....	309,015	2,615,021	2,612,704	34,668	2,317	636,432	-	309,015	1,717,322	11
12 \$9,000 under \$10,000.....	172,675	1,633,502	1,631,936	23,001	1,566	349,217	-	172,675	1,121,010	12
13 Nontaxable returns, total.....	5,181,595	6,185,935	6,174,190	136,006	11,745	8,483,022	5,181,595	-	-	13
14 Under \$600.....	2,453,123	770,189	766,631	52,336	3,558	1,739,687	2,453,123	-	-	14
15 \$600 under \$1,000.....	610,031	451,002	449,095	23,668	1,907	768,638	610,031	-	-	15
16 \$1,000 under \$2,000.....	993,050	1,437,555	1,434,387	32,001	3,168	1,988,699	993,050	-	-	16
17 \$2,000 under \$3,000.....	583,696	1,447,383	1,446,143	10,334	1,240	1,756,488	583,696	-	-	17
18 \$3,000 under \$4,000.....	366,685	1,256,023	1,254,746	12,667	1,277	1,364,868	366,685	-	-	18
19 \$4,000 under \$5,000.....	129,007	571,125	570,675	3,667	450	605,830	129,007	-	-	19
20 \$5,000 under \$6,000.....	40,669	217,967	217,885	-	-	223,411	40,669	-	-	20
21 \$6,000 under \$7,000.....	-	-	-	-	-	31,001	4,667	-	-	21
22 \$7,000 under \$8,000.....	5,334	34,691	34,628	(1)	(1)	(1)	(1)	-	-	22
23 \$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	23
24 \$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	24
25 Returns under \$5,000.....	15,183,763	33,564,588	33,522,536	616,364	42,052	19,217,559	5,135,592	10,048,171	13,872,896	25
26 Returns \$5,000 under \$10,000.....	3,117,823	20,445,639	20,424,278	299,014	21,261	6,395,119	46,003	3,071,820	12,039,390	26
Adjusted gross income classes	Income tax (Thousand dollars)	Tax withheld				Tax due at time of filing		Overpayment (refund)		
		Number of returns	Total amount (Thousand dollars)	Returns with excess social security tax	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1 Grand total.....	5,279,994	17,606,549	6,008,057	234,010	5,029	4,512,559	163,007	13,129,656	891,070	1
2 Taxable returns, total.....	5,279,994	12,986,983	5,748,316	231,344	5,002	4,512,559	163,007	8,518,424	631,329	2
3 \$600 under \$1,000.....	25,941	844,042	79,910	-	-	59,003	1,061	812,041	55,030	3
4 \$1,000 under \$2,000.....	306,318	2,360,452	397,703	(1)	(1)	444,689	12,402	1,941,430	103,787	4
5 \$2,000 under \$3,000.....	587,712	2,366,452	675,359	-	-	588,363	16,590	1,777,422	104,237	5
6 \$3,000 under \$4,000.....	841,462	2,228,445	911,194	-	-	1,026,718	25,614	1,205,293	95,346	6
7 \$4,000 under \$5,000.....	1,044,615	2,118,772	1,114,281	12,667	27	1,000,383	34,029	1,113,722	103,695	7
8 \$5,000 under \$6,000.....	789,490	1,273,397	836,082	81,004	903	536,360	23,452	732,370	70,044	8
9 \$6,000 under \$7,000.....	630,945	824,708	663,022	60,670	1,363	349,351	17,966	473,690	50,043	9
10 \$7,000 under \$8,000.....	463,475	489,358	477,950	39,002	1,273	235,345	13,129	253,346	27,604	10
11 \$8,000 under \$9,000.....	356,051	308,682	359,546	22,334	956	171,342	10,787	137,340	14,282	11
12 \$9,000 under \$10,000.....	233,985	172,675	233,269	13,334	420	101,005	7,977	73,670	7,261	12
13 Nontaxable returns, total.....	-	4,619,566	259,741	(1)	(1)	-	-	4,611,232	259,741	13
14 Under \$600.....	-	2,389,453	79,177	-	-	-	-	2,388,119	79,177	14
15 \$600 under \$1,000.....	-	531,027	31,320	-	-	-	-	530,360	31,320	15
16 \$1,000 under \$2,000.....	-	803,374	64,329	-	-	-	-	800,373	64,329	16
17 \$2,000 under \$3,000.....	-	452,689	39,417	-	-	-	-	451,023	39,417	17
18 \$3,000 under \$4,000.....	-	294,681	29,214	-	-	-	-	293,682	29,214	18
19 \$4,000 under \$5,000.....	-	107,339	11,284	(1)	(1)	-	-	106,672	11,284	19
20 \$5,000 under \$6,000.....	-	36,002	3,936	-	-	-	-	36,002	3,936	20
21 \$6,000 under \$7,000.....	-	4,334	712	-	-	-	-	4,334	712	21
22 \$7,000 under \$8,000.....	-	(1)	(1)	-	-	-	-	(1)	(1)	22
23 \$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	23
24 \$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	24
25 Returns under \$5,000.....	2,806,048	14,496,726	3,433,188	15,666	88	3,119,156	89,696	11,420,237	716,836	25
26 Returns \$5,000 under \$10,000.....	2,473,946	3,109,823	2,574,869	218,344	4,941	1,393,403	73,311	1,709,419	174,234	26

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

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

Table 6.—FORM 1040W RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with excludable sick pay			Returns with deductible salaries and wages (net)			Adjusted gross income			Salaries and wages (net)			Total domestic and foreign dividends received			Dividend exclusion from gross income			Dividends in adjusted gross income			Interest received			Other sources (negative)			Returns with itemized deductions			Exemptions					
	Number of returns	Number of returns	Excludable sick pay (Thousand dollars)	Salaries and wages (net) (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Adjusted gross income (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	Total domestic and foreign dividends received (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Dividend exclusion from gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Dividends in adjusted gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Other sources (negative) (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Other sources (negative) (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)						
																															(1)	(2)	(3)	(4)	(5)	(6)
1 Grand total.....	8,150,137	426,269	154,432	2,482,284	43,030,738	42,990,034	262,633	18,523	197,004	8,270	14,502,026	10,253	591,684	30,522	(1)	5,283,569	5,978,697	15,522,071																		
2 Taxable returns, total.....	7,270,684	400,273	132,270	2,412,661	41,444,142	41,402,533	251,968	17,275	190,338	7,939	137,027	9,336	568,287	28,374	(1)	5,048,582	5,757,717	13,821,336																		
3 \$600 under \$1,000.....	103,379	(1)	1,182	(1)	85,759	85,605	6,998	958	9,666		6,332			(1)	410																					
4 \$1,000 under \$1,500.....	169,012	4,666	7,433	6,183	212,511	211,724	333,037	332,266																												
5 \$1,500 under \$2,000.....	190,762	4,332	2,066	7,433	333,037	332,266	6,998	958																												
6 \$2,000 under \$2,500.....	254,609	6,665	2,117	15,277	573,766	573,015																														
7 \$2,500 under \$3,000.....	293,773	13,330	5,752	36,501	808,221	806,517	5,665	1,144																												
8 \$3,000 under \$3,500.....	349,094	18,996	7,347	61,313	1,134,574	1,133,210	3,999	368																												
9 \$3,500 under \$4,000.....	417,776	23,061	8,280	88,593	1,567,171	1,565,689	7,332	494																												
10 \$4,000 under \$4,500.....	509,576	29,993	10,141	128,230	2,166,336	2,164,027	16,330	1,218																												
11 \$4,500 under \$5,000.....	533,678	32,153	11,557	152,885	2,537,345	2,535,483	13,997	733																												
12 \$5,000 under \$6,000.....	1,284,288	81,510	25,500	449,089	7,070,799	7,065,281	34,692	2,085																												
13 \$6,000 under \$7,000.....	1,140,920	63,653	20,552	410,645	7,393,007	7,393,007	42,692	2,566																												
14 \$7,000 under \$8,000.....	829,203	46,426	15,014	34,691	6,197,191	6,193,245	37,727	2,838																												
15 \$8,000 under \$9,000.....	537,365	28,120	9,243	23,659	4,547,978	4,544,575	29,453	1,502																												
16 \$9,000 under \$10,000.....	334,190	25,166	7,495	23,854	3,156,040	3,153,961	23,029	1,385																												
17 \$10,000 under \$15,000.....	312,032	19,183	4,858	213,065	3,452,281	3,448,936	28,205	1,850																												
18 \$15,000 under \$20,000.....	8,836	582	174	9,620	147,033	146,848	1,437	98																												
19 \$20,000 under \$25,000.....	1,726	470	71	10,019	37,508	37,466	41	36																												
20 \$25,000 under \$50,000.....	(1)	(1)	(1)	(1)	(1)	(1)	411	36																												
21 \$50,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	411	36																												
22 \$100,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	411	36																												
23 Nontaxable returns, total.....	879,453	25,996	22,182	69,623	1,589,576	1,586,501	10,665	1,248	6,666	331	7,999	917	23,397	2,148	(1)	214,987	220,980	1,700,735																		
24 No adjusted gross income.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
25 Under \$600.....	261,241	83,363	82,572	83,363	82,572	82,572																														
26 \$600 under \$1,000.....	103,285	81,298	80,930	81,298	80,930	80,930																														
27 \$1,000 under \$1,500.....	105,831	131,279	130,412	131,279	130,412	130,412																														
28 \$1,500 under \$2,000.....	79,316	138,229	137,899	138,229	137,899	137,899																														
29 \$2,000 under \$2,500.....	67,319	152,090	152,000	152,090	152,000	152,000																														
30 \$2,500 under \$3,000.....	68,771	188,075	187,966	188,075	187,966	187,966																														
31 \$3,000 under \$3,500.....	51,655	167,719	167,648	167,719	167,648	167,648																														
32 \$3,500 under \$4,000.....	46,024	172,398	172,264	172,398	172,264	172,264																														
33 \$4,000 under \$4,500.....	30,728	130,499	130,398	130,499	130,398	130,398																														
34 \$4,500 under \$5,000.....	34,454	114,817	114,778	114,817	114,778	114,778																														
35 \$5,000 or more.....	39,496	229,809	229,634	229,809	229,634	229,634																														
36 Returns under \$5,000.....	3,661,616	158,792	70,425	553,957	10,778,487	10,764,413	64,986	6,163	43,659	1,807	46,990	331	7,999	2,148	(1)	1,839,016	1,405,114	5,346,529																		
37 Returns \$5,000 under \$10,000.....	4,164,938	247,208	78,919	1,694,610	29,995,220	29,972,245	167,994	10,376	126,568	5,189	84,751	1,807	5,189	17,793	(1)	3,219,017	4,164,115	9,642,172																		
38 Returns \$10,000 or more.....	323,563	20,269	5,108	233,717	3,657,031	3,653,376	30,653	1,984	26,777	1,274	13,285	710	56,779	2,922	(1)	225,536	427,468	733,370																		

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

Table 6. --FORM 1040W RETURNS -- INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -- Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits		Tax credit for dividends received		Income tax after credits		Tax withheld		Payments on 1959 declaration		Tax due at time of filing		Overpayment				
		Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	
1 Grand total.....	879,453	7,270,684	20,786,768	4,242,009	139	25,947	139	4,241,870	7,949,234	5,007,134	593,407	14,106	27,512	4,653	1,325,724	84,784	6,665,903	853,320	17,625	1,081
2 Taxable returns, total.....	-	7,270,684	20,786,768	4,242,009	25,947	139	4,241,870	7,201,519	4,934,093	585,616	13,978	4,629	26,180	4,629	1,325,724	84,784	5,919,556	780,308	16,959	1,028
3 \$600 under \$1,000.....	-	103,379	13,562	2,709	-	-	2,709	96,047	9,586	9,586	-	-	-	-	8,665	149	94,381	7,026	-	-
4 \$1,000 under \$1,500.....	-	169,012	69,781	13,929	-	-	13,929	158,980	22,354	22,354	-	-	-	-	25,182	1,155	142,163	9,553	-	-
5 \$1,500 under \$2,000.....	-	190,762	134,058	26,716	-	-	26,716	177,431	35,856	35,856	-	-	-	-	32,395	1,545	157,700	11,545	-	-
6 \$2,000 under \$2,500.....	-	284,609	228,388	45,454	-	-	45,454	244,244	60,229	60,229	65	-	-	-	42,692	2,608	209,918	17,443	-	-
7 \$2,500 under \$3,000.....	-	293,773	348,527	69,571	-	-	69,568	287,441	86,847	86,847	4,367	-	-	-	61,089	2,709	230,684	20,009	-	-
8 \$3,000 under \$3,500.....	-	349,094	482,778	96,737	-	-	96,737	345,762	123,303	123,303	-	-	-	1,168	57,423	2,782	290,005	29,348	-	-
9 \$3,500 under \$4,000.....	-	417,776	668,991	134,610	-	-	134,608	411,444	169,044	169,044	-	-	-	-	79,205	4,788	337,204	39,303	-	-
10 \$4,000 under \$4,500.....	-	509,576	957,577	193,569	-	-	193,559	504,910	237,862	237,862	-	-	-	-	100,046	4,851	407,197	49,149	-	-
11 \$4,500 under \$5,000.....	-	533,678	1,097,040	221,818	-	-	221,816	531,345	273,261	273,261	95	-	-	-	95,569	5,555	436,443	57,415	-	-
12 \$5,000 under \$6,000.....	-	1,284,288	3,167,142	640,031	139	25,947	640,023	1,281,955	772,038	147,843	1,863	-	-	-	210,161	10,435	1,071,461	142,499	-	-
13 \$6,000 under \$7,000.....	-	1,140,920	3,533,782	715,029	-	-	715,001	1,139,587	849,760	159,116	3,479	-	-	-	183,165	11,119	954,055	146,057	-	-
14 \$7,000 under \$8,000.....	-	829,203	3,259,357	661,086	-	-	661,080	828,536	756,662	105,114	3,000	-	-	-	140,380	8,646	687,490	104,716	-	-
15 \$8,000 under \$9,000.....	-	537,365	2,537,011	519,291	-	-	519,250	536,912	883,908	66,157	2,028	-	-	-	99,200	6,826	437,165	71,660	-	-
16 \$9,000 under \$10,000.....	-	334,190	1,890,605	390,679	-	-	390,672	334,190	425,989	45,127	1,519	-	-	-	80,555	5,135	252,968	40,702	-	-
17 \$10,000 under \$15,000.....	-	312,032	2,251,904	475,615	-	-	475,588	311,776	494,700	41,560	1,831	-	-	-	103,414	12,952	206,736	32,891	-	-
18 \$15,000 under \$20,000.....	-	8,836	106,863	26,680	-	-	26,680	8,768	23,159	1,052	81	-	-	-	5,389	1,816	3,139	751	-	-
19 \$20,000 under \$25,000.....	-	1,736	27,827	6,966	-	-	6,966	1,736	6,193	61	1,155	-	-	-	630	676	676	168	-	-
20 \$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21 \$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22 \$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 Nontaxable returns, total.....	879,453	-	-	-	-	-	-	747,715	73,041	7,791	128	-	-	-	-	-	746,347	73,012	-	-
24 No adjusted gross income.....	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 Under \$600.....	261,241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 \$600 under \$1,000.....	103,285	-	-	-	-	-	-	248,210	8,387	-	-	-	-	-	-	-	248,176	8,392	-	-
27 \$1,000 under \$1,500.....	105,831	-	-	-	-	-	-	78,957	5,731	-	-	-	-	-	-	-	78,290	5,720	-	-
28 \$1,500 under \$2,000.....	79,316	-	-	-	-	-	-	77,837	7,240	-	-	-	-	-	-	-	77,837	7,251	-	-
29 \$2,000 under \$2,500.....	67,319	-	-	-	-	-	-	60,987	6,123	-	-	-	-	-	-	-	60,987	6,123	-	-
30 \$2,500 under \$3,000.....	68,771	-	-	-	-	-	-	53,655	6,611	-	-	-	-	-	-	-	53,988	6,611	-	-
31 \$3,000 under \$3,500.....	51,655	-	-	-	-	-	-	53,774	7,153	-	-	-	-	-	-	-	53,774	7,161	-	-
32 \$3,500 under \$4,000.....	46,024	-	-	-	-	-	-	44,324	6,980	-	-	-	-	-	-	-	43,990	6,980	-	-
33 \$4,000 under \$4,500.....	30,728	-	-	-	-	-	-	40,692	6,210	-	-	-	-	-	-	-	40,692	6,210	-	-
34 \$4,500 under \$5,000.....	24,454	-	-	-	-	-	-	27,396	4,848	-	-	-	-	-	-	-	27,396	4,806	-	-
35 \$5,000 or more.....	39,496	-	-	-	-	-	-	22,788	3,689	-	-	-	-	-	-	-	22,455	3,689	-	-
36 Returns under \$5,000.....	839,957	2,821,659	4,000,702	805,113	6,666	22	805,091	3,467,224	1,081,801	20,275	173	-	-	-	502,266	26,797	3,013,947	304,221	-	-
37 Returns \$5,000 under \$10,000.....	38,992	4,125,966	14,387,897	2,926,116	16,065	90	2,926,026	4,159,172	3,397,882	530,376	12,004	-	-	-	713,461	42,161	3,441,131	515,159	-	-
38 Returns \$10,000 or more.....	504	323,059	2,398,169	510,780	3,216	27	510,753	322,838	527,451	42,756	1,929	-	-	-	110,007	15,326	210,825	33,940	-	-

See text for "Description of Sample" and "Explanation of Classifications and Terms."
 Sample variability is too large to warrant showing separately.

Table 7.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Tax credit for—										Income tax after credits (Thousand dollars)	Self-employment tax					
	Retirement income					Foreign tax paid						Other tax credits (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
1 Grand total.....	22,510,265	1,677,412,386	1,631,254	20,878,991	92,053,449	23,283,707	2,167,242	257,971	421,453	62,591	83,818	24,448	4,367	22,934,330	2,605,348	315,073	
2 Taxable returns, total.....	20,761,374	1,627,442,811	20,761,374	20,761,374	91,976,173	23,267,485	2,106,117	256,437	310,394	49,939	88,548	22,413	4,366	22,934,330	2,239,440	285,715	
3 \$600 under \$1,000.....	55,314	48,883	13,188	222,346	70,885	1,068	2,952	13	13	-	-	-	-	1,055	8,945	78	
4 \$1,000 under \$1,500.....	222,346	74,455	136,510	377,496	193,266	38,432	13,060	85	231	3,296	-	-	-	13,996	23,496	972	
5 \$1,500 under \$2,000.....	666,314	1,066,337	306,711	547,666	398,518	79,432	24,946	291	1,025	124	-	-	-	38,036	58,596	3,192	
6 \$2,000 under \$2,500.....	1,240,526	1,820,526	539,359	1,049,167	754,590	147,435	39,469	719	16,713	678	4,134	400	-	78,258	103,951	5,245	
7 \$2,500 under \$3,000.....	2,081,207	477,028	865,419	1,089,999	738,592	147,435	128,301	4,124	31,269	5,237	2,504	398	-	145,230	76,969	8,269	
8 \$3,000 under \$3,500.....	2,960,118	664,830	1,205,764	1,083,541	1,083,541	217,996	53,421	1,213	19,997	2,324	1,876	1,901	-	216,223	117,797	11,646	
9 \$3,500 under \$4,000.....	4,065,307	879,561	1,693,735	1,083,541	1,552,011	311,956	63,690	1,541	22,898	4,271	2,835	377	-	307,051	141,944	14,967	
10 \$4,000 under \$4,500.....	5,533,914	1,180,356	2,186,510	1,301,865	2,167,048	436,974	66,723	1,707	20,700	3,239	2,697	114	-	431,904	194,188	17,318	
11 \$4,500 under \$5,000.....	6,755,869	1,397,671	2,648,444	1,421,287	2,689,734	542,438	60,125	1,716	19,934	3,359	2,290	297	-	537,122	154,171	15,429	
12 \$5,000 under \$5,500.....	3,189,399	3,518,089	6,655,216	3,189,399	7,389,718	1,485,608	128,301	4,124	31,269	5,237	2,504	398	-	1,475,848	286,987	36,449	
13 \$5,500 under \$6,000.....	2,828,531	18,345,948	3,332,699	2,828,531	8,438,135	1,703,792	166,063	4,597	27,527	4,903	1,876	253	-	1,694,032	234,137	27,479	
14 \$6,000 under \$6,500.....	2,146,833	3,008,010	4,876,457	2,146,833	8,164,366	1,657,967	132,955	4,824	24,787	4,271	2,835	377	-	1,648,448	160,732	20,376	
15 \$6,500 under \$7,000.....	1,536,874	2,386,120	3,516,655	1,536,874	7,119,555	1,438,385	110,962	4,138	17,021	3,399	2,697	114	-	1,450,531	116,619	16,648	
16 \$7,000 under \$7,500.....	1,049,049	1,798,207	2,349,723	1,049,049	5,778,474	1,196,736	98,390	3,882	10,313	1,977	2,063	84	-	1,190,761	90,168	13,054	
17 \$7,500 under \$8,000.....	2,041,302	4,134,459	4,572,446	2,041,302	15,431,203	3,299,446	383,522	21,139	31,029	5,838	13,031	1,933	-	3,270,426	237,646	38,144	
18 \$8,000 under \$8,500.....	1,577,120	1,438,382	2,051,176	1,577,120	6,153,562	1,533,271	231,181	17,424	31,720	3,170	9,776	1,301	-	1,507,538	114,392	19,189	
19 \$8,500 under \$9,000.....	5,501,369	816,259	864,730	2,471,291	2,103,380	1,064,768	177,484	17,188	10,398	1,945	7,765	97	-	1,643,753	62,416	10,756	
20 \$9,000 under \$9,500.....	3,751,920	1,766,682	663,330	3,751,920	10,043,936	3,171,084	257,952	50,095	17,420	3,187	20,117	3,253	-	3,083,431	93,317	16,374	
21 \$9,500 under \$10,000.....	1,104,602	1,060,367	247,498	1,104,602	3,984,463	2,574,271	94,183	50,423	6,352	1,177	13,285	4,453	-	2,317,971	29,463	5,073	
22 \$10,000 under \$10,500.....	2,039,346	348,014	36,469	17,119	1,654,863	856,907	15,613	20,688	1,618	286	3,401	2,716	-	833,022	4,611	772	
23 \$10,500 under \$11,000.....	4,431	1,451,157	9,714	4,431	6,621,139	34,942	4,503	8,684	53	83	1,190	1,266	-	285,468	1,845	179	
24 \$11,000 under \$11,500.....	1,347,468	281,268	9,797	4,730	1,038,403	631,651	4,227	16,966	515	99	1,313	3,150	-	511,089	1,041	174	
25 \$11,500 under \$12,000.....	473	1,007,443	1,439	713	373,676	211,427	692	3,947	87	17	233	620	-	223,660	114	19	
26 \$12,000 or more.....	264	120,075	490	264	423,849	277,661	280	7,926	33	7	106	620	-	267,157	44	7	
27 Nontaxable returns, total.....	1,748,871	4,969,775	3,535,981	117,617	77,276	16,222	60,925	1,534	111,059	12,652	1,270	2,035	-	-	365,908	29,358	27
28 Under \$600.....	32,633	12,159	40,310	-	-	-	-	-	-	-	-	-	-	-	-	-	
29 \$600 under \$1,000.....	109,181	73,773	113,767	-	-	-	-	-	-	-	-	-	-	-	-	-	
30 \$1,000 under \$1,500.....	230,187	160,664	234,821	-	-	-	-	-	-	-	-	-	-	-	-	-	
31 \$1,500 under \$2,000.....	524,863	506,187	215,811	19,052	4,528	902	9,874	88	17,133	814	-	-	-	-	-	-	
32 \$2,000 under \$2,500.....	239,569	225,486	396,975	16,469	8,571	1,704	9,120	151	17,883	1,551	-	-	-	-	-	-	
33 \$2,500 under \$3,000.....	621,079	257,325	455,538	200,695	15,463	3,077	13,619	294	23,692	2,783	1,270	2,035	-	-	-	-	
34 \$3,000 under \$3,500.....	524,463	296,210	448,612	17,760	12,463	2,463	8,456	237	16,654	2,226	-	-	-	-	-	-	
35 \$3,500 under \$4,000.....	139,690	347,606	121,018	14,623	10,074	2,108	6,454	265	14,172	1,743	-	-	-	-	-	-	
36 \$4,000 under \$4,500.....	106,086	166,994	320,464	7,663	5,865	1,164	4,251	106	7,557	1,046	-	-	-	-	-	-	
37 \$4,500 under \$5,000.....	362,683	136,263	234,783	4,209	4,050	3,925	2,711	80	4,209	1,727	-	-	-	-	-	-	
38 \$5,000 or more.....	1,069,153	620,359	381,457	15,445	15,449	3,925	5,314	277	7,446	1,656	-	-	-	-	-	-	
39 Returns under \$5,000.....	8,267,814	27,534,610	1,484,809	6,783,005	8,966,999	1,802,053	415,492	9,098	217,410	25,364	7,009	711	-	1,766,875	1,174,670	106,227	
40 Returns \$5,000 under \$10,000.....	10,897,713	75,737,301	14,672,679	10,738,418	36,877,705	7,504,877	621,868	22,000	117,944	21,334	12,260	1,838	-	7,459,620	883,741	117,727	
41 Returns \$10,000 or more.....	5,345,718	64,120,675	6,150	3,357,568	46,208,745	13,976,777	1,129,863	226,873	86,099	15,893	70,549	21,899	-	13,707,635	946,937	90,819	

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

Table 8.—PATTERNS OF INCOME RELATING TO FOUR SELECTED SOURCES, BY ADJUSTED GROSS INCOME CLASSES
 [Selected sources: Salaries and wages, business or profession, partnership, and rents and royalties]

Adjusted gross income classes	Number of returns with—																	
	1 of the selected sources				2 of the selected sources				3 of the selected sources									
	Salaries and wages	Business or profession	Partnership	Rents and royalties	Salaries and wages and— Business or profession	Partnership	Rents and royalties	Business or profession and— Partnership	Partnership	Rents and royalties	Business or profession and— Partnership	Partnership	Rents and royalties	Business or profession and— Partnership	Partnership			
1	52,850,938	8,609,710	1,947,748	5,718,991	45,226,421	3,521,518	654,282	866,572	600,355	2,917,270	153,001	901,870	159,295	108,702	601,871	149,273	75,702	47,138
2	43,466,525	5,583,048	1,605,424	4,397,525	37,124,291	1,778,386	489,965	321,304	2,414,614	533,934	116,375	980,355	130,502	91,643	497,148	138,478	63,321	41,206
3	1,243,883	70,250	14,592	26,678	1,209,602	45,911	8,387	7,950	17,285	11,169	(1)	5,415	2,270	504	2,900	3,470	4,286	4,526
4	1,997,134	142,095	23,387	61,283	1,885,756	83,551	14,882	19,583	40,333	24,245	1,765	13,294	2,515	1,261	9,665	2,891	1,254	1,673
5	1,858,037	223,110	32,750	106,469	1,726,747	117,307	16,695	24,904	67,636	7,711	43,873	2,774	2,515	1,261	9,665	2,891	1,254	1,673
6	2,221,140	294,992	46,710	139,120	2,021,382	132,424	24,057	27,057	109,625	12,055	4,035	31,037	3,521	1,329	15,786	4,286	4,526	
7	2,487,657	336,990	43,858	162,699	2,200,645	141,924	21,209	24,991	133,431	11,857	78,236	3,903	2,143	1,765	19,897	5,163	2,771	
8	2,604,392	362,668	58,509	194,448	2,303,664	129,328	24,465	25,355	157,447	17,451	93,138	5,364	3,554	1,150	24,152	8,376	4,466	
9	2,809,373	376,557	68,802	215,914	2,490,804	129,489	25,385	16,455	174,122	22,642	5,674	33,902	5,926	3,428	28,190	9,714	5,558	
10	3,084,562	383,494	72,426	245,919	2,676,946	115,807	26,954	18,890	190,015	23,370	14,569	4,699	5,287	4,945	30,311	4,145	1,765	
11	3,854,425	461,304	155,060	598,417	3,296,008	164,337	48,620	25,733	273,024	37,807	57,918	11,642	11,870	8,311	65,968	8,376	4,466	
12	4,777,251	508,528	136,445	534,759	4,240,799	112,593	36,413	17,943	374,137	51,134	87,757	8,137	8,150	58,302	11,909	13,040	7,006	
13	5,451,511	385,050	110,631	424,109	2,867,009	84,704	27,397	16,853	202,606	303,701	5,793	34,568	7,830	5,936	46,212	9,714	5,558	
14	2,457,275	280,141	89,665	202,087	2,082,647	68,135	22,938	11,205	139,949	48,163	5,271	27,979	6,202	7,039	31,240	7,524	2,224	
15	1,621,101	205,428	71,007	227,234	1,310,985	48,259	16,921	11,961	94,728	26,255	148,763	5,548	5,663	4,069	26,650	8,023	2,900	
16	2,832,826	497,908	224,818	515,103	2,155,189	140,685	59,032	24,774	188,221	80,070	306,955	16,072	62,858	20,135	14,122	55,894	25,438	
17	524,782	189,538	115,879	166,166	331,968	844	115	322	46,995	533	6,688	90	12,039	7,223	181	445	446	
18	1,077	1,975	2,214	2,149	1,077	844	123	344	20,805	18,113	5,829	17,239	6,983	4,288	6,618	8,348	4,495	
19	69,228	96,228	69,380	83,446	31,340	18,710	5,537	2,712	20,805	18,113	5,829	17,239	6,983	4,288	6,618	8,348	4,495	
20	266,159	145,549	123,695	133,497	122,513	45,266	28,628	9,546	29,691	32,280	39,281	10,376	12,256	8,140	15,627	16,338	9,388	
21	72,019	35,944	45,764	42,109	25,725	8,183	9,678	2,991	6,266	12,103	10,839	3,011	5,579	2,602	4,330	7,161	2,980	
22	11,327	4,639	7,221	7,024	3,655	650	1,392	734	1,878	1,821	284	284	601	805	751	1,315	446	
23	2,983	1,077	1,999	1,975	2,983	844	115	322	158	518	533	90	127	218	181	445	446	
24	1,214	205	337	2,149	1,214	102	18	27	191	558	487	74	139	227	143	191	120	
25	363	94	134	147	363	102	8	10	27	88	81	8	19	27	26	34	88	
26	170	94	134	147	170	27	6	8	11	25	22	6	15	8	16	11	11	
27	9,384,413	3,026,662	342,324	1,321,466	8,102,130	1,743,132	164,317	545,268	785,294	66,421	293,059	36,626	321,515	28,793	17,059	104,723	10,795	
28	105,669	354,998	51,945	94,504	6,359	219,358	21,198	19,540	63,466	6,395	9,086	7,991	42,033	3,916	4,346	11,830	2,125	
29	3,311,859	500,565	44,967	164,162	3,206,177	377,000	29,716	90,566	70,280	6,435	20,572	4,026	2,810	(1)	6,802	1,387	378	
30	1,091,267	443,983	33,503	201,980	963,607	300,399	19,916	104,231	77,477	35,488	3,485	52,376	2,880	1,513	7,851	1,387	378	
31	1,160,607	522,242	46,850	267,454	936,733	309,327	24,146	130,865	124,563	8,808	49,723	4,791	61,772	3,314	17,754	1,765	756	
32	930,159	371,452	36,610	183,470	743,266	186,747	19,494	72,384	118,549	5,265	46,692	4,910	45,223	3,009	13,181	1,765	756	
33	719,999	263,479	32,282	132,140	572,243	127,831	12,362	52,161	91,270	6,984	30,946	3,524	27,494	3,893	14,298	1,261	3,870	
34	634,945	205,127	30,883	98,587	502,752	87,707	13,488	35,972	82,215	7,910	29,581	4,035	19,062	5,222	10,063	504	504	
35	520,969	150,080	22,045	66,236	416,097	60,083	9,797	18,459	64,527	22,629	6,457	13,610	1,639	8,321	10,063	504	504	
36	338,479	90,253	13,074	38,848	271,538	52,962	3,314	7,423	39,873	4,613	14,728	3,908	7,926	6,180	2,774	378	378	
37	223,777	44,739	9,805	33,974	183,424	16,911	3,858	4,160	20,390	3,553	12,502	2,673	2,673	2,503	2,774	378	378	
38	137,799	35,407	7,041	18,290	109,374	13,113	2,683	3,117	14,982	7,779	1,948	1,948	2,503	2,503	2,774	378	378	
39	208,914	39,337	13,319	29,821	170,560	11,094	4,345	6,370	17,567	3,418	12,133	956	1,227	2,517	3,152	630	630	
40	5,557,333	770,180	27,112,473	2,740,388	351,222	1,939,856	1,039,856	58,863	37,145	265,272	28,701	20,453	265,272	37,145	265,272	28,701	20,453	
41	18,401,146	2,079,005	574,966	2,055,477	15,359,213	1,489,869	156,406	89,384	1,065,823	227,311	1,424,327	37,273	191,171	24,266	230,880	47,721	19,418	
42	3,918,027	602,602	951,029	951,029	2,754,435	291,261	140,566	56,981	1,289,359	179,822	453,087	45,512	141,936	58,166	105,719	72,451	36,431	

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

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	Taxable income	Income tax after credits	Average income tax	Effective tax rate— income tax after credits as percent of taxable income	
		(1)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Dollars)	(6)	
ALL TAXABLE RETURNS								
1	Total.....	47,496,913	287,775,346	166,385,053	38,645,299	814	23.2	1
2	\$600 under \$1,000.....	1,341,398	1,116,472	194,586	38,920	29	20.0	2
3	\$1,000 under \$1,500.....	2,129,771	2,674,096	955,378	190,429	89	19.9	3
4	\$1,500 under \$2,000.....	2,093,777	3,647,621	1,542,106	306,486	146	19.9	4
5	\$2,000 under \$2,500.....	2,494,170	5,603,123	2,337,578	461,710	185	19.8	5
6	\$2,500 under \$3,000.....	2,766,760	7,626,054	3,376,072	668,214	242	19.8	6
7	\$3,000 under \$3,500.....	2,876,359	9,353,232	4,252,413	846,713	294	19.9	7
8	\$3,500 under \$4,000.....	3,062,895	11,481,953	5,372,837	1,077,613	352	20.1	8
9	\$4,000 under \$4,500.....	3,324,058	14,123,691	6,631,896	1,335,485	402	20.1	9
10	\$4,500 under \$5,000.....	3,325,929	15,808,246	7,560,498	1,524,973	459	20.2	10
11	\$5,000 under \$6,000.....	6,216,537	34,117,177	16,684,611	3,371,068	542	20.2	11
12	\$6,000 under \$7,000.....	5,036,281	32,627,712	16,979,238	3,440,244	683	20.3	12
13	\$7,000 under \$8,000.....	3,688,764	27,559,833	15,454,065	3,149,451	854	20.4	13
14	\$8,000 under \$9,000.....	2,616,468	22,162,993	13,226,703	2,720,390	1,040	20.6	14
15	\$9,000 under \$10,000.....	1,747,657	16,544,491	10,389,591	2,157,614	1,235	20.8	15
16	\$10,000 under \$15,000.....	3,203,834	37,628,019	25,557,238	5,477,515	1,710	21.4	16
17	\$15,000 under \$20,000.....	706,164	12,073,580	8,927,811	2,094,620	2,966	23.5	17
18	\$20,000 under \$25,000.....	301,431	6,698,056	5,159,939	1,322,695	4,388	25.7	18
19	\$25,000 under \$50,000.....	422,251	14,148,928	11,379,799	3,540,277	8,384	31.1	19
20	\$50,000 under \$100,000.....	114,711	7,549,453	6,229,490	2,627,092	22,902	42.2	20
21	\$100,000 under \$150,000.....	17,465	2,080,621	1,695,238	854,300	48,915	50.4	21
22	\$150,000 under \$200,000.....	4,475	764,285	609,591	328,449	73,396	53.9	22
23	\$200,000 under \$500,000.....	4,776	1,361,923	1,070,737	617,667	122,327	57.7	23
24	\$500,000 under \$1,000,000.....	717	478,154	376,573	225,399	314,364	59.9	24
25	\$1,000,000 or more.....	265	545,633	425,065	267,766	1,010,438	63.0	25
RETURNS WITH NORMAL TAX AND SURTAX								
26	Total.....	47,386,617	278,545,857	158,726,306	35,102,010	741	22.1	26
27	\$600 under \$1,000.....	1,341,398	1,116,472	194,586	38,920	29	20.0	27
28	\$1,000 under \$1,500.....	2,129,771	2,674,096	955,378	190,429	89	19.9	28
29	\$1,500 under \$2,000.....	2,093,777	3,647,621	1,542,106	306,486	146	19.9	29
30	\$2,000 under \$2,500.....	2,494,170	5,603,123	2,337,578	461,710	185	19.8	30
31	\$2,500 under \$3,000.....	2,766,760	7,626,054	3,376,072	668,214	242	19.8	31
32	\$3,000 under \$3,500.....	2,876,359	9,353,232	4,252,413	846,713	294	19.9	32
33	\$3,500 under \$4,000.....	3,062,895	11,481,953	5,372,837	1,077,613	352	20.1	33
34	\$4,000 under \$4,500.....	3,324,058	14,123,691	6,631,896	1,335,485	402	20.1	34
35	\$4,500 under \$5,000.....	3,325,929	15,808,246	7,560,498	1,524,973	459	20.2	35
36	\$5,000 under \$6,000.....	6,216,537	34,117,177	16,684,611	3,371,068	542	20.2	36
37	\$6,000 under \$7,000.....	5,036,281	32,627,712	16,979,238	3,440,244	683	20.3	37
38	\$7,000 under \$8,000.....	3,688,764	27,559,833	15,454,065	3,149,451	854	20.4	38
39	\$8,000 under \$9,000.....	2,616,468	22,162,993	13,226,703	2,720,390	1,040	20.6	39
40	\$9,000 under \$10,000.....	1,747,657	16,544,491	10,389,591	2,157,614	1,235	20.8	40
41	\$10,000 under \$15,000.....	3,203,834	37,628,019	25,557,238	5,477,515	1,710	21.4	41
42	\$15,000 under \$20,000.....	706,164	12,073,580	8,927,811	2,094,620	2,966	23.5	42
43	\$20,000 under \$25,000.....	299,200	6,646,803	5,111,402	1,307,414	4,370	25.6	43
44	\$25,000 under \$50,000.....	393,762	12,968,035	10,363,655	3,160,371	8,027	30.5	44
45	\$50,000 under \$100,000.....	59,142	3,527,937	2,860,253	1,204,812	21,849	42.1	45
46	\$100,000 under \$150,000.....	5,670	670,406	527,187	278,182	49,062	52.8	46
47	\$150,000 under \$200,000.....	1,007	171,347	128,446	75,898	75,370	59.1	47
48	\$200,000 under \$500,000.....	909	253,718	180,406	121,815	134,010	67.5	48
49	\$500,000 under \$1,000,000.....	92	61,730	43,293	34,036	369,957	78.6	49
50	\$1,000,000 or more.....	47	98,261	69,661	57,537	1,224,191	82.6	50
RETURNS WITH ALTERNATIVE TAX								
51	Total.....	110,296	9,229,489	7,658,747	3,543,289	32,125	46.3	51
52	Under \$15,000.....	-	-	-	-	-	-	52
53	\$15,000 under \$20,000.....	(1)	(1)	(1)	(1)	(1)	(1)	53
54	\$20,000 under \$25,000.....	2,231	51,253	44,537	15,281	6,849	34.3	54
55	\$25,000 under \$50,000.....	28,489	1,180,893	1,016,144	379,406	13,318	37.3	55
56	\$50,000 under \$100,000.....	59,569	4,021,516	3,369,237	1,422,280	23,876	42.2	56
57	\$100,000 under \$150,000.....	11,795	1,410,215	1,168,051	576,118	48,844	49.3	57
58	\$150,000 under \$200,000.....	3,468	592,938	481,145	252,551	72,823	52.5	58
59	\$200,000 under \$500,000.....	3,867	1,108,205	890,331	495,852	128,227	55.7	59
60	\$500,000 under \$1,000,000.....	625	416,424	333,200	191,363	306,181	57.4	60
61	\$1,000,000 or more.....	218	447,372	355,404	210,229	964,353	59.2	61
62	Returns under \$5,000.....	23,415,117	71,434,488	32,223,364	6,450,543	275	20.0	62
63	Returns \$5,000 under \$10,000.....	19,305,707	133,012,206	72,734,208	14,838,767	769	20.4	63
64	Returns \$10,000 or more.....	4,776,089	83,328,652	61,427,481	17,355,989	3,634	28.3	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.

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 10. — RETURNS WITH TAXABLE INCOME — TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

	Returns with normal tax and surtax			Returns with alternative tax			Taxable income			Income tax			Number of returns							
	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Total (Thousand dollars)	For partial tax (Thousand dollars)	One-half long-term gain (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Total (Thousand dollars)	For partial tax (Thousand dollars)	One-half long-term gain (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	
1	30,621,270	128,404,361	30,554,891	122,023,184	27,229,712	202,101	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353	86,379	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353	
2	30,538,413	128,349,860	30,452,034	121,968,683	27,229,712	190,719	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353	86,379	6,381,177	4,713,044	1,668,133	2,973,773	70,420	2,903,353	
3	19,603,155	38,401,507	19,603,155	38,401,507	7,674,442	31,569	7,674,442	44,162	40,550	178,958	3,536	175,422	11,546	484,153	44,162	40,550	178,958	3,536	175,422	
4	8,136,052	44,860,918	8,136,052	44,860,918	9,214,693	31,563	9,214,693	741,525	911,151	326,348	6,569	319,779	17,445	832,676	741,525	911,151	326,348	6,569	319,779	
5	Over \$9,000 not over \$12,000	15,220,183	1,599,082	15,220,183	3,316,839	22,042	3,294,797	946,708	128,859	400,106	8,228	391,878	16,477	960,699	946,708	128,859	400,106	8,228	391,878	
6	Over \$12,000 not over \$16,000	4,779,012	6,571,027	4,779,012	6,571,027	18,227	1,532,086	311,245	227,606	311,245	6,722	304,523	9,946	352,939	311,245	227,606	311,245	6,722	304,523	
7	Over \$16,000 not over \$20,000	228,447	4,069,034	228,447	4,069,034	14,072	1,022,304	446,456	93,517	211,483	5,103	206,380	5,474	282,018	93,517	211,483	5,103	206,380		
8	Over \$20,000 not over \$24,000	134,151	2,931,271	134,151	2,931,271	11,639	790,479	388,462	106,402	198,976	5,108	193,868	4,077	282,260	388,462	106,402	198,976	5,108	193,868	
9	Over \$24,000 not over \$28,000	36,963	2,251,627	36,963	2,251,627	9,840	625,416	309,773	109,403	162,270	3,801	158,469	2,394	309,773	309,773	109,403	162,270	3,801	158,469	
10	Over \$28,000 not over \$36,000	66,887	1,818,940	66,887	1,818,940	8,372	564,306	186,571	77,187	107,770	2,775	99,995	1,250	143,992	186,571	77,187	107,770	2,775	99,995	
11	Over \$36,000 not over \$40,000	40,770	1,380,300	40,770	1,380,300	7,346	494,044	89,383	54,609	79,463	2,392	77,071	851	107,770	89,383	54,609	79,463	2,392	77,071	
12	Over \$40,000 not over \$44,000	33,088	1,252,405	22,995	869,108	4,865	302,253	116,200	70,087	65,695	1,897	63,798	612	116,200	70,087	65,695	1,897	63,798		
13	Over \$44,000 not over \$48,000	26,303	1,101,871	14,757	617,718	3,295	226,283	88,462	282,260	106,402	5,108	193,868	1,446	175,630	88,462	282,260	106,402	5,108	193,868	
14	Over \$48,000 not over \$52,000	25,471	1,697,868	18,166	865,152	343,149	4,858	331,149	2,394	309,773	3,801	306,972	2,394	309,773	331,149	4,858	331,149	3,801	306,972	
15	Over \$52,000 not over \$56,000	39,600	1,690,447	12,993	74,739	321,301	4,949	316,352	16,477	128,859	8,228	120,631	17,445	346,362	16,477	128,859	16,477	128,859	17,445	346,362
16	Over \$56,000 not over \$60,000	16,114	1,118,928	6,168	428,213	199,752	3,125	196,627	9,946	690,699	6,722	683,977	9,946	690,699	9,946	690,699	6,722	683,977	9,946	690,699
17	Over \$60,000 not over \$76,000	8,581	700,638	3,107	254,182	126,269	2,494	123,775	5,474	352,939	5,103	298,836	5,474	352,939	5,474	352,939	5,103	298,836	5,474	352,939
18	Over \$76,000 not over \$100,000	5,853	547,585	1,776	165,618	86,723	2,122	84,601	4,077	187,458	3,507	183,951	4,077	187,458	4,077	187,458	3,507	183,951	4,077	187,458
19	Over \$100,000 not over \$120,000	3,346	582,596	1,795	194,134	106,727	2,870	102,857	282,260	106,402	5,108	193,868	2,870	309,773	282,260	106,402	198,976	5,108	193,868	
20	Over \$120,000 not over \$140,000	3,113	410,000	719	32,627	54,054	1,490	52,564	109,403	68,166	104,224	98,440	1,490	146,930	109,403	68,166	104,224	98,440	104,224	
21	Over \$140,000 not over \$160,000	1,574	234,791	324	48,230	29,576	830	28,746	117,387	77,187	77,187	77,187	1,250	143,992	117,387	77,187	77,187	77,187	77,187	
22	Over \$160,000 not over \$180,000	1,068	180,741	217	36,749	23,480	788	22,692	89,383	54,609	54,609	54,609	851	107,770	89,383	54,609	54,609	54,609	54,609	
23	Over \$180,000 not over \$200,000	742	140,852	130	24,652	16,294	560	16,294	70,087	46,113	46,113	46,113	612	116,200	70,087	46,113	46,113	46,113	46,113	
24	Over \$200,000 not over \$300,000	1,690	414,746	244	58,384	11,317	1,454	39,863	175,630	104,224	104,224	104,224	1,446	175,630	175,630	104,224	98,440	98,440	98,440	
25	Over \$300,000 not over \$400,000	563	312,763	60	20,373	15,565	471	15,094	68,166	318,010	318,010	318,010	503	146,930	68,166	318,010	318,010	318,010	318,010	
26	Over \$400,000	778	596,825	64	44,757	37,134	1,598	35,596	146,930	405,138	405,138	405,138	714	552,068	146,930	405,138	318,010	9,292	308,728	
27	Nontaxable returns, total	82,857	54,501	82,857	54,501	11,382	11,382	-	-	-	-	-	-	-	-	-	-	-	-	
28	SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE	16,252,201	35,137,966	16,230,321	33,081,042	7,555,237	137,259	7,417,998	781,922	607,918	25,104	582,814	21,880	1,156,924	781,922	375,002	607,918	25,104	582,814	
29	Taxable returns, total	16,088,101	35,038,207	16,066,221	33,081,283	7,535,030	117,042	7,417,998	781,922	607,918	25,104	582,814	21,880	1,156,924	781,922	375,002	607,918	25,104	582,814	
30	Not over \$2,000	9,393,837	8,258,855	9,393,837	8,258,855	1,647,997	21,432	1,626,445	2,782,684	1,626,445	1,626,445	1,626,445	1,647,997	2,782,684	2,782,684	1,626,445	1,626,445	1,626,445	1,626,445	
31	Over \$2,000 not over \$4,000	4,760,131	13,632,573	4,760,131	13,632,573	2,806,491	23,607	2,782,684	109,403	68,166	68,166	68,166	4,760,131	13,632,573	109,403	68,166	68,166	68,166	68,166	
32	Over \$4,000 not over \$6,000	1,868,093	6,501,933	1,868,093	6,501,933	1,413,762	15,029	1,398,733	60,217	45,759	45,759	45,759	1,868,093	6,501,933	60,217	45,759	45,759	45,759	45,759	
33	Over \$6,000 not over \$8,000	302,704	2,053,684	302,704	2,053,684	481,273	9,990	471,283	2,702	23,828	23,828	23,828	302,704	2,053,684	2,702	23,828	23,828	23,828	23,828	
34	Over \$8,000 not over \$10,000	95,381	847,419	95,381	847,419	214,195	6,780	207,415	1,996	20,749	20,749	20,749	95,381	847,419	1,996	20,749	20,749	20,749	20,749	
35	Over \$10,000 not over \$12,000	47,198	514,706	47,198	514,706	139,933	6,072	133,861	1,801	13,869	13,869	13,869	47,198	514,706	1,801	13,869	13,869	13,869	13,869	
36	Over \$12,000 not over \$14,000	29,101	176,170	29,101	176,170	109,818	5,017	104,801	2,370	6,923	6,923	6,923	29,101	176,170	2,370	6,923	6,923	6,923	6,923	
37	Over \$14,000 not over \$16,000	19,580	292,909	19,580	292,909	91,164	3,995	87,169	8,946	8,946	8,946	8,946	19,580	292,909	8,946	8,946	8,946	8,946	8,946	
38	Over \$16,000 not over \$18,000	14,702	250,119	14,702	250,119	82,931	3,565	79,366	1,481	9,959	9,959	9,959	14,702	250,119	1,481	9,959	9,959	9,959	9,959	
39	Over \$18,000 not over \$20,000	9,306	176,625	7,825	148,455	51,754	1,777	49,977	26,687	1,483	484	484	9,306	176,625	26,687	1,483	484	484	484	
40	Over \$20,000 not over \$22,000	8,274	173,172	6,473	135,526	49,675	1,680	47,995	33,467	4,179	874	874	8,274	173,172	33,467	4,179	874	874	874	
41	Over \$22,000 not over \$24,000	9,666	221,251	6,920	164,302	64,130	2,370	61,762	65,669	10,282	10,282	10,282	9,666	221,251	65,669	10,282	10,282	10,282	10,282	
42	Over \$24,000 not over \$26,000	8,990	256,600	5,168	147,132	62,300	2,133	60,217	89,340	45,759	45,759	45,759	8,990	256,600	89,340	45,759	45,759	45,759	45,759	
43	Over \$26,000 not over \$28,000	5,712	198,373	3,010	103,989	47,540	2,005	45,535	94,384	70,556	70,556	70,556	5,712	198,373	94,384	70,556	70,556	70,556	70,556	
44	Over \$28,000 not over \$30,000	3,780	154,953	1,784	79,408	36,253	1,475	34,778	81,545	60,796	60,796	60,796	3,780	154,953	81,545	60,796	60,796	60,796	60,796	
45	Over \$30,000 not over \$50,000	2,947	119,334	1,068	49,749	2,744	917	24,827	54,575	15,010	34,340	34,340	2,947	119,334	54,575	15,010	34,340	34,340	34,340	
46	Over \$50,000 not over \$60,000	3,037	166,932	1,292	71,324	39,345	1,329	38,016	71,836	23,792	49,030									

Table 10. --RETURNS WITH TAXABLE INCOME --TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES--Continued

Taxable income classes	Returns with normal tax and surtax					Returns with alternative tax								
	Number of returns with taxable income	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Total (Thousand dollars)	For partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)
RETURNS OF HEADS OF HOUSEHOLD														
55 Grand total.....	872,099	2,998,289	870,062	2,877,643	654,342	9,323	645,019	2,037	120,646	87,669	32,977	59,608	2,486	57,122
56 Taxable returns, total.....	870,399	2,996,986	868,362	2,876,340	654,276	9,257	645,019	2,037	120,646	87,669	32,977	59,608	2,486	57,122
57 Not over \$2,000.....	273,625	286,116	273,625	286,116	57,080	509	56,571							
58 Over \$2,000 not over \$4,000.....	379,085	1,112,887	379,085	1,112,887	225,765	1,258	224,507							
59 Over \$4,000 not over \$6,000.....	138,965	661,778	138,965	661,778	139,199	1,021	138,178							
60 Over \$6,000 not over \$8,000.....	40,612	275,659	40,612	275,659	61,141	1,067	60,074							
61 Over \$8,000 not over \$10,000.....	12,728	113,252	12,728	113,252	26,325	713	25,612							
62 Over \$10,000 not over \$12,000.....	6,771	73,862	6,771	73,862	18,364	413	17,951							
63 Over \$12,000 not over \$14,000.....	3,976	51,566	3,976	51,566	13,629	563	13,066							
64 Over \$14,000 not over \$16,000.....	2,576	38,917	2,576	38,917	10,864	425	10,439							
65 Over \$16,000 not over \$18,000.....	2,468	41,930	2,468	41,930	12,279	349	11,930							
66 Over \$18,000 not over \$20,000.....	1,785	34,208	1,785	34,208	10,561	469	10,092							
67 Over \$20,000 not over \$22,000.....	1,342	27,969	1,342	27,969	8,957	365	8,592							
68 Over \$22,000 not over \$24,000.....	755	17,145	755	17,145	5,698	170	5,528							
69 Over \$24,000 not over \$26,000.....	1,722	44,693	1,722	44,693	12,283	209	12,074							
70 Over \$26,000 not over \$28,000.....	1,103	33,218	1,103	33,218	9,847	183	9,664	761	20,402	1,829	8,279	387	7,892	
71 Over \$28,000 not over \$30,000.....	1,777	26,546	1,777	26,546	619	230	619							
72 Over \$30,000 not over \$32,000.....	616	25,342	616	25,342	8,480	230	8,250							
73 Over \$32,000 not over \$34,000.....	293	13,901	293	13,901	4,480	1	4,479	509	16,929	4,797	9,371	396	8,975	
74 Over \$34,000 not over \$36,000.....	303	16,658	303	16,658	5,428	131	5,297							
75 Over \$36,000 not over \$38,000.....	284	18,361	284	18,361	6,223	131	6,092	167	9,230	6,682	4,342	134	4,208	
76 Over \$38,000 not over \$40,000.....	141	10,470	141	10,470	2,785	116	2,669	199	12,946	10,448	2,498	225	6,230	
77 Over \$40,000 not over \$42,000.....	123	10,536	123	10,536	2,525	101	2,424	79	5,872	4,634	1,238	95	2,914	
78 Over \$42,000 not over \$44,000.....	76	7,132	76	7,132	2,641	1,503	1,138	91	7,895	6,157	1,738	65	4,189	
79 Over \$44,000 not over \$46,000.....	135	16,411	135	16,411	1,976	62	1,914	41	3,805	2,644	1,161	2,053	66	
80 Over \$46,000 not over \$48,000.....	61	10,417	61	10,417	3,471	136	3,335	91	11,028	7,312	3,716	165	6,059	
81 Over \$48,000 not over \$50,000.....	48	11,833	48	11,833	1,861	109	1,752	46	7,786	4,463	3,323	112	4,493	
82 Over \$50,000 not over \$52,000.....	29	16,179	29	16,179	2,422	98	2,324	34	8,440	4,484	3,956	244	4,891	
83 Non-taxable returns, total.....	1,700	1,303	1,700	1,303	266	266	266	19	9,687	3,514	6,173	597	5,279	

(Alternative tax not applicable)

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 11.—NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

PART I.—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

Adjusted gross income classes	Number of returns with taxable income	Taxable income classes												
		Not over \$4,000	Over \$4,000 not over \$8,000	Over \$8,000 not over \$12,000	Over \$12,000 not over \$16,000	Over \$16,000 not over \$20,000	Over \$20,000 not over \$24,000	Over \$24,000 not over \$28,000	Over \$28,000 not over \$32,000	Over \$32,000 not over \$36,000	Over \$36,000 not over \$40,000	Over \$40,000 not over \$44,000	Over \$44,000 not over \$52,000	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1 Grand total.....	30,621,270	19,685,929	8,136,086	1,599,116	479,013	228,447	134,151	86,963	60,887	40,770	33,088	26,303	35,614	1
2 Taxable returns, total.....	30,538,413	19,603,155	8,136,052	1,599,082	479,012	228,447	134,151	86,963	60,887	40,770	33,088	26,303	35,611	2
3 \$600 under \$1,000.....	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-	3
4 \$1,000 under \$1,500.....	98,016	98,016	-	-	-	-	-	-	-	-	-	-	-	4
5 \$1,500 under \$2,000.....	328,095	328,095	-	-	-	-	-	-	-	-	-	-	-	5
6 \$2,000 under \$2,500.....	710,048	710,048	-	-	-	-	-	-	-	-	-	-	-	6
7 \$2,500 under \$3,000.....	1,030,910	1,030,910	-	-	-	-	-	-	-	-	-	-	-	7
8 \$3,000 under \$3,500.....	1,321,500	1,321,500	-	-	-	-	-	-	-	-	-	-	-	8
9 \$3,500 under \$4,000.....	1,635,250	1,635,250	-	-	-	-	-	-	-	-	-	-	-	9
10 \$4,000 under \$4,500.....	2,038,894	2,038,894	-	-	-	-	-	-	-	-	-	-	-	10
11 \$4,500 under \$5,000.....	2,287,682	2,287,682	-	-	-	-	-	-	-	-	-	-	-	11
12 \$5,000 under \$6,000.....	4,884,381	4,748,647	135,734	-	-	-	-	-	-	-	-	-	-	12
13 \$6,000 under \$7,000.....	4,346,741	3,308,158	1,038,583	-	-	-	-	-	-	-	-	-	-	13
14 \$7,000 under \$8,000.....	3,336,550	1,482,637	1,853,913	-	-	-	-	-	-	-	-	-	-	14
15 \$8,000 under \$9,000.....	2,437,196	458,805	1,978,391	-	-	-	-	-	-	-	-	-	-	15
16 \$9,000 under \$10,000.....	1,637,125	111,062	1,526,063	-	-	-	-	-	-	-	-	-	-	16
17 \$10,000 under \$15,000.....	3,014,654	41,004	1,585,556	1,359,100	28,994	-	-	-	-	-	-	-	-	17
18 \$15,000 under \$20,000.....	646,926	1,205	15,243	230,680	369,469	30,329	-	-	-	-	-	-	-	18
19 \$20,000 under \$25,000.....	273,061	846	1,534	7,752	73,512	161,590	28,330	-	-	-	-	-	-	19
20 \$25,000 under \$50,000.....	384,013	59	959	1,441	6,817	36,315	105,515	86,402	59,948	38,682	28,576	16,001	2,854	20
21 \$50,000 under \$100,000.....	103,178	52	59	67	170	182	285	542	914	2,059	4,477	10,257	32,647	21
22 \$100,000 under \$150,000...	15,237	(1)	(1)	36	48	(1)	(1)	(1)	(1)	(1)	(1)	36	91	22
23 \$150,000 under \$200,000...	3,874	2	7	5	2	3	6	3	1	3	7	4	9	23
24 \$200,000 under \$500,000...	3,989	-	1	1	-	2	-	1	2	3	3	5	10	24
25 \$500,000 under \$1,000,000.	580	-	-	-	-	1	-	-	-	-	-	-	-	25
26 \$1,000,000 or more.....	180	-	-	-	-	-	-	-	-	-	-	-	-	26
27 Nontaxable returns, total...	82,857	82,774	(1)	(1)	1	-	-	-	-	-	-	-	(1)	27

Adjusted gross income classes	Taxable income classes—Continued												
	Over \$52,000 not over \$64,000	Over \$64,000 not over \$76,000	Over \$76,000 not over \$88,000	Over \$88,000 not over \$100,000	Over \$100,000 not over \$120,000	Over \$120,000 not over \$140,000	Over \$140,000 not over \$160,000	Over \$160,000 not over \$180,000	Over \$180,000 not over \$200,000	Over \$200,000 not over \$300,000	Over \$300,000 not over \$400,000	Over \$400,000	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
1 Grand total.....	29,472	16,114	8,581	5,853	5,348	3,117	1,575	1,068	744	1,690	563	778	1
2 Taxable returns, total.....	29,470	16,114	8,581	5,853	5,346	3,113	1,574	1,068	742	1,690	563	778	2
3 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	3
4 \$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	4
5 \$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	5
6 \$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	6
7 \$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	7
8 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	8
9 \$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	9
10 \$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	10
11 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	11
12 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	12
13 \$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	13
14 \$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	14
15 \$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	15
16 \$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	16
17 \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	17
18 \$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	18
19 \$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	19
20 \$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	20
21 \$50,000 under \$100,000.....	29,024	15,088	6,206	1,149	-	-	-	-	-	-	-	-	21
22 \$100,000 under \$150,000...	409	971	2,269	4,513	4,743	1,899	79	-	-	-	-	-	22
23 \$150,000 under \$200,000...	28	40	75	161	530	1,033	1,214	622	119	-	-	-	23
24 \$200,000 under \$500,000...	9	14	30	30	72	179	281	444	621	1,675	491	115	24
25 \$500,000 under \$1,000,000.	-	1	1	1	1	2	-	2	2	15	71	484	25
26 \$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	179	26
27 Nontaxable returns, total...	(1)	-	-	-	(1)	(1)	1	-	(1)	-	-	-	27

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 11.—NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued
PART II.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

Adjusted gross income classes	Number of returns with taxable income	Taxable income classes												
		Not over \$2,000	Over \$2,000 not over \$4,000	Over \$4,000 not over \$6,000	Over \$6,000 not over \$8,000	Over \$8,000 not over \$10,000	Over \$10,000 not over \$12,000	Over \$12,000 not over \$14,000	Over \$14,000 not over \$16,000	Over \$16,000 not over \$18,000	Over \$18,000 not over \$20,000	Over \$20,000 not over \$22,000	Over \$22,000 not over \$26,000	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1 Grand total.....	16,252,201	9,557,497	4,760,165	1,368,093	303,037	95,381	47,266	29,101	19,580	14,702	9,306	8,274	9,666	1
2 Taxable returns, total.....	16,088,101	9,393,837	4,760,131	1,368,093	302,704	95,381	47,198	29,101	19,580	14,702	9,306	8,274	9,666	2
3 \$600 under \$1,000.....	1,333,398	1,333,398	-	-	-	-	-	-	-	-	-	-	-	3
4 \$1,000 under \$1,500.....	2,018,346	2,018,346	-	-	-	-	-	-	-	-	-	-	-	4
5 \$1,500 under \$2,000.....	1,744,959	1,744,959	-	-	-	-	-	-	-	-	-	-	-	5
6 \$2,000 under \$2,500.....	1,739,511	1,739,511	-	-	-	-	-	-	-	-	-	-	-	6
7 \$2,500 under \$3,000.....	1,687,537	1,507,356	180,181	-	-	-	-	-	-	-	-	-	-	7
8 \$3,000 under \$3,500.....	1,487,349	1,487,349	556,549	930,800	-	-	-	-	-	-	-	-	-	8
9 \$3,500 under \$4,000.....	1,351,152	247,610	1,103,542	-	-	-	-	-	-	-	-	-	-	9
10 \$4,000 under \$4,500.....	1,183,948	126,695	1,057,253	-	-	-	-	-	-	-	-	-	-	10
11 \$4,500 under \$5,000.....	940,934	65,391	874,876	(1)	-	-	-	-	-	-	-	-	-	11
12 \$5,000 under \$6,000.....	1,173,016	40,858	505,138	627,020	-	-	-	-	-	-	-	-	-	12
13 \$6,000 under \$7,000.....	596,490	8,450	83,976	504,064	-	-	-	-	-	-	-	-	-	13
14 \$7,000 under \$8,000.....	303,373	2,415	17,839	191,455	91,664	-	-	-	-	-	-	-	-	14
15 \$8,000 under \$9,000.....	152,361	2,827	29,781	118,835	-	-	-	-	-	-	-	-	-	15
16 \$9,000 under \$10,000.....	94,338	2,121	2,497	9,233	67,936	14,086	-	-	-	-	-	-	-	16
17 \$10,000 under \$15,000.....	161,259	859	5,422	23,027	78,890	40,030	12,414	(1)	-	-	-	-	-	17
18 \$15,000 under \$20,000.....	50,729	(1)	343	1,028	1,679	6,538	15,291	16,861	8,201	-	-	-	-	18
19 \$20,000 under \$25,000.....	23,821	(1)	450	213	725	629	855	2,193	5,603	7,406	5,188	1,235	-	19
20 \$25,000 under \$50,000.....	32,029	(1)	213	213	213	213	863	863	1,304	1,304	3,062	8,330	-	20
21 \$50,000 under \$100,000.....	10,125	(1)	213	213	213	213	32	32	(1)	(1)	(1)	91	-	21
22 \$100,000 under \$150,000....	2,023	-	-	-	-	-	-	(1)	(1)	-	-	(1)	-	22
23 \$150,000 under \$200,000....	519	-	-	-	-	-	-	-	-	-	-	-	2	23
24 \$200,000 under \$500,000....	681	-	-	-	-	-	-	-	-	-	-	-	1	24
25 \$500,000 under \$1,000,000..	122	-	-	-	-	-	-	-	-	-	-	-	-	25
26 \$1,000,000 or more.....	81	-	-	1	-	-	-	-	-	-	-	-	-	26
27 Nontaxable returns, total....	164,100	163,660	(1)	-	(1)	-	(1)	-	-	-	-	-	-	27

Taxable income classes—Continued

Adjusted gross income classes	Over \$26,000 not over \$32,000	Over \$32,000 not over \$38,000	Over \$38,000 not over \$44,000	Over \$44,000 not over \$50,000	Over \$50,000 not over \$60,000	Over \$60,000 not over \$70,000	Over \$70,000 not over \$80,000	Over \$80,000 not over \$90,000	Over \$90,000 not over \$100,000	Over \$100,000 not over \$150,000	Over \$150,000 not over \$200,000	Over \$200,000	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
	1 Grand total.....	8,990	5,712	3,780	2,547	3,037	1,759	1,067	613	489	1,201	355	
2 Taxable returns, total.....	8,990	5,712	3,780	2,547	3,037	1,759	1,062	613	489	1,201	355	583	2
3 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	3
4 \$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	4
5 \$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	5
6 \$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	6
7 \$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	7
8 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	8
9 \$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	9
10 \$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	10
11 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	11
12 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	12
13 \$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	13
14 \$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	14
15 \$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	15
16 \$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	16
17 \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	17
18 \$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	18
19 \$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	19
20 \$25,000 under \$50,000.....	8,637	5,133	2,498	551	2,963	1,587	829	324	62	-	-	-	20
21 \$50,000 under \$100,000.....	350	568	1,268	1,965	2,963	1,587	829	324	62	-	-	-	21
22 \$100,000 under \$150,000....	-	(1)	(1)	(1)	69	168	219	273	397	826	-	-	22
23 \$150,000 under \$200,000....	-	1	2	1	4	3	11	12	29	286	166	-	23
24 \$200,000 under \$500,000....	2	-	1	2	1	1	3	4	1	88	189	383	24
25 \$500,000 under \$1,000,000..	1	-	-	-	-	-	-	-	-	1	-	120	25
26 \$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	80	26
27 Nontaxable returns, total....	-	-	-	-	-	-	(1)	-	-	-	-	-	27

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

Table 11.—NUMBER OF RETURNS WITH TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

PART III.—RETURNS OF HEADS OF HOUSEHOLD

Adjusted gross income classes	Number of returns with taxable income	Taxable income classes											
		Not over \$2,000	Over \$2,000 not over \$4,000	Over \$4,000 not over \$6,000	Over \$6,000 not over \$8,000	Over \$8,000 not over \$10,000	Over \$10,000 not over \$12,000	Over \$12,000 not over \$14,000	Over \$14,000 not over \$16,000	Over \$16,000 not over \$18,000	Over \$18,000 not over \$20,000	Over \$20,000 not over \$22,000	Over \$22,000 not over \$24,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Grand total.....	872,099	275,291	379,085	138,965	40,646	12,728	6,771	3,976	2,576	2,468	1,785	1,342	755
2 Taxable returns, total.....	870,399	273,625	379,085	138,965	40,612	12,728	6,771	3,976	2,576	2,468	1,785	1,342	755
3 \$600 under \$1,000.....	7,667	7,667	-	-	-	-	-	-	-	-	-	-	-
4 \$1,000 under \$1,500.....	13,409	13,409	-	-	-	-	-	-	-	-	-	-	-
5 \$1,500 under \$2,000.....	20,723	20,723	-	-	-	-	-	-	-	-	-	-	-
6 \$2,000 under \$2,500.....	44,611	44,611	-	-	-	-	-	-	-	-	-	-	-
7 \$2,500 under \$3,000.....	48,313	45,521	(1)	-	-	-	-	-	-	-	-	-	-
8 \$3,000 under \$3,500.....	67,510	57,593	9,917	-	-	-	-	-	-	-	-	-	-
9 \$3,500 under \$4,000.....	76,493	39,555	36,938	-	-	-	-	-	-	-	-	-	-
10 \$4,000 under \$4,500.....	101,216	28,781	72,435	-	-	-	-	-	-	-	-	-	-
11 \$4,500 under \$5,000.....	97,313	9,282	88,031	-	-	-	-	-	-	-	-	-	-
12 \$5,000 under \$6,000.....	159,140	4,958	131,719	22,463	-	-	-	-	-	-	-	-	-
13 \$6,000 under \$7,000.....	93,050	-	30,748	61,176	-	-	-	-	-	-	-	-	-
14 \$7,000 under \$8,000.....	48,841	-	5,170	42,133	(1)	-	-	-	-	-	-	-	-
15 \$8,000 under \$9,000.....	26,911	(1)	10,041	16,077	-	-	-	-	-	-	-	-	-
16 \$9,000 under \$10,000.....	16,194	-	1,332	(1)	13,817	-	-	-	-	-	-	-	-
17 \$10,000 under \$15,000.....	27,921	-	1,199	8,581	12,143	5,280	(1)	-	-	-	-	-	-
18 \$15,000 under \$20,000.....	8,509	-	(1)	1,353	3,086	2,024	891	-	-	-	-	-	-
19 \$20,000 under \$25,000.....	4,549	-	-	102	633	(1)	(1)	(1)	(1)	102	1,303	1,406	651
20 \$25,000 under \$50,000.....	6,209	-	(1)	(1)	-	-	-	-	-	(1)	(1)	(1)	687
21 \$50,000 under \$100,000.....	1,408	-	-	-	-	-	-	-	-	-	-	(1)	686
22 \$100,000 under \$150,000....	205	-	-	-	-	-	-	-	-	-	-	-	-
23 \$150,000 under \$200,000....	82	-	1	-	-	-	-	-	-	-	-	-	-
24 \$200,000 under \$500,000....	106	-	-	-	-	-	-	-	-	-	-	1	-
25 \$500,000 under \$1,000,000..	15	-	-	-	-	-	-	-	-	-	-	-	-
26 \$1,000,000 or more.....	4	-	-	-	-	-	-	-	-	-	-	-	-
27 Nontaxable returns, total....	(1)	(1)	-	-	(1)	-	-	-	-	-	-	-	-

Adjusted gross income classes	Taxable income classes—Continued													
	Over \$24,000 not over \$28,000	Over \$28,000 not over \$32,000	Over \$32,000 not over \$38,000	Over \$38,000 not over \$44,000	Over \$44,000 not over \$50,000	Over \$50,000 not over \$60,000	Over \$60,000 not over \$70,000	Over \$70,000 not over \$80,000	Over \$80,000 not over \$90,000	Over \$90,000 not over \$100,000	Over \$100,000 not over \$150,000	Over \$150,000 not over \$200,000	Over \$200,000 not over \$300,000	Over \$300,000
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
1 Grand total.....	1,722	1,103	777	616	293	303	284	141	123	76	135	61	48	29
2 Taxable returns, total.....	1,722	1,103	777	616	293	303	284	141	123	76	135	61	48	29
3 \$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 \$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 \$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 \$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 \$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8 \$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 \$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10 \$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11 \$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12 \$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13 \$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 \$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 \$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 \$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17 \$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 \$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19 \$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 \$25,000 under \$50,000.....	1,717	1,063	(1)	(1)	205	289	288	266	120	99	(1)	-	-	-
21 \$50,000 under \$100,000.....	(1)	39	56	205	289	288	266	120	99	(1)	-	-	-	-
22 \$100,000 under \$150,000....	-	-	(1)	-	(1)	(1)	(1)	(1)	(1)	43	79	-	-	-
23 \$150,000 under \$200,000....	-	1	-	-	-	-	-	1	1	5	46	27	-	-
24 \$200,000 under \$500,000....	-	-	-	-	-	1	-	-	-	2	10	34	47	11
25 \$500,000 under \$1,000,000..	-	-	-	-	-	-	-	-	-	-	-	1	14	25
26 \$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	4
27 Nontaxable returns, total....	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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.

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1960 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYMENT

Adjusted gross income classes	Returns with tax overpayment										Returns by type of taxpayer										Tax withheld and payments on 1959 declaration		Payments on 1959 declaration (Thousand dollars)			
	Overpayment					Refund					Credit on 1960 tax					Only tax withheld					Credit on 1960 tax					
	Number of returns	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	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	60,271,297	38,143,155	5,110,517	36,720,717	4,396,092	1,630,401	714,425	36,100,082	18,521,280	35,977,727	4,133,830	152,491	26,080	983,668	1,304,585	1,370,256	1									
2	47,456,913	30,107,073	4,341,561	28,867,833	3,695,399	1,406,329	646,162	28,394,829	17,872,861	28,289,590	3,495,337	130,031	22,384	926,744	1,287,189	1,348,838	2									
3	1,241,398	1,124,737	76,908	1,119,504	76,355	6,110	553	1,115,990	108,533	1,115,197	75,917	(1)	(1)	(1)	(1)	(1)	3									
4	1,000 under \$1,000	1,239,771	1,558,684	94,110	1,550,964	92,035	19,593	1,531,721	1,531,721	1,531,721	91,031	3,700	167	336	715	715	4									
5	\$1,500 under \$2,500	2,053,777	1,459,762	96,508	1,428,570	92,167	34,130	1,416,067	305,017	1,413,484	90,163	3,619	170	910	1,481	1,481	5									
6	\$2,500 under \$3,000	2,494,170	1,702,723	131,662	1,664,108	125,967	43,802	1,649,134	429,952	1,645,617	123,410	3,698	408	2,222	2,478	2,478	6									
7	\$3,000 under \$3,500	2,766,760	1,833,985	159,477	1,793,299	151,884	47,501	1,770,089	567,828	1,766,593	147,619	5,037	709	4,013	4,524	4,524	7									
8	\$3,500 under \$4,000	2,876,359	1,764,328	183,772	1,725,173	174,789	58,567	1,688,799	623,792	1,683,405	169,629	6,927	692	23,476	5,592	5,592	8									
9	\$4,000 under \$4,500	3,062,852	1,850,261	209,503	1,762,888	199,346	66,948	1,743,144	734,662	1,735,342	193,811	8,674	873	29,468	8,877	7,179	9									
10	\$4,500 under \$5,000	3,324,058	2,050,528	251,933	1,968,277	241,955	61,451	1,959,450	925,654	1,953,898	236,591	7,516	600	35,051	12,877	8,796	10									
11	\$5,000 under \$5,000	3,525,929	2,104,990	274,972	2,104,016	261,412	75,364	2,101,546	1,068,890	2,006,621	254,887	11,970	1,299	45,750	18,549	12,095	11									
12	\$5,000 under \$5,000	6,216,537	4,209,555	583,250	4,105,311	560,638	123,073	4,052,610	2,528,863	4,040,831	548,015	15,783	1,916	86,019	43,626	25,464	12									
13	\$5,000 under \$5,000	5,036,281	3,430,515	530,242	3,329,615	506,688	115,166	3,280,976	2,524,406	3,268,672	492,817	13,994	2,002	87,551	55,613	27,651	13									
14	\$5,000 under \$5,000	3,688,764	2,417,860	398,462	2,332,753	373,539	100,539	2,291,649	2,150,311	2,286,158	361,665	7,975	1,129	81,913	63,953	32,352	14									
15	\$8,000 under \$9,000	2,616,468	1,618,560	279,917	1,368,982	257,612	80,122	1,518,821	1,702,141	1,514,735	247,770	5,510	1,055	63,687	57,255	28,969	15									
16	\$9,000 under \$10,000	1,747,657	1,008,218	185,111	951,986	166,210	65,904	1,217,759	922,347	1,217,759	157,560	4,946	872	52,736	58,756	22,956	16									
17	\$10,000 under \$15,000	3,203,634	1,542,598	349,081	1,345,158	267,910	221,222	1,279,418	2,157,898	1,263,465	238,219	18,608	3,461	177,833	250,489	127,301	17									
18	\$15,000 under \$20,000	706,164	427,906	114,499	129,434	49,607	106,566	64,892	297,995	101,277	33,729	4,762	1,248	160,292	108,512	108,512	18									
19	\$20,000 under \$25,000	301,431	89,316	73,565	31,913	26,736	46,829	24,498	103,147	22,339	11,792	2,227	40,340	111,440	89,092	19										
20	\$25,000 under \$50,000	422,251	117,859	176,521	91,770	42,765	91,770	133,756	19,922	151,713	16,800	3,627	2,707	296,390	251,917	20										
21	\$50,000 under \$100,000	114,711	27,874	100,065	3,932	16,799	24,770	1,680	35,254	1,027	2,619	671	1,576	131,073	269,334	21										
22	\$100,000 under \$150,000	17,465	4,221	31,958	475	4,538	3,881	27,420	3,689	37	165	47	250	27,786	101,574	22										
23	\$150,000 under \$200,000	4,475	1,217	19,889	117	1,224	1,108	1,108	1,116	1,314	10	12	101	9,577	41,003	23										
24	\$200,000 under \$500,000	4,776	164	3,807	135	2,669	147	3,364	40	2,291	13	7	32	10,784	76,104	24										
25	\$500,000 under \$1,000,000	717	19	1,151	6	1,151	52	3,737	1	1	2	2	81	1,084	23,325	25										
26	\$1,000,000 or more	265	58	4,888	6	1,151	52	3,737	1	1	2	2	27	298	36,233	26										
27	Nonexable returns, total	12,774,384	8,036,082	768,956	7,852,884	700,693	224,072	68,263	7,705,253	648,419	7,688,137	638,493	22,460	3,696	17,396	21,418	27									
28	No adjusted gross income	433,135	125,597	61,895	93,637	42,259	38,177	19,636	69,700	25,769	67,897	25,253	2,180	264	5,529	7,043	28									
29	Under \$600	3,918,975	3,190,201	122,343	3,173,656	117,948	19,971	4,395	3,161,248	112,131	3,159,155	111,833	3,840	242	2,518	1,132	29									
30	\$600 under \$1,000	1,654,296	891,512	62,732	877,933	58,574	18,437	867,007	55,664	865,632	55,286	3,641	590	3,641	590	712	30									
31	\$1,000 under \$1,500	1,825,431	854,652	80,278	833,659	74,979	24,529	815,779	69,447	813,686	68,513	2,218	285	7,102	2,015	1,746	31									
32	\$1,500 under \$2,000	1,351,555	721,838	80,756	700,018	76,057	27,182	683,251	72,972	681,591	71,919	2,499	259	5,532	798	1,144	32									
33	\$2,000 under \$2,500	1,016,028	550,549	67,168	530,664	61,060	23,608	512,853	58,423	510,680	57,328	2,923	277	5,425	810	1,195	33									
34	\$2,500 under \$3,000	851,250	493,861	64,439	476,781	60,566	21,013	460,447	57,960	458,028	56,164	7,239	744	1,239	1,318	34										
35	\$3,000 under \$3,500	648,482	415,499	63,315	403,506	59,746	14,842	392,462	57,012	391,203	55,868	8,800	2,969	4,656	744	838	35									
36	\$3,500 under \$4,000	405,835	283,544	45,234	274,110	41,831	12,233	340,3	40,298	265,877	40,298	8,800	3,836	1,438	367	37										
37	\$4,000 under \$4,500	257,413	191,672	34,098	183,813	30,953	9,188	180,936	30,578	180,431	30,083	1,836	365	1,836	365	37										
38	\$4,500 under \$5,000	164,169	120,861	22,471	118,726	21,290	5,143	114,329	20,942	114,168	20,517	(1)	(1)	1,603	(1)	38										
39	\$5,000 or more	247,815	196,326	64,227	188,431	55,430	9,659	180,400	47,223	179,789	46,366	3,436	27	3,678	3,678	39										
40	Returns under \$5,000	35,941,686	23,249,734	2,183,571	22,717,397	2,061,533	627,881	22,418,268	5,597,296	22,360,226	1,978,185	73,260	8,098	69,039	60,299	40										
41	Returns \$5,000 under \$10,000	19,546,385	12,875,878	2,028,168	12,453,735	1,913,436	492,406	12,248,487	10,166,220	12,210,775	1,851,945	49,090	7,290	1,438,428	1,384,281	41										
42	Returns \$10,000 or more	4,783,226	2,017,543	898,778	1,549,485	421,073	510,114	477,705	1,432,967	2,755,764	1,406,776	30,141	10,690	955,494	1,171,529	42										

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13.—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	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)
1 Grand total.....	60,271,297	1,305,094,979	103,207,937	166,540,616	38,645,299	37,297,643	83,570,409	128,210,748	29,895,172	1,939,846	16,205,741	2,071,149	3,634,353	855,468
2 Taxable returns, total.....	47,496,913	287,775,346	79,719,310	166,385,053	38,645,299	30,471,489	227,416,228	55,810,315	29,895,172	1,574,670	6,077,873	1,582,406	3,633,045	855,468
3 \$600 under \$1,000.....	1,341,398	1,116,472	804,839	184,586	38,920	96,683	136,313	116,020	6,566	68,786	56,933	41,272	9,724	1,955
4 \$1,000 under \$1,500.....	1,129,771	2,674,096	1,405,011	955,378	190,429	325,016	572,389	300,019	109,917	116,229	146,447	77,010	51,159	10,215
5 \$1,500 under \$2,000.....	2,494,170	3,647,621	1,640,689	1,542,106	306,486	705,004	1,095,943	603,117	23,054	1,033,380	333,929	100,303	103,380	20,651
6 \$2,000 under \$2,500.....	2,494,170	5,603,123	2,526,904	2,337,978	461,710	705,004	1,095,943	603,117	23,054	1,551,186	349,985	139,055	165,713	32,544
7 \$2,500 under \$3,000.....	2,766,054	7,626,054	3,218,435	3,376,072	668,214	1,026,614	2,846,669	1,749,787	699,381	1,895,579	522,490	175,504	277,369	54,889
8 \$3,000 under \$3,500.....	9,353,232	9,353,232	3,795,791	4,232,413	826,713	1,314,269	4,284,333	2,429,513	1,236,161	1,731,301	562,404	180,904	305,057	61,111
9 \$3,500 under \$4,000.....	5,062,899	11,881,993	4,887,492	5,372,837	1,077,613	1,625,577	6,097,778	3,220,079	391,456	1,701,041	636,095	175,160	376,844	76,289
10 \$4,000 under \$4,500.....	3,324,895	14,123,691	5,451,261	6,631,896	1,335,485	2,031,485	8,642,387	4,301,361	3,035,009	1,491,889	634,624	165,638	380,443	77,801
11 \$4,500 under \$5,000.....	3,325,229	15,808,246	5,943,735	7,560,498	1,524,973	2,282,179	10,855,831	4,987,221	4,213,603	1,244,547	989,999	151,726	357,762	73,202
12 \$5,000 under \$6,000.....	6,216,537	34,117,177	12,259,667	16,684,611	3,371,068	4,875,340	26,814,213	11,006,731	11,617,905	3,113,978	728,787	163,204	453,612	94,704
13 \$6,000 under \$7,000.....	5,036,281	32,627,713	10,648,966	16,979,238	3,440,244	4,384,070	28,156,337	13,778,853	2,754,432	72,809	465,898	98,351	297,738	63,384
14 \$7,000 under \$8,000.....	3,688,764	27,556,433	7,648,796	15,454,665	3,149,451	3,384,800	9,610,132	5,333,763	2,726,957	3,988	253,649	46,612	165,719	36,336
15 \$8,000 under \$9,000.....	2,165,993	22,165,993	1,236,703	2,165,993	2,700,300	2,435,916	5,470,136	3,083,469	2,462,223	15,035	127,651	19,049	88,431	20,188
16 \$9,000 under \$10,000.....	1,747,657	16,344,491	3,696,393	10,389,591	2,157,634	1,635,080	10,478,833	3,582,329	9,602,111	10,180	96,397	14,663	66,463	15,206
17 \$10,000 under \$15,000.....	3,203,824	27,628,019	6,775,546	25,557,238	4,577,515	15,210	35,353,336	6,583,200	23,796,218	155	181,062	19,150	124,290	33,832
18 \$15,000 under \$20,000.....	706,364	12,073,580	1,535,880	9,927,811	2,084,829	646,145	11,043,074	4,471,155	8,107,863	5,721	98,172	6,701	76,358	22,232
19 \$20,000 under \$25,000.....	303,431	6,698,056	918,773	5,155,939	1,322,619	272,649	6,056,746	4,640,912	1,556,471	2,509	56,167	2,972	45,268	15,409
20 \$25,000 under \$50,000.....	422,251	14,148,928	956,324	11,379,769	3,540,277	383,670	12,848,017	912,241	10,331,447	3,186	102,988	5,779	81,460	32,580
21 \$50,000 under \$100,000.....	114,711	7,543,453	235,494	6,229,436	2,627,092	102,982	6,768,424	242,229	5,600,323	795	52,363	932	41,418	21,081
22 \$100,000 under \$150,000.....	17,465	2,080,621	37,024	1,695,238	854,300	15,210	1,811,682	34,415	1,484,629	155	17,654	177	13,132	7,521
23 \$150,000 under \$200,000.....	4,475	764,285	9,495	699,591	328,429	31,857	658,365	8,765	526,763	48	10,653	75	6,189	4,798
24 \$200,000 under \$500,000.....	4,776	1,341,223	1,873	1,070,573	617,667	3,979	1,128,708	8,937	893,211	80	25,553	91	19,929	12,680
25 \$500,000 under \$1,000,000.....	4,717	4,718,154	1,446	3,764,573	225,389	579	3,851,246	4,276	304,330	20	12,786	28	10,297	7,767
26 \$1,000,000 or more.....	265	543,633	493	425,065	267,766	180	339,651	397	273,724	40	115,677	50	83,230	59,033
27 Nontaxable returns, total.....	12,774,384	117,319,633	23,488,627	155,563	-	6,796,154	13,258,809	17,760,094	54,488	365,176	1,278,868	488,743	1,308	-
28 Under \$600.....	433,135	21,521,945	736,691	-	-	296,990	21,049,154	634,859	-	7,809	2,677,377	7,650	-	-
29 \$600 under \$1,000.....	3,018,976	1,275,411	3,324,242	-	-	544,908	195,312	1,076,739	-	152,686	52,424	110,606	81	-
30 \$1,000 under \$1,500.....	1,654,296	1,275,773	2,281,374	320	-	677,600	1,243,366	1,341,266	-	451,356	68,697	68,697	97	-
31 \$1,500 under \$2,000.....	1,825,437	2,245,033	1,168,356	3,221	-	1,056,084	1,341,587	2,210,368	-	56,535	68,873	82,874	97	-
32 \$2,000 under \$2,500.....	1,351,555	2,368,047	2,800,031	17,187	-	984,297	1,727,560	2,232,608	457	32,739	57,122	64,727	180	-
33 \$2,500 under \$3,000.....	1,010,028	2,287,259	2,533,334	31,080	-	834,655	1,682,691	2,190,527	2,051	26,326	59,130	65,680	644	-
34 \$3,000 under \$3,500.....	851,250	2,187,709	2,644,131	38,536	-	734,390	2,001,571	2,430,103	9,189	11,341	30,657	28,165	306	-
35 \$3,500 under \$4,000.....	649,480	2,093,975	2,029,693	20,274	-	594,061	1,938,035	1,635,101	9,461	10,134	22,443	31,362	-	-
36 \$4,000 under \$4,500.....	409,695	1,923,401	1,422,453	14,412	-	279,408	1,424,467	1,351,257	10,861	4,045	15,456	14,556	-	-
37 \$4,500 under \$5,000.....	227,443	1,054,330	1,008,428	8,820	-	246,608	1,049,350	979,613	6,281	-	-	-	-	-
38 \$5,000 under \$5,000.....	164,443	1,074,355	6,020	6,020	-	138,933	749,786	663,209	4,056	-	-	-	-	-
39 \$5,000 or more.....	247,815	1,589,472	1,103,065	13,793	-	2,361,523	1,445,315	1,082,456	10,608	3,540	34,084	14,327	-	-
40 Returns under \$5,000.....	35,943,686	187,168,649	51,659,779	32,363,340	6,450,543	15,954,801	146,831,708	34,927,591	2,304,922	1,644,964	13,837,320	1,690,737	2,038,759	408,657
41 Returns \$5,000 under \$10,000.....	19,545,369	124,405,369	41,277,351	72,145,950	14,836,767	16,856,136	117,565,437	38,776,191	12,534,470	267,024	1,677,423	346,143	1,072,023	229,818
42 Returns \$10,000 or more.....	4,788,226	83,223,761	10,270,807	61,431,132	17,359,989	4,446,644	76,434,692	9,316,627	13,359,170	21,858	690,196	35,969	216,993	42

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13.—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 TAXPAVER—Continued

PART I.—ALL RETURNS—Continued

	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)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
1	964,680	14,997,766	1,244,041	2,998,289	702,141	97,907	1,033,412	1,571,840	193,613	47,174	20,011,221	16,164,498	31,523,613	7,145,344	1	152,813,023	16,164,498	31,523,613	7,145,344	1	
2	870,399	4,876,177	1,111,413	2,996,986	702,141	66,924	361,906	1,061,169	193,600	47,174	14,513,431	11,109,007	31,425,162	7,145,344	2	49,043,162	11,109,007	31,425,162	7,145,344	2	
3	7,667	6,480	4,600	978	195	(3)	(3)	(3)	(3)	(3)	1,944,612	758,767	183,795	36,763	3	1,082,700	758,767	183,795	36,763	3	
4	13,409	17,983	13,507	4,436	884	7,291	12,034	3,431	7,934	1,282	1,314,048	4,282,617	2,410,191	520,063	4	2,371,998	1,282,617	2,410,191	520,063	4	
5	20,723	37,763	18,185	11,199	2,290	3,079	36,432	11,252	13,236	2,613	1,181,111	4,464,017	1,774,471	2,671,983	5	2,671,983	1,181,111	1,774,471	2,671,983	5	
6	44,611	101,122	50,476	34,155	6,349	10,044	11,847	14,974	2,778	2,778	1,034,059	845,277	2,970,873	609,803	6	1,571,858	1,034,059	2,970,873	609,803	6	
7	48,313	133,144	57,244	52,031	10,327	4,296	29,903	9,906	11,270	2,199	816,367	3,672,049	672,536	2,702,667	7	4,111,737	816,367	3,672,049	672,536	7	
8	67,310	220,003	87,498	93,070	18,488	7,291	24,616	6,817	14,325	4,749	1,039,038	3,655,290	864,469	4,056,355	8	2,344,148	1,039,038	3,655,290	864,469	8	
9	76,493	287,397	101,521	144,608	28,103	9,873	18,628	3,880	11,987	2,864	3,376,923	2,003,368	2,197,046	1,511,005	9	4,282,617	3,376,923	2,197,046	1,511,005	9	
10	101,216	429,948	127,138	230,993	46,124	14,409	31,627	11,847	14,974	2,778	1,159,924	1,159,924	1,170,738	889,968	10	4,353,103	1,159,924	1,170,738	889,968	10	
11	97,313	464,464	123,344	289,196	34,084	3,503	29,903	6,099	20,040	4,170	84,158	797,849	73,985	600,191	11	3,672,049	84,158	797,849	73,985	11	
12	159,140	870,240	209,562	533,004	108,678	9,041	48,647	15,701	23,735	4,749	1,039,038	3,655,290	864,469	4,056,355	12	5,655,290	1,039,038	3,655,290	864,469	12	
13	93,050	363,918	126,019	384,026	78,967	3,871	24,616	6,817	14,325	2,864	3,376,923	2,003,368	2,197,046	1,511,005	13	4,282,617	3,376,923	2,197,046	1,511,005	13	
14	48,841	369,035	68,875	241,985	50,826	2,504	18,628	3,880	11,987	2,858	1,377,326	1,170,738	1,170,738	889,968	14	2,003,368	1,377,326	1,170,738	889,968	14	
15	26,911	227,635	33,837	161,126	34,727	3,325	30,520	6,099	20,040	4,170	84,158	797,849	73,985	600,191	15	1,159,924	84,158	797,849	73,985	15	
16	16,194	152,448	22,562	106,415	23,108	3,325	30,520	6,099	20,040	4,170	84,158	797,849	73,985	600,191	16	797,849	84,158	797,849	73,985	16	
17	27,921	329,268	39,662	240,521	54,965	2,471	29,911	3,976	20,942	4,437	145,973	1,734,442	129,530	1,365,267	17	1,734,442	145,973	1,365,267	129,530	17	
18	8,309	146,017	13,121	109,966	28,426	781	13,179	1,567	9,975	2,311	45,008	773,138	45,336	623,644	18	2,371,998	45,008	773,138	45,336	18	
19	4,549	101,335	7,385	77,644	23,409	412	8,955	638	7,449	1,965	21,312	474,653	21,598	384,464	19	2,371,998	21,312	474,653	21,598	19	
20	6,209	205,641	9,097	163,184	57,290	(3)	(3)	(3)	(3)	(3)	28,843	978,587	30,610	792,758	20	2,371,998	28,843	978,587	30,610	20	
21	1,408	95,502	2,238	78,543	36,992	196	1,352	398	10,897	4,609	9,330	619,643	9,737	496,309	21	619,643	9,330	619,643	9,737	21	
22	205	24,271	337	18,763	10,171	(3)	(3)	(3)	(3)	(3)	1,868	223,731	2,052	176,301	22	223,731	1,868	223,731	2,052	22	
23	82	13,927	122	11,151	6,334	17	2,982	29	2,448	1,488	461	781,848	504	61,040	23	223,731	461	781,848	504	23	
24	106	29,550	166	23,129	14,025	14	4,227	19	3,175	2,059	601	173,865	660	133,293	24	223,731	601	173,865	660	24	
25	15	9,924	29	8,129	5,070	1	804	1	737	356	102	69,944	112	52,574	25	223,731	102	69,944	112	25	
26	4	5,162	5	4,332	3,252	-	-	-	-	-	41	85,143	41	65,579	26	223,731	41	85,143	41	26	
27	94,281	1,121,589	132,628	1,303	-	30,983	141,506	51,671	13	-	5,497,790	3,769,861	5,055,491	98,451	27	3,769,861	5,497,790	5,055,491	98,451	27	
28	3,485	27,478	4,207	-	-	1,594	2,236	3,047	-	-	123,297	196,700	106,888	-	28	196,700	123,297	106,888	-	28	
29	18,858	6,778	15,125	-	-	3,632	1,462	4,367	-	-	3,198,891	1,039,435	2,117,405	-	29	1,039,435	3,198,891	2,117,405	-	29	
30	15,907	16,479	17,711	-	-	7,631	6,261	11,603	-	-	893,027	659,439	840,187	239	30	1,039,435	893,027	659,439	840,187	30	
31	23,616	29,210	32,592	231	-	6,327	7,808	9,011	-	-	642,869	778,265	831,831	2,893	31	1,039,435	642,869	778,265	831,831	31	
32	13,292	23,409	21,874	96	-	5,296	9,320	8,884	13	-	315,931	550,636	511,938	16,441	32	1,039,435	315,931	550,636	511,938	32	
33	6,997	13,298	12,594	425	-	3,125	6,847	6,701	-	-	144,925	323,143	297,852	27,960	33	1,039,435	144,925	323,143	297,852	33	
34	3,997	16,337	12,317	-	-	-	-	-	-	-	98,103	265,222	199,795	29,041	34	1,039,435	98,103	265,222	199,795	34	
35	(3)	(3)	(3)	-	-	-	-	-	-	-	41,368	133,513	96,268	10,213	35	1,039,435	41,368	133,513	96,268	35	
36	2,666	10,083	7,399	318	-	3,378	11,044	8,058	-	-	18,797	70,033	47,266	3,329	36	1,039,435	18,797	70,033	47,266	36	
37	(3)	(3)	(3)	-	-	-	-	-	-	-	8,296	35,400	19,084	2,199	37	1,039,435	8,296	35,400	19,084	2,199	37
38	(3)	(3)	(3)	-	-	-	-	-	-	-	4,290	20,355	11,049	1,184	38	1,039,435	4,290	20,355	11,049	38	
39	(3)	(3)	(3)	-	-	-	-	-	-	-	7,976	111,066	13,928	4,952	39	1,039,435	7,976	111,066	13,928	4,952	39
40	976,904	1,612,056	708,871	836,338	166,901	74,904	1,902,246	1,181,115	54,640	10,775	17,696,113	13,479,319	17,803,597	3,559,218	40	13,479,319	17,696,113	17,803,597	3,559,218	40	
41	344,595	2,221,994	462,737	1,426,156	296,306	18,741	122,409	32,427	70,087	14,041	2,059,827	1,302,104	1,709,431	2,064,132	41	1,302,104	2,059,827	1,709,431	2,064,132	41	
42	49,181	963,716	72,413	735,795	236,934	4,262	90,757	7,228	68,886	22,358	5,283,600	240,570	4,154,695	1,521,994	42	5,283,600	5,283,600	240,570	4,154,695	1,521,994	42

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13.—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	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)	
1 Grand total.....	37,761,052	1,377,682,393	58,854,778	74,487,167	15,710,969	19,689,560	43,921,432	49,176,553	13,490,358	2,072,912	
2 Taxable returns, total.....	26,739,539	125,332,535	38,902,132	74,468,880	15,710,969	14,051,412	29,033,539	49,153,031	3,453,668	2,072,108	
3 \$600 under \$1,000.....	1,286,084	1,067,589	771,651	189,131	37,855	37,855	113,162	6,494	53,662	9,341	
4 \$1,000 under \$1,500.....	1,507,423	2,392,246	1,268,501	884,493	176,433	94,514	1,437,417	65,972	126,677	9,245	
5 \$1,500 under \$2,000.....	1,716,281	2,381,507	1,333,978	1,363,801	266,374	256,374	3,077,889	95,972	187,627	17,405	
6 \$2,000 under \$2,500.....	1,948,504	4,362,597	1,987,345	1,939,060	383,432	346,896	843,027	260,543	276,984	26,932	
7 \$2,500 under \$3,000.....	2,012,170	5,544,847	2,353,076	2,637,312	522,984	723,113	1,286,612	319,039	389,097	42,965	
8 \$3,000 under \$3,500.....	1,966,418	6,953,114	2,590,027	3,162,889	632,450	855,097	1,651,433	868,604	402,977	233,796	
9 \$3,500 under \$4,000.....	1,979,550	7,416,646	2,853,757	3,820,826	770,562	1,340,639	2,004,093	1,312,446	446,679	278,773	
10 \$4,000 under \$4,500.....	1,079,594	8,589,777	3,284,751	4,484,848	903,581	1,148,958	2,515,211	1,881,332	413,357	262,550	
11 \$4,500 under \$5,000.....	1,964,642	9,052,347	3,275,291	4,870,744	987,851	1,201,786	2,657,052	2,487,944	382,050	53,991	
12 \$5,000 under \$5,000.....	3,027,138	16,578,154	5,604,451	9,318,893	1,895,220	2,179,824	4,863,474	5,935,699	361,790	246,433	
13 \$5,000 under \$7,000.....	2,070,750	14,281,764	3,316,267	8,561,103	1,746,212	1,787,020	3,946,988	6,454,170	181,392	251,089	
14 \$7,000 under \$8,000.....	1,541,945	11,511,000	3,072,279	7,289,699	1,501,003	1,340,639	2,898,442	6,114,720	38,842	128,429	
15 \$8,000 under \$9,000.....	698,608	6,618,087	1,346,670	4,611,117	966,853	640,246	2,030,088	5,403,870	67,701	56,967	
16 \$10,000 under \$15,000.....	1,162,532	13,489,912	2,203,101	10,126,035	2,207,089	1,064,736	12,345,019	9,165,522	12,843	11,919	
17 \$15,000 under \$20,000.....	171,884	2,916,460	330,704	2,434,249	587,291	153,435	2,610,610	2,135,980	502,957	3,750	
18 \$20,000 under \$25,000.....	54,140	1,196,687	107,051	1,035,599	178,942	47,858	1,038,331	909,715	235,344	4,483	
19 \$25,000 under \$50,000.....	46,331	1,476,960	92,994	1,337,843	431,746	41,597	1,327,296	1,197,628	405	10,900	
20 \$50,000 under \$100,000.....	4,109	237,125	7,996	245,027	109,121	3,540	221,227	210,178	11,581	4,483	
21 \$100,000 under \$150,000.....	346	41,275	555	40,375	21,278	230	27,434	26,774	4,236	9,370	
22 \$150,000 under \$200,000.....	44	7,575	81	7,452	3,961	36	6,150	6,042	1,924	3,750	
23 \$200,000 under \$500,000.....	46	12,455	76	12,334	6,578	33	9,380	9,281	505	1,924	
24 \$500,000 under \$1,000,000.....	4	2,709	7	2,697	1,539	2	1,254	1,247	—	—	
25 \$1,000,000 or more.....	1	1,419	3	1,216	609	1	1,219	1,216	—	—	
26 Non-taxable returns, total.....	11,023,513	112,349,858	19,952,646	78,287	—	5,638,148	19,418,229	14,887,893	154,670	804	
27 No adjusted gross income.....	43,135	21,521,945	736,691	—	—	296,950	2,049,154	614,859	2,267,377	7,690	
28 Under \$600.....	3,886,342	1,263,232	3,283,332	—	—	533,186	191,334	1,053,937	51,867	—	
29 \$600 under \$1,000.....	1,513,408	1,166,597	2,167,597	315	—	660,587	537,956	1,310,517	42,276	—	
30 \$1,000 under \$1,500.....	1,603,274	1,960,818	2,913,535	2,442	—	1,028,544	1,271,599	2,106,086	58,366	81	
31 \$1,500 under \$2,000.....	1,116,692	1,961,860	2,521,183	21,659	—	878,850	1,543,695	2,062,648	49,829	97	
32 \$2,000 under \$2,500.....	780,659	1,761,773	2,134,379	221,509	—	671,751	1,517,036	1,887,247	49,872	535	
33 \$2,500 under \$3,000.....	626,197	1,696,630	1,908,593	23,073	—	557,820	1,513,040	1,736,357	18,518	—	
34 \$3,000 under \$3,500.....	456,019	1,469,298	1,580,871	7,911	—	428,096	1,379,410	1,488,925	26,851	—	
35 \$3,500 under \$4,000.....	270,185	1,018,592	1,076,819	4,438	—	257,384	970,476	1,056,060	3,127	—	
36 \$4,000 under \$4,500.....	151,287	645,056	687,964	2,675	—	147,534	628,983	671,635	12,446	—	
37 \$4,500 under \$5,000.....	87,367	411,648	422,114	1,970	—	86,234	405,374	415,915	1,970	—	
38 \$5,000 or more.....	92,708	516,319	521,608	295	—	91,222	508,500	513,707	12,446	—	
39 Returns under \$5,000.....	27,673,872	159,634,039	39,129,615	23,396,135	4,683,668	11,365,761	129,813,292	25,752,888	1,480,310	306,320	
40 Returns \$5,000 under \$10,000.....	8,647,672	58,645,268	16,981,956	35,868,245	7,379,147	7,014,249	48,383,925	15,543,925	690,754	1,519,802	
41 Returns \$10,000 or more.....	1,439,508	19,403,086	2,743,207	15,222,787	3,648,154	1,311,505	17,600,280	2,625,119	67,212	106,841	
42											17,854

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13.—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)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1 Grand total.....	470,634	12,120,700	594,725	1,356,673	290,690	49,186	1,144,019	80,683	66,226	13,683	16,139,680	12,771,325	21,814,803	4,621,765	1						
2 Taxable returns, total.....	404,628	2,060,622	505,106	1,356,017	290,690	26,165	1,118,991	41,290	66,226	13,683	11,177,132	33,338,135	8,286,986	21,761,498	2						
3 \$600 under \$1,000.....	5,875	4,906	3,525	888	707						1,215,008	1,008,702	729,005	178,813	3						
4 \$1,000 under \$1,500.....	10,157	13,467	8,596	3,524	703						1,701,169	2,117,623	1,077,865	828,019	4						
5 \$1,500 under \$2,000.....	12,842	21,842	11,633	6,023	1,658						1,338,369	2,300,045	930,655	1,157,226	5						
6 \$2,000 under \$2,500.....	22,679	51,100	27,984	16,023	3,565						1,248,341	2,800,509	999,314	1,521,385	6						
7 \$2,500 under \$3,000.....	22,931	63,641	27,713	29,565	5,896						1,123,393	3,081,289	903,405	1,869,978	7						
8 \$3,000 under \$3,500.....	27,555	89,982	35,145	45,878	9,173						953,142	3,091,497	770,844	2,011,165	8						
9 \$3,500 under \$4,000.....	36,375	136,967	47,127	76,069	15,122						836,405	3,134,690	673,353	2,148,023	9						
10 \$4,000 under \$4,500.....	41,366	176,037	48,869	109,501	21,948						730,370	3,098,531	585,103	2,203,260	10						
11 \$4,500 under \$5,000.....	42,796	205,062	52,700	131,788	26,515						577,801	2,740,455	465,991	2,000,489	11						
12 \$5,000 under \$6,000.....	79,481	435,772	103,636	288,903	59,037	26,165	118,991	41,290	66,226	13,683	699,244	3,802,118	554,869	2,867,454	12						
13 \$6,000 under \$7,000.....	42,007	274,462	54,013	192,996	40,304						246,451	2,276,322	1,707,438	381,420	13						
14 \$7,000 under \$8,000.....	21,533	160,539	29,673	114,814	24,372						169,319	1,257,677	132,239	999,639	14						
15 \$8,000 under \$9,000.....	14,411	121,578	19,348	90,073	19,609						83,838	708,267	64,512	572,930	15						
16 \$9,000 under \$10,000.....	8,556	80,625	12,418	60,143	12,981						45,620	432,239	37,212	352,113	16						
17 \$10,000 under \$15,000.....	12,274	142,814	16,795	113,739	26,758						81,342	954,183	66,639	806,227	17						
18 \$15,000 under \$20,000.....	2,057	34,663	3,210	29,396	7,846						15,466	263,580	13,333	234,762	18						
19 \$20,000 under \$25,000.....	1,030	22,720	2,063	20,063	6,135						5,046	111,278	4,448	101,762	19						
20 \$25,000 under \$30,000.....	651	20,187	1,029	18,506	6,735						3,798	119,075	3,305	112,067	20						
21 \$30,000 under \$100,000.....	46	3,079	62	2,970	1,471						305	31,814	405	30,903	21						
22 \$100,000 under \$150,000.....	(3)	(3)	(3)	(3)	(3)						112	13,336	121	13,102	22						
23 \$150,000 under \$200,000.....	1	157	1	155	106						7	1,568	7	1,425	23						
24 \$200,000 under \$500,000.....	1	517	1	515	254						11	2,598	8	2,531	24						
25 \$500,000 under \$1,000,000.....	1	1	1	1	1						1	938	1	935	25						
26 \$1,000,000 or more.....																					
27 Non-taxable returns, total.....	66,006	160,078	89,619	656		23,021	125,028	39,393			4,962,548	12,791,853	4,484,339	53,305	27						
28 No adjusted gross income.....	3,485	27,478	4,207			(3)	(3)	(3)			123,297	2,196,700	106,888		28						
29 Under \$600.....	18,102	6,506	14,217			3,173	1,314	3,891			3,180,366	1,012,231	2,101,382		29						
30 \$600 under \$1,000.....	13,196	10,369	15,684			7,172	5,900	11,042			782,080	570,056	784,400		30						
31 \$1,000 under \$1,500.....	17,068	20,608	24,335	231		5,075	6,199	7,509			106,141	694,513	694,513	234	31						
32 \$1,500 under \$2,000.....	8,077	14,414	15,314			2,963	5,335	5,885			186,359	346,587	378,116	2,114	32						
33 \$2,000 under \$2,500.....	3,126	6,950	7,101	425							81,924	184,018	176,148	12,154	33						
34 \$2,500 under \$3,000.....						3,044	7,516	8,009			58,954	156,229	142,514	17,394	34						
35 \$3,000 under \$3,500.....		8,709	8,761								19,551	63,037	64,481	1,169	35						
36 \$3,500 under \$4,000.....											8,756	32,589	32,997		36						
37 \$4,000 under \$4,500.....															37						
38 \$4,500 under \$5,000.....															38						
39 \$5,000 or more.....											3,820	17,720	17,500	282	39						
40 Returns under \$5,000.....	286,382	1,623,082	352,911	423,901	84,757	41,641	184,530	67,797	25,168	4,991	14,685,726	126,180,743	11,615,173	13,971,663	40						
41 Returns \$5,000 under \$10,000.....	165,988	1,072,976	219,038	746,929	156,303	6,701	64,908	11,543	30,646	6,090	1,347,702	8,450,747	1,067,527	6,539,574	41						
42 Returns \$10,000 or more.....	16,064	224,642	22,726	183,843	49,630	826	12,528	1,343	10,412	2,602	106,252	1,498,371	88,625	1,303,566	42						

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13. -- 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	Joint returns of husbands and wives					Separate returns of husbands and wives									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
1 Grand total.....	22,510,245	167,412,596	44,353,159	92,053,449	22,934,330	17,968,083	144,877,709	39,648,977	79,034,195	19,541,556	527,854	2,715,383	584,536	1,541,441	424,253
2 Taxable returns, total.....	20,761,374	162,442,811	40,817,178	91,376,173	22,934,330	16,420,077	141,037,129	36,776,776	79,003,229	19,541,556	498,468	2,642,185	547,195	1,540,937	424,253
3 \$0 under \$1,000.....	55,314	48,883	31,188	5,455	1,055	2,169	3,151	2,603	72	14	3,918	3,271	2,351	383	75
4 \$1,000 under \$2,000.....	222,346	21,885	136,510	70,885	13,996	68,442	123,539	82,130	13,944	2,756	15,644	19,770	4,891	16,308	970
5 \$2,000 under \$3,000.....	377,476	666,314	306,711	193,266	38,036	156,108	356,389	212,921	59,574	11,794	26,527	46,302	18,596	16,308	3,246
6 \$3,000 under \$4,000.....	547,666	1,240,526	539,359	398,518	78,258	156,108	356,389	212,921	59,574	11,794	31,183	71,001	25,537	28,227	5,612
7 \$4,000 under \$5,000.....	754,990	2,081,207	865,419	738,760	145,230	303,501	840,236	463,145	180,342	35,688	48,431	133,393	42,660	60,090	11,924
8 \$5,000 under \$6,000.....	909,941	2,960,118	1,205,764	1,089,524	214,223	455,152	1,486,037	778,085	367,557	72,475	59,262	139,427	52,353	71,261	14,110
9 \$6,000 under \$7,000.....	1,083,565	4,065,307	1,633,735	1,552,011	307,051	641,680	2,412,430	1,213,986	656,720	129,637	50,790	189,416	52,137	98,071	19,753
10 \$7,000 under \$8,000.....	1,301,865	5,533,914	2,167,048	431,904	431,904	882,527	3,756,530	1,786,150	1,153,677	228,665	21,267	117,893	56,259	117,893	23,810
11 \$8,000 under \$9,000.....	1,421,287	6,735,869	2,689,444	2,689,754	537,122	1,080,393	5,138,339	2,330,201	1,731,659	343,653	43,873	207,969	54,648	111,359	22,637
12 \$9,000 under \$10,000.....	3,189,399	17,539,023	6,655,216	7,365,718	1,475,848	2,695,516	14,847,992	6,143,297	5,712,206	1,136,412	67,641	366,997	86,012	202,523	41,804
13 \$10,000 under \$15,000.....	2,828,531	18,345,948	6,332,699	8,438,135	1,694,032	16,387,900	16,387,900	4,711,881	7,313,683	1,459,097	44,566	284,506	59,509	169,309	35,658
14 \$15,000 under \$20,000.....	2,146,819	16,048,833	4,876,447	8,164,366	1,684,448	1,993,407	14,904,372	4,071,881	7,409,049	1,487,530	24,911	185,948	36,416	112,752	24,417
15 \$20,000 under \$25,000.....	1,536,874	13,022,340	3,516,655	5,719,565	1,450,531	1,460,530	6,677,599	1,441,038	6,677,599	1,353,733	9,202	78,015	12,035	48,785	10,704
16 \$25,000 under \$30,000.....	1,049,049	9,926,404	2,349,723	5,778,474	1,190,761	994,840	9,412,927	2,291,272	5,434,494	1,113,914	7,366	69,530	10,734	44,929	10,194
17 \$30,000 under \$35,000.....	2,041,302	24,138,107	4,572,445	15,431,203	3,270,426	1,947,447	23,008,317	4,468,599	14,630,696	3,080,789	11,582	138,779	14,914	98,093	24,462
18 \$35,000 under \$40,000.....	534,280	9,157,120	1,205,176	6,513,562	1,507,518	492,710	8,440,464	1,157,961	5,971,888	1,357,993	4,966	85,329	6,022	64,572	16,542
19 \$40,000 under \$45,000.....	247,231	5,501,369	564,730	4,120,380	1,043,753	224,791	4,998,415	538,456	3,731,939	921,127	2,406	53,945	2,911	43,159	14,634
20 \$45,000 under \$50,000.....	375,920	12,671,968	863,330	10,044,956	3,108,531	342,073	11,520,721	824,137	9,133,921	2,755,290	2,900	94,527	3,377	73,545	29,343
21 \$50,000 under \$55,000.....	110,602	7,292,328	247,498	5,984,463	2,517,971	99,442	6,547,197	234,720	5,390,145	2,222,427	779	51,465	917	40,542	20,610
22 \$55,000 under \$60,000.....	17,119	2,039,346	36,469	1,654,863	833,022	14,980	1,784,248	33,383	1,457,855	721,393	155	17,654	177	13,132	7,521
23 \$60,000 under \$65,000.....	4,431	756,710	9,434	612,139	324,488	3,821	652,215	8,692	520,721	275,865	58	10,163	75	8,189	4,798
24 \$65,000 under \$70,000.....	4,730	1,349,468	9,797	1,058,403	611,089	3,942	1,111,328	8,870	881,930	498,189	78	25,048	90	19,427	12,429
25 \$70,000 under \$75,000.....	713	475,445	1,439	373,876	223,860	577	303,889	1,271	303,889	175,878	20	12,786	28	10,297	7,767
26 \$75,000 under \$80,000.....	264	544,414	490	423,849	267,127	179	338,432	394	270,708	157,637	40	115,677	50	83,230	59,033
27 Nontaxable returns, total.....	1,746,871	4,969,775	3,535,981	77,276	-	1,148,006	3,843,580	2,872,201	30,966	-	29,386	73,198	37,341	504	-
28 Under \$600.....	32,633	12,159	40,910	-	-	11,722	3,978	22,802	-	-	(3)	(3)	(3)	-	-
29 \$600 under \$1,000.....	134,888	109,181	113,767	17,103	-	17,103	14,193	32,849	-	-	3,668	3,080	2,553	-	-
30 \$1,000 under \$1,500.....	220,157	284,595	254,821	779	-	67,540	89,998	104,262	-	-	8,089	10,207	6,882	-	-
31 \$1,500 under \$2,000.....	234,863	406,187	318,848	4,528	-	105,447	183,865	169,960	43	-	4,296	7,293	5,507	89	-
32 \$2,000 under \$2,500.....	235,369	525,486	398,975	8,571	-	162,914	365,785	303,280	440	-	4,250	9,258	6,099	109	-
33 \$2,500 under \$3,000.....	225,053	621,079	455,538	15,463	-	176,530	488,531	383,746	3,510	-	4,504	12,139	7,604	306	-
34 \$3,000 under \$3,500.....	192,463	624,077	448,812	12,463	-	165,365	538,625	406,076	3,439	-	58	10,163	75	8,189	4,798
35 \$3,500 under \$4,000.....	135,650	504,909	347,606	10,074	-	122,024	454,011	325,237	6,427	-	78	25,048	90	19,427	12,429
36 \$4,000 under \$4,500.....	106,086	450,064	320,464	5,845	-	99,124	420,367	307,980	3,928	-	20	12,786	28	10,297	7,767
37 \$4,500 under \$5,000.....	76,602	362,885	254,783	4,050	-	72,699	344,412	247,290	2,866	-	40	115,677	50	83,230	59,033
38 \$5,000 or more.....	155,107	1,069,153	581,457	15,498	-	146,938	936,815	568,719	10,313	-	29,386	73,198	37,341	504	-
39 Returns under \$5,000.....	8,267,814	27,534,610	12,530,164	8,366,999	1,766,875	4,591,040	17,018,416	9,174,703	4,184,939	824,682	350,802	1,104,928	349,891	508,937	103,137
40 Returns \$5,000 under \$10,000.....	10,898,713	75,797,301	24,295,395	36,877,703	7,459,620	9,844,340	68,364,681	23,182,766	32,554,992	6,550,686	1,544,055	986,871	206,070	578,238	122,977
41 Returns \$10,000 or more.....	3,343,718	64,120,675	7,527,600	46,208,745	13,707,835	3,135,139	58,894,612	7,291,508	42,295,004	12,166,188	22,997	623,584	28,575	454,186	199,139

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 13.—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 for surviving spouse					Returns of single persons not head of household or surviving spouse				
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
1 Grand total.....	494,046	2,877,066	649,316	1,641,616	411,451	48,721	259,393	127,387	33,491	3,871,541	16,683,035	3,393,173	9,708,810	2,523,579	
2 Taxable returns, total.....	465,771	2,815,555	606,307	1,640,969	411,451	40,759	242,915	127,374	33,491	3,336,299	15,705,027	2,822,021	9,663,664	2,523,579	
3 \$600 under \$1,000.....	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	44,038	29,762	4,982	962	
4 \$1,000 under \$1,500.....	3,252	4,116	1,951	912	181	-	-	-	-	200,948	254,375	122,369	64,962	12,822	
5 \$1,500 under \$2,000.....	7,881	13,921	3,176	3,176	632	-	-	-	-	197,203	480,128	197,203	159,619	31,359	
6 \$2,000 under \$2,500.....	21,932	50,022	22,492	14,146	2,784	6,836	16,078	3,301	629	335,984	757,525	275,548	295,228	57,858	
7 \$2,500 under \$3,000.....	25,382	69,503	29,534	22,466	4,486	-	-	-	-	374,565	1,030,448	326,151	474,170	92,795	
8 \$3,000 under \$3,500.....	39,955	130,021	52,343	47,192	9,315	4,666	15,513	4,488	891	360,906	1,171,120	315,785	599,026	117,432	
9 \$3,500 under \$4,000.....	40,118	150,630	51,394	65,539	12,983	6,251	23,430	7,721	1,508	344,706	1,289,381	304,118	723,960	143,170	
10 \$4,000 under \$4,500.....	59,850	253,911	78,269	121,094	24,176	3,630	15,632	6,769	1,352	303,689	1,286,574	260,174	767,615	153,901	
11 \$4,500 under \$5,000.....	54,517	259,402	70,844	137,408	27,569	3,918	18,565	7,180	1,404	238,586	1,131,594	206,347	702,178	141,859	
12 \$5,000 under \$5,000.....	79,659	434,468	105,926	244,101	49,641	6,789	36,394	17,987	3,617	339,794	1,853,172	309,600	1,188,901	244,374	
13 \$5,000 under \$7,000.....	51,043	329,456	72,006	191,030	38,663	10,421	39,107	21,454	4,334	100,066	1,130,472	155,405	756,858	159,177	
14 \$7,000 under \$10,000.....	27,308	264,496	39,202	136,771	26,454	5,233	39,107	21,454	4,334	100,066	1,130,472	155,405	756,858	159,177	
15 \$8,000 under \$10,000.....	12,500	106,087	14,489	71,053	15,118	-	-	-	-	38,538	451,637	46,226	317,058	69,795	
16 \$9,000 under \$10,000.....	7,638	71,822	10,144	46,272	10,127	-	-	-	-	36,773	365,610	36,773	248,078	55,547	
17 \$10,000 under \$15,000.....	15,647	186,454	22,887	126,782	28,207	1,990	24,298	16,592	3,460	64,636	780,259	62,891	559,540	133,508	
18 \$15,000 under \$20,000.....	6,452	111,354	9,911	80,570	20,580	610	10,395	7,650	1,916	29,542	509,578	30,003	388,882	108,907	
19 \$20,000 under \$25,000.....	3,519	78,854	5,759	57,781	16,274	-	-	-	-	16,266	363,375	17,110	282,680	90,237	
20 \$25,000 under \$50,000.....	5,568	185,454	8,068	124,678	50,555	(3)	(3)	(3)	(3)	25,115	859,312	27,275	680,711	270,156	
21 \$50,000 under \$100,000.....	1,362	92,423	2,176	75,573	35,521	194	13,434	10,797	4,569	8,825	587,829	9,332	467,406	234,844	
22 \$100,000 under \$150,000.....	201	23,766	335	18,264	9,846	(3)	(3)	(3)	(3)	1,776	210,395	1,931	163,199	93,052	
23 \$150,000 under \$200,000.....	81	13,770	121	10,996	6,228	17	2,982	2,448	1,488	456	77,580	4,977	59,785	36,109	
24 \$200,000 under \$500,000.....	106	29,550	166	23,129	14,025	14	4,227	3,175	2,059	590	171,315	652	130,742	84,387	
25 \$500,000 under \$1,000,000.....	14	9,407	28	7,614	4,816	1	804	737	356	101	68,456	111	51,639	35,023	
26 \$1,000,000 or more.....	4	5,162	5	4,332	3,252	-	-	-	-	41	85,143	41	65,579	47,235	
27 Nontaxable returns, total.....	28,275	61,511	43,009	647	-	7,962	16,478	12,278	13	535,242	978,008	571,152	45,146	-	
28 Under \$600.....	3,467	2,382	2,935	-	-	18,525	7,204	16,023	-	16,023	7,204	16,023	5	-	
29 \$600 under \$1,000.....	6,548	8,602	8,577	-	-	110,927	89,437	75,787	-	75,787	89,437	75,787	5	-	
30 \$1,000 under \$1,500.....	5,215	8,995	6,560	96	-	136,728	174,179	133,918	-	133,918	174,179	133,918	779	-	
31 \$1,500 under \$2,000.....	3,871	8,348	5,455	-	-	117,572	202,049	133,822	-	133,822	202,049	133,822	4,287	-	
32 \$2,000 under \$2,500.....	3,711	10,137	5,956	-	-	63,001	139,125	81,704	-	81,704	139,125	81,704	6,022	-	
33 \$2,500 under \$3,000.....	5,463	23,047	13,808	551	-	39,849	108,993	57,281	-	57,281	108,993	57,281	11,647	-	
34 \$3,000 under \$3,500.....	-	-	-	-	-	24,857	70,476	21,787	-	21,787	70,476	21,787	9,024	-	
35 \$3,500 under \$4,000.....	-	-	-	-	-	10,041	37,444	14,269	-	14,269	37,444	14,269	3,325	-	
36 \$4,000 under \$4,500.....	-	-	-	-	-	6,286	26,863	10,884	-	10,884	26,863	10,884	1,317	-	
37 \$4,500 under \$5,000.....	-	-	-	-	-	3,490	13,603	6,450	-	6,450	13,603	6,450	1,184	-	
38 \$5,000 or more.....	-	-	-	-	-	7,156	106,615	9,227	-	9,227	106,615	9,227	4,952	-	
39 Returns under \$5,000.....	282,322	988,974	355,960	412,437	82,144	33,263	105,776	29,472	5,784	3,010,387	8,316,576	2,599,292	3,831,934	752,138	
40 Returns \$5,000 under \$10,000.....	178,607	1,149,018	243,669	679,227	140,003	12,032	75,501	39,441	7,951	712,125	4,581,230	641,936	3,025,747	638,003	
41 Returns \$10,000 or more.....	33,117	739,074	49,687	547,952	189,304	3,436	78,176	56,474	19,756	149,029	3,785,229	131,945	2,851,129	1,133,448	

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

¹Adjusted gross income less adjusted gross deficit.

²Adjusted gross deficit.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 14. — NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns																
	Number of exemptions				Returns with exemptions for age and/or blindness				Number of returns by number of taxpayers' children				Number of returns by number of dependents other than taxpayers' children				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
60,271,297	172,013,237	97,528,940	5,225,733	6,731,952	61,573,989	32,998,458	9,115,204	8,959,099	5,120,425	4,078,111	19,179,312	6,198,356	55,412,719	3,849,756	781,030	227,792	786,540
47,496,913	132,865,523	77,968,402	2,686,016	3,298,038	46,744,821	25,376,266	7,837,069	7,666,252	4,092,226	2,525,100	11,298,270	4,854,262	43,509,385	3,277,559	588,306	121,663	400,091
\$400 under \$1,000.....	1,341,398	1,341,398	37,351	37,351	46,280	1,341,398	46,280	1,341,398	17,868	17,868	—	—	1,341,398	—	—	—	—
\$1,000 under \$1,500.....	2,206,454	2,206,454	37,351	37,351	46,280	2,083,921	46,280	2,083,921	87,532	87,532	—	—	2,083,921	107,827	—	—	—
\$1,500 under \$2,000.....	2,438,793	2,438,793	37,351	37,351	46,280	1,999,424	94,353	1,999,424	220,920	220,920	—	—	1,999,424	107,827	—	—	—
\$2,000 under \$2,500.....	2,494,370	2,494,370	37,351	37,351	46,280	2,407,426	419,547	2,407,426	358,085	358,085	—	—	2,407,426	173,358	51,191	—	—
\$2,500 under \$3,000.....	2,766,760	2,766,760	37,351	37,351	46,280	2,697,348	439,950	2,697,348	523,323	523,323	—	—	2,697,348	173,358	51,191	—	—
\$3,000 under \$3,500.....	2,876,359	2,876,359	37,351	37,351	46,280	2,821,921	518,981	2,821,921	635,048	635,048	—	—	2,821,921	173,358	51,191	—	—
\$3,500 under \$4,000.....	3,062,652	3,062,652	37,351	37,351	46,280	3,007,114	582,889	3,007,114	819,624	819,624	—	—	3,007,114	173,358	51,191	—	—
\$4,000 under \$4,500.....	3,284,058	3,284,058	37,351	37,351	46,280	3,233,323	594,986	3,233,323	954,986	954,986	—	—	3,233,323	173,358	51,191	—	—
\$4,500 under \$5,000.....	3,325,929	3,325,929	37,351	37,351	46,280	3,282,108	627,929	3,282,108	1,092,226	1,092,226	—	—	3,282,108	173,358	51,191	—	—
\$5,000 under \$6,000.....	6,216,457	6,216,457	37,351	37,351	46,280	6,163,688	1,153,688	6,163,688	2,092,226	2,092,226	—	—	6,163,688	173,358	51,191	—	—
\$6,000 under \$7,000.....	3,036,281	3,036,281	37,351	37,351	46,280	3,007,114	1,153,688	3,007,114	1,092,226	1,092,226	—	—	3,007,114	173,358	51,191	—	—
\$7,000 under \$8,000.....	3,686,764	3,686,764	37,351	37,351	46,280	3,651,519	1,153,688	3,651,519	1,092,226	1,092,226	—	—	3,651,519	173,358	51,191	—	—
\$8,000 under \$9,000.....	4,616,666	4,616,666	37,351	37,351	46,280	4,581,318	1,153,688	4,581,318	1,092,226	1,092,226	—	—	4,581,318	173,358	51,191	—	—
\$9,000 under \$10,000.....	1,747,657	1,747,657	37,351	37,351	46,280	1,712,367	82,700	1,712,367	20,097	20,097	—	—	1,712,367	173,358	51,191	—	—
\$10,000 under \$15,000.....	3,203,834	3,203,834	37,351	37,351	46,280	3,168,481	635,048	3,168,481	1,111	1,111	—	—	3,168,481	173,358	51,191	—	—
\$15,000 under \$20,000.....	706,164	706,164	37,351	37,351	46,280	668,834	118,356	668,834	61	61	—	—	668,834	173,358	51,191	—	—
\$20,000 under \$25,000.....	303,111	303,111	37,351	37,351	46,280	283,763	65,349	283,763	4	4	—	—	283,763	173,358	51,191	—	—
\$25,000 under \$50,000.....	422,251	422,251	37,351	37,351	46,280	407,914	63,999	407,914	59,004	59,004	—	—	407,914	173,358	51,191	—	—
\$50,000 under \$100,000.....	114,711	114,711	37,351	37,351	46,280	107,967	17,266	107,967	10,448	10,448	—	—	107,967	173,358	51,191	—	—
\$100,000 under \$150,000.....	17,465	17,465	37,351	37,351	46,280	16,997	2,371	16,997	1,388	1,388	—	—	16,997	173,358	51,191	—	—
\$150,000 under \$200,000.....	4,472	4,472	37,351	37,351	46,280	4,265	2,942	4,265	420	420	—	—	4,265	173,358	51,191	—	—
\$200,000 under \$500,000.....	4,776	4,776	37,351	37,351	46,280	4,594	601	4,594	548	548	—	—	4,594	173,358	51,191	—	—
\$500,000 under \$1,000,000.....	717	717	37,351	37,351	46,280	697	81	697	69	69	—	—	697	173,358	51,191	—	—
\$1,000,000 or more.....	265	265	37,351	37,351	46,280	265	36	265	10	10	—	—	265	173,358	51,191	—	—
Nontaxable returns, total.....	12,774,384	39,147,714	19,560,538	2,539,717	3,423,914	14,829,168	1,278,135	1,292,847	1,028,199	1,553,011	7,880,742	1,344,094	17,903,334	572,197	192,724	105,129	386,449
No adjusted gross income.....	433,135	1,227,818	730,085	88,994	116,625	363,241	271,949	58,226	50,398	24,301	119,436	17,867	419,086	11,446	1,891	(1)	(1)
Under \$600.....	3,918,975	5,540,405	4,453,882	349,342	444,025	567,293	125,957	68,153	34,859	41,829	200,653	65,204	3,870,443	38,529	6,127	3,876	14,421
\$600 under \$1,000.....	1,654,696	2,480,209	2,314,556	450,315	565,558	780,320	184,866	106,123	47,411	48,225	231,975	124,343	1,555,127	80,125	13,961	5,083	16,294
\$1,000 under \$1,500.....	1,351,253	2,480,209	2,461,852	630,377	808,099	1,303,700	331,863	181,487	88,710	70,453	343,533	248,281	1,635,170	143,114	37,942	9,205	29,283
\$1,500 under \$2,000.....	1,016,028	4,222,229	4,333,632	387,677	518,717	1,636,481	243,732	253,556	103,283	96,964	475,908	242,235	1,198,945	80,813	59,712	12,085	41,998
\$2,000 under \$2,500.....	851,250	3,940,219	1,585,600	174,838	267,332	1,933,210	333,925	292,996	161,590	126,391	611,300	172,353	915,681	56,102	21,391	22,854	73,469
\$2,500 under \$3,000.....	608,482	3,382,806	1,242,543	89,697	140,286	1,890,559	206,206	191,468	211,969	178,396	851,156	154,077	765,094	48,401	19,766	19,789	69,744
\$3,000 under \$3,500.....	405,855	2,370,707	785,253	59,372	91,569	1,601,623	169,889	169,889	233,718	218,542	1,023,409	109,417	584,210	40,010	12,628	11,634	44,151
\$3,500 under \$4,000.....	297,413	1,660,713	504,071	17,284	29,976	1,098,182	109,831	109,831	178,115	178,115	1,195,373	109,417	366,430	24,063	7,845	7,497	32,449
\$4,000 under \$4,500.....	166,169	1,128,161	353,102	10,018	17,659	698,182	24,467	24,467	36,085	36,085	696,288	30,589	225,970	18,903	6,376	6,164	24,949
\$4,500 under \$5,000.....	247,815	1,838,442	485,975	26,449	34,037	1,267,906	6,223	10,910	16,746	189,146	1,189,225	50,924	219,789	18,838	6,297	2,630	14,142
\$5,000 or more.....	35,941,686	86,099,635	51,856,487	3,823,660	5,013,929	25,654,126	4,487,678	3,548,864	1,994,085	1,702,168	8,086,465	3,535,113	33,275,967	2,021,102	487,367	137,250	539,277
Returns under \$5,000.....	19,246,385	68,793,586	36,402,543	3,014,531	4,163,769	23,403,511	3,754,945	4,332,838	2,507,568	1,979,809	9,260,146	2,025,736	17,880,189	1,387,869	223,913	84,434	190,041
Returns \$5,000 under \$10,000.....	4,783,226	17,118,016	9,229,670	594,640	536,287	6,716,152	1,814,382	1,077,397	618,772	400,134	1,832,701	637,507	4,236,563	440,785	69,750	16,128	37,222

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 14. — NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES — Continued

Adjusted gross income classes	Joint returns of husbands and wives										Number of returns by number of dependents other than taxpayers' children						
	Number of returns	Number of exemptions	Number of exemptions for taxpayer and spouse	Returns with exemptions for age and/or blindness				Number of returns by number of taxpayers' children				Number of exemptions for dependents other than taxpayers' children	Three or more				
				Number of returns	Number of exemptions	None	One	Two	Three	Four or more	None			One	Two		
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total.....	37,257,643	139,284,019	74,515,286	3,129,991	4,599,980	56,934,074	12,678,829	8,223,131	4,831,212	3,904,458	18,374,163	3,234,679	34,645,913	2,144,283	364,379	103,068	361,638
Taxable returns, total.....	30,471,489	109,683,859	60,942,978	1,647,362	2,254,581	43,804,012	10,227,006	6,698,540	3,924,138	2,459,385	11,008,218	2,682,288	28,240,928	1,868,585	296,466	65,510	220,771
\$500 under \$1,000.....	96,683	325,016	193,366	59,424	59,424	263,297	96,683	325,016	441,707	263,297	—	—	96,683	—	—	—	—
\$1,000 under \$1,500.....	705,004	1,759,914	1,410,008	—	—	—	—	—	—	—	—	—	325,016	—	—	—	—
\$1,500 under \$2,000.....	1,026,614	2,916,262	2,053,228	105,774	129,976	668,538	538,473	307,744	180,397	307,744	—	—	64,520	47,926	8,297	—	—
\$2,000 under \$3,000.....	1,314,249	4,049,197	2,628,498	127,748	167,619	1,170,498	575,763	366,108	312,744	366,108	—	—	82,582	73,694	8,755	—	—
\$3,000 under \$4,000.....	1,625,277	5,366,799	3,251,154	134,132	188,839	1,802,689	618,283	413,801	391,925	413,801	(1)	—	1,525,402	79,479	3,245	—	—
\$4,000 under \$5,000.....	2,931,483	7,168,935	4,062,970	142,219	191,772	2,796,574	685,733	479,664	467,161	479,664	125,807	503,228	1,882,581	126,153	17,788	—	—
\$5,000 under \$6,000.....	2,282,179	8,312,035	4,564,358	134,839	185,724	3,378,107	713,105	500,312	551,718	500,312	183,650	774,177	2,131,576	122,730	22,435	—	—
\$6,000 under \$7,000.....	4,875,340	18,344,551	9,750,680	231,709	319,106	7,883,549	1,376,870	1,039,628	712,568	712,568	2,298,000	391,216	4,548,796	272,675	44,401	—	—
\$7,000 under \$8,000.....	4,342,870	16,646,794	8,685,740	221,158	299,211	7,399,214	1,149,838	923,770	1,109,766	923,770	2,583,111	406,637	4,063,315	232,679	38,127	—	—
\$8,000 under \$9,000.....	3,334,046	12,683,871	6,668,092	115,926	159,374	5,566,240	921,086	694,185	849,401	694,185	1,648,701	290,165	3,092,610	201,368	31,527	—	—
\$9,000 under \$10,000.....	2,435,916	9,118,544	4,871,832	83,279	117,726	3,890,324	722,127	517,780	606,816	517,780	1,113,991	238,662	2,240,470	163,178	27,778	—	—
\$10,000 under \$15,000.....	1,635,080	5,970,548	3,270,160	61,787	88,125	2,429,142	535,147	346,927	396,974	346,927	137,680	183,121	1,482,885	129,771	17,301	—	—
\$15,000 under \$20,000.....	3,012,183	10,972,013	5,024,366	136,134	195,298	4,800,922	1,030,445	604,052	727,276	604,052	1,142,597	351,427	2,714,454	254,591	35,835	—	—
\$20,000 under \$25,000.....	646,145	2,451,925	1,292,290	52,149	78,004	1,608,223	218,590	113,271	159,769	113,271	279,741	87,372	573,198	61,289	8,728	—	—
\$25,000 under \$30,000.....	272,670	1,065,347	545,298	28,093	43,708	89,319	47,158	28,915	43,366	28,915	132,068	41,724	240,108	25,843	3,028	—	—
\$30,000 under \$40,000.....	383,670	1,520,402	767,340	47,806	73,525	611,428	134,008	60,919	86,713	86,713	202,946	68,109	329,514	43,669	5,258	—	—
\$40,000 under \$50,000.....	102,982	403,715	205,964	17,885	27,364	145,976	42,258	16,432	20,291	16,432	48,070	24,411	84,873	13,725	3,216	—	—
\$50,000 under \$100,000.....	15,210	57,358	30,420	3,906	6,230	17,153	7,778	2,287	2,326	2,287	1,096	5,045	12,664	1,850	492	—	—
\$100,000 under \$150,000.....	3,857	14,608	7,714	1,113	1,724	4,245	2,083	531	522	531	308	1,431	3,240	415	134	—	—
\$150,000 under \$200,000.....	3,975	14,895	7,950	1,253	1,927	4,687	2,240	552	522	552	308	1,532	3,347	446	124	—	—
\$200,000 under \$500,000.....	579	2,126	1,158	189	288	458	195	72	64	72	220	122	491	65	17	—	—
\$500,000 under \$1,000,000.....	180	662	360	58	95	165	104	30	24	30	14	42	134	16	6	—	—
\$1,000,000 or more.....	6,786,154	29,600,160	13,572,308	1,482,629	2,345,399	13,130,062	2,451,823	1,060,711	907,074	1,445,073	7,365,945	552,391	6,404,985	275,698	67,913	37,538	140,887
Non-taxable returns, total.....	296,950	1,024,765	593,900	55,240	82,851	335,978	149,658	50,935	47,298	25,928	23,131	12,036	288,228	6,623	(1)	(1)	(1)
No adjusted gross income.....	544,908	1,794,565	1,089,816	171,363	265,301	427,257	360,250	73,103	77,017	26,599	37,909	180,263	534,712	9,032	—	—	—
Under \$600.....	677,690	2,238,943	1,355,380	207,963	325,042	542,847	439,536	87,668	47,456	37,076	41,834	200,999	662,344	12,930	—	—	—
\$600 under \$1,000.....	1,086,082	3,683,914	2,192,168	310,607	473,356	979,366	624,352	212,569	123,731	73,009	61,983	299,848	1,065,274	26,311	4,751	—	—
\$1,000 under \$2,000.....	834,655	3,650,879	1,868,594	260,976	385,842	1,303,770	340,651	301,088	171,266	81,759	81,433	405,793	931,169	42,980	7,305	—	—
\$2,000 under \$2,500.....	734,350	3,533,505	1,468,700	132,338	224,039	1,555,649	234,514	86,788	276,910	124,579	112,064	545,904	780,591	37,725	12,515	—	—
\$2,500 under \$3,000.....	594,061	3,158,335	1,488,122	123,657	177,194	1,756,788	146,900	54,459	181,001	194,504	157,476	756,805	679,119	37,144	11,677	—	—
\$3,000 under \$4,000.....	379,403	2,252,161	1,188,816	57,456	71,609	28,443	28,443	14,390	30,218	27,960	19,961	936,077	343,258	34,838	10,837	—	—
\$4,000 under \$5,000.....	246,658	1,632,692	893,316	14,332	22,724	1,383,903	35,200	14,390	17,050	17,960	24,640	53,376	346,829	20,902	7,179	—	—
\$5,000 under \$5,500.....	158,933	1,105,341	517,866	14,884	16,224	1,068,372	16,158	4,303	36,083	36,083	179,057	921,506	217,674	18,110	6,043	—	—
\$5,500 under \$5,000.....	238,160	1,304,046	517,989	17,689	28,361	1,225,462	18,354	5,808	16,148	126,908	689,748	23,754	143,738	11,727	(1)	—	—
\$5,000 or more.....	15,954,801	58,212,046	31,809,602	3,240,426	4,829,382	21,994,283	6,246,542	2,953,783	1,758,208	1,566,206	7,465,541	1,168,377	15,043,765	724,899	3,900	—	—
Returns \$5,000 under \$10,000.....	16,856,198	64,543,652	33,712,398	931,762	1,428,018	28,413,259	4,728,018	3,266,969	4,207,182	2,460,803	1,939,246	1,486,453	15,635,566	1,017,151	47,363	—	—
Returns \$10,000 or more.....	4,465,644	16,247,713	8,189,288	289,683	426,024	6,226,352	1,228,759	846,482	1,062,186	612,201	397,006	1,619,085	3,966,562	402,239	63,245	—	—

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

Table 14. —NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES — Continued

Adjusted gross income classes	Separate returns of husbands and wives																	
	Number of returns	Number of exemptions			Returns with exemptions for age and/or blindness			Number of exemptions for taxpayers' children			Number of returns by number of taxpayers' children			Number of returns by number of dependents other than taxpayers' children				
		(37)	(38)	(39)	(40)	(41)	(42)	None	One	Two	Three	Four or more	None	One	Two	Three or more		
Grand total.....	1,939,846	3,451,913	1,939,846	68,430	68,558	1,227,932	1,277,448	338,709	179,977	82,871	60,841	280,656	215,577	1,774,618	127,946	29,091	8,191	29,449
Taxable returns, total.....	1,574,670	2,637,340	1,574,670	46,062	46,190	854,375	1,069,303	280,992	139,235	56,532	28,608	125,317	162,105	1,443,968	104,911	21,719	4,072	13,786
\$600 under \$1,000.....	68,786	128,390	68,786	(1)	(1)	9,995	68,786	9,995	(1)	(1)	(1)	(1)	(1)	68,786	(1)	(1)	(1)	(1)
\$1,000 under \$1,500.....	116,229	187,171	116,229	4,008	4,008	9,995	106,234	22,760	110,517	(1)	(1)	(1)	7,126	114,896	7,126	(1)	(1)	
\$1,500 under \$2,000.....	155,186	231,759	155,186	3,594	3,594	58,602	111,133	29,504	14,549	(1)	(1)	(1)	14,377	126,151	9,711	(1)	(1)	
\$2,000 under \$3,000.....	189,579	292,506	189,579	5,749	5,749	74,688	138,008	33,787	12,451	5,333	(1)	(1)	22,490	171,208	14,252	(1)	(1)	
\$3,000 under \$4,000.....	170,301	291,506	170,301	4,504	4,504	100,167	111,236	33,161	20,039	8,532	(1)	(1)	23,534	156,553	11,296	(1)	(1)	
\$4,000 under \$5,000.....	149,889	276,063	149,889	3,171	3,171	106,628	90,653	28,332	17,541	10,570	(1)	(1)	18,629	156,078	10,630	(1)	(1)	
\$5,000 under \$6,000.....	133,978	272,006	133,978	4,367	4,367	117,041	74,522	27,418	17,948	7,298	(1)	(1)	16,620	120,484	10,702	(1)	(1)	
\$6,000 under \$7,000.....	72,809	163,919	72,809	2,882	2,882	37,410	32,542	19,228	11,743	3,378	(1)	(1)	8,997	65,146	6,663	(1)	(1)	
\$7,000 under \$8,000.....	33,988	77,687	33,988	4,707	4,707	13,048	14,617	9,582	4,331	4,486	(1)	(1)	3,704	30,617	3,038	(1)	(1)	
\$8,000 under \$9,000.....	15,035	31,748	15,035	4,833	4,833	9,630	7,775	2,619	3,780	(1)	(1)	(1)	6,045	12,368	4,459	(1)	(1)	
\$9,000 under \$10,000.....	10,180	24,438	10,180	1,703	1,703	12,877	8,269	3,433	1,875	1,190	(1)	(1)	2,056	13,739	1,302	(1)	(1)	
\$10,000 under \$15,000.....	15,281	31,917	15,281	892	892	4,109	3,362	1,363	1,353	643	(1)	(1)	909	5,309	831	(1)	(1)	
\$15,000 under \$20,000.....	2,509	4,953	2,509	913	913	2,218	1,845	777	69	(1)	(1)	(1)	159	2,900	123	(1)	(1)	
\$20,000 under \$25,000.....	3,186	6,298	3,186	199	199	398	561	130	(1)	(1)	(1)	(1)	(1)	655	655	(1)	(1)	
\$25,000 under \$50,000.....	795	1,553	795	75	75	49	131	44	6	3	(1)	(1)	(1)	141	141	(1)	(1)	
\$50,000 under \$100,000.....	155	295	155	27	27	29	44	22	6	3	(1)	(1)	(1)	50	50	(1)	(1)	
\$100,000 under \$150,000.....	58	125	58	26	26	39	62	6	6	2	(1)	(1)	(1)	74	74	(1)	(1)	
\$150,000 under \$200,000.....	80	152	80	20	20	10	14	3	3	2	(1)	(1)	(1)	18	18	(1)	(1)	
\$200,000 under \$500,000.....	20	46	20	11	11	27	28	3	3	2	(1)	(1)	(1)	38	38	(1)	(1)	
\$500,000 under \$1,000,000.....	40	83	40	11	11	40	40	28	6	6	(1)	(1)	(1)	38	38	(1)	(1)	
\$1,000,000 or more.....	365,176	814,573	365,176	22,368	22,368	373,557	208,145	57,717	40,742	26,339	32,233	155,339	53,472	330,650	23,035	7,372	4,119	15,693
Nontaxable returns, total.....	7,809	12,817	7,809	(1)	(1)	4,044	6,221	(1)	(1)	(1)	(1)	(1)	(1)	7,475	(1)	(1)	(1)	(1)
No adjusted gross income.....	152,686	184,344	152,686	3,765	3,765	25,227	136,765	10,291	3,378	(1)	(1)	(1)	(1)	150,687	(1)	(1)	(1)	(1)
Under \$600.....	60,041	114,095	60,041	5,914	5,914	41,687	33,391	16,946	5,371	3,333	(1)	(1)	6,453	55,255	3,453	(1)	(1)	
\$600 under \$1,000.....	56,535	137,623	56,535	7,513	7,513	62,454	19,314	21,895	10,121	(1)	(1)	(1)	11,121	46,993	7,963	(1)	(1)	
\$1,000 under \$1,500.....	26,326	109,467	26,326	4,546	4,546	70,280	4,749	6,045	15,700	3,038	(1)	(1)	10,624	25,241	4,372	(1)	(1)	
\$1,500 under \$2,000.....	11,341	46,942	11,341	4,546	4,546	30,350	4,749	6,045	15,700	12,586	(1)	(1)	11,024	21,208	3,126	(1)	(1)	
\$2,000 under \$3,000.....	10,114	52,269	10,114	4,546	4,546	38,489	4,749	6,045	15,700	3,171	(1)	(1)	4,125	8,550	5,581	(1)	(1)	
\$3,000 under \$4,000.....	4,045	24,260	4,045	4,546	4,546	16,882	3,208	3,208	5,541	(1)	(1)	(1)	3,379	8,781	3,081	(1)	(1)	
\$4,000 under \$5,000.....	3,540	24,878	3,540	4,546	4,546	20,748	3,208	3,208	5,541	(1)	(1)	(1)	3,081	8,781	3,081	(1)	(1)	
\$5,000 or more.....	1,644,964	2,817,896	1,644,964	52,613	52,613	943,607	1,127,470	271,077	137,186	65,862	43,369	200,572	176,712	1,512,433	100,471	24,608	7,432	27,025
Returns \$5,000 under \$10,000.....	267,024	577,404	267,024	11,956	11,956	262,599	134,244	61,454	39,468	15,162	16,696	76,723	35,699	236,911	25,195	4,252	(1)	(1)
Returns \$10,000 or more.....	27,858	56,613	27,858	3,861	3,861	21,726	15,734	6,178	3,323	1,847	776	3,361	3,166	25,274	2,280	231	(1)	(1)

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

Table 14. — NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of heads of household										Number of returns by number of dependents other than taxpayers' children			Three or more Number of returns (72)			
	Number of returns (55)	Number of exemptions (56)	Returns with and/or blindness		Number of exemptions for tax-payers' children (60)	Number of returns by number of taxpayers' children				None (68)	One (69)	Two (70)					
			Number of returns (58)	Number of exemptions for age and blindness (59)		None (61)	One (62)	Two (63)	Three (64)				Four or more (65)		Number of exemptions (66)		
Grand total.....	964,680	2,073,402	60,385	60,792	491,206	638,552	203,837	88,101	27,555	6,535	28,502	556,724	500,743	386,848	64,707	12,382	40,462
Taxable returns, total.....	870,399	1,852,359	43,027	43,101	426,680	579,296	188,168	75,974	22,452	4,509	19,208	512,179	435,379	367,802	58,466	8,782	27,445
\$600 under \$1,000.....	7,667	17,667	-	-	-	7,667	-	-	-	-	-	-	7,667	-	-	-	-
\$1,000 under \$1,500.....	13,409	17,579	2,458	2,458	(1)	10,950	(1)	-	-	-	-	(1)	12,364	(1)	-	-	-
\$1,500 under \$2,000.....	20,723	31,358	3,652	3,652	5,467	15,256	5,467	-	-	-	-	3,376	17,347	3,376	-	-	-
\$2,000 under \$2,500.....	44,611	84,126	3,652	3,652	17,580	30,776	10,090	3,745	-	-	-	13,283	29,154	12,631	2,826	-	-
\$2,500 under \$3,000.....	48,313	95,411	2,422	2,422	22,950	32,614	9,448	5,251	(1)	-	-	21,726	28,952	(1)	-	-	-
\$3,000 under \$3,500.....	67,510	145,814	3,749	3,749	42,085	40,507	15,751	7,422	3,830	-	-	36,437	39,253	5,918	-	-	-
\$3,500 under \$4,000.....	76,493	164,202	2,871	2,871	39,000	47,729	19,864	7,869	4,283	-	-	46,752	41,158	8,942	-	-	-
\$4,000 under \$4,500.....	101,216	211,897	3,503	3,503	50,871	64,796	25,093	9,501	4,283	-	-	56,939	44,469	3,245	-	-	-
\$4,500 under \$5,000.....	97,313	205,907	5,548	5,548	43,625	65,127	22,319	8,295	4,283	-	-	61,466	45,269	7,422	-	-	-
\$5,000 under \$6,000.....	159,140	349,270	3,838	3,838	77,634	106,613	33,332	14,200	4,202	-	-	106,948	65,858	11,288	-	-	-
\$6,000 under \$7,000.....	93,050	210,032	3,836	3,836	45,429	63,753	18,210	6,709	3,711	-	-	67,717	35,836	9,731	-	-	-
\$7,000 under \$8,000.....	48,841	114,792	2,756	2,756	29,168	33,360	6,746	5,208	3,034	-	-	34,027	18,480	27,023	-	-	-
\$8,000 under \$9,000.....	26,911	56,395	(1)	(1)	10,488	18,995	5,796	2,963	4,502	-	-	16,204	10,979	14,469	-	-	-
\$9,000 under \$10,000.....	16,194	37,603	2,503	2,503	7,476	11,015	3,569	2,963	3,034	-	-	11,450	7,142	7,673	-	-	-
\$10,000 under \$15,000.....	27,921	66,138	3,838	3,838	16,272	18,020	5,619	2,775	1,096	-	-	18,073	12,521	13,105	-	-	-
\$15,000 under \$20,000.....	8,509	21,869	1,678	1,678	6,539	4,832	1,937	892	1,096	-	-	5,108	4,396	3,290	-	-	-
\$20,000 under \$25,000.....	4,549	12,309	1,051	1,051	4,033	2,572	846	(1)	1,225	-	-	2,676	1,612	1,612	-	-	-
\$25,000 under \$50,000.....	6,209	15,162	1,783	1,783	4,254	3,671	1,268	961	1,225	-	-	2,916	2,593	2,593	-	-	-
\$50,000 under \$100,000.....	1,408	3,730	475	478	1,006	822	331	150	51	-	-	88	840	408	-	-	-
\$100,000 under \$150,000.....	205	562	48	48	163	121	37	(1)	(1)	-	-	145	124	58	-	-	-
\$150,000 under \$200,000.....	82	204	22	22	67	38	26	15	1	-	-	32	29	18	-	-	-
\$200,000 under \$500,000.....	106	276	37	37	92	54	28	11	10	-	-	41	77	18	-	-	-
\$500,000 under \$1,000,000.....	15	48	5	5	19	4	4	2	2	-	-	9	10	2	-	-	-
\$1,000,000 or more.....	4	8	-	-	3	1	3	-	-	-	-	1	5	1	-	-	-
Non-taxable returns, total.....	94,281	221,043	17,358	17,691	64,526	59,256	15,669	12,127	5,103	(1)	(1)	44,545	65,364	19,046	6,241	3,630	13,017
No adjusted gross income.....	3,485	7,011	(1)	(1)	2,191	(1)	(1)	(1)	(1)	(1)	(1)	(1)	2,861	(1)	-	-	-
Under \$600.....	18,858	25,208	2,261	2,261	(1)	17,606	(1)	(1)	(1)	(1)	(1)	2,171	17,272	(1)	-	-	-
\$600 under \$1,000.....	15,907	29,518	2,505	2,505	6,755	10,278	4,503	(1)	(1)	(1)	(1)	4,351	12,590	2,283	-	-	-
\$1,000 under \$1,500.....	23,616	54,320	6,259	6,259	12,970	15,483	4,422	(1)	(1)	(1)	(1)	11,475	14,268	7,888	-	-	-
\$1,500 under \$2,000.....	13,292	36,456	6,997	6,997	11,946	6,253	5,743	(1)	(1)	(1)	(1)	8,426	8,372	(1)	-	-	-
\$2,000 under \$2,500.....	6,997	20,990	6,997	6,997	5,743	4,126	(1)	(1)	(1)	(1)	(1)	6,917	2,873	2,331	-	-	-
\$2,500 under \$3,000.....	5,997	20,529	5,622	5,955	11,443	3,058	5,412	4,943	4,943	(1)	(1)	10,581	4,286	6,241	-	-	-
\$3,000 under \$4,000.....	6,129	27,011	6,129	6,129	11,560	3,058	3,058	2,874	2,874	(1)	(1)	2,842	2,842	2,874	-	-	-
\$4,000 under \$4,500.....	570,904	1,181,450	35,977	36,310	288,045	374,242	126,111	53,668	14,056	2,827	12,430	286,191	337,977	188,332	36,720	7,875	24,419
Returns \$5,000 under \$10,000.....	344,595	771,262	15,435	15,435	170,573	234,069	67,593	29,080	11,073	2,780	11,601	240,659	138,401	177,774	24,500	3,918	13,881
Returns \$10,000 or more.....	49,181	120,690	8,973	9,047	32,588	30,241	10,133	5,353	2,426	1,028	4,471	29,874	24,965	20,742	3,485	589	2,162

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

Table 14. — NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of surviving spouse										Number of returns by number of dependents other than taxpayers' children					
	Number of returns (73)	Number of exemptions (74)	Number of exemptions for taxpayer (75)	Returns with exemptions for age and/or blindness (76)		Number of exemptions for taxpayers' children (78)	Number of returns by number of taxpayers' children				Number of exemptions for dependents other than taxpayers' children (85)	None (86)	One (87)	Two (88)	Three or more (90)	
				Number of returns	Number of exemptions for age and blindness		None (79)	One (80)	Two (81)	Three (82)						Four or more (83)
Grand total.....	97,907	263,071	97,907	7,388	7,516	146,275	11,923	48,167	22,907	9,340	5,770	24,274	89,758	5,930	1,250	(1)
Taxable returns, total.....	66,924	176,951	66,924	5,254	5,382	95,271	8,292	34,902	15,234	4,806	3,690	15,483	60,441	4,597	1,217	(1)
\$600 under \$1,000.....	(1)	(1)	(1)			(1)		2,745					(1)			
\$1,000 under \$1,500.....	3,079	6,157	3,079			4,459		3,125					3,079			
\$1,500 under \$2,000.....	5,044	11,088	5,044			6,089		(1)					4,377			
\$2,000 under \$2,500.....	4,296	10,718	4,296			11,502		3,332					3,963			
\$2,500 under \$3,000.....	7,251	18,753	7,251			16,303		4,502					7,251			
\$3,000 under \$3,500.....	9,673	27,102	9,673			10,705		3,963					9,673			
\$3,500 under \$4,000.....	7,603	19,745	7,603			6,674		3,585					7,603			
\$4,000 under \$4,500.....	5,303	14,843	5,303			13,417		4,251					5,303			
\$4,500 under \$5,000.....	9,041	26,169	9,041			7,032		5,128					9,041			
\$5,000 under \$6,000.....	3,971	11,362	3,971			2,771		6,506					3,971			
\$6,000 under \$7,000.....	2,504	6,467	2,504			3,436		1,130					2,504			
\$7,000 under \$8,000.....	3,325	10,164	3,325			1,557		629					3,325			
\$8,000 under \$9,000.....	2,471	6,627	2,471			314		9					2,471			
\$9,000 under \$10,000.....	781	2,612	781			(1)		14					781			
\$10,000 under \$15,000.....	412	1,064	412			12		8					412			
\$15,000 under \$20,000.....	343	995	343			6		2					343			
\$20,000 under \$25,000.....	196	597	196			1		1					196			
\$25,000 under \$30,000.....	(1)	(1)	(1)	12	13	(1)		5					(1)			
\$30,000 under \$35,000.....	17	49	17	6	6	1		2					17			
\$35,000 under \$40,000.....	14	32	14	6	6	1		1					14			
\$40,000 under \$45,000.....	1	2	1	6	6	1		1					1			
\$45,000 under \$50,000.....	1	1	1	6	6	1		1					1			
\$50,000 under \$1,000,000.....	1	1	1	6	6	1		1					1			
\$1,000,000 or more.....	30,983	86,120	30,983	2,134	2,134	51,004	3,631	13,265	7,673	4,534	1,880	8,791	29,317	(1)	(1)	
Nontaxable returns, total.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
No adjusted gross income.....	3,632	7,279	3,632			3,647		(1)					(1)			
Under \$600.....	7,631	19,138	7,631			10,410		4,216					7,631			
\$600 under \$1,000.....	6,327	15,019	6,327			7,899		4,624					6,327			
\$1,000 under \$1,500.....	5,296	14,807	5,296			8,845		3,254					5,296			
\$1,500 under \$2,000.....	3,125	11,169	3,125			7,771							3,125			
\$2,000 under \$2,500.....	3,378	13,429	3,378			9,385							3,378			
\$2,500 under \$3,000.....																
\$3,000 under \$3,500.....																
\$3,500 under \$4,000.....																
\$4,000 under \$4,500.....																
\$4,500 under \$5,000.....																
\$5,000 or more.....																
Returns under \$5,000.....	74,904	196,859	74,904	4,890	4,890	110,148	9,134	37,021	17,796	7,579	3,374	14,798	69,917	3,919	(1)	(1)
Returns \$5,000 under \$10,000.....	18,741	54,162	18,741	(1)	(1)	29,666	(1)	9,379	4,112	(1)	(1)	(1)	3,710	(1)	(1)	(1)
Returns \$10,000 or more.....	4,262	12,050	4,262	579	581	6,461	744	1,767	4,999	509	243	1,169	746	300		

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 14.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of single persons not head of household or surviving spouse																	
	Returns with exemptions for age and/or blindness		Returns with exemptions for taxpayers' children		Returns with exemptions for dependents other than taxpayers' children		Returns with exemptions for taxpayers' children		Returns with exemptions for dependents other than taxpayers' children									
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
20,011,221	26,940,832	20,011,221	1,959,539	1,975,106	2,774,502	18,391,706	904,478	444,983	169,447	100,607	471,717	2,180,003	18,401,667	1,184,749	321,303	103,482	352,648	
1,513,431	18,515,014	1,513,431	944,311	948,784	1,564,483	13,692,369	634,467	273,389	84,298	28,908	130,344	1,488,316	13,328,669	931,664	210,438	42,660	135,776	
1,264,612	2,000,612	1,264,612	35,892	35,892	33,159	1,868,958	33,159	—	—	—	—	29,222	1,872,895	29,222	—	—	—	—
1,902,117	1,879,764	1,902,117	107,376	107,376	63,381	1,548,301	63,381	—	—	—	—	97,325	1,514,329	97,325	—	—	—	—
1,611,682	2,124,620	1,611,682	115,271	115,271	210,003	1,422,558	113,531	48,236	—	—	—	214,895	1,415,127	123,497	45,699	—	—	—
1,584,325	2,049,260	1,584,325	111,150	111,276	224,477	1,347,920	87,134	51,369	11,535	(1)	(1)	215,549	1,334,646	116,867	40,653	5,792	17,376	
\$2,500 under \$3,000	1,811,048	1,811,048	93,079	93,079	198,986	1,183,291	80,448	34,056	14,586	—	—	204,935	1,157,113	117,853	30,830	8,252	25,422	
\$3,000 under \$4,000	1,629,119	1,629,119	81,021	81,021	185,965	1,061,967	73,008	30,149	11,289	4,698	18,792	181,022	1,039,478	111,030	23,151	7,452	23,690	
\$4,000 under \$5,000	1,034,059	1,408,795	1,034,059	64,767	65,019	944,802	45,837	28,467	12,289	2,664	11,324	158,755	913,915	90,325	23,027	6,792	22,376	
\$5,000 under \$6,000	816,387	1,120,563	816,387	49,167	49,957	735,057	40,748	22,595	13,868	4,119	14,811	107,866	733,758	64,781	12,364	5,484	18,357	
\$6,000 under \$7,000	1,039,038	1,440,782	1,039,038	80,356	80,356	940,995	49,139	28,262	11,699	8,943	42,853	137,775	929,711	85,544	19,784	3,999	12,663	
\$7,000 under \$8,000	523,681	716,212	523,681	46,484	46,484	485,741	18,993	12,799	5,202	3,946	19,451	66,066	470,730	34,293	6,865	—	—	
\$8,000 under \$9,000	269,385	365,077	269,385	34,595	34,595	323,024	12,709	4,657	2,877	—	—	28,615	343,579	23,362	2,198	—	—	
\$9,000 under \$10,000	84,158	137,326	84,158	17,292	17,292	76,979	3,423	3,378	108	—	—	12,548	127,571	7,296	—	—	—	
\$10,000 under \$15,000	145,978	215,883	145,978	40,813	40,813	136,866	4,502	3,325	3,827	2,870	12,441	12,994	135,506	8,469	—	—	—	
\$15,000 under \$20,000	45,008	72,227	45,008	17,377	17,377	43,954	1,509	824	—	—	—	3,838	41,754	2,877	—	—	—	
\$20,000 under \$25,000	21,312	19,441	21,312	9,441	9,441	2,675	687	(1)	—	—	—	2,399	19,427	1,509	—	—	—	
\$25,000 under \$50,000	28,843	51,017	28,843	14,949	15,240	4,012	26,662	836	—	—	—	2,922	26,746	1,616	—	—	—	
\$50,000 under \$100,000	9,330	16,229	9,330	5,267	5,342	8,896	279	108	—	—	—	889	8,687	496	—	—	—	
\$100,000 under \$150,000	1,868	3,420	1,868	1,183	1,202	1,803	(1)	(1)	7	—	—	227	1,674	172	—	—	—	
\$150,000 under \$200,000	461	840	461	317	321	443	9	7	2	—	—	29	435	23	—	—	—	
\$200,000 under \$500,000	601	1,100	601	399	408	578	14	7	1	—	—	56	568	22	—	—	—	
\$500,000 or more	102	187	102	70	73	99	3	—	—	—	—	9	95	5	—	—	—	
\$1,000,000 or more	41	68	41	26	26	41	—	—	—	—	—	1	40	1	—	—	—	
Nonexempt returns, total	5,497,790	8,425,818	5,497,790	1,015,228	1,026,322	1,210,019	4,899,337	270,011	171,594	85,149	71,699	341,373	5,073,018	253,085	110,865	60,822	216,872	
No adjusted gross income	123,297	178,146	123,297	32,055	32,055	17,921	112,987	6,167	(1)	(1)	(1)	4,873	118,928	3,865	(1)	—	—	—
Under \$600	3,198,891	3,529,009	3,198,891	171,952	172,698	109,244	3,131,725	17,395	5,756	3,209	16,380	48,176	3,164,140	27,038	4,668	3,045	11,802	
\$600 under \$1,000	893,027	1,400,311	893,027	232,636	233,800	178,621	774,655	26,212	6,216	5,371	26,976	94,863	817,307	61,459	10,423	3,838	12,558	
\$1,000 under \$1,500	642,869	1,389,719	642,869	315,672	318,842	240,011	493,364	87,933	43,671	12,285	27,881	187,997	502,975	100,285	32,782	6,827	22,148	
\$1,500 under \$2,000	315,931	853,230	315,931	122,790	125,627	257,124	194,466	32,388	59,431	17,700	11,946	154,548	229,180	31,809	46,658	8,284	29,423	
\$2,000 under \$2,500	144,925	429,724	144,925	66,411	67,077	139,805	90,536	11,385	12,341	22,573	8,290	77,947	108,217	13,381	7,416	15,911	49,734	
\$2,500 under \$3,000	98,103	332,992	98,103	40,248	41,041	130,503	55,803	6,950	13,593	—	—	63,345	72,013	7,548	5,956	12,586	43,885	
\$3,000 under \$3,500	41,388	160,447	41,388	15,666	16,296	74,699	21,207	3,963	(1)	(1)	—	28,064	30,712	4,045	—	—	—	
\$3,500 under \$4,000	18,797	78,776	18,797	6,170	6,836	39,650	8,962	6,216	—	—	—	13,493	13,637	—	—	—	—	
\$4,000 under \$4,500	8,296	31,806	8,296	3,125	3,125	13,053	5,792	4,239	—	—	—	7,332	6,296	—	—	—	—	
\$4,500 under \$5,000	4,290	18,415	4,290	3,164	3,290	4,126	2,830	3,809	—	—	—	6,709	2,831	—	—	—	—	
\$5,000 or more	7,976	23,213	7,976	5,339	5,635	6,810	6,810	—	—	(1)	—	4,340	6,782	—	—	—	—	
Returns under \$5,000	17,696,113	23,690,776	17,696,113	1,666,484	1,679,704	2,418,043	16,269,993	806,917	386,431	148,340	84,392	1,896,916	16,312,139	1,003,491	286,256	94,227	320,913	
Returns \$5,000 or more	2,059,827	2,849,106	2,059,827	201,711	202,630	327,434	1,882,809	89,590	53,016	19,278	15,134	1,852,915	1,652,947	166,034	32,476	8,370	28,229	
Returns \$10,000 or more	255,281	400,950	255,281	91,344	92,772	29,025	238,904	7,971	5,536	1,789	1,081	23,872	236,601	15,224	2,571	885	3,506	

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

Table 15.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with normal tax and surtax										Returns with alternative tax						
	Number of returns	Net gain from sales of capital assets in adjusted gross income		Short-term (after carryover)		Long-term		Capital loss carryover 1954-58	Number of returns	Net gain from sales of capital assets in adjusted gross income	Short-term (after carryover)		Net long-term capital gain	Capital losses carryover from 1954-58	Net long-term capital gain in excess of net short-term capital losses		
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)				(Thousand dollars)	(Thousand dollars)				(Thousand dollars)	(Thousand dollars)
1 Taxable returns, total.....	(17)	4,052,712	364,046	143,018	7,559,067	19,359	76,624	110,296	2,132,561	56,415	68,924	4,221,212	28,939	4,152,288			
2 \$600 under \$1,000.....	20,891	6,130	796	-	10,667	-	-	-	-	-	-	-	-	-			
3 \$1,000 under \$1,500.....	42,709	14,832	463	45	28,787	-	-	-	-	-	-	-	-	-			
4 \$1,500 under \$2,500.....	69,126	32,723	2,816	438	61,417	582	-	-	-	-	-	-	-	-			
5 \$2,500 under \$5,000.....	95,258	52,229	2,456	516	100,063	-	-	-	-	-	-	-	-	-			
6 \$5,000 under \$10,000.....	105,767	70,179	2,677	440	136,112	333	134	-	-	-	-	-	-	-			
7 \$10,000 under \$20,000.....	118,605	73,941	3,954	1,082	141,072	6	1,540	-	-	-	-	-	-	-			
8 \$20,000 under \$30,000.....	131,489	82,482	6,824	3,145	154,447	2	1,406	-	-	-	-	-	-	-			
9 \$30,000 under \$40,000.....	140,843	102,538	8,527	1,508	189,779	124	1,397	-	-	-	-	-	-	-			
10 \$40,000 under \$50,000.....	131,715	94,883	5,481	1,083	180,397	254	134	-	-	-	-	-	-	-			
11 \$50,000 under \$60,000.....	279,126	192,639	15,013	4,054	360,514	600	2,911	-	-	-	-	-	-	-			
12 \$60,000 under \$70,000.....	265,198	215,091	19,187	4,659	399,533	1,531	4,222	-	-	-	-	-	-	-			
13 \$70,000 under \$80,000.....	229,361	178,992	13,993	2,633	334,550	942	1,496	-	-	-	-	-	-	-			
14 \$80,000 under \$90,000.....	200,715	191,474	16,227	5,648	356,307	82	4,327	-	-	-	-	-	-	-			
15 \$90,000 under \$100,000.....	180,202	174,531	19,259	5,844	316,958	1,324	650	-	-	-	-	-	-	-			
16 \$100,000 under \$150,000.....	531,284	683,540	71,639	24,092	1,254,543	3,324	11,430	-	-	-	-	-	-	-			
17 \$150,000 under \$200,000.....	231,856	448,060	47,667	19,966	826,280	2,765	10,824	-	-	-	-	-	-	-			
18 \$200,000 under \$250,000.....	122,568	324,987	32,145	17,326	605,831	1,430	1,693	-	-	-	-	-	-	-			
19 \$250,000 under \$500,000.....	184,781	801,917	73,369	37,425	1,262,907	5,984	17,885	-	-	-	-	-	-	-			
20 \$500,000 under \$100,000.....	13,932	242,747	16,426	10,879	466,361	4,522	3,960	-	-	-	-	-	-	-			
21 \$100,000 under \$150,000.....	130	42,924	2,791	2,547	83,422	307	964	-	-	-	-	-	-	-			
22 \$150,000 under \$200,000.....	105	10,627	564	20,741	26,741	17	192	-	-	-	-	-	-	-			
23 \$200,000 under \$500,000.....	9	11,513	1,120	1,083	22,840	179	509	-	-	-	-	-	-	-			
24 \$500,000 under \$1,000,000.....	4	4,249	383	3	5,810	38	-	-	-	-	-	-	-	-			
25 \$1,000,000 or more.....	4	1,264	9	11	2,229	3	-	-	-	-	-	-	-	-			
26 Returns under \$5,000.....	856,408	529,937	34,004	8,257	1,002,741	1,301	4,581	-	-	-	-	-	-	-			
27 Returns \$5,000 under \$10,000.....	1,154,602	952,727	83,719	20,843	1,267,862	4,499	13,606	-	-	-	-	-	-	-			
28 Returns \$10,000 or more.....	1,085,656	2,570,648	246,323	113,913	4,785,464	13,559	56,437	110,296	2,132,561	56,415	68,924	4,221,212	28,939	4,152,288			

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 16.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Adjusted gross income less deficit (Thousand dollars)	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (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)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1 United States ¹	60,259,554	305,370,580	247,351,706	9,384,177	4,403,977	21,429,434	9,563,700	6,286,266	3,234,659	166,573,745	38,653,002
2 Alabama.....	813,235	3,500,858	2,948,823	53,678	31,235	202,412	127,081	51,094	33,356	1,644,517	374,116
3 Alaska.....	49,633	303,182	269,772	2,001	2,522	13,743	10,863	1,949	95	192,054	42,299
4 Arizona.....	381,395	1,904,676	1,511,404	51,649	39,554	145,275	67,192	76,699	23,279	1,009,338	234,732
5 Arkansas.....	449,939	1,645,807	1,260,026	22,713	15,845	194,406	72,837	30,369	25,952	735,420	166,621
6 California.....	5,624,403	33,072,012	26,346,567	958,713	645,380	2,125,459	1,187,344	985,542	446,896	18,897,580	4,421,990
7 Colorado.....	597,727	2,967,757	2,292,313	78,846	58,414	251,477	124,176	71,768	55,820	1,601,915	358,518
8 Connecticut.....	959,873	5,655,863	4,591,698	278,780	74,135	339,032	122,665	125,884	34,222	3,390,668	803,105
9 Delaware.....	154,529	951,803	720,197	124,262	9,396	49,091	12,173	17,918	5,637	570,250	168,562
10 District of Columbia.....	352,402	1,844,804	1,450,756	85,062	33,128	100,328	39,284	51,387	18,214	1,119,248	274,681
11 Florida.....	1,509,908	7,052,849	5,286,560	341,672	170,374	530,300	226,407	286,031	79,747	3,552,551	846,579
12 Georgia.....	1,042,878	4,516,778	3,796,291	92,537	44,077	285,117	141,892	66,573	48,055	2,170,732	489,985
13 Hawaii.....	225,050	1,051,888	879,691	22,810	8,491	62,435	28,674	21,617	13,848	570,894	128,829
14 Idaho.....	215,076	938,629	743,943	12,573	16,277	86,624	40,220	21,516	13,205	468,466	102,640
15 Illinois.....	3,756,293	20,932,430	17,263,484	579,758	244,741	1,330,487	664,687	409,076	206,200	12,249,922	2,866,575
16 Indiana.....	1,550,060	7,647,812	6,473,228	141,377	84,437	545,491	173,296	96,650	46,896	4,220,991	942,199
17 Iowa.....	957,416	4,009,812	2,792,790	75,124	74,118	631,006	220,605	102,191	61,731	2,049,405	452,989
18 Kansas.....	737,528	3,356,458	2,549,220	62,520	50,178	378,098	111,316	61,368	106,453	1,694,052	375,440
19 Kentucky.....	846,831	3,472,293	2,777,554	79,676	39,599	316,879	131,254	49,146	39,850	1,699,480	378,402
20 Louisiana.....	828,138	3,960,248	3,133,516	79,895	45,354	286,620	161,193	76,780	115,712	2,060,462	501,704
21 Maine.....	339,903	1,303,173	1,070,839	56,065	18,447	89,187	17,934	12,723	10,970	622,571	134,095
22 Maryland.....	1,147,383	6,146,195	5,159,651	168,297	93,606	363,085	164,059	94,833	45,189	3,435,283	787,922
23 Massachusetts.....	1,984,857	10,111,065	8,446,922	415,029	137,642	637,629	163,423	178,754	25,958	5,585,879	1,282,746
24 Michigan.....	2,600,665	14,218,448	12,090,865	324,434	194,051	807,108	365,229	167,106	110,338	7,975,230	1,820,845
25 Minnesota.....	1,160,340	5,318,557	4,206,297	140,560	99,953	464,334	181,169	115,776	39,435	2,750,036	618,601
26 Mississippi.....	425,116	1,558,828	1,268,825	15,281	14,359	95,707	87,717	26,131	26,730	692,723	156,101
27 Missouri.....	1,459,045	6,841,945	5,433,454	225,516	98,838	554,538	242,893	121,447	96,099	3,725,283	863,947
28 Montana.....	225,878	1,038,983	688,133	23,452	20,751	174,982	66,766	31,658	20,635	551,245	122,081
29 Nebraska.....	503,252	2,085,106	1,444,150	42,387	31,615	314,375	112,030	47,664	70,438	1,096,784	242,376
30 Nevada.....	106,630	582,298	460,599	11,767	14,092	43,577	23,986	20,756	3,913	354,173	80,906
31 New Hampshire.....	229,136	1,003,257	825,955	38,156	18,736	76,184	11,094	18,595	4,854	527,313	114,694
32 New Jersey.....	2,266,499	12,867,036	10,730,080	405,958	157,234	808,831	310,082	221,537	59,271	7,421,365	1,694,865
33 New Mexico.....	271,221	1,315,189	1,063,207	17,063	14,121	102,887	49,020	23,603	27,351	675,761	151,989
34 New York.....	6,478,848	37,041,548	29,434,897	1,820,387	595,865	2,132,765	1,397,821	1,015,604	108,687	20,650,899	5,096,864
35 North Carolina.....	1,291,665	5,032,725	4,173,767	115,326	43,812	365,464	151,573	63,293	50,262	2,225,810	500,104
36 North Dakota.....	206,382	747,449	458,482	8,930	13,469	174,872	41,559	18,117	23,383	338,950	73,289
37 Ohio.....	3,345,799	17,921,389	15,123,496	464,346	229,470	1,124,922	376,295	245,182	160,174	10,110,331	2,294,893
38 Oklahoma.....	713,636	3,169,698	2,506,622	60,665	37,575	307,288	91,181	47,321	82,918	1,592,357	363,093
39 Oregon.....	602,822	3,095,901	2,420,764	52,403	57,332	278,493	156,650	73,153	27,975	1,709,659	387,414
40 Pennsylvania.....	4,053,190	20,199,594	16,746,025	769,659	192,034	1,290,545	530,794	295,366	137,388	11,191,336	2,606,004
41 Rhode Island.....	319,288	1,480,696	1,247,605	58,569	20,649	81,248	21,449	21,650	10,584	792,566	181,815
42 South Carolina.....	588,349	2,324,446	1,985,368	38,725	22,723	147,929	60,084	25,010	23,068	1,099,764	226,260
43 South Dakota.....	224,612	742,195	473,457	9,156	14,598	150,371	30,912	32,884	19,488	320,063	69,183
44 Tennessee.....	1,030,009	4,173,394	3,400,979	77,539	47,752	315,320	169,765	67,340	47,039	1,980,963	455,555
45 Texas.....	2,842,195	13,434,706	10,575,270	296,558	186,555	1,085,720	459,749	329,223	355,176	7,150,750	1,689,198
46 Utah.....	281,196	1,393,053	1,148,362	24,021	18,164	105,315	49,764	17,552	12,333	663,846	149,110
47 Vermont.....	130,055	521,362	413,093	21,195	8,558	47,448	9,145	9,125	2,470	253,466	54,806
48 Virginia.....	1,220,881	5,476,780	4,675,057	147,923	52,099	281,882	131,847	73,508	49,931	2,838,826	632,927
49 Washington.....	976,841	5,240,410	4,238,709	93,556	107,698	394,552	180,658	94,519	60,142	2,945,452	660,953
50 West Virginia.....	548,657	2,330,905	2,017,813	50,083	17,367	127,456	42,468	16,667	24,608	1,196,238	262,313
51 Wisconsin.....	1,375,870	6,691,462	5,393,495	186,510	109,637	554,743	181,431	109,851	75,947	3,629,708	804,944
52 Wyoming.....	114,694	565,475	429,765	9,348	10,212	55,642	26,818	17,500	11,880	305,984	68,476
53 Other areas ²	142,326	611,282	511,989	51,667	17,058	75,755	34,824	21,066	13,096	325,186	74,677

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

¹Includes data for returns listed in note 2.

²Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

³Net loss exceeded net profit.

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES

PART I.—ALL RETURNS

Table with columns: Adjusted gross income classes, Number of returns, Adjusted gross income (Thousand dollars), Exemptions (Thousand dollars), Taxable income (Thousand dollars), Income tax after credits (Thousand dollars), Number of returns, Adjusted gross income (Thousand dollars), Exemptions (Thousand dollars), Taxable income (Thousand dollars), Income tax after credits (Thousand dollars), Total. Rows are categorized by state: Alabama, Alaska, Arizona, California, Colorado.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Connecticut						Delaware						District of Columbia							
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
1 Grand total.....	959,873	15,655,863	1,569,120	3,350,668	803,105	154,529	1,921,803	254,608	570,290	168,562	352,402	1,844,804	504,381	1,119,248	274,681	1				
2 Taxable returns, total.....	823,726	5,470,909	1,363,400	3,387,316	803,105	128,086	909,774	214,807	569,870	168,562	287,090	1,746,937	393,930	1,115,477	274,681	2				
3 Under \$1,000.....	18,205	15,231	10,922	2,678	554	5,127	4,191	704	140	140	7,154	4,293	1,048	209	3					
4 \$1,000 under \$2,000.....	63,208	92,363	41,620	40,311	8,013	10,415	15,529	16,292	3,208	3,208	29,889	21,277	18,569	8,711	4					
5 \$2,000 under \$3,000.....	78,602	197,550	72,972	100,116	19,750	13,228	33,336	16,292	5,976	5,976	37,313	20,925	16,828	13,932	5					
6 \$3,000 under \$4,000.....	89,152	313,066	100,574	172,216	34,539	15,508	54,970	27,733	10,441	10,441	137,600	68,970	70,849	27,082	6					
7 \$4,000 under \$5,000.....	102,660	462,487	144,202	258,879	52,377	16,866	76,527	38,556	7,789	7,789	51,445	28,894	65,872	27,082	7					
8 \$5,000 under \$6,000.....	113,895	624,840	168,792	323,333	65,809	14,703	79,329	30,043	38,722	38,722	188,303	37,135	116,016	23,275	8					
9 \$6,000 under \$7,000.....	97,032	370,998	208,341	333,717	67,749	14,497	93,520	49,528	9,991	9,991	84,284	36,135	17,272	9						
10 \$7,000 under \$8,000.....	69,263	519,284	149,920	301,167	64,436	12,221	90,650	55,927	11,417	11,417	105,999	21,005	65,132	13,400	10					
11 \$8,000 under \$9,000.....	61,669	315,194	133,160	315,194	53,898	5,392	45,898	28,250	5,966	5,966	87,732	22,005	54,457	11,095	11					
12 \$9,000 under \$10,000.....	30,797	292,933	185,440	185,440	38,465	3,095	10,927	17,168	3,877	3,877	67,879	15,692	56,092	12,445	12					
13 \$10,000 under \$15,000.....	63,959	765,497	136,216	612,749	109,927	12,514	22,274	85,230	18,171	18,171	19,209	34,605	163,127	36,121	13					
14 \$15,000 under \$20,000.....	15,136	277,687	137,412	193,092	44,949	2,754	47,097	64,448	9,944	9,944	4,837	8,804	42,892	14,975	14					
15 \$20,000 under \$25,000.....	7,903	166,116	17,818	128,128	32,338	2,133	24,981	47,316	5,099	5,099	2,219	5,494	29,930	11,018	15					
16 \$25,000 under \$50,000.....	9,936	333,767	23,122	273,018	84,470	1,790	58,676	47,314	14,141	14,141	3,097	104,916	24,541	63,934	16					
17 \$50,000 under \$100,000.....	2,435	132,413	5,564	137,301	58,061	1,484	33,223	1,039	11,755	11,755	1,093	76,100	2,446	63,473	17					
18 \$100,000 under \$150,000.....	2,386	48,303	41,061	41,061	20,704	72	9,056	7,591	4,119	4,119	35	39,992	2,446	29,255	18					
19 \$150,000 under \$200,000.....	121	17,424	271	17,424	9,498	45	5,789	71	2,589	2,589	405	670	29,255	1,166	19					
20 \$200,000 under \$500,000.....	137	41,334	289	32,980	18,924	73	21,708	124	17,355	17,355	48	13,981	19	10,877	20					
21 \$500,000 under \$1,000,000.....	5	13,141	54	12,277	7,141	18	13,218	47	7,668	7,668	10	6,973	1	4,845	21					
22 \$1,000,000 or more.....	25	6,455	12	5,845	3,638	26	49,183	55	35,598	28,587	2	3,404	3	2,059	22					
23 Nontaxable returns, total.....	136,147	1,184,954	205,720	3,352	-	26,443	142,029	49,801	380	-	65,312	197,967	111,351	3,771	23					
24 No adjusted gross income.....	3,147	36,076	4,447	-	-	(4)	(2)	(2)	-	-	(2)	(2)	(2)	-	24					
25 Under \$1,000.....	68,330	29,326	54,805	6,311	12,670	29,249	13,933	29,378	-	-	15,639	22,552	25,813	321	25					
26 \$1,000 under \$2,000.....	30,163	43,889	40,808	8,476	5,454	15,639	10,424	-	(2)	(2)	11,780	28,272	26,943	2,422	26					
27 \$2,000 under \$3,000.....	17,920	43,060	40,808	8,055	-	(2)	(3)	-	-	-	11,780	28,272	26,943	2,422	27					
28 \$3,000 under \$4,000.....	8,777	25,826	25,826	9,988	-	2,927	9,988	10,945	-	-	5,714	20,080	17,762	1,028	28					
29 \$4,000 under \$5,000.....	4,086	17,275	17,275	6,771	-	2,193	9,975	-	-	-	2,714	13,140	-	-	29					
30 \$5,000 or more.....	3,080	22,722	12,221	152	-	-	-	-	-	-	-	-	-	-	30					
31 Returns under \$5,000.....	484,894	1,242,928	563,759	577,400	115,233	86,909	1,220,431	120,540	89,317	17,822	229,429	160,508	289,251	272,055	31					
32 Returns \$5,000 under \$10,000.....	379,693	2,609,710	1,459,937	1,459,937	298,222	50,883	388,870	388,870	191,422	111,643	9,822	156,349	58,781	377,981	32					
33 Returns \$10,000 or more.....	99,286	1,803,225	217,424	1,353,865	389,650	17,037	368,870	368,870	289,511	111,643	31,551	613,361	58,781	469,212	33					
1 Grand total.....	1,809,308	17,052,849	2,594,029	3,552,551	846,579	1,042,878	4,516,778	1,890,804	2,170,732	489,985	225,050	1,051,888	376,196	128,829	1					
2 Taxable returns, total.....	1,090,551	6,435,371	1,840,155	3,545,392	846,579	759,056	4,086,285	1,319,234	2,168,791	489,985	183,315	989,938	296,210	570,567	2					
3 Under \$1,000.....	108,734	22,482	16,251	3,828	772	29,260	18,918	13,203	4,739	4,739	6,756	5,594	4,053	968	3					
4 \$1,000 under \$2,000.....	144,799	363,781	124,822	134,998	26,161	11,548	60,850	33,702	8,694	8,694	25,905	37,536	17,209	16,403	4					
5 \$2,000 under \$3,000.....	167,773	589,279	252,944	235,207	46,561	13,428	84,792	49,762	19,742	19,742	26,521	71,989	27,061	37,283	5					
6 \$3,000 under \$4,000.....	147,625	663,064	267,187	278,281	59,293	10,840	188,944	108,740	41,414	41,414	19,400	86,414	31,317	45,248	6					
7 \$4,000 under \$5,000.....	132,473	726,377	260,886	334,256	66,876	96,406	528,346	209,140	238,447	47,879	19,025	103,528	41,803	91,135	7					
8 \$5,000 under \$6,000.....	110,380	711,150	336,368	348,774	69,163	64,287	416,143	141,362	211,634	42,701	14,059	91,510	33,985	48,886	8					
9 \$6,000 under \$7,000.....	68,761	516,224	156,374	171,574	54,622	46,760	330,126	105,808	192,005	38,918	12,466	29,489	33,985	46,486	9					
10 \$7,000 under \$8,000.....	48,094	408,229	107,669	228,863	46,524	32,444	275,091	69,036	163,199	33,657	8,059	68,486	15,461	43,623	10					
11 \$8,000 under \$9,000.....	32,420	304,768	68,048	186,021	38,182	22,084	209,638	45,633	131,550	27,495	6,110	37,866	15,461	34,882	11					
12 \$9,000 under \$10,000.....	61,747	798,228	129,683	488,294	104,894	37,582	441,256	80,732	295,742	63,332	11,803	140,178	27,392	94,761	12					
13 \$10,000 under \$15,000.....	16,700	286,778	39,955	293,022	33,274	9,647	163,184	21,416	118,932	16,096	2,223	36,095	5,587	27,113	13					
14 \$15,000 under \$20,000.....	17,700	313,653	18,133	133,252	33,968	3,730	83,053	8,434	33,279	17,950	941	21,071	1,996	16,373	14					
15 \$20,000 under \$50,000.....	2,950	197,474	6,886	196,216	109,896	5,443	175,077	12,252	138,340	30,774	1,444	45,659	5,586	36,863	15					
16 \$50,000 under \$100,000.....	122	52,135	970	44,272	65,117	128	14,958	286	31,779	30,774	323	21,034	603	17,295	16					
17 \$100,000 under \$150,000.....	14	24,185	239	20,362	10,704	38	5,110	72	5,110	3,765	94	6,303	112	4,259	17					
18 \$150,000 under \$200,000.....	14	31,574	18	17,865	18,159	6	13,211	103	10,898	2,631	15	4,372	23	1,576	18					
19 \$200,000 under \$500,000.....	30	17,441	16	12,187	7,409	6	4,144	12	3,745	2,214	3	1,771	26	3,609	19					
20 \$500,000 or more.....	6	13,066	7,875	12,187	7,875	6	4,144	12	3,745	2,214	3	1,771	26	3,609	20					
21 Nontaxable returns, total.....	419,357																			

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

PART I. — ALL RETURNS—Continued

Adjusted gross income classes	Louisiana										Maine										Maryland									
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)					
1 Grand total.....	828,138	13,960,248	1,921,959	2,060,462	501,704	339,903	1,303,173	569,365	622,571	134,095	1,147,383	1,968,721	3,435,283	787,922	1															
2 Taxable returns, total.....	611,487	3,624,643	1,083,034	2,056,728	303,704	248,454	1,195,670	415,123	621,785	134,095	936,498	1,591,675	3,432,625	787,922	2															
3 Under \$1,000.....	21,024	17,503	12,614	3,078	616	9,305	7,693	5,582	1,241	252	25,754	21,482	15,453	3,891	3															
4 Under \$1,000 under \$2,000.....	56,962	85,062	44,915	29,858	5,970	29,134	43,261	20,492	17,991	3,498	125,811	105,938	61,012	10,051	4															
5 Under \$2,000 under \$3,000.....	74,603	189,836	91,938	72,348	14,915	38,111	95,940	45,714	38,565	7,993	98,845	112,667	50,500	21,085	5															
6 Under \$3,000 under \$4,000.....	30,703	263,570	118,040	110,245	21,975	37,376	131,163	58,814	53,812	10,661	119,767	149,483	38,955	16,951	6															
7 Under \$4,000 under \$5,000.....	86,215	472,872	179,391	226,341	45,498	40,992	203,225	82,234	75,949	15,115	120,701	242,209	254,226	62,018	7															
8 Under \$5,000 under \$6,000.....	42,817	408,168	139,983	207,536	35,777	19,784	126,772	46,626	42,197	8,752	67,752	173,238	311,503	62,978	8															
9 Under \$6,000 under \$7,000.....	32,173	321,713	97,780	175,405	35,777	11,946	86,979	27,500	25,333	10,471	87,752	143,032	288,258	58,720	9															
10 Under \$7,000 under \$8,000.....	27,826	235,703	62,725	142,229	29,320	9,668	100,725	37,180	34,822	11,318	58,570	130,288	295,206	60,336	10															
11 Under \$8,000 under \$9,000.....	17,030	160,125	37,180	100,725	20,915	3,052	28,705	6,170	5,403	3,947	40,227	87,806	237,277	49,332	11															
12 Under \$9,000 under \$10,000.....	34,576	405,842	76,765	276,894	59,391	7,517	89,902	15,305	63,674	13,600	80,090	174,598	398,902	136,715	12															
13 Under \$10,000 under \$15,000.....	8,522	146,151	19,096	70,259	25,834	2,451	17,752	5,024	31,711	7,359	26,324	36,866	211,442	49,038	13															
14 Under \$15,000 under \$20,000.....	3,971	88,282	8,746	40,965	18,741	803	17,413	1,840	12,861	3,197	7,008	16,159	117,626	29,637	14															
15 Under \$20,000 under \$25,000.....	5,512	180,822	12,615	149,763	47,911	1,204	39,260	3,022	32,342	10,211	8,111	269,877	19,064	66,134	15															
16 Under \$25,000 under \$30,000.....	2,442	169,570	5,809	146,240	65,302	1,55	9,881	3,335	8,172	3,376	2,668	178,862	6,397	62,861	16															
17 Under \$30,000 under \$35,000.....	397	45,196	869	38,697	19,630	(2)	(2)	(2)	(2)	(2)	215	25,030	407	20,359	17															
18 Under \$35,000 under \$40,000.....	45	7,610	88	6,568	3,687	9	1,485	19	1,197	618	68	11,574	134	9,400	18															
19 Under \$40,000 under \$45,000.....	44	12,384	86	10,254	6,037	8	2,401	18	1,956	1,108	52	14,701	108	12,389	19															
20 Under \$45,000 under \$50,000.....	8	5,243	17	4,478	2,477	7	2,401	18	1,956	1,108	7	4,645	14	3,432	20															
21 Under \$50,000 under \$100,000.....	1	2,515	—	2,274	1,135	—	—	—	—	—	3	5,760	4	5,408	21															
22 Nontaxable returns, total.....	216,651	1,335,605	438,925	3,734	—	91,449	1,107,503	154,242	786	—	210,885	1,296,177	2,658	23																
23 No adjusted gross income.....	5,275	210,785	8,624	—	—	3,542	311,123	6,850	—	—	2,952	314,747	4,894	24																
24 Under \$1,000.....	84,572	39,881	87,851	44	—	47,382	21,079	46,034	—	—	95,890	41,786	82,757	25																
25 Under \$1,000 under \$2,000.....	56,327	82,929	115,154	290	—	17,971	26,056	31,422	—	—	51,869	75,694	91,266	26																
26 Under \$2,000 under \$3,000.....	38,033	94,056	106,700	1,361	—	12,010	30,344	32,365	522	—	30,343	74,565	83,798	27																
27 Under \$3,000 under \$4,000.....	21,602	74,327	74,434	3,673	—	7,280	25,464	23,467	822	—	17,025	57,578	58,487	28																
28 Under \$4,000 under \$5,000.....	7,805	34,630	31,795	674	—	2,304	10,297	9,105	—	—	9,346	41,842	38,098	29																
29 Under \$5,000 or more.....	3,037	20,567	14,267	692	—	2,304	10,297	(2)	(2)	(2)	3,460	19,459	677	30																
30 Returns under \$5,000.....	532,583	1,177,852	866,440	393,425	77,852	245,367	1,563,859	362,076	187,727	37,119	658,411	930,449	610,519	121,865	31															
31 Returns \$5,000 under \$10,000.....	240,001	1,674,788	531,382	852,928	173,707	82,331	533,662	181,064	281,528	56,836	373,929	2,612,509	1,443,705	294,613	32															
32 Returns \$10,000 or more.....	55,554	1,067,975	124,137	814,109	250,145	12,205	205,452	26,225	153,316	40,140	111,038	1,898,875	254,120	371,444	33															
1 Grand total.....	1,984,897	10,111,065	3,131,801	5,585,879	1,282,746	2,600,665	114,218,448	4,648,986	7,975,230	1,820,845	1,160,340	2,011,075	2,750,036	618,601	1															
2 Taxable returns, total.....	1,647,629	9,647,224	2,604,029	5,578,743	1,282,746	2,116,957	13,558,300	3,756,499	7,972,882	1,820,845	875,712	1,438,207	2,746,383	618,601	2															
3 Under \$1,000.....	49,919	40,928	2,951	6,811	1,365	50,990	41,594	114,800	7,241	1,445	29,772	2,928,124	1,867	935	3															
4 Under \$1,000 under \$2,000.....	160,411	241,038	108,931	104,335	20,807	159,865	237,105	178,747	93,454	18,602	98,052	143,956	66,134	59,482	4															
5 Under \$2,000 under \$3,000.....	191,906	479,294	172,792	243,382	48,317	171,332	436,205	257,669	200,337	39,748	111,372	280,932	112,914	36,371	5															
6 Under \$3,000 under \$4,000.....	215,324	754,246	250,234	400,234	80,412	191,726	677,190	321,853	321,998	64,527	106,537	574,783	137,756	183,451	6															
7 Under \$4,000 under \$5,000.....	228,679	1,028,490	366,821	510,833	103,241	303,426	1,371,764	511,167	668,853	135,527	118,617	603,579	227,952	254,793	7															
8 Under \$5,000 under \$6,000.....	215,795	1,186,176	425,581	573,244	115,968	308,510	1,689,063	616,279	827,913	167,835	110,056	603,579	227,766	280,426	8															
9 Under \$6,000 under \$7,000.....	186,387	1,205,956	387,125	632,826	128,120	255,500	1,654,996	562,279	854,682	173,175	85,994	557,617	149,846	56,558	9															
10 Under \$7,000 under \$8,000.....	127,027	1,948,841	275,833	527,867	107,682	203,284	1,519,639	449,380	856,677	175,070	67,309	504,595	276,800	56,637	10															
11 Under \$8,000 under \$9,000.....	85,924	726,543	185,790	428,819	87,776	135,044	1,143,760	296,511	692,401	162,670	47,849	424,124	103,397	48,668	11															
12 Under \$9,000 under \$10,000.....	46,764	441,794	94,729	278,935	58,059	94,943	897,123	203,205	570,475	118,440	30,570	289,413	180,185	37,171	12															
13 Under \$10,000 under \$15,000.....	85,411	998,679	184,302	659,771	140,789	177,596	2,079,482	387,477	1,429,207	306,332	45,875	538,064	103,333	355,266	13															
14 Under \$15,000 under \$20,000.....	23,144	396,535	51,257	163,472	64,472	31,350	532,317	70,374	400,084	93,637	9,694	166,547																		

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES —Continued

Ad adjusted gross income classes	Mississippi										Montana										Income tax after credits (Thousand dollars)
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax 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 Grand total.....	425,116	1,556,828	766,086	692,723	1,561,101	1,459,045	16,841,945	2,430,891	3,725,283	863,947	225,878	1,038,983	399,634	551,245	122,081						
2 Taxable returns, total.....	271,513	1,374,453	467,971	692,284	1,561,101	1,117,990	6,418,837	1,812,195	3,722,436	863,947	167,773	953,580	286,866	550,862	122,081						
3 Under \$1,000.....	9,167	7,472	5,501	1,189	240	33,771	28,393	20,263	5,125	1,022	5,508	3,305	906	181							
4 Under \$1,000 under \$2,000.....	30,377	45,015	23,678	16,331	3,261	112,053	169,855	85,156	64,524	12,852	18,228	12,827	11,305	2,259							
5 Under \$2,000 under \$3,000.....	42,664	106,242	34,995	23,678	6,934	142,206	355,903	150,430	151,430	29,970	49,848	31,474	22,241	4,348							
6 Under \$3,000 under \$4,000.....	49,866	174,336	81,466	67,032	13,301	148,441	260,787	248,893	248,893	49,845	21,234	21,489	34,105	6,771							
7 Under \$4,000 under \$5,000.....	39,048	173,161	70,568	64,413	12,873	154,469	266,355	266,355	266,355	67,001	23,573	23,573	51,680	10,443							
8 Under \$5,000 under \$6,000.....	31,727	172,741	70,568	73,556	14,813	151,426	266,355	266,355	266,355	67,001	23,573	23,573	51,680	10,443							
9 Under \$6,000 under \$7,000.....	15,219	114,155	34,384	59,969	11,922	82,577	138,199	138,199	138,199	18,313	10,880	10,880	51,462	10,431							
10 Under \$7,000 under \$8,000.....	9,772	81,661	23,744	43,744	8,947	46,478	392,815	392,815	392,815	6,343	54,650	54,650	34,168	7,049							
11 Under \$8,000 under \$9,000.....	7,856	73,991	17,425	43,436	9,366	36,446	71,861	71,861	71,861	5,460	13,467	13,467	33,295	7,040							
12 Under \$9,000 under \$10,000.....	10,716	126,079	23,822	82,604	17,698	63,099	741,680	741,680	741,680	10,224	23,398	23,398	81,584	17,407							
13 Under \$10,000 under \$15,000.....	2,916	50,048	3,187	6,933	6,933	3,430	181,571	181,571	181,571	3,352	8,395	8,395	42,918	10,026							
14 Under \$15,000 under \$20,000.....	1,478	32,435	3,107	17,977	6,845	6,710	115,997	115,997	115,997	1,226	2,723	2,723	20,216	5,114							
15 Under \$20,000 under \$25,000.....	1,999	69,868	4,474	55,977	17,640	9,863	332,690	332,690	332,690	1,452	4,669	4,669	41,305	13,478							
16 Under \$25,000 under \$30,000.....	305	13,911	(2)	15,912	(2)	2,574	168,443	168,443	168,443	5,807	141,257	141,257	3,469	13,478							
17 Under \$30,000 under \$35,000.....	(2)	1,379	(2)	1,181	703	335	33,734	33,734	33,734	17,508	(2)	(2)	81,384	(2)							
18 Under \$35,000 under \$40,000.....	3	666	6	555	284	94	19,317	19,317	19,317	9,250	3	6	422	206							
19 Under \$40,000 under \$45,000.....	2	4,122	4	3,762	1,871	4	26,804	26,804	26,804	1,688	3	6	585	382							
20 Under \$45,000 under \$50,000.....	2	4,122	4	3,762	1,871	4	4,848	4,848	4,848	2,445	—	—	—	—							
21 Under \$50,000 under \$1,000,000.....	153,603	1,184,375	300,115	769	1,871	341,055	1,423,108	618,696	2,847	2,467	58,105	112,768	383	—							
22 Nontaxable returns, total.....	(2)	29,787	(2)	—	—	16,791	334,308	27,745	—	—	2,658	4,981	—	—							
23 No adjusted gross income.....	60,363	29,787	72,797	—	—	154,946	77,055	17,775	—	—	23,584	23,584	—	—							
24 Under \$1,000.....	4,831	67,687	91,477	—	—	89,064	128,278	168,048	434	—	14,009	23,986	126	—							
25 Under \$1,000 under \$2,000.....	28,004	68,039	77,736	2	—	43,074	113,498	113,498	1,109	—	8,492	24,645	—	—							
26 Under \$2,000 under \$3,000.....	2,333	32,042	29,036	437	—	24,103	82,099	78,638	704	—	7,602	24,447	237	—							
27 Under \$3,000 under \$4,000.....	1,043	13,025	12,046	—	—	8,845	39,099	37,699	531	—	1,165	3,803	—	—							
28 Under \$4,000 under \$5,000.....	(2)	(2)	(2)	(2)	(2)	4,227	18,118	18,118	69	—	(2)	(2)	—	—							
29 Under \$5,000 or more.....	323,067	1,681,777	535,416	184,399	36,609	927,725	12,139,329	1,339,434	808,745	161,389	145,400	221,650	120,620	24,002							
30 Returns \$5,000 under \$10,000.....	84,591	570,830	193,938	280,966	56,921	434,268	2,939,766	887,376	1,618,914	330,129	63,662	429,052	235,016	47,945							
31 Returns \$10,000 or more.....	17,458	306,221	38,732	227,358	62,571	97,052	1,731,850	204,082	1,297,624	372,429	16,808	267,819	195,609	50,134							
1 Grand total.....	503,232	12,085,106	865,687	1,096,763	2,423,376	1,066,630	15,822,298	1,680,054	354,173	80,906	229,136	1,003,257	378,946	527,313	114,694						
2 Taxable returns, total.....	365,220	12,926,271	993,146	1,094,463	2,423,376	89,356	562,228	1,372,239	353,763	80,906	180,859	943,106	298,669	526,459	114,694						
3 Under \$1,000.....	9,716	7,797	5,830	1,167	234	4,844	4,165	2,906	835	167	6,228	3,569	906	178							
4 Under \$1,000 under \$2,000.....	45,767	69,277	33,346	27,851	5,535	7,277	10,509	4,165	4,561	914	19,210	28,523	11,367	2,242							
5 Under \$2,000 under \$3,000.....	52,047	131,000	55,475	60,429	11,919	7,138	17,766	5,679	10,274	2,022	25,718	34,808	13,887	6,490							
6 Under \$3,000 under \$4,000.....	48,828	218,320	91,052	87,947	19,979	11,211	30,157	10,983	15,923	3,230	29,169	32,388	32,868	8,478							
7 Under \$4,000 under \$5,000.....	45,848	250,322	98,141	119,681	24,092	12,226	66,358	19,043	26,999	5,200	21,918	131,900	60,679	11,978							
8 Under \$5,000 under \$6,000.....	32,647	211,481	71,017	112,744	22,845	8,918	67,428	15,958	38,832	7,854	17,246	119,358	57,251	11,545							
9 Under \$6,000 under \$7,000.....	24,242	180,143	53,447	102,025	20,674	9,039	66,989	19,069	34,287	7,147	17,945	111,479	40,412	11,598							
10 Under \$7,000 under \$8,000.....	16,855	143,080	32,687	91,633	18,920	5,767	66,989	13,285	38,753	7,949	14,539	111,731	62,333	12,612							
11 Under \$8,000 under \$9,000.....	8,413	79,867	17,827	51,681	10,666	2,891	26,886	6,337	17,127	3,372	4,040	38,565	24,785	5,166							
12 Under \$9,000 under \$10,000.....	19,599	228,390	42,150	158,730	33,965	7,941	93,609	16,800	65,236	14,085	7,523	89,185	17,154	60,456							
13 Under \$10,000 under \$15,000.....	3,368	57,363	7,538	43,825	10,289	1,342	22,836	18,011	18,011	4,490	1,797	30,740	3,902	12,904							
14 Under \$15,000 under \$20,000.....	2,163	47,822	4,487	38,388	9,955	852	19,045	1,940	14,805	610	13,450	13,450	10,996	2,755							
15 Under \$20,000 under \$25,000.....	2,233	75,174	5,493	63,124	19,891	926	39,244	1,797	25,274	7,950	1,255	39,324	2,581	9,513							
16 Under \$25,000 under \$30,000.....	528	34,336	1,312	29,764	12,652	192	11,957	413	10,698	4,563	1,395	12,753	3,390	10,394							
17 Under \$30,000 under \$35,000.....	(4)	654	(4)	602	340	6	1,005	(2)	922	473	5	887	(2)	4,345							
18 Under \$35,000 under \$40,000.....	8	2,396	13	2,071	1,187	2	4,533	12	334	169	8	2,048	13	354							
19 Under \$40,000 under \$45,000.....	1	794	2	774	384	1	1,743	2	334	169	1	880	14	981							
20 Under \$45,000 under \$50,000.....	1	—	—	—	—	—	—	—	—	—	—	—	—	—							
21 Under \$50,000 under \$1,000,000.....	138,002	1,158,829	270,541	2,321	—	17,276	120,014	30,815	410	—	48,277	160,151	80,277	854							
22 Nontaxable returns, total.....	(2)	29,787	(2)	—	—	16,791	334,308	27,745	—	—	2,658	4,981	—	—							
23 No adjusted gross income.....	60,363	29,787	72,797	—	—	89,064	128,278	168,048	434	—	14,009	23,986	126	—							
24 Under \$1,000.....	4,831	67,687	91,477	—	—	43,074	113,498	113,498	1,109	—	8,492	24,645	—	—							
25 Under \$1,000 under \$2,000.....	28,004	68,039	77,736	2	—	24,103	82,099	78,638	704	—	7,602	24,447	237	—							
26 Under \$2,000 under \$3,000.....	1,043	13,025	12,046	—	—	8,845	39,099	37,699	531	—	1,165	3,803	—	—							
27 Under \$3,000 under \$4,000.....	(2)	(2)	(2)	(2)	(2)	4,227	18,118	18,118	69	—	(2)	(2)	—	—							
28 Under \$4,000 under \$5,000.....	323,067	1,681,777	535,416	184,399	36,609	927,725	12,139,329	1,339,434	808,745	161,389	145,400	221,650	120,620	24,002							
29 Returns \$5,000 under \$10,000.....	84,591	570,830	193,938	280,966	56,921	434,268	2,939,766	887,376	1,618,914	330,129	63,662	429,052	235,016	47,945							
30 Returns \$10,000 or more.....	17,458	306,221	38,732	227,358	62,571	97,052	1,731,850	204,082	1,297,624	372,429	16,808	267,819	195,609	50,134							
1 Grand total.....	365,220	12,926,271	993,146	1,094,463	2,423,376	89,356	562,228	1,372,239	353,763	80,906	180,859	943,106	298,669	526,459	114,694						
2 Taxable returns, total.....	356,504	12,896,484	985,310	1,094,463	2,423,376	89,356	562,228	1,372,239	353,763	80,906	180,859	943,106	298,669	526,459	114,694						
3 Under \$1,000.....	9,716	7,797	5,830	1,167	234	4,844	4,165	2,906	835	167	6,228	3,569	906								

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	New Jersey										New Mexico										New York									
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)					
1 Grand total.....	2,265,439	12,403,342	3,738,803	7,421,365	1,694,865	271,421	11,315,189	515,733	675,761	151,989	6,478,848	1,370,441	548	10,488,999	20,650,899	5,096,864	1													
2 Taxable returns, total.....	1,934,036	12,403,342	3,164,500	7,421,609	1,694,865	202,940	11,213,760	370,872	674,829	151,989	5,397,083	35,219,424	8,684,953	20,638,034	5,096,864	2														
3 Under \$1,000.....	45,227	37,670	27,139	6,288	1,264	6,647	5,598	3,987	1,063	210	132,362	109,976	79,418	18,624	3,720															
4 \$1,000 under \$2,000.....	130,110	194,983	91,713	77,430	15,002	19,704	29,548	15,043	11,160	2,611	406,368	608,627	284,851	234,798	46,646															
5 \$2,000 under \$3,000.....	131,956	453,285	185,526	208,004	40,232	16,061	45,080	21,073	16,765	2,611	604,242	828,829	384,591	350,067	128,668															
6 \$3,000 under \$4,000.....	221,608	783,325	273,326	393,414	79,761	24,664	79,761	34,237	34,237	6,498	727,347	1,001,567	478,597	478,597	181,234															
7 \$4,000 under \$5,000.....	233,964	1,136,750	393,121	673,624	116,790	27,804	125,968	56,353	49,463	9,964	748,764	1,035,020	690,485	897,333	328,577															
8 \$5,000 under \$6,000.....	257,258	1,289,460	435,026	769,436	124,544	27,334	133,453	56,871	68,101	15,667	701,412	1,035,169	796,955	1,128,892	428,627															
9 \$6,000 under \$7,000.....	166,773	1,431,926	439,028	769,896	124,544	27,334	133,453	56,871	68,101	15,667	701,412	1,035,169	796,955	1,128,892	428,627															
10 \$7,000 under \$8,000.....	188,770	1,485,624	346,500	709,537	134,744	34,156	105,056	31,500	36,388	12,037	395,637	589,637	428,216	637,938	334,190															
11 \$8,000 under \$9,000.....	82,465	1,093,942	274,404	649,534	132,972	9,136	77,372	45,861	45,861	9,360	259,514	2,303,153	628,635	1,450,499	299,011															
12 \$9,000 under \$10,000.....	82,465	779,723	174,317	486,643	101,312	9,666	101,312	20,359	20,359	11,676	206,502	1,953,312	425,408	1,193,894	249,316															
13 \$10,000 under \$15,000.....	154,554	1,816,284	328,530	1,231,572	263,603	15,479	182,988	35,810	123,932	26,376	378,586	4,478,707	778,956	6,296,864	634,039															
14 \$15,000 under \$20,000.....	38,513	660,785	85,203	486,130	113,168	2,639	4,736	5,432	34,586	6,839	102,055	1,751,099	217,296	1,235,415	289,251															
15 \$20,000 under \$25,000.....	15,164	335,483	33,899	259,114	65,744	43,519	32,647	3,256	26,556	8,209	963,477	93,045	699,822	176,739	15															
16 \$25,000 under \$30,000.....	19,494	647,878	33,897	530,893	164,628	1,595	54,282	3,728	46,914	15,060	66,673	2,251,962	144,491	1,693,119	515,636															
17 \$30,000 under \$40,000.....	4,106	267,302	9,100	223,514	94,032	322	20,561	6,679	18,386	(2)	21,875	1,578,912	51,432	1,217,921	500,301															
18 \$40,000 under \$50,000.....	455	53,324	988	44,633	22,601	(2)	(2)	(2)	1,113	551	4,362	520,486	9,177	395,345	195,296															
19 \$50,000 under \$75,000.....	137	23,112	311	18,618	10,022	13	1,221	22	2,687	1,592	1,167	199,789	2,424	149,059	78,458															
20 \$75,000 under \$100,000.....	135	36,982	280	32,493	18,592	13	3,352	28	2,687	1,592	402,549	2,848	294,842	169,086	20															
21 \$100,000 under \$1,000,000.....	27	16,579	56	15,256	8,253	205	135,701	392	102,401	392	1,375,701	392	102,401	61,325	21															
22 \$1,000,000 or more.....	7	12,105	16	9,256	5,072	83	1,523,224	149	141,281	86,473	1,081,765	1,803,646	12,885	12,885	23															
23 Nontaxable returns, total.....	352,403	1,463,694	574,303	5,756	-	68,281	1,011,429	144,861	932	-	1,081,765	1,803,646	12,885	12,885	23															
24 No adjusted gross income.....	9,103	28,393	13,841	-	-	1,844	3,897	3,566	-	-	24,892	110,812	36,498	-	24															
25 Under \$1,000.....	166,414	127,195	153,668	66,414	72,195	28,793	219,006	444,401	-	-	492,094	219,006	444,401	-	25															
26 \$1,000 under \$2,000.....	85,267	123,005	143,446	375	375	16,557	24,939	36,469	232	232	266,599	385,434	459,131	1,396	26															
27 \$2,000 under \$3,000.....	50,765	123,558	120,578	4,544	-	9,598	24,059	32,656	29	29	153,161	378,218	365,130	6,130	27															
28 \$3,000 under \$4,000.....	25,068	85,293	76,841	4,449	-	6,241	21,927	24,514	-	-	83,542	287,599	256,277	3,360	28															
29 \$4,000 under \$5,000.....	9,594	41,748	37,604	1,262	-	4,423	18,974	15,707	671	671	35,625	158,320	137,783	138	29															
30 \$5,000 or more.....	6,232	46,290	37,505	262	-	4,423	18,974	15,707	671	671	35,625	158,320	137,783	138	29															
31 Returns under \$5,000.....	1,178,713	13,027,415	1,316,293	1,266,570	253,280	164,339	1,389,256	276,727	115,660	22,552	3,674,976	5,484,188	4,789,805	3,799,497	732,267	31														
32 Returns \$5,000 under \$10,000.....	834,782	5,293,073	1,793,077	3,003,237	673,900	854,274	363,311	189,884	304,427	61,990	2,180,236	1,490,661	4,599,204	8,004,502	1,637,993	32														
33 Returns \$10,000 or more.....	233,004	3,886,076	503,437	2,851,538	765,685	21,608	342,622	49,122	255,674	67,477	623,636	12,539,843	1,303,745	8,886,900	2,706,604	33														
1 Grand total.....	1,291,665	15,032,725	2,347,365	2,225,810	500,104	206,382	1,747,449	375,099	338,950	73,289	3,345,799	1,792,121	5,833,338	10,110,331	2,294,893	1														
2 Taxable returns, total.....	899,322	4,387,038	1,448,062	2,224,501	500,104	134,977	649,157	220,283	338,539	73,289	2,765,937	1,712,347	4,791,845	10,103,892	2,294,893	2														
3 Under \$1,000.....	27,554	22,761	16,533	3,781	737	17,157	4,837	3,694	641	189	62,523	51,845	37,510	9,092	3															
4 \$1,000 under \$2,000.....	65,513	127,275	64,013	44,817	8,838	11,162	26,377	11,444	11,668	129	226,445	336,923	160,984	138,285	4															
5 \$2,000 under \$3,000.....	344,389	589,356	168,356	126,026	24,918	21,686	54,325	22,145	24,815	4,910	284,913	619,622	253,250	287,424	5															
6 \$3,000 under \$4,000.....	127,067	237,639	250,342	200,041	40,117	19,432	68,256	27,306	6,203	6,203	285,443	1,001,567	394,580	478,597	6															
7 \$4,000 under \$5,000.....	142,354	656,030	264,352	263,017	32,848	21,878	97,639	45,589	38,580	7,685	404,820	1,835,020	690,485	897,333	7															
8 \$5,000 under \$6,000.....	50,223	493,317	196,194	214,941	43,203	14,478	79,398	30,316	38,923	7,891	406,606	2,231,444	796,955	1,128,892	8															
9 \$6,000 under \$7,000.....	76,499	493,734	165,895	246,275	49,653	12,593	81,956	28,717	40,475	8,224	359,384	2,136,623	700,703	1,145,106	9															
10 \$7,000 under \$8,000.....	44,605	332,631	96,262	179,263	36,231	7,836	58,323	19,030	29,583	6,078	259,769	1,760,690	522,712	998,000	10															
11 \$8,000 under \$9,000.....	28,537	209,285	61,069	136,038	27,997	3,584	30,345	9,331	17,045	3,531	176,473	1,490,661	386,878	908,546	11															
12 \$9,000 under \$10,000.....	22,032	207,116	45,466	129,689	26,919	(2)	30,345	9,331	17,045																					

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Oklahoma						Oregon						Pennsylvania					
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (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 credits (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 credits (Thousand dollars)	Income tax after credits (Thousand dollars)
1 Grand total.....	713,636	13,169,698	1,244,532	1,592,357	363,093	363,093	602,822	13,095,901	1,043,096	1,709,659	387,414	387,414	4,053,190	120,199,594	6,702,193	11,191,336	2,606,004	2,606,004
2 Taxable returns, total.....	513,725	2,894,420	871,864	1,590,605	363,093	363,093	492,473	2,966,984	852,014	1,708,553	387,414	387,414	3,355,835	19,239,461	5,476,214	11,185,317	2,606,004	2,606,004
3 Under \$1,000.....	17,612	14,345	10,368	2,339	473	473	15,069	12,542	9,042	2,015	403	403	94,266	78,462	56,562	13,587	2,720	2,720
4 \$1,000 under \$2,000.....	46,450	35,060	25,090	5,000	5,000	5,000	50,477	74,615	35,861	5,857	5,857	309,816	467,189	319,319	190,949	37,897	37,897	37,897
5 \$2,000 under \$3,000.....	38,041	149,328	69,305	56,720	10,884	10,884	40,433	124,009	53,248	34,301	10,837	10,837	399,316	964,779	641,877	441,877	87,253	87,253
6 \$3,000 under \$4,000.....	73,013	254,873	113,473	104,139	20,564	20,564	50,687	180,331	71,023	30,649	16,878	16,878	452,388	1,589,439	634,809	741,059	148,487	148,487
7 \$4,000 under \$5,000.....	81,444	363,704	153,713	152,636	30,649	30,649	65,314	294,756	122,916	142,846	28,821	28,821	550,504	2,390,125	918,526	1,147,175	232,207	232,207
8 \$5,000 under \$6,000.....	66,124	362,055	132,659	172,045	34,343	34,343	73,875	405,726	106,207	204,073	41,201	41,201	476,990	2,619,159	932,856	1,319,967	266,409	266,409
9 \$6,000 under \$7,000.....	37,572	373,724	122,438	189,241	38,194	38,194	49,851	321,930	149,870	165,701	24,208	24,208	329,888	2,218,987	705,577	1,194,545	262,008	262,008
10 \$7,000 under \$8,000.....	32,957	247,848	88,837	139,888	28,544	28,544	45,631	280,663	101,120	191,145	33,420	33,420	239,884	1,788,560	504,988	1,034,630	210,804	210,804
11 \$8,000 under \$9,000.....	24,870	210,045	48,967	127,483	26,123	26,123	33,025	280,663	75,661	163,140	33,420	33,420	160,066	1,356,161	330,356	1,034,630	173,886	173,886
12 \$9,000 under \$10,000.....	13,823	130,901	29,305	81,830	16,927	16,927	18,996	174,873	107,959	107,959	22,936	22,936	99,842	998,642	132,780	1,034,630	132,780	132,780
13 \$10,000 under \$15,000.....	27,473	322,621	56,958	218,720	46,984	46,984	29,986	352,041	64,080	241,733	51,732	51,732	165,969	1,951,105	347,848	2,289,779	289,779	289,779
14 \$15,000 under \$20,000.....	6,110	104,196	13,029	78,739	18,331	18,331	6,928	112,842	15,092	83,524	19,522	19,522	40,539	692,906	86,972	1,233,048	123,048	123,048
15 \$20,000 under \$25,000.....	3,117	68,840	6,294	54,515	14,055	14,055	3,122	69,807	7,438	30,784	13,938	13,938	17,559	307,582	38,696	307,280	78,997	78,997
16 \$25,000 under \$30,000.....	4,673	133,789	8,645	111,932	34,654	34,654	3,250	109,133	8,114	88,601	27,684	27,684	23,902	808,810	52,774	668,505	211,777	211,777
17 \$30,000 under \$40,000.....	8,069	58,394	2,012	48,522	20,908	20,908	1,267	82,464	3,031	69,142	29,084	29,084	8,823	878,957	19,364	488,301	207,135	207,135
18 \$40,000 under \$50,000.....	89	10,860	2,007	9,140	4,773	4,773	1,999	11,835	1,599	10,062	5,014	5,014	1,405	169,230	2,807	143,979	74,145	74,145
19 \$50,000 under \$75,000.....	27	4,764	57	3,963	2,214	2,214	24	3,995	53	3,073	1,405	1,405	250	42,446	54	34,497	19,347	19,347
20 \$75,000 under \$100,000.....	47	14,276	106	11,756	6,531	6,531	33	8,797	77	7,586	3,910	3,910	246	67,794	508	56,033	33,694	33,694
21 \$100,000 under \$1,000,000.....	5	3,383	9	2,753	1,918	1,918	4	2,507	8	2,143	1,143	1,143	40	28,344	74	21,234	13,860	13,860
22 \$1,000,000 or more.....	1	1,926	2	1,244	1,018	1,018	3	4,094	5	3,681	1,825	1,825	18	37,760	31	27,933	20,471	20,471
23 Nontaxable returns, total.....	199,911	1,275,278	372,668	1,752	-	-	107,349	1,128,917	191,082	1,106	-	-	697,355	1,960,133	1,225,979	6,019	-	-
24 No adjusted gross income.....	80,756	39,019	85,262	-	-	-	5,135	321,344	9,079	3,582	-	-	16,401	26,189	-	-	-	-
25 Under \$1,000.....	55,062	81,705	105,548	372	-	-	48,950	36,487	46,514	303,876	-	-	324,949	143,732	-	-	-	-
26 \$1,000 under \$2,000.....	31,606	78,299	87,024	729	-	-	24,808	36,487	37,851	275	-	-	170,073	303,876	-	-	-	-
27 \$2,000 under \$3,000.....	17,970	61,600	59,004	98	-	-	15,090	29,345	24,5	245	-	-	91,921	238,904	-	-	-	-
28 \$3,000 under \$4,000.....	2,297	15,330	19,830	257	-	-	8,755	29,345	27,287	582	-	-	56,667	184,605	-	-	-	-
29 \$4,000 under \$5,000.....	2,621	15,032	10,641	296	-	-	2,963	11,508	9,542	2	-	-	23,245	104,049	-	-	-	-
30 \$5,000 or more.....	473,850	1,107,444	744,164	340,380	67,370	67,370	335,481	1,801,770	462,231	313,259	62,790	62,790	2,453,347	16,344,290	3,386,897	2,540,470	508,564	508,564
31 Returns under \$5,000.....	1,396,618	412,762	710,793	144,331	1,511,192	1,511,192	222,831	1,534,181	482,260	832,338	169,175	169,175	1,340,626	7,062,710	2,764,938	5,029,143	1,025,187	1,025,187
32 Returns \$5,000 or more.....	41,847	723,636	487,606	541,194	-	-	44,510	739,950	98,605	564,062	-	-	259,217	4,792,594	590,338	3,621,723	1,072,253	1,072,253
33 Returns \$10,000 or more.....	319,288	1,480,696	525,548	792,366	181,815	181,815	588,349	1,232,446	1,070,044	1,039,764	226,260	226,260	224,612	1,742,195	404,088	320,063	69,183	69,183
1 Grand total.....	260,749	1,398,378	422,478	792,180	181,815	181,815	408,082	2,070,430	715,143	1,038,761	226,260	226,260	344,601	643,218	239,831	319,460	69,183	69,183
2 Taxable returns, total.....	7,249	5,737	18,431	767	154	154	12,314	10,394	7,388	1,767	353	353	19,199	8,211	5,779	1,538	308	308
3 Under \$1,000.....	26,641	30,745	18,419	15,444	3,074	3,074	40,434	60,086	32,954	19,131	3,791	3,791	9,339	29,239	12,223	2,414	2,414	
4 \$1,000 under \$2,000.....	34,089	85,652	41,703	41,703	8,281	8,281	62,010	194,848	76,936	58,216	11,599	11,599	23,090	57,739	26,179	24,927	5,010	5,010
5 \$2,000 under \$3,000.....	40,738	142,575	56,574	67,657	13,503	13,503	69,628	240,511	113,965	91,797	18,116	18,116	22,635	78,733	35,856	32,441	6,443	6,443
6 \$3,000 under \$4,000.....	41,298	185,663	71,903	89,137	18,065	18,065	58,738	263,703	121,169	100,346	20,138	20,138	23,563	105,412	50,181	40,502	8,035	8,035
7 \$4,000 under \$5,000.....	29,243	160,754	59,100	79,484	16,079	16,079	51,940	284,231	110,041	129,387	26,019	26,019	17,214	94,754	39,285	42,312	8,534	8,534
8 \$5,000 under \$6,000.....	28,935	186,299	63,934	98,075	19,661	19,661	37,014	238,932	82,316	117,108	23,495	23,495	10,855	70,470	26,630	33,053	6,587	6,587
9 \$6,000 under \$7,000.....	17,447	131,052	37,195	76,414	15,531	15,531	29,321	219,288	65,010	121,876	24,692	24,692	6,738	30,395	14,831	28,167	5,808	5,808
10 \$7,000 under \$8,000.....	12,504	105,352	28,255	61,751	12,713	12,713	14,624	124,546	31,839	72,360	14,831	14,831	3,104	26,440	8,371	14,624	2,995	2,995
11 \$8,000 under \$9,000.....	6,043	57,276	13,850	35,217	7,192	7,192	9,697	91,802	22,570	53,350	11,129	11,129	2	26,440	2	14,624	2	2
12 \$9,000 under \$10,000.....	10,705	125,303	22,820	86,439	18,473	18,473	14,288	170,214	32,846	111,053	23,569	23,569	4,582	52,471	10,425	35,904	7,651	7,651
13 \$10,000 under \$15,000.....	2,811	46,160	6,021	36,850	8,521	8,521	3,476	60,352	7,366	43,755	10,240	10,240	1,068	18,133	2,468	12,640	1,188	1,188
14 \$15,000 under \$20,000.....	1,868	25,259	4,206	20,666	1,506	1,506	1,862	41,722	4,598	32,012	8,331	8,331	3	18,133	3	12,640	3	3
15 \$20,000 under \$30,000.....	1,368	43,442	3,355	36,340	11,496	11,496	2,552	79,138	5,165	67,746	19,378	19,378	1	17,666	1	14,962	4,606	4,606
16 \$30,000 under \$40,000.....	420	25,000	10,634	24,520	10,634	10,634	352	21,353	17,022	17,022	3,042	3,042	1	8,476	1	4,495	2,224	2,224
17 \$40,000 under \$50,000.....	63	7,177	127	5,998	5,297	5,297	48	5,733	4,322	2,190	1	1	1	1	1	1	1	1
18 \$50,000 under \$100,000.....	12	2,075	25	1,988	652	652	6											

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Tennessee										Texas										Utah									
	Number of returns	Ad adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Ad adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Ad adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Ad adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Ad adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)					
1 Grand total.....	1,030,009	1,873,394	1,838,653	1,980,963	455,555	2,842,195	1,343,470	5,091,979	7,150,790	1,689,198	281,196	1,393,053	547,678	663,846	149,110	1														
2 Taxable returns, total.....	701,191	3,704,957	1,192,139	1,979,873	455,555	2,089,300	12,462,870	3,668,848	7,144,228	1,689,198	220,285	1,295,879	425,633	663,780	149,110	2														
3 Under \$1,000.....	24,814	20,771	14,888	3,643	733	38,779	49,107	3,255	8,593	1,722	9,931	3,304	5,957	290	3															
4 Under \$1,000 under \$2,000.....	73,813	114,232	58,771	40,968	8,171	189,871	282,842	144,142	104,404	20,860	30,114	30,114	13,570	2,610	4															
5 \$2,000 under \$4,000.....	117,764	296,153	146,688	110,401	21,850	252,254	690,200	308,556	243,037	48,008	20,015	50,788	19,090	25,665	5															
6 \$4,000 under \$6,000.....	95,361	333,948	159,274	124,752	24,860	276,427	964,010	436,162	399,494	79,783	22,562	80,555	34,903	6,849	6															
7 \$6,000 under \$8,000.....	111,085	429,147	222,453	196,447	39,413	306,290	1,376,467	590,373	590,941	118,408	33,952	135,784	64,275	13,023	7															
8 \$8,000 under \$10,000.....	76,576	421,142	159,882	122,609	44,882	218,281	1,413,875	479,404	648,151	130,153	35,952	156,862	69,839	12,023	8															
9 \$10,000 under \$15,000.....	66,462	431,736	143,216	122,609	44,882	218,281	1,413,875	479,404	648,151	130,153	35,952	156,862	69,839	12,023	9															
10 \$15,000 under \$20,000.....	29,988	298,505	90,066	159,862	32,168	155,962	903,068	231,668	546,005	111,972	17,312	129,377	47,250	11,905	10															
11 \$20,000 under \$30,000.....	29,967	251,771	38,020	158,711	32,392	168,765	113,973	231,668	546,005	111,972	17,312	129,377	47,250	11,905	11															
12 \$30,000 under \$10,000.....	16,586	156,895	34,275	99,019	20,514	106,570	68,796	139,298	418,165	86,634	10,221	97,202	25,454	5,818	12															
13 \$10,000 under \$15,000.....	29,940	290,400	63,422	113,104	31,498	135,090	1,588,190	284,368	1,012,820	237,407	13,987	150,947	32,044	95,498	13															
14 \$15,000 under \$20,000.....	8,802	120,913	18,729	67,532	6,757	67,532	67,532	67,532	100,159	100,159	13,987	13,987	6,404	20,299	14															
15 \$20,000 under \$25,000.....	3,726	83,380	8,135	35,008	1,642	14,912	32,320	265,034	70,250	70,250	1,252	3,398	3,398	5,160	15															
16 \$25,000 under \$30,000.....	4,885	166,438	11,078	63,272	4,392	18,263	607,324	41,585	309,681	134,458	1,447	67,784	3,765	5,940	16															
17 \$30,000 under \$10,000.....	1,141	74,322	2,540	17,997	27,620	5,405	356,178	12,026	309,681	134,458	1,447	67,784	3,765	5,940	17															
18 \$10,000 under \$15,000.....	1,174	20,430	401	17,997	9,261	724	85,743	1,618	73,681	37,862	113	21,228	298	19,972	18															
19 \$15,000 under \$20,000.....	76,576	9,929	128	8,468	4,536	197	31,391	1,618	28,602	30,362	14	12,466	298	19,972	19															
20 \$20,000 under \$30,000.....	37	9,929	128	8,468	4,536	197	31,391	1,618	28,602	30,362	14	12,466	298	19,972	20															
21 \$30,000 under \$10,000.....	8	6,136	4	5,169	2,961	223	62,073	473	28,224	11,998	9	2,419	17	1,999	21															
22 \$10,000 under \$15,000.....	3	6,492	4	6,222	3,118	1,5	24,147	28	18,152	12,422	—	—	—	—	22															
23 Nontaxable returns, total.....	328,818	468,437	646,514	1,090	—	752,895	1,971,836	1,423,131	6,532	12,422	60,911	197,174	122,045	66	23															
24 No adjusted gross income.....	(2)	(2)	(2)	(2)	(2)	28,613	3,277,065	48,335	—	—	(2)	(2)	(2)	—	24															
25 Under \$1,000.....	136,234	67,233	160,709	68,181	—	306,786	1,397,335	307,636	—	—	28,669	25,946	—	—	25															
26 \$1,000 under \$2,000.....	95,301	137,532	188,582	68,181	—	201,666	2,001,052	383,133	681	—	10,272	14,988	—	—	26															
27 \$2,000 under \$4,000.....	51,399	125,233	123,455	68,181	—	124,655	503,228	345,064	1,343	—	7,684	20,060	—	—	27															
28 \$4,000 under \$6,000.....	26,961	91,629	87,917	275	—	51,224	221,924	71,852	1,532	—	7,183	24,637	—	—	28															
29 \$6,000 under \$10,000.....	8,858	38,384	38,384	—	—	52,336	82,384	82,384	1,663	—	3,339	18,141	—	—	29															
30 \$10,000 or more.....	1,682	21,362	18,016	—	—	8,043	34,363	1,283	1,283	—	—	—	—	—	30															
31 Returns under \$5,000.....	74,977	1,709,556	1,230,582	477,301	95,030	1,826,547	14,223,317	2,903,134	3,021,768	268,781	164,434	1,402,578	138,623	27,866	31															
32 Returns \$5,000 under \$10,000.....	273,259	1,583,271	503,471	834,764	168,972	806,547	5,545,050	1,747,464	3,001,768	609,702	97,426	677,046	236,900	304,629	32															
33 Returns \$10,000 or more.....	48,777	880,627	104,600	668,898	191,553	207,201	3,666,339	441,380	2,797,274	810,715	18,936	313,429	46,896	220,594	33															
1 Grand total.....	1,30,055	1,921,362	219,326	253,466	54,806	1,220,881	15,476,780	1,499,589	2,838,826	632,927	976,841	15,240,410	1,706,221	2,945,452	1															
2 Taxable returns, total.....	93,399	469,818	148,124	253,466	54,806	907,300	5,014,654	1,499,589	2,838,826	632,927	807,809	5,011,859	1,407,073	2,941,918	2															
3 Under \$1,000.....	3,254	2,641	1,952	415	83	31,169	25,990	18,703	4,668	927	25,019	21,184	15,011	4,013	3															
4 Under \$1,000 under \$2,000.....	12,380	18,474	13,422	7,241	1,442	99,752	150,472	79,459	58,424	11,587	70,846	50,629	40,517	8,458	4															
5 \$2,000 under \$4,000.....	12,380	30,332	13,393	13,519	2,701	125,837	131,490	144,652	131,756	28,216	63,933	158,271	66,677	13,888	5															
6 \$4,000 under \$6,000.....	11,936	41,550	16,538	19,403	3,900	126,931	437,239	188,740	192,594	38,645	83,037	292,443	164,705	28,384	6															
7 \$6,000 under \$10,000.....	16,611	74,250	27,677	27,677	7,249	126,498	571,928	226,418	261,864	52,180	101,590	488,964	228,937	46,725	7															
8 \$10,000 under \$15,000.....	8,420	46,268	17,201	22,367	4,521	103,603	571,107	211,989	278,964	56,288	113,464	625,163	228,937	30,890	8															
9 \$15,000 under \$20,000.....	11,569	74,879	24,697	39,489	7,971	82,709	537,257	176,343	282,580	57,172	101,448	658,715	225,902	68,533	9															
10 \$20,000 under \$30,000.....	6,555	48,686	14,337	26,400	5,386	49,005	366,005	102,826	212,429	43,244	76,676	397,329	169,329	64,812	10															
11 \$30,000 under \$10,000.....	2,419	20,256	5,986	10,517	2,131	42,983	363,747	90,540	220,239	45,197	46,738	397,502	110,045	231,367	11															
12 \$10,000 under \$15,000.....	3,626	43,342	8,195	28,830	6,130	62,454	323,407	71,889	343,397	43,307	38,878	262,061	77,914	50,303	12															
13 \$15,000 under \$20,000.....	431	15,108	2,264	11,072	2,573	20,158	208,158	26,582	35,426	35,426	11,558	100,079	24,285	108,891	13															
14 \$20,000 under \$30,000.....	396	11,819	1,713																											

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

Adjusted gross income classes	Alabama										Alaska										Arizona									
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)										
1 Grand total.....	532,764	12,891,937	1,265,518	1,343,775	306,759	27,623	1,231,790	65,517	143,457	31,489	238,989	1,545,977	559,737	805,716	190,055	1	1,545,977	559,737	805,716	190,055										
2 Taxable returns, total.....	406,714	2,601,261	875,299	1,343,358	306,759	23,664	223,285	52,289	143,457	31,489	194,011	1,460,173	426,986	805,716	190,055	2	1,460,173	426,986	805,716	190,055										
3 Under \$1,000.....	9,648	15,964	11,578	2,468	494	1,870	2,223	2,223	793	164	11,439	29,910	(2)	(2)	3	29,910	(2)	(2)	(2)											
4 \$1,000 under \$2,000.....	31,464	106,292	70,651	21,644	4,257	1,880	3,399	2,223	793	164	11,439	29,910	(2)	(2)	4	29,910	(2)	(2)	(2)											
5 \$2,000 under \$3,000.....	61,517	215,197	125,325	59,852	11,775	2,870	3,158	2,223	793	164	11,439	29,910	(2)	(2)	5	29,910	(2)	(2)	(2)											
6 \$3,000 under \$4,000.....	67,505	305,401	150,835	109,570	21,611	3,977	4,416	2,082	1,671	334	19,641	69,514	37,862	21,497	6	69,514	37,862	21,497	6											
7 \$4,000 under \$5,000.....	68,596	377,615	179,571	158,686	31,077	5,108	3,778	3,778	3,778	742	33,922	116,256	57,137	40,360	7	116,256	57,137	40,360	7											
8 \$5,000 under \$6,000.....	49,300	293,572	103,811	147,767	28,438	2,612	14,259	4,807	7,669	1,541	20,997	167,401	62,931	76,037	8	167,401	62,931	76,037	8											
9 \$6,000 under \$7,000.....	36,800	204,958	87,395	146,232	29,533	2,692	10,421	7,183	10,421	2,095	20,997	167,401	62,931	76,037	9	167,401	62,931	76,037	9											
10 \$7,000 under \$8,000.....	22,030	118,911	46,256	112,915	23,013	2,721	20,126	5,406	12,013	2,454	14,682	123,924	33,797	69,837	10	123,924	33,797	69,837	10											
11 \$8,000 under \$9,000.....	11,935	113,447	25,592	71,560	14,725	2,229	20,880	4,644	13,577	2,809	11,785	123,924	33,797	69,837	11	123,924	33,797	69,837	11											
12 \$9,000 under \$10,000.....	28,800	339,636	64,514	224,876	47,676	7,371	88,644	16,087	62,006	13,326	18,928	230,031	42,046	144,185	12	230,031	42,046	144,185	12											
13 \$10,000 under \$15,000.....	5,763	99,068	13,490	73,200	16,911	1,345	22,770	2,689	17,669	4,108	3,824	26,093	5,316	48,328	13	26,093	5,316	48,328	13											
14 \$15,000 under \$20,000.....	2,235	50,439	5,624	38,399	8,007	1,369	8,007	8,885	3,589	1,589	1,699	9,517	2,767	23,228	14	9,517	2,767	23,228	14											
15 \$20,000 under \$25,000.....	2,035	139,786	10,063	112,935	35,178	(2)	3,997	(2)	73	(2)	2,823	47,114	1,826	34,604	15	47,114	1,826	34,604	15											
16 \$25,000 under \$30,000.....	788	50,519	1,873	42,771	17,819	24	(2)	(2)	153	(2)	125	1,580	286	6,137	16	1,580	286	6,137	16											
17 \$30,000 under \$35,000.....	191	22,751	833	19,293	9,866	(2)	331	(2)	288	139	25	1,580	59	12,864	17	1,580	59	12,864	17											
18 \$35,000 under \$40,000.....	30	5,041	74	4,015	2,108	2	(2)	(2)	4	(2)	25	6,913	59	6,039	18	6,913	59	6,039	18											
19 \$40,000 under \$45,000.....	17	4,664	34	3,368	1,892	(2)	(2)	(2)	(2)	(2)	25	5,758	8	4,883	19	5,758	8	4,883	19											
20 \$45,000 under \$50,000.....	10,060	44,456	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	20	(2)	(2)	(2)	(2)											
21 \$50,000 under \$100,000.....	323,520	191,716	736,561	193,751	38,137	7,085	19,229	19,146	3,310	667	100,442	1286,389	233,797	69,779	31	1286,389	233,797	69,779	31											
22 Returns \$5,000 under \$10,000.....	187,248	1,260,660	432,620	631,160	127,416	11,223	84,838	26,124	47,428	9,641	110,323	262,729	63,211	374,452	32	262,729	63,211	374,452	32											
23 Returns \$10,000 or more.....	41,996	713,561	96,337	518,864	141,206	9,315	127,723	20,247	92,719	21,181	28,215	494,480	63,211	361,485	33	494,480	63,211	361,485	33											
24 Nontaxable returns, total.....	146,050	1,290,676	390,219	417	(2)	3,959	18,505	13,228	(2)	(2)	44,978	185,804	132,751	(2)	23	185,804	132,751	(2)	(2)											
25 Under \$1,000.....	31,939	19,653	63,747	(2)	(2)	972	(2)	(2)	(2)	(2)	3,733	20,809	7,913	(2)	24	20,809	7,913	(2)	(2)											
26 \$1,000 under \$2,000.....	45,414	69,409	100,081	(2)	(2)	1,239	1,986	(2)	(2)	(2)	3,488	17,167	6,268	(2)	25	17,167	6,268	(2)	(2)											
27 \$2,000 under \$3,000.....	31,730	79,409	91,961	417	(2)	703	1,911	1,969	(2)	(2)	11,923	28,897	27,326	(2)	26	28,897	27,326	(2)	(2)											
28 \$3,000 under \$4,000.....	20,337	70,982	72,548	(2)	(2)	840	3,075	3,770	(2)	(2)	6,377	21,532	20,033	(2)	27	21,532	20,033	(2)	(2)											
29 \$4,000 under \$5,000.....	10,060	44,456	(2)	(2)	(2)	371	1,763	(2)	(2)	(2)	4,177	18,286	20,225	(2)	28	18,286	20,225	(2)	(2)											
30 \$5,000 or more.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	30	(2)	(2)	(2)	(2)											
31 Returns under \$5,000.....	323,520	191,716	736,561	193,751	38,137	7,085	19,229	19,146	3,310	667	100,442	1286,389	233,797	69,779	31	1286,389	233,797	69,779	31											
32 Returns \$5,000 under \$10,000.....	187,248	1,260,660	432,620	631,160	127,416	11,223	84,838	26,124	47,428	9,641	110,323	262,729	63,211	374,452	32	262,729	63,211	374,452	32											
33 Returns \$10,000 or more.....	41,996	713,561	96,337	518,864	141,206	9,315	127,723	20,247	92,719	21,181	28,215	494,480	63,211	361,485	33	494,480	63,211	361,485	33											
1 Grand total.....	199,490	1,374,342	675,232	605,342	136,529	3,432,721	1,251,962,030	7,622,007	14,508,402	3,407,579	363,550	12,397,012	816,054	1,269,526	287,133	1	12,397,012	816,054	1,269,526	287,133										
2 Taxable returns, total.....	186,171	1,186,171	412,567	605,087	136,529	2,961,480	24,979,376	6,404,155	14,492,230	3,407,579	299,959	2,269,677	643,431	1,269,269	287,133	2	2,269,677	643,431	1,269,269	287,133										
3 Under \$1,000.....	6,461	11,004	7,752	2,081	415	24,990	41,497	179,149	6,976	1,393	2,959	5,004	3,550	782	3	5,004	3,550	782	156											
4 \$1,000 under \$2,000.....	26,300	65,794	42,405	15,217	3,034	110,990	284,616	175,340	65,465	12,949	15,400	39,076	25,545	8,245	4	39,076	25,545	8,245	1,651											
5 \$2,000 under \$3,000.....	33,000	119,590	66,952	63,413	7,343	187,031	664,323	344,043	204,748	40,641	30,184	105,732	57,200	33,549	5	105,732	57,200	33,549	6,691											
6 \$3,000 under \$4,000.....	37,947	174,596	88,823	78,380	12,362	289,324	1,316,337	596,270	486,160	96,190	36,027	162,563	77,743	59,108	6	162,563	77,743	59,108	11,597											
7 \$4,000 under \$5,000.....	31,662	174,596	88,823	78,380	12,362	412,394	2,270,471	920,266	925,705	183,877	44,871	246,001	96,137	110,168	7	246,001	96,137	110,168	20,303											
8 \$5,000 under \$6,000.....	18,982	122,690	42,199	63,973	12,706	432,417	2,810,433	978,313	1,313,958	261,811	43,631	283,876	101,057	131,420	8	283,876	101,057	131,420	26,676											
9 \$6,000 under \$7,000.....	12,670	94,499	28,244	52,375	10,564	366,148	2,742,088	834,795	1,422,730	286,126	36,666	274,919	78,793	131,833	9	274,919	78,793	131,833	30,676											
10 \$7,000 under \$8,000.....	8,608	73,098	21,677	39,799	8,095	300,991	2,594,823	682,764	1,440,630	292,842	24,015	202,777	55,151	117,536	10	202,777	55,151	117,536	23,902											
11 \$8,000 under \$9,000.....	7,497	70,737	17,054	42,230	8,686	211,164	2,002,351	472,440	1,194,335	245,285	19,891	189,381	44,320	115,262	11	189,381	44,320	115,262	23,715											
12 \$9,000 under \$10,000.....	9,508	113,065	21,184	75,715	16,047	446,925	5,248,506	960,697	3,482,572	777,050	32,460	380,129	71,196	253,492	12	380,129	71,196	253,492	53,566											
13 \$10,000 under \$15,000.....	1,260	47,130	6,188	35,356	8,163	83,688	1,234,998	184,902	1,643,776	239,911	6,056	103,199	14,174	74,407	13	103,199	14,174	74,407	16,931											
14 \$15,000 under \$20,000.....	1,120	25,096	5,113	20,046	5,113	35,972	781,038	81,200	596,372	146,351	2,739	60,790	6,597	45,968	14	60,790	6,597	45,968	11,395											
15 \$20,000 under \$25,000.....	1,873	62,573	4,690	50,480	13,490	46,623	1,544,289	109,897	1,241,184	376,134	4,115	139,523	9,836	106,943	15	139,523	9,836	106,943	31,744											
16 \$25,000 under \$30,000.....	377	24,455	929	19,470	11,998	11,998	27,378	649,183	269,450	612	5,177	41,928	1,670	41,928	16	41,928	1,670	41,928	16,947											
17 \$30,000 under \$35,000.....																														

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Idaho										Illinois										Indiana										Income tax after credits (Thousand dollars)
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	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	151,759	1,798,124	355,840	388,424	85,303	2,258,604	116,282,874	4,994,444	9,318,282	2,195,388	1,024,053	16,291,726	2,309,606	3,405,078	763,663	1															
2	114,183	736,085	255,345	388,354	85,303	1,961,051	15,771,661	4,226,148	9,316,954	2,195,388	849,996	5,968,028	1,847,459	3,404,474	763,663	2															
3	(*)	(*)	(*)	(*)	(*)	22,146	35,897	26,975	5,338	1,069	8,577	14,245	10,244	2,488	3																
4	8,102	21,267	14,172	4,490	893	137,592	197,056	123,002	46,953	9,338	51,100	11,119	82,450	33,023	4																
5	12,405	44,757	25,555	13,362	6,655	137,482	484,934	260,774	155,973	30,920	183,480	30,450	103,980	20,969	5																
6	24,141	107,864	51,503	42,850	8,621	236,670	1,070,983	639,304	428,703	84,682	123,221	57,773	270,107	43,548	6																
7	16,968	104,702	37,915	37,911	7,565	288,564	1,589,359	639,714	778,934	154,900	173,002	79,476	362,650	72,373	7																
8	16,203	92,704	37,915	37,911	10,642	284,262	1,848,686	655,303	919,633	184,500	117,992	76,600	278,288	78,374	8																
9	8,642	22,878	26,688	9,300	10,161	251,660	1,881,400	575,034	1,028,282	207,839	104,830	78,217	349,610	90,861	9																
10	3,379	31,917	7,285	20,922	4,237	124,721	1,182,483	273,519	739,896	152,802	66,990	59,114	131,575	71,601	10																
11	6,764	78,258	16,312	52,152	11,035	246,125	2,870,138	529,264	1,960,886	416,659	77,887	912,098	168,999	136,052	11																
12	1,650	28,203	4,320	21,075	4,846	45,604	776,530	103,231	578,178	133,272	13,126	30,296	637,918	38,973	12																
13	891	19,464	2,398	14,889	3,724	18,567	412,703	43,612	320,457	80,441	4,426	98,620	10,256	78,821	13																
14	880	29,307	2,151	24,315	7,477	27,837	942,005	65,350	769,205	236,626	7,765	98,620	17,412	216,936	14																
15	162	10,017	398	8,487	3,486	7,416	490,151	16,935	417,073	179,187	1,601	104,127	3,931	89,671	15																
16	(*)	(*)	(*)	(*)	(*)	1,044	124,356	2,352	104,819	52,464	225	26,726	3,931	23,308	16																
17	1	156	4	116	64	345	58,794	758	49,049	26,759	59	8,520	115	7,352	17																
18	2	571	4	474	260	308	85,206	677	67,542	38,992	59	16,745	125	14,700	18																
19	1	819	4	615	404	47	30,030	99	24,300	14,407	4	2,583	13	1,913	19																
20	1	1,000	4	615	404	47	30,030	99	24,300	14,407	4	2,583	13	1,913	20																
21	1	1,000	4	615	404	47	30,030	99	24,300	14,407	4	2,583	13	1,913	21																
22	1	1,000	4	615	404	47	30,030	99	24,300	14,407	4	2,583	13	1,913	22																
23	37,376	160,039	100,495	70	-	297,553	1,571,213	768,296	1,328	-	174,057	1,323,698	462,147	604	23																
24	(*)	(*)	(*)	(*)	(*)	15,315	338,894	30,942	11,255	-	11,255	23,246	23,418	-	24																
25	6,170	4,243	11,695	4,243	4,243	58,867	35,644	115,310	-	-	36,597	22,045	68,226	-	25																
26	11,884	17,384	25,689	13,648	13,648	92,853	136,488	198,283	178,316	-	49,474	72,390	108,554	-	26																
27	6,891	16,980	19,920	16,395	16,395	66,375	178,316	178,316	318	-	35,902	87,442	139	-	27																
28	5,967	20,055	19,814	11,948	11,948	34,662	119,508	117,463	61	-	24,998	85,630	87,591	362	28																
29	3,219	14,390	14,025	14,390	-	14,948	66,470	60,327	609	-	9,783	44,792	103	-	29																
30	(*)	(*)	(*)	(*)	(*)	14,948	66,470	60,327	609	-	9,783	44,792	103	-	30																
31	83,188	123,046	189,768	61,435	12,297	756,872	1,270,761	1,606,296	633,955	126,009	4,648	11,296,149	958,065	357,914	31																
32	58,204	397,221	40,743	202,961	40,743	1,154,233	8,199,780	2,623,135	4,370,608	896,391	482,160	3,139,814	1,119,856	1,804,008	32																
33	10,367	168,857	25,329	124,028	32,253	347,509	5,811,333	765,013	4,307,719	1,182,988	105,146	1,695,763	231,684	1,843,156	33																
1	609,157	13,230,374	1,390,215	1,604,917	358,350	509,049	12,833,376	1,147,900	1,402,702	311,922	554,337	12,817,066	1,250,482	1,347,075	301,352	1															
2	438,025	2,942,753	937,349	1,603,895	358,350	394,695	2,618,161	849,131	1,401,615	311,922	396,094	2,538,997	847,936	1,346,960	301,352	2															
3	8,287	14,173	9,944	2,642	544	7,302	12,080	8,762	1,776	352	11,388	18,892	13,664	644	3																
4	30,769	78,189	48,724	19,327	3,837	30,865	78,041	46,762	16,855	92,103	36,550	92,103	60,698	20,539	4																
5	50,469	177,961	97,654	147,551	11,464	41,626	147,551	81,463	46,151	9,203	51,979	181,366	101,684	57,205	5																
6	72,005	246,685	156,191	122,608	24,401	66,310	259,724	142,997	110,308	21,779	63,652	285,923	163,610	107,614	6																
7	78,768	431,031	179,762	190,098	37,604	69,248	379,627	166,816	160,136	31,794	69,422	380,510	163,376	161,396	7																
8	58,403	379,392	133,811	189,657	38,006	58,194	377,481	135,860	187,152	37,690	50,636	326,999	116,566	163,945	8																
9	40,306	300,542	132,194	165,750	33,364	37,505	277,213	88,130	148,216	29,703	37,698	278,609	81,892	158,908	9																
10	32,212	270,942	59,244	160,793	32,658	26,059	232,389	129,553	269,280	26,284	22,084	167,905	48,779	113,914	10																
11	20,816	197,426	46,167	121,469	25,030	16,088	151,821	31,134	99,107	20,470	15,196	143,807	34,594	89,745	11																
12	30,721	363,633	66,691	248,700	52,866	29,107	341,585	63,139	231,735	49,078	24,453	290,855	53,138	195,527	12																
13	14,105	121,106	16,028	91,806	21,204	5,976	102,732	13,582	76,754	17,650	6,320	106,639	14,062	77,744	13																
14	2,635	58,567	5,869	46,299	11,684	1,957	43,491	4,493	36,572	56,292	2,502	56,292	16,262	42,449	14																
15	4,578	325,335	121,173	125,465	38,319	3,607	137,862	8,801	96,228	28,944	3,610	117,600	8,605	93,582	15																
16	873	56,725	2,144	49,139	20,813	726	47,111	1,676	39,890	16,548	741	48,129	16,778	27,776	16																
17	66	7,990	1																												

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Table with columns for Adjusted gross income classes, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax credits, and Income tax after credits. Rows are categorized by state: New Jersey, New Mexico, North Carolina, North Dakota, Ohio, and New York.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	Pennsylvania					
																																	Income tax after credits (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)			
1	500, 317	12,695,623	1,072,736	1,329,144	302,934	397,324	2,568,377	880,204	1,395,233	318,731	2,433,732	1,5,629,906	5,364,751	8,438,925	1,978,643	1																						
2	376, 117	2,471,259	768,437	1,328,493	302,934	339,864	2,473,857	735,500	1,394,636	318,731	2,093,448	14,927,343	4,463,057	8,438,925	1,978,643	2																						
3	8,510	14,191	10,211	2,369	476	5,431	8,917	6,317	1,129	225	19,224	32,093	23,068	5,060	3																							
4	28,677	72,218	45,437	16,467	3,333	19,624	51,120	31,294	12,687	2,511	103,841	266,176	170,344	60,831	4																							
5	53,737	189,004	98,653	61,687	12,018	29,918	106,681	56,408	36,408	7,888	222,093	478,087	285,412	240,802	5																							
6	67,410	301,785	140,810	112,277	22,428	44,362	201,481	93,941	79,681	15,882	356,652	612,296	364,546	620,607	6																							
7	96,925	312,376	125,342	136,115	34,044	58,611	312,678	134,739	142,010	28,167	579,677	1,089,300	644,136	945,013	7																							
8	151,985	347,667	118,798	169,910	34,044	45,757	295,476	105,070	147,826	29,576	303,514	1,959,329	869,446	1,041,013	8																							
9	30,208	227,071	66,827	124,008	25,092	44,340	331,031	100,345	183,991	37,095	151,752	1,659,021	486,419	922,619	9																							
10	85,000	204,440	48,361	123,048	25,092	32,509	253,976	75,095	158,292	32,297	150,316	1,273,682	322,570	773,483	10																							
11	13,969	128,100	35,077	79,899	16,475	17,132	161,065	37,873	97,055	19,857	93,417	939,818	217,811	996,375	11																							
12	25,898	303,540	55,500	204,211	43,328	28,779	337,383	62,871	230,480	48,945	155,254	1,823,494	337,284	1,251,397	12																							
13	9,740	97,943	12,666	70,633	16,793	6,195	107,278	74,792	78,594	18,167	36,908	629,567	83,273	472,136	13																							
14	2,882	63,497	5,911	50,101	12,609	2,936	66,257	41,286	51,286	12,895	15,828	352,470	36,845	276,203	14																							
15	3,808	126,492	8,584	105,627	32,295	3,082	103,384	7,952	84,166	25,921	21,489	726,054	50,107	593,380	15																							
16	8,000	53,551	1,936	44,706	18,724	1,222	79,449	2,883	66,679	27,835	7,796	509,595	18,190	432,531	16																							
17	79	9,694	191	8,122	4,165	1,020	11,020	190	9,382	4,662	1,228	149,022	2,593	127,876	17																							
18	21	3,664	50	3,122	1,628	21	3,500	50	2,704	1,348	210	35,629	490	29,064	18																							
19	41	12,294	98	10,127	5,434	28	7,554	71	6,450	3,877	210	57,341	462	48,106	19																							
20	3	2,056	9	1,833	976	3	1,956	7	1,775	8	28	19,341	60	14,308	20																							
21	1	1,926	2	1,244	1,018	3	4,094	5	3,681	1,825	11	24,769	23	17,989	21																							
22	124,200	1,224,034	304,299	651	-	37,460	194,320	144,704	597	-	340,304	1,702,563	903,694	827	22																							
23	5,194	32,312	10,586	-	-	4,370	20,412	8,314	997	-	10,345	350,325	20,901	-	23																							
24	15,449	15,449	44,633	-	-	10,659	6,042	32,920	-	-	34,941	32,920	107,500	-	24																							
25	41,537	62,393	86,243	-	-	17,303	26,309	35,420	-	-	106,811	158,208	224,500	-	25																							
26	68,712	68,712	73,366	-	-	12,430	30,404	33,004	11	11	79,657	197,579	216,433	177	26																							
27	17,970	17,970	59,006	98	98	8,087	27,269	26,084	582	582	52,119	179,164	171,557	495	27																							
28	2,297	11,342	19,830	297	297	2,563	11,508	9,542	-	-	22,537	100,837	94,576	-	28																							
29	2,619	14,912	10,635	296	-	-	-	-	-	-	13,894	84,110	65,907	155	29																							
30	279,915	1,786,380	988,775	193,155	38,255	154,747	1,448,886	320,201	130,498	25,906	1,028,220	3,317,035	2,229,135	927,944	30																							
31	181,066	1,234,119	398,929	633,264	127,667	200,002	1,395,184	463,355	729,174	146,992	1,166,354	7,979,794	2,605,748	4,241,984	31																							
32	39,337	675,124	85,032	502,725	137,050	42,575	724,307	96,648	535,561	145,833	239,178	4,333,077	529,868	3,268,979	32																							
33	181,222	1,107,548	412,496	565,717	127,167	378,396	1,882,606	866,370	832,142	181,846	137,663	1,573,911	335,480	232,388	33																							
1	154,987	1,041,814	337,301	565,692	127,167	276,120	1,690,817	598,772	831,584	181,846	86,397	491,721	195,163	232,076	2																							
2	8,443	21,445	13,562	7,446	936	9,132	15,147	10,982	2,264	449	1,701	2,939	2,042	401	3																							
3	18,147	63,408	34,669	19,419	3,743	22,096	56,088	38,344	10,888	2,176	10,073	25,456	16,375	6,052	4																							
4	29,380	133,368	61,946	52,758	10,556	41,325	151,606	87,937	42,234	8,255	13,710	47,920	28,599	12,965	5																							
5	23,487	129,865	51,408	58,359	11,641	46,048	219,352	110,443	73,316	14,633	19,566	86,860	46,195	28,249	6																							
6	26,435	170,108	61,411	86,370	17,213	34,987	225,629	80,210	108,044	21,413	14,804	66,547	36,443	33,421	7																							
7	15,184	114,136	35,362	63,262	12,761	27,985	209,477	62,806	116,140	23,476	10,243	40,892	12																									

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, AND INCOME TAX—ALL RETURNS AND JOINT RETURNS, BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Table with columns for Adjusted gross income classes, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits, and Income tax after credits. Rows are categorized by state: Tennessee, Texas, Utah, Virginia, and Washington.

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 18.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

100 largest standard metropolitan statistical areas	Number of returns	Adjusted gross income less deficit	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Combined business net profit and loss	Combined partnership net profit and loss	Combined net gain and loss from sales of capital assets	Combined rents and royalties net income and loss	Taxable income	Income tax after credits	
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1 Total.....	33,893,355	192,456,832	157,608,322	6,804,316	2,806,683	11,225,147	5,851,381	4,087,783	1,657,148	109,691,881	25,965,537	1
2 Akron, Ohio.....	184,139	1,116,953	977,268	17,766	11,428	65,741	13,071	15,220	4,970	648,052	147,331	2
3 Albany-Schenectady-Troy, New York.....	227,205	1,197,483	1,036,610	28,550	15,970	63,217	23,990	10,983	3,795	666,512	145,262	3
4 Allentown-Bethlehem-Easton, Pennsylvania-New Jersey.....	173,900	861,326	729,495	6,286	9,041	57,663	14,534	11,683	2,677	484,165	110,825	4
5 Atlanta, Georgia.....	328,993	1,737,036	1,465,561	45,614	17,283	93,438	52,201	24,806	17,907	929,869	215,376	5
6 Bakersfield, California.....	88,786	519,867	411,258	5,650	13,279	31,007	30,269	12,226	11,489	292,540	67,899	6
7 Baltimore, Maryland.....	622,326	3,307,756	2,738,824	108,016	56,171	189,255	101,896	50,813	28,177	1,855,190	431,866	7
8 Beaumont-Port Arthur, Texas.....	92,569	473,833	398,455	7,066	5,035	24,277	13,201	8,921	9,687	258,626	59,526	8
9 Birmingham, Alabama.....	188,514	958,804	793,423	21,710	8,031	55,200	43,994	10,191	9,993	493,172	118,647	9
10 Boston, Massachusetts.....	962,034	5,113,522	4,189,452	269,767	69,193	315,405	115,508	89,630	8,397	2,889,983	683,100	10
11 Bridgeport, Connecticut.....	145,011	825,405	709,337	20,246	11,322	44,234	16,382	8,221	6,117	466,592	104,799	11
12 Buffalo, New York.....	461,227	2,609,915	2,175,477	83,385	37,284	162,914	58,505	42,917	13,390	1,488,353	346,867	12
13 Canton, Ohio.....	106,695	579,291	497,611	14,115	6,945	38,914	9,455	4,914	3,674	326,154	73,071	13
14 Charleston, West Virginia.....	81,287	428,750	370,968	8,682	2,883	23,861	(1)	1,683	4,867	239,180	53,124	14
15 Charlotte, North Carolina.....	90,052	468,358	385,851	14,789	3,497	28,386	13,059	9,872	6,229	240,961	56,358	15
16 Chattanooga, Tennessee-Georgia.....	88,901	419,477	350,906	11,476	4,342	22,206	11,626	7,074	7,115	214,635	51,256	16
17 Chicago, Illinois.....	2,391,800	14,614,659	12,268,409	467,830	157,065	686,988	456,031	299,991	113,684	8,819,104	2,105,200	17
18 Cincinnati, Ohio-Kentucky.....	2,161,194	11,716,893	9,326,360	40,437	141,228	141,228	58,251	54,078	28,728	1,259,825	298,011	18
19 Cleveland, Ohio.....	654,066	3,904,418	3,313,070	134,049	50,396	187,918	83,091	58,107	28,766	2,277,024	529,004	19
20 Columbus, Ohio.....	236,622	1,266,140	1,064,064	30,852	14,474	81,672	35,482	16,130	15,072	730,522	169,696	20
21 Dallas, Texas.....	358,542	2,036,558	1,617,486	63,461	28,971	149,492	65,937	66,041	26,139	1,177,064	285,719	21
22 Davenport-Rock Island-Moline, Iowa-Illinois.....	87,040	511,604	422,052	10,329	6,922	44,569	(1)	6,184	6,434	294,096	66,058	22
23 Dayton, Ohio.....	228,902	1,345,551	1,153,457	25,145	12,700	88,450	23,208	15,053	15,673	807,361	186,177	23
24 Denver, Colorado.....	323,054	1,838,082	1,461,021	51,396	37,484	116,968	70,891	41,510	34,255	1,043,504	235,641	24
25 Des Moines, Iowa.....	96,818	533,381	419,180	12,337	6,500	45,949	30,139	8,633	2,954	294,948	68,612	25
26 Detroit, Michigan.....	1,287,212	7,693,736	6,663,693	181,350	101,392	338,696	178,870	86,107	63,591	4,491,075	1,037,292	26
27 Duluth-Superior, Minnesota-Wisconsin.....	92,388	432,675	364,207	10,837	4,830	25,455	13,083	6,537	1,118	227,519	49,314	27
28 Erie, Pennsylvania.....	88,018	413,319	345,451	10,611	3,357	29,070	11,222	2,012	4,532	217,821	50,573	28
29 Flint, Michigan.....	115,795	629,541	556,495	20,141	7,009	24,244	9,876	2,557	3,048	343,641	80,392	29
30 Fort Worth, Texas.....	189,341	991,387	836,071	19,984	11,708	57,171	20,621	11,345	15,948	546,374	127,105	30
31 Fresno, California.....	106,102	469,954	397,539	9,902	9,867	40,909	32,847	13,194	5,451	283,949	65,615	31
32 Gary-Hammond-East Chicago, Indiana.....	169,100	947,310	842,430	8,272	9,997	42,272	20,354	10,557	7,325	522,799	115,072	32
33 Grand Rapids, Michigan.....	120,984	660,590	533,656	16,131	14,646	41,025	26,386	11,738	6,688	369,917	84,587	33
34 Harrisburg, Pennsylvania.....	127,946	636,534	524,197	11,991	7,209	39,502	15,001	6,407	5,902	359,758	80,295	34
35 Hartford, Connecticut.....	203,201	1,208,656	988,976	55,750	16,203	69,381	25,019	28,438	7,358	731,546	173,252	35
36 Honolulu, Hawaii.....	149,770	784,018	661,026	19,831	7,033	43,987	23,452	16,092	12,444	448,935	102,643	36
37 Houston, Texas.....	394,137	2,219,726	1,818,342	74,348	32,343	127,854	43,551	55,225	46,195	1,261,329	306,744	37
38 Huntington-Ashland, West Virginia-Kentucky-Ohio.....	72,041	344,034	297,434	3,847	3,611	17,980	(1)	1,938	6,478	184,526	39,939	38
39 Indianapolis, Indiana.....	255,642	1,452,532	1,236,565	44,587	14,758	76,897	34,890	23,789	14,922	876,058	204,700	39
40 Jacksonville, Florida.....	175,631	757,604	649,650	20,829	6,026	36,961	20,858	13,520	7,761	385,075	92,214	40
41 Jersey City, New Jersey.....	256,486	1,237,721	1,113,109	19,125	9,352	54,456	16,573	10,183	3,724	684,161	146,904	41
42 Johnstown, Pennsylvania.....	81,369	325,660	277,895	6,971	2,174	21,055	(1)	2,011	1,281	157,439	35,459	42
43 Kansas City, Missouri-Kansas.....	368,162	2,038,007	1,697,654	57,224	24,242	111,386	76,706	30,560	21,205	1,163,661	270,449	43
44 Knoxville, Tennessee.....	118,288	537,646	466,542	9,993	6,436	25,505	13,943	4,917	2,294	275,423	61,695	44
45 Lancaster, Pennsylvania.....	92,658	433,309	359,129	12,763	6,093	43,168	(1)	7,435	2,910	246,264	55,268	45
46 Lansing, Michigan.....	95,523	491,128	429,260	6,553	7,761	22,099	14,293	4,598	3,358	261,932	58,193	46
47 Little Rock-North Little Rock, Arkansas.....	79,470	385,349	313,938	8,119	4,334	24,860	11,423	9,978	6,422	190,743	43,901	47
48 Los Angeles-Long Beach, California.....	2,449,566	15,097,630	12,195,664	405,296	295,992	923,978	447,729	436,338	200,275	8,655,282	2,046,910	48
49 Louisville, Kentucky-Indiana.....	303,069	1,215,112	1,006,213	43,600	14,339	71,664	34,707	18,321	11,455	669,271	152,726	49
50 Memphis, Tennessee.....	286,518	871,143	712,568	19,439	10,807	56,056	38,062	13,006	14,323	435,304	101,604	50
51 Miami, Florida.....	321,707	1,652,992	1,247,588	67,712	47,886	117,666	55,747	66,501	20,086	853,063	207,912	51
52 Milwaukee, Wisconsin.....	433,214	2,589,443	2,180,319	81,652	41,568	122,496	60,680	34,139	32,782	1,517,304	342,872	52
53 Minneapolis-St. Paul, Minnesota.....	520,344	2,947,121	2,459,791	99,738	56,800	147,805	77,726	45,956	16,867	1,645,163	381,338	53
54 Mobile, Alabama.....	87,369	444,889	385,844	6,567	5,435	15,797	11,791	7,131	3,740	203,915	45,598	54
55 Nashville, Tennessee.....	122,617	629,971	496,392	16,975	6,853	42,522	30,731	18,897	5,768	341,252	83,774	55
56 New Haven, Connecticut.....	123,078	685,670	541,851	36,299	8,580	45,511	14,303	15,532	6,378	412,666	97,147	56
57 New Orleans, Louisiana.....	268,735	1,376,852	1,071,644	45,798	17,166	92,465	62,536	27,226	39,955	770,353	195,682	57
58 New York, New York.....	4,307,434	25,917,626	20,084,171	1,475,851	439,821	1,476,844	1,133,249	869,376	65,248	14,551,173	3,729,528	58
59 Newark, New Jersey.....	641,133	4,003,580	3,306,819	160,335	53,247	220,382	99,846	83,411	17,943	2,391,906	566,328	59
60 Norfolk-B Portsmouth, Virginia.....	150,859	718,707	614,952	16,334	5,824	30,483	23,036	5,897	8,621	371,218	83,852	60
61 Oklahoma City, Oklahoma.....	154,795	805,221	645,600	15,513	13,893	70,865	21,510	15,060	12,079	429,311	100,871	61
62 Omaha, Nebraska-Iowa.....	155,935	810,907	661,481	18,719	9,308	58,525	33,383	8,937	9,507	453,301	101,956	62
63 Paterson-Clifton-Passaic, New Jersey.....	426,413	2,601,359	2,178,747	67,940	29,591	159,421	71,253	50,413	11,609	1,532,796	352,019	63
64 Peoria, Illinois.....	111,286	632,493	523,067	15,874	10,400	49,158	17,058	7,555	4,612	367,423	83,581	64
65 Philadelphia, Pennsylvania-New Jersey.....	1,515,016	8,216,144	6,736,127	333,478	84,747	527,421	254,112	130,217	53,500	4,611,826	1,076,997	65
66 Phoenix, Arizona.....	195,650	1,017,729	808,293	27,782	19,341	71,159	38,492	44,468	12,606	547,105	129,226	66
67 Pittsburgh, Pennsylvania.....	832,376	4,634,777	3,811,742	227,186	41,162	280,095	103,933	77,438	40,021	2,724,933	669,795	67
68 Portland, Oregon-Washington.....	279,234	1,356,415	1,222,987	36,664	26,253	115,426	64,172	30,798	13,978	877,239	201,445	68
69 Providence, Rhode Island-Massachusetts.....	298,837	1,394,499	1,175,684	47,980	17,373	83,716	27,583	18,643	7,135	747,588	170,005	69
70 Reading, Pennsylvania.....	99,665	485,635	404,906	17,499	5,497	36,058	(1)	6,010	2,304	281,461	63,968	70
71 Richmond, Virginia.....	155,407	776,280	654,712	32,664	6,510	32,047	22,038	11,282	8,489	441,634	100,941	71

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 18.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued
[Taxable and nontaxable returns]

	100 largest standard metropolitan statistical areas	Number of returns	Adjusted gross income less deficit	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Combined business net profit and loss	Combined partnership net profit and loss	Combined net gain and loss from sales of capital assets	Combined rents and royalties net income and loss	Taxable income	Income tax after credits	
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
77	San Bernardino-Riverside-Ontario, California.....	249,511	1,297,862	1,077,120	23,526	26,374	71,387	47,183	27,188	9,441	633,836	138,833	77
78	San Diego, California.....	316,593	1,938,115	1,586,981	50,258	40,940	102,460	50,144	53,943	21,236	1,078,424	246,259	78
79	San Francisco-Oakland, California.....	1,014,096	6,384,584	4,921,554	279,724	111,840	435,325	251,264	197,284	87,400	3,892,394	929,231	79
80	San Jose, California.....	221,515	1,409,616	1,112,494	38,880	27,116	101,009	54,621	46,325	10,368	798,930	182,314	80
81	Scranton, Pennsylvania.....	81,946	316,966	255,912	13,880	3,043	26,536	10,665	3,088	1,310	156,763	34,353	81
82	Seattle, Washington.....	380,588	2,294,526	1,862,881	51,080	54,926	150,366	69,679	48,723	23,195	1,346,173	306,609	82
83	Shreveport, Louisiana.....	73,829	408,984	315,565	10,741	5,508	25,924	21,653	14,098	10,623	224,872	57,357	83
84	South Bend, Indiana.....	80,722	468,859	406,735	13,675	3,928	23,359	(1)	5,525	4,165	278,412	62,814	84
85	Spokane, Washington.....	89,054	468,546	366,800	9,772	9,716	36,750	20,303	10,049	6,670	265,008	59,642	85
86	Springfield-Holyoke, Massachusetts.....	148,850	812,077	703,920	19,627	8,994	48,100	8,940	9,933	3,865	452,840	100,285	86
87	Stockton, California.....	71,670	378,337	289,125	7,945	10,472	26,727	29,421	8,924	3,623	216,301	48,082	87
88	Syracuse, New York.....	206,034	1,072,175	924,798	21,879	14,676	64,055	19,364	7,554	3,729	602,955	131,741	88
89	Tacoma, Washington.....	106,425	563,652	469,211	13,158	8,622	42,283	17,755	5,518	2,958	303,487	69,654	89
90	Tampa-St. Petersburg, Florida.....	238,267	1,085,412	759,657	69,484	34,318	83,916	28,537	53,711	14,126	542,718	125,614	90
91	Toledo, Ohio.....	156,784	887,350	743,425	28,613	12,268	51,083	20,372	15,604	5,504	525,529	121,208	91
92	Trenton, New Jersey.....	104,086	573,790	442,838	29,954	12,216	44,926	17,559	15,454	1,950	336,156	78,759	92
93	Tulsa, Oklahoma.....	144,112	778,490	656,795	25,157	7,880	37,987	23,857	10,598	12,348	425,327	100,253	93
94	Utica-Rome, New York.....	106,127	516,535	437,511	17,589	6,664	29,099	13,077	5,376	2,461	282,002	60,503	94
95	Washington, District of Columbia-Maryland-Virginia.....	703,658	4,315,146	3,589,507	127,518	59,063	229,610	92,011	89,603	34,733	2,616,386	614,324	95
96	Wichita, Kansas.....	109,919	597,541	502,183	8,092	6,759	34,841	16,912	11,080	14,344	316,428	72,014	96
97	Wilkes-Barre-Hazleton, Pennsylvania.....	119,280	477,110	407,499	12,386	2,295	29,177	10,273	5,446	970	251,479	54,915	97
98	Wilmington, Delaware-New Jersey.....	133,802	854,922	659,095	111,329	8,730	33,269	9,816	14,420	4,877	520,943	153,127	98
99	Worcester, Massachusetts.....	108,939	520,751	440,007	17,330	9,606	31,741	11,741	6,027	1,432	275,445	61,711	99
100	York, Pennsylvania.....	89,841	435,769	367,727	10,019	5,879	28,808	(1)	5,479	2,275	232,416	51,885	100
101	Youngstown, Ohio.....	173,536	908,557	814,305	9,828	5,672	44,503	16,008	5,479	4,707	491,157	107,519	101

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

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

Adjusted gross income classes	[Taxable and nontaxable returns]									
	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)
	Akron, Ohio					Albany-Schenectady-Troy, New York				
Total.....	184,139	1,116,953	327,751	648,052	147,331	227,205	1,197,483	370,294	666,512	145,262
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	12,611	6,536	12,163	432	85	24,447	12,434	19,608	460	93
\$1,000 under \$2,000.....	15,793	23,197	17,310	5,883	1,177	18,246	26,908	22,534	5,460	1,093
\$2,000 under \$3,000.....	11,087	27,845	14,289	13,964	1,964	23,008	37,798	33,083	18,368	3,644
\$3,000 under \$4,000.....	16,165	55,420	22,089	25,353	5,039	50,228	105,343	37,619	52,905	10,457
\$4,000 under \$5,000.....	20,607	94,370	40,242	39,522	7,929	30,723	138,963	49,152	68,344	13,938
\$5,000 under \$6,000.....	27,554	151,216	53,615	74,495	15,090	23,316	129,467	49,649	58,968	11,814
\$6,000 under \$7,000.....	26,238	170,326	56,189	90,066	18,475	23,666	152,861	46,438	83,818	17,112
\$7,000 under \$8,000.....	15,494	116,137	30,914	69,482	14,336	13,960	104,291	27,554	61,849	12,705
\$8,000 under \$9,000.....	10,368	88,029	22,794	52,875	10,944	11,839	100,231	26,260	58,149	11,918
\$9,000 under \$10,000.....	10,596	100,200	19,979	68,069	14,237	8,612	81,152	17,998	50,338	10,430
\$10,000 under \$15,000.....	12,788	149,184	22,138	102,758	22,170	12,013	141,461	25,865	95,309	20,247
\$15,000 under \$20,000.....	2,367	40,851	5,619	30,441	7,109	3,348	56,457	7,174	40,926	9,415
\$20,000 under \$25,000.....	857	19,321	1,729	15,566	3,991	1,040	23,249	2,440	17,579	4,482
\$25,000 under \$50,000.....	1,233	40,988	2,815	33,872	10,606	1,659	54,184	3,634	41,645	12,420
\$50,000 under \$100,000.....	276	18,208	659	15,615	6,682	172	11,229	376	9,027	3,782
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	24	4,384	50	3,835	2,158	8	1,638	15	1,303	675
\$200,000 or more.....	21	8,019	51	6,881	3,975					
	Allentown-Bethlehem-Easton, Pennsylvania-New Jersey					Atlanta, Georgia				
Total.....	173,090	1,861,326	280,851	484,165	110,825	328,993	1,737,036	570,917	929,869	215,376
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	14,074	7,084	13,563	543	109	34,473	18,201	28,589	1,361	268
\$1,000 under \$2,000.....	21,834	31,665	23,024	9,028	1,801	40,664	59,648	42,391	16,151	3,164
\$2,000 under \$3,000.....	20,275	49,307	24,694	19,912	3,867	38,890	98,476	68,397	26,118	5,141
\$3,000 under \$4,000.....	20,212	71,555	32,250	30,001	5,979	42,938	148,668	76,556	53,053	10,536
\$4,000 under \$5,000.....	26,337	119,379	47,350	56,262	11,284	34,073	152,267	63,589	65,266	13,225
\$5,000 under \$6,000.....	23,503	128,977	49,831	63,769	12,914	34,213	188,840	70,756	86,036	17,449
\$6,000 under \$7,000.....	11,633	74,709	24,658	38,733	7,861	25,153	163,936	53,954	83,550	16,909
\$7,000 under \$8,000.....	12,461	92,375	21,975	56,713	11,569	20,576	144,514	44,514	85,205	17,389
\$8,000 under \$9,000.....	6,953	58,088	11,392	39,539	8,290	15,500	132,368	33,207	77,617	16,017
\$9,000 under \$10,000.....	3,119	29,133	7,009	16,850	3,406	12,041	115,058	24,647	70,998	14,908
\$10,000 under \$15,000.....	7,452	87,460	16,018	60,170	12,695	18,683	219,874	38,816	147,690	31,657
\$15,000 under \$20,000.....	1,867	31,456	3,466	24,504	5,746	5,569	95,593	12,598	67,732	15,964
\$20,000 under \$25,000.....	655	14,408	1,353	11,907	3,274	1,965	49,853	4,512	32,489	8,204
\$25,000 under \$50,000.....	1,127	39,462	2,329	32,879	10,481	2,181	73,819	4,507	58,405	18,017
\$50,000 under \$100,000.....	265	17,356	577	14,839	6,271	751	49,862	1,732	39,509	16,413
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	75	8,834	169	6,808	3,344
\$150,000 under \$200,000.....	14	2,491	32	2,016	1,182	25	4,314	46	3,380	1,862
\$200,000 or more.....	21	6,129	44	5,264	3,440	31	10,382	66	8,501	4,909
	Bakersfield, California					Baltimore, Maryland				
Total.....	88,786	1,519,867	170,075	292,540	67,899	622,326	1,307,756	1,045,167	1,855,190	431,866
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	7,762	4,655	7,973	403	81	63,549	32,641	52,601	2,426	488
\$1,000 under \$2,000.....	7,027	10,406	8,473	2,563	513	73,742	108,948	83,265	26,656	5,169
\$2,000 under \$3,000.....	7,660	19,013	12,459	5,755	1,135	66,673	167,812	97,119	56,648	11,171
\$3,000 under \$4,000.....	7,832	27,481	16,772	8,661	1,743	74,970	261,780	119,586	111,876	22,170
\$4,000 under \$5,000.....	8,020	36,362	16,845	13,669	2,711	78,170	350,376	145,228	155,068	31,229
\$5,000 under \$6,000.....	13,416	73,432	28,066	33,478	6,751	73,723	405,804	149,698	194,988	39,443
\$6,000 under \$7,000.....	10,401	69,371	21,253	36,234	7,382	49,679	323,159	100,733	173,827	35,235
\$7,000 under \$8,000.....	6,565	49,200	15,590	24,844	4,989	38,363	287,248	80,455	163,191	33,333
\$8,000 under \$9,000.....	5,991	50,441	12,171	31,151	6,497	31,097	263,697	65,057	161,056	32,882
\$9,000 under \$10,000.....	3,701	35,122	8,317	21,064	4,337	18,828	176,705	39,406	112,045	23,296
\$10,000 under \$15,000.....	5,959	71,391	12,790	48,608	10,397	33,461	393,962	69,228	270,051	57,678
\$15,000 under \$20,000.....	1,360	23,273	3,182	17,489	4,109	7,473	128,038	15,539	95,639	22,256
\$20,000 under \$25,000.....	431	9,210	1,010	7,288	1,808	3,919	85,523	8,548	66,279	16,816
\$25,000 under \$50,000.....	956	33,604	2,236	27,541	9,096	5,334	173,996	12,137	138,098	42,380
\$50,000 under \$100,000.....	179	11,700	409	9,899	4,282	1,657	109,932	3,784	92,303	39,720
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	134	15,252	211	12,490	6,298
\$150,000 under \$200,000.....	5	891	15	757	387	43	7,355	85	6,194	3,278
\$200,000 or more.....	5	1,415	9	733	439	42	18,572	92	16,355	9,024
	Beaumont-Port Arthur, Texas					Birmingham, Alabama				
Total.....	92,569	1,473,833	162,307	258,626	59,526	188,514	1,958,804	350,250	493,172	118,647
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	11,696	6,381	11,668	373	75	20,181	11,525	19,145	499	98
\$1,000 under \$2,000.....	10,950	15,028	12,821	2,459	492	22,963	34,730	32,952	5,768	1,094
\$2,000 under \$3,000.....	9,242	23,158	13,415	8,237	1,648	22,168	57,504	41,721	12,937	2,547
\$3,000 under \$4,000.....	7,373	25,836	15,391	7,161	1,441	25,571	88,807	47,510	30,121	6,036
\$4,000 under \$5,000.....	10,907	49,114	22,529	18,881	3,810	24,499	110,549	50,412	42,356	8,510
\$5,000 under \$6,000.....	9,899	54,715	19,493	26,583	5,412	24,657	135,814	56,628	57,867	11,618
\$6,000 under \$7,000.....	10,738	70,391	23,672	36,869	7,432	13,591	87,385	29,840	42,611	8,630
\$7,000 under \$8,000.....	10,280	75,776	20,350	45,027	9,147	10,705	79,900	22,576	45,258	9,306
\$8,000 under \$9,000.....	1,902	16,210	4,339	9,500	1,947	5,247	44,288	10,052	28,025	5,795
\$9,000 under \$10,000.....	(²)	(²)	(²)	(²)	(²)	2,887	27,402	5,860	17,959	3,723
\$10,000 under \$15,000.....	4,607	54,042	9,260	38,607	8,392	10,183	119,830	20,941	80,395	17,262
\$15,000 under \$20,000.....	774	13,056	1,594	9,995	2,358	1,786	30,793	4,081	22,392	5,187
\$20,000 under \$25,000.....	(²)	(²)	(²)	(²)	(²)	910	20,341	2,144	15,623	4,051
\$25,000 under \$50,000.....	709	24,498	1,394	19,872	6,628	1,973	71,024	4,339	57,890	18,910
\$50,000 under \$100,000.....	139	8,901	312	7,671	3,270	327	22,148	735	18,712	8,110
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	106	12,605	231	10,803	5,574
\$150,000 under \$200,000.....	5	884	10	664	331	19	3,182	44	2,562	1,355
\$200,000 or more.....	7	2,247	16	1,806	1,064	7	1,925	11	1,394	841

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Boston, Massachusetts						Bridgeport, Connecticut				
Total.....	962,034	15,113,522	1,480,314	2,889,983	683,100	145,011	1,825,405	253,362	466,592	104,799
No adjusted gross income.....	3,235	11,114	5,384	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	105,184	53,253	77,428	2,944	593	10,000	5,501	7,759	512	103
\$1,000 under \$2,000.....	109,765	163,146	103,935	51,505	10,243	12,751	18,773	14,084	4,494	848
\$2,000 under \$3,000.....	116,208	290,272	134,578	123,729	24,251	15,285	38,216	18,630	16,226	3,235
\$3,000 under \$4,000.....	118,865	415,970	156,897	201,323	40,385	13,773	48,552	19,931	22,121	4,385
\$4,000 under \$5,000.....	111,081	500,808	175,692	251,498	51,105	17,749	80,643	33,171	37,584	7,611
\$5,000 under \$6,000.....	103,828	569,539	198,671	276,677	56,242	21,121	117,321	42,855	57,302	11,708
\$6,000 under \$7,000.....	86,899	560,516	175,116	293,735	59,287	13,970	91,029	32,236	44,343	8,963
\$7,000 under \$8,000.....	60,998	455,380	133,784	245,965	50,212	11,330	58,206	21,984	51,390	10,589
\$8,000 under \$9,000.....	42,067	334,129	91,322	206,418	42,215	9,928	84,905	19,414	52,498	10,821
\$9,000 under \$10,000.....	26,200	246,757	55,993	151,131	31,569	6,868	64,851	17,342	37,678	7,803
\$10,000 under \$15,000.....	46,545	545,078	102,076	353,819	75,457	8,479	98,577	17,149	69,167	14,912
\$15,000 under \$20,000.....	12,220	209,663	27,047	148,445	34,323	1,638	27,577	3,953	20,358	4,716
\$20,000 under \$25,000.....	5,478	123,489	12,068	91,429	23,321	695	15,254	1,708	11,995	3,007
\$25,000 under \$50,000.....	9,870	341,707	22,631	262,402	80,488	698	25,425	2,013	20,398	6,378
\$50,000 under \$100,000.....	2,959	194,278	6,427	153,847	63,921	212	14,154	497	12,106	5,121
\$100,000 under \$150,000.....	444	53,633	858	41,334	20,547	44	5,508	110	4,863	2,552
\$150,000 under \$200,000.....	87	14,811	188	10,660	5,715	10	1,681	19	1,368	751
\$200,000 or more.....	101	32,207	219	23,122	13,226	9	2,573	17	2,189	1,296
Buffalo, New York						Canton, Ohio				
Total.....	461,227	2,609,915	788,525	1,488,353	346,867	106,695	1,579,291	190,448	326,154	73,071
No adjusted gross income.....	2,073	34,399	3,626	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	38,913	17,883	33,950	902	180	9,528	4,547	7,965	244	48
\$1,000 under \$2,000.....	42,395	63,569	45,722	17,694	3,457	11,414	16,616	12,689	3,930	783
\$2,000 under \$3,000.....	41,840	104,124	52,040	41,629	8,140	8,574	20,930	9,638	8,848	1,712
\$3,000 under \$4,000.....	50,372	176,720	70,586	83,223	16,791	9,676	34,329	22,011	10,407	2,100
\$4,000 under \$5,000.....	57,623	261,511	98,157	129,970	26,092	17,568	79,659	31,679	38,130	7,603
\$5,000 under \$6,000.....	58,131	319,578	114,136	158,595	32,210	14,847	81,124	28,952	41,432	8,403
\$6,000 under \$7,000.....	52,998	342,883	113,298	178,349	36,230	6,461	41,484	15,041	20,944	4,183
\$7,000 under \$8,000.....	36,661	273,002	87,213	146,739	29,875	7,550	55,937	15,713	33,312	6,850
\$8,000 under \$9,000.....	27,817	236,206	58,376	144,238	29,973	6,944	58,443	16,488	34,232	6,978
\$9,000 under \$10,000.....	14,932	140,341	31,389	89,694	18,654	4,447	42,397	11,011	25,678	5,286
\$10,000 under \$15,000.....	25,976	301,991	54,428	205,879	43,968	6,496	75,976	13,115	53,562	11,429
\$15,000 under \$20,000.....	4,663	79,691	9,952	57,983	13,530	1,201	20,698	2,572	15,962	3,708
\$20,000 under \$25,000.....	1,948	42,785	4,474	31,615	8,063	514	13,543	1,028	9,421	2,389
\$25,000 under \$50,000.....	2,850	93,491	6,290	72,699	21,679	753	23,899	1,539	20,038	6,273
\$50,000 under \$100,000.....	1,753	113,559	4,269	90,973	37,613	102	6,506	242	5,646	2,370
\$100,000 under \$150,000.....	234	27,149	518	21,692	10,419	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	19	3,197	43	2,461	1,288	4	676	8	635	394
\$200,000 or more.....	29	16,634	58	14,018	8,605	6	3,146	11	2,283	1,719
Charleston, West Virginia						Charlotte, North Carolina				
Total.....	81,287	1,428,750	148,818	239,180	53,124	90,052	1,468,358	160,604	240,961	56,358
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	9,553	4,867	7,045	508	102	8,814	4,004	8,336	270	54
\$1,000 under \$2,000.....	6,723	9,722	2,184	2,184	437	8,990	13,993	12,379	3,313	622
\$2,000 under \$3,000.....	10,812	26,996	16,368	8,647	1,712	13,544	32,991	19,520	10,858	2,077
\$3,000 under \$4,000.....	8,661	30,061	14,688	13,561	2,746	14,328	48,801	26,597	15,749	3,133
\$4,000 under \$5,000.....	10,474	47,683	21,068	21,740	4,381	11,728	52,095	25,578	17,489	3,530
\$5,000 under \$6,000.....	7,628	42,390	14,230	21,640	4,427	6,465	35,391	13,348	15,059	3,045
\$6,000 under \$7,000.....	7,367	47,112	18,200	23,472	4,737	7,413	47,632	14,408	24,304	4,890
\$7,000 under \$8,000.....	6,155	45,863	15,705	24,830	5,016	3,935	29,632	8,823	14,809	2,983
\$8,000 under \$9,000.....	3,420	28,706	7,169	18,152	3,767	2,970	27,453	7,148	14,625	2,968
\$9,000 under \$10,000.....	3,073	29,288	8,383	17,568	3,610	3,939	27,572	5,312	17,590	3,656
\$10,000 under \$15,000.....	5,000	58,881	10,927	41,062	8,755	5,622	66,068	11,819	43,692	9,499
\$15,000 under \$20,000.....	1,046	18,465	2,686	13,790	3,234	1,203	21,126	2,780	14,854	3,522
\$20,000 under \$25,000.....	561	12,415	1,287	9,569	2,382	602	13,898	1,722	10,070	2,568
\$25,000 under \$50,000.....	561	17,539	1,449	14,645	4,349	815	26,764	2,044	21,130	6,232
\$50,000 under \$100,000.....	119	7,866	274	6,837	2,940	229	15,338	509	11,943	4,923
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	4	859	7	656	351	3	549	4	456	241
\$200,000 or more.....	4	859	7	656	351	6	3,066	13	2,660	1,365
Chattanooga, Tennessee-Georgia						Chicago, Illinois				
Total.....	88,901	1,419,477	158,600	214,635	51,256	2,391,800	14,614,659	3,931,438	8,819,104	2,105,200
No adjusted gross income.....	(2)	(2)	(2)	-	-	7,556	22,902	9,230	-	-
Under \$1,000.....	11,315	6,687	9,226	665	134	226,553	120,912	183,521	7,538	1,497
\$1,000 under \$2,000.....	12,931	19,304	15,805	4,483	892	201,164	295,153	218,680	81,925	16,254
\$2,000 under \$3,000.....	14,069	37,021	22,219	11,782	2,358	208,664	522,078	260,528	204,639	39,920
\$3,000 under \$4,000.....	8,366	29,331	17,307	8,881	1,774	244,078	855,115	320,712	426,226	85,877
\$4,000 under \$5,000.....	8,250	37,512	18,513	13,910	2,791	264,459	1,189,533	403,519	621,236	126,321
\$5,000 under \$6,000.....	9,210	50,714	22,783	20,109	4,008	267,154	1,468,880	480,025	773,536	157,855
\$6,000 under \$7,000.....	8,949	57,658	18,525	30,287	6,099	228,004	1,481,207	470,597	795,571	163,038
\$7,000 under \$8,000.....	4,988	37,160	11,377	20,245	4,077	203,485	1,519,062	435,347	855,764	175,716
\$8,000 under \$9,000.....	4,331	36,517	8,958	21,418	4,283	151,184	1,279,254	323,376	767,754	158,494
\$9,000 under \$10,000.....	921	8,787	2,414	5,390	1,111	101,631	963,351	213,079	608,229	127,169
\$10,000 under \$15,000.....	3,143	37,358	6,807	24,971	5,361	201,496	2,352,255	423,191	1,608,969	345,161
\$15,000 under \$20,000.....	731	12,402	1,358	9,425	2,165	38,366	653,133	84,198	483,933	113,519
\$20,000 under \$25,000.....	536	12,281	1,252	8,884	2,207	16,047	355,385	35,643	275,779	71,881
\$25,000 under \$50,000.....	590	20,703	1,332	17,721	5,956	23,122	780,065	50,717	636,980	200,256
\$50,000 under \$100,000.....	143	9,271	298	7,904	3,383	6,994	464,336	15,201	392,958	169,075
\$100,000 under \$150,000.....	40	4,834	92	4,224	2,165	1,097	130,958	2,337	109,291	55,391
\$150,000 under \$200,000.....	12	2,022	21	1,728	955	341	58,191	722	48,158	26,555
\$200,000 or more.....	9	3,401	20	2,608	1,537	405	148,693	815	120,618	71,241

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Cincinnati, Ohio-Kentucky						Cleveland, Ohio				
Total.....	381,976	12,161,194	640,523	1,259,825	298,011	654,066	13,904,418	1,120,191	2,277,024	529,014
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	35,495	17,887	29,308	950	191	59,235	31,243	46,940	2,262	447
\$1,000 under \$2,000.....	37,792	57,369	44,354	15,971	3,126	59,466	88,158	66,082	23,215	4,588
\$2,000 under \$3,000.....	36,647	92,061	46,666	36,768	7,287	53,593	135,963	65,768	54,908	10,520
\$3,000 under \$4,000.....	46,691	162,951	64,972	76,745	15,234	56,566	198,645	80,949	89,811	18,183
\$4,000 under \$5,000.....	50,159	224,162	79,769	114,558	23,277	80,069	360,675	132,338	176,697	35,597
\$5,000 under \$6,000.....	49,476	272,556	101,343	131,856	26,665	79,769	437,408	151,196	219,404	44,557
\$6,000 under \$7,000.....	31,234	200,815	63,993	108,194	21,598	72,309	470,533	155,186	246,113	53,227
\$7,000 under \$8,000.....	26,603	198,269	61,388	108,368	22,089	57,416	429,840	123,362	241,352	49,676
\$8,000 under \$9,000.....	18,730	157,972	41,415	96,722	19,903	37,403	315,778	87,568	184,190	37,895
\$9,000 under \$10,000.....	12,290	115,948	28,296	71,321	14,564	26,089	247,822	57,112	157,953	32,905
\$10,000 under \$15,000.....	23,728	280,960	49,754	193,066	41,363	49,636	579,576	103,849	398,839	85,366
\$15,000 under \$20,000.....	5,763	97,638	12,485	73,467	17,249	9,099	156,275	20,165	116,214	27,341
\$20,000 under \$25,000.....	2,658	59,524	6,012	46,115	11,845	3,945	87,475	6,582	66,873	17,327
\$25,000 under \$50,000.....	3,210	108,090	7,532	88,755	27,730	6,405	213,244	14,611	176,846	54,603
\$50,000 under \$100,000.....	986	65,187	2,144	54,847	23,239	1,238	82,238	2,683	67,970	28,743
\$100,000 under \$150,000.....	141	16,780	311	14,169	7,185	228	27,182	530	19,555	9,964
\$150,000 under \$200,000.....	49	8,230	104	6,784	3,689	68	11,565	134	9,337	5,176
\$200,000 or more.....	62	25,334	128	21,169	11,777	90	34,905	185	25,935	15,899
Columbus, Ohio						Dallas, Texas				
Total.....	236,622	1,266,140	393,377	730,522	169,696	358,542	12,036,558	623,120	1,177,064	285,719
No adjusted gross income.....	(2)	(2)	(2)	-	-	1,896	9,828	2,427	-	-
Under \$1,000.....	25,278	13,900	21,967	921	184	33,925	16,433	28,695	662	133
\$1,000 under \$2,000.....	27,933	41,728	30,863	12,213	2,443	35,591	52,638	41,000	11,124	2,202
\$2,000 under \$3,000.....	26,291	66,860	31,993	27,894	5,450	45,657	113,321	72,353	33,191	6,465
\$3,000 under \$4,000.....	24,076	84,833	34,235	40,480	8,135	41,034	144,888	71,524	56,539	11,363
\$4,000 under \$5,000.....	29,028	131,226	50,923	62,915	12,494	46,193	207,827	79,811	97,226	19,474
\$5,000 under \$6,000.....	23,751	130,013	47,195	64,843	13,198	33,235	183,055	69,301	87,156	17,541
\$6,000 under \$7,000.....	23,931	155,117	54,073	79,967	16,253	31,968	280,230	66,713	109,991	22,251
\$7,000 under \$8,000.....	14,709	110,105	33,385	61,495	12,451	21,837	162,965	47,624	93,218	18,948
\$8,000 under \$9,000.....	11,857	100,549	26,389	60,050	12,315	16,541	140,099	36,380	84,274	17,361
\$9,000 under \$10,000.....	6,521	61,326	13,569	38,500	7,991	13,565	128,289	27,630	80,521	16,596
\$10,000 under \$15,000.....	14,831	173,251	31,819	119,217	25,512	22,804	268,071	48,169	182,960	39,158
\$15,000 under \$20,000.....	3,180	54,402	7,186	40,726	9,449	6,113	105,443	12,554	80,292	19,105
\$20,000 under \$25,000.....	1,228	26,828	2,521	21,845	5,567	3,257	72,781	7,233	56,836	14,603
\$25,000 under \$50,000.....	2,083	67,395	4,496	55,984	17,704	3,538	118,933	6,666	97,638	30,420
\$50,000 under \$100,000.....	486	31,697	1,105	26,464	11,190	1,154	76,233	2,512	66,098	28,951
\$100,000 under \$150,000.....	96	11,042	244	9,879	5,183	122	14,425	258	11,792	5,977
\$150,000 under \$200,000.....	18	3,060	37	2,557	1,388	55	9,405	135	7,829	4,111
\$200,000 or more.....	12	5,158	27	4,572	2,789	57	23,350	135	19,717	11,060
Davenport-Rock Island-Moline, Iowa-Illinois						Dayton, Ohio				
Total.....	87,040	1,511,604	155,208	294,096	66,058	228,902	11,345,551	389,489	807,361	186,177
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	7,020	3,730	5,183	103	21	23,480	11,321	19,330	650	128
\$1,000 under \$2,000.....	6,398	9,620	8,179	2,113	423	21,011	31,828	20,892	9,461	1,891
\$2,000 under \$3,000.....	6,350	15,562	8,822	5,498	1,099	20,919	52,715	26,197	19,671	3,766
\$3,000 under \$4,000.....	7,551	26,827	8,774	14,327	2,776	18,042	64,393	31,590	27,998	5,718
\$4,000 under \$5,000.....	9,481	43,396	16,068	21,197	4,262	27,111	123,514	47,802	60,369	12,257
\$5,000 under \$6,000.....	12,832	69,711	28,504	31,448	6,376	22,219	122,576	40,991	66,180	13,486
\$6,000 under \$7,000.....	12,130	79,097	26,519	40,019	8,126	25,696	167,397	50,357	94,833	19,331
\$7,000 under \$8,000.....	5,644	42,238	10,011	26,184	5,352	18,360	137,595	41,300	78,525	15,982
\$8,000 under \$9,000.....	7,923	66,128	19,174	37,904	7,827	15,063	128,206	30,267	82,192	17,000
\$9,000 under \$10,000.....	2,642	24,848	4,194	17,499	3,757	10,188	96,382	24,634	59,092	12,184
\$10,000 under \$15,000.....	6,369	77,120	13,653	53,527	11,486	18,926	221,266	39,542	153,809	32,996
\$15,000 under \$20,000.....	883	15,202	1,687	11,939	2,946	50,807	6,257	38,885	9,242	9,242
\$20,000 under \$25,000.....	444	9,969	943	8,050	2,064	1,146	25,741	2,663	20,357	5,256
\$25,000 under \$50,000.....	483	16,033	1,509	13,059	4,046	2,074	70,424	5,022	57,364	17,901
\$50,000 under \$100,000.....	135	8,558	325	7,555	3,247	394	25,901	845	22,438	9,697
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	43	5,153	110	4,557	2,420
\$150,000 under \$200,000.....	4	734	8	643	367	21	3,610	42	3,130	1,809
\$200,000 or more.....	6	1,944	10	1,532	1,086	21	8,962	44	7,850	5,113
Denver, Colorado						Des Moines, Iowa				
Total.....	323,054	1,838,082	533,792	1,043,504	235,641	96,818	533,381	159,968	294,948	68,612
No adjusted gross income.....	1,925	36,190	3,204	-	-	-	-	-	-	-
Under \$1,000.....	33,470	16,626	24,394	835	166	13,055	7,796	10,462	478	96
\$1,000 under \$2,000.....	31,810	46,572	33,496	12,413	2,446	9,659	15,199	10,808	4,424	864
\$2,000 under \$3,000.....	28,077	70,211	35,026	26,766	5,298	10,919	27,640	13,652	11,309	2,250
\$3,000 under \$4,000.....	42,001	147,664	60,330	69,880	14,018	8,055	28,094	9,979	13,856	2,671
\$4,000 under \$5,000.....	29,729	134,158	51,721	62,378	12,617	9,931	44,427	17,396	19,386	3,938
\$5,000 under \$6,000.....	33,457	184,638	60,765	94,431	18,922	9,770	53,027	22,831	20,436	4,107
\$6,000 under \$7,000.....	29,922	195,739	65,202	95,222	19,395	10,236	67,189	23,125	30,761	6,203
\$7,000 under \$8,000.....	26,867	201,789	55,772	113,266	23,038	7,867	58,874	15,703	34,170	7,061
\$8,000 under \$9,000.....	18,219	153,922	39,181	92,229	19,033	4,800	40,341	10,134	22,433	4,555
\$9,000 under \$10,000.....	14,009	133,790	30,672	81,418	16,805	4,209	40,321	7,972	25,264	5,241
\$10,000 under \$15,000.....	23,119	270,477	49,935	179,757	38,242	5,252	62,290	10,783	42,255	9,086
\$15,000 under \$20,000.....	4,598	78,400	10,299	55,350	12,848	1,452	25,007	3,305	18,522	4,322
\$20,000 under \$25,000.....	1,836	40,975	4,429	30,353	7,584	429	9,770	1,030	7,666	1,942
\$25,000 under \$50,000.....	3,318	112,243	7,796	83,463	24,657	923	32,212	2,194	26,082	8,191
\$50,000 under \$100,000.....	597	38,211	1,341	30,617	12,508	228	15,552	538	13,354	5,821
\$100,000 under \$150,000.....	55	6,910	127	5,695	2,850	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	19	3,325	46	2,521	1,305	9	1,584	15	1,201	609
\$200,000 or more.....	26	8,982	56	6,910	3,909	5	1,741	9	1,476	731

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

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Detroit, Michigan										
Total.....	1,287,312	17,693,736	2,276,023	4,491,075	1,037,292	92,388	14,32,675	153,702	227,519	49,314
Duluth-Superior, Minnesota-Wisconsin										
No adjusted gross income.....	6,437	326,588	9,658	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	116,331	58,503	101,969	3,166	634	9,639	4,486	7,849	377	76
\$1,000 under \$2,000.....	117,994	173,191	135,976	42,525	8,453	11,947	18,460	11,103	6,948	1,364
\$2,000 under \$3,000.....	105,608	268,209	154,534	92,172	18,225	12,766	33,011	16,917	12,473	2,315
\$3,000 under \$4,000.....	102,728	362,980	153,174	159,528	31,944	10,099	34,567	15,819	14,499	2,906
\$4,000 under \$5,000.....	149,510	678,152	257,396	328,482	66,836	9,696	43,342	18,616	18,937	3,845
\$5,000 under \$6,000.....	156,899	860,524	426,870	426,870	106,550	57,903	22,123	28,283	28,283	5,841
\$6,000 under \$7,000.....	127,489	826,684	273,851	431,590	87,806	12,114	27,761	38,692	7,814	1,364
\$7,000 under \$8,000.....	115,830	865,572	252,868	485,765	99,495	5,712	43,131	12,565	25,177	5,123
\$8,000 under \$9,000.....	79,689	676,267	176,540	404,229	83,435	2,042	17,205	4,177	10,147	2,068
\$9,000 under \$10,000.....	57,971	547,995	123,250	346,687	71,931	2,356	22,283	5,679	12,833	2,556
\$10,000 under \$15,000.....	111,877	1,313,175	242,617	902,913	193,612	2,993	35,538	6,024	24,768	5,408
\$15,000 under \$20,000.....	19,292	326,897	42,603	243,807	56,868	806	13,786	1,624	10,432	2,403
\$20,000 under \$25,000.....	6,782	151,140	14,507	119,218	30,983	370	8,270	821	5,841	1,413
\$25,000 under \$50,000.....	9,959	333,380	24,119	272,879	84,976	509	16,094	1,243	11,807	3,382
\$50,000 under \$100,000.....	2,412	159,064	5,392	135,328	57,868	74	4,693	158	3,844	1,574
\$100,000 under \$150,000.....	275	33,115	584	27,333	14,061	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	97	16,506	203	13,760	7,766	3	503	6	374	186
\$200,000 or more.....	132	68,916	258	54,823	35,456	6	1,950	13	1,669	877
Erie, Pennsylvania										
Total.....	88,018	1413,319	153,231	217,821	50,573	115,795	1629,541	212,426	343,641	80,392
Flint, Michigan										
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	10,749	4,380	8,565	128	24	10,578	5,429	9,519	204	41
\$1,000 under \$2,000.....	10,609	16,687	13,758	3,900	777	11,455	17,278	16,430	3,780	751
\$2,000 under \$3,000.....	11,204	28,270	14,561	2,234	9,317	23,850	13,045	8,167	1,617	1,617
\$3,000 under \$4,000.....	10,725	38,548	18,785	14,643	2,842	8,810	31,107	14,087	12,013	2,392
\$4,000 under \$5,000.....	11,921	53,330	23,028	24,156	4,883	18,191	81,678	36,515	32,009	6,478
\$5,000 under \$6,000.....	10,089	55,177	25,014	22,946	4,616	16,457	91,620	34,412	45,645	9,290
\$6,000 under \$7,000.....	7,513	47,970	15,258	26,247	5,332	14,591	94,503	34,072	47,261	9,558
\$7,000 under \$8,000.....	4,529	34,372	10,267	19,033	3,845	6,204	46,092	12,039	27,385	5,563
\$8,000 under \$9,000.....	3,699	31,775	8,534	18,161	3,711	4,636	39,610	9,657	24,932	5,165
\$9,000 under \$10,000.....	(2)	(2)	(2)	(2)	(2)	5,745	54,178	12,058	34,733	7,209
\$10,000 under \$15,000.....	2,780	32,397	6,079	22,278	4,766	7,677	88,624	16,286	61,094	13,025
\$15,000 under \$20,000.....	643	10,894	1,424	7,930	1,888	852	14,184	1,577	11,232	2,606
\$20,000 under \$25,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 under \$50,000.....	440	15,548	958	13,283	4,253	(2)	(2)	(2)	(2)	(2)
\$50,000 under \$100,000.....	206	12,878	533	11,197	4,682	101	6,777	265	5,866	2,515
\$100,000 under \$150,000.....	41	4,672	64	4,077	2,115	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	7	1,439	15	1,305	793	8	1,411	17	1,082	625
\$200,000 or more.....	(2)	(2)	(2)	(2)	(2)	20	12,202	37	9,503	7,402
Fort Worth, Texas										
Total.....	189,341	1991,387	333,211	546,374	127,105	106,102	1469,954	183,614	283,949	65,615
Fresno, California										
No adjusted gross income.....	1,263	32,628	2,273	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	20,551	9,884	16,110	605	120	14,141	7,665	12,716	377	75
\$1,000 under \$2,000.....	15,625	23,402	20,273	4,480	864	19,490	16,623	3,833	3,833	749
\$2,000 under \$3,000.....	25,064	63,584	39,497	18,790	3,712	13,430	33,129	19,421	9,484	1,872
\$3,000 under \$4,000.....	23,029	79,508	36,449	32,631	6,557	9,785	34,037	18,603	10,840	2,193
\$4,000 under \$5,000.....	25,210	114,286	49,289	47,805	9,628	13,857	61,400	26,180	25,706	5,122
\$5,000 under \$6,000.....	19,622	107,363	44,335	49,257	9,954	8,765	48,478	19,689	20,253	4,096
\$6,000 under \$7,000.....	18,940	121,404	41,606	61,973	12,540	6,822	44,733	14,119	23,639	4,788
\$7,000 under \$8,000.....	8,467	63,551	19,536	35,214	7,149	7,391	55,446	17,423	30,230	6,162
\$8,000 under \$9,000.....	8,420	70,921	15,980	43,331	8,817	5,338	43,311	12,851	26,119	5,383
\$9,000 under \$10,000.....	6,112	57,991	11,750	38,114	7,918	2,572	24,297	4,390	17,068	3,545
\$10,000 under \$15,000.....	11,966	141,318	25,144	98,768	21,336	5,568	66,505	11,725	45,808	9,869
\$15,000 under \$20,000.....	2,646	45,449	5,311	35,308	8,458	1,478	25,190	3,071	19,198	4,497
\$20,000 under \$25,000.....	941	20,677	2,196	16,575	4,546	850	19,218	1,864	15,832	4,203
\$25,000 under \$50,000.....	972	32,888	2,252	27,142	8,496	821	27,585	1,829	23,223	7,579
\$50,000 under \$100,000.....	438	29,709	1,063	25,769	11,121	174	10,985	374	9,506	4,053
\$100,000 under \$150,000.....	39	4,482	72	4,027	2,039	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	20	3,463	40	3,054	1,766	(2)	(2)	(2)	(2)	(2)
\$200,000 or more.....	16	4,135	35	3,531	2,084	3	980	3	876	424
Gary-Hammond-East Chicago, Indiana										
Total.....	169,100	1947,310	329,204	522,799	115,072	120,984	1660,590	210,956	369,917	84,587
Grand Rapids, Michigan										
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	15,158	8,523	13,819	435	87	11,138	4,745	9,538	263	53
\$1,000 under \$2,000.....	10,784	15,872	14,287	3,762	754	10,381	15,154	10,885	4,358	872
\$2,000 under \$3,000.....	11,915	30,004	18,542	9,912	1,931	13,161	33,600	16,894	13,804	2,634
\$3,000 under \$4,000.....	16,997	60,030	28,227	25,766	5,200	11,662	40,819	17,715	16,131	3,261
\$4,000 under \$5,000.....	23,789	105,869	53,157	41,558	8,383	14,468	64,519	27,314	26,611	5,417
\$5,000 under \$6,000.....	27,657	151,095	62,810	70,678	14,281	16,543	90,171	32,760	44,275	8,887
\$6,000 under \$7,000.....	18,569	120,978	40,857	64,090	12,999	11,930	76,677	26,248	38,757	7,800
\$7,000 under \$8,000.....	17,455	130,053	40,126	73,240	14,920	9,389	69,521	20,868	38,206	7,781
\$8,000 under \$9,000.....	6,710	56,765	14,819	35,105	7,262	8,462	71,615	16,406	46,630	9,535
\$9,000 under \$10,000.....	5,381	51,004	10,599	34,978	7,461	3,196	30,517	7,406	18,802	3,843
\$10,000 under \$15,000.....	11,526	136,651	24,823	96,374	20,752	6,188	72,235	14,667	47,850	10,164
\$15,000 under \$20,000.....	1,292	22,079	3,201	16,282	3,743	1,590	27,303	4,418	19,558	4,575
\$20,000 under \$25,000.....	408	9,354	693	7,990	2,037	785	17,170	1,802	13,255	3,291
\$25,000 under \$50,000.....	1,091	37,292	2,455	32,009	10,110	783	24,979	1,676	20,994	6,754
\$50,000 under \$100,000.....	134	8,405	326	7,462	3,175	210	14,062	477	12,067	5,228
\$100,000 under \$150,000.....	(2)	(1)	(2)	(2)	(2)	54	6,797	155	6,354	3,466
\$150,000 under \$200,000.....	9	2,689	21	2,453	1,420	7	1,135	13	1,042	546
\$200,000 or more.....	(2)	(2)	(2)	(2)	(2)	5	1,133	7	960	480

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	[Taxable and nontaxable returns]				
						Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Harrisburg, Pennsylvania						Hartford, Connecticut				
Total.....	127,946	1,636,534	206,006	359,758	80,295	203,201	1,1,208,656	325,506	731,546	173,252
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	14,514	7,857	12,146	287	58	20,368	9,168	16,814	289	58
\$1,000 under \$2,000.....	13,670	19,394	14,093	5,697	1,129	19,973	29,910	18,403	9,004	1,757
\$2,000 under \$3,000.....	14,722	37,521	19,729	13,811	2,757	19,601	48,402	20,280	22,860	4,456
\$3,000 under \$4,000.....	15,261	52,708	25,718	22,340	4,513	18,657	65,973	26,935	30,684	6,080
\$4,000 under \$5,000.....	13,360	60,236	23,187	28,876	5,867	23,554	106,244	29,656	62,322	12,512
\$5,000 under \$6,000.....	16,704	92,461	49,739	42,739	10,026	20,768	112,926	40,855	56,910	11,604
\$6,000 under \$7,000.....	12,557	81,540	24,611	44,845	9,076	19,356	126,491	37,921	68,020	13,816
\$7,000 under \$8,000.....	11,992	89,697	25,108	52,502	10,759	13,703	102,818	29,444	59,636	12,166
\$8,000 under \$9,000.....	3,759	31,534	6,716	20,011	4,090	16,307	139,111	37,218	79,946	16,532
\$9,000 under \$10,000.....	3,557	33,511	7,465	21,434	4,453	8,472	80,102	19,342	49,320	10,166
\$10,000 under \$15,000.....	5,073	58,873	9,983	41,711	8,964	14,075	165,170	31,042	112,048	24,049
\$15,000 under \$20,000.....	1,209	20,528	2,470	15,593	3,648	2,885	49,089	6,071	37,057	8,590
\$20,000 under \$25,000.....	(2)	(2)	(2)	(2)	(2)	1,813	39,921	4,164	30,791	7,835
\$25,000 under \$50,000.....	935	32,017	1,990	27,424	9,117	2,165	71,964	4,798	59,557	18,673
\$50,000 under \$100,000.....	131	8,501	273	7,138	2,997	537	35,214	1,292	29,876	12,557
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	108	13,973	257	12,392	6,256
\$150,000 under \$200,000.....	5	819	11	734	435	18	3,170	34	2,791	1,538
\$200,000 or more.....	3	1,235	4	1,006	483	25	9,470	52	8,043	4,607
Honolulu, Hawaii						Houston, Texas				
Total.....	149,770	1,784,018	249,019	448,935	102,643	394,137	12,219,726	708,933	1,261,329	306,744
No adjusted gross income.....	(2)	(2)	(2)	-	-	2,271	21,875	4,856	-	-
Under \$1,000.....	16,261	8,910	11,065	691	139	41,249	21,318	34,004	1,082	217
\$1,000 under \$2,000.....	18,843	28,202	18,908	10,183	1,960	42,257	63,688	51,769	13,641	2,772
\$2,000 under \$3,000.....	19,534	50,244	24,110	23,311	4,591	41,188	104,231	65,456	31,399	6,224
\$3,000 under \$4,000.....	19,431	68,028	34,481	26,051	5,009	42,910	150,013	79,580	54,265	10,923
\$4,000 under \$5,000.....	12,687	56,762	16,665	33,667	6,793	43,531	194,515	83,249	84,225	16,901
\$5,000 under \$6,000.....	14,998	82,225	35,636	36,190	7,335	40,013	218,987	84,940	103,272	20,883
\$6,000 under \$7,000.....	10,954	71,015	25,046	37,652	7,701	34,586	223,042	77,267	109,882	22,301
\$7,000 under \$8,000.....	10,410	77,963	24,680	42,750	8,839	30,270	225,785	66,124	125,357	25,319
\$8,000 under \$9,000.....	7,136	60,783	13,146	39,070	8,138	22,838	193,076	50,594	115,335	23,640
\$9,000 under \$10,000.....	5,279	49,668	12,231	31,002	6,395	11,731	111,613	23,247	69,993	14,620
\$10,000 under \$15,000.....	9,518	112,571	21,706	75,949	16,301	28,004	330,310	58,230	229,036	49,446
\$15,000 under \$20,000.....	1,815	30,870	5,017	21,759	5,028	5,751	97,835	12,470	74,120	17,706
\$20,000 under \$25,000.....	740	16,640	1,373	12,887	3,441	2,688	59,831	6,326	46,376	12,110
\$25,000 under \$50,000.....	1,243	39,377	3,062	31,656	3,386	3,386	110,429	7,432	90,508	28,361
\$50,000 under \$100,000.....	314	20,336	791	16,812	6,900	1,129	72,370	2,649	61,398	25,972
\$100,000 under \$150,000.....	47	5,484	97	3,548	1,563	206	24,911	477	20,431	10,404
\$150,000 under \$200,000.....	9	1,562	20	1,326	659	45	7,692	91	6,450	3,560
\$200,000 or more.....	15	5,101	28	4,431	2,246	84	31,955	172	24,559	15,385
Huntington-Ashland, West Virginia-Kentucky-Ohio						Indianapolis, Indiana				
Total.....	72,041	344,034	123,403	184,526	39,939	255,642	11,452,532	425,501	876,058	204,700
No adjusted gross income.....	-	-	-	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	8,901	4,869	8,289	184	38	29,893	15,331	26,530	865	172
\$1,000 under \$2,000.....	8,433	13,452	10,748	3,388	629	20,893	32,197	23,726	9,095	1,749
\$2,000 under \$3,000.....	9,808	24,355	12,857	9,036	1,808	21,730	54,262	24,125	23,966	4,830
\$3,000 under \$4,000.....	8,951	31,019	16,867	10,901	2,047	29,149	101,526	46,706	44,572	8,823
\$4,000 under \$5,000.....	6,244	27,708	10,277	13,289	2,713	28,070	125,555	41,223	69,081	14,105
\$5,000 under \$6,000.....	5,666	31,017	12,413	15,027	3,041	28,836	157,492	62,911	75,029	15,242
\$6,000 under \$7,000.....	9,888	64,524	20,538	35,579	7,226	24,034	154,391	51,046	84,549	17,134
\$7,000 under \$8,000.....	3,667	27,492	9,395	14,018	2,825	17,846	133,823	35,356	81,044	16,493
\$8,000 under \$9,000.....	4,181	35,609	7,340	24,392	5,115	15,535	131,462	34,096	81,272	16,806
\$9,000 under \$10,000.....	(2)	(2)	(2)	(2)	(2)	13,001	123,209	25,190	81,348	16,889
\$10,000 under \$15,000.....	3,057	35,831	6,814	24,686	5,288	17,829	210,134	36,662	148,945	32,032
\$15,000 under \$20,000.....	551	9,195	1,309	6,973	1,616	3,499	59,551	7,601	44,826	10,552
\$20,000 under \$25,000.....	(2)	(2)	(2)	(2)	(2)	1,123	25,101	2,225	19,105	4,838
\$25,000 under \$50,000.....	(2)	(2)	(2)	(2)	(2)	2,146	71,209	4,599	59,482	18,838
\$50,000 under \$100,000.....	65	4,143	158	3,570	1,505	513	32,976	1,162	27,859	11,556
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	81	9,942	188	8,656	4,598
\$150,000 under \$200,000.....	(2)	(2)	(2)	(2)	(2)	24	4,122	52	3,560	1,956
\$200,000 or more.....	5	1,030	11	779	372	35	16,273	74	12,804	8,087
Jacksonville, Florida						Jersey City, New Jersey				
Total.....	157,631	1,757,604	277,762	385,075	92,214	256,486	11,237,721	388,616	684,161	146,904
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	16,033	7,104	13,578	165	34	22,240	13,948	19,667	923	185
\$1,000 under \$2,000.....	23,903	36,143	20,860	7,118	1,412	25,260	36,610	23,088	10,827	2,132
\$2,000 under \$3,000.....	18,239	46,204	29,519	12,196	2,220	26,499	65,619	29,273	27,920	5,367
\$3,000 under \$4,000.....	21,665	75,861	39,036	26,257	5,281	37,434	133,177	49,224	63,774	12,817
\$4,000 under \$5,000.....	17,449	78,832	34,843	31,247	6,327	40,111	180,947	61,552	93,755	19,085
\$5,000 under \$6,000.....	13,962	76,463	26,332	36,839	7,474	31,646	173,612	59,303	88,213	18,121
\$6,000 under \$7,000.....	15,213	97,850	35,627	43,639	8,843	28,625	185,753	57,631	100,574	20,597
\$7,000 under \$8,000.....	11,496	86,512	29,396	44,481	8,969	14,236	106,511	62,834	62,909	12,890
\$8,000 under \$9,000.....	5,912	50,543	13,664	29,260	5,983	10,998	93,016	21,251	59,591	12,640
\$9,000 under \$10,000.....	3,731	35,157	8,006	21,805	4,574	7,180	68,195	15,073	42,951	8,882
\$10,000 under \$15,000.....	6,198	71,018	12,356	49,150	10,479	9,166	104,641	17,292	73,898	15,974
\$15,000 under \$20,000.....	997	17,599	2,123	13,740	3,317	1,344	23,212	2,574	16,627	3,897
\$20,000 under \$25,000.....	852	18,846	2,179	14,185	3,567	543	11,997	1,120	8,459	2,110
\$25,000 under \$50,000.....	848	30,047	1,951	25,209	8,101	804	26,496	2,064	21,951	6,693
\$50,000 under \$100,000.....	262	16,599	638	14,017	5,923	120	7,699	247	6,424	2,781
\$100,000 under \$150,000.....	42	5,121	91	4,287	2,158	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	12	2,061	25	1,625	848	6	987	10	835	447
\$200,000 or more.....	16	13,397	33	9,855	6,704	8	3,836	11	2,757	1,484

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Johnstown, Pennsylvania						Kansas City, Missouri-Kansas				
Total.....	81,369	1,325,660	140,885	1,574,439	35,459	368,162	1,208,007	618,282	1,163,661	270,449
No adjusted gross income.....	(2)	(2)	(2)	-	-	2,229	35,402	3,502	-	-
Under \$1,000.....	10,387	5,565	8,816	155	31	37,981	21,965	31,784	1,433	283
\$1,000 under \$2,000.....	12,509	18,149	14,191	4,695	925	39,310	58,950	39,515	17,334	3,423
\$2,000 under \$3,000.....	8,454	21,017	13,311	6,902	1,325	34,940	86,527	50,572	28,561	5,611
\$3,000 under \$4,000.....	13,013	45,652	23,256	17,564	3,548	36,123	128,042	56,820	55,285	11,082
\$4,000 under \$5,000.....	14,880	67,487	31,100	28,133	5,679	45,874	206,643	78,077	102,480	20,733
\$5,000 under \$6,000.....	8,968	48,103	20,081	21,597	4,355	40,381	219,221	84,547	100,609	20,176
\$6,000 under \$7,000.....	2,814	18,236	6,011	9,472	1,900	38,099	247,339	76,872	132,329	26,777
\$7,000 under \$8,000.....	4,151	31,368	10,821	16,258	3,280	26,232	194,622	58,848	103,563	21,101
\$8,000 under \$9,000.....	3,364	28,940	7,228	18,144	3,811	18,923	160,154	40,185	96,964	19,913
\$9,000 under \$10,000.....						15,141	143,116	29,643	94,792	19,667
\$10,000 under \$15,000.....	1,494	18,206	3,064	13,097	2,842	22,381	261,642	44,578	177,948	38,185
\$15,000 under \$20,000.....						4,006	68,384	8,636	50,602	11,749
\$20,000 under \$25,000.....	614	13,080	1,481	10,475	2,689	2,146	48,150	4,524	38,161	10,165
\$25,000 under \$50,000.....						3,403	116,313	8,008	95,685	29,984
\$50,000 under \$100,000.....						842	54,699	1,862	44,525	18,512
\$100,000 under \$150,000.....	175	12,465	300	10,947	5,074	98	11,730	202	9,736	4,956
\$150,000 under \$200,000.....						24	4,145	50	3,983	2,127
\$200,000 or more.....						29	11,767	57	10,071	6,005
Knoxville, Tennessee						Lancaster, Pennsylvania				
Total.....	118,288	1,537,646	200,765	275,423	61,695	92,658	1,433,309	155,376	246,264	55,268
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	14,060	7,967	14,064	524	105	10,631	5,752	9,946	564	113
\$1,000 under \$2,000.....	15,901	23,086	18,590	4,632	925	10,818	16,425	12,804	4,110	782
\$2,000 under \$3,000.....	19,385	48,877	32,143	14,082	2,725	14,467	36,217	21,016	13,146	2,630
\$3,000 under \$4,000.....	14,766	51,757	26,892	16,153	3,218	9,913	34,735	13,853	16,523	3,333
\$4,000 under \$5,000.....	12,800	57,857	24,942	23,915	4,833	11,655	52,700	23,218	23,462	4,735
\$5,000 under \$6,000.....	10,677	58,631	20,984	28,219	5,683	9,646	53,347	22,143	24,376	4,927
\$6,000 under \$7,000.....	10,799	69,498	21,287	37,077	7,533	6,350	43,349	13,231	23,148	4,634
\$7,000 under \$8,000.....	5,212	38,767	11,461	21,142	4,277	5,049	37,793	9,267	23,706	4,752
\$8,000 under \$9,000.....	3,440	29,140	6,286	18,022	3,724	4,138	34,765	9,097	21,888	4,567
\$9,000 under \$10,000.....	2,734	25,971	5,971	16,384	3,384	3,100	29,374	6,351	19,825	4,139
\$10,000 under \$15,000.....	4,403	51,342	9,391	35,418	7,577	3,688	43,892	8,237	30,542	6,518
\$15,000 under \$20,000.....	1,922	32,642	4,291	24,419	5,646	9,262	15,955	2,114	11,956	2,887
\$20,000 under \$25,000.....	383	8,259	876	6,606	532	11,736	1,274	9,137	2,286	
\$25,000 under \$50,000.....	659	22,309	1,687	18,151	5,592	532	17,981	1,266	14,871	4,785
\$50,000 under \$100,000.....	129	8,490	293	7,238	3,053	112	6,971	281	6,244	2,644
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	6	1,022	14	943	482	7	1,728	12	1,548	923
\$200,000 or more.....	3	787	4	702	352					
Lansing, Michigan						Little Rock-North Little Rock, Arkansas				
Total.....	95,523	1,491,128	172,255	261,932	58,193	79,470	1,385,349	144,025	190,743	43,901
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	13,127	7,956	11,895	697	139	8,824	5,176	7,763	161	32
\$1,000 under \$2,000.....	9,441	14,623	12,020	2,973	590	10,017	14,577	11,311	3,322	645
\$2,000 under \$3,000.....	8,645	21,584	13,339	7,221	1,426	10,695	26,282	17,754	7,860	1,573
\$3,000 under \$4,000.....	7,337	25,826	10,645	10,381	2,103	9,336	32,977	20,249	9,237	1,845
\$4,000 under \$5,000.....	13,631	60,973	26,437	26,999	5,478	11,395	51,702	22,952	19,524	3,931
\$5,000 under \$6,000.....	11,578	62,606	26,308	27,028	5,528	8,723	48,597	19,615	18,762	3,751
\$6,000 under \$7,000.....	11,773	77,185	26,088	39,049	7,913	4,110	26,238	9,176	13,208	2,651
\$7,000 under \$8,000.....	5,620	41,915	14,313	22,260	4,551	3,058	31,058	9,326	16,229	3,258
\$8,000 under \$9,000.....	3,530	29,478	8,340	16,573	3,374	3,091	26,136	6,989	15,396	3,173
\$9,000 under \$10,000.....	2,266	21,474	4,863	13,496	2,787	3,557	33,799	7,724	20,864	4,301
\$10,000 under \$15,000.....	5,878	69,542	12,191	48,547	10,422	2,958	35,127	5,917	23,952	5,199
\$15,000 under \$20,000.....	1,090	19,096	2,413	14,448	3,413	625	10,941	1,363	7,911	1,840
\$20,000 under \$25,000.....	512	11,268	1,147	8,986	2,247	428	9,478	928	7,286	1,863
\$25,000 under \$50,000.....	617	20,153	1,359	16,085	4,814	626	20,777	1,207	15,788	4,766
\$50,000 under \$100,000.....	83	5,405	182	4,683	1,983	142	9,161	319	7,300	2,957
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	3	496	8	409	232	7	1,230	12	986	462
\$200,000 or more.....	3	1,099	4	978	586	5	2,910	11	1,543	995
Los Angeles-Long Beach, California						Louisville, Kentucky-Indiana				
Total.....	2,449,566	15,097,630	4,062,297	8,655,582	2,046,910	233,069	11,215,112	396,420	669,271	152,726
No adjusted gross income.....	13,274	344,912	21,052	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	228,218	110,443	175,347	6,453	1,278	26,728	12,711	21,249	627	122
\$1,000 under \$2,000.....	225,685	334,132	239,100	88,582	17,367	22,314	32,960	27,104	8,727	1,742
\$2,000 under \$3,000.....	220,929	553,718	276,471	199,817	38,540	47,467	68,898	31,738	29,888	5,805
\$3,000 under \$4,000.....	234,169	820,482	345,352	337,164	65,912	27,531	95,895	49,811	35,572	7,166
\$4,000 under \$5,000.....	266,099	1,199,550	426,220	571,441	115,084	28,262	127,930	52,097	60,129	12,173
\$5,000 under \$6,000.....	254,047	1,394,405	489,087	636,058	128,625	31,386	171,450	68,599	77,251	15,418
\$6,000 under \$7,000.....	231,127	1,502,758	467,934	753,550	153,113	20,588	132,892	44,323	66,349	13,345
\$7,000 under \$8,000.....	190,703	1,427,628	387,344	782,972	160,155	11,993	89,820	28,248	52,248	10,612
\$8,000 under \$9,000.....	150,329	1,277,229	319,513	730,970	151,095	9,036	76,154	19,277	46,519	9,528
\$9,000 under \$10,000.....	109,860	1,040,510	234,219	617,366	128,106	7,831	74,324	17,524	47,522	9,752
\$10,000 under \$15,000.....	227,952	2,687,997	471,432	1,780,580	382,181	12,284	145,166	24,496	100,113	21,399
\$15,000 under \$20,000.....	43,956	751,701	91,721	547,494	129,008	3,117	52,884	6,745	38,093	8,664
\$20,000 under \$25,000.....	19,655	434,588	43,470	324,002	82,576	1,390	31,263	3,471	23,769	6,107
\$25,000 under \$50,000.....	25,128	835,769	55,739	655,581	203,542	1,775	60,641	3,848	47,321	14,638
\$50,000 under \$100,000.....	6,595	434,114	14,321	355,600	149,719	422	27,541	911	22,723	9,581
\$100,000 under \$150,000.....	1,167	139,805	2,520	111,749	55,440	72	8,897	131	7,321	3,771
\$150,000 under \$200,000.....	292	49,830	648	37,754	19,931	20	3,357	44	2,753	1,521
\$200,000 or more.....	381	147,883	807	118,449	65,238	10	2,927	19	2,286	1,382

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	[Taxable and nontaxable returns]				Number of returns				
		Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)		Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Memphis, Tennessee										
Total.....	186,518	1,871,143	338,214	435,304	101,604	321,707	1,652,992	518,362	853,063	207,192
No adjusted gross income.....	(2)	(2)	(2)	-	-	2,310	35,049	2,983	-	-
Under \$1,000.....	23,189	11,941	22,993	445	89	36,795	18,079	28,297	893	164
\$1,000 under \$2,000.....	25,117	36,026	31,098	6,646	1,316	38,951	58,226	45,797	12,130	2,380
\$2,000 under \$3,000.....	28,121	70,243	45,048	20,157	4,009	43,356	109,658	62,186	31,338	6,174
\$3,000 under \$4,000.....	18,083	61,814	40,288	13,660	2,739	45,960	161,877	72,272	60,908	12,176
\$4,000 under \$5,000.....	26,092	115,720	56,551	42,148	8,494	34,058	153,046	58,191	60,607	12,097
\$5,000 under \$6,000.....	17,352	94,285	40,172	39,489	7,810	32,632	178,588	61,481	79,013	15,821
\$6,000 under \$7,000.....	17,861	116,600	40,792	57,287	11,544	24,615	159,326	50,411	75,291	15,021
\$7,000 under \$8,000.....	7,958	60,118	15,688	33,683	6,816	16,120	120,588	34,590	62,725	12,632
\$8,000 under \$9,000.....	7,130	60,745	13,978	38,326	7,855	12,859	108,653	28,135	60,077	12,297
\$9,000 under \$10,000.....	3,195	30,297	5,897	19,529	4,039	9,881	93,255	22,226	52,160	10,699
\$10,000 under \$15,000.....	6,947	82,376	14,342	56,105	12,051	13,914	163,840	29,316	105,616	22,428
\$15,000 under \$20,000.....	2,053	35,324	4,301	25,965	6,119	3,741	63,773	7,860	43,636	10,179
\$20,000 under \$25,000.....	1,213	27,539	2,454	21,960	5,627	1,647	36,615	3,948	27,386	6,873
\$25,000 under \$50,000.....	1,111	38,477	2,498	31,420	9,827	3,849	131,642	8,267	103,058	32,204
\$50,000 under \$100,000.....	343	22,745	828	19,458	8,294	799	52,741	1,913	42,186	17,646
\$100,000 under \$150,000.....	35	4,039	83	3,312	1,684	107	13,025	238	9,604	4,615
\$150,000 under \$200,000.....	16	2,665	37	2,268	1,201	50	8,448	112	6,832	3,536
\$200,000 or more.....	7	3,924	13	3,446	2,090	63	26,661	139	19,603	10,250
Miami, Florida										
Total.....	321,707	1,652,992	518,362	853,063	207,192					
No adjusted gross income.....	(2)	(2)	(2)	-	-					
Under \$1,000.....	23,189	11,941	22,993	445	89					
\$1,000 under \$2,000.....	25,117	36,026	31,098	6,646	1,316					
\$2,000 under \$3,000.....	28,121	70,243	45,048	20,157	4,009					
\$3,000 under \$4,000.....	18,083	61,814	40,288	13,660	2,739					
\$4,000 under \$5,000.....	26,092	115,720	56,551	42,148	8,494					
\$5,000 under \$6,000.....	17,352	94,285	40,172	39,489	7,810					
\$6,000 under \$7,000.....	17,861	116,600	40,792	57,287	11,544					
\$7,000 under \$8,000.....	7,958	60,118	15,688	33,683	6,816					
\$8,000 under \$9,000.....	7,130	60,745	13,978	38,326	7,855					
\$9,000 under \$10,000.....	3,195	30,297	5,897	19,529	4,039					
\$10,000 under \$15,000.....	6,947	82,376	14,342	56,105	12,051					
\$15,000 under \$20,000.....	2,053	35,324	4,301	25,965	6,119					
\$20,000 under \$25,000.....	1,213	27,539	2,454	21,960	5,627					
\$25,000 under \$50,000.....	1,111	38,477	2,498	31,420	9,827					
\$50,000 under \$100,000.....	343	22,745	828	19,458	8,294					
\$100,000 under \$150,000.....	35	4,039	83	3,312	1,684					
\$150,000 under \$200,000.....	16	2,665	37	2,268	1,201					
\$200,000 or more.....	7	3,924	13	3,446	2,090					
Milwaukee, Wisconsin										
Total.....	433,214	1,258,943	730,430	1,517,304	342,872	520,344	1,294,712	866,078	1,645,163	381,338
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	35,710	18,880	28,792	812	164	50,852	26,575	39,510	1,900	382
\$1,000 under \$2,000.....	34,244	49,837	33,909	14,563	2,845	53,298	77,473	52,952	22,646	4,486
\$2,000 under \$3,000.....	34,145	85,474	42,460	33,193	6,509	55,343	139,181	60,776	60,845	11,883
\$3,000 under \$4,000.....	35,139	124,033	44,250	64,508	12,950	51,085	178,717	67,954	87,278	17,371
\$4,000 under \$5,000.....	41,484	186,103	63,587	98,172	19,980	58,101	264,559	92,191	132,299	26,714
\$5,000 under \$6,000.....	64,085	354,451	122,553	180,665	36,333	59,288	325,650	123,758	146,458	29,553
\$6,000 under \$7,000.....	59,132	383,083	121,921	207,684	42,409	50,325	326,835	112,043	158,762	32,091
\$7,000 under \$8,000.....	43,127	320,188	95,186	179,301	32,710	44,377	332,995	103,717	174,196	35,560
\$8,000 under \$9,000.....	27,749	235,167	59,293	143,054	30,012	29,883	252,692	63,805	148,470	30,575
\$9,000 under \$10,000.....	17,062	162,131	32,282	107,401	22,384	20,576	194,560	42,412	120,752	24,865
\$10,000 under \$15,000.....	28,900	336,340	59,252	232,560	49,974	30,504	354,504	67,807	231,025	49,034
\$15,000 under \$20,000.....	5,056	86,200	10,876	63,213	14,657	6,417	111,012	15,301	78,089	18,219
\$20,000 under \$25,000.....	2,582	57,648	6,134	42,670	10,950	3,247	72,568	7,558	54,257	13,654
\$25,000 under \$50,000.....	3,067	106,966	6,345	84,168	26,528	4,926	170,275	11,525	133,116	41,375
\$50,000 under \$100,000.....	775	51,375	40,666	16,753	924	161,591	2,168	49,363	20,583	20,583
\$100,000 under \$150,000.....	126	14,806	254	11,607	5,845	213	25,072	494	20,265	10,188
\$150,000 under \$200,000.....	40	6,763	79	5,109	2,740	63	10,373	131	7,836	4,164
\$200,000 or more.....	24	10,324	48	7,958	5,129	60	24,425	124	17,606	10,641
Minneapolis-St. Paul, Minnesota										
Total.....	520,344	1,294,712	866,078	1,645,163	381,338					
No adjusted gross income.....	(2)	(2)	(2)	-	-					
Under \$1,000.....	35,710	18,880	28,792	812	164					
\$1,000 under \$2,000.....	34,244	49,837	33,909	14,563	2,845					
\$2,000 under \$3,000.....	34,145	85,474	42,460	33,193	6,509					
\$3,000 under \$4,000.....	35,139	124,033	44,250	64,508	12,950					
\$4,000 under \$5,000.....	41,484	186,103	63,587	98,172	19,980					
\$5,000 under \$6,000.....	64,085	354,451	122,553	180,665	36,333					
\$6,000 under \$7,000.....	59,132	383,083	121,921	207,684	42,409					
\$7,000 under \$8,000.....	43,127	320,188	95,186	179,301	32,710					
\$8,000 under \$9,000.....	27,749	235,167	59,293	143,054	30,012					
\$9,000 under \$10,000.....	17,062	162,131	32,282	107,401	22,384					
\$10,000 under \$15,000.....	28,900	336,340	59,252	232,560	49,974					
\$15,000 under \$20,000.....	5,056	86,200	10,876	63,213	14,657					
\$20,000 under \$25,000.....	2,582	57,648	6,134	42,670	10,950					
\$25,000 under \$50,000.....	3,067	106,966	6,345	84,168	26,528					
\$50,000 under \$100,000.....	775	51,375	40,666	16,753	924					
\$100,000 under \$150,000.....	126	14,806	254	11,607	5,845					
\$150,000 under \$200,000.....	40	6,763	79	5,109	2,740					
\$200,000 or more.....	24	10,324	48	7,958	5,129					
Mobile, Alabama										
Total.....	87,368	1,444,889	185,502	203,915	45,598	122,617	1,629,971	208,781	341,252	83,774
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	8,987	4,872	8,694	198	40	14,737	7,228	11,292	220	44
\$1,000 under \$2,000.....	8,705	13,133	13,393	2,143	429	12,171	17,948	12,646	4,881	957
\$2,000 under \$3,000.....	10,929	28,307	21,518	6,120	1,129	17,615	45,001	27,598	14,641	2,849
\$3,000 under \$4,000.....	8,127	27,914	18,670	6,586	1,243	16,280	56,638	28,287	20,701	4,168
\$4,000 under \$5,000.....	12,812	58,261	33,852	16,960	3,306	16,334	72,824	34,423	26,416	5,233
\$5,000 under \$6,000.....	12,128	67,423	28,382	26,132	5,274	10,425	57,482	21,725	25,034	5,074
\$6,000 under \$7,000.....	7,238	47,038	18,440	19,238	3,853	10,680	69,691	22,077	36,144	7,283
\$7,000 under \$8,000.....	6,778	50,447	16,550	25,906	5,230	6,166	45,755	13,771	24,440	4,936
\$8,000 under \$9,000.....	3,762	31,853	8,540	18,626	3,807	4,666	39,140	10,429	22,908	4,632
\$9,000 under \$10,000.....	2,393	22,531	5,007	14,328	3,993	3,271	37,821	6,782	24,324	5,084
\$10,000 under \$15,000.....	3,565	41,834	7,852	28,033	5,910	5,540	65,691	11,452	44,989	9,632
\$15,000 under \$20,000.....	769	12,623	1,734	9,360	2,119	1,496	26,380	3,151	20,099	4,845
\$20,00										

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
New York, New York										
Total.....	4,307,434	25,917,626	6,795,443	14,551,173	3,729,528	641,133	14,003,580	1,061,287	2,391,906	566,328
No adjusted gross income.....	11,613	81,445	16,736	-	-	2,799	311,595	3,430	-	-
Under \$1,000.....	387,856	207,602	317,455	11,617	2,322	52,202	27,429	42,124	1,764	355
\$1,000 under \$2,000.....	437,631	648,934	472,819	151,743	30,090	55,051	81,458	60,748	18,979	3,779
\$2,000 under \$3,000.....	541,783	1,369,442	705,297	460,716	90,307	61,372	151,309	79,503	52,972	10,130
\$3,000 under \$4,000.....	543,445	1,896,464	764,223	161,986	161,986	72,156	255,007	100,129	117,324	23,668
\$4,000 under \$5,000.....	514,692	2,311,840	828,043	1,056,141	213,682	73,731	330,827	120,628	160,856	32,670
\$5,000 under \$6,000.....	466,564	2,559,378	845,472	1,219,189	247,998	68,086	371,806	120,742	191,869	39,021
\$6,000 under \$7,000.....	349,332	2,256,651	690,575	1,127,939	229,668	58,970	382,630	117,134	205,110	41,958
\$7,000 under \$8,000.....	261,415	1,956,777	522,038	1,055,892	215,804	46,171	345,894	94,983	195,519	39,823
\$8,000 under \$9,000.....	195,234	1,654,224	405,947	942,073	194,596	38,000	322,562	80,864	188,006	38,849
\$9,000 under \$10,000.....	133,312	1,266,229	266,157	763,333	159,475	26,640	252,535	55,066	160,259	33,324
\$10,000 under \$15,000.....	269,838	3,204,345	547,111	2,082,362	447,197	54,968	646,703	115,511	438,067	93,692
\$15,000 under \$20,000.....	78,855	1,354,792	167,122	943,585	221,524	14,382	246,883	32,413	178,667	41,528
\$20,000 under \$25,000.....	35,456	785,523	74,959	562,104	141,453	6,188	137,232	14,179	104,739	26,499
\$25,000 under \$50,000.....	54,360	1,846,620	116,721	1,372,612	418,664	8,191	269,441	18,697	216,535	65,639
\$50,000 under \$100,000.....	19,391	1,290,359	40,988	985,300	404,811	1,876	122,080	4,344	102,826	43,397
\$100,000 under \$150,000.....	3,921	468,735	8,204	353,577	174,790	191	22,429	428	18,510	9,367
\$150,000 under \$200,000.....	1,110	190,124	2,306	140,443	73,895	77	13,041	190	10,477	5,652
\$200,000 or more.....	1,626	727,633	3,270	511,886	301,266	82	35,909	174	29,427	16,777
Newark, New Jersey										
Total.....	150,859	1,718,707	266,492	371,218	83,852	154,795	1,805,221	270,042	429,311	100,871
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	16,258	7,809	13,140	344	69	19,123	10,022	16,376	551	110
\$1,000 under \$2,000.....	19,339	29,063	24,252	6,518	1,264	17,209	26,978	23,937	3,950	787
\$2,000 under \$3,000.....	17,377	43,219	34,225	9,579	1,899	14,080	35,958	22,747	9,605	1,919
\$3,000 under \$4,000.....	20,078	69,131	37,679	24,210	4,874	19,214	67,300	38,189	18,625	3,628
\$4,000 under \$5,000.....	20,008	88,994	36,147	38,878	7,718	18,966	85,046	34,841	35,780	7,227
\$5,000 under \$6,000.....	17,781	98,694	36,156	48,208	9,748	15,561	85,723	30,871	40,724	8,233
\$6,000 under \$7,000.....	15,108	97,079	31,560	50,863	10,253	17,021	110,318	34,561	56,136	11,375
\$7,000 under \$8,000.....	5,989	43,906	11,652	26,200	5,306	9,210	68,761	19,921	37,698	7,660
\$8,000 under \$9,000.....	5,203	44,101	12,716	26,183	5,072	6,833	57,791	12,833	34,701	7,150
\$9,000 under \$10,000.....	4,455	41,977	9,043	27,350	5,683	5,264	49,642	10,087	32,146	6,649
\$10,000 under \$15,000.....	5,820	66,953	12,611	44,455	9,387	7,156	84,404	14,638	56,479	12,148
\$15,000 under \$20,000.....	1,053	17,853	2,239	13,121	3,026	1,714	29,473	3,752	21,832	5,120
\$20,000 under \$25,000.....	752	16,535	1,537	12,816	3,260	671	14,919	1,409	11,489	2,961
\$25,000 under \$50,000.....	1,054	36,995	2,575	29,883	9,268	1,507	51,431	3,415	42,094	12,970
\$50,000 under \$100,000.....	168	10,737	362	8,980	3,699	316	20,700	730	17,441	7,387
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	24	2,793	56	2,375	1,220
\$150,000 under \$200,000.....	4	692	6	590	353	8	1,375	20	1,190	633
\$200,000 or more.....	5	2,120	8	1,739	1,271	23	7,748	44	6,495	3,694
Norfolk-Portsmouth, Virginia										
Oklahoma City, Oklahoma										
Total.....	155,935	1,810,907	264,892	453,301	101,956	426,413	1,260,159	687,560	1,532,796	352,019
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	16,419	7,806	12,920	300	60	41,595	19,594	28,982	1,365	274
\$1,000 under \$2,000.....	20,660	29,847	23,718	7,168	1,412	37,415	54,572	40,014	13,847	2,760
\$2,000 under \$3,000.....	15,566	39,446	20,750	14,768	2,917	36,619	93,271	44,376	36,978	7,231
\$3,000 under \$4,000.....	15,680	55,506	22,967	26,627	5,355	39,234	137,030	53,311	61,665	12,341
\$4,000 under \$5,000.....	16,141	72,425	28,978	33,484	6,749	49,821	224,033	73,102	116,278	23,542
\$5,000 under \$6,000.....	17,490	96,436	38,732	44,017	8,941	44,484	244,943	79,944	120,462	24,418
\$6,000 under \$7,000.....	16,564	106,894	35,286	56,861	11,531	39,306	254,738	72,045	140,901	28,833
\$7,000 under \$8,000.....	11,118	82,701	25,176	45,863	9,319	35,630	265,742	74,551	146,824	29,926
\$8,000 under \$9,000.....	7,512	63,773	15,480	40,006	8,252	30,326	256,833	66,622	145,475	23,643
\$9,000 under \$10,000.....	5,782	55,099	13,405	33,772	7,031	18,187	171,881	35,893	108,561	22,607
\$10,000 under \$15,000.....	8,835	103,208	18,810	70,549	15,047	35,519	423,337	77,847	280,688	60,140
\$15,000 under \$20,000.....	1,342	22,470	2,903	16,675	3,862	9,433	160,896	21,461	117,255	27,185
\$20,000 under \$25,000.....	768	16,878	1,521	13,095	3,360	3,315	72,521	7,186	56,443	14,323
\$25,000 under \$50,000.....	1,136	37,069	2,661	30,264	9,205	4,088	140,670	9,372	114,091	36,195
\$50,000 under \$100,000.....	275	18,102	656	15,779	6,711	908	58,357	1,918	49,192	20,583
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	112	13,159	239	11,355	5,854
\$150,000 under \$200,000.....	3	498	5	463	262	16	2,718	34	2,275	1,184
\$200,000 or more.....	8	2,922	13	2,631	1,452	32	10,403	67	9,341	4,980
Omaha, Nebraska-Iowa										
Paterson-Clifton-Passaic, New Jersey										
Total.....	111,286	1,632,493	191,408	367,423	83,581	1,515,016	1,821,144	2,505,838	4,611,826	1,076,097
No adjusted gross income.....	(²)	(²)	(²)	-	-	5,765	13,066	9,041	-	-
Under \$1,000.....	11,051	5,835	10,344	334	67	137,287	74,438	112,261	3,995	803
\$1,000 under \$2,000.....	10,630	15,487	13,032	3,185	638	153,172	226,755	162,421	61,350	12,086
\$2,000 under \$3,000.....	7,146	18,132	10,828	4,598	890	174,443	439,165	216,730	171,498	33,488
\$3,000 under \$4,000.....	8,160	28,294	11,943	12,520	2,501	181,892	639,960	263,884	283,757	56,758
\$4,000 under \$5,000.....	16,732	75,734	27,856	38,965	7,917	195,871	883,266	339,057	409,299	83,090
\$5,000 under \$6,000.....	12,362	68,804	24,861	34,660	7,003	176,448	970,205	353,634	459,939	93,012
\$6,000 under \$7,000.....	14,916	96,096	31,082	51,814	10,565	143,023	922,917	300,155	475,972	96,818
\$7,000 under \$8,000.....	11,409	84,888	22,825	50,800	10,392	103,310	771,196	223,328	426,958	86,726
\$8,000 under \$9,000.....	4,755	40,307	8,348	27,261	5,751	71,294	604,880	153,534	360,899	74,287
\$9,000 under \$10,000.....	3,590	33,934	9,604	20,230	4,162	44,039	417,190	97,812	259,494	53,598
\$10,000 under \$15,000.....	7,036	81,833	13,879	57,961	12,395	83,246	977,742	175,688	668,308	143,206
\$15,000 under \$20,000.....	838	13,986	1,791	10,533	2,435	20,822	265,541	45,094	265,966	62,338
\$20,000 under \$25,000.....	436	9,936	1,067	8,001	2,031	9,042	201,826	19,702	157,275	40,295
\$25,000 under \$50,000.....	1,189	43,064	2,522	31,517	10,065	11,747	393,890	25,466	322,227	100,492
\$50,000 under \$100,000.....	227	14,234	440	12,723	5,471	2,916	194,804	6,390	162,185	68,858
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	509	62,396	1,045	52,180	26,664
\$150,000 under \$200,000.....	5	807	9	691	390	142	24,090	312	19,466	10,633
\$200,000 or more.....	3	780	6	570	357	138	67,949	284	51,238	32,945
Peoria, Illinois										
Philadelphia, Pennsylvania-New Jersey										

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Phoenix, Arizona										
Total.....	195,650	1,017,729	349,662	547,105	129,226	832,376	1,634,777	1,386,613	2,724,933	669,795
No adjusted gross income.....	1,869	16,891	4,556	-	-	2,068	36,700	2,870	-	-
Under \$1,000.....	22,925	12,543	17,286	904	181	78,066	39,269	67,056	2,667	531
\$1,000 under \$2,000.....	23,670	34,797	28,828	9,452	1,890	88,555	132,169	101,134	35,651	7,048
\$2,000 under \$3,000.....	21,872	54,679	32,474	16,455	3,284	73,863	185,466	98,242	71,625	14,140
\$3,000 under \$4,000.....	22,158	76,968	35,257	31,992	6,364	99,913	351,103	157,873	151,946	30,565
\$4,000 under \$5,000.....	19,887	90,304	40,328	36,798	7,473	117,302	528,616	209,136	256,070	51,746
\$5,000 under \$6,000.....	21,824	119,925	52,154	45,582	9,019	113,451	624,097	213,464	328,202	66,093
\$6,000 under \$7,000.....	14,407	92,995	36,692	39,792	7,941	77,991	502,381	160,466	274,119	55,562
\$7,000 under \$8,000.....	11,554	85,297	25,642	44,500	9,020	52,547	390,477	109,756	229,188	46,822
\$8,000 under \$9,000.....	10,499	88,314	23,741	49,365	10,297	33,960	288,106	68,766	181,634	37,619
\$9,000 under \$10,000.....	7,901	74,885	15,662	46,978	9,665	28,845	274,216	57,664	182,796	38,234
\$10,000 under \$15,000.....	11,140	130,345	24,098	84,934	18,004	42,054	496,198	88,598	345,814	74,459
\$15,000 under \$20,000.....	2,693	45,995	5,636	33,768	7,982	9,736	165,348	20,596	125,153	29,528
\$20,000 under \$25,000.....	1,113	24,783	2,454	19,357	5,113	4,235	93,765	9,213	74,159	19,093
\$25,000 under \$50,000.....	1,638	58,786	3,711	49,088	15,854	5,306	182,063	11,772	152,151	48,534
\$50,000 under \$100,000.....	404	26,345	937	22,241	9,303	3,644	234,799	7,939	200,923	85,157
\$100,000 under \$150,000.....	71	8,462	146	7,315	3,664	674	80,494	1,330	70,069	36,471
\$150,000 under \$200,000.....	5	835	17	647	348	62	10,568	131	8,347	4,784
\$200,000 or more.....	20	8,362	43	7,437	3,824	104	62,342	207	34,419	23,409
Portland, Oregon-Washington										
Total.....	279,234	1,536,415	468,829	877,239	201,445	298,837	1,394,499	489,526	747,588	170,005
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	28,152	16,024	26,412	1,061	212	37,054	18,667	29,490	901	180
\$1,000 under \$2,000.....	32,517	49,336	34,277	14,521	2,871	32,144	46,599	33,434	12,988	2,585
\$2,000 under \$3,000.....	30,821	77,630	39,823	29,346	5,794	37,766	95,366	48,029	39,137	7,774
\$3,000 under \$4,000.....	27,050	95,451	39,144	42,976	8,695	43,695	153,437	68,015	64,428	12,769
\$4,000 under \$5,000.....	26,862	121,049	44,110	59,617	12,123	42,197	189,765	78,884	86,505	17,526
\$5,000 under \$6,000.....	30,950	170,387	56,099	90,930	18,355	28,994	159,080	64,196	73,814	14,788
\$6,000 under \$7,000.....	25,313	163,224	58,396	80,895	16,350	26,871	172,726	58,823	90,287	18,095
\$7,000 under \$8,000.....	22,052	164,960	47,511	93,200	17,432	17,432	131,020	37,354	76,348	15,442
\$8,000 under \$9,000.....	17,971	152,398	42,969	85,595	17,491	10,806	91,288	23,159	55,384	11,423
\$9,000 under \$10,000.....	11,110	104,509	24,284	63,549	13,086	4,908	46,476	11,875	27,801	5,652
\$10,000 under \$15,000.....	17,454	204,788	36,268	140,445	30,061	10,556	123,002	22,212	84,351	18,012
\$15,000 under \$20,000.....	3,134	54,675	7,332	40,384	9,416	2,788	47,701	6,165	36,092	8,390
\$20,000 under \$25,000.....	1,430	32,065	3,539	24,748	6,290	1,166	26,363	2,694	20,388	5,304
\$25,000 under \$50,000.....	1,923	66,024	4,517	53,262	16,775	1,440	48,076	3,561	38,984	12,208
\$50,000 under \$100,000.....	766	48,955	1,780	40,708	16,883	466	30,321	1,049	25,672	11,136
\$100,000 under \$150,000.....	50	5,994	93	4,997	2,485	50	5,622	104	4,631	2,528
\$150,000 under \$200,000.....	20	3,338	40	2,581	1,349	11	1,917	24	1,450	763
\$200,000 or more.....	21	9,244	41	8,424	4,310	26	10,498	42	9,038	5,430
Reading, Pennsylvania										
Total.....	99,665	1,485,635	149,236	281,461	63,968	155,405	1,776,280	237,261	441,634	100,941
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	10,988	6,534	10,126	410	81	11,976	6,798	10,087	313	63
\$1,000 under \$2,000.....	12,801	18,101	12,963	4,724	932	18,462	26,522	19,060	8,312	1,614
\$2,000 under \$3,000.....	15,019	36,632	18,108	15,092	3,001	24,829	63,115	28,009	27,399	5,477
\$3,000 under \$4,000.....	13,113	45,649	18,590	20,865	4,163	21,629	73,910	32,920	32,969	6,675
\$4,000 under \$5,000.....	9,247	42,464	17,918	19,356	3,925	18,916	84,106	29,273	42,158	8,428
\$5,000 under \$6,000.....	8,547	46,592	15,939	24,606	4,903	17,285	94,157	34,987	45,134	9,140
\$6,000 under \$7,000.....	8,581	55,530	15,043	33,635	6,825	10,788	71,378	18,470	40,824	8,199
\$7,000 under \$8,000.....	7,787	57,842	14,062	35,311	7,281	7,748	57,738	15,397	34,640	6,994
\$8,000 under \$9,000.....	4,676	40,097	8,174	26,902	5,534	8,626	72,035	17,780	44,517	9,201
\$9,000 under \$10,000.....	3,554	33,719	7,124	22,923	4,740	4,083	38,383	8,798	24,501	5,085
\$10,000 under \$15,000.....	2,820	32,704	5,583	22,939	4,897	7,270	85,482	14,753	58,030	12,349
\$15,000 under \$20,000.....	825	13,439	1,703	10,108	2,353	1,356	22,653	2,930	16,438	3,717
\$20,000 under \$25,000.....	(²)	(²)	(²)	(²)	(²)	542	11,981	1,019	9,582	2,430
\$25,000 under \$50,000.....	787	28,401	1,612	24,381	8,076	1,188	40,111	2,524	32,648	10,246
\$50,000 under \$100,000.....	219	16,276	460	10,298	4,261	261	17,591	565	14,469	6,070
\$100,000 under \$150,000.....	(²)	(²)	(²)	(²)	(²)	40	4,904	86	4,144	2,143
\$150,000 under \$200,000.....	(²)	(²)	(²)	(²)	(²)	12	2,039	26	1,655	953
\$200,000 or more.....	4	730	10	660	399	18	4,981	39	3,901	2,157
Rochester, New York										
Total.....	219,917	1,352,015	372,907	791,956	186,269	168,312	1,019,971	296,824	586,252	132,108
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	20,010	11,011	16,839	737	147	10,822	5,579	8,351	528	107
\$1,000 under \$2,000.....	19,231	29,511	22,642	7,695	1,483	18,078	26,908	18,574	7,499	1,494
\$2,000 under \$3,000.....	17,753	43,599	19,896	18,301	3,574	15,950	40,923	20,169	15,612	3,058
\$3,000 under \$4,000.....	24,532	85,530	31,379	42,213	8,380	17,269	62,094	31,565	21,969	4,417
\$4,000 under \$5,000.....	22,666	102,468	35,407	50,494	10,313	17,031	77,165	29,470	37,390	7,528
\$5,000 under \$6,000.....	25,978	143,559	51,890	69,520	14,134	14,080	78,425	29,424	35,730	7,282
\$6,000 under \$7,000.....	20,654	133,970	44,973	68,901	13,968	14,728	95,492	33,018	45,898	9,235
\$7,000 under \$8,000.....	21,144	157,770	46,327	89,060	18,074	17,333	130,026	35,864	72,250	14,719
\$8,000 under \$9,000.....	11,631	98,362	27,518	56,638	11,584	12,754	108,341	26,436	65,937	13,539
\$9,000 under \$10,000.....	10,171	95,457	21,278	59,997	12,496	8,931	85,107	19,615	52,270	10,788
\$10,000 under \$15,000.....	17,201	202,500	35,664	139,186	29,788	15,413	180,088	32,236	123,211	26,347
\$15,000 under \$20,000.....	3,496	60,239	7,605	44,473	10,406	2,482	42,064	5,186	32,448	7,663
\$20,000 under \$25,000.....	1,094	23,732	2,055	18,403	4,826	986	21,994	2,033	17,607	4,785
\$25,000 under \$50,000.....	2,220	71,608	5,059	55,239	16,648	1,278	40,540	3,149	33,588	10,189
\$50,000 under \$100,000.....	1,181	75,068	3,010	57,084	23,519	315	20,253	647	17,358	7,391
\$100,000 under \$150,000.....	99	11,556	214	8,756	4,427	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	17	2,896	32	2,098	1,108	12	2,003	29	1,865	964
\$200,000 or more.....	13	3,877	25	2,351	1,389	10	2,549	26	2,276	1,124
Sacramento, California										
Total.....	219,917	1,352,015	372,907	791,956	186,269	168,312	1,019,971	296,824	586,252	132,108
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
St. Louis, Missouri-Illinois						Salt Lake City, Utah				
Total.....	671,221	1,791,453	1,133,037	2,193,198	516,610	119,730	1,649,279	227,802	331,257	77,717
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	62,213	32,959	55,322	1,862	374	16,647	8,741	14,748	673	135
\$1,000 under \$2,000.....	61,891	93,671	64,970	26,175	5,240	9,057	13,144	9,142	3,936	775
\$2,000 under \$3,000.....	66,043	162,335	85,721	61,234	11,990	11,134	28,672	16,292	11,671	2,299
\$3,000 under \$4,000.....	74,587	261,880	116,371	115,849	23,245	12,014	42,914	19,178	18,130	3,643
\$4,000 under \$5,000.....	81,480	366,222	138,740	179,668	36,251	16,386	74,108	29,329	33,167	6,726
\$5,000 under \$6,000.....	90,615	500,661	182,538	246,745	49,997	13,142	70,970	36,622	22,435	4,512
\$6,000 under \$7,000.....	69,139	449,576	145,475	232,463	47,020	11,096	71,356	26,679	31,704	6,400
\$7,000 under \$8,000.....	48,168	359,556	97,789	209,274	42,809	8,967	67,220	24,498	29,027	5,820
\$8,000 under \$9,000.....	31,453	265,566	70,262	158,402	32,537	6,423	53,985	15,340	29,613	5,944
\$9,000 under \$10,000.....	22,550	131,572	43,795	139,513	29,103	4,171	39,779	10,409	22,183	4,555
\$10,000 under \$15,000.....	41,279	483,976	85,087	329,933	71,049	6,310	73,665	15,549	46,298	9,813
\$15,000 under \$20,000.....	8,724	149,617	18,874	110,966	26,319	1,510	25,809	3,396	18,770	4,318
\$20,000 under \$25,000.....	3,877	86,705	8,983	67,441	17,494	791	17,073	1,995	12,630	3,140
\$25,000 under \$50,000.....	5,783	199,495	12,728	165,403	52,724	921	31,476	2,365	24,033	7,520
\$50,000 under \$100,000.....	1,684	111,036	3,802	94,200	40,279	287	17,976	658	15,001	6,225
\$100,000 under \$150,000.....	225	26,997	428	22,672	11,828	109	11,731	292	10,267	5,050
\$150,000 under \$200,000.....	80	13,772	161	11,611	6,429	9	1,582	25	1,194	576
\$200,000 or more.....	72	24,721	137	19,787	11,922	3	1,728	5	525	266
San Antonio, Texas						San Bernardino-Riverside-Ontario, California				
Total.....	193,724	1,896,448	351,088	462,673	108,331	249,511	1,297,862	474,990	633,836	138,833
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	24,553	12,186	22,057	374	71	20,233	10,905	20,152	339	68
\$1,000 under \$2,000.....	26,199	38,871	34,127	8,167	1,630	29,243	43,263	31,222	11,336	2,207
\$2,000 under \$3,000.....	28,372	69,698	52,671	18,598	3,654	29,316	74,670	49,978	19,764	3,766
\$3,000 under \$4,000.....	21,481	75,205	44,682	23,910	4,591	25,227	89,971	51,164	26,223	5,200
\$4,000 under \$5,000.....	23,132	102,731	48,794	41,977	8,304	27,779	125,420	56,389	45,795	9,177
\$5,000 under \$6,000.....	19,274	105,313	42,315	48,871	9,332	29,546	162,426	64,505	64,735	12,947
\$6,000 under \$7,000.....	17,071	111,471	35,493	58,873	11,910	26,630	172,640	61,540	77,555	15,541
\$7,000 under \$8,000.....	10,824	81,796	23,286	46,542	9,480	14,301	106,955	35,866	50,384	10,222
\$8,000 under \$9,000.....	6,652	56,085	14,817	31,939	6,527	16,344	137,459	37,178	79,605	16,287
\$9,000 under \$10,000.....	3,210	30,635	6,106	19,929	4,152	9,554	90,911	22,403	52,730	10,911
\$10,000 under \$15,000.....	7,531	89,011	16,180	61,657	13,228	15,026	175,898	32,047	116,311	24,771
\$15,000 under \$20,000.....	1,783	30,789	3,511	23,638	5,591	2,062	34,483	4,281	25,276	5,905
\$20,000 under \$25,000.....	841	18,763	2,059	14,383	3,701	733	16,306	1,620	11,890	2,955
\$25,000 under \$50,000.....	1,045	35,429	2,546	29,654	9,496	1,159	38,817	2,893	31,818	10,152
\$50,000 under \$100,000.....	328	21,471	723	18,569	8,036	297	18,875	694	15,602	6,404
\$100,000 under \$150,000.....	62	7,375	132	6,440	3,246	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	11	1,845	21	1,607	864	7	1,117	13	931	473
\$200,000 or more.....	21	8,845	45	7,545	4,518	3	1,088	5	870	539
San Diego, California						San Francisco-Oakland, California				
Total.....	316,593	1,938,115	573,060	1,078,424	246,259	1,014,096	1,638,584	1,583,080	3,892,394	929,231
No adjusted gross income.....	(2)	(2)	(2)	-	-	3,138	34,762	3,291	-	-
Under \$1,000.....	20,342	10,278	15,161	817	164	83,865	44,445	64,868	3,318	670
\$1,000 under \$2,000.....	32,939	49,072	38,192	12,404	2,394	87,704	127,880	85,273	34,535	6,849
\$2,000 under \$3,000.....	28,067	71,562	40,544	21,392	4,145	94,617	236,358	122,356	88,618	17,045
\$3,000 under \$4,000.....	31,449	110,742	50,307	40,620	8,017	103,286	362,588	132,393	175,636	34,945
\$4,000 under \$5,000.....	31,651	144,011	60,795	58,747	11,626	112,209	507,682	159,030	274,806	55,376
\$5,000 under \$6,000.....	35,214	195,102	66,939	93,091	18,508	114,447	630,770	194,971	329,411	66,886
\$6,000 under \$7,000.....	36,399	234,757	109,134	109,134	21,709	99,614	648,590	190,107	348,590	71,893
\$7,000 under \$8,000.....	21,542	161,510	48,951	83,124	16,878	73,184	545,927	147,405	302,025	61,903
\$8,000 under \$9,000.....	21,663	184,394	50,134	105,169	21,551	61,378	521,295	121,231	318,523	66,939
\$9,000 under \$10,000.....	15,224	142,979	32,089	87,199	18,014	41,661	395,765	83,159	252,751	52,124
\$10,000 under \$15,000.....	30,027	350,902	63,727	233,461	49,677	95,278	1,120,166	192,283	764,836	164,301
\$15,000 under \$20,000.....	4,782	81,939	9,752	61,913	14,735	19,964	341,054	40,848	256,526	60,669
\$20,000 under \$25,000.....	1,732	38,379	3,593	30,286	8,018	9,747	193,960	18,267	152,130	39,243
\$25,000 under \$50,000.....	3,227	110,010	7,699	88,763	27,555	10,888	360,133	23,372	295,353	92,902
\$50,000 under \$100,000.....	668	43,612	1,537	36,735	15,477	3,102	205,309	6,577	172,691	73,533
\$100,000 under \$150,000.....	82	9,417	133	7,724	3,621	507	60,383	1,018	50,167	25,402
\$150,000 under \$200,000.....	14	2,453	23	1,971	1,007	146	25,357	305	20,695	11,117
\$200,000 or more.....	24	6,921	60	5,874	3,163	161	62,266	326	51,783	28,334
San Jose, California						Scranton, Pennsylvania				
Total.....	221,515	1,409,616	400,489	798,930	182,314	81,946	1,316,966	129,832	156,763	34,353
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	18,924	10,545	15,584	538	108	12,726	6,211	10,432	144	29
\$1,000 under \$2,000.....	19,050	28,309	19,377	7,852	1,525	11,191	16,801	11,713	4,686	938
\$2,000 under \$3,000.....	11,994	30,443	19,928	6,537	1,209	14,983	37,509	21,744	13,068	2,614
\$3,000 under \$4,000.....	25,836	90,528	36,581	37,959	7,325	7,817	27,172	14,593	9,261	1,860
\$4,000 under \$5,000.....	21,253	95,385	36,022	41,141	8,174	12,245	54,283	23,763	24,474	4,932
\$5,000 under \$6,000.....	18,022	99,247	37,481	45,972	9,285	8,556	48,807	18,807	22,675	4,496
\$6,000 under \$7,000.....	25,910	167,187	56,517	80,886	16,296	5,650	36,466	11,743	19,724	3,946
\$7,000 under \$8,000.....	21,878	162,631	48,060	86,358	17,546	4,317	32,479	8,603	20,428	4,212
\$8,000 under \$9,000.....	15,037	128,051	33,446	70,658	14,250	1,122	10,215	2,145	6,278	1,237
\$9,000 under \$10,000.....	9,425	89,666	23,292	51,776	10,827	1,122	10,215	2,145	6,278	1,237
\$10,000 under \$15,000.....	22,618	266,133	48,902	176,901	37,921	1,688	20,017	3,121	13,236	2,821
\$15,000 under \$20,000.....	5,373	91,638	12,372	66,646	15,586	650	11,339	1,271	8,863	2,175
\$20,000 under \$25,000.....	1,912	43,012	4,591	33,343	8,567	(2)	(2)	(2)	(2)	(2)
\$25,000 under \$50,000.....	2,105	67,517	4,974	55,816	17,028	(2)	(2)	(2)	(2)	(2)
\$50,000 under \$100,000.....	444	28,526	1,031	24,328	10,197	69	5,012	157	4,254	1,857
\$100,000 under \$150,000.....	53	6,388	122	5,089	2,565	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	11	1,916	23	1,737	882	5	781	12	641	342
\$200,000 or more.....	23	6,631	51	5,393	3,023	-	-	-	-	-

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Seattle, Washington										
Total.....	380,588	1,294,526	660,465	1,346,173	306,609	73,829	1,408,984	134,029	224,872	57,357
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	31,358	16,766	24,781	1,360	273	7,610	3,843	5,281	82	16
\$1,000 under \$2,000.....	37,162	55,289	41,605	14,685	2,877	9,824	14,556	13,854	2,024	404
\$2,000 under \$3,000.....	31,398	79,114	45,205	25,405	4,760	7,606	19,221	13,802	3,912	782
\$3,000 under \$4,000.....	31,118	110,904	42,246	53,013	10,490	9,193	32,871	18,592	9,890	1,961
\$4,000 under \$5,000.....	42,630	192,981	62,724	103,768	20,878	9,043	40,612	20,062	14,376	2,895
\$5,000 under \$6,000.....	47,263	260,436	92,835	128,027	25,784	7,163	39,376	14,322	19,745	4,007
\$6,000 under \$7,000.....	38,844	252,006	87,996	125,697	25,635	8,448	53,911	16,579	28,605	5,840
\$7,000 under \$8,000.....	30,044	224,451	64,556	123,684	25,041	2,746	21,283	5,789	12,091	2,459
\$8,000 under \$9,000.....	22,739	193,579	53,812	110,426	22,721	2,615	22,620	5,774	13,408	2,775
\$9,000 under \$10,000.....	22,533	213,696	45,833	140,271	29,199	(²)	(²)	(²)	(²)	(²)
\$10,000 under \$15,000.....	31,824	371,182	68,457	253,999	54,353	3,978	47,136	8,414	31,922	6,850
\$15,000 under \$20,000.....	5,818	98,893	12,638	74,791	17,653	1,384	23,863	3,006	17,253	4,057
\$20,000 under \$25,000.....	2,560	56,674	6,051	45,120	11,560	(²)	(²)	(²)	(²)	(²)
\$25,000 under \$50,000.....	3,048	103,407	7,047	86,764	27,798	954	30,488	1,970	24,921	7,613
\$50,000 under \$100,000.....	625	40,840	1,465	35,604	15,256	404	27,341	918	23,054	10,239
\$100,000 under \$150,000.....	87	10,318	179	9,168	4,602	40	4,937	89	4,194	2,031
\$150,000 under \$200,000.....	25	4,197	59	3,703	1,958	6	994	9	870	492
\$200,000 or more.....	30	12,397	62	10,688	5,771	6	2,736	12	2,495	1,371
Shreveport, Louisiana										
Total.....	80,722	1,468,859	138,379	278,412	62,814	89,054	1,468,546	146,829	265,008	59,642
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	6,115	3,658	4,287	433	87	9,334	4,971	7,588	404	80
\$1,000 under \$2,000.....	8,261	12,674	8,080	4,539	898	8,845	13,528	8,607	4,106	781
\$2,000 under \$3,000.....	6,092	15,736	9,463	5,176	1,036	10,047	24,648	14,257	8,587	1,652
\$3,000 under \$4,000.....	4,910	17,264	6,619	8,363	1,583	10,057	35,647	16,770	14,330	2,706
\$4,000 under \$5,000.....	9,092	41,343	13,720	21,758	4,355	9,015	40,820	14,765	20,740	4,209
\$5,000 under \$6,000.....	11,886	64,988	25,386	31,544	6,344	10,521	57,744	20,989	27,370	5,604
\$6,000 under \$7,000.....	10,994	71,090	21,592	40,006	8,194	9,922	63,971	19,141	35,892	7,286
\$7,000 under \$8,000.....	7,284	54,323	15,217	32,710	6,587	6,871	50,787	14,185	28,877	5,868
\$8,000 under \$9,000.....	7,458	62,489	15,137	40,434	8,399	4,589	39,389	9,967	23,815	4,905
\$9,000 under \$10,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$10,000 under \$15,000.....	5,468	63,506	12,404	44,219	9,376	5,352	62,491	11,969	42,276	8,976
\$15,000 under \$20,000.....	714	12,273	1,470	9,472	2,240	1,022	17,126	2,176	12,601	2,988
\$20,000 under \$25,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$25,000 under \$50,000.....	544	17,974	1,183	14,712	4,547	627	21,478	1,202	18,432	6,130
\$50,000 under \$100,000.....	128	8,090	305	7,112	3,025	119	7,678	254	6,614	2,866
\$100,000 under \$150,000.....	53	5,756	125	5,116	2,467	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-
\$200,000 or more.....	8	2,351	14	1,835	1,269	8	2,486	18	2,102	1,214
South Bend, Indiana										
Total.....	80,722	1,468,859	138,379	278,412	62,814	89,054	1,468,546	146,829	265,008	59,642
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	6,115	3,658	4,287	433	87	9,334	4,971	7,588	404	80
\$1,000 under \$2,000.....	8,261	12,674	8,080	4,539	898	8,845	13,528	8,607	4,106	781
\$2,000 under \$3,000.....	6,092	15,736	9,463	5,176	1,036	10,047	24,648	14,257	8,587	1,652
\$3,000 under \$4,000.....	4,910	17,264	6,619	8,363	1,583	10,057	35,647	16,770	14,330	2,706
\$4,000 under \$5,000.....	9,092	41,343	13,720	21,758	4,355	9,015	40,820	14,765	20,740	4,209
\$5,000 under \$6,000.....	11,886	64,988	25,386	31,544	6,344	10,521	57,744	20,989	27,370	5,604
\$6,000 under \$7,000.....	10,994	71,090	21,592	40,006	8,194	9,922	63,971	19,141	35,892	7,286
\$7,000 under \$8,000.....	7,284	54,323	15,217	32,710	6,587	6,871	50,787	14,185	28,877	5,868
\$8,000 under \$9,000.....	7,458	62,489	15,137	40,434	8,399	4,589	39,389	9,967	23,815	4,905
\$9,000 under \$10,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$10,000 under \$15,000.....	5,468	63,506	12,404	44,219	9,376	5,352	62,491	11,969	42,276	8,976
\$15,000 under \$20,000.....	714	12,273	1,470	9,472	2,240	1,022	17,126	2,176	12,601	2,988
\$20,000 under \$25,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$25,000 under \$50,000.....	544	17,974	1,183	14,712	4,547	627	21,478	1,202	18,432	6,130
\$50,000 under \$100,000.....	128	8,090	305	7,112	3,025	119	7,678	254	6,614	2,866
\$100,000 under \$150,000.....	53	5,756	125	5,116	2,467	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-
\$200,000 or more.....	8	2,351	14	1,835	1,269	8	2,486	18	2,102	1,214
Spokane, Washington										
Total.....	80,722	1,468,859	138,379	278,412	62,814	89,054	1,468,546	146,829	265,008	59,642
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	6,115	3,658	4,287	433	87	9,334	4,971	7,588	404	80
\$1,000 under \$2,000.....	8,261	12,674	8,080	4,539	898	8,845	13,528	8,607	4,106	781
\$2,000 under \$3,000.....	6,092	15,736	9,463	5,176	1,036	10,047	24,648	14,257	8,587	1,652
\$3,000 under \$4,000.....	4,910	17,264	6,619	8,363	1,583	10,057	35,647	16,770	14,330	2,706
\$4,000 under \$5,000.....	9,092	41,343	13,720	21,758	4,355	9,015	40,820	14,765	20,740	4,209
\$5,000 under \$6,000.....	11,886	64,988	25,386	31,544	6,344	10,521	57,744	20,989	27,370	5,604
\$6,000 under \$7,000.....	10,994	71,090	21,592	40,006	8,194	9,922	63,971	19,141	35,892	7,286
\$7,000 under \$8,000.....	7,284	54,323	15,217	32,710	6,587	6,871	50,787	14,185	28,877	5,868
\$8,000 under \$9,000.....	7,458	62,489	15,137	40,434	8,399	4,589	39,389	9,967	23,815	4,905
\$9,000 under \$10,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$10,000 under \$15,000.....	5,468	63,506	12,404	44,219	9,376	5,352	62,491	11,969	42,276	8,976
\$15,000 under \$20,000.....	714	12,273	1,470	9,472	2,240	1,022	17,126	2,176	12,601	2,988
\$20,000 under \$25,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$25,000 under \$50,000.....	544	17,974	1,183	14,712	4,547	627	21,478	1,202	18,432	6,130
\$50,000 under \$100,000.....	128	8,090	305	7,112	3,025	119	7,678	254	6,614	2,866
\$100,000 under \$150,000.....	53	5,756	125	5,116	2,467	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-
\$200,000 or more.....	8	2,351	14	1,835	1,269	8	2,486	18	2,102	1,214
Springfield-Holyoke, Massachusetts										
Total.....	148,850	1,812,077	251,603	452,840	100,285	71,670	1,378,337	116,282	216,301	48,082
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	13,028	5,872	10,526	226	46	5,664	3,102	4,703	373	75
\$1,000 under \$2,000.....	15,767	23,257	17,810	5,961	1,187	9,553	14,507	9,172	5,028	939
\$2,000 under \$3,000.....	14,887	36,824	18,100	14,563	2,889	6,687	15,500	10,281	4,910	875
\$3,000 under \$4,000.....	31,912	49,441	17,151	26,762	5,416	11,200	39,267	15,890</		

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Tampa-St. Petersburg, Florida						Toledo, Ohio				
Total.....	238,267	1,085,412	407,250	542,718	125,614	156,784	1,887,350	264,296	525,529	121,208
No adjusted gross income.....	1,729	34,131	2,840	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	31,328	17,641	30,507	831	168	19,275	10,322	16,400	599	118
\$1,000 under \$2,000.....	30,435	44,447	40,645	7,139	1,387	15,903	23,796	16,575	7,194	1,347
\$2,000 under \$3,000.....	41,452	104,782	67,099	25,746	4,405	12,661	31,651	14,715	13,235	2,644
\$3,000 under \$4,000.....	32,819	113,000	56,016	38,204	7,599	12,267	43,265	17,213	20,158	3,998
\$4,000 under \$5,000.....	22,566	100,722	44,480	38,170	7,441	19,763	89,836	37,114	40,419	8,250
\$5,000 under \$6,000.....	23,461	128,454	50,762	54,155	10,461	16,901	92,163	36,174	45,955	9,371
\$6,000 under \$7,000.....	17,841	114,590	37,678	55,893	10,734	15,138	98,905	30,811	55,110	11,265
\$7,000 under \$8,000.....	9,806	73,492	21,963	38,981	7,835	10,665	80,056	24,485	45,478	9,167
\$8,000 under \$9,000.....	6,447	54,904	12,971	31,959	6,414	12,854	108,695	26,858	66,856	13,572
\$9,000 under \$10,000.....	4,764	44,978	8,987	29,747	6,002	6,557	62,253	13,379	41,127	8,443
\$10,000 under \$15,000.....	3,278	110,213	19,334	75,560	16,009	10,277	118,162	20,311	83,665	17,918
\$15,000 under \$20,000.....	2,604	44,131	5,782	33,018	7,639	1,889	32,071	4,100	24,014	5,596
\$20,000 under \$25,000.....	1,181	26,434	2,684	20,016	4,918	787	17,631	1,477	14,225	3,694
\$25,000 under \$50,000.....	1,999	65,872	4,245	53,935	16,820	1,268	43,227	3,065	36,494	11,740
\$50,000 under \$100,000.....	479	31,976	1,102	26,988	11,454	258	16,515	568	14,693	5,976
\$100,000 under \$150,000.....	44	5,027	84	4,445	2,276	32	3,895	65	3,336	1,685
\$150,000 under \$200,000.....	17	2,956	31	2,672	1,346	11	1,934	22	1,653	942
\$200,000 or more.....	17	5,924	40	5,259	2,708	24	13,312	48	11,918	5,482
Trenton, New Jersey						Tulsa, Oklahoma				
Total.....	104,086	1,573,790	169,654	336,156	78,759	144,112	1,778,490	246,842	425,327	100,253
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	8,475	4,542	7,551	367	74	15,245	7,318	13,695	320	69
\$1,000 under \$2,000.....	9,028	13,795	10,385	3,082	613	11,815	16,777	12,682	5,227	1,044
\$2,000 under \$3,000.....	14,538	35,753	20,500	12,703	4,489	17,807	43,946	25,053	13,325	2,648
\$3,000 under \$4,000.....	13,920	48,922	19,827	25,264	4,650	16,562	58,052	26,967	23,233	4,679
\$4,000 under \$5,000.....	13,708	61,042	20,808	31,785	6,279	16,755	73,242	30,337	29,536	5,910
\$5,000 under \$6,000.....	11,602	62,820	20,634	32,174	6,601	17,355	94,204	36,856	42,835	8,620
\$6,000 under \$7,000.....	8,175	52,845	16,995	28,670	5,732	16,036	105,017	36,627	50,220	10,103
\$7,000 under \$8,000.....	7,811	58,098	17,527	32,631	6,636	9,377	71,109	18,514	39,962	8,178
\$8,000 under \$9,000.....	3,836	33,160	9,013	18,591	3,714	6,537	54,989	11,919	34,445	6,987
\$9,000 under \$10,000.....	2,868	27,016	5,113	17,294	3,529	3,311	31,101	7,004	19,294	4,120
\$10,000 under \$15,000.....	5,663	67,367	11,343	47,495	10,149	8,452	99,520	17,285	65,979	14,162
\$15,000 under \$20,000.....	1,864	21,400	3,997	23,666	5,490	1,917	32,432	3,612	25,118	5,944
\$20,000 under \$25,000.....	799	18,069	1,997	14,406	3,628	872	19,011	1,892	14,708	3,631
\$25,000 under \$50,000.....	1,053	37,015	2,296	30,967	10,236	1,115	35,968	2,575	28,952	8,843
\$50,000 under \$100,000.....	219	14,516	427	12,461	5,506	248	23,961	836	19,506	8,340
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	40	4,910	91	3,974	2,082
\$150,000 under \$200,000.....	8	1,335	21	1,101	587	9	1,621	19	1,335	775
\$200,000 or more.....	9	4,075	20	3,421	1,833	22	8,622	54	6,752	4,118
Utica-Rome, New York						Washington, District of Columbia-Maryland-Virginia				
Total.....	106,127	1,516,535	180,437	282,002	60,503	703,658	1,415,146	1,135,841	2,618,306	614,324
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	11,382	7,119	9,287	461	92	63,424	33,410	55,391	1,795	351
\$1,000 under \$2,000.....	9,406	13,307	10,560	3,690	738	72,674	107,813	76,570	29,495	5,809
\$2,000 under \$3,000.....	14,202	35,674	18,492	16,549	2,895	73,957	182,888	100,231	68,768	12,911
\$3,000 under \$4,000.....	15,985	56,295	22,367	27,895	5,510	74,904	265,299	112,433	119,827	23,630
\$4,000 under \$5,000.....	13,055	58,578	26,608	27,300	5,486	83,187	124,118	64,655	199,819	40,087
\$5,000 under \$6,000.....	13,092	71,348	27,563	34,767	6,955	66,243	364,330	111,254	200,865	40,965
\$6,000 under \$7,000.....	6,825	45,168	14,233	25,156	5,092	55,090	456,424	103,164	197,654	40,668
\$7,000 under \$8,000.....	4,693	35,131	10,796	19,113	3,896	36,796	203,309	71,202	162,549	33,267
\$8,000 under \$9,000.....	6,574	55,873	17,036	31,638	6,434	36,247	377,911	77,377	185,049	37,824
\$9,000 under \$10,000.....	2,838	26,364	5,791	17,588	3,714	34,158	325,410	76,741	197,870	41,507
\$10,000 under \$15,000.....	5,776	66,706	12,926	44,664	9,553	76,062	904,535	159,258	615,275	132,954
\$15,000 under \$20,000.....	857	14,523	1,978	10,758	2,420	16,292	277,645	34,617	204,403	47,594
\$20,000 under \$25,000.....	(2)	(2)	(2)	(2)	(2)	5,787	128,199	13,348	97,693	24,784
\$25,000 under \$50,000.....	574	18,272	1,195	14,388	4,304	5,747	198,392	13,397	157,217	49,461
\$50,000 under \$100,000.....	70	4,759	161	3,773	1,574	1,953	133,844	4,502	111,927	47,953
\$100,000 under \$150,000.....	(2)	(2)	(2)	(2)	(2)	378	44,304	837	36,038	17,773
\$150,000 under \$200,000.....	(2)	(2)	(2)	(2)	(2)	62	10,342	125	7,831	4,203
\$200,000 or more.....	4	776	8	601	317	77	29,635	147	22,111	12,583
Wichita, Kansas						Wilkes-Barre-Hazleton, Pennsylvania				
Total.....	109,919	1,597,541	200,123	316,428	72,014	119,280	1,477,110	186,929	251,479	54,915
No adjusted gross income.....	(2)	(2)	(2)	-	-	(2)	(2)	(2)	-	-
Under \$1,000.....	8,509	4,858	7,296	243	49	14,873	7,834	12,789	583	118
\$1,000 under \$2,000.....	13,049	20,173	15,075	5,447	1,076	17,320	26,200	20,816	7,466	1,489
\$2,000 under \$3,000.....	12,208	29,991	18,905	8,539	1,710	16,855	43,298	24,546	15,703	3,106
\$3,000 under \$4,000.....	12,245	43,501	19,888	18,803	3,827	19,152	65,553	27,692	24,001	5,705
\$4,000 under \$5,000.....	11,307	51,788	22,669	20,781	4,178	15,937	71,865	31,725	30,450	6,163
\$5,000 under \$6,000.....	13,360	73,310	26,728	33,449	6,750	14,661	76,590	24,985	41,930	8,513
\$6,000 under \$7,000.....	11,761	76,470	28,090	35,045	7,129	7,133	46,453	15,091	25,266	5,028
\$7,000 under \$8,000.....	7,029	51,687	18,289	24,814	4,990	4,957	36,616	8,537	23,812	4,967
\$8,000 under \$9,000.....	5,571	46,820	11,447	28,181	5,772	3,033	25,559	7,675	14,719	2,995
\$9,000 under \$10,000.....	4,153	39,636	7,088	25,448	5,268	(2)	(2)	(2)	(2)	(2)
\$10,000 under \$15,000.....	7,478	87,169	16,930	57,629	12,250	1,890	22,610	4,106	15,639	3,359
\$15,000 under \$20,000.....	1,233	21,475	2,846	15,585	3,597	827	14,521	1,612	11,474	2,689
\$20,000 under \$25,000.....	445	9,599	998	7,517	1,977	421	9,530	1,059	7,643	1,948
\$25,000 under \$50,000.....	610	19,230	1,397	15,785	4,710	466	15,952	1,262	13,006	4,200
\$50,000 under \$100,000.....	204	13,348	452	11,058	4,574	81	5,522	178	4,507	1,908
\$100,000 under \$150,000.....	29	3,359	70	2,942	1,449	(2)	(2)	(2)	(2)	(2)
\$150,000 under \$200,000.....	9	1,566	25	1,233	675	(2)	(2)	(2)	(2)	(2)
\$200,000 or more.....	14	4,734	25	3,929	2,001	4	926	8	707	402

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

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 19.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
Wilmington, Delaware-New Jersey						Worcester, Massachusetts				
Total.....	133,802	1,854,922	229,637	520,943	153,127	108,939	1,520,751	178,812	275,445	61,711
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	14,525	8,399	13,106	534	107	13,462	7,029	9,896	807	162
\$1,000 under \$2,000.....	12,113	17,839	14,026	4,393	873	15,130	21,885	16,558	6,043	1,173
\$2,000 under \$3,000.....	12,842	31,805	15,021	14,039	2,626	10,809	27,499	12,063	11,814	2,364
\$3,000 under \$4,000.....	14,886	52,435	24,225	23,969	4,800	9,900	34,470	15,626	13,946	2,821
\$4,000 under \$5,000.....	15,135	69,251	26,633	35,020	7,074	17,436	78,273	30,831	35,671	7,199
\$5,000 under \$6,000.....	13,274	71,756	26,049	36,089	7,318	10,118	56,007	21,427	26,843	5,410
\$6,000 under \$7,000.....	13,364	86,600	30,298	44,881	9,157	14,279	93,042	32,493	46,605	9,588
\$7,000 under \$8,000.....	13,392	99,490	28,397	59,054	12,111	5,474	40,680	12,809	21,896	4,485
\$8,000 under \$9,000.....	4,920	41,799	10,259	26,425	5,469	3,494	29,507	7,789	18,093	3,656
\$9,000 under \$10,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$10,000 under \$15,000.....	9,829	113,971	20,220	79,333	16,929	4,394	51,191	9,287	35,231	7,551
\$15,000 under \$20,000.....	2,569	43,904	6,072	32,843	7,407	1,111	19,197	2,689	13,691	3,141
\$20,000 under \$25,000.....	939	20,842	1,945	16,297	4,309	(²)	(²)	(²)	(²)	(²)
\$25,000 under \$50,000.....	1,644	55,014	3,465	44,456	13,400	509	16,840	1,177	12,962	3,970
\$50,000 under \$100,000.....	404	28,240	874	23,412	10,119	190	12,411	504	9,896	4,045
\$100,000 under \$150,000.....	64	8,175	110	6,793	3,736	(²)	(²)	(²)	(²)	(²)
\$150,000 under \$200,000.....	30	5,248	67	4,017	2,274	3	502	4	317	172
\$200,000 or more.....	107	78,719	207	55,907	42,643	12	2,943	23	1,776	1,025
York, Pennsylvania						Youngstown, Ohio				
Total.....	89,841	1,435,769	156,122	232,416	51,885	173,536	1,908,557	308,402	491,157	107,519
No adjusted gross income.....	(²)	(²)	(²)	-	-	(²)	(²)	(²)	-	-
Under \$1,000.....	9,006	5,689	8,915	526	105	18,396	9,574	18,509	346	70
\$1,000 under \$2,000.....	9,400	14,359	9,196	4,095	788	17,958	27,021	19,817	7,719	1,544
\$2,000 under \$3,000.....	10,411	25,804	13,669	9,959	1,948	5,363	38,815	20,910	13,321	2,664
\$3,000 under \$4,000.....	9,880	34,278	21,384	9,689	1,953	12,394	44,040	19,540	17,715	3,573
\$4,000 under \$5,000.....	15,203	68,063	30,477	28,872	5,815	21,575	97,950	40,336	43,088	8,729
\$5,000 under \$6,000.....	10,940	59,944	21,033	31,176	6,315	28,664	158,127	64,420	70,162	14,183
\$6,000 under \$7,000.....	8,865	56,617	17,963	29,818	5,991	16,614	107,997	34,724	56,587	11,353
\$7,000 under \$8,000.....	4,013	30,405	8,315	17,999	3,603	13,871	102,670	30,919	57,062	11,694
\$8,000 under \$9,000.....	3,236	27,263	6,900	17,234	3,552	8,199	69,466	16,279	44,059	9,056
\$9,000 under \$10,000.....	4,022	38,005	8,185	25,383	5,261	8,831	84,187	18,751	54,327	11,303
\$10,000 under \$15,000.....	3,256	37,176	6,884	25,497	5,426	8,423	98,588	17,285	68,982	14,802
\$15,000 under \$20,000.....	712	11,630	1,413	9,193	2,133	1,509	25,508	3,002	19,890	4,725
\$20,000 under \$25,000.....	499	14,711	963	12,094	3,808	480	10,873	1,068	8,797	2,442
\$25,000 under \$50,000.....	111	7,209	229	6,361	2,660	513	17,818	1,273	15,378	4,911
\$50,000 under \$100,000.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 under \$150,000.....	4	657	7	545	308	4	701	7	524	258
\$150,000 under \$200,000.....	5	1,548	8	1,345	899	5	1,773	10	1,359	878

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

¹Adjusted gross income less adjusted gross deficit.

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

³Adjusted gross deficit.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1950-1959

	Page
20. Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax.....	102
21. Returns with income tax—number, adjusted gross income, taxable income, income tax, and average tax, by adjusted gross income classes.....	103
22. Sources of income by type.....	105
23. Itemized deductions on returns with adjusted gross income, by type.....	105
24. Selected sources of income by adjusted gross income classes..	106
25. Number of returns, adjusted gross income, and income tax, by States.....	109

These historical data were taken from tables prepared for *Statistics of Income, Individual Income Tax Returns* for each of the years 1950 through 1959. One must not expect exact comparability of data among all years, for the tables span a period during which there were changes in both the law and the return forms.

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 21.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
NUMBER OF RETURNS										
Total.....	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222	38,186,682
\$600 under \$1,000.....	1,341,398	1,296,407	1,338,986	1,357,447	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092	1,570,113
\$1,000 under \$1,500.....	2,129,771	2,127,075	2,257,213	2,392,096	2,483,242	2,426,670	2,632,032	2,760,133	2,754,588	2,663,366
\$1,500 under \$2,000.....	2,093,777	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231	2,963,805	3,115,581	3,333,412
\$2,000 under \$2,500.....	2,494,170	2,537,591	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910	3,568,839	3,814,784	4,132,168
\$2,500 under \$3,000.....	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241	4,585,740
\$3,000 under \$4,000.....	5,939,254	6,295,457	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203	8,858,530	8,668,606
\$4,000 under \$5,000.....	6,649,987	6,954,051	7,454,651	7,650,165	7,619,205	7,545,254	7,666,402	7,279,244	6,949,135	5,740,400
\$5,000 under \$10,000.....	19,305,707	17,702,182	17,697,020	16,179,494	14,328,468	12,355,239	12,490,576	10,609,222	8,699,138	6,114,699
\$10,000 under \$15,000.....	3,203,834	2,484,984	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199	983,014	831,819	679,114
\$15,000 under \$20,000.....	706,164	587,465	543,154	497,449	425,730	368,492	348,741	324,088	295,919	256,019
\$20,000 under \$25,000.....	201,431	264,487	250,583	234,745	210,172	191,668	264,008	252,333	154,766	139,837
\$25,000 under \$30,000.....	422,251	369,515	366,156	346,246	320,427	290,589	150,981	152,900	93,693	83,645
\$30,000 under \$50,000.....	114,711	91,605	93,289	89,095	77,563	70,332	60,260	65,396	149,837	136,462
\$50,000 under \$100,000.....	17,465	14,049	14,089	14,057	12,902	11,617	12,461	14,114	12,045	11,564
\$100,000 under \$150,000.....	4,475	3,845	3,986	3,843	3,937	3,192	2,692	3,195	4,008	3,948
\$150,000 under \$200,000.....	4,776	3,937	3,979	4,031	4,009	3,234	2,692	3,195	3,905	4,058
\$200,000 under \$500,000.....	717	531	578	593	624	437	372	416	523	623
\$500,000 under \$1,000,000.....	265	236	217	268	263	201	145	148	171	219
\$1,000,000 or more.....										
(Thousand dollars)										
ADJUSTED GROSS INCOME										
Total.....	287,775,346	262,188,335	262,169,296	249,551,275	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590	158,545,122
\$600 under \$1,000.....	1,116,472	1,083,049	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605	1,310,810
\$1,000 under \$1,500.....	2,674,096	2,683,333	2,831,221	3,005,109	3,106,659	3,047,987	3,299,462	3,463,102	3,452,761	3,381,544
\$1,500 under \$2,000.....	3,647,621	3,675,817	3,937,439	4,129,399	4,265,817	4,237,823	4,865,679	5,176,783	5,446,167	5,818,935
\$2,000 under \$2,500.....	5,603,123	5,714,958	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336	8,030,291	8,578,144	9,290,893
\$2,500 under \$3,000.....	7,626,054	7,735,369	8,079,602	8,737,648	9,197,665	9,505,225	10,156,359	10,717,097	11,530,006	12,652,990
\$3,000 under \$4,000.....	20,835,185	22,091,696	23,448,457	25,144,783	26,407,948	27,812,489	28,746,397	29,930,509	30,946,234	30,154,986
\$4,000 under \$5,000.....	29,931,937	31,278,974	33,541,308	34,380,979	34,208,187	33,828,835	34,370,599	32,575,069	31,016,829	25,557,691
\$5,000 under \$10,000.....	133,012,206	120,222,881	119,494,167	108,296,216	94,801,910	81,237,475	81,752,818	68,763,095	55,838,698	39,046,068
\$10,000 under \$15,000.....	37,628,019	29,176,927	25,971,375	22,543,784	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727	8,148,940
\$15,000 under \$20,000.....	12,073,580	10,041,825	9,294,499	8,531,736	7,295,826	6,316,307	5,983,194	5,561,110	5,078,155	4,396,960
\$20,000 under \$25,000.....	6,698,056	5,875,992	5,576,891	5,215,782	4,680,576	4,018,963	6,355,250	6,084,077	3,447,638	3,110,483
\$25,000 under \$30,000.....	14,148,928	12,313,280	12,220,088	11,638,375	10,713,272	9,667,727	5,682,111	5,757,127	2,556,301	2,281,381
\$30,000 under \$50,000.....	7,549,453	6,042,852	6,124,500	5,900,331	5,149,111	4,651,794	3,994,325	4,340,235	5,651,016	5,144,080
\$50,000 under \$100,000.....	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965	1,386,519
\$100,000 under \$150,000.....	764,285	658,563	682,301	659,130	674,131	546,951	546,951	687,244	687,244	676,791
\$150,000 under \$200,000.....	1,301,923	1,109,680	1,122,465	1,138,037	1,140,318	915,760	753,081	891,963	1,100,454	1,141,235
\$200,000 under \$500,000.....	478,154	356,220	393,591	396,602	414,815	293,111	252,379	278,810	349,694	419,462
\$500,000 under \$1,000,000.....	545,633	482,640	427,474	549,625	550,864	406,532	275,263	289,224	344,640	433,407
\$1,000,000 or more.....										
TAXABLE INCOME										
Total.....	166,385,053	149,173,569	149,212,696	141,395,397	127,889,249	115,226,743				
\$600 under \$1,000.....	194,586	191,196	196,731	197,523	211,417	188,445				
\$1,000 under \$1,500.....	955,378	953,797	1,010,609	1,071,341	1,085,444	1,069,613				
\$1,500 under \$2,000.....	1,542,106	1,534,510	1,673,535	1,729,509	1,772,333	1,728,796				
\$2,000 under \$2,500.....	2,337,578	2,351,308	2,623,507	2,758,735	2,780,258	2,890,502				
\$2,500 under \$3,000.....	3,376,072	3,390,578	3,614,509	3,878,378	3,999,025	4,107,080				
\$3,000 under \$4,000.....	9,625,250	9,983,842	10,832,605	11,550,162	11,887,361	12,286,893				
\$4,000 under \$5,000.....	14,192,394	14,608,523	15,650,648	15,824,030	15,558,001	15,158,980				
\$5,000 under \$10,000.....	72,734,208	65,757,398	65,792,088	59,984,649	52,322,682	45,352,292				
\$10,000 under \$15,000.....	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351				
\$15,000 under \$20,000.....	8,927,811	7,484,521	6,969,181	6,449,179	5,546,304	4,808,176				
\$20,000 under \$25,000.....	5,155,939	4,551,665	4,358,809	4,100,631	3,709,643	3,610,769				
\$25,000 under \$30,000.....	11,379,799	9,973,086	9,942,054	9,569,157	8,661,380	5,610,769				
\$30,000 under \$50,000.....	6,229,490	4,986,906	5,109,379	4,983,395	4,344,889	3,946,268				
\$50,000 under \$100,000.....	1,695,238	1,348,568	1,390,411	1,388,017	1,281,790	1,170,329				
\$100,000 under \$150,000.....	609,591	529,147	536,845	536,845	555,511	452,450				
\$150,000 under \$200,000.....	1,070,737	862,534	882,511	913,395	926,044	740,497				
\$200,000 under \$500,000.....	376,573	274,855	314,543	319,092	335,849	234,854				
\$500,000 under \$1,000,000.....	425,065	364,825	333,301	443,128	452,713	332,333				
\$1,000,000 or more.....										
INCOME TAX AFTER CREDITS										
Total.....	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780	18,374,922
\$600 under \$1,000.....	38,920	38,062	39,228	39,381	42,172	37,648	46,165	46,964	50,542	40,337
\$1,000 under \$1,500.....	190,429	190,127	201,208	213,384	216,479	213,519	255,864	271,039	241,320	197,079
\$1,500 under \$2,000.....	306,486	305,682	332,570	344,842	352,948	344,635	449,872	477,751	461,740	413,125
\$2,000 under \$2,500.....	461,710	466,973	520,852	551,714	575,180	575,180	695,210	748,512	721,975	647,870
\$2,500 under \$3,000.....	668,214	671,815	716,095	769,289	793,795	817,847	988,259	1,022,509	998,321	890,984
\$3,000 under \$4,000.....	1,924,326	1,997,817	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669	2,728,262	2,177,241
\$4,000 under \$5,000.....	2,860,458	2,945,326	3,150,403	3,186,754	3,129,354	3,049,831	3,545,531	3,323,844	2,919,638	2,043,783
\$5,000 under \$10,000.....	14,838,767	13,389,037	13,381,929	12,190,219	10,614,024	9,210,378	10,443,227	8,849,348	6,607,556	3,983,698
\$10,000 under \$15,000.....	5,477,515	4,291,393	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375	1,594,410	1,157,379
\$15,000 under \$20,000.....	2,094,829	1,757,062	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592	978,921	757,996
\$20,000 under \$25,000.....	1,322,695	1,168,543	1,120,885	1,058,133	961,080	874,531	1,561,556	1,520,467	759,746	615,381
\$25,000 under \$30,000.....	3,540,277	3,101,822	3,104,270	3,009,248	2,745,939	2,461,380	1,786,009	1,830,556	628,012	505,858
\$30,000 under \$50,000.....	2,627,092	2,106,658	2,173,193	2,128,630	1,852,467	1,708,710	1,645,090	1,811,292	1,778,160	1,517,006
\$50,000 under \$100,000.....	854,300	689,633	716,994	708,831	653,397	614,555	812,449	934,889	687,725	613,196
\$100,000 under \$150,000.....	328,449	291,744	307,378	297,130	305,830	257,014	414,246	436,130	356,130	328,914

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 21.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
AVERAGE INCOME TAX PER TAXABLE RETURN	(Dollars)									
Average income tax.....	814	752	734	708	663	625	666	649	582	481
\$600 under \$1,000.....	29	29	29	29	29	29	34	33	31	26
\$1,000 under \$1,500.....	89	89	89	89	87	88	97	98	88	74
\$1,500 under \$2,000.....	146	145	148	146	144	142	161	161	148	124
\$2,000 under \$2,500.....	185	184	188	190	186	187	208	210	189	157
\$2,500 under \$3,000.....	242	239	244	243	239	237	268	263	239	194
\$3,000 under \$4,000.....	324	317	325	323	316	311	350	344	308	251
\$4,000 under \$5,000.....	430	424	423	417	411	404	462	457	420	356
\$5,000 under \$10,000.....	769	756	756	753	741	745	836	834	760	651
\$10,000 under \$15,000.....	1,720	1,727	1,742	1,756	1,775	1,798	2,036	2,059	1,917	1,704
\$15,000 under \$20,000.....	2,966	2,991	3,016	3,057	3,073	3,109	3,537	3,575	3,308	2,961
\$20,000 under \$25,000.....	4,388	4,418	4,473	4,508	4,573	5,218	5,934	6,026	4,909	4,401
\$25,000 under \$30,000.....	8,384	8,394	8,478	8,691	6,194	5,218	5,934	6,026	4,909	4,401
\$30,000 under \$50,000.....	22,902	22,997	23,295	23,892	10,295	10,402	11,829	11,972	11,195	10,128
\$50,000 under \$100,000.....	48,915	49,088	50,890	50,425	23,883	24,295	27,300	27,697	26,364	24,199
\$100,000 under \$150,000.....	73,396	75,876	77,114	77,317	50,643	52,901	65,203	66,238	57,096	53,026
\$150,000 under \$200,000.....	129,327	131,028	134,729	135,370	77,681	80,518	65,203	66,238	88,855	83,312
\$200,000 under \$500,000.....	314,364	329,456	347,285	341,408	136,987	140,805	153,880	155,200	156,927	148,486
\$500,000 under \$1,000,000.....	1,010,438	987,962	1,067,502	1,075,500	336,296	354,199	400,570	396,548	404,306	385,042
\$1,000,000 or more.....					1,106,410	1,106,338	1,168,938	1,217,541	1,249,433	1,189,726

Table 22.—SOURCES OF INCOME BY TYPE

Sources of income	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
(Thousand dollars)										
RETURNS WITH ADJUSTED GROSS INCOME										
Adjusted gross income.....	306,616,924	282,166,418	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033	179,874,478
Positive income, total.....	310,120,137	285,247,342	284,440,504	271,555,897	252,058,719	232,746,855	232,251,633	218,202,883	205,042,926	181,665,582
Salaries and wages ¹	247,121,980	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
Dividends in adjusted gross income ²	9,315,880	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
Interest received ³	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898
Annuities and pensions:										
Life expectancy method.....	880,645	883,443	754,404	655,595	624,567	799,292	670,329	581,672	499,306	429,767
3-year method.....	576,809	435,429	384,057	284,477	244,995					
Income from estates and trusts.....	634,423	613,471	616,593	617,738	565,036					
Business profit.....	24,246,254	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
Partnership profit.....	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469
Net gain from sales of capital assets.....	6,666,863	4,792,409	4,048,433	4,874,682	5,026,200	3,614,012	2,473,486	2,761,088	3,185,644	3,181,051
Net gain from sales of other property.....	83,796	74,426	87,146	71,854	93,616	104,930	60,359	102,826	83,761	101,494
Rents and royalties net income.....	3,943,022	3,921,429	3,888,584	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655
Other sources ⁴	2,094,917	2,190,652	1,932,052	1,297,767	792,714	679,067	889,025	794,878	1,199,951	1,008,812
Losses, total.....	3,503,213	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
Business loss.....	1,703,593	1,385,671	1,351,743	1,491,639	1,297,251	1,293,519	1,073,477	1,009,459	939,922	840,420
Partnership loss.....	458,804	372,488	387,673	333,265	330,305	259,724	266,799	241,285	231,766	223,547
Net loss from sales of capital assets.....	504,060	528,572	622,057	421,409	357,641	362,625	437,849	348,557	268,802	313,886
Net loss from sales of other property.....	111,345	111,585	116,990	162,611	121,497	129,023	111,682	89,145	126,056	132,306
Rents and royalties net loss.....	702,845	665,037	640,838	540,132	509,487	401,740	457,909	383,212	342,834	280,980
Net operating loss deduction ⁵	-	-	-	-	-	-	58,829	40,891	43,724	36,511
Loss from estates and trusts.....	22,566	17,571	12,772	23,028	13,360	5,540	-	-	-	-
RETURNS WITH NO ADJUSTED GROSS INCOME										
Adjusted gross deficit.....	1,521,945	1,012,326	987,865	859,546	898,865	1,014,480	1,155,153	797,541	760,548	726,202
Positive income, total.....	629,004	449,152	442,510	459,401	393,914	420,382	365,487	409,902	425,057	336,959
Salaries and wages ⁶	248,232	196,461	127,443	135,775	131,633	157,697	126,058	145,638	144,998	116,998
Dividends in adjusted gross deficit ²	39,886	37,882	33,550	39,079	30,954	16,966	23,286	25,409	25,120	26,793
Interest received ³	36,629	40,858	28,563	25,447	28,000	20,315	20,780	24,562	18,200	12,706
Annuities and pensions:										
Life expectancy method.....	2,717	(⁸)	(⁸)	1,713	(⁸)	6,777	(⁸)	2,139	503	2,048
3-year method.....	(⁸)	(⁸)	-	(⁸)	-					
Income from estates and trusts.....	2,975	4,547	(⁸)	7,639	578					
Business profit.....	76,409	21,747	63,750	31,986	30,964	16,041	30,740	24,314	31,078	16,785
Partnership profit.....	23,651	17,433	26,739	24,413	22,572	30,150	18,476	34,656	18,865	21,038
Net gain from sales of capital assets.....	129,739	86,705	79,795	116,449	102,150	117,850	65,400	74,777	96,777	77,520
Net gain from sales of other property.....	2,861	(⁸)	(⁸)	(⁸)	3,134	2,881	2,526	13,770	5,142	1,694
Rents and royalties net income.....	65,015	40,474	56,668	60,488	36,839	38,375	53,693	56,831	53,415	40,797
Other sources ⁷	-	-	-	15,706	5,018	11,624	19,731	6,958	8,598	10,262
Losses, total.....	2,150,949	1,416,478	1,410,375	1,318,947	1,292,773	1,434,862	1,520,647	1,207,439	1,185,612	1,063,165
Business loss.....	1,187,917	830,727	834,836	885,605	869,969	1,015,290	940,584	873,919	756,666	758,250
Partnership loss.....	198,134	205,914	217,129	207,389	199,192	218,518	248,916	150,234	227,316	187,740
Net loss from sales of capital assets.....	18,055	20,538	20,638	17,056	17,572	16,821	24,888	16,905	16,373	16,742
Net loss from sales of other property.....	93,005	45,929	44,489	148,910	97,067	70,035	70,954	50,624	78,267	53,140
Rents and royalties net loss.....	70,101	70,124	45,329	36,209	101,810	27,802	73,894	24,892	38,322	47,293
Net operating loss deduction ⁵	(⁸)	(⁸)	(⁸)	(⁸)	(⁸)	(⁸)	86,136	161,411	90,865	68,668
Loss from estates and trusts.....	(⁸)	(⁸)	(⁸)	(⁸)	(⁸)	(⁸)	-	-	-	-
Other sources (negative).....	580,453	280,732	245,824	-	-	-	-	-	-	-

¹Excludes wages, for 1950-57 less than \$100 and for 1958-59 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.
²Dividends reported on Form 1040 and, for 1959, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.
³Interest reported on Form 1040 and, for 1959, Form 1040W. Includes partially tax-exempt interest received directly or through partnerships and fiduciaries.
⁴Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1950-57 nor \$200 for 1958-59, reported in one sum on Forms 1040A. Beginning 1955, reduced by net operating loss deduction.
⁵For 1950, net operating loss deduction was reported as a business deduction; for 1955-59, it was an adjustment which reduced "Other sources."
⁶For 1954-59, salaries and wages are after excludable sick pay and allowable employee expense.
⁷For 1955-56, reduced by net operating loss deduction.
⁸Sample variability is too large to warrant showing separately. However, the total contains data deleted for this reason.

Table 23.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

Type of deduction	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
(Thousand dollars)										
Total.....	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552	11,856,378	9,913,693
Interest paid.....		6,269,154		4,810,079		3,201,287	2,735,359	2,221,353		1,494,928
Taxes.....		7,480,346		5,827,903		4,076,630	3,639,153	3,167,778		2,199,940
Contributions.....		5,693,836		4,877,793		3,851,173	3,552,448	3,114,739		2,258,009
Medical and dental expense.....	(Not available)	4,283,546	(Not available)	3,472,908	(Not available)	2,971,172	2,391,339	2,133,130	(Not available)	1,556,294
Child care.....				110,577		87,960				
Casualty losses.....				347,894		444,245	392,644	367,517		306,572
Other deductions.....		3,771,026		3,165,569		2,730,760	2,878,234	2,552,035		2,097,950

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 24.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
SALARIES AND WAGES¹										
<i>(Thousand dollars)</i>										
Grand total.....	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697	139,073,125
Returns with adjusted gross income, total.....	247,121,980	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
Under \$600.....	1,116,099	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
\$600 under \$1,000.....	21,822,914	22,862,471	23,858,101	25,853,051	27,970,417	28,790,083	29,974,738	30,964,031	31,542,234	32,247,748
\$1,000 under \$1,500.....	3,752,570	3,904,993	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216	5,003,951
\$1,500 under \$2,000.....	4,641,608	4,846,089	5,048,631	5,252,048	5,688,277	5,873,995	6,267,596	6,761,372	7,062,581	7,866,925
\$2,000 under \$2,500.....	6,319,678	6,662,191	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037	9,147,821	9,758,258	10,880,068
\$2,500 under \$3,000.....	8,250,462	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
\$3,000 under \$4,000.....	21,105,996	22,510,230	23,876,171	25,456,095	27,079,450	28,790,162	29,243,923	30,554,952	31,270,695	30,717,185
\$4,000 under \$5,000 ²	28,409,710	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
\$5,000 under \$10,000.....	121,678,048	109,423,351	109,093,871	98,046,618	85,563,600	72,550,811	73,196,798	60,361,699	47,621,929	31,515,233
\$10,000 under \$15,000.....	30,361,294	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
\$15,000 under \$20,000.....	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932	2,308,530	1,855,309
\$20,000 under \$25,000.....	3,251,085	2,510,230	2,532,595	2,273,670	1,947,202	1,628,890	1,456,628	1,205,394	1,055,394	1,205,394
\$25,000 under \$30,000.....	5,715,734	4,966,444	4,995,800	4,456,298	3,285,280	2,933,567	2,714,536	2,435,160	1,986,689	1,847,817
\$30,000 under \$50,000.....	2,498,934	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
\$50,000 under \$100,000.....	545,850	451,670	463,642	454,905	407,839	375,500	430,495	463,227	372,495	330,615
\$100,000 under \$150,000.....	168,218	146,630	155,813	144,201	142,553	120,346	120,346	120,346	133,834	133,105
\$150,000 under \$200,000.....	206,774	177,335	180,197	180,717	167,679	142,322	124,054	140,794	160,592	164,845
\$200,000 under \$500,000.....	31,276	25,978	32,507	30,369	31,409	17,062	17,289	24,074	27,827	27,827
\$500,000 under \$1,000,000.....	13,348	10,643	9,049	9,052	7,836	6,108	4,193	4,439	4,077	7,693
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	248,232	196,461	127,443	135,775	131,633	157,697	126,058	145,638	144,998	116,998
DIVIDENDS³										
Grand total.....	9,355,766	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
Returns with adjusted gross income, total.....	9,315,880	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
Under \$600.....	14,069	13,207	13,190	11,016	13,273	10,178	16,520	18,236	11,126	13,255
\$600 under \$1,000.....	42,419	33,856	46,286	30,433	35,254	36,901	45,296	42,567	39,769	44,003
\$1,000 under \$1,500.....	84,247	76,622	76,218	66,284	73,884	65,505	91,647	68,815	71,780	83,102
\$1,500 under \$2,000.....	111,271	93,294	103,416	88,726	86,559	95,448	104,656	89,243	88,011	88,256
\$2,000 under \$2,500.....	117,949	107,411	112,009	102,587	95,909	93,973	103,491	90,694	95,036	93,956
\$2,500 under \$3,000.....	140,801	122,028	126,162	101,644	109,095	94,609	109,970	101,725	102,454	101,619
\$3,000 under \$4,000.....	246,731	249,473	243,555	238,110	219,896	200,461	194,240	196,131	199,416	207,767
\$4,000 under \$5,000 ²	241,475	246,916	248,601	226,897	225,344	243,492	202,211	199,570	229,364	227,541
\$5,000 under \$10,000.....	1,187,781	1,141,067	1,205,321	1,007,925	986,005	946,788	923,150	845,370	853,185	780,146
\$10,000 under \$15,000.....	930,658	902,488	909,330	852,897	745,815	721,459	603,683	592,188	551,141	525,708
\$15,000 under \$20,000.....	732,321	686,790	687,088	664,455	606,954	520,773	429,588	417,070	404,406	398,190
\$20,000 under \$25,000.....	550,974	534,650	555,163	511,237	447,336	382,213	313,459	293,180	326,531	335,540
\$25,000 under \$30,000.....	2,637,581	1,490,635	1,615,706	1,595,905	1,022,511	780,502	619,598	593,180	278,148	267,081
\$30,000 under \$50,000.....	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788	868,526	719,058	729,432	735,213	788,936
\$50,000 under \$100,000.....	597,142	500,945	543,819	543,917	503,036	420,263	441,507	502,339	359,342	386,392
\$100,000 under \$150,000.....	254,810	248,850	272,131	251,820	239,560	200,724	199,297	199,297	199,297	205,692
\$150,000 under \$200,000.....	512,415	486,348	513,149	496,611	471,294	376,622	259,377	312,377	364,894	408,822
\$200,000 under \$500,000.....	192,292	173,778	192,143	191,563	187,071	143,601	88,413	100,881	130,601	158,822
\$500,000 under \$1,000,000.....	306,900	268,788	289,307	298,920	286,158	202,998	118,724	132,139	149,702	179,203
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	39,886	37,882	33,550	39,079	30,954	16,966	23,286	25,409	25,120	26,793
INTEREST RECEIVED⁴										
Grand total.....	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215	1,595,604
Returns with adjusted gross income, total.....	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015	1,582,898
Under \$600.....	33,960	30,360	23,563	21,968	29,683	21,955	21,171	19,615	17,963	19,571
\$600 under \$1,000.....	71,090	66,408	54,264	52,878	49,508	53,966	58,011	48,018	45,531	44,154
\$1,000 under \$1,500.....	147,531	119,714	110,631	100,672	97,353	94,934	89,031	81,132	71,327	74,529
\$1,500 under \$2,000.....	166,423	125,110	129,774	109,234	110,399	107,508	94,303	84,774	76,550	77,866
\$2,000 under \$2,500.....	168,757	142,054	119,550	112,167	99,520	106,019	85,395	82,537	74,709	68,066
\$2,500 under \$3,000.....	172,865	130,464	122,393	102,798	104,748	92,588	83,890	75,986	71,350	66,922
\$3,000 under \$4,000.....	271,361	256,874	224,553	202,848	174,864	176,014	167,893	128,429	131,610	119,396
\$4,000 under \$5,000 ²	268,614	246,323	209,724	188,276	196,226	186,123	153,417	138,933	128,569	126,364
\$5,000 under \$10,000.....	1,165,401	937,560	861,455	721,931	622,810	544,444	463,900	397,137	358,724	318,921
\$10,000 under \$15,000.....	559,710	451,995	403,510	334,714	282,214	254,104	210,473	184,467	165,038	145,219
\$15,000 under \$20,000.....	305,354	256,049	235,591	190,415	167,421	149,775	127,417	116,168	102,492	92,049
\$20,000 under \$25,000.....	187,626	169,785	147,336	127,420	114,601	107,403	150,275	147,089	111,558	68,683
\$25,000 under \$30,000.....	446,228	373,004	344,640	324,568	86,428	176,403	150,275	147,089	76,769	53,721
\$30,000 under \$50,000.....	244,736	190,775	190,082	157,602	195,793	173,144	143,019	137,266	129,189	126,715
\$50,000 under \$100,000.....	69,057	52,735	48,108	43,300	37,487	38,203	42,148	44,883	31,971	31,302
\$100,000 under \$150,000.....	23,721	20,476	19,207	16,628	15,302	13,916	13,916	13,916	14,334	14,514
\$150,000 under \$200,000.....	37,474	31,907	30,545	24,868	23,153	21,099	18,497	21,114	20,710	23,040
\$200,000 under \$500,000.....	10,740	8,473	7,929	7,451	6,843	5,441	4,969	3,994	5,124	7,035
\$500,000 under \$1,000,000.....	8,143	8,277	7,532	6,828	6,146	5,851	4,948	4,897	5,358	6,148
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	36,629	40,858	28,563	25,447	28,000	20,315	20,780	24,562	18,200	12,706

Footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 24.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
(Thousand dollars)										
BUSINESS PROFIT										
Grand total.....	24,322,663	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
Returns with adjusted gross income, total.....	24,246,254	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
Under \$600.....	148,239	141,709	143,575	141,559	148,721	140,399	122,992	105,506	110,282	114,250
\$600 under \$1,000.....	309,566	311,799	309,010	365,389	363,410	351,725	314,182	300,727	295,773	324,004
\$1,000 under \$1,500.....	574,191	631,416	647,986	722,451	740,022	727,315	669,833	672,572	728,071	760,470
\$1,500 under \$2,000.....	688,078	745,884	740,022	912,076	907,243	874,895	899,563	922,504	963,095	1,028,688
\$2,000 under \$2,500.....	793,364	868,704	859,032	1,067,262	1,033,484	982,191	990,469	995,599	1,143,414	1,112,835
\$2,500 under \$3,000.....	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742	1,148,598
\$3,000 under \$4,000.....	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886	1,987,815
\$4,000 under \$5,000.....	1,901,323	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
\$5,000 under \$10,000.....	6,300,371	5,906,726	5,719,711	5,851,631	4,817,069	4,587,587	4,437,881	4,087,451	3,845,706	3,433,953
\$10,000 under \$15,000.....	3,176,156	2,832,505	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,163	1,672,108
\$15,000 under \$20,000.....	2,021,286	1,789,041	1,755,545	1,716,864	1,489,921	1,326,095	1,244,881	1,207,256	1,111,531	980,517
\$20,000 under \$25,000.....	1,359,051	1,240,599	1,162,654	1,182,472	1,095,738	1,047,476	1,290,636	1,338,082	1,222,619	657,762
\$25,000 under \$30,000.....	2,969,785	2,470,732	2,384,638	2,383,227	1,278,793	1,103,839	965,832	1,105,699	1,030,518	466,571
\$30,000 under \$50,000.....	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823	563,419	592,568	518,650
\$50,000 under \$100,000.....	129,750	84,856	105,207	97,246	87,752	97,073	109,996	138,078	120,883	108,929
\$100,000 under \$150,000.....	26,721	22,057	24,420	27,552	26,552	25,205	25,000	25,000	45,980	45,033
\$150,000 under \$200,000.....	25,390	23,266	31,271	25,177	22,151	25,887	28,707	37,901	49,089	42,470
\$200,000 under \$500,000.....	4,627	5,586	4,931	3,521	4,548	4,815	3,950	8,703	10,149	10,000
\$500,000 under \$1,000,000.....	3,592	3,523	2,547	5,958	4,653	3,893	3,622	4,537	5,593	5,684
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	76,409	21,747	63,750	31,986	30,964	16,041	30,740	14,314	31,078	16,785
PARTNERSHIP PROFIT										
Grand total.....	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045	8,575,507
Returns with adjusted gross income, total.....	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180	8,554,469
Under \$600.....	21,082	19,719	14,152	16,694	21,249	15,958	28,178	19,096	16,706	21,497
\$600 under \$1,000.....	32,155	39,738	30,358	29,404	39,528	42,612	41,165	30,079	48,311	60,550
\$1,000 under \$1,500.....	62,187	74,043	77,919	66,949	75,846	78,154	122,912	99,112	96,867	141,159
\$1,500 under \$2,000.....	89,370	89,204	91,119	90,795	109,059	109,592	136,585	122,307	160,234	194,078
\$2,000 under \$2,500.....	116,843	121,834	136,536	111,029	154,644	139,110	191,775	167,412	200,335	258,331
\$2,500 under \$3,000.....	136,719	139,833	143,858	151,173	197,795	195,356	189,498	208,154	262,254	296,255
\$3,000 under \$4,000.....	340,062	390,792	366,252	395,649	475,302	499,378	488,679	481,853	588,258	590,004
\$4,000 under \$5,000.....	459,618	436,593	470,622	441,200	516,311	524,379	543,540	523,664	519,093	533,728
\$5,000 under \$10,000.....	2,005,165	1,982,053	2,028,768	1,932,182	2,017,557	1,918,999	1,907,899	1,897,693	1,737,359	1,671,464
\$10,000 under \$15,000.....	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341	1,118,743	1,051,772	979,046
\$15,000 under \$20,000.....	995,468	993,434	984,322	950,869	900,070	795,926	786,303	794,807	705,792	655,394
\$20,000 under \$25,000.....	784,781	746,657	747,154	719,879	681,380	681,380	1,106,191	1,071,845	995,687	531,980
\$25,000 under \$30,000.....	1,907,795	1,900,432	1,945,585	1,778,210	1,221,649	1,085,314	1,019,460	1,078,931	1,075,101	945,936
\$30,000 under \$50,000.....	1,269,380	1,077,687	1,033,209	927,671	864,953	845,897	754,121	824,082	860,375	790,584
\$50,000 under \$100,000.....	298,208	236,710	265,016	229,513	236,442	226,849	287,404	324,103	263,131	232,832
\$100,000 under \$150,000.....	94,436	84,130	80,195	75,232	85,299	76,267	207,280	182,740	120,821	104,599
\$150,000 under \$200,000.....	136,930	101,435	96,576	99,149	108,622	97,570	83,977	94,503	130,461	120,174
\$200,000 under \$500,000.....	25,566	18,500	19,137	14,935	21,633	18,696	7,504	12,179	22,340	20,875
\$500,000 under \$1,000,000.....	14,551	8,655	11,435	8,767	16,359	9,141	9,238	6,737	11,971	9,513
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	23,651	17,433	26,739	24,413	22,572	30,150	18,476	34,656	18,865	21,038
RENTS AND ROYALTIES NET INCOME										
Grand total.....	4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363	3,224,452
Returns with adjusted gross income, total.....	3,943,022	3,921,429	3,888,584	3,859,966	3,660,430	3,497,917	3,605,573	3,432,513	3,299,948	3,183,655
Under \$600.....	45,707	49,915	39,071	43,698	49,025	41,127	45,824	50,957	48,165	50,527
\$600 under \$1,000.....	99,574	102,791	97,569	98,725	99,395	104,290	124,392	126,348	122,690	123,492
\$1,000 under \$1,500.....	176,005	184,871	199,388	165,689	193,780	188,819	222,799	205,770	188,913	193,824
\$1,500 under \$2,000.....	168,423	168,828	189,541	189,740	193,291	187,277	202,593	180,549	184,474	191,576
\$2,000 under \$2,500.....	168,207	173,541	173,646	182,279	160,259	179,552	177,305	193,229	163,802	192,682
\$2,500 under \$3,000.....	154,865	168,074	143,580	150,352	168,491	159,779	156,324	164,104	178,832	168,665
\$3,000 under \$4,000.....	287,811	299,092	260,990	290,067	248,886	257,957	326,818	298,717	286,648	298,103
\$4,000 under \$5,000.....	239,765	265,693	272,386	284,089	275,861	279,887	286,877	309,033	269,209	274,183
\$5,000 under \$10,000.....	949,742	920,658	916,936	922,922	856,754	826,065	825,030	703,866	725,908	634,310
\$10,000 under \$15,000.....	453,237	436,454	418,785	407,483	370,803	331,573	334,700	305,642	275,666	266,130
\$15,000 under \$20,000.....	277,233	256,399	245,380	244,176	213,825	189,840	207,280	182,740	164,292	157,472
\$20,000 under \$25,000.....	167,395	177,907	175,094	148,185	151,199	143,355	243,355	226,338	113,690	106,199
\$25,000 under \$30,000.....	401,189	391,164	400,819	393,462	115,945	115,945	243,355	226,338	89,713	85,523
\$30,000 under \$50,000.....	224,360	186,049	214,838	206,348	252,711	225,645	218,637	205,145	201,880	186,746
\$50,000 under \$100,000.....	61,814	65,984	55,799	63,314	60,149	54,837	55,024	70,415	49,728	46,093
\$100,000 under \$150,000.....	21,468	19,963	24,582	22,200	22,093	16,968	16,968	24,002	24,002	20,212
\$150,000 under \$200,000.....	29,916	38,440	31,251	31,251	26,598	23,660	22,779	30,245	38,128	31,614
\$200,000 under \$500,000.....	8,515	8,494	10,741	11,175	11,563	7,544	7,812	9,747	19,807	8,065
\$500,000 under \$1,000,000.....	7,796	7,202	10,678	4,811	9,939	11,577	7,638	9,457	5,835	5,028
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	65,015	40,474	56,668	60,488	36,839	38,375	53,693	56,583	53,415	40,797

Footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 24.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
	(thousand dollars)									
NET GAIN FROM SALES OF CAPITAL ASSETS ⁵										
Grand total.....	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865	3,282,421	3,258,571
Returns with adjusted gross income, total.....	6,666,863	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
Under \$600.....	63,818	37,784	23,284	24,671	25,150	20,495	23,168	26,232	21,807	16,430
\$600 under \$1,000.....	41,035	40,186	30,565	35,604	31,594	30,410	24,137	27,556	27,239	25,107
\$1,000 under \$1,500.....	83,071	64,185	63,473	68,933	63,294	57,167	57,547	52,306	58,668	52,092
\$1,500 under \$2,000.....	92,549	68,271	77,517	91,719	66,171	58,313	47,242	75,277	74,925	61,613
\$2,000 under \$2,500.....	107,490	90,877	76,570	82,148	85,536	66,076	63,837	72,695	80,772	60,680
\$2,500 under \$3,000.....	116,873	102,852	96,596	78,381	78,582	66,450	67,681	71,874	94,152	82,557
\$3,000 under \$4,000.....	219,946	226,943	153,870	177,789	160,465	150,584	120,881	137,801	168,461	150,798
\$4,000 under \$5,000 ²	223,090	200,402	147,009	157,514	166,223	133,241	124,908	144,446	155,947	169,433
\$5,000 under \$10,000.....	972,000	770,713	658,183	723,981	737,695	554,328	429,908	445,218	526,485	548,260
\$10,000 under \$15,000.....	692,134	478,126	418,554	484,023	505,190	372,542	241,170	245,563	268,752	271,947
\$15,000 under \$20,000.....	450,052	313,791	265,128	315,623	315,266	237,653	157,376	169,607	177,354	178,163
\$20,000 under \$25,000.....	331,680	236,069	201,438	225,448	244,349	315,170	191,165	209,578	136,261	134,689
\$25,000 under \$30,000.....	922,606	628,474	499,430	675,595	206,135	338,630	212,733	242,771	109,252	101,002
\$30,000 under \$50,000.....										
\$50,000 under \$100,000.....	804,058	543,000	450,835	584,060	584,414	400,335	239,314	290,963	319,090	304,552
\$100,000 under \$150,000.....	396,129	232,796	215,374	292,570	279,105	190,598	183,995	211,637	153,938	156,603
\$150,000 under \$200,000.....	193,562	130,035	118,403	138,576	155,398	103,502				
\$200,000 under \$500,000.....	460,346	288,404	268,416	321,853	352,739	244,209	148,129	176,568	236,179	229,949
\$500,000 under \$1,000,000.....	222,300	131,512	150,959	154,496	172,962	107,312	69,489	86,991	99,022	132,378
\$1,000,000 or more.....	274,124	207,989	132,829	241,698	248,119	166,997	70,806	74,005	100,518	131,283
Returns with no adjusted gross income.....	129,739	86,705	79,795	116,449	102,150	117,850	65,040	74,777	96,777	77,520

¹Excludes wages, for 1950-57 less than \$100 and for 1958-59 less than \$200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-59, salaries and wages are after excludable sick pay and allowable employee expense.

²For 1950-52, includes nontaxable returns with income exceeding the class limit.

³Dividends reported on Form 1040, and, for 1959, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

⁴Interest reported on Form 1040, and, for 1959, Form 1040W. Includes partially tax-exempt interest received directly or through partnerships and fiduciaries.

⁵Capital 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 was excluded from adjusted gross income.

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 25.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

States	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
NUMBER OF RETURNS ¹										
United States ²	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685	52,664,631
Alabama.....	813,235	798,233	797,638	783,854	739,524	713,389	731,401	710,102	706,228	634,960
Alaska ³	49,633	46,476	49,789	38,440	47,185	-	-	-	-	-
Arizona.....	381,395	357,947	344,657	321,053	300,697	279,907	269,193	263,008	235,389	214,002
Arkansas.....	449,939	437,224	437,599	435,817	415,988	390,897	399,806	384,817	366,990	344,316
California.....	5,624,403	5,361,993	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269	4,200,151	4,078,066
Colorado.....	597,727	577,895	575,065	571,640	552,922	522,393	527,275	509,876	501,563	471,209
Connecticut.....	959,873	942,535	953,721	948,846	941,287	919,793	932,475	903,371	896,247	870,345
Delaware.....	154,529	153,896	153,896	151,794	146,365	140,208	142,296	139,153	134,674	128,079
District of Columbia.....	352,402	331,081	337,129	332,361	342,596	346,729	358,314	397,855	371,578	373,762
Florida ⁴	1,509,908	1,420,349	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866	979,277	904,277	822,036
Georgia.....	1,042,878	1,007,090	1,006,981	989,083	962,294	886,480	920,035	884,181	844,144	770,782
Hawaii.....	225,050	215,402	212,520	207,901	205,298	196,816	200,739	198,799	189,836	179,871
Idaho.....	200,665	213,093	213,015	211,155	199,676	200,197	200,197	204,223	199,127	191,116
Illinois.....	3,756,293	3,717,343	3,794,017	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052	3,593,433
Indiana.....	1,550,060	1,521,475	1,547,965	1,560,526	1,552,459	1,528,812	1,582,979	1,560,771	1,521,399	1,464,200
Iowa.....	957,416	947,704	953,282	959,867	968,399	949,318	960,696	956,125	953,011	938,132
Kansas.....	737,528	735,522	745,702	746,312	751,806	733,946	744,285	735,424	709,666	669,904
Kentucky.....	846,831	833,388	861,887	849,680	833,055	797,181	823,859	800,819	781,023	715,531
Louisiana.....	828,138	815,793	819,737	785,486	753,639	726,310	745,188	706,734	674,174	637,844
Maine.....	339,903	335,518	343,808	341,666	330,246	337,301	341,047	341,265	328,614	320,488
Maryland ⁵	1,147,383	1,147,038	1,177,889	1,190,659	1,142,863	1,084,152	1,220,258	1,240,098	1,309,272	1,162,059
Massachusetts.....	1,984,857	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
Michigan.....	2,600,665	2,575,773	2,699,377	2,715,040	2,726,998	2,631,029	2,706,164	2,550,756	2,595,269	2,477,041
Minnesota.....	1,160,340	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
Mississippi.....	425,116	414,701	412,648	409,517	377,712	336,270	345,964	331,583	320,712	291,822
Missouri.....	1,459,045	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
Montana.....	225,878	225,722	230,389	230,720	239,700	218,442	221,685	219,313	218,104	208,597
Nebraska.....	503,252	496,852	497,461	504,203	506,436	497,166	501,474	502,089	502,962	478,657
Nevada.....	106,630	101,535	99,205	99,000	95,964	89,406	84,721	82,165	69,903	65,544
New Hampshire.....	229,136	222,377	225,714	221,136	215,998	215,998	222,857	216,777	216,956	210,103
New Jersey.....	2,266,499	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
New Mexico.....	271,221	261,903	253,793	238,738	225,458	211,876	211,922	204,076	194,157	179,164
New York ⁶	6,478,848	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
North Carolina.....	1,291,665	1,236,162	1,240,340	1,210,540	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528	958,858
North Dakota.....	206,382	205,814	205,814	206,616	206,616	200,647	201,670	211,000	203,780	198,629
Ohio.....	3,345,799	3,300,687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570	3,066,256
Oklahoma.....	713,636	698,374	705,955	703,782	690,467	663,978	674,504	652,877	675,187	606,613
Oregon.....	602,822	586,487	591,142	603,542	592,592	578,976	582,873	586,167	574,454	552,769
Pennsylvania.....	4,053,190	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
Puerto Rico and Virgin Islands ^{6, 7}	-	-	-	-	-	23,360	-	-	-	-
Rhode Island.....	319,288	314,252	320,589	325,855	329,620	317,935	333,802	331,571	335,221	327,753
South Carolina.....	588,349	571,968	571,904	564,304	542,655	518,343	516,688	514,812	490,804	452,555
South Dakota.....	224,612	224,344	224,341	225,008	229,308	224,952	220,008	221,691	222,991	215,239
Tennessee.....	1,030,009	990,437	999,391	987,464	947,411	908,671	928,575	873,469	856,721	804,601
Texas.....	2,842,195	2,776,751	2,780,837	2,726,396	2,643,005	2,536,373	2,492,889	2,544,639	2,374,600	2,237,638
Utah.....	281,196	270,570	269,233	262,742	258,100	247,331	248,910	249,544	241,692	225,356
Vermont.....	130,055	128,313	132,575	133,980	132,668	128,901	133,947	132,687	131,591	126,495
Virginia.....	1,220,881	1,199,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078	956,580
Washington ⁸	976,841	964,507	969,665	971,396	956,097	982,470	994,502	979,781	953,480	916,934
West Virginia.....	548,657	560,207	593,185	586,368	572,779	568,245	607,584	610,803	589,091	599,684
Wisconsin.....	1,375,870	1,353,313	1,374,699	1,365,707	1,355,804	1,324,829	1,353,327	1,335,781	1,319,702	1,285,947
Wyoming.....	114,694	111,200	111,087	111,087	112,669	108,252	111,093	106,711	106,318	101,191
Other areas ⁸	142,326	119,297	97,132	61,883	29,451	-	-	-	-	-
(Thousand dollars)										
ADJUSTED GROSS INCOME ⁹										
United States ²	305,200,317	281,251,669	280,228,863	267,653,322	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874	180,064,994
Alabama.....	3,500,858	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
Alaska ³	303,182	285,361	290,254	234,171	244,100	-	-	-	-	-
Arizona.....	1,904,676	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139	1,028,023	853,869	747,769
Arkansas.....	1,645,807	1,507,479	1,423,375	1,417,590	1,311,805	1,221,340	1,178,792	1,064,449	1,075,003	948,913
California.....	33,072,012	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
Colorado.....	2,967,757	2,755,736	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684	1,609,065
Connecticut.....	5,655,863	5,141,238	5,151,011	4,984,489	4,625,939	4,330,913	4,275,815	3,901,967	3,656,371	3,219,023
Delaware.....	951,803	909,922	895,720	874,233	794,649	659,777	691,070	652,433	603,774	545,893
District of Columbia.....	1,844,804	1,655,251	1,556,075	1,523,972	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478	1,418,048
Florida ⁴	7,052,849	6,269,910	6,056,183	5,414,935	4,607,886	4,069,109	3,807,180	3,447,667	3,068,460	2,594,907
Georgia.....	4,516,778	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
Hawaii.....	1,051,888	896,695	897,985	835,360	801,826	719,347	705,874	662,698	653,248	583,616
Idaho.....	938,629	849,415	849,284	832,577	729,642	750,695	676,761	685,693	669,047	580,309
Illinois.....	20,932,430	19,640,236	19,923,139	19,234,581	17,270,748	16,597,198	16,598,187	15,797,279	15,291,223	13,469,090
Indiana.....	7,647,883	7,004,294	7,252,599	7,032,222	6,592,920	6,103,459	6,509,457	6,865,932	6,542,162	6,816,972
Iowa.....	4,009,812	3,967,906	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144	2,887,396
Kansas.....	3,356,458	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
Kentucky.....	3,472,293	3,251,131	3,359,160	3,121,415	2,920,886	2,722,582	2,783,590	2,625,929	2,389,652	2,116,609
Louisiana.....	3,960,248	3,606,286	3,640,116	3,296,122	3,025,241	2,800,016	2,731,883	2,515,010	2,307,898	2,079,747
Maine.....	1,303,173	1,223,815	1,255,725	1,193,432	1,028,641	1,031,944	1,066,296	1,036,442	924,022	847,446
Maryland ⁵	6,146,195	5,660,245	5,685,935	5,511,023	4,928,627	4,531,032	4,828,309	4,716,487	4,528,162	3,817,212
Massachusetts.....	10,111,065	9,202,549	9,106,049	8,751,324	8,285,733	7,553,935	7,809,602	7,494,638	6,882,364	6,309,165
Michigan.....	14,218,448	12,928,093	14,238,093	13,910,812	13,4					

INDIVIDUAL INCOME TAX RETURNS, 1950-1959

Table 25.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

States	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
ADJUSTED GROSS INCOME ¹ —Continued										
(Thousand dollars)										
New Jersey.....	12,867,036	11,863,692	11,667,443	11,135,104	10,304,398	9,626,661	9,623,391	8,855,507	8,256,719	7,307,069
New Mexico.....	1,315,189	1,137,077	1,111,271	965,266	891,210	804,415	805,671	792,097	696,934	620,901
New York ²	37,041,548	34,017,074	33,893,484	32,208,136	30,427,648	28,907,625	28,338,061	26,946,431	25,421,567	22,977,615
North Carolina.....	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692	3,358,545	3,150,374	2,759,007
North Dakota.....	747,449	761,562	663,252	575,222	575,222	552,491	581,462	591,704	617,192	549,467
Ohio.....	17,921,389	16,310,287	17,389,492	16,919,511	15,917,578	13,985,208	14,793,481	13,298,984	12,579,855	10,711,935
Oklahoma.....	3,169,698	2,933,377	2,871,543	2,762,684	2,572,724	2,440,907	2,426,682	2,259,852	2,209,293	1,925,065
Oregon.....	3,095,901	2,836,326	2,584,107	2,748,824	2,501,058	2,427,856	2,290,259	2,316,087	2,228,677	2,004,899
Pennsylvania.....	20,199,594	18,967,829	19,513,876	18,814,973	17,388,034	16,167,247	16,851,700	15,877,555	15,140,296	13,420,151
Puerto Rico and Virgin Islands ^{5 6 7}	-	-	-	-	58,333	54,759	-	-	-	-
Rhode Island.....	1,480,696	1,389,818	1,334,680	1,397,468	1,305,004	1,145,238	1,213,827	1,183,436	1,130,209	1,055,155
South Carolina.....	2,324,446	2,058,384	2,068,449	1,953,856	1,836,845	1,697,197	1,714,783	1,500,042	1,300,042	1,306,858
South Dakota.....	742,195	789,833	693,770	671,798	649,905	653,976	631,981	600,477	626,089	576,868
Tennessee.....	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368	2,690,510	2,367,817
Texas.....	13,434,705	12,697,359	12,356,351	11,581,769	10,696,662	10,248,638	9,636,925	9,297,753	8,793,470	7,874,215
Utah.....	1,393,053	1,281,689	1,210,617	1,155,318	1,041,548	916,952	930,959	909,692	847,179	712,171
Vermont.....	521,362	483,167	485,857	480,734	406,288	395,251	381,610	387,605	384,539	352,663
Virginia.....	5,476,780	5,071,267	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100	3,721,293	3,271,159	2,927,108
Washington ³	5,240,410	4,985,990	4,665,784	4,526,620	4,202,739	4,263,326	4,140,917	3,963,940	3,789,088	3,254,719
West Virginia.....	2,330,905	2,211,208	2,298,203	2,055,092	1,909,683	1,909,683	2,063,685	2,065,157	1,837,849	1,727,911
Wisconsin.....	6,691,462	6,120,661	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817	4,985,584	4,706,494	4,116,769
Wyoming.....	565,475	514,613	543,190	493,013	435,582	405,817	437,277	412,350	399,292	353,090
Other areas ⁸	611,282	434,241	380,569	221,342	99,152	-	-	-	-	-
INCOME TAX AFTER CREDITS										
United States ²	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092	18,389,534
Alabama.....	374,116	341,908	323,363	293,807	265,376	223,474	250,142	231,192	211,212	148,496
Alaska ⁴	42,299	38,812	38,312	32,080	32,282	-	-	-	-	-
Arizona.....	234,732	194,233	183,156	166,183	140,561	122,154	123,797	128,813	97,987	74,810
Arkansas.....	166,621	143,410	133,857	133,344	124,137	112,351	109,740	100,262	95,093	74,320
California.....	4,421,990	3,816,218	3,650,876	3,373,902	3,203,108	2,712,536	2,836,356	2,761,782	2,320,749	1,739,734
Colorado.....	358,518	329,270	308,411	311,905	261,289	242,683	257,037	250,542	209,202	160,012
Connecticut.....	803,105	719,754	727,089	711,347	629,646	579,527	621,055	593,247	499,452	379,930
Delaware.....	168,562	153,451	161,748	161,748	155,364	122,882	128,749	124,124	113,465	110,057
District of Columbia.....	274,681	231,221	213,070	207,224	211,851	198,493	219,126	249,113	205,066	170,054
Florida ⁴	846,579	718,672	712,895	644,329	521,484	441,261	450,395	408,481	347,360	254,167
Georgia.....	489,985	437,015	419,306	385,097	354,661	310,837	322,706	340,067	270,254	192,170
Hawaii.....	128,829	101,791	101,430	92,403	84,356	73,684	82,129	80,683	72,761	54,964
Idaho.....	102,640	93,716	83,035	89,123	89,123	68,507	68,342	77,978	64,198	44,927
Illinois.....	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931	2,000,619	1,511,346
Indiana.....	942,189	825,964	851,909	774,859	774,859	684,031	792,854	710,958	628,066	449,731
Iowa.....	452,989	435,864	382,461	350,576	327,874	324,799	358,389	331,511	304,518	247,277
Kansas.....	375,440	362,454	321,627	303,256	295,560	285,953	307,052	306,250	248,899	191,037
Kentucky.....	378,402	351,212	370,527	326,503	299,348	279,260	305,518	285,662	236,064	178,429
Louisiana.....	501,704	412,281	427,308	388,475	337,321	301,572	321,701	310,305	254,285	201,705
Maine.....	134,095	128,329	129,248	122,745	99,482	94,161	110,151	110,076	86,170	65,225
Maryland ⁵	787,922	685,079	675,769	646,807	563,566	511,408	595,562	596,218	512,850	367,626
Massachusetts.....	1,282,746	1,124,516	1,111,125	1,053,170	1,023,410	861,447	1,014,510	980,446	830,396	650,438
Michigan.....	1,820,845	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474	1,470,571	1,287,949	968,137
Minnesota.....	618,601	565,036	550,228	526,262	479,222	428,629	472,187	457,051	378,824	299,539
Mississippi.....	156,101	127,704	119,481	119,728	101,591	93,956	97,173	97,173	86,585	66,758
Missouri.....	863,947	781,955	758,715	746,046	707,178	636,757	734,844	681,645	581,951	438,202
Montana.....	122,081	100,269	109,100	97,412	93,183	89,707	94,791	90,524	84,505	63,894
Nebraska.....	242,376	223,876	189,895	191,471	178,280	176,026	194,096	183,130	177,406	135,422
Nevada.....	80,906	76,320	74,276	69,245	62,559	55,585	49,767	52,654	39,455	32,262
New Hampshire.....	114,694	101,790	101,296	90,742	83,282	74,769	87,626	72,411	66,059	49,158
New Jersey.....	1,694,865	1,539,359	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757	998,208	742,887
New Mexico.....	151,989	130,050	127,330	106,944	96,338	82,691	91,501	94,464	77,542	57,740
New York ⁶	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,871,980	3,656,252	3,315,250	2,626,329
North Carolina.....	500,104	405,310	416,596	381,101	351,336	304,673	330,854	327,289	288,634	218,691
North Dakota.....	73,289	73,364	63,730	61,074	51,462	45,446	53,685	53,426	56,000	41,173
Ohio.....	2,294,893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625	1,087,976
Oklahoma.....	363,093	325,006	328,978	300,680	269,320	257,366	276,194	267,793	230,307	180,553
Oregon.....	387,414	343,661	332,606	332,267	285,104	270,500	290,606	302,123	273,303	205,952
Pennsylvania.....	2,606,004	2,367,996	2,480,178	2,373,040	2,080,488	1,871,750	2,185,934	2,055,379	1,797,449	1,344,389
Puerto Rico and Virgin Islands ^{5 6 7}	-	-	-	-	994	1,230	-	-	-	-
Rhode Island.....	181,815	171,729	164,769	166,319	165,508	133,240	154,676	152,007	138,096	109,031
South Carolina.....	226,260	181,999	179,898	175,210	159,573	140,929	161,242	177,746	135,665	101,903
South Dakota.....	69,183	80,214	63,286	59,847	53,270	55,392	59,375	56,870	54,347	40,509
Tennessee.....	455,555	405,425	389,588	377,869	325,301	297,279	332,233	300,640	271,546	210,346
Texas.....	1,689,198	1,540,539	1,404,537	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734	1,102,785	882,519
Utah.....	149,110	127,678	123,060	116,232	100,444	83,989	99,119	92,647	75,732	53,033
Vermont.....	54,806	47,254	46,491	48,531	40,617	33,979	38,227	37,008	34,380	26,871
Virginia.....	632,927	558,767	542,757	520,952	460,397	415,799	443,127	427,054	346,541	253,349
Washington ³	660,953	622,938	564,834	544,624	501,047	500,075	541,342	530,356	472,971	335,349
West Virginia.....	262,313	237,411	279,447	243,830	205,292	184,974	209,892	219,542	168,267	132,030
Wisconsin.....	804,944	700,507	716,869	686,386	622,459	531,899	631,280	605,472	524,133	384,750
Wyoming.....	68,476	59,940	60,955	58,905	49,734	45,083	51,410	51,524	48,911	34,327
Other areas ⁸	74,677	45,417	49,447	17,169	11,191	-	-	-	-	-

¹Excludes returns with no adjusted gross income, 1950-54, and for 1955-56 and 1958-59 returns with no information.

²Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.

³For 1950-54, statistics for Washington include data for Alaska.

⁴Includes data for returns from Panama Canal Zone, 1950-55. For later years, see note 8.

⁵For 1950-51, statistics for Maryland include data for returns from Puerto Rico and Virgin Islands, for 1952 data for part of such returns.

⁶Data for part of the returns from Puerto Rico and Virgin Islands for 1952 and data for all such returns for 1953 are included in statistics for New York.

Synopsis of Laws

SYNOPSIS OF LAWS

	Page
Table I.—Requirement for filing individual income tax returns, exemption allowances, and minimum and maximum tax rates, 1950-59.....	113
Table II.—Requirement for filing the self-employment tax schedule and self-employment tax rates, 1951-59.....	113

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1950-59

Items	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950
	(Dollars)									
Gross income requirement for filing returns ¹	600									
Regular exemption for taxpayer and each dependent.....	600									
Additional exemptions for age 65 or over and for blindness ²	600									
	(Percent)									
Minimum income tax rate.....	20.0			22.2			20.4	17.4		17.4
Maximum income tax rate.....	91.0			92.0			91.0	91.0		84.4
Maximum income tax limitation ³	87.0			88.0			87.2	87.2		80.0

¹For 1954-59, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-59 includes earned income from sources without the United States, even though tax-exempt.

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

³Income tax before credits need not exceed the indicated percentages of net income for 1950-53, nor of taxable income for 1954-59.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-59

Items	1959	1958	1957	1956	1955	1954	1953	1952	1951	
	(Dollars)									
Self-employment net earnings requirement for return.....	400	400			400			400		
Maximum self-employment income subject to self-employment tax....	4,800	4,200			3,600			3,600		
	(Percent)									
Self-employment tax rate.....	3 3/4	3 3/8			3			2 1/4		

**1959 Forms and
Instructions**

RETURN FORMS

	Page
Form 1040A: Individual Income Tax Return, 1959.....	117
Form 1040W: Individual Income Tax Return, 1959.....	122
Form 1040: Individual Income Tax Return, 1959.....	132
Schedule D, Gains and Losses From Sales or Exchanges of Property.....	152

Form 1040A

U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income)

1959

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both)

 Home address (Number and street or rural route)

 City, town, or post office Zone State

2. Your Social Security No. Wife's Social Security No.

 3. If you owe any Federal tax for years before 1959, enter here the Internal Revenue District where the account is outstanding _____
 4. If married, is your wife (husband) filing separately? 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. INTEREST, DIVIDENDS, AND OTHER WAGES	Yours Wife's	7. Total income tax withheld	8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here <input type="checkbox"/> if appropriate.
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 →			List your exemptions and SIGN on other side.
11. If item 10 is larger than item 7, enter balance due →			
12. If item 7 is larger than item 10, enter refund →			

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 1959..... Yourself Wife
- (c) Additional \$600 exemption if blind at end of 1959..... 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 had income.

For Employees

WHO EARNED LESS THAN \$10,000 IN 1959

Card Form 1040A offers a simple way for employees receiving less than \$10,000 total income to file their 1959 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 ineligible, use Form 1040W or 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 and punched on the card form,

please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

- ④ Sign the card and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

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 1040W or 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 1958,
- (8) you are a nonresident alien.

WHEN TO FILE.—Please file as early as possible on or after January 1, 1960, but not later than April 15, 1960.

WHERE TO FILE.—With the District Director of Internal Revenue for your district.

WHERE TO GET FORMS.—If you need a Form 1040W or 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 1040W or 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.

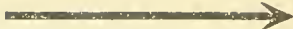
MARRIED COUPLE:

(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 and middle initials (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.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1959 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

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 ③ ④ Enter your social security number and your wife's social security number even though she files a separate return and answer the questions.

⑤ Fill in the information from each of your 1959 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, using the headings for item 5 and show the total of this statement in item 5. 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 \$120.00 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 as follows:

- a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1959.
- b. Subtract \$120.00.
- 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 **INTEREST, DIVIDENDS, AND OTHER WAGES.**—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. **INTEREST.**—Taxable income from interest means all interest whether actually received or credited to your account. "Credited to your account" means that a bank, savings and loan association, etc., has added interest earnings to your account.

b. **DIVIDENDS.**—Taxable income from dividends means all dividends received except the first \$50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or saving (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.

c. **WAGES NOT SUBJECT TO WITHHOLDING.**—Enter all wages not included in item 5 whether or not you have received a Form W-2. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax.

If the total of item 6 exceeds \$200, you must file a Form 1040W or 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 1040W or Form 1040.

⑨ 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 1040W or Form 1040.) See page 3 for computation schedule.

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 II must be paid in full when you file your return if \$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. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1959.

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 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 1959 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	
Mother	Stepbrother	Brother-in-law	
Father	Stepsister	Sister-in-law	
Grandparent	Stepmother	Son-in-law	
Brother	Stepfather	Daughter-in-law	
		Niece	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income) 1959

Please print → **1** Name (If a joint return of husband and wife, use first names and middle initials of both) **2** Your Social Security No. Wife's Social Security No.

Home address (Number and street or rural route) **3** If you owe any Federal tax for years before 1959, enter here the internal Revenue District where the account is outstanding

City, town, or post office Zone State **4** If married, is your wife (husband) filing separately? 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 INTEREST, DIVIDENDS, AND OTHER WAGES **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.

9 TOTAL INCOME **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**

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 1959 Yourself Wife
(c) Additional \$600 exemption if blind at end of 1959 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 had 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 you are married taxpayers filing a joint return, use this tax rate schedule	
If the amount on line 5 is:		If the amount on line 5 is:	
Over	But not over	Over	But not over
Enter on line 6:		Enter on line 6:	
\$0	\$2,000	\$0	\$4,000
\$2,000	\$4,000	\$4,000	\$8,000
\$4,000	\$6,000	\$8,000	\$9,999.99
\$6,000	\$8,000	\$9,999.99	
\$8,000	\$9,999.99		
	20% of the amount on line 5		20% of the amount on line 5
	\$400, plus 22% of excess over \$2,000		\$800, plus 22% of excess over \$4,000
	\$840, plus 26% of excess over \$4,000		\$1,680, plus 26% of excess over \$8,000
	\$1,360, plus 30% of excess over \$6,000		
	\$1,960, plus 34% of excess over \$8,000		

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—									
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1 And you are— Single or a married person filing separately		2 And you are— Single or a married person filing separately A married couple filing jointly		3 And you are— Single or a married person filing separately A married couple filing jointly		4	5	6	7 If 8 or more there is no tax
							Your tax is—	Your tax is—	Your tax is—	Your tax is—	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	

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

U.S. INDIVIDUAL INCOME TAX RETURN-1959

Optional Short Form for Wages and Salary Income and Not More Than \$200 of Interest and Dividends

Attach Check or Money Order Here

Name (PLEASE PRINT. 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

INCOME

1. Wages, salaries, bonuses, tips, other compensation, and excess of expense allowances. (See instructions, page 3)

Employer's Name

Where Employed (City and State)

(a) Income Tax Withheld

(b) Wages, etc.

Table with columns for (a) Income Tax Withheld and (b) Wages, etc. with dollar signs and dashed lines for entry.

- 2. Totals
3. Excludable "Sick Pay" if included in line 1
4. Subtract line 3 from line 2
5. (a) Total dividends less exclusion of Balance
(b) Interest (If total of lines (a) and (b) is over \$200, use Form 1040)
6. Total of lines 4 and 5
Check if Unmarried "Head of Household" or "Surviving Widow or Widower" with dependent child.

TAX TABLE COMPUTATION

If line 6 is less than \$5,000 and you do not itemize personal deductions:

- List your exemptions in Schedule A on page 2. Find your tax in the table on page 8 of instructions. Check proper box and enter tax on line 11. Omit lines 7 through 10.

TAX RATE SCHEDULE COMPUTATION

- 7. If your deductions are itemized, check here and enter total from Schedule B. If your deductions are not itemized and line 6 is \$5,000 or more, enter the smaller of 10 percent of line 6 or \$1,000 (\$500 if a married person filing a separate return).
8. Subtract line 7 from line 6
9. Multiply \$600 by total number of exemptions claimed on line 3, Schedule A, page 2, and enter here.
10. Subtract line 9 from line 8
Figure your tax on this amount by using the appropriate tax rate schedule on page 7 of instructions and enter the tax on line 11.

TAX DUE OR REFUND

- 11. Total tax. Check whether figured from Tax Table or Tax Rate Schedule
12. Payments and Credits (a) Tax withheld (line 2(a) above). Attach Forms W-2, Copy B... (b) Payments and credits on 1959 Declaration of Estimated Tax... District Director's office where paid... (c) Dividends received credit (See instructions, page 4)...
13. If your tax (line 11) is larger than your payments (line 12), enter the BALANCE DUE here. Pay in full to "Internal Revenue Service." If less than \$1.00, file return without payment.
14. If your payments (line 12) are larger than your tax (line 11), enter the OVERPAYMENT here
15. Amount of line 14 to be (a) Credited on 1960 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? (See page 3, instructions.) Yes No

Is your wife (husband) filing a separate return for 1959? Yes No
If "Yes," enter the name and do not claim the exemption on this return.

If you owe any Federal tax for years before 1959, enter here the Internal Revenue District where the account is outstanding.

County in which you live

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)

SCHEDULE A.—EXEMPTIONS (See page 5 of instructions)

1. Exemptions for yourself and wife

Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.

- (a) Regular \$600 exemption..... Yourself Wife
- (b) Additional \$600 exemption if 65 or over at end of 1959.. Yourself Wife
- (c) Additional \$600 exemption if blind at end of 1959..... Yourself Wife

Enter number of exemptions checked

2. Exemptions for your children and other dependents (List below)

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

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				Amount furnished by OTHERS including dependent
		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"		
				\$	\$	→
						→
						→
						→
						→
						→
						→
						→

3. Enter the total number of exemptions claimed on lines 1 and 2

SCHEDULE B.—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 6, page 1, except as described on page 5 of instructions . . .	\$
Interest		
	Total interest	
Taxes		
	Total taxes	
Medical and dental expense (If 65 or over, see instructions, page 6)	Submit itemized list. Do not enter any expense compensated by insurance or otherwise.	
	1. Total cost of medicine and drugs	\$
	2. 1 percent of line 6, page 1	
	3. Subtract line 2 from line 1	
	4. Other medical and dental expenses	
	5. Total of lines 3 and 4	
	6. Enter 3 percent of line 6, page 1	\$
7. Allowable amount (excess of line 5 over line 6). (See instructions, page 6, for limitations) . . .		
Other Deductions (See page 6 of instructions and attach information required)		
	Total	
TOTAL DEDUCTIONS (Enter here and on line 7, page 1)		\$

HOW TO PREPARE

Form 1040 W



INDIVIDUAL INCOME TAX RETURN FOR 1959

NEW OPTIONAL FORM 1040 W

This is a new streamlined version of the regular Form 1040. It will be most helpful for wage and salary earners who can't use Form 1040 A because they wish to itemize deductions, claim the "sick-pay" exclusion or estimated tax payments, or have \$10,000 or over of income, etc. You can use this form if:

1. Your income consists of salary and wages regardless of amount, AND
2. Not more than \$200 of dividends and interest, AND
3. No other items of income.

If you don't meet these requirements, you must file Form 1040 which may be obtained from any Internal Revenue Service office and from most banks and post offices.

CONTENTS

	Page		Page		Page
Casualty losses and thefts.....	6	Employee business expenses.....	3	Sick pay exclusion (Form 2440).....	3
Child care (Form 2441).....	6	Exemptions.....	5	Social security (F.I.C.A.) tax credit...	3
Computation of tax.....	4, 7	Head of household.....	4	Tax deductions.....	5
Contributions.....	5	Interest.....	4	Tax rate schedules.....	7
Credits against tax.....	4, 7	Medical and dental expenses.....	6	Tax Table.....	8
Declaration of estimated tax.....	4	Miscellaneous expenses.....	6	Travel expenses.....	3
Dependents.....	5	Outside salesmen.....	3	Wages and salaries.....	3
Dividends.....	4	Payment of tax.....	2, 4	When and where to file returns.....	2
Dividends received credit.....	4	Refunds.....	4	Widows and widowers.....	4
Education expenses.....	6	Reimbursed expenses.....	3		

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 1959 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. 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.

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, International Operations Division, Internal Revenue Service, Washington 25, D.C. A list of the District Directors' offices is set out below.

HOW TO PAY

The balance of tax shown to be due on line 13, page 1, of your return on Form 1040 W 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 for compensation 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.

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—Tocoma 2, Wash.
- ARIZONA—Phoenix, Ariz.
- ARKANSAS—Little Rock, Ark.
- CALIFORNIA—Las 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, Hawaii
- IDAHO—Boise, Idaho.
- ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
- INDIANA—Indianapolis, Ind.
- IOWA—Des Moines 8, Iowa.
- KANSAS—Wichita 2, 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.; 808 Market Street, 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, 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—1105 Fernandez Juncos Avenue, Stop 17, Santurce, P.R.
 - RHODE ISLAND—Providence 7, 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, International Operations Division, Internal Revenue Service, Washington 25, D.C.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W

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 and middle initials (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.

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.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W—Continued

Line 1, Column (a)—Income Tax Withheld—Itemize the taxes withheld in column (a) and report the total amount on line 2, column (a) and on line 12(a). If you have lost a Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all Federal income taxes withheld from you, attach an explanation.

Line 1, Column (b)—Wages, etc.—Enter in line 1, column (b), the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. If more space is needed attach a separate statement.

Excess Social Security (F.I.C.A.) Tax Credit.—If more than \$120.00 of Social Security (F.I.C.A.) employee tax was withheld during 1959 *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 \$120.00 on line 1, column (a), the "Income Tax Withheld" column, 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 \$120.00; compute the credit separately.

Employee Business Expenses.—There are special rules regarding the treatment of 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.

Part I. Employee Business Expenses Which Are Deductible

A. Travel, transportation, and outside salesmen expenses:

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

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, etc., fares or the cost of operating an automobile in connection with your duties as an employee. However, the cost of commuting between your residence and your principal place of employment is a personal expense and is not deductible.

(2) *Meals and lodging.*—If you are

temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

B. Other employee business expenses:

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

Part II. Reporting Employee Business Expenses on Form 1040 W

(See Part III for supporting information to be submitted with your return.)

After answering the questions on page 1 of Form 1040 W, report the expenses and employer payments as follows:

(1) *If employer's payments equaled business expenses.*—No further entry is required on the form.

(2) *If employer's payments exceeded business expenses.*—The excess amounts and the amount of any personal expenses paid by your employer must be included in income on line 1, page 1, of Form 1040 W, and must be identified as "Excess Reimbursements."

(3) *If expenses exceeded employer's payments or if the employer did not pay for the expenses.*—The excess of the expenses over the employer payments or the unreimbursed expenses may be claimed as deductions as explained in Part I. Be sure to separate the expenses into those relating to line 1, page 1 of the form, and those that are to be deducted only if you itemize deductions on page 2 of the form.

Part III. Additional Information To Be Submitted With Return

A. The following information must be submitted with your return, except as explained in B and C below:

(1) The total of all amounts re-

ceived from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses, and

(3) The number of days away from home on business.

B. If you were required to and did submit an expense voucher or other accounting to your employer which contained the above information, you need not submit the information with your return unless you are claiming deductions for expenses that exceed employer payments.

C. 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, you need only submit the information set forth in A, above, if you are claiming deductions for expenses that exceed employer payments.

Line 3—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.

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 1 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 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness

INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W—Continued

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 5—Dividends and Interest.—Enter all other taxable income from interest and dividends. Be sure to read the following instructions before completing this line—

Line 5(a)—DIVIDENDS.—Enter the total amount of dividends received, the amount of your exclusion, and the net amount of dividends. You are entitled to an exclusion of the first \$50 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 the total of line 5 exceeds \$200, you must file a Form 1040.

Line 5(b)—INTEREST.—Enter all interest whether actually received or credited to your account. "Credited to your account" means that a bank, savings and loan association, etc., had added interest earnings to your account.

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 "Line 2," paragraph (e) on 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 step-

child 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 rates for Head of Household are found in tax rate Schedule III on page 7 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 8 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a shortcut method of finding your income tax if your income, line 6, 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. 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.

LINE 12(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Income Tax (Form 1040-ES) for 1959, report the total of such payments on line 12(b). If on your 1958 return you had an overpayment which you chose to apply as a credit on your 1959 tax, include the credit in this total. Also see filing requirements for 1960 declaration of estimated tax.

LINE 12(c)—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. 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. (If tax is computed, taxable income is the amount on line 10, page 1. If the Tax Table is used, it is the amount on line 6, page 1, less (a) 10 percent thereof, and (b) the number of exemptions on line 3 of Schedule A multiplied by \$600).

LINES 13 AND 14—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

Show on line 13 any balance you owe, or on line 14 the amount of any overpayment due you, after taking credit for the amounts entered on line 12. In the case of a refund, be sure to use the correct post office address designation on your return so that the refund check will not be returned as undeliverable by the Post Office.

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.

1960 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.

If you are required to file, obtain the form from any Internal Revenue Serv-

INSTRUCTIONS FOR PAGE 2 OF FORM 1040 W

ice office in time to file by April 15, 1960. Farmers may postpone filing their 1960 declarations until Jan. 15, 1961.

Additional Charge for Underpayment of Estimated Tax.—It is important that you estimate your tax carefully, because there is an additional charge imposed by law for underpayment of any installment of estimated tax. The additional charge is explained 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.

SCHEDULE A.—Exemptions

Line 1.—List your exemptions and those of your wife. You cannot claim an exemption for your wife if she files a separate return. Age and blindness are determined as of December 31, 1959.

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.

Line 2.—Fill in this line 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 1959 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes the cost of food, shelter, clothing, medical and dental care, education, and

the like. If the item of support furnished 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 determining the total support include amounts contributed by the dependent or others for his support and also amounts ordinarily excludable from gross income. Disregard 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.

Birth or Death of a 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 which must be filed with your return 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.

SCHEDULE B.—For Itemizing Deductions—If you do not use Tax Table or take the 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.

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 line 6, 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.

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 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, 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 even where the interest charges are not separately stated from other carrying charges. If it is not stated separately, 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.

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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040 W—Continued

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.

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 whether or not the dependent had gross income of \$600 or more. List name and amount paid to each person.

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 you are away from home receiving medical treatment may not be treated as medical expenses unless they are part of a hospital bill or are included in the cost of care in a similar institution.

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 the head of household or a widow or widower entitled to the special tax rates.

Special Rules for Persons 65 or Over.—

If either you or your wife were 65 or over during the year, you may disregard the 3 percent limitation shown on line 6 of the medical schedule on page 2 of Form 1040W for you or your wife's medical expenses but not for any dependent. However, the other limita-

tions are applicable. If either you or your wife were 65 or over and in addition were disabled you may also qualify for an additional deduction. 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 incomes as shown on line 6, page 1, of their returns 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 Losses and Thefts.—If you itemize deductions, you can deduct your net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or 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.

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.

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 3 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 are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct the amounts specified in the decree or agreement. 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 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.

TAX COMPUTATION.—Page 1, Form 1040 W

If you do not use the Tax Table on page 8, then figure your tax on amount on line 10, page 1 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."

OTHER CREDITS

If you claim credit for foreign income taxes, partially tax exempt interest, or tax paid at source on tax-free covenant bond interest, consult the nearest Internal Revenue Service office on how to report them.

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 10, page 1, is:		Enter on line 11, page 1:	
Not over \$2,000.....		20% of the amount on line 10.	
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 4 of these instructions)

If the amount on line 10, page 1, is:		Enter on line 11, page 1:	
Not over \$4,000.....		20% of the amount on line 10.	
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 10, page 1, is:		Enter on line 11, page 1:	
Not over \$2,000.....		20% of the amount on line 10.	
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

TAX TABLE FOR CALENDAR YEAR 1959—FOR PERSONS WITH INCOMES UNDER \$5,000

Read down the income columns below until you find the line covering the income you entered on line 6, page 1, Form 1040 W. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Schedule A, page 2. Enter the tax you find there on line 11, page 1.

If total income on line 6, page 1, is—		And the number of exemptions claimed on line 3, Sch A, p. 2, is—			If total income on line 6, page 1, is—		And the number of exemptions claimed on line 3, Schedule A, page 2, is—													
At least	But less than	1	2	3	At least	But less than	1			2			3				4	5	6	7
							And you are—	And you are—	And you are—	Single or a married person filing separately	An un-married head of a household	Single or a married person filing separately	An un-married head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An un-married head of a household				
		Your tax is—					Your tax is—													
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0		
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0		
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0		
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0		
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0		
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0		
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0		
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0		
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0		
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0		
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0		
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0		
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0		
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0		
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0		
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0		
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0		
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0		
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0		
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0		
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0		
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0		
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0		
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0		
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0		
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0		
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0		
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0		
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0		
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0		
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0		
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0		
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0		
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0		
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0		
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0		
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0		
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0		
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0		
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0		
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0		
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0		
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0		
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0		
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0		
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0		
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0		
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0		
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0		
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0		
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0		
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0		
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0		
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0		
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0		
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0		
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0		
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0		
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0		
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0		
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2		
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11		
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20		
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29		
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38		
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47		

FORM 1040

U. S. INDIVIDUAL INCOME TAX RETURN—1959

U. S. Treasury Department Internal Revenue Service

or Other Taxable Year Beginning 1959, Ending 19 (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

ATTACH CHECK OR MONEY ORDER HERE

Exemptions

- 1. Check blocks which apply. (a) Regular \$600 exemption... (b) Additional \$600 exemption if 65 or over... (c) Additional \$600 exemption if blind... 2. List first names of your children who qualify as dependents... 3. Enter number of exemptions claimed for other persons... 4. Enter the total number of exemptions claimed on lines 1, 2, and 3.

ATTACH COPY B OF FORMS W-2 HERE

Income

Table with 4 columns: Employer's Name, Where Employed (City and State), (a) Wages, etc., (b) Income Tax Withheld. Includes rows for wages, profit/loss from business, farming, and adjusted gross income.

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.) 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 1959 Declaration of Estimated Tax... 18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the BALANCE DUE here... 19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the OVERPAYMENT here... 20. Amount of line 19 to be: (a) Credited on 1960 estimated tax \$...; (b) Refunded \$...

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

County in which you live. Is your wife (husband) filing a separate return for 1959? Yes No. If "yes," enter her (his) name and do not claim the exemption on this return. If you owe any Federal tax for years before 1959, enter here the Internal Revenue District where the account is outstanding.

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)

Form 1040-1959 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 the declarations 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 a dditional 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, enter the smaller of 10 percent of line 1 or \$1,000 (\$500 if a married person filing a separate return)	
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)	\$

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)

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)

Table with 2 columns: Description, Amount. Rows for lines 1-5.

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 (This includes interest credited to your account)

Table with 4 columns: Name of payer, Amount, Name of payer, Amount. Includes 'Enter total here' arrow.

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

Part II.—Where your employer has contributed all or part of the cost and your contribution will be recovered tax-free within three years. If your cost was fully recovered in prior years or if you did not contribute to the cost, enter the total amount received in line 5 omitting lines 1 through 4.

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

Schedule G.—INCOME FROM RENTS AND ROYALTIES

Table with 5 columns: Kind and location of property, Amount of rent or royalty, Depreciation, Repairs, Other expenses. Includes 'Totals' row.

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)

Form 1040-1959

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

Table with 7 columns: 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 ->

Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1959? Widow or widowers see instructions, page 14.

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems and included in line 11, page 1, of this return. \$
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 11, page 1, and gross rents included in column 2, Schedule G, page 3, of this return.

Table with 2 columns: A, B. Each column has checkboxes for Yes/No and a dollar amount field.

LIMITATION ON RETIREMENT INCOME
2. Maximum amount of retirement income for credit computation \$ 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.

Table with 2 columns: A, B. Each column has a dollar amount field.

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. \$

Table with 2 columns: A, B. Each column has a dollar amount field.

Helpful Information on

HOW TO PREPARE YOUR

Income Tax Return

on Form 1040

for 1959

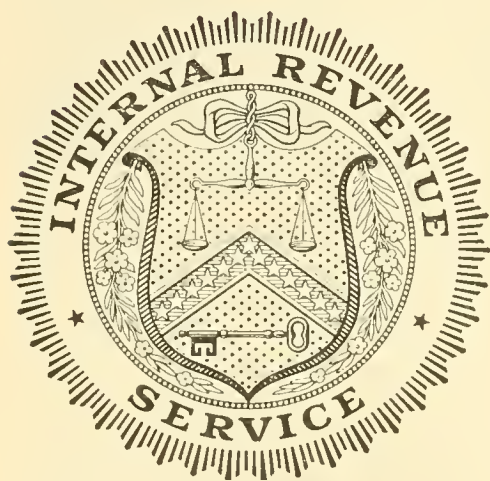
You can save money for yourself and your Government, if you—

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



CONTENTS

	Page		Page		Page
Accounting methods and records	7	Exemptions	4	Reimburse ^d expenses	6
Annuities	12	Farm income (Schedule F)	7	Rents and royalties	12
Business or professional income (Schedule C)	7	Head of household	7	Retirement income credit	14
Casualty losses and thefts	10	Interest	9, 11	Sale or exchange of property (Schedule D)	11
Child care (Form 2441)	10	Joint return	4	Sale of personal residence	12
Computation of tax	3, 15	Married persons	4	Self-employment tax (Sch. SE)	8
Contributions	8	Medical and dental expenses	9	Sick pay exclusion (Form 2440)	7
Credits against tax	5, 8, 15	Miscellaneous expenses	10	Social security (F. I. C. A.) tax credit	5
Declaration of estimated tax	14	Net operating loss	7	Tax deductions	9
Dependents	4	Other income	13	Tax rate schedules	15
Depreciation	13	Outside salesmen	6	Tax Table	16
Dividends	11	Partnerships	13	Travel expenses	6
Dividends received credit	14	Payment of tax	2, 8	Wages and salaries	5
Education expenses	10	Pensions	12	When and where to file returns	2
Employee business expenses	6	Refunds	8	Widows and widowers	8
Estates and trusts	13	Regulated investment companies (Form 2439)	6		

GENERAL INSTRUCTIONS

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 for compensation 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 40¢
- *Tax Guide for Small Business (I. R. S. Pub. No. 334) . . Price 40¢
- Employer's Tax Guide, Circular E (I. R. S. Pub. No. 15) Free
- Farmers' Tax Circle (I. R. S. Pub. No. 225) Free
- Tax Guide for U. S. Citizens Abroad (I. R. S. Pub. No. 54) 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, Hawaii
- IDAHO—Boise, Idaho.
- ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
- INDIANA—Indianapolis, Ind.
- IOWA—Des Moines 8, Iowa.
- KANSAS—Wichita 2, Kans.
- KENTUCKY—Louisville 2, Ky.

- LOUISIANA—New Orleans, La.
- MAINE—Augusta, Me.
- 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.; 808 Market Street, 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, Ore.

OFFICES

- PANAMA CANAL ZONE—Director, International Operations Division, Internal Revenue Service, Washington 25, D. C.
 - PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Post Office and Courthouse Building, Pittsburgh 30, Pa.
 - PUERTO RICO—1105 Fernandez Juncos Avenue, Stop 17, Santurce, P. R.
 - RHODE ISLAND—Providence 7, 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, International Operations Division, Internal Revenue Service, Washington 25, D. C.

SELECTION OF YOUR INDIVIDUAL INCOME TAX FORM

In order to make your reporting problem as simple as possible the Internal Revenue Service has developed three individual income tax forms. Since most taxpayers' income consists of salary or wages, dividends, and interest, two of the forms have been designed to cover only the items of income and deductions which apply to this group of taxpayers. These three forms are as follows:

Form 1040A

This is the easiest form if you are eligible to use it. 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 may use this form 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 1040W

This is a new streamlined version of the regular Form 1040. It will be most helpful for wage and salary earners who can't use Form 1040A because they wish to itemize deductions, claim the "sick-pay" exclusion or estimated tax payments, or have \$10,000 or over of income, etc. You can use this form if:

1. Your income consists of salary and wages regardless of amount, AND
2. Not more than \$200 of dividends and interest, AND
3. No other items of income.

Form 1040

This is the standard form which anyone can use. Instructions for this form follow.

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

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

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, deduc-

tions 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. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1959, 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, a legally adopted child, and a child who is a member of your household if placed with you by an authorized placement agency for legal adoption), if during the taxable year, that child:

1. **Income.**—Received less than \$600 gross income (if the child was under 19 or was a student, this limitation does not apply), and

2. **Support.**—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition 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 you (or to husband or wife if a joint return is filed) in one of the following ways:

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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

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. The declarations must be filed with the return of the person claiming the exemption. 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 spe-

cifically 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.

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 10 of this pamphlet.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration on account of military service to veterans and their families.

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, 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 a 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 \$120.00 of Social Security (F. I. C. A.) employee tax was withheld during 1959 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 \$120.00

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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 \$120.00; 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 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

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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. In addition, attach a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. Or, you may use Form 2440 which may be obtained from any Internal Revenue Service office.

Amounts received during absence due to pregnancy are excludable as sick pay only if a statement by a physician is furnished that it was necessary the taxpayer remain at home because of substantial danger of miscarriage.

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

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable 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 1959, 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 1959 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 1956 first, and then 1957 and 1958, and any remaining excess may be carried forward against your income for the years 1960 through 1964. 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.

If you had a loss in preceding years which may be carried over to 1959, 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 de-

duction 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 in one remittance 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 1959, report the total of such payments on line 17(b). If on your 1958 return you had an overpayment which you chose to apply as a credit on your 1959 tax, include the credit in this total.

See page 14 of these instructions for filing requirements for 1960 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 the case of a refund, be sure to use the correct post office address designation on your return so that the refund check will not be returned as undeliverable by the Post Office.

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 organ-

izations, 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

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes. A contribution may be made in money or property (not services). If in property, it is 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 even where the interest charges are not separately stated from other carrying charges. If it is not stated separately, then the 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 non-business 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 whether or not the dependent had \$600 or more gross income. List name and amount paid to each person.

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 you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Figuring the Deduction.—You can deduct only those medical and dental expenses which exceed 3 percent of your adjusted gross income. However, in figuring these expenses, the amount paid for medicine and drugs may be taken into account only to the extent it exceeds 1 percent of your adjusted gross income. 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 Losses and Thefts.—If you itemize deductions, you can deduct your net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your

willful act or 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 1959 casualty losses exceed your 1959 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.

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."

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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.

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 pro-

duction 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) China Trade Act corporations.
(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) 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.

(e) 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 deprecia-

tion 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 1959 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 no later than 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 the sale or exchange of your residence.

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. 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.

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

14 INSTRUCTIONS FOR PAGE 4 OF FORM 1040—Continued

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. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

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 the limitations in this paragraph applies to an individual who is 72 or over at the close of the year).

1960 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, 1960. Farmers may postpone filing their 1960 declarations until January 15, 1961.

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.	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$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.	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$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.	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$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

TAX TABLE FOR CALENDAR YEAR 1959

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—			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	At least	But less than	1 And you are—		2 And you are—			3 And you are—			4	5	6	7 If 8 or more there is no tax
							Single or a married person filing separately	An un-married head of a household	Single or a married person filing separately	An un-married head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An un-married head of a household	(*) A married couple filing jointly				
		Your tax is—					Your tax is—											
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533					

SCHEDULE D (Form 1040)

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

1959

Attach this schedule to your Income Tax Return, Form 1040

For Calendar Year 1959, or other taxable year beginning , 1959, and ending , 19

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

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 1-4 for short-term gains and losses.

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

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 5-11 for long-term gains and losses.

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.

Table with 2 columns: Description and Amount. Includes lines 12-17 for alternative tax computation.

(II) PROPERTY OTHER THAN CAPITAL ASSETS

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 1-3 for non-capital assets.

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 live succeeding years. In offsetting your capital gain and income of 1959 by prior year loss carryovers, use any capital loss carryover from 1954 before using any such carryover from 1955 or subsequent years. Any 1954 carryover which cannot be used in 1959 must be excluded in determining total loss carryover to 1960 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.

INDEX

[Asterisk (*) indicates new items]

A			
Accounting period.....	11	Classifications of data:	Page
Accumulation distribution from a complex trust..	18	Adjusted gross income classes.....	14
Additional exemptions (age and blindness)..	8, 19, 59-64	Marital status of taxpayer.....	15
Adjusted gross deficit.....	19	Number of dependents.....	15
Adjusted gross income..	3, 4, 14, 19, 24-27, 31, 35, 39, 40, 42, 44, 53-58, 67-100	Patterns of income.....	14
Alternative tax.....	14, 20, 44-46, 66	Standard metropolitan statistical areas.....	15
Amended returns.....	11	States.....	15
Analysis of data:		Taxable and nontaxable status.....	14
Adjusted gross income.....	3-7	Taxable income classes.....	14
Capital gains and losses.....	6, 7	Taxpayment status and types of taxpayments..	14, 15
Declaration of estimated tax.....	4	Type of deduction (standard or itemized)....	14
Dividends.....	4-6	Types of tax (alternative tax or normal tax and surtax).....	14
Excludable sick pay.....	6	Community property.....	9
Exemptions.....	8, 9	Credit on 1960 tax.....	21, 30, 41, 50
Income tax after credits.....	3		
Itemized nonbusiness deductions.....	7, 8, 11, 12	D	
Marital status.....	8, 9	Declaration of estimated tax... 4, 15, 21, 30, 41, 50-52	
Number of returns.....	3, 11	Definitions:	
Overpayment of tax.....	4	Exemptions.....	19
Self-employment tax.....	3	Measures of individual income.....	19, 20
Sole proprietorships.....	8, 9	Sources of adjusted gross income.....	16-19
Standard deduction.....	11, 12	Tax items.....	20, 21
Standard metropolitan statistical areas... 9, 10, 11		Total itemized deductions.....	18, 19
Tax withheld.....	4	Dependency qualifications.....	15, 19
Taxable income.....	3	Dependent exemption.....	8, 15, 19, 59-64
Average income tax.....	44	Dependents other than taxpayers' children..	8, 15, 59-64
Averaging process.....	18	Description of sample:	
		Coverage.....	13, 14
B		Method of estimation.....	12
Back pay.....	18	Response and other nonsampling errors.....	13
Business or profession.....	3, 4, 14	Sampling variability.....	12, 13
Expenses deductible.....	16, 19	Selection.....	12
Net operating loss deduction.....	16, 18	Dividends:	
Net profit or net loss.....	16, 25-27, 43, 67, 86	After exclusions... 4, 5, 16, 18, 25-27, 40, 66, 86	
Rentals for which services were rendered....	18	Domestic and foreign.....	4, 5, 40
Sole proprietorships.....	9	Eligible and ineligible for exclusion.....	4, 5, 6
		Eligible for tax credit.....	4, 5, 6
C		Exclusion from gross income.....	4, 5, 6, 40
Calendar year returns.....	11	Qualifying and nonqualifying domestic... 4, 5, 6, 16	
Capital gains and losses.....	6, 7	Tax credit.....	4, 5, 20, 29, 41, 42
Sales of assets.....	3, 4, 16, 17, 19, 25, 26, 28, 65-67, 86	Duplication of exemption.....	19
Capital loss carryover.....	7, 16, 17, 65, 66		
Excess long-term gain over short-term loss.....	6, 17, 19, 45, 46	E	
Long-term.....	17, 65, 66	Effective tax rate.....	44
Loss before limitation.....	7, 17, 65	Estates and trusts.....	18, 19, 25, 26, 29
Short-term.....	17, 65, 66	Excludable sick pay.....	6, 40
*Types of assets sold.....	7	Exemptions.....	8, 29, 33, 37, 39, 40, 42, 53-64, 68-85, 88-100
Changes affecting comparability of data:		Additional (age and blindness).....	8, 19, 59-64
*Form 1040W.....	3	Children.....	8, 9, 15, 59-64
Income tax after credits of less than \$1.00.	14	Duplication of.....	19
*Life Insurance Tax Act of 1959.....	3	Income and dependency qualification for....	19
Pensions and annuities, noncontributory....	17	Multiple support.....	19
Small Business Tax Revision Act of 1958.....	3	Other dependent.....	8, 15, 59-64
Social Security Amendments of 1958.....	3	Support test for.....	19
Technical Amendments Act of 1958.....	3	Taxpayers'.....	19, 59-64
*Whole dollar amounts.....	3		

F	Page	M	Page
FICA tax withholding. (See Social security tax.)		Marital status of taxpayer.....	8, 9, 15
Filing requirements.....	11	Measures of individual income:	
Foreign tax paid tax credit.....	20, 29, 42	Adjusted gross deficit.....	19
Form 1040.....	4-6, 11, 12, 14, 18, 19, 21	Adjusted gross income.....	19
Form 1040A.....	4, 11, 14, 16, 18-21, 39	Gross income.....	19
*Form 1040W.....	3-6, 11, 12, 14, 18, 19, 21, 40, 41	Taxable income.....	19, 20
Forms and instructions, 1959.....	116	Taxable income for partial tax.....	20
		Multiple support exemption.....	19
G		N	
Gross income.....	19	Net long-term gain in excess of net short-term loss. (See Capital gains and losses.)	
Guide to:		Net loss from sales of capital assets before limitation. (See Capital gains and losses.)	
Basic tables by subject.....	23	Net operating loss deduction.....	18, 19
Contents.....	V	*New data:	
Historical tables by subject.....	101	*Types of assets sold (<i>Statistics of Income-1959, Sales of Capital Assets reported on Individual Income Tax Returns</i>).....	7
		*Form 1040W.....	3-6, 11, 12, 14, 18, 19, 21, 40, 41
H		Noncalendar year returns.....	11
Historical data, 1950-59:		Normal tax and surtax.....	6, 14, 20, 44-46, 66
Adjusted gross deficit.....	102	Number of dependents.....	15
Adjusted gross income.....	102, 103, 109, 110	Number of returns. (See specific type of return or classification.)	
Average income tax.....	104		
Business profit.....	107	O	
Dividends.....	106	Office of International Operations.....	15
Income tax after credits.....	102, 103, 110	Other areas.....	15
Interest.....	106	Other dependent exemption.....	8, 15, 59-65
Itemized deductions.....	105	Other sources of adjusted gross income... 4, 18, 19, 25, 26, 29, 39, 40	
Net gain from sales of capital assets.....	108	Other tax credits.....	20, 21, 29, 42
Number of returns.....	102, 103, 109	Overpayment of tax.....	4, 21, 30, 39, 41
Partnership profit.....	107		
Rents and royalties net income.....	107	P	
Salaries and wages.....	106	Partial tax.....	20
Self-employment tax.....	102	Partially tax-exempt interest tax credit.....	20
States.....	109, 110	Partnerships.....	3, 4, 14, 16, 25-27, 42, 67, 86
Sources of income by type.....	105	Patterns of income.....	14, 43
Taxable income.....	102, 103	Payments on 1959 declaration.....	21, 30, 41, 50-52
		Pensions and annuities:	
I		Life expectancy method.....	17, 25, 26, 28
Income and dependency qualifications for exemption.....	19	Noncontributory.....	17
Income attributable to several tax years.....	18, 19	3-year method.....	17, 25, 26, 28
Income tax after credits.... 3, 20, 21, 24, 30, 34, 38, 39, 41, 42, 44-46, 53-58, 67-100		Per capita exemption.....	19
Income tax after credits of less than \$1.00.....	14	<i>Preliminary Report, Statistics of Income, 1959-</i>	
Income tax before credits.....	20, 29, 41, 42, 45, 46	60, U. S. Business Tax Returns.....	9
Income tax rates.....	20	Publications in preparation.....	back cover
Income test.....	11		
Interest.....	16, 18, 25-27, 40, 66, 86	R	
Internal Revenue Districts.....	15	Refund of tax.....	11, 21, 30, 39, 41, 50
Inventions and artistic works.....	18	Rents and royalties.. 14, 18, 19, 25, 26, 28, 43, 67, 86	
Itemized deduction returns..... 7, 8, 11, 12, 14, 42, 57, 58		Retirement income tax credit.....	20, 29, 42
Total itemized deductions.... 18, 19, 25, 26, 40, 42		Returns of heads of household.....	8, 9, 46, 49, 54, 56
		Returns of other single persons.... 8, 9, 35-38, 48, 54, 56, 58, 64	
J		Returns of surviving spouse.... 8, 9, 47, 54, 56, 58, 63	
Joint returns of husbands and wives.... 8, 9, 31-34, 45, 47, 53, 55, 57, 60, 77-85		Returns with neither overpayments nor tax due... 14, 52	
		Returns with no information.....	11
L		Returns with no taxable income.....	29, 39, 41, 42
*Life Insurance Income Tax Act of 1959.....	3	Returns with tax due at time of filing.....	14, 15, 51
Long-term services.....	18	Returns with tax overpayment.....	14, 15, 50
Lump-sum payment of insurance contracts.....	18		

S	Page
Salaries and wages.....	16
Net.....	3, 4, 14, 19, 25-27, 39, 40, 43, 67, 86
Not subject to withholding.....	11, 18
Sales of capital assets. (See Capital gains and losses.)	
Sales of property other than capital assets.....	17, 25, 26, 28
Self-employment:	
Income.....	3, 11
Tax.....	3, 14, 20, 21, 30, 42
Tax rate.....	3, 21
Separate returns of husbands and wives....	8, 9, 45, 48, 53, 55, 57, 61
Small Business Tax Revision Act of 1958.....	3
Social Security Amendments Act of 1958.....	3
Social security tax:	
*Excess.....	21, 30, 39, 41
Rates.....	3, 21
Sole proprietorships.....	9
Community property.....	9
<i>Preliminary Report, Statistics of Income, 1959-60, U. S. Business Tax Returns</i>	9
Sources of adjusted gross income.....	16-19, 25-27
Sources of data.....	11, 12
Amended returns.....	11
Calendar year returns.....	11
Noncalendar year returns.....	11
Returns with no information.....	11
Tentative returns.....	11
Unaudited returns.....	11
Special tax treatment.....	18
Split-income provision.....	20
Standard deduction.....	11, 12, 14, 25, 55, 56
Standard metropolitan statistical areas.....	9-11, 15, 86-100
Map.....	10
States.....	15, 67-76
Support test for exemption.....	19
Synopsis of laws.....	112

T

Tax base. (See Taxable income.)	
Tax credits.....	20, 21, 29, 41, 42, 45, 46
Tax due at time of filing.....	21, 30, 39, 41

Tax items:	Page
Alternative tax.....	20
Income tax after credits.....	20, 21
Income tax before credits.....	20
Income tax rates.....	20
Normal tax and surtax.....	20
Overpayment.....	21
Payments on 1959 declaration.....	21
Self-employment tax.....	21
Tax credits.....	20, 21
Tax due at time of filing.....	21
Tax withheld.....	21
Tax paid at source tax credit.....	20, 21
Tax rates:	
Effective.....	44
Income.....	20
Self-employment.....	3, 21
Social security.....	3, 21
Tax table.....	11, 12, 14
Tax withheld.....	4, 21, 30, 39, 41, 50-52
Taxable and nontaxable status.....	14
Taxable income.....	3, 19, 24, 29, 33, 37, 39, 41, 42, 44-46, 53-58, 67-100
Classes.....	14, 45-49
For partial tax.....	20, 45, 46
One-half excess long-term gain.....	45, 46
Taxpayers' exemption.....	8, 9, 15, 59-64
Taxpayers' children exemptions.....	19, 59-64
Taxpayment status and types of taxpayments.....	14, 15
Technical Amendment Act of 1958.....	3
Tentative returns.....	11
Throwback tax credit.....	20, 21
Total itemized deductions.....	18, 19, 25, 26, 40, 42
Type of deduction.....	14
*Types of capital assets sold.....	7
Types of tax.....	14

U

Unaudited returns.....	11
------------------------	----

W

*Whole dollar amounts.....	3
----------------------------	---

Statistics of Income

1959

Supplemental Report

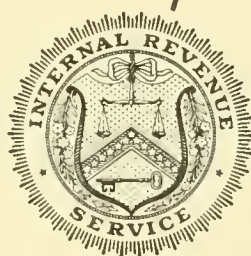
Sales of Capital Assets

reported on

Individual

INCOME TAX
RETURNS

for 1959



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

INTERNAL REVENUE SERVICE

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LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., July 5, 1962.

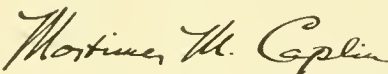
DEAR MR. SECRETARY:

I am transmitting *Statistics of Income—1959, Supplemental Report on Sales of Capital Assets Reported on Individual Income Tax Returns*, prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which specifies that statistics be published with respect to the operation of the income tax laws, including classifications of income, and other facts deemed pertinent and valuable.

This supplemental report contains the results of a pilot project designed to determine the feasibility of obtaining detailed information on capital gains and losses from income tax returns. The data were derived from separate Schedule D (Form 1040), Gains or Losses from Sales or Exchanges of Property, 1959, or equivalent schedule supplied by the taxpayer, which accompanied individual income tax returns, Form 1040, 1959.

The pilot project presents new information on the number of returns with transactions in capital assets, classified into 40 types; the number of returns with long-term capital assets, classified into 10 broad groups, and associated amounts of gross sales and realized capital gain and loss; and the number of returns with transactions in corporate stocks by length of period held prior to sale.

The results are being made available in published form to analysts generally as valuable research tools, which add to the existing knowledge about this field, and which provide reference points for consideration of the shape and direction which further statistical inquiry might take.


Commissioner of Internal Revenue

HONORABLE DOUGLAS DILLON,
Secretary of the Treasury.

CONTENTS

	Page
Capital gains and losses, 1959.....	1
Sources of data and description of sample.....	2
Sources of data.....	2
Sample selection.....	2
Method of estimation.....	2
Sampling variability.....	2
Response and other nonsampling errors.....	2
Comparison with Statistics of Income, 1959.....	3
Explanation of classifications and terms.....	4
Adjusted gross income classes.....	4
Capital asset classifications.....	4
Gross sales.....	4
Long-term capital gain (or loss).....	5
Net long-term gain (or loss).....	5
Periods held for corporation stocks.....	5
Types of capital assets.....	5
Types of long-term capital assets.....	6
Basic tables:	
1. Number of individual income tax returns with sales of short-term capital assets only, long-term capital assets only, and both, by types of capital assets, 1959.....	9
2. Individual income tax returns with sales of long-term capital assets—number of returns, gross sales, gains, and losses, by types of long-term capital assets, 1959..	10
3. Individual income tax returns with sales of long-term capital assets—number of returns, gross sales, gains, and losses, by types of long-term capital assets, and by adjusted gross income classes, 1959.....	11
4. Number of individual income tax returns with sales of corporation stocks, including rights, by periods held, 1959.....	12
Facsimiles of 1959 capital gains study data sources:	
Capital gains study abstract.....	14
Capital gains study worksheet.....	15
Form 1040, 1959.....	16
Schedule D (Form 1040).....	20

SALES OF CAPITAL ASSETS REPORTED ON INDIVIDUAL INCOME TAX RETURNS, 1959

This study on capital gains and losses was undertaken primarily as a pilot project to determine the feasibility of obtaining detailed information concerning the impact of capital asset transactions on income reported by taxpayers. In view of the primary purpose of the study, it was designed to cover only some of the more important measures of the extent to which the sale of various types of capital assets was reflected in the income reported by individuals on their Federal income tax returns for 1959. For example, data for the length of time for which capital assets were held prior to their sale are shown only for the most frequently reported capital asset type, corporate stock. Although the study is limited in scope, it was felt that the information contained was of general interest and value to analysts interested in the subject and is therefore being made available as a supplemental report in the *Statistics of Income* series.

The findings of the pilot project are presented in four tables on pages 9 to 12. In table 1 a tabulation of the number of returns with sales in 1959 of short-term capital assets, long-term capital assets, and both, is given for 40 types of assets. Table 2 shows gross sales, and total realized gains and losses for 10 groupings of long-term assets. Table 3 presents information on sales, gains, and losses for these 10 groups by size of adjusted gross income. Table 4 presents the number of returns with short- and long-term sales of corporate stocks by periods held, which range from less than 3 months to 20 years or more.

CAPITAL GAINS AND LOSSES, 1959

Gain or loss from the sale of capital assets in 1959, was reported on nearly 5,000,000 of the 60,000,000 individual income tax returns filed for that year. Long-term gains or losses were reported on 4,600,000 returns, of which 700,000 also had short-term gains and losses. About 300,000 returns had only short-term capital gains or losses.

As shown in table 1, of 40 asset types, corporate stocks and rights appeared on the greatest number of returns, 1,700,000. Two-thirds of this number had only long-term sales of stock, while one-quarter had both long- and short-term sales.

Distributions from regulated investment companies were reported second most frequently, appearing on 1,000,000 returns. Sales of livestock were third in order of frequency. Livestock sales were reported as long-term on practically all of the returns with this asset type.

Table 2 shows that the total amount of long-term capital gain realized in full in 1959 by taxpayers was \$14,200,000,000 compared with fully realized long-term capital loss \$1,800,000,000. The average gain per return was about \$3,100 and the average loss nearly \$400. Of the ten groups of long-term assets, only sales of U. S. Government securities resulted in an overall loss.

Somewhat over 40 percent of the total net gain realized and 60 percent of the net loss realized were attributable to sales of corporate stock. The gross proceeds from stock sales amounted to

\$17,500,000,000. Net long-term gain from stock averaged about \$3,200 per return with this asset type.

On the basis of the data presented in table 3, it is estimated that 97 percent of the returns with sales of long-term capital assets had adjusted gross income less than \$50,000. On the other hand, 25 percent of the sales volume and 36 percent of the net gain was reported on returns with higher incomes. Long-term capital asset returns with adjusted gross income \$10,000 or less numbered 3,127,000 and had \$3,337,000,000 net capital gain, an average of about \$1,000 per return. There were 266 returns with adjusted gross income \$1,000,000 or more, which had \$542,000,000 net long-term gain, an average of about \$2,000,000 per return. In general, as the level of income increased, the average net gain per return was larger.

Table 4 shows that short-term sales of corporate stock were reported on about 600,000 returns. Sales of stock held less than 3 months were associated with 400,000 returns. About 200,000 returns contained at least one transaction of stock held 3 months prior to sale. The average length of time for which corporate stocks were held prior to their sale as short-term assets was about 3.2 months.

In the long-term category nearly 200,000 of the 1,600,000 returns showed stock held slightly more than 6 months. Holding periods of 20 years or more were reported on 77,000 returns. The average period held, prior to sale, of stocks which were long-term capital assets was slightly over 4 years.

SOURCES OF DATA AND DESCRIPTION OF SAMPLE

Sources of data

The statistical information in the tables of this report was estimated from a sample of unaudited individual income tax returns, Forms 1040, with capital gains and losses, filed by citizens and residents during the calendar year 1960 in the district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample represents all 1959 returns with capital gains and losses regardless of when filed. The majority of the returns covered income for the calendar year 1959; a relatively small number of returns showed accounting periods on a noncalendar year basis. Tentative returns and returns with no information regarding income and tax were eliminated from the tables, and amended returns were included only when the original returns were excluded.

The information on capital gains and losses was taken from separate Schedule D (Form 1040), "Gains and Losses From Sales or Exchanges of Property" or from the taxpayer's own schedule. The data were coded and manually transcribed by clerks onto abstract sheets. The abstracted information was then transferred to punch cards for processing by conventional electric accounting machines. Sample weights were applied manually to the machine product to yield estimates for all returns with capital gains and losses.

Sample selection

The sample of individual income tax returns used to derive the tables in this pilot study was a systematic subsample of the regular, *Statistics of Income* sample.¹ The sampling plan, including the number of returns in the sample, is given in table A.

Table A.—INDIVIDUAL INCOME TAX RETURNS 1959 SAMPLING RATES AND SAMPLE COUNTS

Type of return ¹	Prescribed sampling rate		Total sample count	
	Statistics of Income	Pilot Study	Statistics of Income	Pilot Study
	(1)	(2)	(3)	(4)
Under \$10,000 nonbusiness.....	.003	.001	84,427	28,380
Under \$10,000 Schedules C and F.....	.008	.002	69,744	16,828
\$10,000 under \$50,000 nonbusiness.....	.03	.002	95,300	6,853
\$10,000 under \$50,000 Schedules C and F....	.03	.002	38,672	2,930
\$50,000 under \$150,000 nonbusiness.....	.30	.03	14,714	2,411
\$50,000 under \$150,000 Schedules C and F....	.50	.03	28,028	2,626
\$150,000 and over nonbusiness.....	1.00	1.00	5,031	5,031
\$150,000 and over Schedules C and F.....	1.00	1.00	5,319	5,319
Prior year delinquent under \$50,000.....	.008	.002	3,183	368
Prior year delinquent \$50,000 and over.....	1.00	1.00	186	186

¹Excludes 1040A returns which are normally sampled for *Statistics of Income*, but which were not represented in this study because they do not provide for the reporting of capital assets information.

Method of estimation

Each return was given a weight in accordance with its sample class. The national estimate for any item was then obtained by weighting the item in each return and then adding together the weighted

¹For a more complete description of the *Statistics of Income* sample, see *Statistics of Income--1959, Individual Income Tax Returns for 1959*, pp. 12-14.

figures for all returns. The weight for a sample class is the ratio of estimated total number of returns in the sample class to the number of sample returns in the sample class. The population (estimated total number of returns) for each sample class was the final 1959 *Statistics of Income* population.

Subsequent to the conversion of the capital assets transcript data to punch cards, it was determined by a comparison of counts from the punch cards with separate counts available from the *Statistics of Income* electronic tape file, that not all capital asset returns in the subsample were represented in the punch card file. Since at that point there was no feasible way of obtaining the data for the missing returns, it was decided to eliminate the downward bias by replacing the missing returns with duplicates of returns selected at random from the classes with missing returns. The total number of returns with capital assets from which the data for the study were derived and the number of these which were duplicated are given in table B.

Table B.—SAMPLE FREQUENCIES OF INDIVIDUAL INCOME TAX RETURNS WITH SALES OF CAPITAL ASSETS IN CAPITAL ASSETS STUDY, 1959

Type of return	Number of returns in sample with capital assets	
	Total	Duplicated returns included in total
Under \$10,000 nonbusiness.....	1,739	80
Under \$10,000 Schedules C and F.....	3,236	137
\$10,000 under \$50,000 nonbusiness.....	1,660	62
\$10,000 under \$50,000 Schedules C and F....	1,278	26
\$50,000 under \$150,000 nonbusiness.....	1,875	48
\$50,000 under \$150,000 Schedules C and F....	2,150	33
\$150,000 and over nonbusiness.....	4,122	0
\$150,000 and over Schedules C and F.....	4,461	0
Prior year delinquent under \$50,000.....	21	3
Prior year delinquent \$50,000 and over.....	84	8

Sampling variability

The *relative* sampling variabilities at the 95 percent level for selected frequencies are given in table C, and for selected money amounts in table D. The relative sampling variability of an estimate of a characteristic measures the precision of the estimate. More specifically, it is expected that 95 percent, or 19 out of 20 of the samples selected similarly to the one actually selected, would yield estimates of a given characteristic that would differ percentagewise from the "true" value, which would be obtained by a complete enumeration, by less than the relative 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. Over 90 percent of all individual returns filed during 1960 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.

Table C.—RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT LEVEL OF THE NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH VARIOUS TYPES OF CAPITAL ASSETS, 1959

Type of capital assets	Returns with—							
	Capital assets		Short term capital assets only		Long-term capital assets only		Both short-term and long-term capital assets	
	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability	Number	Relative sampling variability
	(1)	(2) (Percent)	(3)	(4) (Percent)	(5)	(6) (Percent)	(7)	(8) (Percent)
Returns with capital assets ¹	4,901,694	2.15	285,250	10.02	3,883,419	2.48	733,025	5.51
Returns with:								
Corporation stocks, including rights.....	1,749,240	3.73	174,364	12.97	1,151,871	4.72	423,005	7.35
U. S. obligations.....	41,393	22.99	3,713	86.10	35,556	24.44	(²)	(²)
State and local securities.....	120,799	13.32	11,870	42.01	99,101	14.89	9,828	42.36
Other bonds, notes, and debentures.....	107,691	14.22	19,662	32.69	80,984	16.62	7,045	50.66
Mortgages.....	26,354	31.35	(²)	(²)	25,276	32.70	(²)	(²)
Distributions from regulated investment companies.....	1,030,615	5.11	3,461	75.35	1,027,027	5.12	(²)	(²)
Share of gain or loss from partnerships and fiduciaries.....	345,066	7.94	12,081	42.78	299,864	8.57	33,121	25.00
Livestock.....	712,500	5.28	7,292	53.09	686,706	5.36	18,502	39.18
Timber and timber royalties.....	55,393	21.04	(²)	(²)	54,856	20.85	-	-
Coal royalties.....	4,576	71.35	-	-	4,576	71.35	-	-
Oil and mineral rights and leases.....	19,958	39.67	(²)	(²)	16,846	43.07	(²)	(²)
Oil well ventures.....	6,067	59.50	3,462	83.71	2,127	90.83	(²)	(²)
Production payments in oil and minerals.....	(²)	(²)	(²)	(²)	(²)	(²)	-	-
Plant and equipment, real estate, automobiles and assets other than leases used in trade or business.....	391,521	7.45	17,161	38.86	370,079	7.65	4,281	69.00
Franchises and other rights and leases.....	3,647	89.31	(²)	(²)	3,583	90.87	(²)	(²)
Certified "emergency facilities".....	(²)	(²)	-	-	(²)	(²)	-	-
Farm land with unharvested crop.....	8,864	51.31	(²)	(²)	7,913	55.15	-	-
Other farm land.....	102,088	16.01	4,064	91.95	97,480	16.29	(²)	(²)
Real estate subdivided.....	183,465	12.21	3,529	92.60	178,457	12.39	(²)	(²)
Residence.....	210,663	12.18	7,502	60.89	202,161	12.47	(²)	(²)
Rights of way on property and release.....	8,026	60.23	(²)	(²)	8,021	60.27	(²)	(²)
Other real estate not used in trade and business.....	327,833	9.24	22,095	35.94	297,246	9.72	8,492	53.09
Automobiles, furniture, objects of art, and other personal property not used in trade or business.....	54,096	21.76	7,104	62.75	44,961	23.42	(²)	(²)
Options to buy or sell.....	14,510	44.26	8,567	61.90	5,871	61.69	72	98.61
Commodities including futures contracts.....	17,550	35.08	12,802	41.05	3,596	81.01	(²)	(²)
Lump-sum distributions from qualified retirement plans.....	45,205	27.40	(²)	(²)	45,204	27.40	-	-
Life insurance and annuities.....	8,582	57.29	(²)	(²)	8,014	59.95	-	-
Distributions from small business corporations.....	82,739	17.60	(²)	(²)	78,622	18.01	(²)	(²)
Liquidation distributions.....	32,126	26.69	(²)	(²)	30,607	27.52	(²)	(²)
Foreign currency conversion.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Nonbusiness bad debts.....	67,507	20.07	65,468	20.36	(²)	(²)	(²)	(²)
Pension fund dissolved.....	1,954	97.34	-	-	1,954	97.34	-	-
Sale of partnership interest.....	68,398	18.20	(²)	(²)	65,751	18.63	(²)	(²)
Life interest in an estate.....	7,628	61.60	(²)	(²)	7,625	61.63	(²)	(²)
Patents including patent royalties.....	(²)	(²)	(²)	(²)	(²)	(²)	-	-
Other royalties.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
Cancellation of lease or distributor's agreement.....	(²)	(²)	-	-	(²)	(²)	-	-
Termination payments to employees.....	4,474	85.11	-	-	4,474	85.11	-	-
Installment sales from prior years.....	307,315	9.15	5,122	61.19	296,181	9.74	6,012	60.65
Sales of other type assets.....	76,744	18.69	15,480	45.48	57,564	21.13	3,700	63.92

¹The number of returns on line 1 in each column will not equal the sum of the number of returns for each type of capital asset since there are individual returns with more than one type of capital asset. Included here are 207,528 returns with unused capital loss carryover with relative sampling variability of 10.6 percent.
²Sampling variability is too large to warrant showing separately. However, the grand total reflects data deleted for this reason.

Table D.—RELATIVE SAMPLING VARIABILITY OF MONEY AMOUNTS AT THE 95 PERCENT LEVEL FOR INDIVIDUAL INCOME TAX RETURNS WITH SELECTED TYPES OF LONG-TERM ASSETS, 1959

Amounts	Returns with long-term sales of—	
	Corporation stocks	Real estate not used in business
Gross sales:		
Amount..... thousand dollars..	17,469,622	9,934,768
Relative sampling variability..... percent..	5.86	9.29
Long-term gains:		
Amount..... thousand dollars..	6,197,721	2,360,881
Relative sampling variability..... percent..	5.07	10.20
Long-term losses:		
Amount..... thousand dollars..	1,089,460	143,443
Relative sampling variability..... percent..	9.37	24.08

However, as indicated previously, the information in the study was obtained from unaudited returns. In the statistical processing of the returns, no attempt was made to apply audit techniques to correct taxpayer errors of the nonmathematical variety. Examples of such errors are misclassification of a transaction as a capital assets transaction or misclassification of a capital assets transaction as to whether it is short-term or long-term.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting

estimates. An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious under-coverage. 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.

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.

Comparison with *Statistics of Income, 1959*

As mentioned earlier, the returns for the pilot study were contained in a subsample of the *Statistics of Income* sample for 1959. Subsequent phases in the statistical processing were done separately from the regular *Statistics of Income* processing. The separate treatment tended to make for certain lack of comparability between the study results and *Statistics of Income*.

CAPITAL ASSETS ON INDIVIDUAL INCOME TAX RETURNS, 1959

Table E.—ESTIMATES OF NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH CAPITAL GAINS AND LOSSES, 1959

Adjusted gross income classes	Pilot study	Statistics of Income 1959 ¹
Total.....	4,901,694	4,907,129
No adjusted gross income.....	111,259	111,414
Under \$10,000.....	3,325,088	3,299,116
\$10,000 under \$50,000.....	1,346,747	1,379,930
\$50,000 under \$100,000.....	94,627	91,504
\$100,000 under \$200,000.....	18,538	19,681
\$200,000 under \$500,000.....	4,475	4,517
\$500,000 under \$1,000,000.....	693	700
\$1,000,000 or more.....	267	267

¹Statistics of Income—1959, Individual Income Tax Returns for 1959, p. 65, table 15, column 1.

Table F.—ESTIMATES OF AMOUNT OF NET LONG-TERM CAPITAL GAIN ON INDIVIDUAL INCOME TAX RETURNS, 1959

Adjusted gross income classes	Amount (Thousand dollars)		Distributions (Percent)	
	Pilot study	Statistics of Income 1959 ¹	Pilot study	Statistics of Income 1959
	(1)	(2)	(3)	(4)
Total.....	12,331,867	12,237,897	100	100
No adjusted gross income.....	216,030	220,139	2	2
Under \$10,000.....	3,336,946	3,151,476	27	26
\$10,000 under \$50,000.....	4,350,166	4,255,490	35	35
\$50,000 under \$100,000.....	1,454,337	1,548,448	12	13
\$100,000 under \$200,000.....	1,074,587	1,160,087	9	9
\$200,000 under \$500,000.....	916,771	918,170	7	7
\$500,000 under \$1,000,000.....	440,809	441,848	4	4
\$1,000,000 or more.....	542,221	542,239	4	4

¹Statistics of Income—1959, Individual Income Tax Returns for 1959, p. 65, table 15, columns 7 plus 14, minus column 8 and column 15.

Table E shows the number of returns with capital gains and losses by adjusted gross income classes as estimated by the pilot study and by *Statistics of Income*. The differences here are basically due to the larger overall sample used for *Statistics of Income*.

Table F contains estimates of net long-term capital gain by adjusted gross income classes from the pilot study and from *Statistics of Income*. The study relative to *Statistics of Income* overestimates the amount of net long-term gain for all returns by 0.8 percent. On the other hand, the percentage distributions of gain by adjusted gross income classes compare favorably.

As already indicated, part of the differences in results can be explained in terms of different sample design and differing degrees of sampling variability. The remainder of the discrepancies no doubt may be ascribed to nonsampling factors such as clerical or processing errors which were non-compensating, as between the study and other results. However, analysis making use of other available information does not reasonably justify the conclusion that the study results are subject to any serious bias.

EXPLANATION OF CLASSIFICATIONS AND TERMS

These explanations include definitions and limitations based on income tax law and descriptions and limitations of classifications used.

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 Form 1040. Adjusted

gross income represents the sum of wages, salaries, bonuses, commissions, tips, and other compensation, less excludable sick pay; business and farm profit (or loss); and income from dividends after exclusions, taxable interest, rents, pensions, sales of property, etc. Capital gains and losses are included, subject to the exclusions and limitations provided by law. That is, 50 percent of the excess of net long-term capital gains over any net short-term losses is includible in adjusted gross income, whereas 100 percent of any net short-term gain is includible. Net short- or long-term loss or combination of both is deductible from adjusted gross income up to \$1,000 of taxable income.

The income class "No adjusted gross income" includes breakeven in adjusted gross income and adjusted gross deficit.

Capital asset classifications

Two major capital asset classifications were used in this pilot study. Returns were classified according to 40 classes of capital assets, which were further identified as short-term, long-term, or both. Returns with long-term capital assets were then classified according to ten broad classes of assets. Descriptions of each asset class are given further on under **Types of capital assets** and **Types of long-term capital assets**.

The term, capital assets, as used in this study refers to all assets with realized gain or loss subject to specialized capital gain or loss treatment. As used in this sense, the term does not strictly agree with that defined in the Internal Revenue Code of 1954. That is, certain types of property, for example, depreciable business property, are specifically excluded in the Code definition of a capital asset. However, since such property under other provisions of the Code is made eligible for specialized capital gain treatment, it has been grouped under the heading of "capital assets" for purposes of this study.

Short-term capital assets are assets held for 6 months or less prior to their sale or exchange. Long-term capital assets are assets held for more than 6 months prior to their disposition.

Gross sales

The gross sales price at which each long-term capital asset type was sold or exchanged during 1959 was tabulated for all returns. Amounts realized represent cash and the fair market value of other property, including mortgages, notes, and other evidences of indebtedness received. However, for certain asset types with capital gains, the concept of gross sales is inappropriate and therefore is statistically recorded as zero. These special cases include the following: distributions from regulated investment companies; share of gain or loss from partnerships and fiduciaries; lump-sum distributions from qualified retirement plans; distributions from small business corporations; liquidation distributions; distributions from dissolved pension funds; termination payments to employees; installment sales from prior years.

Long-term capital gain (or loss)

Amounts reported by individual taxpayers from the sale or exchange of each long-term asset type before the allowable 50 percent exclusion (or limitation in the case of loss) from adjusted gross income were tabulated for all returns. Except for the particular transactions indicated in **Gross sales** above, the figures so tabulated represent the difference between the reported figures on gross sales price and the sum, reduced by depreciation allowed or allowable since acquisition, of cost or other basis and subsequent improvements and expenses of sale.

Net long-term gain (or loss)

This represents the difference for all returns between total long-term gains and long-term losses for each asset type (before exclusions and limitations).

Periods held for corporation stocks

Each return with sales of corporation stocks and rights was classified on the basis of information on the return on dates of acquisition and sale for each stock transaction into 1 or more of 5 holding periods in the case of short-term sales and 13 holding periods in the case of long-term sales. In some instances, where only partial information on dates of acquisition and sale was available, period held was estimated. In other instances of partial information or no information, period held was considered as "not available."

Types of capital assets

The following is an enumeration of the items comprising each asset type. Each asset type is listed here in the order of its appearance in table 1. Certain of the long-term asset types appearing in tables 2 and 3 are combinations of certain of the types shown here. Their composition is enumerated under **Types of long-term capital assets**.

Corporation stocks, including rights.—Preferred stock, common stock, stock rights, warrants, or stock warrants. Includes stock used in short sales and arbitrage operations, worthless stock, stock ownership in a cooperative housing development or apartment provided the development or apartment is not identified as a "residence." Excludes stock retired on liquidation of a corporation; all other types of corporate indebtedness, such as bonds, notes, debentures, etc.; stock options, or "privileges," "calls," "puts," "spreads," "straddles;" and liquidation distributions.

U. S. obligations.—U. S. Government bonds, certificates of indebtedness, and debentures; certificates of indebtedness of U. S. Government agencies.

State and local securities.—Bonds, bonds retired or distributed, notes and debentures, worthless bonds, notes, and debentures issued by State or local governments. Includes those involving short sales and arbitrage operations, and rights. Excludes options or privileges, including "calls," "puts," "straddles," and "spreads."

Other bonds, notes, and debentures.—Corporation evidences of indebtedness other than stocks and

rights, such as corporate bonds, income bonds, bond retirements or distributions, redemptions, notes, discounted notes, bond forfeitures and forfeiture declarations.

Mortgages.—Evidences of indebtedness specifically described as secured by a mortgage, and mortgages foreclosed.

Distributions from regulated investment companies.—Capital gains of corporations registered under the Investment Company Act of 1940, both distributed as dividends and undistributed as reported by shareholders; investment company stock acquired after 1957, sold at a loss by shareholders; and mutual funds or mutual investment funds.

Share of gain or loss from partnerships and fiduciaries.—Distributed and undistributed capital gains and losses of partnerships, including syndicates and joint ventures, accruing to the taxpayer. Excludes capital gain or loss from the sale of partnership interest (separately classified elsewhere). Fiduciary income includes income from trust funds, but excludes income from mutual funds and trust plans.

Livestock.—Animals held as work animals or for breeding (cattle, hogs, horses, including race horses, mules, donkeys, sheep, goats, and other mammals), or for dairy purposes, and fur bearing animals such as chinchillas, mink or foxes.

Timber and timber royalties.—Cut or standing timber, tree stumps, and timber royalties.

Coal royalties.—Mined coal, lignite, mined lignite, etc. Excludes royalties and all other mineral rights and royalties.

Oil and mineral rights and leases.—Rights, royalties and leases in oil and minerals, other than coal or lignite, such as gravel, sulfur, gas, stone, lime, etc. Includes exploration rights. Excludes production payments in oil and minerals.

Oil well ventures.—Oil well ventures, sold at a loss.

Production payments in oil and minerals.—Oil payments or mineral payments.

Plant and equipment, real estate, automobiles, and assets other than leases used in trade or business.—Depreciable and nondepreciable assets used in trade or business sold or involuntarily converted. Includes seats on stock exchange, trade names, good will, covenants not to compete and other nondepreciable property used in trade or business. Excludes franchises, leases, rights, certified "emergency facilities," canceled leases or distributor's agreements. (Note: This category is not necessarily coextensive with the "assets used in business" of Section 1231 of the Code. Thus the effect of that section that only net long-term gain be shown by the taxpayer for all such assets combined does not operate here.)

Franchises and other rights and leases.—All business rights and leases such as water rights which are not elsewhere classified.

Certified "emergency facilities."—Those relating to national defense projects subject to 60-month amortization.

Farm land with unharvested crop.—Crops include groves and fruit and nut trees.

Other farm land.—Farm land without unharvested crops. Includes rental property, and farm land abandoned for nonpayment of taxes.

Real estate subdivided.--Real estate not used in trade or business subdivided into lots, parcels or tracts for sale purposes. Includes any necessary improvements made on lots such as installation of water, sewer or drainage facilities, also curbs, roads and gutters; abandonment of subdivided real estate for nonpayment of taxes; and rental property.

Residence.--Includes residence abandoned for nonpayment of taxes and stock ownership and worthless stock in cooperative housing developments and apartments but only if development or apartment is taxpayer's residence. Excludes mortgage on residence.

Rights of way on property and release.--Property rights and releases transacted.

Other real estate not used in trade or business.--Real estate not elsewhere classified. Includes other rental property and real estate not subdivided.

Automobiles, furniture, objects of art, and other personal property not used in trade or business.--Personal property other than residence. Includes personal agreements, contracts, or covenants such as restrictive covenants, which do not relate to trade or business. Objects of art include literary, musical, or artistic works, but not "rights" to any of these.

Options to buy or sell.--"Privileges," "calls," "hedges," "puts," "straddles," and "spreads;" includes failures to exercise options relating to buy or sell. Excludes stock rights to any type of property, including securities, real estate, patents, commodities, or personal property.

Commodities including futures contracts.--Commodities include mostly crops or staples such as grains, cotton, vegetable oils, etc., and also minerals, livestock, hides, wool, rubber, cocoa, etc. Includes those involved in short sales and arbitrage operations and rights.

Lump-sum distributions from qualified retirement plans.--Qualified retirement plans such as profit sharing plans, pension plans, annuity plans, stock bonus plans, or employees' trusts or annuities.

Life insurance and annuities.--Transactions such as exchange of an endowment contract for a life insurance contract, or exchange of an annuity for a life insurance policy or endowment contract.

Distributions from small business corporations.--Capital gain distributions by small business corporations. Excludes capital gain distributions of regulated investment company distributions.

Liquidation distributions.--Distributions from liquidations of stock and other assets.

Foreign currency conversion.--Exchange of dollars for foreign currency.

Nonbusiness bad debts.--Nonbusiness bad debts written-off. Excludes personal notes or discounted notes sold or exchanged, business bad debts, and worthless stock.

Pension fund dissolved.--Pension fund dissolutions.

Sale of partnership interest.--Partnerships include syndicates and joint ventures.

Life interest in an estate.--Life interest or tenancy in an estate or trust. The estate may be in any form of property, such as real estate, including farms, natural resources, etc.

Patents including patent royalties.--Inventions, designs, rights, or interests in patents, inventions, designs, or rights, transferred by license, assignment, or sale. Includes patent payments for infringements and inventions by employees giving rise to payments by employers. Excludes copyrights or royalties on literary, musical, or artistic works.

Other royalties.--Royalties not elsewhere defined or described. Includes royalties and copyrights on literary, musical, or artistic works. Excludes artistic works, oil, coal and other mineral royalties, timber royalties, and patent royalties.

Cancellation of lease or distributor's agreement.--Cancellation of tenants' leases on real estate or mineral rights, and of distributor's agreements relating distributions of goods.

Termination payments to employees.--Payments for release by employees of rights, claims, or contract entered into before 1954, to any future receipts or profits of the employer.

Installment sales from prior years.--Installment payments received in the current year resulting from prior year sales, usually, of real estate, businesses, or stock. Excludes current year installment sales which are classified by the type of asset sold.

Sales of other type assets.--Assets not elsewhere classified.

Types of long-term capital assets

The following is a description only of those long-term capital asset types occurring in tables 2 and 3 which represent groupings of the more detailed types appearing in table 1.

Other bonds and certificates of indebtedness.--Includes State and local securities; other bonds, notes, and debentures; and mortgages.

Natural resources.--Includes timber and timber royalties; oil and mineral rights and leases, coal royalties; oil well ventures, and production payments in oil and minerals.

Assets including real estate used in trade or business.--Includes plant and equipment, real estate, automobiles, and assets other than leases used in trade or business; franchises and other rights and leases; and certified "emergency facilities."

Real estate not used in trade or business and farm land.--Includes farm land with unharvested crop, other farm land, real estate subdivided, residence; rights of way on property and release, and other real estate.

Sales of other type assets.--Includes all other types of assets not otherwise classified in tables 2 and 3.

Basic Tables

CAPITAL ASSETS ON INDIVIDUAL INCOME TAX RETURNS, 1959

Table 1.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH SALES OF SHORT-TERM CAPITAL ASSETS ONLY, LONG-TERM CAPITAL ASSETS ONLY, AND BOTH, BY TYPES OF CAPITAL ASSETS, 1959

[Taxable and nontaxable returns]

Types of capital assets	Number of returns with sales of—			
	Capital assets (1)	Short-term capital assets only (2)	Long-term capital assets only (3)	Both short-term and long-term capital assets (4)
Returns with sales of capital assets ¹	4,901,694	285,250	3,883,419	733,025
Returns with sales of:				
Corporation stocks, including rights.....	1,749,240	174,364	1,151,871	423,005
U. S. obligations.....	41,393	3,713	35,556	(²)
State and local securities.....	120,799	11,870	99,101	9,828
Other bonds, notes, and debentures.....	107,691	19,662	80,984	7,045
Mortgages.....	26,354	(²)	25,276	(²)
Distributions from regulated investment companies.....	1,030,615	3,461	1,027,027	(²)
Share of gain or loss from partnerships and fiduciaries.....	345,066	12,081	299,864	33,121
Livestock.....	712,500	7,292	686,706	18,502
Timber and timber royalties.....	55,393	(²)	54,856	-
Coal royalties.....	4,576	-	4,576	-
Oil and mineral rights and leases.....	19,958	(²)	16,846	(²)
Oil well ventures.....	6,087	3,462	2,127	(²)
Production payments in oil and minerals.....	(²)	(²)	(²)	-
Plant and equipment, real estate, automobiles and assets other than leases used in trade or business.....	391,521	17,161	370,079	4,281
Franchises and other rights and leases.....	3,647	(²)	3,583	(²)
Certified "emergency facilities".....	(²)	-	(²)	-
Farm land with unharvested crop.....	8,964	(²)	7,913	-
Other farm land.....	102,088	4,064	97,480	(²)
Real estate subdivided.....	183,465	3,529	178,457	(²)
Residence.....	210,663	7,502	202,161	(²)
Rights of way on property and release.....	8,026	(²)	8,021	(²)
Other real estate not used in trade and business.....	327,833	22,095	297,246	8,492
Automobiles, furniture, objects of art, and other personal property not used in trade or business.....	54,096	7,104	44,961	(²)
Options to buy or sell.....	14,510	8,567	5,871	72
Commodities including futures contracts.....	17,550	12,802	3,596	(²)
Lump-sum distributions from qualified retirement plans.....	45,205	(²)	45,204	-
Life insurance and annuities.....	8,582	(²)	8,014	-
Distributions from small business corporations.....	82,739	(²)	78,662	(²)
Liquidation distributions.....	32,126	(²)	30,607	(²)
Foreign currency conversion.....	(²)	(²)	(²)	(²)
Nontaxable bad debts.....	67,507	65,468	(²)	(²)
Pension fund dissolved.....	1,954	-	1,954	-
Sale of partnership interest.....	68,398	(²)	65,751	(²)
Life interest in an estate.....	7,628	(²)	7,625	(²)
Patents including patent royalties.....	(²)	(²)	(²)	-
Other royalties.....	(²)	(²)	(²)	(²)
Cancellation of lease or distributor's agreement.....	(²)	-	(²)	-
Termination payments to employees.....	4,474	-	4,474	-
Installment sales from prior years.....	307,315	5,122	296,181	6,012
Sales of other type assets.....	76,744	15,480	57,564	3,700

¹The data on line 1 in each column will not equal sum of the data for each type of capital asset below, since there are individual returns with more than one type of capital asset. Included here are 207,528 returns with unused capital loss carryover.

²Sampling variability is too large to warrant showing separately. However, the grand total reflects data deleted for this reason.

CAPITAL ASSETS ON INDIVIDUAL INCOME TAX RETURNS, 1959

Table 2.—INDIVIDUAL INCOME TAX RETURNS WITH SALES OF LONG-TERM CAPITAL ASSETS—NUMBER OF RETURNS, GROSS SALES, GAINS, AND LOSSES, BY TYPES OF LONG-TERM CAPITAL ASSETS, 1959

[Taxable and nontaxable returns]

Types of long-term capital assets	Total number of returns ¹	Gross sales	Long-term capital gains	Long-term capital losses	Net long-term capital gain (or loss) ²
	(1)	(Thousand dollars) (2)	(Thousand dollars) (3)	(Thousand dollars) (4)	(Thousand dollars) (5)
Returns with sales of long-term capital assets.....	4,616,444	36,184,244	14,156,758	1,824,891	12,331,867
Returns with sales of:					
Corporation stocks, including rights.....	1,574,876	17,469,622	6,197,721	1,081,460	5,116,261
U. S. obligations.....	37,680	604,467	10,431	32,646	³ 22,215
Other bonds and certificates of indebtedness (Includes state and local securities; other bonds, notes, and debentures; and mortgages).....	207,730	2,670,709	419,687	207,992	211,695
Distributions from regulated investment companies.....	1,027,154	-	366,238	5,867	360,371
Share of gain or loss from partnerships and fiduciaries.....	332,985	-	1,062,797	52,595	1,010,202
Livestock.....	705,208	980,145	731,494	30,378	701,116
Natural resources (Includes timber and timber royalties; oil and mineral rights and leases; coal royalties; oil well ventures; and production payments in oil and minerals).....	81,515	381,991	275,524	12,931	262,593
Assets including real estate used in trade or business (Includes plant and equipment, real estate, automobiles, and assets other than leases used in trade and business; franchises and other rights and leases; and certified "emergency facilities").....	377,461	2,407,005	665,945	128,314	537,631
Real estate not used in trade or business and farm land (Includes farm land with unharvested crop; other farm land; real estate subdivided; residence; rights of way on property and release; and other real estate).....	774,660	9,994,768	2,360,881	143,443	2,217,438
Sales of other type assets (Includes all other types of capital assets).....	659,082	1,675,537	2,066,040	129,265	1,936,775

¹Figure on line 1 will not equal sum of figures below, since there are individual returns with more than one type of capital asset.²Column (3) minus Column (4).³Net long-term loss.

Table 3. — INDIVIDUAL INCOME TAX RETURNS WITH SALES OF LONG-TERM CAPITAL ASSETS—NUMBER OF RETURNS, GROSS SALES, GAINS, AND LOSSES, BY TYPES OF LONG-TERM CAPITAL ASSETS, AND BY ADJUSTED GROSS INCOME CLASSES, 1959

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with long-term capital assets (1)	Gross sales (Thousand dollars) (2)	Long-term capital gain (Thousand dollars) (3)	Long-term capital loss (Thousand dollars) (4)	Net long-term capital gain (or loss) ¹ (Thousand dollars) (5)	Corporation stocks, including rights					U. S. obligations				
						Number of returns with long-term capital assets (1)	Gross sales (Thousand dollars) (2)	Long-term capital gain (Thousand dollars) (3)	Long-term capital loss (Thousand dollars) (4)	Net long-term capital gain (or loss) ¹ (Thousand dollars) (5)	Number of returns with long-term capital assets (1)	Gross sales (Thousand dollars) (2)	Long-term capital gain (Thousand dollars) (3)	Long-term capital loss (Thousand dollars) (4)	Net long-term capital gain (or loss) ¹ (Thousand dollars) (5)
Total ²	4,616,444	36,184,244	14,156,758	1,824,891	12,331,867	1,574,876	17,469,622	6,197,721	1,081,460	5,116,261	37,680	604,467	10,431	32,646	322,215
No adjusted gross income.....	104,627	848,299	273,112	57,082	216,030	17,451	92,836	26,581	13,451	13,130	(*)	(*)	(*)	(*)	(*)
Under \$10,000.....	3,126,630	12,612,933	3,988,762	651,816	3,336,946	784,341	3,632,605	915,328	286,602	628,726	13,572	78,368	4,038	8,559	34,521
\$10,000 under \$50,000.....	1,268,876	13,820,399	5,131,688	781,322	4,350,366	694,429	8,074,327	2,411,711	596,196	1,815,515	17,867	133,231	1,417	10,386	38,969
\$50,000 under \$100,000.....	92,356	3,787,152	1,630,658	176,320	1,454,337	12,326	2,192,420	878,376	102,438	775,938	3,594	248,432	1,824	6,985	38,843
\$100,000 under \$200,000.....	4,440	1,530,386	965,004	48,233	916,771	3,642	1,038,782	619,259	24,464	594,795	333	62,480	1,502	2,130	6,228
\$200,000 under \$500,000.....	690	603,533	344,582	13,773	440,809	576	434,784	316,569	3,929	310,640	49	30,348	838	2,364	1,526
\$500,000 under \$1,000,000.....	266	636,039	560,085	17,864	542,221	208	496,313	390,113	8,203	381,910	17	6,083	8	386	378
\$1,000,000 or more.....															
Other bonds and certificates of indebtedness (Includes state and local bonds; other bonds, notes, and debentures; and mortgages)															
Total.....	207,730	2,670,709	419,687	207,992	211,695	1,027,154	-	366,238	5,867	360,371	332,985	-	1,062,797	52,595	1,010,202
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	9,161	-	1,382	-	1,382	(*)	-	(*)	(*)	(*)
Under \$10,000.....	77,040	337,099	78,326	52,630	256,769	622,657	-	135,806	-	133,739	160,073	-	294,003	37,237	226,766
\$10,000 under \$50,000.....	102,021	1,021,035	148,512	80,115	68,397	362,841	-	177,222	2,741	174,481	144,473	-	395,221	11,675	383,546
\$50,000 under \$100,000.....	19,074	534,566	79,186	47,998	31,188	27,037	-	33,379	702	32,677	16,198	-	145,363	1,610	143,753
\$100,000 under \$200,000.....	4,838	352,365	50,765	23,571	27,194	4,285	-	7,011	76	6,935	4,358	-	81,957	532	81,325
\$200,000 under \$500,000.....	1,759	242,592	28,129	17,212	10,917	6,963	-	6,627	107	6,520	1,417	-	84,477	1,109	83,368
\$500,000 under \$1,000,000.....	309	70,209	13,973	3,811	10,162	161	-	1,695	174	1,521	226	-	33,375	180	33,195
\$1,000,000 or more.....	130	83,280	15,504	4,301	11,003	49	-	3,116	-	3,116	86	-	22,034	80	21,954
Livestock															
Total.....	705,208	980,145	731,494	30,378	701,116	81,515	381,991	275,524	12,931	262,593	377,461	2,407,005	665,945	128,314	537,631
No adjusted gross income.....	35,541	64,695	47,225	2,670	44,555	(*)	(*)	(*)	(*)	(*)	27,905	232,824	53,152	16,774	36,378
Under \$10,000.....	632,738	692,695	532,008	16,921	535,087	60,425	157,403	126,902	929	125,973	280,157	1,164,805	272,895	98,659	174,236
\$10,000 under \$50,000.....	32,893	180,432	104,477	9,886	94,561	14,749	102,088	59,976	7,314	52,662	63,185	844,914	264,386	9,686	254,700
\$50,000 under \$100,000.....	5,010	25,482	15,309	446	14,863	1,649	38,022	16,082	3,706	12,376	4,758	88,350	351,991	1,077	32,514
\$100,000 under \$200,000.....	728	8,319	5,569	162	5,407	683	25,163	20,189	548	19,641	1,078	37,792	19,954	1,108	18,846
\$200,000 under \$500,000.....	219	6,164	5,273	203	5,070	281	19,683	14,391	373	14,018	278	22,894	11,793	601	11,192
\$500,000 under \$1,000,000.....	49	1,266	873	50	829	62	6,766	3,813	44	3,769	64	7,000	4,719	36	4,683
\$1,000,000 or more.....	30	1,092	40	744	744	32	14,847	22,039	17	22,022	36	8,446	5,455	373	5,082
Real estate not used in trade or business and farm land (Includes farm land; real estate subdivided; residential; rights of way on property and release; and other real estate)															
Total.....	774,660	9,994,768	2,360,881	143,443	2,217,438	659,082	1,675,537	2,066,040	129,265	1,936,775	377,461	2,407,005	665,945	128,314	537,631
No adjusted gross income.....	17,108	295,651	49,970	33,486	33,486	13,928	114,285	70,911	2,374	68,537	27,905	232,824	53,152	16,774	36,378
Under \$10,000.....	589,284	5,949,200	1,105,396	96,053	1,009,343	433,710	580,758	504,060	79,093	424,967	280,157	1,164,805	272,895	98,659	174,236
\$10,000 under \$50,000.....	153,190	2,924,874	820,097	27,491	792,606	184,094	539,518	748,699	26,032	722,667	63,185	844,914	264,386	9,686	254,700
\$50,000 under \$100,000.....	11,839	461,056	166,662	2,217	164,445	20,904	198,864	260,886	9,460	231,426	4,758	88,350	351,991	1,077	32,514
\$100,000 under \$200,000.....	2,519	241,638	161,111	752	160,359	4,726	107,752	165,823	5,269	160,554	1,078	37,792	19,954	1,108	18,846
\$200,000 under \$500,000.....	591	79,605	42,722	377	58,186	1,363	58,186	149,174	1,657	149,174	278	22,894	11,793	601	11,192
\$500,000 under \$1,000,000.....	93	15,307	9,991	31	9,953	249	37,453	68,730	1,147	67,583	64	7,000	4,719	36	4,683
\$1,000,000 or more.....	36	7,257	4,932	38	4,901	108	36,721	96,100	4,233	91,867	36	8,446	5,455	373	5,082

¹Column (3) minus column (4).
²Total number of returns will not equal sum of returns for each type of capital asset since there are individual returns with more than one type of capital asset.
³Net long-term loss.

Assets including real estate used in trade or business (Includes plant and equipment, real estate, automobiles, and assets other than leases used in trade and business; franchises and other rights and leases; and certified "emergency facilities")

Natural resources (Includes timber and timber royalties; oil and mineral rights and leases; coal royalties; oil well ventures; and production payments in oil and minerals)

Distributions from regulated investment corporations

Share of gain or loss from partnerships and fiduciaries

CAPITAL ASSETS ON INDIVIDUAL INCOME TAX RETURNS, 1959

Table 4.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS WITH SALES OF CORPORATION STOCKS, INCLUDING RIGHTS, BY PERIODS HELD, 1959

[Taxable and nontaxable returns]

Periods held	Number of returns
Returns with sales of corporation stocks, including rights ¹	1,749,240
Returns with short-term sales of stock:	
Number of returns ²	597,369
Period held:	
Under 3 months.....	404,852
3 months under 4 months.....	199,561
4 months under 5 months.....	176,355
5 months to 6 months.....	171,686
Not available:	
Total returns ³	45,332
Returns with installment sales from prior years.....	1,025
Other returns.....	44,308
Returns with long-term sales of stock:	
Number of returns ²	1,574,876
Period held:	
Over 6 months under 7 months.....	198,170
7 months under 8 months.....	175,722
8 months under 9 months.....	152,759
9 months under 10 months.....	122,287
10 months under 12 months.....	173,268
1 year under 2 years.....	521,192
2 years under 3 years.....	416,023
3 years under 5 years.....	526,001
5 years under 10 years.....	342,570
10 years under 15 years.....	141,719
15 years under 20 years.....	51,021
20 years or more.....	77,427
Not available:	
Total returns ³	199,226
Returns with installment sale from prior year.....	8,660
Other returns.....	191,166

¹Total returns will not equal the sum of returns with short-term sales of stock and returns with long-term sales of stock because some returns have both long-term and short-term entries.

²"Number of returns" will not equal the sum of the various holding periods because some returns contain stocks and rights with a variety of holding periods.

³Total returns will not equal the sum of returns with installment sales from prior years and other returns because some returns will have installment sales and other not available dates.

***Facsimiles of
Forms Used***

ABSTRACT-CAPITAL GAIN STUDY OF INDIVIDUAL INCOME TAX RETURNS; FORM 1040 - 1959 (PROJECT 59-467)

NAME	ADDRESS
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PART 1 - IDENTIFICATION CODES	PART 2 - SUMMARY		
1. DISTRICT CODE	ITEM (a)	GAIN (b)	LOSS (c)
2. SAMPLE CODE			
3. IDENTIFICATION NUMBER	7. Adjusted gross income (Page 1, Line 11)		
4. MARITAL STATUS	8. Unused capital loss carryover (1954-58) (Line 3, Sch. D(1))		
5. AGE EXEMPTIONS	9. Net short-term gain or loss (Line 4, Sch. D(1))		
6. A.G.I. SIZE	10. Net long-term gain or loss (Line 7, Sch. D(1))		

PART 3 - TYPE OF ASSET SOLD OR EXCHANGED (CODE FOR SHORT-TERM (1), LONG-TERM (2), OR BOTH (3) - SCH. D(1))

ASSET CODE (a)	LT ST CODE (b)	TYPE OF ASSET (c)	ASSET CODE (a)	LT ST CODE (b)	TYPE OF ASSET (c)
01		Corporation stocks including rights	23		Automobiles, furniture, objects of art, and other personal property not used in trade or business
02		U. S. Obligations	24		Option to buy or sell
03		State and local securities	25		Commodities including futures contracts
04		Other bonds, notes, and debentures	26		Lump-sum distributions from qualified retirement plans
05		Mortgages	27		Life insurance and annuities
06		Distribution from regulated investment companies	28		Distributions from small business corporations
07		Share of gain or loss from partnerships and fiduciaries	29		Liquidation distributions
08		Livestock	30		Foreign currency conversions
09		Timber and timber royalties	31		Nonbusiness bad debts
10		Coal royalties	32		Pension funds dissolved
11		Oil and mineral rights and leases	33		Sale of partnership interest
12		Oil well venture	34		Life interest in an estate
13		Production payments in oil and minerals	35		Patents and patent royalties
14		Plant and equipment, real estate, automobile, and assets other than leases used in trade or business	36		Other royalties
15		Franchise and other rights and leases	37		Cancellation of lease or distributor's agreement
16		Certified "emergency" facilities	38		Termination payments to employees
17		Farm land with unharvested crop	39		All installment sales from prior years
18		Other farm land	40		All other (List)
19		Real estate subdivided			
20		Residence			
21		Rights of way on property and release			
22		Other real estate not used in trade or business			

PART 4 - CORPORATE STOCKS - PERIOD HELD

(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)	(a)	(b)	(c)
0 Months under 3 months	41		7 Months under 8 months	46		2 Years under 3 years	51		20 Years and over	56	
3 Months under 4 months	42		8 Months under 9 months	47		3 Years under 5 years	52		Not available Short-term	57	
4 Months under 5 months	43		9 Months under 10 months	48		5 Years under 10 years	53		Not available Long-term	58	
5 Months up to 6 months	44		10 Months under 12 months	49		10 Years under 15 years	54		Installment sale Short-term	59	
Over 6 months under 7 mos.	45		1 Year under 2 years	50		15 Years under 20 years	55		Installment sale Long-term	60	

Part 5 - Selected Categories of Long-term Assets - (From Worksheet)

CONTINUATION OF PART 3 ASSET CODE 40

CATE-GORY CODE (a)	GROSS SALES (Worksheet, b) (b)	TOTAL GAIN (Worksheet, c) (c)	TOTAL LOSS (Worksheet, d) (d)
71			
72			
73			
74			
75			
76			
77			
78			
79			
80			

FORM 1040

U. S. INDIVIDUAL INCOME TAX RETURN—1959

U. S. Treasury Department Internal Revenue Service

or Other Taxable Year Beginning 1959, Ending 19 (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

ATTACH CHECK OR MONEY ORDER HERE

Exemptions

- 1. Check blocks which apply. (a) Regular \$600 exemption... (b) Additional \$600 exemption if 65 or over... (c) Additional \$600 exemption if blind... 2. List first names of your children who qualify as dependents... 3. Enter number of exemptions claimed for other persons... 4. Enter the total number of exemptions claimed on lines 1, 2, and 3.

ATTACH COPY B OF FORMS W-2 HERE

Income

Table with 4 columns: Employer's Name, Where Employed (City and State), (a) Wages, etc., (b) Income Tax Withheld. Includes lines 5-11 for income reporting.

ATTACH COPY B OF FORMS W-2 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). 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 1959 Declaration of Estimated Tax... 18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the BALANCE DUE here... 19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the OVERPAYMENT here... 20. Amount of line 19 to be: (a) Credited on 1960 estimated tax \$...; (b) Refunded \$...

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

County in which you live. Is your wife (husband) filing a separate return for 1959? Yes No. If "yes," enter her (his) name and do not claim the exemption on this return. If you owe any Federal tax for years before 1959, enter here the Internal Revenue District where the account is outstanding.

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)

Form 1040—1959 EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN

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 the declarations 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			
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, enter the smaller of 10 percent of line 1 or \$1,000 (\$500 if a married person filing a separate return).	
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)	\$

Form 1040—1959

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 <ul style="list-style-type: none"> (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 → Did you receive earned income in excess of \$600 in each of any 10 calendar years before the taxable year 1959? Widow or widowers see instructions, page 14..... If answer above is "Yes" in either column, furnish all information below in that column.	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%; text-align: center;">A</th> <th style="width: 50%; text-align: center;">B</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	A	B	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
A	B						
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No						
1. Retirement income for taxable year:							
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems and included in line 11, page 1, of this return.....	\$						
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 11, page 1, and gross rents included in column 2, Schedule G, page 3, of this return..	\$						
LIMITATION ON RETIREMENT INCOME							
2. Maximum amount of retirement income for credit computation.....	\$ 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.....	\$						

SCHEDULE D (Form 1040)

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

1959

Attach this schedule to your Income Tax Return, Form 1040

For Calendar Year 1959, or other taxable year beginning , 1959, and ending , 19

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

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 1-4 for short-term assets.

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

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 5-11 for long-term assets.

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.

Table with 2 columns: Description and Amount. Includes lines 12-17 for alternative tax computation.

(II) PROPERTY OTHER THAN CAPITAL ASSETS

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes lines 1-3 for non-capital assets.

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 1959 by prior year loss carryovers, use any capital loss carryover from 1954 before using any such carryover from 1955 or subsequent years. Any 1954 carryover which cannot be used in 1959 must be excluded in determining total loss carryover to 1960 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.

STATISTICS OF INCOME

Publications in Preparation

Corporation *Income Tax Returns with accounting periods ended July 1959-June 1960*

Income statement and balance sheet information, net income, income subject to tax, income tax liability, and distributions to stockholders. Classifications by industry, size of total assets, business receipts, and net income, year of incorporation, type of tax, month accounting period ended, Internal Revenue districts and regions in which returns were filed, and selected ratios. Separate data for returns with net income, returns of small business corporations taxed through shareholders, consolidated returns, returns with foreign tax credit, and Western Hemisphere trade corporation returns. Historical Summary, 1950-51 through 1959-60. (Summer 1962)

U. S. Business *Tax Returns with accounting periods ended July 1959-June 1960*

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Business receipts, profits, inventory reporting patterns, income statement and related balance sheet data for partnerships. Classification by industry, size of profit, and business receipts, and for partnerships and corporations, size of total assets. Depreciation methods-sole proprietorships and partnerships. Historical data for selected years. (Summer 1962)

Individual *Income Tax Returns for 1960*

Sources of income, adjusted gross income, exemptions, itemized deductions, income tax, self employment tax, and tax credits, by adjusted gross income classes. Selected sources of income, itemized deductions and total deductions by their respective size. Data on sick pay excluded from salaries, total dividends, and dividend exclusion. Income and taxes reported on Forms 1040A and 1040W. Information from returns of taxpayers age 65 and over. Sources of income by States. Adjusted gross income, exemptions, and income tax by size of adjusted gross income for each State. Historical data 1951 through 1960. (October 1962)

Fiduciary, Gift, and Estate *Tax Returns filed during 1961*

FIDUCIARY INCOME TAX RETURNS FOR 1960: Sources of income, deductions, exemptions, income tax liability, tax credits, tax payments. Classifications by trusts (bank-administered and nonbank-administered), and estate, size of total income and taxable income, tax status, types of tax, and States. Historical summary 1951 through 1960. (December 1962)

GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and tax liability. Classifications by type of gifts, size of taxable gift and total gift, tax status, recurrent donors, consent status, and States. (December 1962)

ESTATE TAX RETURNS: Gross estate, deductions, specific exemption, tax liability, tax credits, out-of-state real estate, stocks and bonds of unlisted out-of-state corporations, life insurance, and annuities. Classifications by type of property, tax status, size of gross estate and net estate before exemption, method of estate valuation, and States. Historical summary 1951 through 1960. (December 1962)

Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1959-June 1960, Preliminary (32 pp., 30¢)

U. S. Business Tax Returns with accounting periods ended July 1959-June 1960, Preliminary (39 pp., 30¢)

Individual Income Tax Returns for 1960, Preliminary (22 pp., 20¢)

Fiduciary, Gift and Estate Tax Returns filed during 1959 (116 pp., 70¢)

Farmers' Cooperative Income Tax Returns for 1953 (42 pp., 40¢)

