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STATISTICS OF INCOME . . . 1959

Individual INCOME TAX RETURNS

for 1959

Statistics of Income

1959

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., 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.

Mosting M. Caplin

Hon. Douglas Dillon,
Secretary of the Treasury.

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Guide to basic and historical tables . . .

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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 selfemployment 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

| Adjusted gross income | 1959 | Increase or decrease 1959 over 1958 | | |
|---|---------------------------------------|--|------------------------------------|---------------------|
| Angus ved gross income | 1994 | 4770 | Number | Percent |
| | (1) | (2) | (3) | (4) |
| Total | 60,271,297 | 59,085,182 | 1,186,115 | 2.0 |
| Under \$5,000\$5,000 under \$10,000\$10,000 or more | 35,941,686 19,546,385 4,783,226 | 37,356,119 17,903,641 3,825,422 | -1,414,433 1,642,744 957,804 | -3.8 9.2 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.

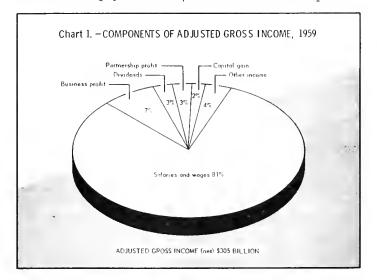
Self-employment tax on self-employment income for 1959 was \$702 million. The increase of \$113 million over the 1958 self-employment tax of \$589 million resulted from an increase in the self-employment tax rate from 3-3/8 percent for 1958 to 3-3/4 percent for 1959, and from larger profits from sole 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) | | | |
| Number of returns, total | 60,271,297 | 59,085,182 | 1,186,115 | | | |
| Taxable | 47,496,913 12,774,384 | 45,652,134 13,433,048 | 1,844,779 -658.664 | | | |
| | (Willion dollars) | | | | | |
| Adjusted gross income (less deficit) | 305,095 | 281,154 | 23,941 | | | |
| Sources of income: Salaries and wages. Dividends. Interest. Business or profession. Partnership. Gain on sale of capital assets. Rents and royalties. Other. | 247,370 9,356 4,395 21,431 9,563 6,274 3,235 3,469 | 227,551 8,741 3,659 20,674 9,232 4,330 3,227 3,742 | 19,819 615 736 757 331 1,944 8 –273 | | | |
| Taxable income | 166,541 38,645 702 | 149,337 34,336 589 | 17,204 4,309 113 | | | |

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 taxpayment 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

| | Dividends gross | in adjusted income | Total domesti dividends | | Dividend of from gro | exclusion ss income | Tax credit f | | |
|--|---|---|---|---|--|--|--|--|----------|
| Adjusted gross income classes | 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 | 3,430,240 | 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. 4 \$1,000 under \$1,500. 5 \$1,500 under \$2,000. 6 \$2,000 under \$2,500. | 28,251 49,950 75,808 38,391 | 11,316 21,666 47,288 60,274 | 32,673 58,139 87,459 106,108 | 12,710 24,182 51,391 65,387 | 29,962 55,545 82,732 102,263 | 1,394 2,516 4,103 5,113 | 19,773 38,808 57,685 67,927 | 115 375 888 1,311 | |
| 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. | 107,141 122,315 143,694 160,166 148,483 | 70,899 91,802 98,729 117,585 99,585 | 128,332 149,134 181,239 202,930 196,154 | 77,262 99,254 108,104 127,644 109,458 | 121,055 142,146 173,801 190,194 184,662 | 6,363 7,452 9,375 10,059 9,873 | 82,058 97,913 110,553 125,246 111,958 | 1,788 2,387 2,794 3,664 2,992 | 1 |
| 12 \$5,000 under \$c,000. 13 \$c,000 under \$7,000. 14 \$7,000 under \$8,000. 15 \$8,000 under \$9,000. 1c \$9,000 under \$10,004. | 330,758 338,674 301,292 263,594 217,591 | 218,070 250,734 237,423 226,863 206,J29 | 437,982 465,835 417,928 374,188 312,821 | 241,236 270,827 261,411 249,565 224,606 | 413,281 441,912 400,160 360,553 302,945 | 23,166 26,093 23,988 22,702 18,577 | 248,168 264,650 236,772 212,320 172,704 | 6,969 8,098 8,121 7,920 6,964 | 14 |
| 17 \$10,000 under \$15,000. 18 \$15,000 under \$20,000. 19 \$20,000 under \$25,000. 20 \$25,000 under \$50,000. 21 \$60,000 under \$100,00 | 730,921 329,464 173,362 292,592 98,030 | 914,799 723,042 546,560 1,632,509 1,407,815 | 978,532 390,776 198,865 320,016 101,520 | 980,095 751,415 561,599 1,657,732 1,416,317 | 959,242 386,341 197,287 317,459 101,146 | 65,296 28,373 15,039 25,223 8,502 | 621,780 299,135 162,844 281,332 96,680 | 32,298 26,163 20,052 59,495 51,165 | 19 |
| 22 \$100,000 under \$150,000. 23 \$150,000 under \$20,000. 24 \$200,000 under \$500,000. 25 \$505,000 under \$1,00,000. 26 \$1,000,000 or more. | 15,893 4,257 4,104 696 260 | 590,195 253,160 508,450 190,617 263,442 | 16,193 4,299 4,598 700 261 | 591,567 253,531 508,843 190,677 263,463 | 16,101 4,290 4,591 698 261 | 1,372 371 393 60 21 | 15,792 4,235 4,555 694 260 | 20,761 8,854 16,998 5,949 7,956 | 2 2 2 |
| 27 Nontaxable returns, total | 57,,⊸1 | 566,914 | 781,696 | 610,118 | 730,680 | 43,204 | 102,398 | 2,713 | 2 |
| 28 No adjusted gross income | 35,426 | 39,886 | 44,142 | 42,413 | 42,214 | 2,527 | - | - | 2 |
| 29 Under \$000. 30 \$000 under \$1,000. 31 \$1,000 under \$1,500. 32 \$1,500 under \$2,500. 33 \$2,000 under \$2,500. | 58,851 72,766 131,941 101,491 82,717 | 14,009 31,103 62,581 63,983 57,475 | 74,587 87,278 155,584 117,908 101,039 | 17,546 35,322 70,381 70,555 63,724 | 68,528 81,809 142,214 111,308 97,022 | 3,477 4,219 7,800 6,572 6,149 | (²) 6,215 20,621 17,247 | (²) 46 294 392 | 32 |
| 34 \$2.100 under \$3,000, 35 \$3,000 under \$3,500, 36 \$3,500 under \$4,000, 37 \$4,000 under \$4,000, 38 \$4,500 under \$5,000, 38 \$4,500 under \$5,000, 39 \$1.00 or more. | 70,580 30,451 22,105 11,897 P,187 24,079 | 69,902 34,329 21,871 12,049 12,255 147,210 | 81,940 42,603 24,663 12,987 9,655 24,304 | 74,812 36,881 23,649 12,843 12,843 149,149 | 75,101 38,794 24,537 11,275 9,529 28,44 | 4,910 2,552 1,778 794 587 1,939 | 24,286 12,256 6,786 5,044 3,170 5,314 | 633 370 267 271 154 277 | 35 36 |
| 40 Returns under \$5,000. 41 Returns \$5,000 under \$10,000. 42 Returns \$10,000 or more. | 1,550,611 1,471,054 1,654,473 | 1,038,848 1,187,781 7,129,137 | 1,894,560 2,033,044 2,020,774 | 1,136,361 1,303,876 7,274,157 | 1,784,391 1,942,556 1,992,360 | 97,513 116,095 145,020 | 809,005 1,139,271 1,487,900 | 18,750 38,307 249,733 | 4: |
| Summary for— Form 1040. Form 1040W. See text for "Description of Sample." | 4,537,612 141,526 | 9,345,513 10,253 | 5,685,745 262,633 | ,695,871 18,523 | 5,522,303 197,004 | 350,358 8,270 | 3,410,293 25,947 | 306,651 139 | 4: |

See text for "Description of Sample." ¹Includes data from Forms 1946 and 1949. ²Sample variability is too large to warrant showing separately. However, the grand total include, 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, taxexempt organizations, exempt farmers' cooperatives,

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

| | | in adjusted | | Domestic a | nd foreign | dividends | received | | Dividend e | | Dividends for tax | eligible credit | Tax cre | |
|---|---|---|---|---|--|---|---|---|---|--|--|---|--|--|
| Adjusted gross income classes | gross | | То | tal | | gible for usion | | ble for usion | | | | | | |
| Majdasea 81000 Themme erasses | 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 01 returns | (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) | 112) | (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 |
| \$690 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | 27,918 49,283 73,475 85,392 | 11,309 21,301 47,157 60,031 | 32,340 57,139 84,793 103,109 | 12,703 23,800 51,165 65,044 | 3,837 5,179 10,655 9,520 | 518 536 1,855 965 | 30,295 55,256 81,317 100,930 | 12,185 23,264 49,310 64,079 | 29,962 54,878 80,732 100,263 | 1,394 2,499 4,008 5,013 | 25,540 46,610 69,079 82,752 | 10,791 20,765 45,302 59,066 | 19,773 38,475 57,018 67,594 | 115 370 888 1,311 |
| \$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 | 103,142 118,982 138,029 149,502 139,485 | 69,858 91,523 98,458 116,854 99,214 | 122,667 145,135 173,907 186,600 182,157 | 76,118 98,886 107,610 126,426 108,725 | 11,995 13,409 12,499 18,451 14,296 | 1,117 2,126 1,346 2,801 2,517 | 118,642 140,650 169,640 179,241 175,709 | 75,001 96,760 106,264 123,625 106,203 | 118,056 140,146 168,136 178,530 174,664 | 6,260 7,363 9,152 9,572 9,511 | 96,900 113,452 132,257 140,469 131,740 | 68,741 89,397 97,112 114,053 96,697 | 81,391 97,913 109,220 122,913 110,958 | 1,785 2,387 2,792 3,654 2,990 |
| \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 | 308,763 312,312 285,560 251,597 208,925 | 217,012 249,471 235,696 226,242 205,511 | 403,289 423,143 380,201 344,735 289,792 | 239,151 274,261 258,573 248,063 223,221 | 29,980 31,841 28,429 24,454 25,266 | 3,719 5,286 3,912 3,784 6,978 | 390,916 413,677 372,259 338,351 283,167 | 235,432 268,975 254,661 244,279 216,243 | 389,252 412,551 370,466 337,099 282,915 | 22,139 24,790 22,877 21,821 17,710 | 292,335 296,747 271,773 239,204 197,087 | 213,293 244,185 231,784 222,458 198,533 | 245,502 258,318 233,371 209,987 171,371 | 6,961 8,070 8,115 7,879 6,957 |
| \$10,000 under \$15,000 \$15,000 under \$20,000 \$22,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | 718,389 328,916 173,225 292,524 98,030 | 914,134 723,010 546,550 1,632,506 1,407,815 | 950,327 389,339 198,557 319,913 101,520 | 978,245 751,317 561,572 1,657,723 1,416,317 | 72,532 36,103 23,520 45,393 22,689 | 18,369 11,297 9,125 34,856 26,021 | 936,403 385,475 197,150 317,699 101,182 | 959,876 740,020 552,447 1,622,867 1,390,296 | 934,211 385,006 196,979 317,356 101,146 | 64,111 28,307 15,022 25,217 8,502 | 695,032 322,034 170,308 288,779 97,498 | 895,765 711,713 537,425 1,597,650 1,381,794 | 618,906 298,930 162,741 281,298 96,680 | 32,271 26,163 20,052 59,495 51,165 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | 15,893 4,257 4,564 696 260 | 590,195 253,160 508,450 190,617 263,442 | 16,193 4,299 4,598 700 261 | 591,567 253,531 508,843 190,677 263,463 | 5,134 1,532 1,826 314 134 | 11,089 4,342 9,049 3,829 3,154 | 16,103 4,293 4,593 698 261 | 580,478 249,189 499,794 186,848 260,309 | 16,101 4,290 4,591 698 261 | 1,372 371 393 60 21 | 15,785 4,246 4,559 694 260 | 579,106 248,818 499,401 186,788 260,288 | 15,792 4,235 4,555 694 260 | 20,761 8,854 16,998 5,949 7,956 |
| 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 \$000. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 57,518 71,433 130,608 100,491 82,384 | 13,765 30,932 62,501 63,852 57,645 | 72,254 85,612 154,251 116,908 100,372 | 17,148 35,107 70,234 70,407 63,656 | 6,852 7,685 17,705 11,862 6,892 | 836 1,352 3,387 3,168 818 | 67,446 81,476 142,259 111,306 96,607 | 16,312 33,755 66,847 67,239 62,838 | 66,528 81,142 140,881 110,675 96,355 | 3,383 4,175 7,733 6,555 6,011 | 51,459 66,460 117,696 94,762 78,285 | 12,929 29,580 59,114 60,684 56,827 | (2) 6,215 20,621 17,247 | (²) 46 294 392 |
| \$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 | 69,580 35,784 21,772 11,230 8,187 24,079 | 69,828 34,290 21,811 12,021 12,256 147,210 | 80,946 41,270 24,330 12,320 9,322 29,304 | 74,738 36,806 23,572 12,798 12,842 149,149 | 8,802 5,440 3,541 2,255 | 2,340 1,150 1,836 1,996 | 75,560 38,253 24,204 11,068 9,196 28,982 | 72,398 35,656 23,418 11,261 12,697 147,153 | 75,101 38,127 24,204 10,942 9,196 28,649 | 4,910 2,516 1,761 777 586 1,939 | 63,823 32,643 21,646 9,979 7,602 23,757 | 67,488 33,140 21,657 10,484 12,111 145,214 | 24,286 12,256 6,786 5,044 3,170 5,314 | 633 370 267 271 154 277 |
| Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more | 1,386,303 | 1,034,492 1,182,594 7,128,427 | | 1,130,198 1,293,500 7,272,173 | 172,406 141,474 209,928 | 29,400 24,768 132,038 | | 1,100,798 1,268,732 7,140,135 | | 95,706 110,906 143,746 | 1,416,435 1,316,041 1,604,057 | 1,005,092 1,157,826 6,996,389 | 802,339 1,123,206 1,484,748 | 18,728 38,217 249,706 |

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

Includes data from Forms 1000 only. Form 1000 does not have previsions for classifying dividends as eligible or not eligible for exclusion, or as eligible for tax credit. 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 entrepreneural 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-

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

| | Returns with excludable sick pay | | | | | |
|--|--|---|--|--|--|--|
| Adjusted gross income classes | 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. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | (1) 12,243 14,501 32,629 | (1) 15,435 23,674 72,968 | (1) 3,485 6,830 15,095 | | | |
| \$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,500 under \$5,000. | 50,282 64,772 79,063 97,995 95,078 | 136,874 208,145 290,101 411,971 440,053 | 22,625 23,850 34,918 38,972 38,675 | | | |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 233,209 199,389 168,401 116,810 98,571 | 1,254,118 1,254,267 1,224,487 961,761 901,268 | 85,939 72,620 67,598 37,325 35,561 | | | |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 186,269 30,141 10,204 14,400 4,007 | 2,061,974 448,744 182,020 353,527 160,730 | 71,236 15,806 5,960 10,448 3,531 | | | |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 609 193 185 23 | 36,749 12,479 14,239 1,461 730 | 580 187 145 31 | | | |
| Nontaxable returns, total | 80,372 | 201,932 | 83,808 | | | |
| No adjusted gross income | 2,837 | 1,691 | 4,764 | | | |
| Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 6,823 6,458 8,208 7,460 8,629 | 1,713 4,120 8,843 11,438 17,726 | 10,495 11,054 10,011 8,409 8,455 | | | |
| \$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. | 8,304 6,791 5,794 6,168 6,503 6,397 | 24,554 20,743 21,079 25,242 30,847 33,936 | 5,709 6,169 6,922 4,112 4,388 3,320 | | | |
| Returns under \$5,000 | 523,537 822,707 246,109 | 1,769,200 5,629,262 3,273,228 | 267,289 302,349 107,952 | | | |

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

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.

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]

| | Capital gair gross i | | Capital losses | | | |
|-------------|-------------------------|------------|----------------|-------------------------|---------------------|--|
| Income year | Number of Amount | | Number of | Amount (Thousand dolls. | | |
| | returns | | | 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]

| | | Net | Approximate | |
|--|----------------------|----------------------|---------------------|--|
| Returns with capital loss | Number of returns | Before limitation | After limitation | capital loss carry- over to 1960 |
| | (1) | (2) | (3) | (4) |
| | | (T | housand dollar | 3) |
| Total | 900,118 | 1,805,701 | 522,115 | 1,343,646 |
| Completely deducted, total | 596,069 | 218,136 | 218,136 | _ |
| No carryover from 1954-58 | 531,209 64,860 | 182,341 35,795 | 182,341 35,795 | - |
| Partially deducted, total | 304,049 | 1,647,625 | 303,979 | 1,343,646 |
| No carryover from 1954-58 With carryover from 1954-58 | 195,200 108,849 | 759,071 888,554 | 195,179 108,800 | 563,892 779,754 |

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 | W-4-3 | Returns wit | | Total i deduc | |
|-------------|-------------------------------|-------------|------------------------|----------------------------|---|
| | Total number of returns | Number | Percent of total | Amount. (Thousand dollars) | Percent of adjusted gross income |
| | (1) | (2) | (3) | (4) | (5) |
| 959 | 60,271,297 | 22,510,245 | 37.3 | 32,017,337 | 19. |

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 | returnsl |
|---------|-----|------------|----------|

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

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 tax-payers 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] | _ | - | • | * | - | 4 |
|--|---|---|---|---|---|---|
| to the second se | | | | | | |

| | Total number | Nun | ber of exe | mptions for | _ |
|--|--|--|--|---|---|
| Marital status of taxpayer | of exemptions | Taxpayers | Age and blindness | Taxpayers' children | Other dependents |
| | (1) | (2) | (3) | (4) | (5) |
| Total | 172,013,237 | 97,528,940 | 6 ,71 1,952 | 61,573,989 | 6,198,356 |
| Joint returns of husbands and vives Separate returns of husbands and vives Returns of heads of household Returns of surviving spouse Returns of single persons not head of household or survivent head of household or survivent. | 139,284,019 3,451,913 2,073,402 263,071 | 74,515,286 1,939,846 964,680 97,907 | 4,599,980 68,558 60,792 7,516 | 56,934,074 1,227,932 491,206 146,275 | 3,234,679 215,577 556,724 11,373 |
| ing spouse | 26,940,832 | 20,011,221 | 1,975,106 | 2,774,502 | 2,180,00 |

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

| | | | | | Number | of— | | | | |
|---|------------|------------------------|------------|-----------|--------------|-------------|----------------------|-----------------------|------------------------|--|
| | Total | Returns with | | Returns | by number of | 'taxpayers' | children depe | ndents | Returns | |
| Marital status of taxpayer | number of | taxpayers' | Taxpayers' | | | | Four | or more | with no | |
| | returns | children dependents | dependents | One | Two | Three | Number of returns | Number of children | children dependents | |
| | (1) | (2) | (3) | (4) | (5) | (ь) | (7) | (8) | (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.

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

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

See text for "Description of Sample."

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.

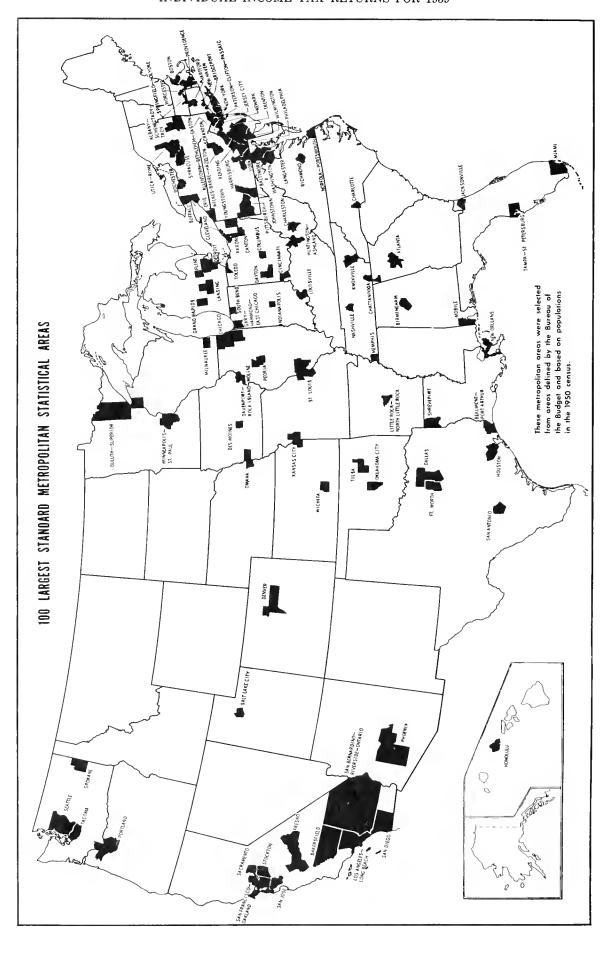
STANDARD METROPOLITAN STATISTICAL AREAS

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



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

| Items | Total for | largest star | or the 100 ndard metro- istical areas |
|---|--|---------------------|---|
| | filed | Number or smount | Percent of all returns |
| | 1 | 21 | .3 |
| Number of returns | 60,259,554 | 33,893,355 | 56.2 |
| | (Thousan | nd dollars) | |
| Adjusted gross income less deficit | 305,370,580 | 132,456,932 | 63.Ú |
| Salaries and wages net). Dividends (after exclusions). Dimbined received. Combined business net profit and loss. Combined pertnership net profit and loss. Combined net gain and loss from sales of capital assets. Combined rents and royalties net income and loss. | 9,38+,177 4,403,977 21,429,434 9,563,700 6,286,266 | ,804,316 | 63.7 72.5 63.7 52.4 61.2 |
| Taxable income | 1 | 109,691,881 | 65.9 |
| Income tax after credits | | 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
[Texable 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. | ol,271,297 | 59,085,182 | 1,186,115 |
| with standard deduction | 37,7t1,052 22,510,245 | 38,273,760 20,311,422 | -512,708 1,698,823 |
| Returns on which tax table was used in- cluded above | 27,∈73,872 | 28,791,518 | -1,117,646 |
| Form 10+0A | | | |
| with standard deduction, total | 18,301,580 | 17,130,118 | 1,171,468 |
| Adjusted gross income under 45,000 | 15,183,763 | 14,838,741 | 345,022 |
| Adjusted gross income \$5,000 under \$10,000 | 3,117,823 | 2,291,377 | 826,446 |
| Form 1. LCW | | | 0.150.125 |
| Total | 8,150,137 | | 8,150,13 |
| Adjusted gross income under \$5,000 Adjusted gross income \$5,000 under \$10,000. Adjusted gross income \$10,000 or more | 3,661,616 4,164,958 323,563 | = | 3,661,616 4,164,958 323,561 |
| With standard deduction, total | 2,855,558 1,822,600 | - | 2,866,568 1,822,600 |
| \$10,000 Adjusted gross income \$10,000 or more | 945,941 98,027 | _ | 945,941 98,02° |
| With itemized deductions, total | 5,283,569 1,839,016 | - | 5,283,569 1,839,010 |
| \$10,000. Adjusted gross income \$10,000 or more | 3,219,017 225,53c | - | 3,219,01° 225,536 |
| Form 1 +C | | | |
| Total | 33,819,574 | 41,955,064 | -8,135,490 |
| Adjusted gross income under \$5,000 | 17,096,307 12,263,604 4,459,663 | 22,517,378 15,612,264 3,825,422 | -5,421,073 -3,348,660 634,24 |
| With standard deduction, total | 16,592,898 10,667,509 | 21,143,642 13,952,777 | -4,550,74 -3,285,26 |
| Adjusted gross income \$5,000 under \$10,000 Adjusted gross income \$10,000 or more | 4,583,908 1,341,481 | 5,937,119 1,253,746 | -1,353,21 87,73 |
| With itemized deductions, total | 17,225,576 5,428,798 | 20,811,422 8,564,601 | -3,584,74 -2,135,80 |
| \$10,000 | 7,679,696 3.118,182 | 9,675,145 2,571,676 | -1,995,44 546,50 |

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 resume 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 | Number of | Prescribed |
|---|------------|-----------|------------|
| | returns | returns | sampling |
| | filed | in sample | rate |
| | /1) | (2) | (3) |
| Grand total, all returns | 60,371,378 | 399,600 | _ |
| 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. \$10,000 under \$50,000; 1 | 8,793,183 | 69,744 | 8/1000 |
| 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. Schedules C and F. \$150,000 and over: ² | 51,082 | 14,714 | 3/10 |
| | 55,347 | 28,028 | 5/10 |
| 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 Adjusted gross income \$50,000 and over | 380,125 | 3,183 | 8/1000 |
| | 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 0, 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]

| | Ret | urns | Adjusted a | ross income | Tayahle | income | Income tax a | fter credits | Total dome | stic and for | eion divide | nds received |
|--|---|--------------------------------------|--|--------------------------------------|--|--------------------------------------|---|--------------------------------------|---|---------------------------------------|---|---|
| Adjusted gross income classes | Number | Relative sampling variability | Amount (Thousand | Relative sampling variability | Amount | Relative sampling variability | Amount | Relative sampling variability | Number of returns | Relative sampling variability | Amount (Thousand | Relative sampling variability |
| | | (Percent) | dollars) | (Percent) | dollers) | (Percent) | dollers) | (Percent) | | (Percent) | dollars) | (Percent) |
| | 11) | [2] | (3) | (4) | (5) | (6) | (7) | (8) | .9 | (10) | 11) | (12) |
| Grand total | 60,271,297 | u.02 | ² 305,094,979 | Ú.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 | 5,90+,23n | 1.08 | 9,671,981 | 1.33 |
| Under \$000. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 3,918,975 2,995,694 3,955,202 3,445,332 3,510,198 | 1.65 1.91 1.65 1.77 | 1,275,411 2,392,210 4,919,509 0,015,668 7,890,382 | 1.87 1.93 1.66 1.78 1.77 | 194,906 958,599 1,559,293 2,368,658 | 3.52 2.58 2.60 2.47 | 38,920 190,429 306,486 461,710 | 3.53 2.59 2.63 2.51 | 74,587 119,951 213,723 205,367 207,147 | 11.90 9.70 7.28 7.41 7.33 | 17,546 48,032 94,563 121,946 129,111 | 18.17 29.23 11.09 11.09 11.48 |
| \$2,500 under \$3,000. \$3,000 under \$3,500. \$5,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. | 3,618,010 3,524,841 3,468,730 3,581,471 3,490,098 | 1.75 1.77 1.79 1.77 1.80 | 9,943,763 11,446,607 13,005,454 15,218,811 16,582,779 | 1.75 1.77 1.80 1.78 1.80 | 3,414,608 4,272,787 5,387,349 6,640,416 7,566,518 | 2.33 2.27 2.18 2.09 2.05 | 668,214 840,713 1,077,613 1,335,485 1,524,973 | 2.36 2.29 2.21 2.11 2.07 | 210,278 191,737 205,902 215,917 205,809 | 7.26 7.52 7.33 7.23 7.35 | 152,074 136,135 131,753 140,487 122,301 | 11.87 13.09 13.65 13.96 15.60 |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 6,392,580 5,082,962 3,699,701 2,621,189 1,749,953 | 1.29 1.46 1.74 2.08 2.56 | 35,067,182 32,926,528 27,640,193 22,202,269 16,566,397 | 1.29 1.46 1.74 2.08 2.56 | 16,692,754 16,979,928 15,454,443 13,226,703 10,392,122 | 1.44 1.57 1.81 2.15 2.62 | 3,371,068 3,440,244 3,149,451 2,720,390 2,157,614 | 1.45 1.58 1.83 2.16 2.64 | 454,437 468,947 420,270 375,857 313,533 | 4.92 4.91 5.19 5.50 6.01 | 268,336 283,355 267,860 254,353 229,972 | 10.73 10.99 11.72 12.43 14.28 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 3,208,968 707,192 301,705 422,663 114,852 | 0.50 1.38 2.16 1.75 1.59 | 37,688,216 12,090,813 6,704,170 14,163,567 7,558,857 | 0.50 1.39 2.16 1.77 1.60 | 25,558,506 8,928,194 5,156,382 11,379,799 6,229,790 | 0.50 1.39 2.15 1.79 1.62 | 5,477,515 2,094,829 1,322,695 3,540,277 2,627,092 | 0.50 1.41 2.17 1.86 1.68 | 981,76r 391,633 199,139 320,393 101,649 | 2.69 | 996,208 760,752 566,028 1,662,828 1,422,556 | 2.78 4.08 5.07 3.98 2.86 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 17,537 4,497 4,810 722 280 | (1) (1) (1) (1) (1) | 2,089,977 768,001 1,371,895 481,742 606,523 | (1) (1) (1) (1) (1) | 1,696,219 609,888 1,071,116 376,573 425,065 | (1) (1) (1) (1) (1) | 854,300 328,449 617,667 225,399 267,766 | (1) (1) (1) (1) (1) | 16,262 4,320 4,631 705 276 | | 598,518 255,182 512,811 192,352 306,922 | 6.20 |
| Returns with no adjusted gross income | 433,135 | 3,64 | 31,521,945 | 34.60 | | | _ | | 44,142 | 12.27 | 42,413 | 37.03 |

Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.

Adjusted gross income less adjusted gross deficit.

Adjusted gross deficit.

Table Q. —RELATIVE SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS

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

 $\ensuremath{\text{n.s.}}$ - Not applicable. $^1\ensuremath{\text{Sample}}$ 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 0, 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 non-taxable 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

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:

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 taxexempt 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 shortand 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 shortterm loss was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal, currentyear transactions, his 5-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain 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 shortand long-term gain, the entire amount of net shortterm 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 tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions or (3) \$1,000. In merging the capital gains and losses, 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 mininum 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 tax-payer and, if a joint return was filed, the tax-payer'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 (1) 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 taxexempt 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 selfemployment 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 tax 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.



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INDIVIDUAL INCOME TAX RETURNS FOR 1959

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| | | [Taxable and nontaxable returns] | | | | | | | | |
|----------------------------|--|--|--|--|--|---|--------------------------------------|--|-----------------------------------|----------------------------|
| - | | Returns | | Adjusted gross income | | Taxable income | | Income tax after credi | | _ |
| | Adjusted gross income classes and classes cumulated | 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 | |
| | ADJUSTED GROSS INCOME CLASSES | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| 1 | Grand total | 60,271,297 | - | 1305,094,979 | _ | 166,540,616 | - | 38,645,299 | - | 1 |
| 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 | 2 |
| 3 4 5 6 7 | Under 4600. 4600 under \$1,000. 1,000 under \$1,500. 1,500 under \$2,000. \$2,000 under \$2,500. | 2,995,694 3,955,202 3,445,332 | 6.5 5.0 6.6 5.8 5.9 | 1,275,411 2,392,210 4,919,509 6,015,668 7,890,382 | .4 .8 1.6 2.0 2.6 | 194,906 958,599 1,559,293 2,368,658 | .1 .6 .9 | 38, 920 190, 429 306, 486 461, 710 | .1 .5 .8 | 3 4 5 6 7 |
| 8 9 10 11 12 | ,2,500 under \$3,000. ,3,000 under \$3,500. ,3,500 under 4,000. ,4,000 under 4,000. ,4,500 under 5,000. | 3,618,610 3,524,841 3,468,730 3,581,471 | 6.0 5.9 5.8 6.0 5.8 | 9,943,763 11,446,607 13,005,454 15,218,811 16,582,779 | 3.2 3.7 4.2 5.0 | 3,414,608 4,272,787 5,387,349 6,640,416 7,566,518 | 2.1 2.6 3.2 4.0 4.5 | 668,214 846,713 1,077,613 1,335,485 1,524,973 | 1.7 2.2 2.8 3.5 | 8 9 10 11 |
| 13 14 15 16 17 | #5,000 under \$6,000. #6,000 under \$7,000. #7,000 under \$8,000. #8,000 under \$9,000. #9,000 under \$10,000. | 6,392,580 5,082,962 3,699,701 2,621,189 | 10.7 8.5 6.2 4.4 2.9 | 35, 067, 182 32, 926, 528 27, 640, 193 22, 202, 269 16, 566, 397 | 11.4 10.7 9.0 7.2 5.4 | 16,692,754 16,979,928 15,454,443 13,226,703 10,392,122 | 10,0 10.2 9.3 7.9 6.2 | 3,371,068 3,440,244 3,149,451 2,720,390 2,157,614 | 8.7 8.9 8.1 7.0 | 13 14 15 16 17 |
| 18 19 20 21 22 | #10,000 under #15,000. #15,000 under #20,000. #20,000 under \$25,000. #25,000 under #50,000. #50,000 under #100,000. | 3,208,968 | 5.4 1.2 .5 .7 | 37,688,216 12,090,813 6,704,170 14,163,567 7,558,857 | 12.3 3.9 2.2 4.6 | 25,558,506 8,928,194 5,156,382 11,379,799 6,229,790 | 15.3 5.4 3.1 6.8 3.7 | 5,477,515 2,094,829 1,322,695 3,540,277 2,627,092 | 14.2 5.4 | 18 19 20 21 22 |
| 23 24 25 26 27 | #100,000 under #150,000. #150,000 under #200,000. #200,000 under \$50,000. #500,000 under \$1,000,000. #1,000,000 or more. | 280 | (2) (2) (2) (2) (2) | 2,089,977 768,001 1,371,895 481,742 606,523 | | 1,696,219 609,888 1,071,116 376,573 425,065 | 1.0 .4 .6 .2 | 854, 300 328, 449 617, 667 225, 399 267, 766 | 2.2 .8 1.6 .6 | 23 24 25 26 27 |
| 28 | Returns with no adjusted gross income | 433, 135 | - | ³ 1,521,945 | - | - | - | - | | 28 |
| | CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS | | ĺ | | | | | | j | |
| 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 | 29 |
| 30 31 32 33 34 | Under \$600. Under \$1,000. Under \$1,500. Under \$2,000. Under \$2,000. | 6,914,669 10,869,871 14,315,203 | 6.5 11.6 18.2 23.9 29.8 | 1,275,411 3,667,621 8,587,136 14,602,798 22,493,180 | 1.2 2.8 4.8 7.3 | 194,906 1,153,505 2,712,798 5,081,456 | -1 .7 1.6 3.1 | 38, 920 229, 349 535, 835 997, 545 | .1 .6 1.4 2.6 | 30 31 32 33 34 |
| 35 36 37 38 39 | Under 43,000. Under 44,000. Under 44,000. Under 5,000. Under 5,000. | 21,443,411 24,968,252 28,436,982 32,018,453 35,508,551 | 35.8 41.7 47.5 53.5 59.3 | 32,436,943 43,883,550 56,889,004 72,107,815 88,690,594 | 10.6 14.3 18.6 23.5 28.9 | 8,496,064 12,768,851 18,156,200 24,796,616 32,363,134 | 5.1 7.7 10.9 14.9 19.4 | 1,665,759 2,512,472 3,590,085 4,925,570 6,450,543 | 4.3 6.5 9.3 12.7 16.7 | 35 36 37 38 39 |
| 40 41 42 43 44 | Under \(\psi_6, 100. \) Under \(\psi_7, 000. \) Under \(\psi_8, 000. \) Under \(\psi_9, 000. \) Under \(\psi_9, 000. \) Under \(\psi_10, 000. \) Under \(\psi_10, 000. \) | 41,901,131 46,984,093 50,683,794 53,304,983 55,054,936 | 70.0 78.5 84.7 89.1 92.0 | 123,757,776 156,684,304 184,324,497 206,526,766 | 40.4 51.1 | 49,055,888 66,035,816 81,490,259 94,716,962 105,109,084 | 29.5 39.7 48.9 56.9 63.1 | 9,821,611 13,261,855 16,411,306 19,131,696 21,289,310 | 25.4 34.3 42.5 49.5 | 40 41 42 43 44 |
| 45 46 47 48 49 | Under ©15,000. Under \$20,000. Under \$25,000. Under \$50,000. Under \$00,000. | 58, 263, 904 58, 971, 096 59, 272, 801 59, 695, 464 59, 810, 316 | 97.4 98.6 99.1 99.8 100.0 | 279, 576, 362 293, 739, 929 | 85.1 89.0 91.2 95.8 98.3 | 130,667,590 139,595,784 144,752,166 156,131,965 162,361,755 | 78.5 83.8 86.9 93.8 97.5 | 26,766,825 28,861,654 30,184,349 33,724,626 36,351,718 | 74.7 78.1 87.3 | 45 46 47 48 49 |
| 50 51 52 53 | Under #150,000. Under #260,000. Under #500,000. Under #1,000,000. Returns with no adjusted gross income. | 59,827,853 59,832,350 59,837,160 59,837,882 433,135 | 100.0 100.0 100.0 | 304, 156, 764 305, 528, 659 | 98.9 99.2 99.6 99.8 | 164,057,974 164,667,862 165,738,978 166,115,551 | 98.5 98.9 99.5 99.7 | 37,206,018 37,534,467 38,152,134 38,377,533 | 97.1 98.7 | |
| 55 | Total returns | 60,271,297 | - | 1305,094,979 | - | 166,540,616 | - | 38,645,299 | - | 55 |
| | CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS | | | | | | | | | |
| 56 57 58 | Returns with adjusted gross income, total | 59,838,162 280 I,002 | 100.0 | 306,616,924 606,523 1,088,265 | 100.0 | 166,540,616 425,065 801,638 | 100.0 | 38, 645, 299 267, 766 493, 165 | .7 | 56 57 58 |
| 59 60 61 62 | ,200,000 or more. ,150,000 or more. ,100,000 or more. ,50,000 or more. | 5,812 10,309 27,846 142,698 | (2) (2) (2) (2) | 2,460,160 3,228,161 5,318,138 12,876,995 | .8 1.1 1.7 4.2 | 1,872,754 2,482,642 4,178,861 10,408,651 | 1.1 1.5 2.5 6.2 | 1,110,832 1,439,281 2,293,581 4,920,673 | 3.7 5.9 | 59 60 61 62 |
| 63 64 65 66 | ,25,000 or more. ,20,000 or more. ,15,000 or more. ,10,000 or more. | 565,361 867,066 1,574,258 4,783,220 | .9 1.4 2.6 8.0 | 27,040,562 33,744,732 45,835,545 | 8.8 11.0 14.9 27.2 | 21,788,450 26,944,832 35,873,026 61,431,532 | 13.1 16.2 21.5 36.9 | 8,460,950 9,783,645 11,878,474 17,355,989 | 21.9 25.3 30.7 | 63 64 65 |
| 67 68 69 70 71 | 9,000 or more. 3,000 or more. 7,000 or more. 6,000 or more. ,5,000 or more. | 6,533,179 9,154,368 12,854,069 17,937,031 24,329,611 | 10.9 15.3 21.5 30.0 40.7 | 122, 292, 427 149, 932, 620 182, 859, 148 | 32.6 39.9 48.9 59.6 71.1 | 71,823,654 85,050,357 100,504,800 117,484,728 134,177,482 | 43.1 51.1 60.3 70.5 80.6 | 19,513,603 22,233,993 25,383,444 28,823,688 32,194,756 | 57.5 65.7 74.6 | 67 68 69 70 71 |
| 72 73 74 75 76 | ,4,500 or more. ,4,000 or more. ,3,500 or more. ,3,000 or more. ,2,500 or more. | 27,819,709 31,401,180 34,869,910 38,394,751 42,012,761 | 46.5 52.5 58.3 64.2 70.2 | 249,727,920 262,733,374 274,179,981 | 76.5 81.4 85.7 89.4 92.7 | 141,744,000 148,384,416 153,771,765 158,044,552 161,459,160 | 85.1 89.1 92.3 94.9 96.9 | 33,719,729 35,055,214 36,132,827 36,979,540 37,647,754 | 90.7 93.5 95.7 | 72 73 74 75 76 |
| 77 78 79 80 | \$2,000 or more. \$1,500 or more. \$1,000 or more. 600 or more. | 45,522,959 48,968,291 52,923,493 55,919,187 | 76.1 81.8 88.4 93.5 | 298, 029, 794 302, 949, 303 305, 341, 513 | 95.2 97.2 98.8 99.6 | 163,827,818 165,387,111 166,345,710 166,540,616 | 98.4 99.3 99.9 100.0 | 38, 109, 464 38, 415, 950 38, 606, 379 38, 645, 299 | 99.4 99.9 100.0 | 77 78 79 80 |
| 81 | Returns with no adjusted gross income | 433,135 ic,201,297 | - | ³ 1,521,945 1 ₃₀₅ ,094,979 | - | 166,540,616 | - - | 38,645,299 | | 81 82 |

 $^1\mathrm{Ad/b}$, led gross income less adjusted cross deficit. $^2\mathrm{Lers}$ duan 0.05 percent. $^3\mathrm{Ad/b}$ steed cross deficit.

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

[Taxable and nontaxable returns]

| | All r | eturns | Retu | rns with star | ndard deductio | ns | Returns wit | |
|--|--------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|----------------------|---------------------------------|--------------------------------------|---------------------------------------|
| Sources of income | Number of | Amount | Showing adjusted inc | isted gross come | Showing no ad | justed gross ome | | Amount |
| | returns | (Thousand | Number of returns | Amount (Thousend dollars) | Number of returns | Amount (Thousand dollars) | Number of returns | (Thousand |
| | (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 | 33 ,1 35 | ² 1,521,945 | 22,510,245 | 167,412,586 |
| Salaries and wages (net). Dividends (after exclusions). Interest received. | 52,850,938 4,682,638 9,273,694 | 247,370,212 9,355,766 4,395,418 | 32,859,730 1,833,70c 3,922,230 | 118,192,556 1,513,528 1,587,881 | 35,420 | 248,232 39,886 36,629 | 19,885,539 2,813,506 5,282,125 | 128,929,424 7,802,352 2,770,908 |
| Business or profession: Net profit Net loss | 6,894,616 1,715,094 | 24,322,663 2,891,510 | 4,365,484 820,437 | 11,288,401 804,290 | | 76,409 1,137,917 | 2,512,695 556,096 | 12,957,853 899,303 |
| Partnership: Net profit Net loss | 1,645,707 302,041 | 10,220,410 656,938 | 781,421 93,669 | 3,091,815 75,546 | 7,784 44,161 | 23,651 198,134 | 856,502 100,211 | 7,104,944 383,258 |
| Sales of capital assets: Net gain Net loss | 4,007,011 900,118 | 6,796,602 522,115 | 1,825,514 285,661 | 1,684,292 149,800 | | 129,739 18,055 | 2,095,100 589,240 | 4,982,571 354,260 |
| Sales of property other than capital assets; Net gain Net loss | 98,140 150,212 | 56,657 204,350 | 52 , 778 64 , 294 | 34,428 37,348 | | 2,861 93,005 | 42,885 68,602 | 49,368 73,997 |
| Pensions and annuities: Life expectancy method | 728,077 343,115 | 883,362 577,699 | 338,001 176,543 | 350,113 267,450 | | 2,717 (³) | 387,652 164,033 | 53 0, 532 309,359 |
| Rents and royalties: Net income Net loss | -,113,564 1,605,-27 | 4,008,037 772,946 | 1,378, 55 566,077 | 1,483,479 210,207 | | 65,015 70,101 | 2,183,386 995,967 | 2,459,543 492,638 |
| Estate and trusts: Income | 381,120 19,162 | 637,398 25,850 | 143,320 6,316 | 165,488 3,683 | | 2 , 975 (³) | 235 , 065 11 , 033 | 468,935 14,883 |
| Other sources | (4) | 1,514,404 | (4) | 825,781 | (4) | 5580,453 | (4) | 1,269,136 |

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

ladjusted gross income less adjusted gross deficit.

ladjusted gross deficit.

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

Not available.

Negative "Other sources."

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

[Taxable and nontaxable returns]

| | | | | | | | | All r | returns | | | | | · | \equiv |
|----------------------------|--|---|--|--|---|---|---|--|--|--|---|---|---|---|----------------------------|
| | A31: | | Adjusted | Salaries | | dends | Interes | Bu | siness or | profession | Partne | ership | Sales of cap | oital assets | |
| | Adjusted gross income classes | Number of returns | gross income (Thousand dollars) | Wages (I (Thousan dollars | exclu (Tho | sions) usand lars) | (Thousand | d Ne | t profit Thousand dollars) | Net loss (Thousand dollars) | Net profit (Thousand dollars) | Net loss (Thousand dollars) | Net gain (Thousand dollars) | Net loss (Thousand dollars) | |
| | | (1) | (2) | (3) | | 4) | (5) | | (6) | (7) | (8) | (9) | (10) | (11) | - |
| 1 | Total | 60, 271, 297 | ¹ 305,094,979 | 247, 370, | 212 9,35 | 5,766 | 4,395,4 | 18 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 1,521,945 | 248, | , 232 3 | 9,886 | 36,6 | 29 | 76,409 | 1,187,917 | 23,651 | 198,134 | 129,739 | 18,055 | 2 |
| 3 4 5 6 7 | Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 3,918,975 2,995,694 3,955,202 3,445,332 3,510,198 | 1,275,411 2,392,210 4,919,509 6,015,668 7,890,382 | 1,822, 3,752, 4,641, | ,914 4 ,570 8 ,608 11 | 4,069 2,419 4,247 1,271 7,949 | 33,9 71,0 147,5 166,4 168,7 | 90 31 23 | 148, 239 309, 566 574, 191 688, 078 793, 364 | 93,743 56,238 83,614 88,778 81,356 | 21,082 32,155 62,187 89,370 110,843 | 46,904 5,458 7,132 7,123 8,164 | 63,818 41,035 83,071 92,549 107,490 | 10,485 8,922 13,697 13,359 16,788 | 4 5 6 |
| 8 9 10 11 12 | \$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. | 3,618,010 3,524,841 3,468,730 3,581,471 3,490,098 | 9,943,763 11,446,607 13,005,454 15,218,811 16,582,779 | 9,761, 11,344, 13,578, | ,467 12 ,529 12 ,506 12 | 0,801 6,131 0,600 9,634 1,841 | 172,8 136,4 134,9 128,7 139,8 | 61 00 62 | 877,503 935,086 941,164 910,422 990,901 | 101,079 89,569 85,936 87,217 74,448 | 136,719 161,181 178,881 216,300 243,318 | 10,868 18,203 11,812 8,914 7,735 | 116,873 113,542 106,404 115,301 107,789 | 17, 183 19, 874 22, 396 24, 094 18, 139 | 9 10 11 |
| 13 14 15 16 17 | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 6,392,580 5,082,962 3,699,701 2,621,189 1,749,953 | 35,067,182 32,926,528 27,640,193 22,202,269 16,566,397 | 30,148, 25,084, 19,937, | .321 25 .338 24 .813 23 | 4,117 7,057 3,747 1,530 1,330 | 280,4 261,4 249,2 201,2 173,1 | 33 1 36 1 12 1 | ,687,931 ,383,536 ,229,214 ,083,613 916,077 | 117,042 99,942 65,526 58,422 32,858 | 477,440 427,512 394,895 386,524 318,794 | 15,339 14,583 14,420 8,028 17,622 | 205,536 218,014 180,492 193,215 174,743 | 40,985 35,966 29,051 26,641 22,006 | 14 15 16 |
| 18 19 20 21 22 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 3,208,968 707,192 301,705 422,663 114,852 | 37,688,216 12,090,813 6,704,170 14,163,567 7,558,857 | 7,232, 3,251, 5,715, | 382 73 085 55 734 1,63 | 0,658 2,321 0,974 7,581 4,044 | 559,7 305,3 187,6 446,2 244,7 | 54 2 26 1 28 2 | ,176,156 ,021,286 ,359,051 ,969,785 ,061,011 | 109, 895 55, 996 35, 390 96, 870 93, 275 | 1,406,443 995,468 784,781 1,907,795 1,269,380 | 36, 575 30, 010 13, 821 58, 576 46, 375 | 692,134 450,052 331,680 922,606 804,058 | 69,335 36,415 21,909 39,947 13,700 | 19 20 21 |
| 23 24 25 26 27 | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 17,537 4,497 4,810 722 280 | 2,089,977 768,001 1,371,895 481,742 606,523 | 168, 206, 31, | 218 25 774 51 276 19 | 7,142 4,810 2,415 2,292 6,900 | 69,0 23,7 37,4 10,7 8,1 | 21 74 40 | 129,750 26,721 25,390 4,627 3,592 | 33,620 12,919 27,905 9,593 12,362 | 298, 208 94, 436 136, 930 25, 566 14, 551 | 19, 189 12, 331 23, 277 7, 629 8,716 | 396, 129 193, 562 460, 346 222, 300 274, 124 | 2, 141 487 451 58 31 | 24 25 26 |
| 28 29 30 | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. | 35,941,686 19,546,385 4,783,226 | ¹ 87, 168, 649 134, 402, 569 83, 523, 761 | 121,678, | 048 1,18 | 8,848 7,781 9,137 | 1,337,2 1,165,4 1,892,7 | 01 6, | , 244, 923 , 300, 371 , 777, 369 | 2,029,895 373,790 487,825 | 1,281,687 2,005,165 6,933,558 | 330,447 69,992 256,499 | 1,077,611 972,000 4,746,991 | 182, 992 154, 649 184, 474 | 29 |
| | | | | | All retu | rns —Co | ntinued | | | | | Returns w | th itemized | deductions | |
| | | Sales of pr | | Pension | | Rents | and roy | alties | Estates | and trusts | | | | | 1 |
| | Adjusted gross income classes | than capa | tal assets | annui Life | | | | | | T | Other : | Number of | Adjusted gross income | Total itemized | |
| | | Net gain | Net loss | expectancy method | 3-year method | Net in | come Ne | t loss | Income | Loss | 3001 000 | returns | gross micome | deductions | |
| | | (Thousand dollars) | (Thousand dollers) | (Thousand dollars) | (Thousand dollars) | (Thous | | housand oliars) | (Thousand | | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | |
| | | (12) | (13) | (14) | (15) | (16) | | (17) | (18) | (19) | (20) | (21) | (22) | (23) | 1 |
| 1 | Total | 86,657 | 204, 350 | 883,362 | 577,699 | 4,008, | 037 7 | 72,946 | 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, | _ | 70,101 | + | | 4580,453 | | | | 2 |
| 3 4 5 6 7 | Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | (³) 672 2, 293 2, 674 2,851 | 4,371 2,986 3,112 5,378 3,864 | 5,137 11,540 62,215 67,845 82,688 | 2,185 7,024 21,405 38,379 57,214 | 45, 99, 176, 168, 168, | 707 574 005 423 | 16,617 9,922 18,025 24,043 21,398 | | | 44,452 31,392 66,860 75,470 77,883 | 32,633 190,202 4+2,503 612,359 783,035 | 12,159 158,064 566,445 1,072,501 1,766,012 | 22,363 85,813 235,059 383,667 541,802 | 3 4 5 6 7 |
| 8 9 10 11 12 | \$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. | 2,660 3,722 1,966 3,949 1,863 | 2,913 6,623 3,550 3,212 3,624 | 78,626 57,774 52,228 45,659 40,353 | 60,825 47,010 52,896 38,649 29,614 | 154, 159, 128, 114, 124, | 038 : 773 : 815 : | 23,806 24,725 25,420 32,375 32,263 | 11,710 | 7,568 | 90,623 92,479 79,341 79,115 87,865 | 979,643 1,102,404 1,219,195 1,407,951 1,497,889 | 2,702,286 3,584,195 4,570,216 5,983,978 7,118,754 | | |
| 13 14 15 16 17 | \$6,000 under \$7,000 \$7,000 under \$8,000 | 5, 236 3, 801 6, 559 3, 763 2, 848 | 6,912 7,401 6,748 2,109 5,571 | 64,790 48,718 41,389 31,426 19,032 | 55,778 35,746 23,444 16,063 14,258 | 235, 205, 218, 142, 147, | 302 5 872 4 567 4 | 63,777 57,179 46,051 42,620 27,893 | 21,257 25,150 29,993 30,950 19,861 | | 130,682 127,343 99,810 84,490 71,60c | 3,288,072 2,861,782 2,156,377 1,541,470 1,051,012 | 18,073,389 18,559,081 16,119,183 13,060,555 9,945,093 | 3,732,818 3,665,243 3,050,833 2,411,960 1,811,825 | 13 14 15 16 17 |
| 18 19 20 21 22 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 11,494 5,550 4,017 9,609 5,862 | 15, 392 7, 628 2, 705 8, 133 6, 574 | 58,352 28,239 20,259 35,016 18,501 | 32, 229 14, 304 5, 904 11, 462 7, 883 | 453, 277, 167, 401, 224, | 233 395 189 | 81,422 31,199 20,838 47,095 25,302 | 78,596 52,012 38,313 110,043 67,921 | 1,357 1,954 3,202 | 243,816 139,217 99,702 250,342 129,096 | 2,046,367 535,308 247,565 376,332 110,742 | 24, 197, 598 9, 174, 353 5, 507, 483 12, 686, 607 7, 301, 731 | 4,191,131 1,456,299 822,070 1,784,034 1,071,342 | 18 19 20 21 22 |
| 23 24 25 26 27 | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 835 381 354 257 14 | 861 478 868 272 60 | 5,725 2,221 2,360 296 256 | 2,901 660 756 111 109 | 61,8 21,9 29,6 8,1 | 468 | 11,266 4,057 9,344 3,704 2,504 | 16, 658 8, 450 16, 495 6, 330 4, 454 | 347 1,004 216 | 34,911 3,972 5,534 904 43,084 | 17, 190 4, 453 4, 764 718 279 | 2,048,701 760,426 1,359,440 479,032 605,304 | 359,720 149,254 293,844 104,455 211,844 | 23 24 25 26 27 |
| 28 29 30 | Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more | 26, 077 22, 207 38, 373 | 132,638 28,741 42,971 | 506,782 205,355 171,225 | 356,091 145,289 76,319 | 1,405, 949, 1,652, | 742 2. | 98,695 37,520 36,731 | 110,915 127,211 399,272 | 5,612 5,240 14,998 | 96,123 513,931 90⊶,410 | 8,267,814 10,898,713 3,343,718 | 27,534,610 75,757,301 64,120,675 | 6,900,665 14,672,679 10,443,993 | 28 29 30 |

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

1Adjusted gross income less adjusted gross deficit.

2Adjusted gross deficit.

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

4Negative "Other sources."

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

| ETOSS TROME TASSES | Mumber of | Adjusted | | | | | | | Net pro | profit | Net 1c | loss | Net profit | fit | Net L | Loss |
|--|--|--|--|--|---|--|--|---|--|---|--|---|---|---|--|--|
| | | | Number of returns | Amount | Number of returns | Amount. | Number of returns | Amount | Number of | Asiratait | Number of | Amount | Number of | Anount | Number of | Amount |
| | | (Thousand doilars) | | (Thousand dollers) | | (Thousand dollers) | | (Thousand dollers) | returns | (Thousand dollars) | refurns | (Thousand dollars) | re turns | (Thousand dollers) | returns | (Thousand dollars) |
| _ | -1) | 123 | (3) | (+) | (5) | 16) | 7) | -8) | (3) | rJo) | (11) | (12) | (13) | (1-) | (15) | (16) |
| orana totali | 1,297 | 1305,094,979 | 52,850,938 | 247,370,212 | 4,682,638 | 9,355,700 | 9,273,694 | 4,395,418 | 6,294,616 | 24,322,663 | 1,71:,394 | 015,168,5 | 1,005,707 | U,220,-1U | 3/2,41 | u5r,938 |
| Taxable returns, total | 47,496,913 | 287,775,34. | 43,466,525 | 233,803,845 | 4,025,147 | 8,788,852 | 7,829,849 | 3,754,177 | -, clin, 427 | 21,~75,188 | 121, 175 | 1,252,844 | 1,341,095 | 984,308,4 | 214,329 | 355,904 |
| \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500. | 1,341,398 2,129,771 2,033,777 2,494,170 | 1,115,472 2,574,095 3,547,021 5,603,123 | 1,243,883 1,357,134 1,858,057 2,221,140 | 1,016,192 2,409,205 3,141,632 4,833,802 | 28,251 49,450 75,808 88,391 | 11,31c 21,066 47,288 66,274 | 47,990 101,213 161,355 199,405 | 11,956 36,733 59,313 74,50 | 125,224 192,231 256,436 | 264,136 131,334 264,817 414,819 | 10,871 31,879 | 27,232 | 13,124 22,005 28,347 40,986 | 8,435 23,000 34,352 70,765 | 3,803 | 2,322 |
| | 2,766,760 2,876,359 3,062,895 3,324,058 3,325,929 | | 2,487,657 2,604,312 2,809,373 3,080,582 3,090,688 | 6,646,041 8,185,497 16,152,211 12,005,045 14,213,467 | 107,141 122,315 143,r94 1m1,1m1 | 70,899 91,812 98,729 117,585 | 245,073 2-2,989 330,111 348,792 377,420 | 94,447 96,753 113,147 115,947 130,899 | 278,727 294,727 304,771 304,718 302,136 | 544, ner e55, 334 755, 192 80°, 941 90°, 728 | 58,263 71,389 92,97 | 57,367 62,085 | 37,961 51,306 61,246 64,775 | 82,635 117,332 123,238 191,672 221,42 | 5,897 7,203 7,554 7,551 1,451 | 6,421 5,312 1,7256 7,744 |
| \$', July under \$:, July \$', 100 under \$', July \$', 100 under \$', July \$', July under \$', July \$', July under \$', July \$', July under \$', July | ,,21t,537 ,,3c,281 ,,988,7t+ 2,010,468 1,747,657 | 34,117,177 32,627,712 27,559,833 22,162,493 15,544,491 | 5,854,425 4,777,251 3,485,581 2,457,275 1,621,101 | 31,123,454 29,695,058 27,028,419 19,909,194 14,96,73 | 338, C4 338, C4 31, 292 203, 594 217, 491 | 218, 190 255, 135 237, 23 225, 864 226, 864 | 835, 734 849, 133 742, 0.0 608, 803 465, 853 | 268,231 2-7,821 2-8,54 197,839 197,839 | 523,021 4 69,078 312,063 241,947 171,774 | 1,715,683 1,217,820 1,079,387 11,079,387 | 138,223 4+,752 72,381 48,144 33,654 | 112,727 48,813 51,525 32,858 | 130,221 117,136 94,411 79,476 | 4.5, 134 427, 142 391, 195 382, 102 314, 639 | 24,639 19,249 16,220 10,189 10,633 | 14,000 13,171 13,838 7,700 17,622 |
| \$10,000 under \$12,000. \$15,000 under \$20,000. \$21,000 under \$25,000. \$27,000 under \$100,000. | 3,203,834 70t,1ch 301,431 422,251 114,711 | 37,628,119 12,073,580 1,598,05, 14,148,928 7,549,453 | 2,832,826 524,782 200,730 200,130 72,019 | 30,335,057 7,224,129 3,250,210 7,713,810 2,495,431 | 730,921 329,484 173,362 292,592 98,030 | 914,799 723,042 723,500 1,632,509 1,407,815 | 1,242,001 401,380 192,437 299,325 91,923 | 554,50 302,940 187,198 444,224 243,484 | 429,742 164,370 86,302 127,776 27,278 | 3,173,606 2,026, 54 1,358,877 2,964,706 1,060,688 | 68,659 29,168 11,926 17,773 | 107, 533 54, 132 34, 761 96, 680 89, 408 | 204,394 102,046 61,530 104,994 38,171 | 1,-14,629 99°,076 784,781 1,906,344 1,269,114 | 30,424 13,833 7,850 18,701 7,593 | 33,454 28,085 12,272 58,576 44,203 |
| \$100,000 under \$150,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$1,00,000 under \$1,000,000 \$1,000,000 under \$1,000,000 | 17,465 4,776 4,776 205 | 2,080,521 7.4,285 1,351,923 478,154 545,533 | 11,327 2,983 3,132 498 170 | 54.5,205 14.8,194 205,048 31,243 12,997 | 15,843 4,257 4,554 890 200 | 590,195 253,100 508,450 130,617 263,442 | 15,057 3,815 4,142 647 232 | 67,351 23,077 36,469 10,103 6,53e | 2,128 1944 403 477 12 | 129,428 26,721 25,390 25,300 3,620 | 2,011 583 811 158 82 | 32,732 12,448 25,814 9,528 11,655 | 1,568 1,373 1,383 171 171 | 297,278 94,420 136,284 25,563 14,520 | 1,653 626 831 166 79 | 18,909 11,756 23,24° 7,628 8,591 |
| Montaxable returns, total12 | 12,774,384 | 117,319,033 | 9,384,413 | 13,500,357 | 1654,460 | 500,914 | 1,443,645 | 641,241 | 2,287,089 | 2,847,47% | 718,973 | 1,038,011 | 254,012 | -14,921 | 87,712 | 300,974 |
| N adjusted pross in | 433,135 | 21,521,445 | 105,009 | 248,232 | 35,426 | 39,88h | 666,600 | 36, -29 | 14,437 | 21,419 | 138,541 | 1,187,417 | 7,782 | 23,051 | 44,161 | 138,134 |
| Under \$0%* 3 9% 1 1 1 1 1 1 1 1 1 | 3,918,975 1,654,296 1,825,431 1,351,555 1,016,028 | 1,275,411 1,275,438 2,245,413 2,306,047 2,287,259 | 3,311,859 1,091,267 1,150,605 930,124 719,499 | 1,116,099 800,722 1,343,345 1,449,976 1,485,876 | 58,851 72,756 131,941 101,491 82,717 | 14,069 31,103 62,581 63,983 57,675 | 152,494 189,865 311,120 232,605 174,556 | 33,966 59,134 116,738 107,110 | 407,80 341,442 45,588 321,752 231,961 | 148,234 253,430 442,837 428,241 378,54* | 92,76° 52,541 50,654 49,706 37,518 | 93,743 52,053 69,733 81,546 | 35, 459 28,973 45,384 33,231 27,313 | 21,382 23,720 34,187 50,018 | 4,008 4,535 3,335 4,436 4,436 | 46, 364 3, 114 5, 144 4,147 5,124 |
| \$2.50 under \$3.50. \$7.00 under \$3.50. \$3.500 under \$4.50. \$7.50 under \$4.50. \$4.50 under \$4.50. \$5.10 on mare | 851,250 428,482 405,835 257,413 16+,104 247,815 | 2,317,709 2,743,375 1,523,501 1,095,12L 77533 1,585,472 | 634,945 520,464 338,479 223,777 137,739 208,914 | 1,505,421 1,575,971 1,192,318 912,841 617,737 1,182,790 | 70,580 30,451 22,105 11,897 8,187 24,074 | 09,702 54,329 21,871 12,49 12,256 147,210 | 135,+17 72,949 38,865 22,626 12,321 30,683 | 73,418 34,768 21,753 12,815 8,453 35,706 | 171,867 124,177 72,468 36,167 28,658 31,689 | 33, 436 279, 52 185, 972 134, 481 90,173 | 33,257 25,3403 17,785 8,682 7,343 8,248 | 43,712 27,484 21,546 8,397 8,879 2,955 | 26,018 18,443 11,354 8,389 7,71 | 54,084 45,844 25,783 24,621 11,676 41,173 | 4,265 3,522 1,720 2,5ub | 12,847 12,841 1,445 4,284 11,424 |
| Returns under \$5, 1 Returns \$5,00 under \$11,30 13 Returns \$1,11 runre. | 35,941,686 19,546,385 4,783,226 | 187,168,449 134,402,569 183,523,761 | 30,531,76° 18,401,14¢ 3,918,027 | 75,e67,269 121,678,148 50,024,895 | 1,556,611 1,471,054 1,654,973 | 1,438,848 | 3,489,210 3,529,117 2,225,067 | 1,337,230 | 1,371,87 <i>8</i> 1,679,18 <i>0</i> 843,55 <i>8</i> | 7,244,423 | 1,13,455 | 2,029,89; 373,7ar | 134,130 491,211 527,326 | 1,281,687 | 13c, - f - 83,71s 82,27r | 7 (4.7) |

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

| Number of Amount Number of Amount Feturns (Thousand Feturns (Thousand Feturns (Thousand Feturns (Thousand Feturns) | (Thousand (Thousand (Thousand dollars) dollars) | (23) (24) (25) (2o) (27) (28) (29) (30) (31) (32) | 12 204,350 728,077 883,362 343,115 577,699 4,113,564 4,008,037 1,605,427 772,946 1 | 87,858 448,238 591,585 198,695 382,557 3,035,531 3,210,432 1,361,994 609,083 2 | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 1,312 2.8,316 36,724 14,211 22,448 117,302 79,769 45,397 15,661 77 2,918 33,313 40,317 20,626 37,012 145,902 77,324 10,327 20,528 18,681 27,324 18,681 27,324 18,681 27,324 18,681 28,294 77,322 18,590 18,590 77,324 18,590 18,590 100,224 77,324 18,590 100,224 77,324 18,590 100,224 77,324 18,590 100,224 77,324 18,590 100,224 77,324 18,590 100,224 77,324 27,724 176,980 111,325 89,330 29,922 11 | 0 50,507 57,390 27,385 52,807 371,453 221,974 186,964 61,066 12 4 29,539 4,0731 11,383 23,440 286,131 215,999 137,978 55,796 13 2 24,924 31,42e 8,885 10,063 142,475 108,184 4,043 142,475 108,184 4,0439 15 1 1e,113 18,621 6,379 14,215 155,504 143,183 71,730 27,893 10 | 3,879 57,670 14,890 32,019 360,734 449,464 154,369 80,675 177 17,643 28,031 5,169 14,304 124,738 26,579 41,428 31,194 18 17,442 34,984 1,610 5,834 95,568 167,326 20,378 | 1,669 5,725 378 2,901 5,237 61,607 1,787 11,263 22 4,77 2,331 79 719 1,454 29,591 695 9,522 24 5,2 2,3 2,3 1 111 111 111 111 111 111 111 111 111 | 279,839 291,777 144,420 195,142 1,078,033 797,605 243,433 163,861 27 | 2,424 2,717 (3) (3) 51,621 65,015 42,883 70,101 28 | 11,519 5,137 7,082 2,185 131,691 45,707 32,471 16,617 29 22,346 11,001 12,045 6,452 135,904 90,581 28,070 8,699 30 55,539 55,547 26,713 24,795 6,713 12,939 120,413 24,892 120,413 24,892 120,413 24,892 20,427 4,3,705 112,391 97,677 19,749 9,912 33 | 39,650 47,892 19,527 38,377 80,346 75,096 18,241 8,145 34, 15,683 25,457 11,911 6,548 15,884 29,788 30,839 9,000 3,141 15,884 15,884 15,884 15,886 135,380 37,897 15,997 15,997 13,542 13,542 13,543 13,542 13,543 13,542 13,543 13,544 1 | 467,967 506,782 242,684 356,091 2,052,398 1,405,372 660,087 298,699 41 161,902 205,355 73,635 145,289 1,371,598 949,742 683,879 237,520 41 98,208 171,225 26,790 76,319 689,568 1,652,923 261,461 236,731 -2 |
|--|---|--|--|--|--|---|---|--|--|--|---|--|--|--|
| Amount Number of Amount Number of Amount Number of Amount Number of Teturns (Thousand Peturns (Thousand Teturns (Thousand Teturns) | (Thousand (Thousand (Thousand dollars) dollars) | (24) (25) (2b) (27) (28) (30) (31) | 204,350 728,077 883,362 343,115 577,699 4,113,564 4,008,037 1,605,427 | 87,858 448,238 591,585 198,695 382,557 3,035,531 3,210,432 1,361,994 | $ \left\{ \begin{array}{ccc} (3) & (3) & (3) & (3) & (3) & (3) & (21,213 & 6,999 & 5,465 \\ 6,214 & 4,298 & 8,150 & 6,789 & 83,511 & 48,1010 & 22,998 \\ 6,503 & 14,298 & 11,340 & 13,509 & 106,619 & 70,530 & 32,501 \\ \end{array} \right. $ | 28,316 30,734 14,211 22,448 117,302 79,769 45,397 33,217 11,600 23,247 136,616 95,494 77,832 33,313 40,317 20,626 37,012 145,902 97,924 77,832 27,837 39,185 14,681 32,099 157,302 97,934 70,122 29,016 38,169 13,510 27,714 178,980 111,325 89,330 | 50,507 97,390 27,385 52,507 371,453 221,974 186,964 27,271 48,702 18,392 35,74c 241,591 200,832 173,168 29,539 40,731 11,383 23,44c 286,131 215,909 137,978 26,924 31,42e 11,32e 138,162 137,978 187,473 189,184 16,113 18,421 6,379 14,215 155,504 143,183 71,730 | 27,670 14,890 32,019 360,734 449,46+ 154,369 20,259 1,400 5,84 59,568 167,376 41,428 24,924 1,328 16,738 167,376 41,428 34,964 1,328 11,462 20,378 41,428 18,487 1,112 7,827 32,500 223,808 9,609 | 5,725 378 2,901 5,237 61,e07 1,787 2,215 o.4 6e0 1,420 20,341 555 2,331 79 719 1,454 29,591 695 29,591 11 8,115 143 143 24,1 8 109 84 7,760 63 | 291,777 144,420 195,142 1,078,033 797,605 243,433 | 2,717 (3) (3) 51,621 65,015 42,883 | 5,137 7,082 2,185 131,691 45,707 32,471 11,001 12,045 20,511 235,162 148,136 34,292 55,547 26,716 31,594 158,589 120,413 24,881 59,742 30,427 43,705 112,391 97,677 19,729 | 47,892 19,527 38,377 80,346 75,096 18,241 13,833 11,911 6,548 15,898 10,898 30,899 9,000 6,507 (3,171 13,688 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,887 13,897 13,897 13,48 | 506,782 242,684 356,091 2,052,398 1,405,372 660,087 205,355 73,635 145,289 1,371,588 949,742 633,879 171,225 26,796 76,319 689,568 1,652,923 261,461 |
| Amount Number of Amount Number of Amount Number of Amount Thousend Peturns (Thousend Peturns (Thousend Peturns Thousend Thouse | (Thousand (Thousand (Thousand dollers) dollers) | (24) (25) (20) (27) (28) (29) (30) | 204,350 728,077 883,362 343,115 577,699 4,113,564 4,008,037 1,605 | 87,858 448,238 591,585 198,695 382,557 3,035,531 3,210,432 | $ \left\{ \begin{array}{ccc} (3) & (3) & (3) \\ 6,214 & (4,298) \\ 6,503 & (4,298) \\ 22,593 & 22,946 \end{array} \right. \left. \left. \begin{array}{ccc} (3) & (3) & (2),213 & (3,993) \\ 8,150 & (4,785) & (3,914) \\ 11,340 & 113,509 \end{array} \right. \left. \left. \begin{array}{cccc} 21,213 & (3,993) & (3,993) \\ 8,150 & (4,785) & (3,914) \\ 11,340 & 113,509 \end{array} \right. \left. \left. \begin{array}{ccccc} 22,293 & (3,993) & (3,993) \\ (3,21) & (3,993$ | . 28,316 30,724 14,211 22,448 117,302 79,769 26,948 33,217 14,600 23,247 145,906 95,494 33,313 40,317 20,626 37,012 145,905 97,934 27,837 39,152 14,681 22,099 177,305 101,267 29,016 38,169 13,510 27,714 176,980 111,325 | 50,507 57,390 27,385 52,507 371,453 221,974 20,527 46,702 18,392 35,74c 286,131 215,909 26,359 41,501 215,909 26,924 31,42c 8,385 1c,063 194,903 142,475 1c,113 18,821 c,379 14,215 155,504 145,183 | 57,670 14,890 32,019 360,734 449,464 28,031 5,169 14,304 124,738 276,376 20,259 1,610 5,834 95,568 187,326 34,984 3,328 11,462 102,148 400,680 18,487 1,112 7,827 32,500 223,808 | 5,725 378 2,901 5,237 61,e07 2,215 04, e07 2,331 79 719 1,420 29,591 2,560 2,561 2,560 2,561 2,560 2,561 2,560 2,561 2,5 | 291,777 142,420 195,142 1,078,033 797,605 | 2,717 (3) (3) 51,621 65,015 | 5,137 7,082 2,185 131,691 45,707 11,001 12,023 20,111 233,162 148,136 55,547 26,716 31,594 128,589 120,413 59,742 30,427 43,705 112,391 97,677 | 75,992 19,527 38,377 80,346 75,096 25,4557 11,911 6,548 15,884 29,788 30,839 63,544 (5,507 2),711 (5,508 13,548 30,839 15,086 13,548 (5,507 2),711 (5,590 13,548 30,839 13,571 13 | 506,782 242,684 356,091 2,052,398 1,405,372 205,355 73,635 145,289 1,371,598 949,742 171,225 26,796 76,319 689,568 1,652,923 |
| Amount Number of Amount Number of Amount Number of Thousand Peturns (Thousand Feturns Thousand Feturns | (Thousand (Thousand dollars) dollars) | (24) (25) (2b) (27) (28) (29) | 204,350 728,077 883,362 343,115 577,699 4,113,564 | 87,858 448,238 591,585 198,695 382,557 3,035,531 | $\left\{ \begin{array}{ccc} \binom{2}{2} 24 & \binom{2}{3} \\ 6,214 & 4,294 \\ 16,503 & 14,298 \\ 22,593 & 22,946 & 11,340 & 13,509 & 106,619 \end{array} \right.$ | . 28,316 36,724 14,211 22,448 117,302 26,948 33,217 146,600 23,247 136,616 35,313 40,317 20,626 37,012 145,902 27,837 39,122 14,681 32,039 157,305 25,016 38,169 13,510 27,714 178,980 | 50,507 57,390 27,385 52,507 371,453 27,271 48,702 18,392 35,746 341,591 26,539 40,731 11,383 23,440 26,924 31,426 8,385 10,063 134,903 16,113 18,621 6,379 14,215 155,504 | 27,670 14,890 32,019 360,734 20,259 1,610 5,824 95,08 34,964 3,288 11,462 102,148 18,487 1,112 7,827 32,500 | 5,725 378 2,901 5,237 2,215 c4 660 1,420 2,215 79 719 1,454 226 15 111 8 109 | 291,777 144,420 195,142 1,078,033 | 2,717 (3) (3) 51,621 | 5,137 7,082 2,185 131,691 11,001 12,045 6,452 175,904 57,311 24,253 20,111 23,162 53,547 26,716 31,994 128,389 59,742 30,427 4,3,705 112,391 | 24,557 11,673 38,377 80,346 27,557 11,673 23,763 27,63 72,403 27,63 72,763 2,507 3,171 (5,590 (3),271 1,854 3,691 23,481 | 506,782 242,684 356,091 2,052,398 205,355 73,635 145,289 1,371,998 171,225 26,796 76,319 689,568 |
| Amount Number of Amount Number of Amount (Thousand returns (Thousand Teturns (Thousand | (Thousand (Thousand (Thousand dollers) | (24) (25) (2o) (27) (28) | 204,350 728,077 883,362 343,115 577,699 | 87,858 448,238 591,585 198,695 382,557 | $\left\{\begin{array}{ccc} \binom{3}{5}, 2, 2 & \binom{3}{5}, 924 \\ 16,503 & 14,298 \\ 22,593 & 22,946 & 11,340 & 13,509 \end{array}\right\}$ | . 28,316 30,734 14,211 22,448 33,217 11,600 23,247 33,313 40,317 20,626 27,857 39,152 14,681 32,059 29,016 38,169 13,510 27,714 | 50,507 57,390 27,385 52,507 37,22,507 18,392 25,507 25,539 17,62 25,539 17,62 18,385 10,063 10,113 18,821 0,379 14,215 | 57,670 14,890 32,019 20,239 1,610 1,834 20,259 1,610 1,834 34,984 3,288 11,462 18,487 1,112 7,827 | 5,725 378 2,901 2,215 64 660 2,331 79 719 296 15 111 241 8 109 | 291,777 144,20 195,142 | 2,717 (3) (3) | 5,137 7,082 2,185 11,001 12,045 6,452 57,311 24,253 20,111 55,547 26,716 31,594 59,742 30,427 43,705 | 47,892 19,527 38,377 28,759 11,911 6,584 (5,590 (5, | 506,782 242,684 356,091 2,052,398 205,355 73,635 145,289 1,371,998 171,225 26,796 76,319 689,568 |
| Amount Number of Amount Number of (Thousand returns (Thousand | (Thousand (Thousand dollars) | (24) (25) (2b) (27) | 204,350 728,077 883,362 343,115 | 87,858 448,238 591,585 198,695 | $ \left\{ \begin{array}{ccc} (3) & (3) & (2) & (2) & (3) &$ | . 28,316 30,734 14,211 26,948 33,217 14,600 33,313 40,317 20,626 27,837 39,152 14,681 29,016 38,169 13,310 | 50,507 57,390 27,385 29,539 40,731 11,383 26,924 31,420 8,885 16,113 18,621 6,379 | 57,670 14,890 28,031 5,169 20,259 1,610 34,984 3,588 18,487 1,112 | 5,725 378 2,215 64 2,331 79 296 15 241 8 | 291,777 144,420 | 2,717 (3) | 5,137 7,082 11,001 12,045 57,311 24,253 53,547 26,716 59,742 30,427 | 47,892 19,527 24,557 11,673 11,911 6,548 6,507 3,171 (3) (7) | 506,782 242,684 356,091 205,355 73,635 145,289 171,225 26,796 76,319 |
| Amount Number of Amount returns (Thousand returns | (Thousand (Thousand dollers) | (24) (25) (20) | 204,350 728,077 883,362 | 87,858 448,238 591,585 | (3) (4) (5) (5) (5) (6) (7) (7) (8) (9) (9) (9) (10) | 26,948 33,217 26,948 43,217 33,313 40,317 27,857 39,128 29,016 38,169 | 50,507 57,390 29,221 48,702 29,539 40,731 24,924 31,420 16,113 18,821 | 57,670 28,031 20,259 34,984 18,487 | 5,725 2,215 2,331 296 241 | 291,777 | 2,717 | 5,137 11,001 57,311 53,547 59,742 | 47,892 24,557 11,911 6,507 (3) 9,271 | 506,782 205,355 171,225 |
| Amount Number of returns | (Thousand dollers) | (24) (25) | 204,350 728,077 | 87,858 448,238 | (3) 6,214 16,503 22,593 | . 28,316 26,948 33,313 27,857 29,016 | 50,507 37,271 29,539 24,924 16,113 | | | - | | | | |
| Amount (Thousand | (Thousand dollers) | (24) | 204,350 | 87,858 | | | | 43,879 17,643 9,790 17,442 6,360 | 1,669 417 457 457 27 | 79,839 | 727 | 519 346 030 399 813 | 5,650 7,668 7,467 3,801 3) | ,967 ,902 |
| | | + | - | | 2,925 | 1,312 3,771 2,918 3,119 3,624 | 00421 | | | 2 | 2, | 23, 67, 55, | W1 | 467 161 98 |
| ber of turns | | 23) | 212 | - | | | 6,910 6,853 6,714 1,572 5,571 | 15,288 7,529 2,617 8,133 6,488 | 861 478 864 271 40 | 116,492 | 63,005 | 4,371 2,885 2,563 4,711 2,256 | 1,601 2,852 632 (3) 1,523 | 132,638 28,741 42,971 |
| Num | | 3 | 150,212 | 98,728 | 5,933 | 4,523 4,545 6,340 4,808 6,941 | 10,337 7,608 8,127 5,312 6,692 | 13,167 4,792 2,506 4,322 1,875 | 452 130 169 32 17 | 51,484 | 17,316 | 6,193 4,528 5,492 3,737 3,002 | 3,026 4,107 1,513 (3) 1,814 | 82,860 39,705 27,647 |
| Amount (Thousand | (Thousand dollers) | (22) | 86,657 | 74,162 | 994 | 1,508 2,926 1,776 3,949 1,863 | 4,748 3,801 0,559 3,763 2,848 | 11,471 5,550 4,017 9,609 5,862 | 835 381 354 249 14 | 12,495 | 2,861 | (3) 384 1,951 2,310 1,766 | 1,152 | 26,077 22,207 38,373 |
| Number of returns | | (21) | 98,140 | 76,263 | 3,135 | 2,466 4,855 3,098 5,478 | 8,688 6,189 6,935 4,890 | 9,864 3,573 1,787 2,711 | 97 36 45 13 | 21,877 | 2,477 | (3) 2,306 4,485 4,107 2,683 | 2,261 | 47,599 31,630 18,911 |
| Anount (Thousand | (Thousand dollars) | (20) | 522,115 | 431,318 | 1,076 3,328 3,976 8,299 | 10,95; 14,641 18,817 21,683 16,576 | 36,876 35,282 28,844 25,666 21,047 | 68,406 36,173 21,842 39,908 13,669 | 2,139 482 449 57 28 | 262,06 | 18,055 | 10,485 7,846 10,369 9,383 8,489 | 6,229 5,233 3,579 2,411 1,563 7,155 | 182,992 154,649 184,474 |
| Number of returns | | (19) | 900,118 | 755,089 | 2,179 6,808 10,061 15,132 | 20,40 26,069 30,312 37,494 29,98 | 69,034 65,492 5~,119 50,059 42,258 | 123,704 59,101 34,387 57,069 17,875 | 2,661 565 515 61 | 145,029 | 25,017 | 17,088 13,591 17,583 15,641 14,589 | 10,604 9,621 5,639 7,224 2,594 8,838 | 314,348 288,825 296,945 |
| Amount (Thousand | (Thousand dollers) | (18) | 0,796,602 | e,185,273 | 6,130 14,832 32,723 52,229 | 70,179 73,941 82,482 102,538 | 192,639 215,091 178,992 191,474 174,531 | 683,541 448,008 329,328 919,590 799,610 | 394,216 191,952 457,432 220,874 2557,999 | 611,329 | 129,739 | 63,818 34,905 68,239 59,826 55,261 | 46,694,39,401,23,922,12,906 | 1,077,611 972,000 |
| Number of returns | | (17) | 4,007,311 | 3,200,942 | 25,891 42,709 69,126 95,258 | 105,767 118,605 131,489 1.0.842 131,715 | 279,126 255,198 229,361 200,715 180,202 | 531,294 231,840 124,799 213,270 73,501 | 12,772 3,598 3,972 5,972 | 800,049 | 86,397 | 85,051 95,461 133,671 113,748 91,503 | 72,506 50,362 27,802 13,800 11,920 17,818 | 1,638,639 1,168,718 1,179,654 |
| | | | Grand total | (able returns, total | \$1,030 under \$1,500. \$1,500 under \$2,000. \$1,500 under \$2,500. | under | inder inder | \$12, under \$12,00. \$15,% under \$20,000. \$25,000 under \$25,000. \$25,000 under \$30,000. \$25,000 under \$10,000. | \$100,000 under \$150,000. | staxable returns, total | No adjusted gross income | Under \$600. \$1,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. | \$2,500 under \$3,000 \$3,500 under \$3,000 \$500 under \$4,500 \$500 under \$4,500 \$5,000 or more. | Returns under \$5,000 |
| Number of | _ | - | | 075 (17) | returns (17) total,(005,011 zns, totel,20c,942 | Crand totax. (177) Taxable returns, total. 3,20c,942 \$2,00 under \$1,000. \$20.991 \$1,500 under \$2,000. \$2,000 \$2,0 | Grand tota (17) (17) (17) Taxable returns, total \$\frac{2}{2} \times \text{3.700} \text{3.500} \text{4.26} \text{7.99} \text{5.300} \text{6.326} \text{6.327} \text | Grand tota. (17) (17) (17) Taxable returns, total. 3,200,972 e, 25,991 \$1,500 under \$1,700 | Crand tota. (17) Taxable returns, total 2,000,011 c, 1007,011 c, | Crand tota, | Crand tota. (17) (17) Corand tota. (17) Taxable returns, total 3,20c,972 c 52,000 under \$1,00. 52,209 \$1,000 under \$1,00. 118,005 \$2,000 under \$2,000. 12,234 \$2,000 under \$1,00. 229,301 \$22,000 under \$1,00. 229,301 \$22,000 under \$1,00. 229,301 \$22,000 under \$20,000. 124,779 \$25,000 under \$20,0 | Crand tota | Crand tota. | Crand tota. |

Fournotes 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

| 1 | _ | | , | | ~ | w 4 / 0 | 780 SH | 25 25 25 25 25 25 25 25 25 25 25 25 25 2 | 17 119 20 21 21 | 55 23 25 | 5.7 | 58 | 85558 | 4 4 4 4 6 6 | 377 |
|----------------|----------------------|-----------------------------------|------|-------------|------------------------|--|--|--|---|---|--------------------------|--------------------------|--|---|--|
| | | Other tax credits (Thousand | (67) | 4,796 | 4,795 | | 6 | | 110 97 14 437 267 | 195 11 639 1,013 | (6) | | ē | Ĉ. | (3) |
| | tax paid | Amount (Thousand dollars) | (48) | 24,448 | 22,413 | | 400 | 398 253 377 114 | 1,933 1,301 938 3,253 4,433 | 2,716 1,526 3,150 620 | 2,035 | 1 | 1 | 2,035 | 711 1,838 1,899 |
| - L | Foreign t | Number of returns | (47) | 89,818 | 88,548 | | 4,134 | 2,5.4 1,875 2,835 2,497 2,369 | 13,031 9,776 7,651 20,117 13,285 | 3,401 1,190 1,513 253 10c | 1,270 | 1 | | 7,270 | 7,009 12,260 70,549 |
| x credit for | t income | Amount (Thousand doffers) | (46) | 110,859 | 83,793 | (6) | 4,192 5,577 c,152 6,040 | 8,782 7,863 6,648 4,011 | 8,922 4,054 2,184 3,511 1,203 | 287 83 100 17 | 27,066 | , | (3) 552, 3,175 5,819 | 7,038 3,640 2,631 1,417 1,048 | 57,250 33,157 20,452 |
| Tax | Retirement | Number of returns | (45) | 747,858 | 513,102 | (3) 10,223 29,569 | 34,011 39,271 41,912 36,377 36,342 | 50,288 43,801 37,000 24,646 18,645 | 48,184, 21,334, 11,632, 18,883 | 1,429 448 518 87 33 | 234,756 | 1 | (3) 17,203 47,788 49,937 | 28,703 17,801 8,890 5,127 7,573 | 456,915 181,334 109,609 |
| | received | Amount (Thousand dollars) | (44) | 306,790 | 304,077 | 115 375 888 1,311 | 1,788 2,387 2,79: 3,554 | 8,969 8,18 8,121 7,920 | 32,298 26,163 20,352 59,495 51,165 | 20,761 8,854 10,998 5,949 7,950 | 2,713 | 1 | (3) 46 294 392 | 233 2657 271 271 274 | 18,750 |
| | Dividenda | Number of returns | (43) | 3,436,240 | 3,333,842 | 19,773 38,808 57,685 67,927 | 82,058 97,913 110,553 125,246 111,958 | 248,168 264,650 235,772 212,320 172,704 | 621,780 299,135 162,844 281,332 96,680 | 15,792 4,235 4,555 260 260 | 102,398 | 1 | (3) 6,215 20,621 17,247 | 24,286 12,256 6,786 5,044 3,170 5,314 | 809,005 1,139,271 1,487,964 |
| | Income tax before | credit (Thousand dollars) | (42) | 39,092,192 | 39,060,377 | 34,035 140,850 307,814 465,825 | 674,194 854,716 1,086,795 1,345,363 1,534,831 | 3,387,218 3,456,460 3,164,044 2,733,038 2,108,345 | 5,520,778 2,126,444 1,345,883 3,606,973 2,684,160 | 878,259 338,923 638,554 232,998 278,271 | 31,815 | . 1 | 598 3,469 6,213 | 7,671 4,016 2,898 1,700 1,202 3,984 | 6,527,259 14,912,154 17,652,779 |
| ncome | | Amount (Thousand dollars) | (41) | 166,540,616 | 166,385,053 | 194,586 955,378 1,542,106 2,337,578 | 3,375,072 4,252,413 5,372,837 6,631,896 7,550,438 | 16,684,611 16,979,238 15,454,065 13,226,703 10,389,591 | 25,557,238 8,927,811 5,155,939 11,379,799 6,229,490 | 1,695,238 609,591 1,070,737 376,573 425,065 | 155,563 | 1 | 320 3,221 17,187 31,080 | 38,536 20,374 14,512 8,520 6,020 | 32,363,134 72,745,950 61,431,532 |
| Taxable income | | Number of returns | (07) | 47,745,570 | 47,496,913 | 1,341,398 2,129,771 2,093,777 2,494,170 | 2,766,760 2,876,359 3,062,895 3,324,058 3,324,058 | 6,216,537 5,036,281 3,688,764 2,616,468 1,747,657 | 3,203,834 706,164 301,431 422,251 114,711 | 17,465 4,475 4,776 717 265 | 248,657 | , | 2,918 19,167 50,959 51,568 | 51,980 30,288 18,261 9,475 5,253 8,788 | 23,654,986 19,313,579 4,777,005 |
| | Number of returns | with no taxable income | (36) | 12,525,727 | ' | 1111 | 11111 | 1111 | 1 1 1 1 1 | 1 1 1 1 1 | 12,525,727 | 433,135 | 3,918,975 1,651,378 1,806,264 1,300,596 964,460 | 799,270 618,194 387,574 247,938 158,916 239,027 | 12,286,700 232,806 6,221 |
| | Exemptions | (Thousand dollars) | (38) | 103,207,937 | 79,719,310 | 804,839 1,405,011 1,640,689 2,526,304 | 3,218,495 3,795,791 4,487,492 5,451,261 5,943,735 | 12,259,667 10,648,966 7,948,736 5,637,995 3,696,393 | 6,775,546 1,535,880 671,761 955,324 255,494 | 37,024 9,495 9,873 1,446 493 | 23,488,627 | 736,691 | 3,324,242' 2,281,324 3,108,356 2,840,031 2,533,354 | 2,364,131 2,029,683 1,422,425 1,008,428 676,897 1,103,065 | 51,659,779 41,277,351 10,270,807 |
| | Other | GOURCES (Thousand dollars) | (37) | 1,514,~64 | 1,877,596 | 26,020 38,711 48,637 | 57,391 74,481 57,833 72,342 78,401 | 122,283 123,683 99,140 87,811 74,894 | 242,636 138,986 99,552 250,930 129,104 | 37,048 4,415 3,959 896 43,171 | 4363,132 | 4580,453 | 44,452 19,778 40,840 36,759 29,246 | 33,232 17,998 21,508 6,773 9,46+ | 96,123 513,931 904,410 |
| | | Amount (Thousand dollers) | (36) | 25,850 | 21,124 | | 6,412 | | 3,066 1,314 1,954 3,202 1,686 | 1,923 342 1,004 216 5 | 4,726 | (8) | | 7+++ (+ | 5,612 5,240 14,998 |
| trusts | Loss | Number of returns | (35) | 19,162 | 15,867 | | 6,942 | | 2,948 1,612 986 2,146 825 | 219 77 92 19 | 3,295 | (6) | 6 | 780.12 | 6,227 3,935 9,000 |
| Estates and | he | Amount N | (3) | 637,398 | 584,438 | 2,260 4,843 5,312 3,773 | 12,851 8,576 11,247 13,286 7,080 | 18,996 23,983 29,935 29,528 16,832 | 76,945 51,456 38,191 109,410 67,658 | 16,658 8,422 16,464 0,330 4,402 | 52,960 | 2,975 | 1,494 4,133 8,023 3,353 5,26. | 4,188 3,134 2,014 3,109 | 110,915 127,211 399,272 |
| | Income | Number of returns | (33) | 381,120 | 322,126 | 4,734 7,260 7,844 5,728 | 10,504 10,052 9,673 11,319 5,647 | 19,832 25,465 26,325 18,982 13,164 | 51,603 26,637 16,594 32,723 13,396 | 2,648 848 933 147 68 | 766,85 | 2,735 | 4,350 7,259 11,423 8,979 5,593 | 5,719 3,053 2,711 \$ 2,335 4,837 | 126,918 107,487 146,715 |
| | | Adjusted gross income classes | | Grand total | Taxable returns, total | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,000. \$3,500 under \$4,500. \$4,500 under \$4,500. \$4,500 under \$4,500. | \$5,000 under \$c,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$50,000 under \$100,000. | \$100,000 under \$150,000. \$1515,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | ontaxable returns, total | No adjusted gross income | Under \$60C. \$1,000 under \$1,000. \$1,000 under \$1,000. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,300. \$3,500 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$5,000. \$5,500 or mare | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. |
| | | | | - | 2 Tay | W4W0 | F 8 6 6 7 | 12 13 15 15 15 15 15 15 15 15 15 15 15 15 15 | 118 120 220 212 | 22 22 25 25 25 25 25 25 25 25 25 25 25 2 | 27 Nor | 28 | 33 32 33 | ####### | 40 Re 41 Re 42 Re |

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

| | | | | | ~ | 2 | m ti ii | 100.00 | 12 13 14 15 | 17 18 19 20 21 | 22 52 52 52 52 53 53 53 53 53 53 53 53 53 53 53 53 53 | 27 | 50 | 33 33 33 | 3838 | 277 |
|---------------------------|---------------------|--|--------------------|------|-------------|--|--|---|---|---|--|-------------------------|------------------|--|--|--|
| | 960 tax | Amount | (Thousand dollars) | (49) | 714,425 | 546,162 | 2,095 4,021 5,002 | 7,583 £,993 ±,157 9,948 | 22, e12 29, 55e 24, 643 22, 305 18,901 | 81,171 c+,892 46,829 133,756 83,266 | 27,420 4,918 17,22L 3,364 3,737 | 68,203 | 19,630 | 4,158 5,294 5,299 6,108 | 3,873 3,569 3,403 3,145 1,181 | 122,038 |
| ment | Credit on 1960 | Number of | returns | (63) | 1,630,401 | 1,406,329 | 6,110 19,595 34,130 43,802 | 27,501 58,557 66,948 61,451 75,36 | 123,373 115,166 100,539 80,122 65,904 | 221,222 105,556 57,421 91,774 24,770 | 3,881 1,108 1,116 1,17 52 | 22., .072 | 38,177 | 19,371 18,437 24,529 27,182 23,608 | 21,103 14,842 12,233 9,188 5,143 9,659 | 027,881 492,400 510,114 |
| Overpayment | g. | Amount | (Thousand dollars) | (62) | 4,396,092 | 3,695,399 | 76,355 92,487 125,367 | 151,894 174,789 199,346 241,985 261,412 | 5c0,638 50c,688 373,835 257,412 10c,210 | 267,910 -4,607 21,736 42,765 15,799 | 4,538 1,524 2,009 443 1,151 | 700,693 | 42,259 | 117,948 58,574 74,979 76,057 61,060 | 60,566 59,746 41,831 30,953 21,290 55,430 | 2,061,533 1,913,486 421,073 |
| | Refund | Number of | returns | (61) | 36,720,717 | 28,867,833 | 1,119,504 1,540,964 1,428,570 1,554,108 | 1,743,299 1,715,173 1,762,888 1,988,277 2,040,161 | 4,10°,311 3,329,615 2,332,753 1,548,984 951,986 | 1,345,158 129,434 35,913 31,051 3,332 | 475 117 135 19 | 7,852,884 | 93,637 | 3,173,656 877,933 833,609 700,018 530,664 | 476,781 403,506 274,110 183,813 116,726 188,431 | 22,717,397 12,453,735 1,549,585 |
| time of | | Amount | (Thousand dollars) | (09) | 5,077,410 | 7,978,051 | 26,419 | 82,231 96,952 117,549 132,445 144,147 | 264,633 237,423 218,004 194,679 166,220 | e15,083 381,875 273,060 755,275 558,201 | 185,290 75,855 163,699 71,740 95,131 | 66,969 | 3,442 | 5,893 10,259 16,195 14,744 12,464 | 11,202 9,458 6,044 3,438 3,048 3,048 | 818,006 1,084,081 3,175,321 |
| Tax due at time filing | | Number of returns | | (66) | 19,102,981 | 17,215,598 | 213,037 550,600 617,175 767,369 | 912,567 1,097,550 1,232,592 1,272,943 1,211,851 | 1,991,645 1,595,965 1,265,030 191,263 | 1,655,198 477,068 211,738 303,568 86,722 | 13,220 3,278 3,552 552 206 | 1,887,383 | 68,302 | 227,159 340,644 40,875 270,189 189,211 | 144,152 103,674 56,709 29,130 23,543 23,795 | 9,739,372 6,606,989 2,755,520 |
| on 1959 rafi. | | Amourit | (Thousand dollars) | (88) | 8,595,193 | 8,471,427 | 1,435 t,267 15,785 24,373 | 35,304 45,078 57,489 67,122 66,933 | 175,040 189,810 197,032 194,045 186,758 | 625,284 707,344 585,061 1,880,728 1,625,271 | 578,653 227,893 431,690 151,768 175,564 | 123,700 | 31,295 | 8,096 7,279 10,555 9,383 10,888 | 8,23+ 8,191 5,880 -,590 2,254 17,115 | 7,201,162 |
| Payments on 1 declarati. | | Number of returns | | (57) | ٠,14,282 | 4,766,882 | 12,040 43,035 86,523 117,020 | 139,759 170,731 187,141 203,281 230,113 | 415,707 384,116 341,709 287,786 243,140 | 802,254 399,393 218,702 348,809 105,981 | 16,833 4,342 4,685 701 261 | 377,+00 | 56,773 | 29,457 20,774 13,136 44,673 44,944 | 38,396 30,073 20,863 13,752 8,297 19,352 | 1,549,441 |
| | h excess rity tax | Amount | (Thousand dollers) | (5c) | 72,544 | 76,696 | -1 | 54 75 173 177 598 | 7,082 12,144 12,392 8,295 6,870 | 14,529 2,750 2,183 5,032 2,503 | .82 128 152 17 | 87+0 | (3) | 525 | 24. | 1,430 |
| phe_d | Returns with excess | Number of | returns | (5) | 2,500,078 | 2,529,853 | 2,824 | 2,868 2,917 7,420 11,719 | 538,117 548,668 -14,224 265,886 192,059 | 321,15e 54,964 23,871 41,712 15,548 | 2,606 661 061 97 29 | 36,225 | (3) | 9,052 | 23,423 | 120,747 1,983,365 461,90e |
| Tux withheld | | Amount | (Thousand dollars) | (54) | 30,78-,714 | 30,116,02 | 109,358 258,191 357,381 52,13° | 733,47. 915,244 1,146,212 1,426,358 1,611,443 | 3,582,493 3,590,e11 4,174,51 2,445,657 2,021,804 | 1,156,009 1,156,009 552,357 1,101,355 549,042 | 123,119 36,324 42,342 5,717 1,9ec | 668,677 | 31,344 | 114,701 56,342 71,841 74,106 59,653 | 59,038 58,177 41,413 31,067 21,345 48,970 | 7,691,899 |
| | | Number of returns | | 1531 | 15,409,327 | -2.550.38e | 1,172,470 1,861,565 1,748,264 2,123,667 | 2, -34, 142 2,739,232 3,029,274 2,554,828 | 5,795,735 4,738,417 3,455,798 2,441,140 1,607,643 | 2,795,685 508,033 193,459 2:1,291 67,777 | 2,727 2,799 | 7,918,941 | 81,138 | 3,170,820 883,398 850,355 717,097 540,424 | -87,899 413,171 280,038 187,80c 119,190 187,096 | 28,404,254 18,229,732 3,83°,341 |
| yment tax | | Amount | (Thousand dollars) | (54° | 701,506 | 578, tel | 2, rot 5,918 11,520 10,-14 | 24,814 24,579 34,734 38,507 | 53,35c 11,c5t 24,274 26,117 | 73, 24 30,560 15,218 20,560 5,427 | 804 181 175 195 7 | 122,846. | 1, 18c | 6,347 11,168 18,313 17,537 15,837 | 14,635 12,511 8,103 5,003 6,176 5,030 | 324,930 230,143 146,433 |
| Self-empl.yment | | Number of returns | | 51.1 | 7,736,342 | 4,835,031 | 135,974 205,941 275,741 | 326, 237 338, 239 335, 378 335, 378 | 249,5% 249,5% 249,5% 234,1% 175,382 | 451, 027 186,238 87,939 115,775 31,423 | 1,781 1,055 1,047 1,047 | 2,198,301 | 79,543 | 239,610 363,434 449,014 325,003 235,837 | 184,898 135,537 7r,733 -0,911 31,439 3e,402 | 4,405,302 1,693,687 877,403 |
| | Income tax | thedits. | (Thousand dollars) | (50 | 38,000,20 | 38,045,299 | 38,420 190,429 301,485 401,710 | 45,214 345,713 1,524,485 1,524,493 | 3,371,068 | 2,094,829 1,322,646 3,54,207 2,520,392 | 854,300 328,444 cll,4c7 225,300 2c7,766 | | | 11111 | 11111 | 14,838,767 17,355,989 |
| | | 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | | | Orașid isto | The state of the s | 1. under 2 | (4) | (i) under 21 July (ii) under 27 July (iii) under 27 July (iii) under 13 July (iii) under 14 July (iii) under 15 July (iiii) under 15 July (iiii) under 15 July (iii) under 15 July (iiii) under 15 July (iii) | 25, 25, 27, 27, 27, 27, 27, 27, 27, 27, 27, 27 | refer for a factor of the fact | Hatakable returns, tota | Wed wrote income | Under 3602. 5.77 under \$1.01. \$1.72 under \$1.01. \$1.50 under \$2.00. | 22.556 Inder \$3,300 33.500 Under \$3,700 83.500 Under \$4,5 87.500 Under \$4,5 87.500 Under \$4,5 87.500 Under \$5,5 87.500 Under \$5,5 | Returns under \$5,98 Returns \$5,000 under \$10,000 Returns \$10,000 or more |

Footnotes at end of tatle. 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

| Column C | | | | Salaries and | 1 wages (net) | Dividends (af | after | Interest received | ceived | | Business or | profession | | | Partnership | ship | - |
|--|--|--------------------------|--|--|--|--|--|---|--|--|---|---|--|--|---|--|---|
| Particle | | | Adjusted | | | | | | | | ofit | Net lo | 88 | Net pr | ofit | | 55 |
| Part | Adjusted gross income classes | Number of returns | gross income | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of | Amount | Number of | Amount | | Amount | | Amount |
| The control of the | | | (Thousand dollars) | 1 | (Thousand dollars) | | (Thousand dollars) | | (Thousand dollars) | returns | (Thousand dollars) | returns | (Thousand dollars) | 8 | (Thousand dollars) | | (Thousand dollars) |
| Part | | (1) | (2) | (3) | 171 | (5) | (9) | (7) | (8) | (e) | (07) | (11) | (12) | (13) | (14) | (15) | (10) |
| Part | : | | 1240,675,037 | 32,374,888 | 194,078,485 | 3,010,992 | 111,726,3 | 6,506,172 | 2,990,634 | 5,709,592 | 21,925,063 | 1,433,977 | 2,494,057 | 1,327,107 | 9,130,981 | 239,546 | 555,869 |
| Column C | | u . | 227,416,228 | 27,783,532 | 183,653,418 | 2,087,756 | 5,084,750 | 5,678,111 | 2,502,59c | 3,855,193 | 061,068,01 | 841,782 | 1,100,429 | 1,134,269 | 8,767,698 | 175,819 | 299,829 |
| Column C | | | | | 91,734 410,990 1,215,947 | (3) 8,122 13,760 | 2,718 2,718 4,965 | 5,485 27,210 57,515 | 1,711 8,478 19,299 | 32,990 | 36,968 125,556 276,117 | 4,361 18,415 31,895 | 3,842 17,769 31,473 | 1,891 8,137 18,209 | 2,039 11,167 33,252 | 3,425 | (3) |
| Fig. 00 mare \$1,000 mare \$1, | \$2,500 under \$3,000 under \$3,500 under \$4,000 under | | | | 2,272,090 3,528,58h 5,153,047 7,591,31h | 33,251 41,418 53,958 58,159 66,435 | 14,837 17,632 28,072 32,401 29,755 | 97,493 113,071 167,328 164,055 222,066 | 35,758 39,469 55,242 55,639 71,313 | 215,625 240,585 260,078 265,060 265,060 | 42C,401 52e,193 t=6,223 705,989 792,110 | 54,407 54,094 61,347 71,733 | 15,447 50,619 56,912 70,482 57,811 | 22,583 34,203 46,972 50,855 50,855 | 48,784 80,771 117,817 150,022 181,375 | 5,016 5,820 5,843 6,391 | 7, 57 7, 910 5, 593 5, 693 5, 693 |
| Strict of the | | | | | 24,457,147 22,955,617 22,888,996 18,733,020 13,862,308 | 170,328 21c,252 211, 74 208,188 172,610 | 84,434 113,518 112,075 134,171 114,765 | 558,280 655,881 613,116 534,486 | 159, 134 172,827 167,599 151,620 129,533 | 478,200 379,208 289,477 220,192 100,828 | 1,405,109 1,251,786 1,126,282 1,10,407 345,43 | 225, 346 93, 585 68, 357 45, 658 31, 385 | 101,268 92,165 50,715 54,955 30,551 | 107,953 102,556 82,462 71,815 54,430 | 383,813 365,081 340,818 345,018 284,373 | 20,463 15,657 13,904 9,766 | |
| Subtraction the strict of the | \$15,000,000,000,000,000,000,000,000,000,0 | | | | 29,158,905 c,890,740 3,084,567 5,431,223 2,379,373 | 626, 382 286, 388 151, 467 261, 802 87,184 | 570, 312 479, 497 375, 606 1, 193, 665 1, 778, 289 | 269,356 269,356 269,356 82,442 | 236,128 236,128 152,311 370,705 209,832 | 403,444 158,891 84,246 121,316 25,821 | 2,3-68,156 1,898,669 1,282,233 2,834,389 1,014,821 | 63,**90 18,414 9,856 16,524 7,997 | 9-1132 51,497 30,598 87,295 82,880 | 185,531 93,313 56,170 98,544 35,439 | 1,270,426 410,800 717,96- 1,802,114 1,188,987 | 27,413 12,492 7,336 17,273 6,974 | |
| Northamble returns, total. 2-6,909 2,10-256,809 4,591,30e 11,0-25,0e7 323,22c 22,540 29,146 47,548 26,433 11,252 47,030 991,326 6,017 21,954 27,030 991,326 6,017 21,954 27,030 991,326 6,017 21,954 27,030 991,326 21,0-25,452 114,0-25,430 11,0-25, | | | | 10,594 2,786 2,873 2,873 450 | | 13,782 3,659 3,792 560 175 | 452,815 198,956 380,448 137,611 122,206 | 12,863 3,312 3,467 528 165 | 58,842 19,862 29,849 8,487 4,948 | 2,407 459 367 40 | 121,552 24,801 22,971 3,563 1,571 | 1,867 513 717 141 56 | 29,534 10,912 22,754 8,648 6,109 | 5,273 1,272 1,242 151 72 | 284,216 89,382 126,435 22,554 10,490 | 1,489 576 729 151 53 | |
| The adjusted gross income 296,900 2,009,126 0.00 22,620 1.00 22,620 1.00 22,026 1.00 22,026 1.00 22,026 1.00 22,026 1.00 22,026 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 22,026 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.0 | | II | 113,258,809 | 4,591,350 | | 323,221 | 272,301 | 828,061 | 387,938 | 1,844,399 | 2,534,873 | 592,195 | 1,394,228 | 192,838 | 369,283 | 63,727 | |
| this contact \$1.00 the first \$ | No adjusted gross | | 21,049,154 | 80,625 | 215,600 | 22,640 | 29,146 | 47,548 | 26,433 | 12,524 | 71,257 | 247,030 | 991,326 | 6,017 | 21,954 | 29,875 | |
| ## 103.03 cm der #3.01. 134.56 1.456,100 1.412,873 1.456,100 1.456, | | 7 | | | 148,097 302,397 798,203 1,089,153 1,240,313 | 17,309 20,336 48,221 45,066 41,885 | 4,932 13,562 20,710 23,248 29,331 | 57,036 70,833 139,287 140,146 | 14,775 22,896 51,576 58,095 65,039 | 221,805 267,348 373,026 294,450 219,564 | 81,974 182,588 364,511 392,402 361,819 | 62,398 42,844 58,107 46,852 36,257 | 71,073 46,758 59,891 58,371 40,728 | 13,014 13,129 27,579 29,878 25,725 | 11,716 13,398 27,730 45,336 43,913 | 4,271 2,774 4,494 2,757 4,843 | 2,700 2,700 4,930 3,423 5,042 |
| Returns under 5; John Lo. 831,708 12,695,116 39,186,068 579,318 529.65 2,797,949 796,340 1,557,798 5,801,573 372,012 39,049 2,707,949 796,340 1,557,798 5,801,573 372,012 39,049 47,542 6,428,973 1,734,649 5,031,578 5,801,573 1,177,740 1,557,798 796,340 1,557,798 796,340 1,557,798 798,433 1,177,740 1,575,640 477,542 6,428,979 76,4 | \$2,500 under \$3,83,000 under \$3,63,63,000 under \$4,53,500 under \$4,500 under \$5,500 under \$5,500 an more. | | | | 1,412,879 1,456,100 1,125,265 882,434 607,274 | 42,007 26,298 10,854 9,186 5,602 19,161 | 34,484 20,130 13,359 7,588 6,341 | 103,038 59,026 33,488 19,041 10,950 26,321 | 56,804 31,620 17,091 9,777 7,959 25,873 | 165,430 120,745 70,955 35,427 27,806 30,259 | 321, 834 272, 698 181, 722 102, 962 89, 440 112, 660 | 32,259 25,147 17,200 8,556 7,349 6,196 | 42,823 27,122 21,353 8,015 8,879 17,889 | 24,486 17,687 11,228 8,389 5,599 | 51,795 41,745 25,72t 24,621 1c,489 44,860 | 2,265 1,720 1,720 2,173 2,953 | 4,247 12,891 1,540 2,284 10,411 |
| | Returns Returns Returns | 15,35,,801 10,856,198 | 1,4,831,708 117,348,437 75,434,892 | 12,695,116 15,948,811 3,730,961 | 39,188,068 107,006,084 47,884,333 | 579,318 944,190 1,437,484 | | 2,797,949 | 249,034 796,340 1,545,200 | | 5,946,144 5,801,573 10,177,346 | | 1,710,694 | 420,892 | 943,650 1,759,022 6,428,309 | 33,981 71,711 74,854 | |

Table 4. -SOURCES OF INCORE 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

| | | | | - | ч | t vo | 1794 | 41444 | 150 55 20 55 21 55 | 32494 | | 250 | रुद्रवस्त | 484838 | 3 44 |
|---|------------------------|---------------------------------|------|---------------|----------------|--|--|---|--|--|---------------------------|--------------------------|--|---|---|
| | 0.55 | Amount (Thousand dollars) | (32) | 61c,805 | -98,083 | (3) 4,441 4,129 | 20,965 11,721 15,727 20,505 21,633 | 45,612 41,395 41,330 37,419 25,037 | 73,900 28,3ec 17,35c 43,105 21,307 | 10,542 3,402 8,592 5,501 4,116 | 027,511 | 52,149 | 7,089 2,500 9,973 9,913 6,913 | 7,225 4,107 2,359 3,398 2,066 | 197, 792 205, 243 214, 468 |
| oyalties | Net loss | Number of returns | (31) | 1,248,045 | 1,090,52~ | (3) 5,782 13,388 | 21,073 31,440 41,649 69,330 | 152,295 148,895 127,140 100,648 67,278 | 144,760 37,947 19,022 29,071 29,071 | 1,031 503 601 120 | 151,521 | 22,996 | 13,251 13,251 19,733 16,739 15,478 | 16,323 11,708 2,773 8,221 7,386 5,766 | +03,457 +01,558 242,930 |
| Rents and royalties |)me | Amount (Thousand dollers) | (30) | 2,093,429 | 2,383,684 | 2,495 12,103 2t,670 | -,575 -,533 -,5072 -,608 75,516 | 160,682 151,399 16,330 116,330 | 300,645 219,105 134,765 340,530 185,081 | 5_,0009 17,32+ 22,360 2,50 | 508,745 | 55,29** | 17,711 37,731 67,437 75,073 66,808 | 55,471 57,550 27,499 11,713 10,359 24,349 | 819, u39 725, 40 7 1,348,383 |
| | Net income | Number of returns | (54) | 2,394,191 | 4,346,627 | - 24,658 24,643 42,683 | cl, 637 30, 934 90,712 110, 376 135, 571 | 305,199 294,746 246,929 180,377 141,519 | 347,126 110,444 52,343 91,527 28,806 | 1,249 1,249 1,252 1,252 161 62 | 647,5c4 | 38, 161 | .5,682 72,735 115,727 105,-92 85,37- | 63,707 46,520 27,536 13,627 12,326 20,677 | 1,136,608 |
| | method | Amount (Thousand dollars) | (28) | 357,570 | 239,-35 | (3) - (5) | 7,055 12,707 25,237 12,585 10,3*** | 22,933 25,426 11,240 14,364 11,466 | 20,904 12,079 15,535 10,743 | 2,437 553 671 105 | 116,145 | (3) | 2,816 8,540 11,457 22,544 | 25,018 18,477 11,362 1,990. | 292,997 97,358 66,723 |
| unuities | 3-уевг п | Number of returns | (22) | 205,204 | 120,623 | (3) | 11.3 12.31 12.052 7.052 | 17, 117 14, 31 7, 593 7, 593 | 12, 32, 1,273 1,405 3,088 | 9824° | 105,40 | (3) | 407.4 367.4 12.433 11.9742 11.052 | 13,450 9,614 1,215 2,-04 | 128,775 53,297 22,131 |
| Pensions and annuities | sy method | Amount (Thousand dollers) | (26) | 567,373 | 375,070 | (3) | 10,570 1,151 18,103 2,505 2,799 | 41,321 24,034 27,403 12,321 | 46,225 22,10 22,10 10,103 26,3 0 12,376 | 4,067 1,322 1,346 1,346 | 192, suo | (3) | 4,578 5,336 27,143 32,639 40,150 | 38,388 13,225 9,336 7,037 (3) | .81,083 1.,257 138,533 |
| ñ, | Life expectancy method | Number of returns | (52) | 422,923 | 253,101 | (3) | 10, 295 10, 372 15, 350 16, 519 17, 110 | 24,233 24,233 17,305 13,628 10,565 | 12,750 12,750 11,756 11,756 | 1,3,2 356 377 555 | 169,027 | (3) | 5,70.+ 4,9.0 41,695 32,481 | 27,237 12,716 12,716 5,134 3,134 3,332 | 240,008 106,054 76,206 |
| assets | | Amount (Thousand | (24 | 175,296 | 76,397 | (3) | 1,10. 1,117 1,462 1,17 1,353 | 6,652 9,842 1,130 | 14,094 7,082 2,123 7,389 6,191 | 752 390 724 216 | 16,399 | 156,27 | 3,301 1,985 1,985 1,522 2,057 | 2,017 | 107,096 26,024 40,176 |
| than capital | Net loss | Number of returns | (23) | 127,5.1 | 54,002 |) (3) 1,75 | 5,767 5,851 5,331 3,430 | 9,959 7,149 9,322 1,322 0,194 | 11, 365 | 320 11: 12: 13: 14:7 | 640,24 | 13,014 | 3,400 | 2,900 1,107 3,553 | 66,590 39,754 25,147 |
| Sales of property other than capital assets | и | Amount (Thousand dollars) | (22) | 772,177 | 60,753 | 113 | 2,535 1,582 1,953 | 2,7701 3,750 2,713 | 3, 53, 53, 53, 53, 53, 53, 53, 53, 53, 5 | 70 <u>0</u> 308 465 7 7 | Tü, 52- | 5,793 | 50 T | 1,152 | 13,967 18,665 |
| Sales of pro | Net gain | Number of returns | (21) | 75,740 | 58,503 | 1,928 | 1, 421 3, 684 1,720 6,774 | 5, 75 5, 490 5, 490 1, 431 | 2,042 2,230 1,016 2,421 613 | 88891 | 17,237 | 1,765 | 2,758 3,440 2,434 | 1,549 | 31,000 |
| - | 87 | Amount N | 120 | 845,348 | 329,319 | - (E) 517 900, | 7,059 | 8, 59 8, 59 18, 59 18, 59 18, 58 18, 58 | 27, 928 27, 382 37, 585 11, 102 | 1,700 | 05,630 | 11,774 | 2, 1, 6 9 2, 5, 5, 6 3, 1, 5, 8 2, 1, 5, 8 2, 1, 5, 8 | 5,330 2,352 2,377 2,377 11,437 11,437 | 113, 351 |
| cupits Tisets | Net loss | Number of returns | (57) | 5 m . 6 I 6 " | 552,794 | (5) | 12,003 12,1-43 17,955 25,651 14,349 | 51,084 53,356 42,134 45,040 | 104, 171 50,730 19,550 50,753 15,993 | 45245 | 108,549 | 17,127 | 2, 25 12, 25 12, 094 11, 033 | 99. 1940 St. 555 555 555 555 555 555 555 555 555 55 | 196, coc |
| Sales of capit | in | Amount (Thousand | 131 | U0-61-260 | 1.67 , E-10 g. | 100.00 10 | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | 127,754 161,609 131,52 1.0,*** | 2009 2009 2009 2009 2009 2009 2009 2009 | 33,300 | 185,254 | 111,7.5 | 13, 13, 13, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15 | 100 000 100 000 100 000 100 000 | 741,936 |
| Seg | Net gain | Number of returns | 17.1 | 2,932,720 | 302,180,2 | -79.2 -11.65 -11.617 | 25.55 1.75 1.75 1.35 1.35 1.35 1.35 1.35 1.35 1.35 1.3 | 1945,145 1945,245 1735,445 1445,361 150,364 | 105, 105 205, 11 105, 211 10, 101 10, 101 | 400 (EL 654 () 64 () | 197,433 | 67, +1t | 1000 C. 1000 C | 79,664 (2,105 (25,09 (1,10,10) (1,10,10) | 9025,430 |
| | | Adjusted gross income classes | | Grand total | : | \$600 under \$1,005. \$1,00° under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,50°. | 12,530 under 83,503, 13,000 under 83,500. 13,500 under 84,500. 14,500 under 81,503. | \$5,000 under \$6,500 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$0,000 | \$15,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$2,000. \$25,000 under \$15,000. \$55,700 under \$105,000. | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,300 under \$501,700. \$200,200 under \$101,000. | Nontaxable returns, total | No adjusted gross income | 000 under \$1,00. \$500 under \$1,00. \$1,00 under \$2,000. \$1,500 under \$2,000. | \$2,300 unier \$3,000. \$5,000 under \$3,500. \$7,00 under \$4,000. \$7,00 under \$7,500. \$4,50 under \$5,000. | Returns under \$5,000. Posizes 21, 72 ander \$59,000. Revunns 81, 71 or mon |
| _ | | | 1_ | | 2 | W +1 W T | 7 8 6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 122 144 150 150 | 117 | 8 27 2 2 2 | 27 N | 28 | 33.23 | 488888 888 | 24 24 24 |

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

| | ഥ | Estates and trusts | trusts | | | | | Taxable income | income | | | | Tax o | Tax credit for- | | | |
|--|---|---|-----------------------|--------------------------------------|--|--|---|---|---|---|--|--|---|--|---|---------------------------------------|----------------------------------|
| 1 - | Treome | ej. | Loss | S | 4 | | Number of | | | Income tax | Dividends received | received | Retirement income | f Income | Foreign t | tax paid | Other |
| Adjusted gross income classes R | Number of | Amount | Number of | Amount | sources | Exemptions | with no taxable | Number of returns | Amount | before credits | Number of | + | Number of returns | | Number of returns | Amount | tex |
| | returns | (Thousand dollars) | returns | (Thousand dollers) | (Thousand dollars) | (Thousand dollars) | | | (Thousand dollars) | (Thousand dollars) | | (Thousand dollers) | | (Thousand dollars) | | (Thousand dollers) | (Thousand dollars) |
| | (33) | (34) | (35) | (36) | (36) | (38) | (36) | (40) | (41) | 1451 | (43) | (44) | (57) | 146) | (27) | 148) | (44) |
| Grand total | 222,256 | 345,130 | 14,935 | 22,444 | 1,280,023 | 83,570,409 | ., 703, 630 | 30,554,013 | 128,210,748 | 30,166,599 | 2,221,661 | 201,640 | 294,539 | 48,192 | 66,975 | 17,800 | 3,795 |
| 2 Taxable returns, tutsl | 194,100 | 321,579 | 13,017 | 18,414 | 1,411,633 | 65,810,115 | 1 | 30,471,489 | 128,156,260 | 30,155,219 | 2,193,700 | 200,749 | 217,756 | 38,658 | 66, 50K | 16,846 | 3,794 |
| 3 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 2,683 | 928 | | (| 2,364 10,624 18,703 | 114,720 324,019 1,055,948 | 1111 | 96,683 325,016 705,004 | -,566 109,917 320,117 | 1,311 22,083 53,727 | , 3, 4, 222 7, 357 | (3) - 26 70 | r) | (e) | 1111 | 1111 | 1 |
| 8 55,000 under \$3,000. 9 13,000 unter \$3,500. 13,500 under \$4,500. 10 \$4,000 under \$5,500. | 2,963 2,425 3,269 4,395 2,765 | 3,334 3,272 2,026 2,429 2,173 | 5,438 | 274.6 | 25, 373 42,889 34,342 45,188 | 1,749,757 2,429,518 3,220,079 4,341,351 4,945,221 | ((1)) | 1,026,614 1,314,249 1,625,577 2,031,435 2,282,179 | 1,236,161 1,969,106 3,035,009 4,219,603 | 139,802 247,145 393,819 605,742 843,252 | 19,733 28,243 38,245 34,182 34,182 | 225 331 624 812 928 | 3,756 10,475 13,981 14,620 18,520 | 420 1,240 1,726 2,122 3,126 | 4,337 | 405 | (3) |
| 12 \$5,000 under \$5,000. 13 \$6,000 under \$7,000. 14 \$7,000 under \$8,000. 15 \$8,000 under \$1,000. | 11,603 16,132 15,320 13,812 | 7,633 7,690 16,2% 14,309 6,873 | | | 89,615 105,451 21,447 75,373 | 11,006,731 4,485,552 7,410,322 5,471,125 1,622,323 | 1 1 1 1 | 4,875,340 4,342,876 2,334,046 2,435,416 1,535,080 | 11, 617,905 13,778,853 13, 623,769 12,081,469 7,602,111 | 2,721,088 2,722,928 2,734,880 2,419,901 1,982,744 | 117,419 158,932 117,305 162,131 131,367 | 2,496 3,664 3,736 4,588 | 27,535 24,583 20,437 15,297 | 5,233 4,738 3,756 2,974 1,557 | 2,502 | 314 | |
| 12 \$1°, 000 under \$1 | 38, 058 19,474 12,210 25,795 11,982 | 21, 131 21, 131 21, 813 70, 723 51, 856 | 2,2+3 | 2,529 840 3) 2,933 1,510 | 221,871 113,320 113,320 | 1,471,155 13,208 43,268 412,241 242,224 | 2 () (| 3,312,183 7,45,145 272,449 383,670 102,982 | 23,74c,218 8,107,8u8 4,640,914 10,331,547 5,600,323 | 1,881,350 1,172,14 3,177,441 2,357,442 | 22, 631 257, 585 140, 892 250, 137 85, 857 | 20,176 17,492 13,933 43,793 39,621 | 26,203 11,675 6,273 10,346 3,46 | 5,12t 2,292 1,288 2,044 2,044 | 9,658 7,444 7,139 15,952 11,103 | 1,290 925 455 2,375 3,654 | 97 91 7 136 242 |
| 22 \$100,700 under \$150,000. 23 \$156,000 under \$200,000. 24 \$200,000 under \$100,000. 25 \$500,000 under \$1,000,000. 29, \$1,000,000 or more. | 2,202 689 745 116 | 11, +39 ., 902 11, 585 §, 899 §, 334 | 187 64 76 15 | 1,855 294 950 113 | 31,017 4,133 3,613 464 42,298 | 34,41 705 8,937 1,276 397 | 1 1 1 1 | 15,210 3,857 3,975 579 180 | 1,484,629 526,763 891,211 304,835 271,924 | 754,714 287,432 519,286 182,045 114,341 | 13, 685 3, 637 3, 783 5, 783 175 | 15,225 7,074 13,076 4,297 3,795 | 774 255 283 43 43 | 168 49 56 0 | 2,98t 1,016 1,259 211 70 | 2,408 1,235 2,511 485 374 | 190 10 403 556 1,920 |
| 27 Nontexable returns, total | 28,156 | 23,551 | (1) | 13) | 4131,610 | 17,760,092 | 6,703,630 | 82,524 | 54,488 | 11,380 | 27,961 | 891 | 76,783 | 9,534 | (3) | (6) | (3) |
| 28. No adjusted gross income | 2,231 | 1,966 | (2) | (m. | 4290,lue | el4,859 | 294,950 | - | , | - | ī | • | 1 | • | 1 | 1 | |
| 29 Under \$600. 33) \$600 under \$1,000. 11 \$1,000 under \$1,500. 32 \$1,500 under \$2,500. | 1,846 1,423 4,50c 4,375 3,341 | 893 855 2,825 4,105 | | | 25,997 22,607 22,997 22,607 24,018 | 1,075,739 1,343,366 2,211,348 2,232,608 2,190,527 | 544,908 677,e90 1,096,084 982,838 825,845 | e87,7 | (3) | .3) | n | 1 1 1 1 m | (3) | | 1 7 1 | 1 1 1 | |
| 34. 82,700 under 83,000. 21,000 under 83,000. 33,500 under 84,000. 37. 84,000 under 84,500. 37. 84,500 under 85,000. 38,500 under 85,000. | 2,301 | 1,321 4,105 3,937 | 1,412 | 7,07 | 27,759 115,885 19,953 6,754 7,412 | 2,120,103 1,895,001 1,351,297 979,015 663,205 1,082,426 | 713,440 573,814 36,065 234,516 155,132 | 20,347 20,247 14,343 7,142 3,801 6,833 | 9,189 10,161 10,865 6,321 4,836 10,608 | 1,833 2,009 2,170 1,261 9et 2,640 | 7,920 5,845 5,535 3,711 13, | 99 163 00 217 3 | 18,872 18,662 14,343 6,557 3,875 6,093 | 1,734 1,846 2,104 1,032 1,433 | £ | e. | m. |
| 40 Returns under \$5,000. 41 Returns \$5,000 under \$10,000. 42 Returns \$10,000 or more | 43,765 | 33,776 52,252 259,102 | 3,476 | 4,011 5,210 13,223 | 92,686 420,879 766,458 | 38,726,191 | 0,472,303 226,406 4,921 | 9,482,498 16,629,792 4,441,723 | 11, 539,800 60, 512,353 55,958,585 | 2,325,532 12,273,768 15,5e7,299 | 209,533 | 3,674 18,465 179,501 | 133,798 | 16,783 19,687 11,722 | 1,794 | 79 1,068 16,653 | (3) (3) 3,713 |

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 IL.-JOINT RETURNS OF HUSBANDS AND WITES—Continued

| | | | | | <i>→</i> | ~ | W4N0 | 7 10 11 | 12 13 14 15 16 | 114 | 88888 | 27 | 28 | 33 33 33 33 33 33 33 33 33 33 33 33 33 | 383388 | 40 40 47 |
|-----------------|--|--|-----------------------|--------|-------------|-------------|---|--|---|---|--|---------------------------|--------------------------|---|--|---|
| | 1960 tax | Amount | (Thousand dollars) | (42) | 566,008 | 512,568 | 204 | 4,858 6,219 7,113 7,705 8,664 | 18,729 18,938 18,109 18,601 14,620 | 64,853 51,615 38,035 111,408 70,029 | 21,278 7,890 13,506 13,506 2,624 2,624 | 54,100 | 16,125 | 2,7°3 3,484 3,752 3,752 3,796 5,688 | 3,451 3,392 2,897 2,247 1,059 5,446 | 88,590 91,106 386,972 |
| yment | Credit on] | Number of | 2 | (63) | 1,224,461 | 1,053,940 | 2,178 | 26,149 35,418 42,443 44,136 53,746 | 93,780 89,563 73,662 67,490 54,106 | 188,539 92,766 50,547 81,241 21,525 | 3,310 923 906 112 32 | 170,521 | 28,217 | 10,441 10,441 16,553 21,219 21,014 | 17,975 13,131 10,981 7,936 4,530 | 398,072 385,077 |
| Uverpayment | | Amount | (Thousand dollars) | (62) | 3,424,091 | 2,958,157 | 6,058 21,207 53,277 | 82,508 110,745 141,134 186,539 215,803 | 501,684 477,704 359,787 251,320 161,131 | 259,115 46,773 22,962 38,455 14,960 | 3,532 1,105 2,374 278 | 465,934 | 35,204 | 14,193 18,506 44,983 55,971 50,573 | 52,679 53,908 38,459 29,283 20,636 51,539 | 1,231,666 |
| | Refund | Number of | | (61) | 22,671,783 | 19,195,420 | 55,899 192,294 451,704 | 670,261 882,225 1,097,375 1,419,950 1,593,634 | 3,556,431 3,090,016 2,236,520 1,504,646 | 1,321,371 125,266 34,177 29,196 3,538 | 391 95 107 13 | 3,476,363 | 66,813 | 206,082 271,847 473,380 504,799 436,804 | 413,486 370,214 257,447 177,562 114,481 183,448 | 9,656,257 11,498,944 1,516,582 |
| 8 | Amount | | (Thousand dollars) | (09) | 3,976,318 | 3,888,066 | 1,748 | 38, 0-3 52, 22. 68, 896 80, 182 94, 925 | 180,902 170,110 165,191 155,172 133,382 | 516,891 324,705 231,450 656,450 491,121 | 158,967 04,504 137,588 61,599 69,790 | 88,252 | 2,854 | 3,452 7,266 13,548 13,588 12,008 | 10,889 9,206 5,896 3,417 3,024 3,104 | .55,386 807,811 2,713,121 |
| filing | | Number of returns | | (65) | 11,845,447 | 10,288,552 | 38,732 121,528 232,597 | 330,180 399,263 487,153 568,467 637,747 | 1,228,084 1,167,171 1,031,559 870,096 656,622 | 1,519,579 434,006 131,396 277,160 78,549 | 11,006 2,861 2,987 456 147 | 1,556,895 | 55,792 | 123,034 233,222 336,833 254,768 181,836 | 139,579 100,917 55,357 28,878 23,291 23,378 | 4,349,184 4,976,431 2,519,832 |
| declaration | Amount | | (Thousand dollars) | (58) | 6,924,983 | 6,828,139 | 507 4,028 10,005 | 16,254 26,470 36,651 43,987 58,048 | 130,957 143,675 142,217 155,824 138,310 | 659,274 573,784 +80,869 1,598,306 1,389,755 | 485,510 189,515 342,419 112,691 89,203 | 96,844 | 25,380 | 5,362 5,911 7,390 7,176 9,656 | 6,325 7,602 5,321 3,585 2,061 11,075 | 281,839 716,962 5,926,182 |
| declar | | Number of returns | | (57) | 3,902,989 | 3,617,301 | 19,832 | 95,490 119,997 137,044 101,57 | 31.,686 293,400 257,087 238,314 196,795 | 689,547 350,662 193,315 313,561 95,609 | 14,668 3,757 3,899 563 177 | 285,688 | -1,257 | 15,383 15,210 29,359 35,436 37,179 | 30,482 27,072 19,152 12,051 7,385 15,722 | 925,167 1,310,107 1,667,715 |
| | with excess security tax | Amount | (Thousand dollars) | (95) | 70,573 | 69,7c4 | 3 | 37 | 5,710 10,630 11,527 7,613 6,420 | 13,749 3,519 2,021 4,695 2,371 | 464 111 143 15 | 608 | 13, | 208 | 24 | 1,045 |
| hheld | Returns with excess social security tax | Number of | returns | (55) | 2,288,105 | 2,253,322 | 1 (6) | 2,583 5,053 10,302 58,960 | 431,977 484,068 388,184 250,541 180,523 | 307,752 51,687 22,090 38,958 15,002 | 2,569 609 613 84 84 | 34,783 | (5 | 8,260 | 23,423 | 90,233 |
| Tex withheld | Amount | | (Thousand dollars) | (54) | 23,598,603 | 23,153,456 | 6,844 35,765 39,330 | 189,542 307,217 463,382 705,948 947,737 | 2,585,460 2,986,129 2,835,690 2,453,299 1,905,524 | 4,259,761 1,389,080 519,350 1,643,892 522,005 | 116,795 34,209 38,914 5,327 1,590 | 45,147 | 26,663 | 11,912 16,750 43,136 55,142 49,818 | 53,085 52,069 38,052 29,474 20,754 47,746 | 3,153,16c 12,811,010 7,634,427 |
| | | Number of returns | | (53) | 30,847,165 | 27,281,297 | 224,721 533,194 | 820,638 1,097,351 1,390,898 1,815,878 2,074,414 | 4,539,488 4,103,425 3,115,185 2,288,741 1,523,505 | 2,674,449 +80,305 181,768 237,256 63,803 | 9,926 2,559 2,580 391 111 | 3,565,868 | 59,702 | 204,903 272,368 491,636 524,018 ±51,195 | 428,774 380,672 263,707 182,014 117,244 183,935 | 11,398,738 |
| ment tex | £mosint | | (Thousand dollars) | (52) | 613,973 | 503,764 | 1,587 | 17, 415 23,478 29,226 33,096 37,058 | 63,321 +8,846 38,245 32,151 24,192 | 28,738 28,031 14,211 19,392 | 74.9 10.9 1.7 | 110,209 | 3,508 | 3,770 7,937 15,339 16,139 | 14,170 12,177 7,913 1,946 1,149 | 265,143 211,553 137,277 |
| Self-employment | | Number of returns | | (51) | 5,848,28t | 469, IL., - | 34,503 10,264 173,418 | 225, 775 254, 563 282, 339 291, 758 295, 578 | 491, 330 373, 437 276, 273 219, 622 162, 545 | 421,892 166,146 81,713 111,429 29,231 | 4 949 849 101 | 1,837,592 | 65,141 | 131,005 249,122 373,710 299,480 226,212 | 178,686 132,150 75,013 49,281 31,061 35,731 | 3,465,959 1,562,521 819,806 |
| | Income tex | 9 10 10 10 10 10 10 10 10 10 10 10 10 10 | (Thousand | (1961) | 29,895,172 | 29,895,172 | 1,310 22,054 53,554 | 139,157 245,469 391,456 602,777 | 2,313,585 2,754,432 2,726,957 2,462,223 1,977,273 | 1,860,550 1,156,471 3,129,393 2,313,475 | 735,713 279,0.1 203,180 170,598 158,246 | 1 | 1 | * 1 1 (1 | 1 1 1 1 7 1 | 2,304,992 12,234,470 15,355,710 |
| | | Adjusted gross income classes | | | Grand to to | : | \$500 under \$1,000. \$1,00 under \$1,500 \$1,500 under \$2,000. \$2,00 under \$2,500. | \$3,555 under \$3,05. \$3,500 under \$4,07. \$3,500 under \$4,07. \$4,500 under \$5,30. | under under under under | \$15,000 under \$15,000 \$25,000 under \$25,00 \$25,000 under \$55,00 \$55,000 under \$55,000 \$56,000 under \$50,000 | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$200,000. \$100,000 under \$1,000. | Nontaxable returns, total | No adjusted grous income | 9602 wider \$1,000 \$602 wider \$1,000 \$1,500 wider \$4,000 \$1,000 wider \$2,000 | 22,500 under 83,000. 893,300 under 83,500. 83,500 under 83,500. 84,500 under 83,700. 85,500 or more. | Returns under \$5,900. Returns \$5,300 under \$10,300. Returns \$1,300 or more. |

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

| _ | | | 7.0 | | 87 | 70 2 | 90 2 | 4.3 7 8 8 56 9 78 10 4.5 11 | 47 12 41 13 77 14 97 16 | 25 19 17 26 29 18 26 29 29 29 29 29 29 29 29 29 29 29 29 29 | 22 23 21 25 22 25 24 25 27 25 27 25 27 26 | 17 27 | 14 28 | 14 30 14 30 31 31 32 33 | 36 35 36 37 38 38 39 | 04 90 |
|---------------------------------|------------|-------------------------------|-----------------------|------|----------------|--------------------------|--|--|---|---|--|---------------------------|--------------------------|--|---|-------------------------|
| | loss | Amount | (Thousand dollars) | (16) | 78,087 | 38,370 | 2,299 1,690 579 | 1, 143 3) 2, 356 2, 356 978 345 | 1,147 | 2,664 903 555 9,247 3,431 | 1,754 674 1,187 721 1,034 | 39,717 | 30,414 | <, 191 814 | ο, 29 <i>8</i> | 47,796 |
| 1p | Net 1 | Number of | returns | (15) | 53,930 | 31,890 | 2,522 | 1,881 (3) 2,207 1,927 1,927 | 3,71P 1,466 2,464 2,4054 | 7,221 9,9 343 1,180 496 | 121 25 73 10 | 050,77 | 13,128 | 4,511 | 2,545 | 38,029 |
| Partnership | profit | Amount | (Thousand dollars) | (14) | 835,679 | 795,033 | 7,856 19,816 25,651 32,007 | 32,016 32,668 31,377 35,001 37,282 | 54,722 46,037 46,554 28,179 24,463 | 18,654 53,482 45,788 69,805 55,713 | 9,484 3,778 4,726 1823 | 979,07 | 1,313 | 8,912 9,740 16,843 3,733 | 5,105 | 294,009 |
| | Net pr | Number of | returns | (13) | 274, 187 | 217,018 | 12,494 19,019 18,719 19,670 | 14,622 15,131 12,504 12,281 11,285 | 17,324 12,032 10,239 5,451 6,936 | 14, 117 ., 048 3,745 4,401 2,103 | 21.7 71. 888 1.9 | 57, 169 | 1,515 | 21,980 14,962 11,967 2,848 | 3,897 | 192,694 |
| | loss | | (Thousand dollars) | (12) | 333,670 | 121,334 | 3,435 9,161 8,876 7,259 | 10, 667 8, 868 6, 441 6, 521 5, 686 | 7,422 5,707 2,368 1,182 1,512 | 9,706 2,936 4,038 7,354 5,517 | 2,272 842 2,029 572 960 | 212,336 | 169,190 | 21,159 5,556 8,819 3,108 | 4,5(4 | 277,315 |
| profession | Net l | Number of | returns | (11) | 247,408 | 113,458 | 5,447 11,501 11,708 11,599 | 12, 182 9, 886 8, 300 8, 321 5, 250 | 9,644 3,394 1,394 1,765 | 3,778 1,307 963 896 521 | 113 45 10 13 | 133,450 | 82,676 | 28, ±2 9, ±5 7, 570 2, 596 | 3,141 | 218,129 |
| Business or pr | fit | Amount | (Thousand dollars) | (10) | 1,876,754 | 1,597,717 | 43,588 85,896 119,339 117,356 | 104, 114, 106, 124, 95, 637, 75, 314, 85, 731 | 113, 306 80, 376 72, 994 50, 48 | 146,923 77,946 47,479 89,755 36,312 | 5,583 1,312 1,679 454 | 279,037 | 4,402 | 01,000 74,855 70,248 29,936 13,471 | 10,864 | 1,109,746 |
| Bug | Net profit | Mumber of | returns | (6) | 1,028,211 | 023,015 | 60, 397 84, 635 88, 207 71, 631 | 54, 621 46, 353 37, 253 27, 870 26, 052 | 34, 683 22, 665 17, 240 8, 837 9, 785 | 19, 549 7, 051 3, 336 4, 4,27 1, 180 | 176 27 26 5 | 465,196 | 3,248 | 168, 145 115, 618 74, 384 23, 155 | 3,548 3,060 5,595 | 901,511 |
| ceived | | • | (Thousand dollars) | (8) | 1,234,648 | 995,722 | 11, 308 27, 838 48, 397 51, 628 | 60, +30 53, 395 51, 47 52, 852 48, 688 | 97, 001 71, 786 65, 095 43, 022 38, 713 | 92, 354 53, 375 27, 982 55, 462 27, 572 | 7, 174 2, 684 4, 994 1, 323 602 | 238,926 | 9,014 | 12, 039 35, 148 59, 396 47, 621 28, 044 | 16, 170 2, 043 4, 314 3, 038 3, 038 8, 605 | 635,904 |
| Interest received | | Number of returns | - | (7) | 2,404,719 | 1,823,789 | 46,160 89,389 125,543 129,383 | 13,899 132,234 146,734 136,879 123,415 | 226,958 153,969 103,735 62,047 41,787 | 90, 012 33, 151 16, 203 22, 154 7, 637 | 1, 491 380 506 91 | 580,930 | 20,081 | 90, 536 113, 737 158, 239 89, 541 49, 912 | 31, 633 13, 795 4, 251 3, 585 | 1, 5-1, 319 |
| nds usions) | | Amount | (Thousand dollars) | (9) | 2,877,587 | 2,609,842 | 10, 364 20, 612 41, 880 52, 164 | 53,073 66,643 66,937 76,180 01,050 | 123, 181 119, 175 107, | 292, 686 202, 855 147, 499 369, 213 276, 668 | 118, 279 42, 637 94, 965 39, 365 60, 483 | 267,745 | 10,554 | 8,647 16,705 19,028 39,535 | 37,028 14,089 8,142 3,461 | 660,174 |
| Dividends (after exclusions, | | Number of returns | _ | (5) | 1,465,547 | 1,151,595 | 26,006 46,530 62,930 67,126 | 65, 549 73, 881 82, 316 86, 977 68, 331 | 13c, 000 10c, 344 75, 871 47, 537 37, 659 | 84, 908 33, 001 17, 202 24, 312 | 1,765 449 586 101 41 | 313,452 | 11,546 | 38, 246 49, 348 78, 970 53, 425 31, 038 | 26,787 10,034 4,918 2,711 (3) | 890, 795 |
| and wages (net) | | Amount | (Thousand dollars) | (4) | 43, 338, 672 | 40,661,222 | 958, 608 2, 167, 132 2, 482, 957 3, 197, 047 | 3,743,740 3,897,683 4,080,306 4,040,360 3,555,856 | 5, 123, 877 2, 937, 218 1, 585, 180 857, 565 531, 273 | 854,775 236,744 108,060 186,148 81,087 | 19,052 5,491 9,053 986 414 | 2,677,450 | 26,977 | 914, 375 450, 868 464, 294 336, 332 174, 491 | 149,066 81,731 42,017 20,180 | 30, 791, 752 |
| Salaries and | | Number of returns | | (3) | 17,714,081 | 13, 337, 322 | 1, 173, 279 1, 766, 375 1, 465, 304 1, 460, 439 | 1,392,270 1,227,302 1,115,746 973,521 767,868 | 972, 618 478, 148 236, 933 113, 428 63, 578 | 92, 583 21, 099 8, 365 10, 298 3, 152 | 570 124 178 31 | 4,376,759 | 22,084 | 2,901,405 645,084 409,032 208,175 84,496 | 58, 207, 20, 713, 11, 916, 4, 918 | 15,717,234 |
| o) | Adjusted | | (Thousand dollars) | (2) | 152,813,023 | 49, 043, 162 | 1,052,740 2,371,998 2,800,173 3,558,034 | 4,111,737 4,262,617 4,424,071 4,385,105 3,872,049 | 5, 655, 290 3, 376, 923 2,003, 388 1, 159, 924 797, 849 | 1,734,442 773,138 -774,653 978,387 619,643 | 223,731 78,848 173,885 69,394 85,143 | 13,769,861 | 2196,700 | 1,019,435 659,493 778,265 550,636 323,143 | 265, 222 133, 513 70, 033 35, 400 20, 355 111, 066 | 134,497,319 |
| | Number of | | | (1) | 20,011,221 | 14,513,431 | 1,264,612 1,902,117 1,611,682 1,584,325 | 1,497,958 1,314,648 1,181,111 1,034,059 816,387 | 1,039,038 523,681 269,385 137,326 84,158 | 145, 978 45, 008 41, 312 28, 843 9, 330 | 1,868 461 601 102 41 | 5,497,790 | 123,297 | 3,198,891 893,027 642,869 315,931 144,925 | 98, 103 41, 388 18,797 18,296 | 17,696,113 |
| | | Adjusted gross income classes | | | Grand total 20 | Taxable returns, total 1 | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 2,500 under 43,000 3,000 under 3,500 3,500 under 5,500 5,000 under 5,500 4,500 under 5,000 | ψ, σσο under το σσο ψ, σσο under ξη, σσο ψ, σσο under ξη, σσο ξε σσο under ξυ σσο φ, σσο under ξυ σσο | 910,000 under \$15,000. 15,000 under \$26,000. 25,000 under \$25,000. 225,000 under \$50,000. \$50,000 under \$100,000. | 100,000 under \$150,000. 150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500. 1,000,000 under \$1,000.000. | Nontexable returns, total | No adjusted gross income | Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$2,000 under \$2,500 | 25, 50Cnder 73,00C | Returns under \$5,000 1 |

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—Centinued

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

| | | | ٦ | v | w-4 w 0 | 7 8 9 5 1 I | 212423 | 17 18 20 21 | 22 23 24 25 25 26 | 4.5 | 82 | 29 30 31 33 | 388488 | 407 |
|--------------|--|--|------------|-----------|--|--|---|---|---|--|--|---|---|--|
| loss | Amount | (32) | 130,185 | 88,808 | 1,224 3,159 6,191 6,546 | 5,738 6,328 6,132 6,132 | 10,175 7,676 3,158 2,691 2,318 | 4,679 2,069 1,747 1,302 2,185 | 457 521 418 148 295 | 41,377 | 16,610 | 8,873 4,961 4,002 2,817 2,555 | 3,559 | 26, 592 26, 592 13, 891 |
| Net | Number of returns | (31) | 301,333 | 221,673 | 4,886 9,176 16,132 17,816 | 19,928 21,718 23,752 16,781 14,592 | 28,006 19,191 7,501 6,341 3,074 | 6,831 2,469 1,098 1,513 | 110 41 64 17 | 79,660 | 18,843 | 17,679 14,240 12,846 7,683 2,837 | 5,532 | 223,900 64,572 12,861 |
| соше | Amount | (30. | 926,924 | 689,481 | 7,947 21,569 33,529 41,965 | 36,420 41,806 29,320 31,728 29,168 | i.6,722 42,002 44,749 20,127 25,187 | 72,612 43,148 24,687 44,826 31,942 | 6,185 2,673 6,147 4,887 135 | 269,843 | 8,523 | 26,763 51,004 75,347 43,268 27,057 | 17,783 | 534,624 184,192 240,508 |
| Net in | Number of returns | (62) | 986,498 | 581,192 | 19,042 40,146 54,700 57,941 | 49,452 50,703 41,770 38,531 33,150 | 51,203 35,480 31,577 11,661 10,806 | 26, 347 10, 795 5, 625 7, 976 2, 991 | 452 126 176 33 | 405,306 | 12,326 | 82,208 99,501 109,552 50,134 24,431 | 14,675 5,424 7,055 | 788,475 143,099 54,924 |
| pothe | | (5g) | 201,440 | 129,084 | 4,905 | 15, 393 10, 227 13, 363 17, 306 10, 256 | 9,257 | 3,984 | 58 45 14 | 72,356 | (3) | 1,318 3,414 9,932 13,673 20,258 | 12,555 5,286 5,816 | 154,4°3 38,906 8,041 |
| 3-year m | Number of returns | 1.27. | 125,535 | 59,487 | 6,2.2 | 6, 162 7, 246 6, 377 | 8,376 3,252 3,252 (3) | 1,609 | C 4 H H | 56,048 | (E) | 4,245 6,956 10,455 11,621 12,709 | 5, 244 2, 459 2, 107 | 106, 317 16, 125 3, 093 |
| ney method | | 1.25.1 | 288,705 | 194,921 | 13, 4,394 12,056 16,294 | 17,607 17,432 19,788 19,514 11,171 | 14,556 13,819 14,917 4,186 5,673 | 10,421 | 1,550 316 290 20 20 20 | 93,784 | . 3, | 2,220 5,605 28,988 20,041 17,463 | 9,320 6,334 3,434 | 206, 262 53, 151 29, 292 |
| Life expecta | vencer of returns | (25 | 283,934 | 177, 033 | (3) 5,629 14,873 15,503 | 16,888 15,717 16,510 11,086 9,755 | 17, 905 12, 579 10, 901 4, 963 4, 963 | 9,024 3,600 1,953 1,953 3,048 | 797 43 83 8 | 106,301 | (3) | 5,296 13,420 34,209 21,959 15,546 | 8,030 4,952 | 213,463 51,311 |
| | | (24 | 05,750 | 6,588 | | (e | رن میر ره | 212 | 97 51 53 2 | 19, 172 | 17,054 | | 2,118 | 22, 578 |
| Net los | mber of eturns | (23) | J6, 54U | 10,314 | | | 70, 146 | 78 | 57 118 128 | 8,226 | 4,302 | | 3,924 | 14,515 |
| п | | (42) | 12,524 | 11,479 | | 7,530 | | 1,466 | (8) (8) | 1,045 | (3) | | 776 | 2,426 |
| Net gai | | (27) | 17, 296 | 211,61 | | 11,350 | | 548 309 35 36 | (3 0 0 1 1 | 4,181 | 6) | | 3,469 | 12,863 |
| (0) | | 177 | Ela's | 70,846 | 950 2,218 2,540 4,401 | 2, 93, 700 1340 12, 240 12, 240 | 3,770 3,770 3,924 1,3924 | 407 3,557 2,197 3,034 1,122 | 286 44 204 41 | 19,831 | 5,149 | 3, 189 3, 130 3, 094 2, 250 | 3,019 | 52,868 20,725 17,084 |
| Net lo | mber of | 119 | 103,560 | 132,042 | 2, 053 5,098 -7,125 8,170 | 9,973 10,674 9,806 9,405 7,800 | 1+, 051 9,503 9,126 4,503 4,756 | 10,043 5,110 3,982 3,915 1,380 | 329 65 79 79 70 81 | 31,518 | 6,732 | 6,335 5,854 4,576 3,549 | 4,472 | 97, 139 |
| iin | | (DB) | 1,2-1,+30 | 1,102,669 | 2,001 12,042 19,810 29,318 | 30, 802 27, 839 31, 508 29, 768 28, 246 | 51,765 47,562 40,583 56,874 56,874 | 133, 174 73, 174 53, 078 125, 450 | 51, 293 20, 233 51, 488 22, 510 | 118,767 | 16,662 | 11, 338 10, 453 12, 991 10, 439 9, 220 | 5, 379 3, 386 (3, 193 (3, 193 (1, 527 | 312,574 233,309 670,553 |
| Net , | mer of | 1,17 | 31.0, 322 | 710,591 | 26, 327 35,623 43,210 | 25 4.2. 4.2.4. 2.2.4.2.2. 2.3.4.2.2.4.2.2.4.2.4.2.5.2.2.2.2.2.2.2.2.2 | 68, 367 57, 587 40, 949 30, 782 2*, 312 | 58, 363 21, 981 11, 332 17, 473 | 1,339 345 461 461 28 | 196,351 | 16,784 | 33,781 37,271 40,251 23,647 17,217 | 11,718 4,727 (3,727 3,252 (3,450 | 563,838 224,455 118,649 |
| | A. T. T. C. INCOMP WIRESEES | | J.a.: t.ta | Taxsil | c.C. ader. 1, v.C. 4 | 2, 2, 10, 10er 3, 000 2, 3, 11 Iner 3, 500 2, 510, 11er 3, 500 1, 510, 11er 3, 500 | 12 5 CC under ct, CCC. 13 -5 CC under cf, CCC. 14 -7 CCC under cf, CCC. 15 CCC under cf, CCC. 16 CCC under cf, CCC. 17 CCC under cf, CCC. 18 CCC under cf, CCC. | 17. ,11, uco ander \$15,000. 28. ,15,000 rater \$20,000. 29. ,25,000 rater \$20,000. 20. ,25,000 rater \$20,000. 21. ,55,000 rater \$100,000. | 22 184,676 185,196,196. 23 186,100 nner 284,504. 24 186,100 nner 1860.100. 25 196 nner 1960.100. 26 1,1960.14 nore. | . Mentaxalle returns, total | The structed press income. | 29 Uniter .60C. 31 .1.CG. marr 21.CG. 32 .1.50C .mder 12.CG. 33 .2.0Co .mder 12.50C. | 35 . 2, 3 vo. mder . 3, 000. 35 . 3, 4 vo. mder . 9, 500. 37 . 3, 5 vo. mder . 4, 500. 37 . 4 vv. mer . 4, 500. 37 . 4, 5 vo. mder . 5, 5 vo. 39 . 5, vo. or more. | 4. Returns index 5,000 |
| | , ain Net joss Net jain Net joss Life expectancy method 3-/ear method Net income | Hetigh He | | | ## 1855 Hamier of Amount Harles Herling Metical Netloss Lile expectancy method 3-year method Herling Metical Netlingme Netling Netli | A. Include the pairs of the pairs | Head of the communication Head of the communication | Part Part | Part Part | The column The | The continue of the continue | The control of the | The control of the | The contract of the contract |

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

| | | PH. | Estates and trusts | trusts | | | | | Taxable income | tricome | | | | Tex or | credit for- | | | | |
|----------------------------|--|--|--|-----------------------|--------------------|---|---|---|---|---|---|---|--|--|--|---|---------------------------------|---|----------------------------------|
| | | Income | me | Loss | 99 | Other | | Number of | | | Income tax | Dividends | received | Retirement income | t income | Foreign to | tax paid | | |
| | Adjusted Fross income classes | Number of | Amount | Number of | Amount | sollress | Exemptions | with no taxable | Mumber of returns | Amount | before oredits | Number of | Amount | Number of | Amount | Number of | Amount | Other tax credits | |
| | | | (Thousand dollars) | returns | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | Treome | | (Thousand dollars) | (Thousand dollars) | returns | Τ ^ | | T 0 | returns | (Thousand dollars) | (Thousand dollars) | |
| | | (33) | (347 | (35) | (36) | (37) | 138 | (39 | (40) | (41 | ,42) | (43, | 417) | (45) | (97) | C. | 69 | 57 | |
| | Grand total | 145,040 | 253, 235 | 3,926 | 2,996 | 374, 394 | 16, 164, 498 | 5,336,520 | 14,674,695 | 31,527,013 | 7,298,474 | 1, 0770,303 | 38,815 | 427,667 | 58,719 | 18,580 | 5,183 | Ţ | |
| 2 | Taxable returns, total | 114,663 | 224,619 | 2,543 | 2,300 | 359,619 | 11, 109, 007 | - | 14,513,431 | 31,405,162 | 7,272,500 | 99r, 391 | 37,(10 | 274,529 | 41,639 | 17,815 | -, 154 | 413 | , 1 1 |
| w400 | #600 under \$1,000. \$1,000 under \$1,500. 71,500 under \$2,000. | 4,401 215 215 215 2,035 4,053 | 2, 158 4, 363 5,030 3,210 | | | 11,132 22,135 25,955 26,919 | 758,767 1,200,234 1,127,855 1,274,772 | 1 1 1 1 | 1,264,612 1,962,117 1,611,692 1,584,325 | 18.4,795 894,981 1,315,845 1,515,613 | 36, 861 178, 372 262, 914 362, 240 | 17,954 34,351 50,671 56,396 | 98 353 834 1,167 | (3) 9,971 25,814 | (3) | | | | W410 |
| 7 01 11 | \$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,000 under \$5,000. | 7, 15 7, 501 1, 512 2, 623 | 9, 22.3 9, 21.3 9, 52.9 9, 55.1 | | | 29, 561 24, 574 20, 265 20, 545 16, 545 | 1,279,55c 1,080,629 477,471 845,277 672,338 | h I (I (| 1,497,952 1,314,046 1,181,111 1,034,069 810,387 | 2, 244, 142 2, C10, 131 2, 270, 875 2, 770, 875 | 408,762 520,149 582,713 614,190 561, 370 | 12, 978 17, 473 17, 473 17, 978 | 1,490 2,662 2,663 1,663 | 29,129 22,337 36,886 26,601 16,629 | 13, 13, 13, 13, 13, 13, 13, 13, 13, 13, | i posta | 7,64 | r - | 100 010 |
| 22.24.25 | 45,000 under 15,000. | 9, 24, 1 4, 24, 1 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1 | 12, 902 14, 533 13, 64: 11, 013 9, 501 | 4,522 | 2,115 | 2, 326 14, 569 12, 532 12, 609 | 86.,469 429,727 219,0.6 110,738 72,985 | 1 1 1 8 2 | 1,039,038 1,3.e21 264,735 137,226 84,158 | 4, 56, 355 4, 564, 246 1,511, 065 289, 488 cee, 191 | 647, 853 547, 179 339, 542 200, 827 143, 476 | 113, 363 8, 438 0.5, 277 43, 477 | 3,885 3,885 3,765 6,197 6.43 | 21, 590 15, 062 15, 311 26, 764 | 2,34 2,646 2,646 1,521 1,821 | | | | 22423 |
| 17 19 20 20 21 | 10, 000 under \$12, CCG. 15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$25,000. \$50,000 under \$100,000. | 16,941 9,135 3,31 9,164 1,998 | 25, 155 19, (4.2 13, 195 33, 272 12, 921 | | | 20, 518 16, 173 10, 806 17, 752 11, 328 | 129,530 43,334 41,556 41,610 9,737 | | 145, 978 45,008 21,312 28,343 9,343 | 1, 365, 267 523, 464 384, 464 792, 758 435, 309 | 355, 3(4) 190, 110 132, 833 333, 171 261, 777 | 80,317 32,480 17,056 23,817 8,692 | 11, 11, 11, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13 | 19,558 6,982 7,710 2,04 | 3, 396 1, 000 835 1, 343 | 2,825 1,644 1,370 3,154 1,816 | 536 179 294 721 612 | ET 6 29 3 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 | 17 18 19 20 20 71 |
| 35.58 | ,100, 000 trnder \$150, 000. 150, 000 under \$200, 000. 500, 000 trnder \$500, 000. 500, 000 trnder \$1,000, 000. 1,000,000 or more. | 380 117 140 23 | 1,579 1,696 3,751 398 134 | | 35 | 5,+33 15. 519 -427 | 4,052 504 504 690 1112 411 | 1111 | 1,368 -61 102 | 176, 301 01, 946 115, 293 52, 576 65, 579 | 11.7, 469 35, 429 36, 261 36, 316 | 1,761 | 3, 644 1, 372 3, 062 1, 202 1, 858 | 867 171 211 41 | 110 31 39 8 | 346 154 199 30 | 275 260 280 380 98 | (5, 57 | 22,428 |
| 27 | Nontaxable returns, total | 30,377 | 28,010 | | (3, | 14,775 | 167,050,3 | 5,336,520 | 161,.04 | 18,451 | 14,914 | 73,312 | 1,805 | 153, 138 | 17,080 | 6 | (8) | (e) | 27 |
| 28 | Mc adjusted pross income | ۳. | - , | 6,1 | 6 | -36,579 | 100, 358 | 1,2,290 | | | | 1 | 1 | , | , | ı | , | | éõ |
| 32,23 | Under Jodd Jodd under \$1, UGC JUGG Lader \$1, 50C \$1, 50C ander \$2, 50C \$2,00C nier \$2,50C | 564 5,836 6,417 7,851 | 3, 278 5, 198 2, 887 | , | | 13,643 13,696 12,430 11,793 4,692 | 2,117,405 241,187 833,831 511,938 225,852 | 3, 198, 891 394, 441 644, 434 207, 556 103, 065 | (3 18,375 48,375 41,860 | 15, 893 15, 441 27, 460 | 5+3 3,321 5,587 | 3 - c, 215 20, 288 15, 542 | , E , S , S , S , S , S , S , S , S , S | 16,411 45, 104 40,890 | 3, 447 5, 198 | 1 | l en | | 38488 |
| **** | 2,500 inder 13,011 3,000 inder 15,000 3,000 inder 15,000 5,000 inder 15,000 5,000 inder 15,000 | 2,912 | 2,367 | ē. | 6, | 1, 831 1, 005 1, 005 19 63 63 | 104,795 46,268 45,466 19,084 11,049 13,928 | 57, 369 31, 3-5 31, 3-17 3, 40-1 4, 348 6, 055 | 36,737 16,041 3,585 | 2,1741 11,213 3,320 8,335 | 5,777 5,000 1,000 1,400 1,400 | 17,306 6,411 2,918 3,44. | 534 207 188 143 | 30,737 10,041 3,125 | 5, 243 1,806 476 797 | | - | - | 1897588 |
| 40 47 42 42 | Returns under \$5,000 Returns \$5,000 under \$15,000 Returns \$10,000 or more | 78, 406 36, 108 30, 026 | 70, 317 67, 388 115, 530 | 2,625 (3, 1,175 | 1,493 | 213,067 71,979 89,346 | 14, 214, 465 1, 709, 463 240, 570 | 5, 330, 471 4,907 1,148 | 12, 365, 642 -, 054, 920 254, 133 | 17, 303, 597 9, 565, 321 4, 154, 695 | 3,612,473 2,094,687 1,591,319 | 557,118 347,432 165,753 | 14,025 17,657 57,133 | 309, 852 72, 549 45, 266 | 38,662 12,146 7,911 | 4,711 2,377 11,592 | 567 740 3,876 | 13 3 405 | 1117 |
| É, | Foutnotes at end of table. See text | See text for Theornical | 30 C-1 OF | of Sample" and | na 'Explanation | 5 | Classifications and Term. | Stid Torm" | | | | | | | | | | | |

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 - Continues

| | | | | | | ~ | 4460 | 7 8 9 0 I | 25459 | 17 18 19 19 21 21 | 86778 | 27 | 28 | 29 32 33 33 | 383388 | 4 7 7 7 7 7 7 |
|---------------------------------|---|-------------------------------|-----------------------|------|--------------|------------------------|---|---|---|--|--|---------------------------|--------------------------|--|--|---|
| | on 1960 tex | Anount | (Thousand dollars) | (49) | 116,633 | 103,934 | 471 1,750 2,103 2,031 | 2,423 2,299 2,787 1,599 4,297 | 3,014 3,912 5,164 2,696 2,536 | 12, 525 10, 151 6, 702 16, 032 10, 266 | 5, 392 1, 508 2, 998 6,54 1,33 | 12,699 | 3,646 | 1,559 632 1,274 738 368 | ,417 1,486 3,179 | 29, 280 18, 078 69, 275 |
| ment | Credit on | Number of | returns | (63) | 345,970 | 297,627 | 5,399 15,823 22,510 20,917 | 18,506 20,807 21,497 13,688 18,610 | 24, 879 21, 533 21, 624 9,761 9,618 | 25, 506 10, 489 5, 398 7, 635 2, 620 | 468 138 162 31 8 | -8,343 | 8,951 | 8,629 7,744 7,100 4,760 2,216 | 3,002 | 204, 368 88, 541 53, 061 |
| Overpayment | TO. | Amount | (Thousand dollars) | (62) | 786,640 | 579, 141 | 71,960 79,360 62,951 61,414 | 55, 920 49, 046 43, 353 37, 923 30, 955 | 37,603 15,712 8,887 3,463 3,601 | 6,009 1,854 1,312 3,487 1,379 | 850 323 469 165 1,145 | 207,499 | 5,645 | 98, 191 35, 972 24, 940 17, 003 7, 363 | 6,603 4,219 2,339 1,458 (3,341 | 697,040 70,565 19,035 |
| | Refund | Number of | returns | (61) | 12, 160, 631 | 8,153,436 | 1,056,147 1,386,922 1,121,958 1,067,657 | 959, 837 675, 425 515, 683 414, 076 313, 986 | 378,821 146,673 55,885 25,448 14,187 | 15,133 2,534 1,199 1,440 303 | 210 | 4,007,195 | 23, 158 | 2,818,647 545,015 301,594 158,320 67,698 | 50,252 22,675 11,078 3,918 (³) 3,507 | 11,515,379 623,712 21,540 |
| time of | | Amount | (Thousand dollars) | (99) | 902,405 | 892,455 | 6,131 22,544 34,672 39,984 | 37,952 38,609 41,781 43,437 41,498 | 71,028 55,315 44,069 33,157 27,155 | 80,734 46,025 31,798 78,931 52,256 | 22,593 8,008 18,512 6,474 | 056'6 | 545 | 2, 296 2, 779 2, 384 963 371 | 391 | 316, 513 231, 267 354, 625 |
| Tax due at time o | | Number of returns | | (59) | 6,304,035 | 6,0001,544 | 200,318 +82,220 +55,103 +76,598 | 507,535 612,732 643,431 604,880 483,084 | 636,914 356,519 192,982 103,369 61,145 | 106,812 32,396 14,921 19,986 6,487 | 1,344 308 419 419 27 | 302, 391 | 11,559 | 97,765 99,948 61,503 18,150 6,297 | 3,404 | 4,770,052 1,351,181 182,802 |
| n 1959 ition | | Amount | (Thousand dollars) | (58) | 1,321,532 | 1,297,603 | 1,227 5,159 10,907 12,442 | 17,653 19,664 18,509 20,018 24,261 | 37,400 39,438 46,235 33,372 | 134,677 104,028 81,231 221,104 192,088 | 78,975 29,414 68,488 29,679 39,457 | 23,929 | 4,720 | 2,541 1,269 2,790 1,977 1,138 | 1,775 | 147,556 190,452 983,524 |
| Payments on 1959 declaration | | Number of returns | | (57) | 1,065,976 | 981,888 | 11,551 35,838 62,258 61,631 | 64,814 66,876 59,406 57,532 56,327 | 89,074 77,773 71,104 43,388 38,738 | 90,486 37,468 18,982 26,581 9,076 | 1,796 453 594 102 | 84,088 | 14,220 | 13,237 11,660 12,571 8,153 7,226 | 3,749 | 556,800 322,329 186,847 |
| | h excess rity tax | Amount of | (Thousand dollars) | (56, | ., 83∪ | 4,811 | 3 | 122 | 1,054 | 534 1247 124 222 84 | 22 2 (2) | (3, | (8) | | £ | 3,442 |
| eld | Returns with excess social security tax | Number of | returns | (55) | 204,795 | 204,053 | , | 10,690 | 83,401 45,685 16,809 12,151 7,618 | 9,621 2,295 1,302 1,884 581 | 76 28 31 11 | E) | (8) | | , , | 23, 152 |
| Tax withheld | | uncount amount | (Thousand dollars) | (55) | 5,896,798 | 5,699,305 | 103,757 235,358 286,204 375,057 | 471, 553 518, 255 569, 582 586, 159 530, 261 | 786, 563 468, 319 259, 547 143, 530 86, 403 | 147,792 44,382 22,154 37,901 18,512 | 4,403 1,183 2,199 167 64 | 197, +93 | 4,036 | 97, 328 35, 550 25, 682 15, 944 6, 710 | 5,369 3,873 2,266 1,381 (3) | 3,872,750 1,745,009 279,039 |
| | | Number of returns | | (53) | 16,942,490 | 12,958,610 | 1,106,487 1,686,760 1,383,592 1,408,596 | 1, 359, 119 1, 205, 733 1, 103, 062 965, 625 763, 933 | 967,178 475,736 229,217 112,060 62,074 | 89,669 26,172 8,055 9,814 2,962 | 475 105 147 28 11 | 3, 983, 880 | 12,682 | 2,816,330 5,385 300,012 156,055 63,067 | 46,415 21,882 10,538 3,459 (3) | 14,963,065 |
| ment tax | | Amount | (Thousand dollars) | (52) | 72,118 | 60,944 | 1,921 3,978 5,391 5,372 | 5,056 5,120 7,1384 7,1387 | 5, 622 3, 351 5, 726 1, 592 1, 197 | 3,608 1,380 728 826 276 | 4000 | 11,174 | 409 | 2,415 2,994 2,642 1,143 | 348 241 296 | 51,281 |
| Self-employment tax | | Number of returns | | (15) | 1,030,528 | 702,591 | 64,518 93,998 97,859 70,280 | 62, 155 52, 678 41, 638 34,749 32, 477 | 36,696 24,799 11,188 3,298 | 22, 938 8, 736 1, 540 1, 737 | 287 56 67 12 | 327,937 | 13, 072 | 101,867 106,459 67,170 21,376 7,923 | 2,791 | 886,745 100,115 43,668 |
| | Income tax after | credits | (Thousand dollars) | (96) | 7, 145, 344 | 7, 145, 344 | 36,763 177,973 201,338 358,606 | 463, 159 520, 063 579, 148 665, 865 554, 303 | 249, 352 541, 597 333, 074 202, 108 139, 001 | 341, 061 181, 050 126, 441 317, 591 250, 935 | 99, 685 35, 765 25, 723 35, 508 | ı | ' | | 1 1 1 1 | 3,559,218 2,064,132 1,521,994 |
| | | Ad usted wrot, income classes | | | Orand total | Taxatle returns, total | ,000 under \$1,006. 1,000 under \$1,500. 1,500 under \$2,000. 2,100 under \$5,500. | .2,500 under 13,0003,000 ider (3),5003,500 ider (4),5003,500 inder (5),000. | .5.tit inter 25.cc5.tit inter 35.cc5.tit inter 35.cc5.tit inter 35.cc5.tit inter 30.cc. | 110,100 under 115,000 under 225,000 under 225,000 under 255,000 under 255,000 under 3100,000 under \$100,000 und | #160, tet mater #150,000. 150, tet mater #20,000. #260,000 mater #20,000. #250,000 mater #20,000. 1,000,000 mater #20,000. | Nontaxaile returns, tctal | No al Lated gross income | Under 500. \$600 inder \$1,000. \$600 inder \$2,000. \$1,000 inder \$2,000. | (4, 5fC under \$3,000. \$3,06c under \$3,000. \$3,56c under \$5,000. \$4,000 under \$5,000. \$5,00c under \$5,000. | Returns under \$5,000. Returns .5,000 under \$10,000. Returns \$15,000 or more. |
| | | | | | | 1.4 | PF 2 0 (1) | 100344 | 41111 | 2,888 | 30488 | N | 83 | 청국업물업 | **** | 443 |

See text for "Description of Sample" and "Explanation of Classifications and Terms."
Adjusted gross income less squared gross deficit.
Adjusted gross deficit.
Sample warisality is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
Wignite "Other sources."
Less than Joc.

INDIVIDUAL INCOME TAX RETURNS FOR 1959

Table 5. --FORM IO40A RETURNS -- INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

| | | | Adjusted | Salaries | Other i | ncome | | Number of | Taxable | income |
|---|--|--|--|--|--|---|--|--|---|---|
| | Adjusted gross income lasses | Number of returns | gross income (Thousand dollars) | and Wages (Thousand dollars) | Number of returns | Amount (Thousand dollars) | Exemptions (Thousand dollars) | returns with no taxable income | Number of returns | Amount (Thousand dollars) |
| | | 1 | 2 | 3) | in 1 | 5) | 6 | 7 | (8) | ٥) |
| | C3 4c4c3 | 18,301,58e | 54,010,227 | 53,946,914 | 915,378 | 63,313 | 25,612,678 | 5,181,595 | 12,119,991 | 25,912,286 |
| | Grand total | | | | | | | 7,101, | | |
| T | axable returns, total | 13,119,991 | 47,824,292 | 47,772,724 | 779,372 | 51,568 | 17,129,656 | - | 13,119,991 | 25,912,286 |
| | \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,00 under \$5,000. | 870, 470 2,412,121 2,394,787 2,245,113 2,123,126 | 721,612 3,535,890 5,992,858 7,853,432 9,523,489 | 724,092 3,531,831 5,987,144 7,845,369 9,512,423 | 31,002 73,337 88,0 4 130,340 159,008 | 1,520 4,059 5,714 8,113 11,546 | 523,826 1,650,283 2,451,722 2,914,145 3,453,373 | - - - | 873,144 2,412,121 2,394,787 2,245,113 2,123,106 | 129,178 1,531,672 2,942,071 4,153,138 5,116,837 |
| | \$5,500 under \$6,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 1,275,397 825,275 484,358 319,115 172,175 | 1,968,116 1,323,960 2,952,432 2,415,021 1,633,502 | 6,961,727 5,318,032 3,648,466 2,612,704 1,631,936 | 106, 05 81,004 53,003 34,668 23,001 | 7,389 5,828 4,016 2,31 7 1,566 | 2,405,720 1,710,386 1,034,J52 636,432 349,217 | - - - | 1,275,397 825,375 489,358 309,015 172,675 | 3,86c,14c 3,081,423 2,253,489 1,717,322 1,121,010 |
| N | iontaxable returns, total | 5,181,595 | 6,185,935 | 6,174,190 | 136,006 | 11,745 | 8,483,022 | 5,181,595 | - | - |
| | Under \$000 | 2,453,123 e1.,031 993,050 583,696 366,685 129,007 | 770,189 451,002 1,437,555 1,447,383 1,256,723 571,125 | 766,631 449,095 1,434,387 ,46,143 1,254,74e 570,675 | 52,336 23,668 32,001 10,334 12,667 | 3,558 1,907 3,168 1,240 1,277 450 | 1,739,587 768,538 1,988,L99 1,755,488 1,364,958 605,830 | 2,+53,123 e10,031 943,050 583,690 366,685 129,007 | - | - |
| | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,300 under \$9,000. \$9,000 under \$10,000. | 40,669 1,334 | 217,967 34,691 | 217,885 | 1, | 1) | 223,411 31,001 1) | 40.669 4,007 1) | - | - |
| F | Returns under \$5,000 | 15,183,762 2,117,823 | 33,564,588 20,445,639 | 33,522,536 31,424,378 | 61c,364 299,014 | 42,052 21,201 | 19,217,559 6,395,119 | 5,135,592 46,003 | 10,048,171 3,071,820 | 13,872,896 12,039,390 |
| T | | | | m | 444-73 | | m 1 | | | |
| 1 | | | | Tax wi | time ra | | Tax due at t | ime of filing | Overpaymen | t refund) |
| | Objected when the property | Income tax | | | Returns w | ith excess | | Amount | | Amount |
| | Adjusted gross income classe: | Income tax (Thousand dollars) | Number of returns | Total amount (Thousand dollars) | Returns w | | Number of returns | | Number of returns | |
| | Adjusted gross income classe: | (Thousand | | Total amount | Heturns w social se Number of | Amount of excess | Number of | Amount (Thousand | Number of | Amount (Thousand |
| | | (Thousand doilars) | returns | Total amount (Thousand dollars) | Returns we social se Number of returns | Amount of excess (Thousand dollars) | Number of returns | Amount (Thousand dollars) | Number of returns | Amount (Thousand dollars) |
| | Grand total | (Thousand dollars) 10 5,279,594 | 11) 17,606,549 | Total amount (Thousand dollars) 12) 5,008,057 | Returns w social se Number of returns 13) 234,010 | Amount of excess (Thousand dollars) 14. | Number of returns (15) | Amount (Thousand dollars) 16) | Number of returns (17) | Amount (Thousand dollars) (18) |
| | | (Thousand doilars) | returns | Total amount (Thousand dollars) | Returns we social se Number of returns | Amount of excess (Thousand dollars) | Number of returns | Amount (Thousand dollars) | Number of returns | Amount (Thousand dollars) |
| | Grand total | (Thousand dollars) 10 5,279,5%. 5,279,5%. 25,941 306,318 587,712 841,402 | 11) 17.cu6.549 12.98c.983 2.305.452 2.305.452 2.328,445 | Total amount (Thousand dollars) 12) e,008,057 5,748,316 79,910 397,703 67,359 911,194 | Returns w social se Number of returns 13) 234,010 231,344 | Amount of excess (Thousand dollars) 14. 5,029 5,002 | Number of returns (15) 4,512,559 4,512,559 59,003 444,689 588,363 1,02e,718 | Amount (Nousand dollars) 16) 1c3,007 103,007 1,0c1 12,402 1c,590 25,614 | Number of returns (17) 13,129,65c 8,518,424 812,1 1,941,430 1,777,422 1,205,394 | Amount (Thousand dollars) (18) 891,070 631,329 55,030 103,787 104,237 |
| | Grand total. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$8,000. | (Thousand dollars) 10 5,279,994 25,341 306,318 587,712 841,401 789,400 630,945 463,475 356,975 | 11) 10,000,440 10,900,983 20,300,452 2,300,452 2,208,445 2,118,770 1,273,397 824,708 489,398 308,882 | Total amount (Thousand dollars) 12) 6,008,057 5,748,316 79,910 397,703 off,359 q11,194 1,114,281 836,082 63,022 477,950 359,546 | Returns w social se Number of returns 13) 234,010 231,344 1) 12,667 81,004 60,670 39,002 22,334 | Amount of excess (Thousand dollars) 14. 5,029 27 903 1,363 1,273 956 | Number of returns (15) -,512,559 -,512,559 -,512,559 -,912,55 | Amount (Thousand dollars) 16) 163,007 1,061 12,432 16,590 25,614 34,029 23,452 17,966 13,129 10,787 | Number of returns 17, 13,129,65c 8,518,424 812,41 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,34c 137,34c | Amount (Thousand dollars) (18) 891,070 631,326 55,030 103,788 104,237 95,344 103,699 70,044 27,604 |
| 7 | Grand total. \$500 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000. \$3,000 under \$4,000. \$44,000 under \$4,000. \$45,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$8,000. \$7,000 under \$8,000. \$9,000 under \$9,000. | (Thousand dollars) 10 5,279,994 25,941 306,318 587,712 841,462 1,044,615 789,490 630,445 463,475 356,951 233,985 | 11) 17,505,449 12,966,983 24,305,402 2,305,402 2,305,402 2,285,445 2,118,772 1,273,397 824,708 489,358 308,82 172,075 | Total amount (Thousand dollars) 12) 6,008,057 5,748,316 79,910 397,703 675,359 911,14,281 836,382 663,082 477,950 329,546 233,269 | Returns w social se Number of returns 13) 234,010 231,344 10,667 81,004 60,570 39,002 22,334 13,334 | Amount of excess (Thousand dallars) 14. 5,029 5,002 .1) 27 903 1,363 1,273 1,273 4,20 | Number of returns (15) 4,512,559 4,512,559 588,303 1,022,718 1,000,383 536,360 349,351 2253,545 271,342 101,005 | Amount (Thousand dollars) 16) 103,007 1043,007 1,001 12,402 15,504 34,029 23,452 17,906 13,129 10,787 7,977 | Number of returns (17) 13,129,65c 8,518,424 812,41 1,941,430 1,777,422 1,205,393 1,113,722 732,370 473,690 253,346 137,340 71,770 | Amount (Thousand dollars) (18) 891,070 631,325 55,030 103,78* 104,237 95,344 103,69: 70,044 50,041 27,600 14,284 7,261 |
| | Grand total. \$000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$8,000. \$9,000 under \$10,000. Nontaxable returns, total. Under \$000. \$1,000 under \$1,000. \$1,000 under \$3,000. \$2,000 under \$3,000. \$2,000 under \$3,000. | (Thousand dollars) 10 5,279,994 25,941 306,318 587,712 841,462 1,644,615 788,400 630,445 463,475 336,951 233,865 | 11) 17,506,409 12,926,983 24,306,402 2,306,452 2,328,445 2,118,772 1,273,397 824,708 489,358 308,882 172,975 4,619,56c 2,389,453 531,027 800,374 452,889 244,881 | Total amount (Thousand dollars) 12) 6,008,057 5,748,316 79,910 397,703 67,359 91,194 1,114,281 836,082 63,022 477,950 339,546 233,269 259,741 79,177 31,320 64,329 39,417 29,214 | Returns w social se Number of returns 13) 234,010 231,344 11) 12,667 81,004 60,670 39,002 22,334 13,334 | Amount of excess (Thousand dollars) 14. 5,029 5,002 27 90,3 1,363 1,273 956 420 (1) | Number of returns (15) 4,512,559 4,512,559 588,303 1,022,718 1,000,383 536,360 349,351 2253,545 271,342 101,005 | Amount (Thousand dollars) 16) 163,007 103,007 1,061 12,4502 10,590 25,614 34,029 23,4502 17,966 13,129 10,787 7,977 | Number of returns (17) 13,129,65c 8,518,424 812,1 1,941,430 1,777,422 1,205,330 1,113,722 732,370 473,690 253,44c 137,340 71,670 4,611,232 2,388,119 530,360 800,373 451,623 2,388,119 | Amount (Thousand dollars) (18: 891,070 631,325 55,030 103,787 104,237 95,344 103,695 70,044 50,041 27,604 14,28; 7,261 259,747 79,177 31,326 4,325 39,417 29,214 |

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

| | | | | | | | 111. | 21.1201 | 11.001 | | | | |
|-------------------------------------|---|---------------------------------|------|----------------|--------------------------|--|--|---|--|---------------------------|--------------------------|---|---|
| | | | | | CQ. | 4400 | 28 110 110 110 | 12 14 15 16 16 | 17 19 19 20 21 22 | 2 | 5% | 3 x 3 3 3 3 3 3 5 5 5 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 | 32.5 |
| | Exemptions | (Thousand | (18) | 15,522,071 | 13,821,330 | 62,027 110,405 142,451 252,281 | 326,893 463,633 629,003 830,827 1,001,785 | 2,708,485 2,592,049 1,929,649 1,272,650 | 706,313 19,939 4,424 (1) | 1,700,735 | , T.) | 189,409 116,159 170,680 177,765 167,363 188,332 156,106 159,088 115,580 98,432 | 5,346,529 |
| Returns with itemized deductions | Total deductions | (Thousand | (17) | 5,378,697 | 5,757,717 | 3,012 18,286 38,047 63,481 | 97,029 142,406 213,152 302,018 367,923 | 1,006,111 1,111,260 882,189 046,934 | 398,199 18,345 4,948 | 220,980 | , | (1) 8,243 9,827 11,227 18,402 24,260 20,966 21,039 22,847 22,847 22,847 | 1,405,114 |
| Returns with its defuctions | C. | returns | (Je) | 5,283,569 | 5,008,582 | 15,996 57,780 54,648 123,099 | 164,032 209,322 270, 143 344,544 386,063 | 939,806 890,368 550,265 429,081 268,503 | 216,229 6,354 1,428 \}(1) | 214,987 | t | (1) (2),995 (19,996 (16,330 (26,328 (20,329 (18,663 (18,598 (18,598 (18,458 (18,458 | 1,839,016 |
| | Other sources negstive) | (Thousand | (15) | (1) | (1) | | Ę | | | (1) | 1 | (1) | ££; |
| received | Amount | (Thousand | (14) | 30,522 | 28,374 | (1) 410 636 505 | 1,077 1,202 1,561 1,661 | 4,420 4,724 4,079 2,757 1,712 | 2,658 | 2,148 | 1 | 2,148 | 9,807 |
| Interest received | Number of | returns | 13) | 591,084 | 5-8,287 | (1) 5,999 9,665 10,331 | 10,396 17,330 22,402 23,000 | 92,048 99,472 88,710 61,480 39,128 | 3,379 | 23,397 | t | 23,397 | 162,128 |
| | ids in Eross me | Amount (Thousand | (12) | 16,253 | 488°, | 5. | 1, 141 279 279 271 731 371 | 1,058 1,263 1,727 1,727 621 518 | 665 | 917 | ſ | 216 | 4,356 |
| eived | Dividends in adjusted gross income | Number of returns | (11) | 145,020 | 137, 127 | 6,332 | 3,246 3,333 1,755 1,011 | 21,495 26,362 15,732 11,997 8,665 | 12,532 | 7,999 | , | 66b ' L | 46,990 |
| with dividends received | xclusion ross me | Amount (Thousand dollars) | (10) | 8,275 | 7,333 | 1 0+ | 223 487 362 | 1,027 1,303 1,111 881 867 | 1,185 | 331 | , | 331 | 1,807 |
| s with div | Dividend exclusion from gross income | Number of returns | (S) | 197, 504 | 191,338 | 399,4 | 11, ee4 | 24,029 29,351 29,694 23,454 20,030 | 25,031 1,335 411 | 6,666 | ı | 6,660 | 43,659 |
| Returns | 773 | Amow.t (Thousand | (8) | 18,523 | 17,275 | 908 | 1, 144 38-2 49-2 1, 218 733 | 2,085 2,504 2,830 1,502 1,385 | 1,850 98 36 | 1,248 | i | 1,248 | e,163 10,376 |
| | Total domestic and forcign dividends passived | Number of returns | 00 | 242,633 | 251, 446 | 866,9 | 23.499 23.499 23.23.7 11.330 | 34, 893 39, 827 39, 123 22, 153 | 28,205 | 10,005 | 1 | 16,665 | 167,594 |
| Gulamios | and wages | (Thousand dollars) | (3) | 42, 100, 034 | 41,-33,733 | 85,605 211,734 332,26t 573,015 | 3.15, 517 2, 132, 210 1, 45, 689 2, 114, 027 1, 135, 483 | 7,005,281 7,325,707 1,191,345 2,544,575 3,153,961 | 3,448,930 141,848 37,460 | 1,580,501 | - | 52,572 65,930 137,842 137,842 152,000 167,648 167,648 117,264 117,264 117,264 117,264 117,264 | 10,764,413 |
| Ad frotted | | (Thousand | (5) | 351,050,52 | 5 1,1,17 | 25,759 212,511 333,037 573,760 | 208,221 1,134,574 1,57,171 2,166,334 2,537,345 | 7,070,749 7,399,235 6,197,1 11 4,545,478 3,156,440 | 3,452,281 147,033 37,508 1) | 1,589,570 | 4 | 83,3-2 61,236 131,274 138,223 152,090 188,075 188,075 172,396 172,396 114,617 229,809 | 553,957 10,778,487 |
| | Salaries and Wager net) | (Thousand dollars) | (†) | 2,482,284 | 1,000,000 | (1) 0,183 7,433 15,277 | 3c, 561 ch, 413 2c, 564 128, 235 152, 885 | 44,084 410,465 346,491 236,639 238,554 | 213,065 9,620 10,019 (1, | 69,623 | 1 | E3, 633 | 553,957 |
| . 1ck pdy | Excludable | (Thousand dollars) | 13) | 154,42 | 133,2 | 1) 1,162 2,066 2,117 | 7,752 7,847 15,230 11,111 11,557 | 20, 500 20, 552 20, 114 2, 243 2, 243 | 4,858 174 71 | 22,182 | (4. | 21,265 | 78,919 |
| , | | return. | (2) | 42t,269 | 4.,273 | (1) 4,666 4,332 5,065 | 13,330 15,736 15,431 20,933 32,153 | 21,313 23,653 44,424 22,123 25,166 | 19,183 | 25,99th | (1) | 24,663 | 158,792 |
| | Number of neturns N | | 1) | 8,150,137 | 45. 6. m. e. | 103,37°. 169,012 190,762 254,00 | 292,773 343,244 415,776 509,776 533,678 | 1,284,288 1,14,92 324,23 334,130 334,130 | 312,032 3,836 1,736 | 879,453 | (1) | 2001, 241 113, 285 105, 319 67, 319 67, 319 51, 55 41, 254 31, 725 31, 725 31, 725 31, 725 31, 725 31, 725 31, 725 | 3,661,01c |
| | H sabbul emoon income lasted | | | ຜູ້ຊອກປີ 1. ໂລ | Tax. F.e get C. , total. | \$c.5. mider \$1." \$1, Jo under \$1,500. \$1,500 under \$2,000. \$2,500 under \$2,500. | \$2,5, under \$3,000 \$2,00 under \$5,000 \$3,00 under \$5,000 \$4,000 under \$5,000 \$4,000 under \$7,000 | #1, 22 under #0, 200 #0, 200 under #1, 200 #1, 22 under #3, 220 #5, 200 under #10, 200 | \$19,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$55,000 under \$25,000. \$15,000 under \$10,000. | Nontaxable returns, total | No adjusted gross income | Under Sc. 100. 8100 under 81,50. 81,500 under 81,50. 82,500 under 82,50. 83,500 under 83,5. | Returns under \$5,500Returns i. 00 under \$10,00. |

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| Table 6FORM 1040W RETURNS -INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -Con | tinued |
|---|----------|
| able 6Form 1040W returnsIncome, exemptions, Taxable income, and tax items, by adjusted gross income classes | Con |
| able 6FORM 1040W RETURNS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS | 1 |
| able 6.—Form 1040W RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED C | |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY AD | GROSS |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, | |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEN | ВУ |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE INCOME, AND | ITEMS, |
| able 6Form 1040W RETURNS-INCOME, EXEMPTIONS, TAXABLE INCOME, | ΤĀ |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE | AND |
| able 6 FORM 1040W RETURNS - INCOME, EXEMPTIONS, TAXABLE | INCOME, |
| able 6 FORM 1040W RETURNS INCOME, EXE | AXABLE |
| able 6 FORM 1040W RETURNS I | EXE |
| able 6FORM 1040W | -INCOME, |
| able 6FORM 104 | |
| able 6.—FO | 6 |
| able | -F0 |
| | |
| | |

| | ō. | int send ers) | | 1,081 | 1,028 2 | W4WD | 7 8 9 9 11 11 11 | 12123 | 113 119 120 221 22 | 23 | - 24 | 25 52 53 53 53 53 53 53 53 53 53 53 53 53 53 | 848848 | 201 38 201 38 |
|--------------------|-------------------------------|---------------------------------|-------|-------------|------------------------|--|--|--|---|---------------------------|--------------------------|---|--|--------------------------------------|
| | t on 1960 tsx | Thousand (Thousand dollars) | - | | | | | | 1 | - | _ | () | | 51.0g QV |
| Overpayment | Credit | Number of returns | (36) | 17,625 | 3 le,959 | | | | | 1 1 | | 7 | | 1 8,305 7,008 1,2,192 |
| 0407 | pur | Amount (Thousand dollars) | (35) | 853,320 | 780,308 | | 20,009 29,348 39,303 49,149 57,415 | 142,434 146, 07 104,716 71,687 40,702 | 32,899 | 73,012 | (1) | 8,392 5,720 7,251 6,123 6,611 | 7,161 c,980 e,210 4,80e 3,e89 | 33,940 33,940 |
| | Refund | Number of returns | 34 - | 6,665,903 | 3,919,550 | 44,381 142,103 157,700 209,918 | 230,684 290,005 337,244 407,197 131,443 | 1, 771, 441 954, 757 867, 491 252, 948 | 20h,73c 3,139 57c | 74, 347 | - | 248,175 78,290 77,837 50,987 53,988 | 53,774 43,990 +0,692 27,390 22,*55 38,095 | 3,013,947 3,441,131 219,825 |
| P. | Amount | (Thousand | (33) | 34,484 | 84,484 | 149 1,155 2,200 2,506 | 2,782 2,782 4,788 4,851 5,555 | 10,.35 11,119 8,640 7,820 | 12,952 1,816 1,816 1,311 | ' | , | 1111 | 11111 | 26,797 42,151 |
| filing | Number of | | 32, | 1,325,734 | 1,325,734 | 3, 555 25, 182 32, 395 42, 692 | 61,089 57,423 79,205 100,044 | 210,161 183,165 147,380 99,200 87,555 | 103,414 5,389 992 | 1 | 1 | | 1 | 502,2et 713,4el 110,007 |
| tion | Amount | (Thousand dollars) | 131) | 4,453 | 4,529 | | 1,168 | 379 | 958 | 1.3 | , | - (1 | 1111 | 1,753 |
| declaration | £ a | of returns | 30) | 27,512 | 21,18 | | 4,333 | 4,033 | क्षत्तात्त्व । सम्बद्धाः सम्बद्धाः | 1 | 1 | - (t) | · · · · · | 8,005 13,031 |
| | with excess security tax | Amount (Thousand dollars) | 162) | 14,10t | 13,978 | 2 | 96 | 1,843 3,479 3,000 2,728 1,519 | 1,831 81 | 128 | 1 | 1111 | 128 | 12,004 |
| | Returns with social securi | Number of returns | . 58) | 593,407 | 585,616 | 4,367 | 15,116 | 147,843 159,130 10,114 00,157 45,127 | 41,560 1(052 .1) | 7,711 | 1 | 1111 | 7,791 | 26,275 |
| | Amount | 70 ~ | (27) | 5,007,13. | 4,934,093 | 9,586 22,354 35,856 50,229 | 86,9847 123,303 169,044 237,862 273,201 | 772,038 843,760 756,562 583,708 425,989 | 494,700 23,159 5,103 | 73, 11 | 1,1 | 8,387 5,731 7,240 c,123 | 7,153 6,980 6,980 4,848 3,689 9,582 | 1,081,801 3,397,882 527,451 |
| | Number of | returns | (56) | 7,449,234 | 7,201,519 | 96,047 158,980 177,431 244,244 | 287,441 345,752 411,444 552,910 | 1,281,955 1,139,587 828,535 536,912 334,190 | 311,775 8,768 1,735 | 747,735 | (1) | 248,210 78,957 77,837 60,987 53,655 | 53,774 44,324 41,692 27,396 22,788 38,395 | 3,407,224 |
| * Omo 00 of | | (Thousand | (25) | 4,241,870 | 4,241,870 | 2,709 13,924 26,716 45,454 | 69,568 46,737 134,608 173,59 221,316 | 715,001 eel, 180 519,250 340, e72 | 475,588 24,080 5,956 | | • | | 11111 | 2, 724, 024 |
| | Amount | (Thousand | 24) | 139 4 | 139 4 | 1 | | 139 | | | ' | 1 1 1 1 1 | 11111 | 28.52 |
| lividends received | Number | of returns (f | 23) | 25,347 | 25,947 | , | | 55, 444 100, 100, 100, 100, 100, 100, 100, 100, | 1 | , | • | 1 1 1 1 1 | 11111 | 6,000 10,005 3,216 |
| Tanoma tow | | (Thousand dollars) | (22) | 4,242,009 | 4,242,009 | 2,709 13,929 26,716 45,454 | 69,571 96,737 134,610 193,569 221,818 | 715,029 661,085 519,291 390,679 | 475,015 24,680 c,3ct | , | • | 1 1 1 1 1 | 11111 | 805,113 2,926,116 510,780 |
| _ | Amount | (Thousand | (21) | 20,785,768 | 20,786,768 | 13, 562 69, 781 134, 058 228, 388 | 348,527 482,778 668,991 457,577 1,097,540 | 3,147,142 3,533,782 3,249,357 2,537,011 1,890,605 | 2,251,904 106,853 27,827 .1] | | 1 | 11111 | 11111 | 4,000,702 14,387,897 2,398,169 |
| 200000 | Mumbor of | returns | (20) | 7,270,084 2 | 7,270,684 2 | 103,379 169,012 190,762 254,009 | 293,773 549,694 417,771 564,575 533,678 | 1,284,288 1,140,920 829,203 537,355 334,190 | 312,032 8,836 1,736 | - | , | 1 1 1 1 1 | 11111 | 2,821,659 |
| Mumber of | 20 | taxable | (19) | 879,453 7 | , | 1111 | 1111 | 11111 | 11111 | 879,453 | (1) | 261,241 103,285 105,831 79,316 67,319 | 68,771 51,655 46,024 30,728 24,454 39,496 | 38,992 4 |
| Z | Adjusted gross income classes | | | Grand total | Taxable returns, total | der \$1 under under under | \$2,500 under \$3,000. \$3,000 under \$4,000. \$3,500 under \$4,000. \$4,000 under \$4,000. | \$5,000 under \$c,000. \$c,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$25,000 under \$50,000. \$100,000 or more. | Nontaxable returns, total | No adjusted gross income | \$600 under \$1,000. \$5,1000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,000. \$3,500 under \$3,500. \$3,500 under \$4,300. \$4,500 under \$4,500. \$4,500 under \$5,000. | Returns under \$5,000 |
| _ | ⋖ | | 1_ | | 2 Ta | | L 20 0 0 U | <u>अण्यूण्ट</u> | V 80 0 1 N | - S | - 3. | 25788 | 040046 | S Res |

dollars) 1,041 -RETURNS WITH ITEMIZED DEDUCTIONS -ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES 1, 5; 13,745 38,936 78,258 1,4°,948 1,1°,9,448 1,2°,8,448 1,4°,931 1,14°,791 (Thousand f Amount Traits

(Thousand (Thousand dollars) 4,367 195 120 1,013 tax paid 24,448 2,71, 1,:26 3,170 620 77.1 2,035 40,818 13,041 9,776 7,651 20,117 2,3/4 1,876 2,837 2,417 2,089 3,41 1,190 1,413 253 7,009 income Foreign 282 83 17 17 (Thousand 62,591 dollars) 215,410 117,744 91,744 Amount (Thousand dollars) 2,10%, 40 415,492 3,299,446 1,533,271 1,064,268 3,1.1,194 231,824 231,824 231,457 14, 182
38,452
71,412 147,436 217,749 311,956 436,474 542,498 3, 77 2, 83 2, 83 2, 18 1, 16 807 3,925 16,222 23,283,707 (Thousand dollars) 92,053,449 -,528 12,463 12,463 10,.74 5,845 4,050 15,498 (Thousand dollars) Dec. 275, 09 22.,.15 174,713 121,015 98,403 72,313 144,445 (Thousand dollars 477,628 564,436 870,561 1,180,356 1,347,671 6,900,665 14,672,679 10,443,993 32,017,337 dollars) 1,249,463 11,249,463 12,77,415 dollars) Table 7

of Control forth not and Permount paraboth. The Revery the moral total includes data de geed for this Peason See text for "Dooription or wamp on and "Exp anailon of da 1Sample variablily as to, anno to Warrant unwing Separah

Table 8. -PATTENNS OF INCOME RELATING TO FOUR SELECTED SOURCES, BY ADJUSTED GROSS INCOME CLASSES

(Selected sources: Salaries and wages, business or profession, partnership, and rents and royalites)

| | | | | | | | | | | | | | NO FUR | 1909 | |
|-------------------------|-----------------------------------|--------------------------|-------|-------------|------------------------|--|--|---|--|--|---------------------------|--------------------------|---|---|---|
| | All a of the | Bources | (61) | 40,138 | 41,20e | | 4,52t | 2,934 2,934 1,072 1,074 1,628 | 7,637 1,593 1,614 1,180 2,793 | 551 184 233 52 | 5,932 | 79047 | 3,87 | | 10, 27 11, 12 12, 18 |
| Sec | rents | E | (18) | 75,702 | 15, 121 | 481. | 1,24 | 1,163 4,064 3,554 2,224 | 12,112 7,056 1,195 4,388 | 120 120 21 21 | 12, 441 | 3,91. | 1,387 1,75 1,75 1,261 | 50. 25. 25. 25. 25. | 20,453 18,415 36,415 |
| ected Bour | wages, Partnership, rents | Salaries and wages | | Lug, 27 5 | 138,478 | 1,470 | 1, 441 1, 441 1, 450 1, 550 1, | 2, 72, 11, 00, 12, 12, 13, 12, 13, 12, 13, 13, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14 | 25,436 15,040 6,348 16,338 7,161 | 11, 41 11. 51.6 88 88 | . 195, tol. | 57157 | 860 | 1, 01 | 25, 72 12, 42 12, 45 12, 45 |
| of the selected sources | | Rents and royaltles | (41) | 601,871 | 447,148 | 2, 400 9,665 11, 786 | 10, 446 24,152 27,130 40, 311 32,165 | 5-, free 5-, f02 76, 212 31, 280 26, 619 | 50,534 19,066 9,616 10,627 4,330 | 251 191 191 44 | 104,745 | 11,830 | 6,801 7,251 17,754 11,113 16,198 | 10,063 4,521 6,130 4,774 3,152 | 265,272 230,480 105,719 |
| 7 | Caleries and business profession. | Partner- suip | (15) | 104,702 | 91,633 | 504 1,241 1,429 | 25. 1 910. 82. 1 83. 1 | 10 de | 14, 122 7, 223 4, 288 8, 140 2, 140 | 250 120 14.3 26.2 | 17,059 | نابئرن. | (1) 1,513 1,765 (1) 2,171 | 1,541 | 37,145 34,201 37,246 |
| | Partner- | rents and royalties | (14) | 159,295 | 1 41,502 | } 2,270 2,515 2,521 | , 14.5 , 54. , 32.6 , 287 | 11, 370 1, 039 1, 530 2, 202 2, 563 | 145 12,039 12,039 14,250 12,250 | 227 227 227 27 27 | 28,793 | 3,916 | 2,810 2,880 4,14 3,004 3,843 | 2,522 1,559 1,559 2,673 1,2.57 | 53,363 44,201 |
| 69 | or and— | Rents and royalties | (13) | 901,870 | 180,355 | 5,415 12,294 23,718 31,037 | 34,451 41,703 30,402 44,031 44,133 | 20,038 42,106 34,68 27,49 21,54 | 64, 28, 10, 34,5 17, 23,1 24,77, 2,577, | 127 127 139 | 321,515 | -2,033 | 41,002 52,306 61,772 45,22 27,494 | 19,00.2 13,010 7,920 7,540 5,031 | 566,763 |
| Beleated sources | Business profession | Partner-R ship r | ê. | 15.,001 | 110,573 | (1) 1,765 2,774 4,035 | EUR () 408 () 408 () 409 () | 11,000 5,117 5,713 7,713 | 16,072 7,638 10,370 3,011 | # B & D | 36,620 | 7,991 | 5050 5040 5040 5040 5040 5040 5040 | 4,035 | 70, dk |
| the | - bund | Rents and Froyalties | (11) | 0,717,270 | 11,629,711 | 11, 18-4 245, 445 449, 472 50, 000 | 78,2 % 95,13c 12c, Lee 18,5c % | 477, 413 267,777 203, 791 215, 403 157, 603 | 200, 200, 50, 400, 50, 410, 50, 501, 100, 50 | 55.4 55.5 55.5 55.5 55.5 55.5 55.5 55.5 | 650,42 | ., 086c | 20, 5%2 2, 1, 48% 2, 1, 2, 2 20, 042 20, 440 | 24, 581 24, 529 24, 529 14, 502 17, 77 | 1,43",50 |
| 2 of | and wages | Partner-R | (010) | 600,355 | 135,434 | ., 566 ., 152 7, 711 12,055 | 11,857 | 7., 307 7., 134 **, 730 50, 183 20, 183 | 13, 713 13, 713 17, 113 20, 180 | 1, 474 414 828 888 | 01,421 | 6,345 | 500 fg 800 fg 542 fg | 7,910 6,457 4,613 3,553 (1) 3,412 | 125,07 |
| | Salaries | Business I | (2) | 3,144,908 | alo, ala, | 17,485 -0,333 -07,630 104,625 | 13',*11 15',**7 15',122 1'0,015 187,125 | 3-3,024 .772,137 .202,006 1131,949 | 134,3945 10,405 77,891 | रू 193 194 19 | 785,294 | 5.5, AUG | 1,280 124,563 117,549 91,270 | 42,215 50,062 39,573 20,390 14,962 17,507 | 1, 364,726 |
| 8: | Rents and | royalties p | (8) | 866,572 3 | 321,304 | 7,°50 14,583 24,904 27,057 | 20, 991 20, 355 10, 355 117, 890 12, 125 | 20,00 10,000 10,000 10,000 | 1,1734 1,175 1,175 1,246 | \$25 TS | 541,266 | 19,540 | 40,500 104,11 11.9,305 10,385 57,101 | 11,972 12,453 7,423 4,160 3,117 | 721,207 |
| ted sources | 1 | ghip | (4) | 054,282 | 489,965 | 1,387 14,541 16,045 24,057 | 41, 404 24, 405 25, 335 24, 954 28, 314 | 36,413 36,413 27,397 24,438 | 24, 152 12, 710 12, 710 7, 54,71 | 1,3 c. 322 344 27 | 16.,317 | 21,190 | 29, /16 19, 416 29, 146 19, 446 119, 446 | 11,468 3,127 13,388 2,633 4,345 | 351,210 156,406 |
| f the selected | Business | profession | (4) | 9,521,518 | 1,777,380 | 15,911 83,151 117,307 117,307 | 141,924 129,328 129,487 111,407 | 154,337 112,713 74,704 67,137 47,354 | 14, ,,85 21, 31, 340 4', 200 | 000 1115 1215 1215 1215 1215 1215 1215 1 | 1,740,132 | 219,358 | 1 , 1000 204, 327 304, 327 146, 757 127, 831 | 00,000 00,000 00,000 10,000 11,000 | 174 , 386 464, 369 |
| 1 of | Salaries | ra. | (5) | 45,226,421 | 37,124,291 | 1,209,602 1,885,756 1,726,747 | 4,240,045 4,303,444 4,450,184 4,676,340 4,665,337 | 4,9439,750 4,0000,928 2,3657,009 2,022,647 1,310,985 | 131,787 331,787 111,232 111,232 12,733 | Ansh Res Alis 102 | 0,107, | 6,357 | 1,200,177 40,007 450,733 742,260 | 502,7%2 *16,0%7 271,738 133,424 10%374 170,500 | 25,112,473 15,309,413 |
| | Rents and royalties | | (*) | 16.,917, | ., 397, 525 | 26,678 61,283 106,469 139,120 | 154, 144 134, 144 2345, 144 246, 219 266, 310 | 514,734 514,734 424,109 303,087 227,234 | 515, 103 100, 15c 80, 54c 133, 247 | 7,024 1,975 1,975 2,149 36.3 | 1,321,450 | 34,504 | 16%, 10%, 20%, 26%, 26%, 25%, 270 133, 270 | 97,547 50,230 37,548 23,974 18,240 29,521 | 2, 12, .d5 |
| | Partner- F | | (3) | 1,947,748 | 1,605,424 | 14, 192 23, 387 32,750 46,710 | 55, 504 55, 504 68, 802 72, 426 80, 141 | 15 ,060 136,445 110,031 5,665 71,007 | 234, 418 1115, 479 62, 380 123, 695 45, 744 | 1,949 11,949 2,414 137 | 342,324 | 51,445 | 46, 350 46, 350 26, 350 26, 610 32, 282 | 25,045 13,074 9,805 7,041 13,319 | 770,180 |
| | Business or | | (2) | 8,609,710 | 5,583,048 | 70,750 142,095 223,110 294,992 | 33r, 490 362, 908 37c, 527 383, 494 379, 352 | 504, 304 504, 328 384, 050 220, 141 | 18°, 38 18°, 38 90, 228 145, 44 | 1,634 1,77 1,41 205 | 3,020,002 | 35m, 148 | 50, 479 50, 479 20, 479 | 240, 127 150, 036 90, 253 90, 253 95, 407 14, 337 | 2,00,,170,5 |
| | Salaries and | | (1) | 52,850,938 | 43,400,525 | 1,243,883 1,957,134 1,858,057 2,221,140 | 2,447,457 2,804,373 3,080,582 3,080,582 | 5,854,425 4,777,451 3,465,491 2,457,275 1,021,101 | 2,832, 40 52.,782 200,730 200,134 72,0134 | 11,324 4,453 4,132 4,448 | 9,384,413 | 105,009 | 2, 311, 117 1, 121, 127 1, 164, 107 930, 129 719, 999 | 520, 465 520, 469 335, 479 235, 777 137, 794 | 30,531,765 18,+01,1-0 |
| 1 | Adjusted gross income classes | | Ĺ | Grand total | Taxable returns, total | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | \$5,500 under \$3,000. \$3,000 under \$5,500. \$5,000 under \$5,000. \$5,000 under \$5,500. | \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$6,000 under \$10,000. | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$50,000 under \$50,100 \$50,000 under \$100,000 | \$100,000 under \$15'',000. \$150,000 under \$200,000. \$250,000 under \$500,000. \$500,000 under \$1,000,000. | Montakable returns, total | No adjusted gross income | Under \$505 \$1,700 under \$1,000 \$1,500 under \$2,000 \$1,500 under \$2,500 \$_,000 under \$2,500 | \$2,500 under \$3,700 \$3,400 under \$3,700 \$3,500 under \$5,700 \$4,500 under \$5,700 \$5,500 under \$5,700 | Returns ander \$2,000Returns \$5,000 under \$10,000 |
| - | | | | ٦ | 2 Tac | w 1 w 2 | 7.8.3.3.1 | 25253 | 17 19 20 21 21 | 25.55.55 | 27 Nor | 28 | 28448 | 48888 | +10 Ref |

Gee text for "Description of Cample" and "Explanation of Messilleations and Terms." Cample variability is too large to werrant showing Reparately. However, the grand total includes data deleted for this reason.

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

| | Adjusted gross income classes | Number of returns with income tax after credits | Adjusted gross income (Thousand doilars) | Tuxable income (Thousand dollars) | Income tax after credits (Thousand dollars) | Average income tax | Effective tax rate— income tax after credits as percent of taxable income | |
|----------------------------|--|---|--|--|---|--|---|----------------------------|
| | ALL TAXABLE RETURNS | (1) | (2) | (3) | (4) | (5) | (6) | - |
| 1 | Total | 47,496,913 | 287,775,346 | 106,385,053 | 38,645,299 | 814 | 23.2 | 1 |
| 3 5 | \$e00 under \$1,000 \$1,000 under \$1,500 \$2,000 under \$2,000 \$2,000 under \$2,500 | 2,129,771 | 1,116,472 2,674,096 3,647,621 5,603,123 | 194,586 955,378 1,542,106 2,337,578 | | 29 89 146 185 | 20.0 19.9 19.9 19.8 | 2 3 4 5 |
| 6 7 : * | \$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,000. \$4,500 under \$4,500. | 2,376,359 | 7,626,054 9,353,232 11,481,953 14,123,691 15,308,246 | 3,376,072 4,252,413 5,372,337 6,631,396 7,560,498 | 668,214 646,713 1,077,613 1,335,485 1,524,973 | 242 294 352 402 459 | 19.8 19.9 20.1 20.1 20.2 | 6 7 8 9 10 |
| 11 12 13 14 15 | \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000. | 6,216,537 5,036,281 3,683,764 2,615,468 1,747,657 | 34,117,177 32,627,712 27,559,833 22,162,993 16,544,491 | 16,684,611 16,979,238 15,454,065 13,226,703 10,389,591 | 3,149,244 3,149,451 2,720,390 | 542 683 854 1,040 1,235 | 20.2 20.3 20.4 20.6 20.8 | 11 12 13 14 15 |
| 19 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 706,164 301,431 -32,351 | 37,628,019 12,07.,580 6,698,056 14,148,928 7,549,453 | 25,557,238 3,927,311 5,155,939 11,379,799 6,229,490 | | 1,710 2,966 ~,388 8,384 22,902 | 21.4 23.5 25.7 31.1 42.2 | 16 17 18 19 20 |
| 21 22 23 24 25 | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or mare. | 4,475 4,776 712 | 2,080,621 704,285 1,301,423 478,154 545,033 | 1,695,238 609,591 1,070,137 376,577 425,065 | 854,300 328,449 617,667 225,194 267,766 | 48,915 73,396 129,327 514,364 1,010,438 | 50.4 53.9 57.7 59.9 63.0 | 21 22 23 24 25 |
| | RETURNS WITH NORMAL TAX AND SURTAX | | | | | | | |
| 26 | Total | ,-,, | 278,545,857 1,116,472 | 158,726,306 | 35,102,010 38,920 | 741 | 22.1 | 26 27 |
| 20 | \$1,500 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 2,129,771 | 2,674,096 3,647,621 5,603,123 | 154,500 455,378 1,542,106 2,337,578 | 190,429 306,460 | 89 146 185 | 19,9 19.8 | 28 29 30 |
| 21 32 73 34 35 | \$2,500 under \$3,500. \$3,900 under \$4,500. \$4,900 under \$4,500. \$4,500 under \$5,000. | 2,876, 59 .,062,395 3,324,058 | 7,020,054 -9,353,232 11,461,453 14,123,691 19,308,246 | .,376,072 4,252,413 5,372,837 6,631,896 7,560,498 | 8-6,713 1,077,613 1,335,465 | 242 294 352 402 459 | 19.8 19.9 20.1 20.1 20.2 | 31 32 33 34 35 |
| 36 17 18 19 | \$5,000 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 5,036,031 3,688,764 2,610,468 | 34,117,177 32,627,712 27,559,833 22,162,993 16,544,491 | 16,684,611 16,979,238 15,454,005 13,226,703 10,559,591 | 3,440,244 3,149,451 2,720,390 | 542 583 854 1,040 1,235 | 20.2 20.3 20.4 20.6 20.8 | 36 37 38 39 40 |
| 41 42 43 45 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 706,130 299,200 393,752 | 37,624,019 12,072,907 6,046,303 12,964,035 3,527,437 | 25,557,238 6,927,193 5,111,402 10,303,054 2,800,253 | 1,307,414 3,160, "71 | 1,710 2,966 4,370 8,027 21,843 | 21.4 23.5 25.6 30.5 42.1 | 41 42 43 44 45 |
| 40 47 46 49 40 | \$100,000 under \$190,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$1,000,000. \$1,000,000 or more. | 1,007 | 670,-06 171,347 253,718 61,730 48,261 | 527,187 128,446 180,406 43,293 69,661 | 121,315 34,036 | .49,062 75,370 134,010 369,957 1,224,191 | 52.8 59.1 67.5 78.6 82.6 | 46 47 48 49 50 |
| | RETURNS WITH ALTERNATIVE TAX | | | | | | | |
| 51 | Potal | | 9,22,489 | 7,650,747 | 955 و343 و3 | 125,125 | 46.3 | 51 |
| 52 53 54 10 | Under \$15,000 \$1:,000 under \$20,000. \$20,000 under \$55,000. \$2,900 under \$50,000. \$50,000 under \$100,000. | (†) 105.65 25.49 | (1) 51,253 1,180,893 -,0,1,516 | (1) 44,537 1,016,144 1,36 ⁹ ,237 | (1) 15,281 379,406 1,422,280 | (1) 6,849 13,318 23,77e | (1) 34.3 37.3 -2.2 | 52 53 54 55 56 |
| .4 60 61 | \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$000,000 under \$1,000,000. \$1,000,000 or more. | 3,96% 3, (** 1925 | 1,410,215 592,938 1,105,205 416,424 441,372 | 1,168,051 461,145 490,331 333,260 40,465 | 252,911 495,652 191,363 | 48,644 /2,323 128,227 30c,181 704,353 | +9.3 52.5 55.7 57.4 59.2 | 57 58 59 60 61 |
| 62 63 04 | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. | 23,415,117 19,305,707 | 71,434,488 157,012,206 13,327,652 | 32,223,304 72,734,203 61,427,41 | 6,450,543 14,438,767 | 275 764 1,034 | 20.0 20.4 26.3 | 62 |

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

*Sample variability :. two large to warrant showing Leparate L. However, the grand total include, data deleted for this reason.

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|---|--|---|---|---|--|---|--|--|--|---|--|--|---|---|--|--|
| | | March | | | We will no with an | Tour Tour | | | | Tes | Taxable income | | | | | |
| | Taxable income classes | returns with tax- | Taxable | Number of returns | | Income tax before eredits | Tax credits | <u> </u> | Number of returns | Total | rtial x | One-half excess long- term gain | Income tax before credits | Tex I | Income tax after credits | |
| | | 15 | dollars) | (3) | dollars) | dollars) | dollars) | dollars) | (0) | dollars) | | (Thousand dollars) | dollars) | dollars) | dollars) | |
| - | JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE | Cti | 12804.363 | 30,534,891 | 122.023.184 | 27.241.094 | 202.101 | 27.038.993 | 86.370 | 6.381.177 | 4.713.044 | 1.668.133 | 2.973.773 | 70,420 | 2.403.353 | - |
| | _11 | + | 1.2 34.4.860 | 30, 452, 034 | 121.968.663 | 27.22.712 | 170.99 | 27,039,343 | 86,379 | é. 181, 177 | 4.713.044 | 1,668,133 | 2,973,773 | 70.420 | 2 703 353 | ~ |
| | | - | | | 3F,401,507 44,860,918 15,224,183 6,571,027 4,069,434 | 7,674,442 4,214,693 3,316,839 1,550,313 | 31,364 31,543 31,543 22,042 16,227 14,072 | 7,56.3,113 9,17.,150 9,294,797 1,532,086 1,022,304 | | | Alternative | tax not | applicable) | | | w 4 w @ t |
| 8 5 11 11 11 | | 134,151 24,463 60,887 40,770 | 2,921,271 2,251,627 1,918,627 1,346,300 1,346,300 | 184,151 86,963 60,247 40,770 22,995 | 2,031,271 2,251,527 1,318,440 1,38,300 | 802,118 e44,256 572,678 441,890 307,112 | 11,639 1,840 2,374 7,441 | 790, 479 652, 410 564, 305 474, 044 | 15,195 | 387,497 | 362,331 | .1,1ee | 134,513 | 1. A. C. | 132,236 | 8 6 2 1 1 2 |
| 113 | 0ver 3-0,300 not over 3-4,700. 0ver 3-4,000 not over 3-2,000. 0ver 3-2,000 not over 3-0,000. 0ver 3-0,00 not over 3-0,000. 0ver 3-0,00 not over 3-0,000. 0ver 3-0,00 not over 3-0,000. | | 1,1 of . 771 1,e95, 8hz 1,e900,ov 1,118, 022 270, 038 547, 535 | 12,755 12,765 12,753 6,168 3,107 2,776 | (17,71) 86, 13 86, 13 8, 173 28, 18 16, 318 | 22, 578 343, 144 321, 341 144, 754 125, 269 165, 723 | 9, 350 4, 350 4, 340 4, 340 6, 350 6, 350 7, 350 7, 350 8, | (10, 10) | 11,546 17,447 10,477 4,941 5,674 | 23. 153 23. 776 240, 778 640, 637 341, 765 | 741,525 741,525 217,899 563,023 354,439 282,018 | 13, 530 11,151 12,2,317 127,115 127,115 127,115 | 174,458 321,48 321,001,101 411,245 111,483 187,458 | 3,53 6,564 8,228 7,72. 5,103 | 175,422 319,779 341,878 346,523 279,380 183,551 | 11: |
| 28.148 | Over \$100,000 not over \$1.0,000. Over \$120,000 not over \$140,000. Over \$150,000 not over \$130,000. Over \$150,000 not over \$130,000. Over \$150,000 not over \$130,000. | # | 92,343 4.03,443 134,741 134,741 140,354 | 1,744 2117 2,824 2,117 136 | | | 1, 2000 1, 200 | 303,857 57,534 57,740 56,602 10,734 | 3,251 2,374 1,250 861 612 | 388,462 300,175 115,481 145,51 145,51 | 282,260 100,773 117,387 89,383 | 100, 403 100, 403 00,184 54,600 44,113 | 148,476 162,270 170,770 74,463 | 5,108 3,801 2,775 2,392 1,897 | 143,868 158,469 97,995 77,77 | 22 23 23 23 23 23 23 23 23 23 23 23 23 2 |
| 252 | Over \$200,000 not over \$30,000. Over \$400,000 not over \$400,000. | 1,64. 563 778 | 114,763 114,763 515,825 | 190 | 18, 42. 22,373 24,747 | 11,337 | 1,45., 471 3,598 | 34,962 15,044 35,596 | 1,446 503 714 | 172,390 172,390 552,U68 | 175,030 08,166 146,930 | 170,732 194,424 405,138 | 198,538 98,440 318,010 | 5,599 2,814 9,292 | 1.12, 439 95,626 308,718 | 75.53 |
| t- | Nontaxable returns, total | 82,957 | 100,00 | 82,457 | Part 5112 | 11,192 | 11,342 | ı | 1 | , | • | • | 1 | | | 27 |
| 57 | SEFARATE RETURNS OF HUTBANDS AND WIVES AND DF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SUBVIVING SYOUSE Grend total. | 16,272,2(1 | 3°,17°,18 | 125,32,11 | 5,01,190,10 | 7,500,7 | ווייייייי | Puc,7[4,7 | 548,15 | 1,1%,24 | 781,922 | 200°, 27°F | 607, 418 | 25,104 | 5,82,814 | 5.9 |
| \bar{z}_i | Teysble returns, total | 10,738,171 | 35, 12,20 | 1,600,-21 | 17. "[Be"te | 7,136,140 | 137,040 | 7,417,342 | .1,880 | 1,156,924 | 781,922 | 3775,002 | 607,918 | 25,104 | 542,814 | 52 |
| E # 2 % 2 | ## 100 to cover ## 100 to cove | 1,205,837 1,305,003 10,705 10,705 | 7,150,856 1,505,573 1,501,113 1,503,083 | | 17,45,259 17,45,573 1,503,43 1,043,68 | | 21,452 23,607 15,029 7,246 6,740 | 1,626, 445 -,782,084 1,143,733 -,71,283 | | | Alternative | tex not | apelicable) | | | 8E8E8 |
| 22522 | User \$12, 00 not over \$12,100. Over \$12,500 not over \$14,000. Over \$15,500 not over \$14,000. Over \$15,000 not over \$14,000. Over \$15,000 not over \$10,000. | 45,198 45,103 14,7885 14,702 | 246,700 292,417 292,418 250,114 176,114 | 47,148 24,101 1,9580 14,702 | 376,706 376,170 242,900 250,111 | 139,933 109,815 01,164 87,031 51,754 | 6,0022 5,012 3,015 6,565 1,477 | 133,861 104,901 104,901 47,169 79,350 | 1,481 | , 17. | 26,687 | £ | 4,954 | 17. 17. | £ | 35 25 28 28 28 28 28 28 28 28 28 28 28 28 28 |
| 4.1 1.2 4.8 4.5 4.5 4.5 4.5 4.5 4.5 4.5 4.5 4.5 4.5 | 0ver \$22,50 as over \$42,00 0ver \$25,60 as over \$42,00 0ver \$25,00 as ver \$44,00 0ver \$30,00 as ver \$44,00 0ver \$30,00 as over \$40,00 0ver \$30,00 as over \$40,00 0ver \$30,00 as over \$50,00 | 8,276 9,666 6,000 1,000 | 17',17' 22',751 25'e,6'd 1.8',73' 15'', '53 11'', '53 | 6,473 5,168 3,010 1,734 1,068 | 1 5, 40, 20, 20, 20, 302, 302, 38, 38, 53, 408, 53, 409, 749 | 64, 175 64, 175 64, 350 47, 540 36, 53 | 1,640 2,370 2,133 2,005 1,475 | 47,945 66,217 46,535 34,778 34,778 | 1,401 2,736 3,822 2,762 1,936 1,479 | 37,500 65,649 130,448 44,384 81,545 69,585 | 33,467 55,367 89,340 70,550 60,79 | 10,232 20,108 20,108 20,828 20,747 15,010 | 13,864 25,576 45,774 42,797 38,078 | 874 1,527 2,24 2,647 1,603 1,509 | 16,445 24,043 43,530 74,470 36,475 32,831 | 344242 |
| 45000 | 0ver 85%,007 Bot over 164,500. Gara 24%,10 Bot over 850,00. Jan 25%,10 Bot over 880,00. Over 85%,200 Bot over 8100,000. | 1,037 1,059 1,064 1,014 4,89 | 16.,152 11.,072 7.,037 51,037 | 1,292 636 476 176 137 | 71,375 42,255 35,678 12,984 | 39,345 23,712 21,794 9,399 | 1,329 | 38,016 23,143 20,752 8,355 6,196 | 1,745 1,123 580 437 352 | 15,628 72,817 43,359 35,764 33,264 | 71,836 52,198 29,350 27,226 22,189 | 23,772 20,619 14,609 9,538 11,075 | 47,030 38,13 24,052 21,222 19,162 | 2,236 1,535 841 841 832 832 | 41,744 37,278 23,211 20,390 18,351 | 46 47 48 49 50 |
| 11910 | Over \$10,500 nc* tver \$155,700 Over \$156,330 nc* tver \$400,000. Over \$200,30 | 1,201 355 583 | 142,620 60,626 318,997 | 309 83 137 | 36,576 14,045 83,557 | 25,518 10,581 71,328 | 1,241 571 | 24,277 10,010 67,960 | 892 272 446 | 106,044 | 58,374 25,214 104,747 | 47,670 21,367 130,693 | 61,418 28,783 155,760 | 1,966 | 59,452 27,820 150,693 | 525 |
| F | Nontayetle returns, 191 | 164,17C | rsiton | 1h-,100 | .9,759 | 20,167 | 20,167 | | 4 | • | • | , | - | | | 7.5 |

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

| | | 1111 | | IIIOOMIL | | |
|-------------|---|--|--|--|--|---|
| 10 | 52 52 52 54 55 55 55 55 55 55 55 55 55 55 55 55 | 3555 | 69 68 77 72 73 73 | 725 77 85 | 88 81 82 | 83 |
| 57,122 | 57,122 | | 7,892 | 4,203 6,230 2,919 4,189 | 6,059 4,493 4,391 5,279 | |
| 2,~36 | 2,486 | | 387 | 134 225 95 65 65 | 165 112 244 597 | - |
| 59,608 | 29,608 | licable) | 8,273 | 1,342 6,455 3,014 1,254 1,254 2,053 | 605 4,605 5,135 5,876 | - |
| 32,977 | 32,977 | tex not app | 1,829 | 2,548 2,498 1,238 1,736 1,151 | 3,716 3,323 3,956 6,173 | _ |
| 87,669 | 87,669 | (Alternative | 20,402 | 6,682 10,448 4,634 6,157 2,644 | 7,312 | - |
| 120,646 | 120,646 | | 22,231 | 9,230 12,946 5,872 7,895 3,905 | 11,028 7,786 8,440 9,687 | - |
| 2,037 | <, U37 | | 761 | 167 79 79 41 | 91 34 194 | - |
| 645,019 | 56,571 224,507 138,178 60,074 25,812 | 17,951 13,066 10,439 11,930 10,092 | 8,592 5,528 12,074 9,764 8,250 | 3,492,2,424 | 3,335 1,752 2,324 5,240 | , |
| 9,523 | 539 1,258 1,021 1,067 | 1.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | 365 170 209 183 230 | 131 116 101 80 62 | 136 109 98 262 | 266 |
| 654,542 | 57,080 225,765 139,199 61,141 26,525 | 18,364 13,629 10,864 12,279 10,561 | 8,957 12,283 9,947 8,480 | 3,623 2,785 2,525 1,503 1,976 | 3,471 1,861 2,422 5,502 | 266 |
| 2,877,643 | 2,876,340 28h,116 1,112,887 661,778 275,659 113,252 | 73,862 51,566 38,917 41,930 34,208 | 27,969 17,145 34,715 26,317 21,194 | 7,428 | 5,383 | 1,303 |
| 870,062 | 273,625 379,085 138,965 4C,612 12,728 | 6,771 3,976 2,576 2,468 1,785 | 1,342 1,345 877 619 (1) | 136 85 62 32 35 | 4.5 1.5 1.6 1.0 | 1,700 |
| 2,998,289 | 286,116 1,112,887 661,778 275,659 113,252 | 73,862 51,506 38,917 41,930 34,208 | 27,969 17,145 17,145 13,218 25,546 25,546 13,901 | 16,658 18,361 10,470 10,524 7,132 | 10,411 10,417 11,833 16,179 | 1,303 |
| 872,399 | 273,625 379,085 138,965 -0,612 12,728 | t,771 3,976 2,576 2,±68 1,785 | 1,342 1,725 1,103 1,103 616 293 | 303 284 123 123 | 135 | 1,700 |
| Grand total | Not over \$2,000 over \$4,000 over \$2,000 not over \$6,000 over \$5,000 over \$5,000 over \$5,000 over \$5,000 over \$5,000 over \$5,000 not over \$10,000 | 0ver \$10,000 not over \$12,000. 0ver \$12,000 not over \$11,000. 0ver \$14,000 not over \$18,000. 0ver \$16,000 not over \$28,000. 0ver \$18,000 not over \$20,000. | Over \$20,000 not over \$22,000 Over \$22,000 not over \$20,000 Over \$22,000 not over \$32,000 Over \$22,000 not over \$32,000 Over \$23,000 not over \$33,000 Over \$34,000 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 \$60,000 not over \$50,000. Over \$61,000 not over \$100,000. | Over \$100,000 not over \$150,000. Over \$150,000 not over \$200,000 Over \$200,000 not over \$300,006 Over \$300,000 not over \$300,006 | 83 Nontaxable returns, total |
| | 7 28 8 8 8 9 9 | 66500 | 727 | 72 73 73 73 73 73 | 880 881 82 | |
| | 872,099 2,948,289 870,062 2,877,643 654,542 9,523 645,019 2,037 120,646 87,669 32,977 59,608 2,436 57,122 | rand total t | 872,359 2,948,289 870,062 2,977,643 654,542 9,523 645,019 2,037 120,646 87,669 32,977 59,608 2,486 57,122 873,625 1,112,842 139,965 1,112,887 225,776 1,238 224,507 120,646 87,669 32,977 59,608 2,486 57,122 873,625 1,112,842 1,112,847 225,776 1,238 224,507 138,178 138,965 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 137,968 1,112,842 11,112,842 137,968 1,112,842 11,112,842 137,968 1,112,842 11, | 872,399 2,996,986 868,362 2,877,643 654,542 9,523 645,019 2,037 120,646 87,669 32,977 59,608 2,-36 57,122 872,390 2,996,986 868,362 2,876,340 654,276 9,257 6-5,019 2,037 120,646 87,669 32,977 59,608 2,-36 57,122 873,085 1,112,887 379,085 1,112,887 138,65 661,778 139,198 138,198 138,55 112,728 13,126 13,529 26,525 12,128 13,262 12,128 13,278 13,28 1 | 872,799 2,946,266 866,362 2,877,643 654,542 9,253 645,019 2,037 120,646 87,669 32,977 59,608 2,486 57,122 872,796 2,946,946 866,362 2,876,340 654,276 9,457 645,019 2,037 120,646 87,669 32,977 59,608 2,486 57,122 872,796 1,122,887 2,979,085 1,122,887 2,52,765 1,228 2,2577 1,228 2,248 1,228 | 17.7 17.5 |

See text for "Description of Sample" and "Explanation of Classifications and Terms." LSample 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 OF SURVIVING SPOUSE

| = | | | | | | | | Taxable inc | ome cla | isses | | | | | | _ |
|----------------------------|--|---|---|---|--|---|--|--|----------------------------------|---|---|-------------------------------------|---|--|--|----------------------------|
| | Adjusted gross income classes | Number of returns with tax- able income | Not over \$4,000 | Over \$-,000 not over \$8,000 | 0ver \$8,000 not over \$12,000 | Over \$12,000 not over \$16,000 | 0ver \$16,000 not over \$20,000 | Over \$20,000 not over \$24,000 | 0ve \$24,0 not o \$28,0 | er 0 000 \$28 over not | over no | Over 32,000 ot over 36,000 | 0ver \$36,000 not ove \$40,000 | r not over | 0ver \$44,000 not over \$52,000 | r |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8 | 3) (| 9) | (10) | (11) | (12) | (13) | 1 |
| 1 | Grand total | 30,621,270 | 19,685,929 | 8,136,086 | 1,599,116 | 479,013 | 228,447 | 134,151 | 86, | , ⁹ 63 e | n,887 | 40,770 | 33,0 | 88 26,30 | 3 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, | , Hi3 - i | 11,887 | 40,770 | 33,0 | 88 26,30 | - | - |
| 3 4 5 6 | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | (1) 98,016 328,095 710,048 | 78,016 328,095 710,048 | - | - | - | - | - | | - | - | - | | | | 3 4 5 6 |
| 7 8 9 10 | \$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 | 1,030,910 1,321,500 1,635,250 2,038,894 2,287,682 | 1,030,910 1,321,500 1,635,250 2,038,894 2,287,682 | - | - | - | - | - | | - | - - - - | - | | - | | 7 8 9 10 |
| 12 13 14 15 16 | \$5,000 under \$6,000 \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000 \$9,000 under \$10,000 | 4,884,381 4,346,741 3,336,550 2,437,196 1,637,125 | 4,748,647 3,308,158 1,482,637 458,905 111,062 | 1,978,391 | - | - - - - | - - - - | - - - - | | - | - - - - | - | | - - - - | - - - - - | 12 13 14 15 16 |
| 17 18 19 20 21 | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | 3,014,654 646,926 273,061 384,013 103,178 | 41,004 1,205 846 52 | 1,585,556 15,243 { 1,534 050 50 | 1,359,100 230,680 7,752 1,441 67 | 28,994 369,469 73,512 6,817 170 | 30,329 161,590 36,315 182 | 28,330 105,515 285 | | - - - - - - - - - - - - - - - - - - - | - - - - - - - - - - - - - - - - - - - | 38,682 2,059 | 28,5 4,4 | | | |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. | 15,237 3,874 3,989 580 180 | (1) 2 - - | 7 | 36 5 1 - | 48 2 - | (1, 3 2 1 | (1) 6 - - | 1) |) 3 1 - | 1 2 | (1) 3 3 - - | (1) | 3 | 6 91 4 9 5 10 | 23 |
| 27 | Nontaxable returns, total | 84,857 | 82,774 | (1) | (1) | 1 | - | - | | - | - | - | | - | - (1) | 27 |
| | | | | | | Taxabl⊢ | income cla | sses—Conti | nued | | | | | | | 十 |
| | Adjusted gross income classes | 0ver \$52,000 not over \$64,000 | Over \$64,000 not over \$76,000 | 0ver \$76,000 not over \$88,000 | 0ver \$88,000 not over \$100,000 | 0ver \$100,000 not over \$120,000 | 0ver \$120,0 not eve \$140,0 | 00 \$140, er not o | 000 ver | Over \$160,000 not over \$180,000 | 0ver \$180,00 not ove \$200,00 | 00 \$2 er no | Over 200,000 ot over 300,000 | 0ver \$300,000 not over \$400,000 | Over \$400,000 | |
| | | (14) | (15) | (16) | 17) | (18) | (19) | (20 |) | (21) | (22) | | 123) | (24) | (25) | 1 |
| 1 | Grand total | 29,472 | 16,114 | 8,581 | 5,85 | 5,34 | 8 3, | 117 1 | ,575 | 1,068 | | 744 | 1,690 | 563 | 778 | 1 |
| 2 | Taxable returns, total | 29,470 | 16,114 | 8,581 | 5,85 | 5,3 | 6 2, | 113 1 | 1,574 1, | | | 742 | 1,690 | 563 | 778 | 2 |
| 3 4 5 6 | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | - | - | - | - | | - - | - | - | - | | - | - | 1 - 1 | - - - | 3 4 5 6 |
| 7 8 9 10 11 | \$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. | - | - - - - | - - - - | - | | - | - | - | | | - | - | - | - - - - | 7 8 9 10 |
| 12 13 14 15 16 | \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 | - - - - | - - - - - | - - - - | - | | - | - | - | - - - - | | - | - - - - | - - - - | - - - | 12 13 14 15 16 |
| 17 18 19 20 21 | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | 29 , 024 | 15,088 | - - - 6,206 | 1,149 | | - - - - | - - - - | - | - - - | | - | - - - | - - - - | - | 17 18 19 20 21 |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. | 409 28 9 - | 971 40 14 1 | 2,269 75 30 1 - | 4,513 161 30 - | 5.30 72 | 0 1,0 | 1999 133 1 179 2 | 79 ,214 ,281 | 622 444 2 | | 19 521 2 | 1,675 15 | 491 71 1 | 115 484 179 | 25 |
| | | | | | | | | | | | | | | | | |

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

| _ | | | | | | | T | axable in | come cla | asses | | - | | | | | Г |
|----------------------------|--|--|--|---|--|---|---|--|-----------------------------------|--------------------------------|--|--------------------------------------|--|--------------------------------------|---------------------|--|----------------------------|
| | Adjusted gross income classes | Number of returns with tax- able income | Not over \$2,000 | Over \$2,000 not over \$4,000 | Over \$4,000 not over \$6,000 | 0ver \$6,000 not over \$8,000 | Over \$8,000 not over \$10,000 | 0ver \$10,000 not over \$12,000 | \$12 not | ver ,000 over | Over \$14,000 not over \$16,000 | 0ver \$16,00 not ov \$18,00 | 00 \$18,0 er not o | 00 \$20 ver not | ver ,000 over | 0ver \$22,000 not over \$26,000 | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (1 | 8) | (9) | (10) | (11 |) (: | 12) | (13) | |
| 1 | Grand total | 16,252,201 | 9,557,497 | 4,760,165 | 1,368,093 | 303,037 | 95,381 | 47,26 | 6 2 | 29,101 | 19,580 | 14, | 702 9, | 30t | 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 | 47,19 | 8 2 | 29,101 | 19,580 | 14,7 | 702 9, | 306 | 8,274 | 9,666 | 2 |
| 3 4 5 6 | \$600 under \$1,700 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | 2,018,346 1,744,959 | 1,333,398 2,018,346 1,744,959 1,739,511 | - | - | - - - - | - | | - | - | | | - | - | - | - | 3 4 5 6 |
| 7 8 9 10 | \$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 | 1,487,349 1,351,152 1,183,948 | 1,507,356 556,549 247,610 126,645 65,391 | 180,181 930,800 1,103,542 1,057,253 874,876 | - - - (1) | - | - | | - | - | - - - - | | - | - | - - - - | - | 7 8 9 10 11 |
| 12 13 14 15 16 | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$2,000 under \$9,000. \$9,000 under \$10,000. | 596,490 303,373 152,361 | 40,858 8,450 2,415 2,121 | 505,138 83,976 17,839 2,827 2,497 | 627,020 504,065 191,455 29,781 9,233 | 41,664 118,835 67,436 | - - - 14,086 | | - - - | - | - - - - | | - | - | - | - | 12 13 14 15 16 |
| 17 18 19 20 21 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 50,729 23,821 32,029 | } (1) | 343 | 5,422 450 | 23,027 1,028 213 | 78,890 1,679 725 | 40,03 6,53 {} 62 | 8 6 | 12,414 15,291 855 541 | 16,860 2,190 525 | 5, | - (1) 201 603 863 32 (1) | 406 304 | 5,188 3,062 | | 20 |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | 519 681 122 | 1 1 - | - | - - 1 | - 1 - - | - 1 - | | - 1 - - | - | - | (1) | - - - - | - | 1 - | (1) 2 1 | |
| 27 | Nontaxable returns, total | 164,100 | 167,660 | (1) | - | (1) | - | (1) | | - | | | - | - | - | - | 27 |
| | | | | | | Taxable | income cla | sses—Con | tinued | | | | | | | | |
| | Adjusted gross income classes | 0ver \$26,000 not over \$32,000 | 0ver \$32,000 not over \$38,000 | 0ver \$38,000 not over \$44,000 | 0ver \$44,000 not over \$50,000 | 0ver \$50,000 not ove \$60,000 | r not or | 00 \$70 rer not | ver ,000 over | 0v \$30, not \$90, | 000 \$0 | 0ver 0,000 t over 00,000 | 0ver \$100,000 not over \$150,000 | 0ver \$150,0 not ov \$200,0 | 000 /er | Over \$200,000 | |
| | | (14) | (15) | (16) | (17) | (18) | (19 | (| 201 | (2 | 1) | (22) | (23) | (24) | | (25) | |
| 1 | Grand total | 8,990 | 5,712 | 3,780 | 2,54 | 7 3,0 | 37 1, | 759 | 1,067 | | 613 | 489 | 1,201 | | 355 | 583 | 1 |
| 2 | Taxable returns, total | 8,440 | 5,712 | 3,780 | 2,54 | 7 3,0 | 37 1, | 75:1 | 1,062 | | 613 | 489 | 1,201 | | 355 | 583 | 2 |
| 3 4 5 6 | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | - | - - - | - - - | | - | - - - | - | - | | - - - | - | - | | - | - - - | 3 4 5 6 |
| 7 8 9 10 | \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,001 \$4,000 under \$4,500 \$4,500 under \$5,000 | - | | - | | - | - | - | - | | - | - | - - - | | - | - - - - | 7 8 9 10 11 |
| 12 13 14 15 16 | \$5,000 under \$4,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$4,000 under \$10,000. | - | - | | | - | - | - | - | | - | - | - | | - | - - - - | 12 13 14 15 16 |
| 17 18 19 20 21 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 8,n17 | 5,133 508 | 2,498 2,498 | 55 | - - 1 5 2,9 | | 597 | - - - - - - -29 | | 324 | - - - - - - - | - | | - | - - - - | 17 18 19 20 21 |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 2 | (1) | (1) | | | 59 1 - | 168 3 1 - | 219 11 3 - | | 273 12 4 - | 397 29 1 - | 826 286 88 1 | | 166 189 - | 383 120 80 | 25 |
| 27 | Nontaxable returns, total | - | - | - | | | - | - (| 1) | | - | - | - | | - | - | 27 |

Footnot, at end of table. So, text for "Description of Sample" and "Explanation of Tassifications 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 III.—RETURNS OF HEADS OF HOUSEHOLD

| _ | | | | | PART II | I.—RETURN | S OF HEADS | OF HOU | SEHOLD | | | | | | | |
|----------------------------|---|--|--|--|--|---------------------------------------|--|---|---|--------------------------------------|-------------------------------------|---|--|--|--|--|
| | | Number of | | | | | | Texel | ole inco | me clas | ses | | | | | |
| | Adjusted gross income classes | returns | Not over \$2,000 | 0ver \$2,000 not over \$4,000 | 0ver \$4,000 not over \$5,000 | 0ver \$6,000 not ove \$8,000 | r not or | 00 \$1 /er no | Over .0,000 ot over .2,000 | 0ve: \$12,00 not o: \$14,00 | 00 \$ | Over 1,000 ot over 16,000 | 0ver \$16,000 not over \$18,000 | 0ver \$18,000 not over \$20,000 | 0ver \$20,000 not over \$22,000 | 0ver \$22,000 not over \$24,000 |
| | | (1) | (2) | (3) | (4) | (5) | (6) | | (7) | (8) | | (9) | (10) | (11) | (12) | (13) |
| 1 | Grand total | 872,099 | 275,29 | 91 379,085 | 138,96 | 5 40,6 | 46 12, | 728 | 6,771 | 3, | 976 | 2,576 | 2,468 | 1,785 | 1,342 | 755 |
| 2 | Taxable returns, total | 870,399 | 273,6 | 25 379,085 | 138,96 | 5 40,6 | 12 12, | 728 | 6,771 | 3, | 976 | 2,576 | 2,463 | 1,785 | 1,342 | 755 |
| 3 4 5 6 | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | 20,723 | 13,40 | 09 - 23 - | | - | - | - | - | | - | - | | - - - - | - - - - | - |
| 7 8 9 10 | \$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 | 101,216 | | 93 9,917 55 36,938 31 72,435 | | - | - | - | - | | - | - | - - - - | - | - - - | - |
| 12 13 14 15 | \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under 38,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 93,050 48,841 26,911 | (1) | 131,714 30,748 5,170 1,332 | 61,176 42,13 10,04 (1) | 6 3 (1) | | - | - - - - | | - | - | - | - | - - - - | - |
| 17 18 19 20 | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | 8,509 | J | - | 1,19 | | | 143 | 5,280 1,353 | (1) 3, (1) | ,086 | 2,024 (1) 102 | 891 1,303 (1) | 1,40b | 651 687 | (1) 686 |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | 205 82 106 15 4 | | - - - - - | 1 | - | - | - | - | | - | - | - - - - | - - - - | - - 1 - | - |
| 27 | Nontaxable returns, total | (1) | (1) | - | | (1) | | - | - | | - | - | - | - | _ | _ |
| | | | | | | | Taxable i | ncome c | lasses- | Continu | ıed | | | * | | |
| | Adjusted gross income classes | 0ver \$24,000 not over \$28,000 | 0ver \$28,000 not over \$32,000 | not over | | not over | 0ver \$50,000 not over \$60,000 | 0ver \$60,000 not ove \$70,000 | r not o | 000 \$8 | Over 80,000 ot over 90,000 | 0ver \$90,000 not over \$100,000 | | not over | 0ver \$200,000 not over \$300,000 | Uver \$300,000 |
| | | (14) | (15) | (16) | (17) | (18) | (19) | (20) | 121 | .) | (22) | (23) | (24) | (25) | (26) | (27) |
| 1 | Grand total | 1,722 | 1,103 | 777 | 616 | 293 | 303 | 28 | 4 | 141 | 123 | 76 | 135 | 61 | 48 | 29 |
| 2 | Taxable returns, total | 1,722 | 1,103 | 777 | 616 | 293 | 503 | 28 | 4 | 141 | 123 | 76 | 135 | 61 | 48 | 29 |
| 3 4 5 6 | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | - | - - - | - | - | - | - - - | | - | - | - | - | - | - | - | - |
| 7 8 9 0 | \$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 | - | - - - | - | - | - | - | | - | - | - | - | - | - | - - - - | - |
| 2 3 4 15 16 | \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 | - | - | - | - | - - - - | - | | - | - | - | - - - - | - | - | - - - - | - |
| 7 .8 .9 .0 21 | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | 1,717 | 1,063 | (1) 56 | - - 117 205 | - - - 289 | - - - 288 | 25 | - - - - - - - - - | 120 | | - (2) | - | - | - - - - | : |
| 22 23 24 25 26 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | (1) | } - - - - | (1) | - - - - | (1) | (1) - 1 - | (1) | - , 1 | 1 | (1) 1 - - | 43 5 2 - | 46 | 27 34 | - 47 1 | 11 14 4 |
| 7 | Nontaxable returns, total | - | - | - | - | - | - | | - | - | - | - | - | | - | |

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

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

Table 12. -DUERPAYMENT, REFUND, CREDII DN 1960 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAYMENT-Continued

| | | | | | | | - | 7 | w 4 to 0 | ٠.° و 51 | 22112 | 55.55 | 75755 | 27 | Ž. | 2222 | 48448A | 417 |
|-------|-------------------------|---|--------------------------------|------------------------|------------------------|-------|-------------|------------------------|--|--|---|--|---|---------------------------|--------------------------|--|---|---|
| | раумент | P1 | | at time of filling | (Thousand doflars) | (31) | 1,254,637 | 1,249,457 | 803 ,634 11,31+ 17,651 | 23,420 31,714 41,584 59,193 | 113,348 115,014 104,354 89,119 74,752 | 231,473 93,465 46,209 87,311 29,751 | 7,754 2,923 4,282 5,352 1,120 | 5,180 | 971 | 202 203 204 100 110 110 110 110 110 110 110 110 1 | 0.55 0.55 0.55 0.55 0.55 0.55 0.55 0.55 | 496,817 508,747 |
| , | type of tax | tax withheld | | Tax with- | (Thoursand dollars) | (30) | 9,738,547 | 9,035,775 | 1,2% 0 24,195 44,193 81,785 | 155,425 278,253 346, 42 477,523 | 473,638 455,640 899,070 825,841 680,532 | 1,733,965 457,676 172,885 263,420 34,397 | 12,513 2,826 2,551 2,551 | 2,772 | 3 | 100 365 50 50 50 50 50 50 50 50 50 50 50 50 50 | 1,430 1,400 1,434 1,434 | 1,976,950 |
| o and | Returns by | Only | | of returns | | (59) | 216,790,11 | 11,457,040 | 53,557 303,728 305,471 431,904 | -40,62) 796,796 437,072 995,323 444,882 | 1,56+,297 1,272,371 989,630 767,820 550,013 | 1,6e3,388 182,740 51,1eu 45,621 5,004 | 788 788 100 110 | 140,342 | 2,453 | 3,519 10,957 24,693 25,816 20,230 | 19,049 14,171 8,593 4,408 3,519 2,474 | 5,501,597 5,147,.36 1,347,237 |
| | 1 | 9 7 8 | at time | 9 | (Thousand dollars) | (28) | 5,577,410 | 14,978,051 | 6,485 26,119 48,344 67,645 | 82,231 ae,452 117,549 132,446 | 254.633 237.423 218,006 194.679 166.220 | e15,083 381,875 273,060 755,275 558,261 | 185,290 75,855 163,559 71,740 71,740 | 99,359 | 3,445 | 5,893 10,259 16,195 14,744 | 11,202 9,458 6,044 3,436 3,146 3,172 | 818,208 1,384,381 3,175,321 |
| | | N Tank | of | | | (27) | 14.102,981 | 17,215,598 | 213,037 550,600 517,175 767,369 | 1, 747,567 1, 732,592 1, 232,592 1,272,443 1,211,851 | 1,491,645 1,595,465 1,265,030 945,203 | 1,56,133 477,068 211,738 313,568 36,722 | 13,220 3,278 3,552 5,62 206 | 1,887,383 | 68,302 | 227,159 340,644 404,875 276,189 189,211 | 144,152 103,674 56,709 23,543 23,795 | 4,739,372 |
| | | | 1960 tex | Amount | (Thousand dollars) | (2r.) | 389,171 | 335,887 | 526 1,631 3,144 4,194 | 1, 473 6, 1962 1, 173 1, 173 | 12,193 13,430 13,450 11,105 | 44,932 34,344 23,391 74,534 77,77 | 15,483 4,475 1,897 1,845 1,945 | 53,284 | 16,53m | 3,581 4,085 6,085 1,388 | 2,320 2,781 2,055 2,264 923 4,347 | 39,018 64,323 235,830 |
| | | ıtlon | Credit on] | Number | returns | (25) | 815,693 | 640,720 | 5,189 13,686 26,121 30,233 | 31,-85 37,280 38,103 34,465 37,282 | 56,653 47,798 37,072 30,804 24,973 | 75, 249 22, 171 24, 171 34, 174 44, 144 | 23.1 29.2 7.2 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5 | 175,973 | 37,349 | 16,120 14,258 19,888 22,294 | 15,326 10,475 8,378 6,378 7,353 | 423,252 |
| | | payments on 1959 declaration | pı | Amount | (Thousand dollars) | (5%) | 108,014 | 71,937 | 347 ;32 1,334 1,360 | 2,318 2,775 2,148 1,549 1,131 | 4,170 4,170 2,815 2,730 | 2,325 3,435 7,538 10,567 | 1000 1000 1000 1000 1000 1000 1000 100 | 3c, 377 | 7.72 | 2,170 2,495 3,439 2,845 2,611 | 2,805 2,467 1,263 1,449 | 22,595 |
| 4 4 | tinued | payments on | Refund | Number | returns | (23) | 3.16.297 | 183,838 | 7,055 7,198 10,533 | 14.633 18,41c 13,034 13,476 6,363 | 16,198 15,772 9,525 6,305 5,425 | 12,0564 4,368 9,448 13,755 | 174 1837 1 | 122,459 | 19,197 | 11,17 9,536 14,368 14,149 16,191 | 13,234 9,034 4,970 2,5226 1) | 213,663 61.519 97 115 |
| | of texpsyment—Continued | Only | Payments | on 1959 declaration | (Thousand dollars) | (22) | 1,922,747 | 1,823,404 | 1,270 4,500 9,255 12,2% | 17,215 21,490, 23,654, 25,069 27,801 | 53,863 60,942 54,590 50,928 49,128 | 202,374 166,992 134,472 389,497 259,497 | 35,002 36,455 75,271 29,853 32,711 | 99,343 | 24,189 | 6,953 6,507 8,674 7,990 9,304 | 6,552 6,325 4,132 3,+3: 1,733 13,061 | 22-,352 |
| 1 | type | | 3 2 2 3 | ca | | (21) | 1,059,405 | 785,500 | 8,495 20,254 35,563 39,563 | 4,381 7,553 7,649 10,027 | 77,42F 61,988 61,988 36,032 29,222 | 85,347 43,768 24,478 38,807 10,103 | 2000 2000 2000 2000 2000 2000 2000 200 | 273,905 | 47,170 | 25,186 20,864 31,741 33,055 32,271 | 26,175 18,391 12,351 8,900 5,316 12,490 | 599,180 252,153 208.023 |
| Date | Returns by | 1949 | 19eO tax | Amount | (Thousand dollers) | (20) | 299,174 | 287,891 | 327 402 1,060 | 1,9(1) 2,439 2,811 3,031 3,574 | 8,503 7,624 10,064 10,145 6,438 | 34,778 29,300 22,348 (15,515 | 14,687 6,342 8,231 1,513 | 11,283 | 3,332 | (1) +84 631 542 | 672 441 982 2,814 | 43,009 |
| | | 6 | Credit on 1 | Number | returns | (14) | etl, 217 | 635,578 | 4,340 4,871 | 1,579 14,560 26,271 18,970 26,112 | 5.274 511,374 55,492 43,803 35,985 | 126,765 61,229 32,023 52,302 | 2,3115 644 12, 12, 24, | 25,639 | 3,54. | 2,677 2,423 2,423 2,389 | 3,107 | 131,339 |
| | | Tax withheld and payments declaration—Continued | q | Amount | (Thousand dollars) | (18) | 154,248 | 128,125 | (1) 990 1,197 | 1,957 | 8,574 8,574 8,004 7,027 | 20,306 12,388 7,405 15,265 | 1,134 1,134 1,154 | 26,123 | e,16 | 2,434 793 3,027 1,293 | 1,597 411 1,205 1,205 897 897 89184 | 38,946 |
| | | Tax w | Refund | Number | returns | (17) | +36,693 | 394,405 | (1) 2,553 5,850 | 12,852 12,852 14,512 21,105 | 46,422 45,371 37,070 27,944 34,714 | 08,734 23,739 10,026 10,468 1,272 | -65 -51 -51 -51 | 42,288 | 1,143 | 2,765 2,765 5,555 3,743 | 5,519 3,269 3,.63 1,720 2,599 | 138,508 |
| | 1 | Company by | Adjusted Bross Intolle chauses | | | | Grand total | Taxable returns, total | \$e00 untar \$1,000 \$1,500 undar \$1,500 \$1,500 undar \$2,000. \$2,000 undar \$2,500. | \$2,500 under \$3,70. \$3,300 under \$3,50. \$1,500 under \$2,500. \$2,000 under \$2,500. \$4,500 under \$5,000. | 25,00C under 25,00C 26,00C under 27,00 87,00C under 28,00C 88,00C under 39,00C \$9,00C under \$10,00C | \$16,000 under \$15,600 \$15,00 under \$25,000 \$20,000 under \$25,000 \$25,00 under \$45,000 \$25,00 under \$16,000 | \$100,000 under \$150,500 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,001 under 11,00,300 \$1,000,00 or more. | Nontaxable returns, tetal | No adjusted gross income | Under \$60. \$600 under \$1,500. \$1,000 under \$2,000. \$1,500 under \$2,000. | 12,500 under (3,005) 13,000 under (3,400 13,500 under (3,411) 15,500 under (3,411) 15,500 under (3,411) | Returns ander \$5,000. Returns \$5,000 under \$10,000. Peturns \$1.,000 or mare |
| | | | | | | | 7 | 2 IB | w 4 n 0 | 1.10 0.01 | 1132 | 11.4 11.8 11.9 25.12 | 22728 | 27 No. | 850 | 22555 | **** | 944 |

Table 12. —OVERPAPMENT, REFUND, CREDIT ON 1960 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF TAXPAPMENT—Continued

| B | | | | | ~ | 2 | m 4 m 0 | 7 10 11 | 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13 | 113 113 20 21 | 22 23 24 25 26 | 27 | 28 | 88448 | 383387 | ⁴ ⁷ |
|----------------------|----------------------|---|--|--------|--------------|-----------------------|--|---|---|--|--|---------------------------|--------------------------|--|--|--|
| | | Withber tax | nor payments on 1959 declaration- number of returns | (65) | 2,834,697 | | 1111 | | 11111 | 1 1 1 1 1 | | 2,834,697 | 238,191 | 499,077 420,095 562,548 350,904 274,604 | 211,947 128,057 65,456 36,485 19,765 27,568 | 2,807,129 26,085 1,483 |
| of filling | | payments on declaration | Payments on 1959 declara- tion (Thouson) | (48) | 16,882 | 16,670 | 345 | | 13,802 | | 270 | 212 | (1) | G G | | 3,455 2,450 10,977 |
| at time | +. | Only payme 1959 decla | Numb r of of returns | (44) | 22,690 | 19,666 | 2,5497 2,549 | | 12,193 | | 12 2 | 3,024 | (₁) | 6 | | 16,888 3,971 1,831 |
| nor tax due | taxpaymen† | ıts | Payments on 1959 declara- tion (Thousand | (94) | 7,938 | 7,935 | 1 1 1 1 | | 7.118 | | 113 578 126 | (1) | ı | (1) | 11111 | 327 785 6,826 |
| overpayment n | by type of | withheld and paymen on 1959 declaration | Tax with- held (Thousand dollars) | (45) | 10,703 | 10,703 | | | 10,608 | | 24.7 | (1) | , | (1) | , , , , , , | 1,023 |
| neither over | rns | Tax withb | Number of returns | (++) | 9,033 | 8,999 | 1111 | | 8,991 | | V 20 € 1 | (1) | <u>'</u> | (t) | · · · · · · · · | 2,617 3,792 2,624 |
| 1112 | | withheld | Tax with- held (Theusand | (43) | 60,059 | 60,008 | 105 1,835 2,288 5,473 | 5,733 4,714 3,332 4,243 3,439 | 7,310 6,512 2,715 | 12,309 | | 51 | (1) | 13 | 27 | 31,213 |
| Returns | | Omly tax , | Number of returns | (-2) | 158,741 | 145,577 | 3,045 18,569 14,311 21,655 | 17,704 12,499 8,412 9,164 7,423 | 13,247 8,422 3,497 | 7,629 | 1 1 1 1 1 | 13,164 | (1) | 2,630 | 3,416 | 125,946 29,670 3,125 |
| | | Number | returns | (41) | 3,025,161 | 174,242 | 3,624 20,487 16,360 24,078 | 20,208 14,381 10,042 10,587 9,088 | 15,337 9,801 5,874 2,665 3,630 | 5,038 1,190 (1) 824 115 | (1) 3 | 2,850,919 | 239.236 | 501,615 422,140 565,934 353,528 276,268 | 213,237 129,309 65,582 36,611 19,765 27,694 | 2,952,580 63,518 9,063 |
| | | tax withheld agments on declaration | Tax due at time of filing (Thousand | ()+() | 1,075,068 | 982,424 | 5,597 19,565 35,504 44,915 | 50,785 53,783 59,908 59,489 58,305 | 97,931 66,787 55,919 45,591 | 106,250 56,385 33,441 96,253 24,185 | 6,352 1,120 1,500 307 609 | 92,644 | 3,336 | 5,818 10,024 15,578 13,825 11,531 | 10,163 8,541 5,325 3,066 2,713 | 477,771 300,841 296,456 |
| | | Neither tax withheld nor payments on 1959 declaration | Number of returns | (33) | 4,035,583 | 2,332,565 | 156,166 228,663 271,405 273,837 | 248,522 208,234 187,126 156,840 122,965 | 170,676 90,395 62,279 39,996 25,785 | 56,471 17,224 6,434 7,651 | 112 13 15 15 2 | 1,703,018 | 65,381 | 223,388 327,670 376,345 244,539 162,145 | 119,773 82,593 44,082 21,322 18,259 17,521 | 3,539,255 |
| Thursd | ned | n 1959 | Tax due at time of filing (Thousand | (38) | 1,581,585 | 1,580,145 | 30, 797 2,355 4,684 | 6,875 10,420 14,046 16,645 22,407 | 42,822 42,513 41,891 40,077 41,363 | 186,543 154,155 121,981 352,591 256,294 | 78,389 30,300 60,140 20,088 35,174 | 1,440 | (1) | (1) 26 68 68 120 176 | 186 226 210 210 124 83 83 | 79,550 208,863 1,293,172 |
| filing—Continued | taxpayment-Continued | payments on declaration | Payments on 1459 declaration (Thursand | (37) | 3,234,438 | 3,231,786 | 103 1,276 4,223 7,843 | 12,304 17,927 22,811 27,162 39,153 | 77,611 77,535 77,875 80,357 77,151 | 34.,341 244,78 434,875 753,471 589,449 | 185,382 67.378 131,743 44,196 62,562 | 2.652 | (1) | (1) 54 101 233 328 | 331 466 284 295 184 329 | 135,125 |
| at time of | of | ViaO | Number of returns d | (36) | 1,849,595 | 1,808,796 | 3,188 17,371 35,996 54,594 | 65,039 78,214 87,657 91,287 103,849 | 173,110 144,728 117,550 100,174 84,629 | 265,472 136,699 76,423 123,975 35,728 | 5,142 1,252 1,428 201 90 | 662,04 | (1) | (1) 2,017 3,677 5,708 6,206 | 5,204 6,154 3,782 2,774 1,639 3.014 | 574,980 628,171 646,444 |
| | | 1959 | Tax due at time of filling (Thousand | (35) | 1,166,120 | 1,166,025 | (1) | 1,035 2,011 3,118 | 10,532 13,109 15,842 19,893 18,167 | 7,317 7,470 71,423 248,520 248,116 | 92,790 41,812 97,771 47,993 58,228 | 95 | (1) | 1 1 | 93 | 11,614 77,560 |
| Beturns with tax âue | Returns | payments on | Fayments on 1952 declaration (Thousand | (34) | 2,042,932 | 2,042,794 | (1) 481 952 | 1,021 2,464 3,438 5,704 7,369 | 18,227 23,2-2 31,187 33,6-6 30,799 | 153,407 135,457 121,954 435,284 574,488 | 205,709 82,338 147,724 54,268 43,394 | 138 | (1) |) ·) | 135 | 21,579 |
| | | withheld and paymer declaration | fay with- held (Theuson: | (33) | 1,849,545 | 1,849,506 | (1) 163 602 | 963 2,391 3,699 5,842 8,935 | 29,332 -3,872 57,654 57,869 60,394 | 334,814 234,827 163,764 431,559 301,419 | 78,895 22,547 20,692 4,315 1,634 | 39 | (1) | 1 1 | 38 | 22,378 249,201 1,577,955 |
| | | Tax wi | Number of returns | (32) | 1,219,801 | 1,217,177 | (1, 1,303 7,734 | 8,320 15,106 20,737 29,493 35,155 | 38,562 38,470 87,471 87,473 | 133,4 " 125,4 " 126,111 44,948 | 2, 23 2, 23 3, 25 3, 38 112 | 2,714 | (1) | | 2,588 | 123,540 425,510 670,841 |
| | | | Aldistrate Troume Classes | | Srand total, | Taxab_ returns, total | \$67] .nder \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500. | \$5,500 inder \$3,700 \$9,700 under \$3,500 \$5,000 under \$5,500 \$5,000 under \$5,000 \$5,000 under \$5,000 | \$5,000 under \$6,000 \$6,00 under \$7,000 \$7,00 under \$8,000 \$5,00 under \$4,000 \$9,00 under \$1,000 | \$15.7. inder \$1. \$15.7. inder \$2. \$2.7. under \$2.7. \$2.0. onder \$1.703. \$50.9. under \$1.703. | \$1 | Non:axatle returns, fotal | No adjusted gross income | Under \$600. \$600 under \$1,000. \$1,000 under \$1,000. \$1,500 under \$2,500. | \$2,500 under \$3,000. \$3,000 under \$3,500. \$5,500 under \$,500. \$2,700 under \$,500. \$5,000 under \$5,000. | Returns under \$5,000 Returns \$5,000 under \$16,000 Returns \$10,00° or more. |
| | | | | 1 | | F-1 | m + 10 vp | 1 10 00 01 | NM 150 | twace | UL TEN O | | 70 | 90498 | 100000 | OHN |

THE WAVE LEADER THEFT SHAFF TO SOLVE TO

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

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX — ALL RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME
CLASSES AND BY MARITAL STATUS OF TAXFAYER

PART I. -- ALL RETURNS

| | | | | | INDIV | IDUAL | INCOM | | | | MS FOI | | |
|--|--|--|---|--|--|--|--|--|--|--|---|---|--|
| I s | | | | | | | | | - 27 | - 28 | | 38388 | 344 |
| Income ta after credits (Thousand | (15) | 855,461 | 855,468 | 1,951 10,21, 20,65 32,54 | 54,88 61,111 76,28 77,801 73,201 | 94,704 63,38k 36,336 20,188 | 33,83, 22,29; 15,400 32,580 | 7,521 4,736 12,68 7,76 59,03 | | | | | 408,657 229,818 216,993 |
| Taxable income (Thousand | (14) | 3,614,353 | 3,613,045 | 9,724 51,159 103,380 165,713 | 277, 369 305, 057 376, 844 380, 443 357, 762 | 453,612 247,738 165,719 88,491 66,463 | 134,290 76,358 45,268 81,460 41,418 | 13,132 8,189 19,929 10,297 83,230 | 1,308 | ' | 81 97 180 644 | 306 | 2,028,759 1,072,023 513,571 |
| Exemptions (Thousand | (13) | 2,071,149 | 1,582,406 | 41,272 77,010 100,303 134,055 | 175,504 180,904 175,160 165,638 151,726 | 163,204 98,351 -6,612 19,049 14,663 | 19,150 6,701 2,972 3,779 | 1777 75 91 28 28 50 | 488,743 | 7,690 | 110,606 58,457 82,574 64,727 65,680 | 28,165 31,361 14,556 14,927 | 1,690,737 346,443 33,969 |
| | 12) | 16,205,741 | 6,077,873 | 76,933 146,447 233,929 349,985 | 522,430 562,404 636,095 634,624 589,949 | 728,787 465,898 253,649 127,651 96,397 | 181,062 98,172 56,167 102,988 | 17,e54 10,163 25,553 12,786 115,677 | 1127,868 | 2267,377 | 52,424 45,356 68,573 57,122 59,130 | 30,657 32,443 15,456 34,084 | 13,837,320 |
| Number of returns | (11) | 1,930,846 | 1,574,670 | 68,786 116,229 133,277 155,186 | 189,579 173,301 170,041 149,889 124,547 | 133, 378 72,809 33,488 15,035 10,180 | 15,281 5,721 2,509 3,186 | 155 58 80 20 20 | 405,176 | 7,809 | 152,686 60,041 56,535 32,739 26,326 | 11,341 10,114 4,045 3,540 | 1,644,964 |
| | (10) | 20,405,172 | 29,895,172 | 1,310 22,054 63,584 | 134,157 245,464 341,456 602,777 839,185 | 2,313,585 2,754,432 2,726,957 2,462,223 1,977,273 | 5,043,220 1,8ec,550 1,156,471 3,129,093 2,313,475 | 735,713 274,064 503,180 174,698 158,246 | 1 | ' | | | 2,304,99 2 12,234,470 15,355,710 |
| | (%) | 128,210,748 | 128,156,260 | 6,566 109,417 320,117 | 699,381 1,236,161 1,964,166 3,035,009 4,219,603 | 11,617,705 13,778,853 13,523,769 12,021,469 9,602,11 | 23,796,718 8,107,862 4,644,114 10,331,547 5,600,323 | 1,484,629 525,763 891,211 304,836 271,924 | 54,488 | 1 | 457 | 9,189 10,161 10,865 6,321 4,836 10,608 | 11,639,800 60,612,363 |
| Exemptions (Thousand | (8) | 83,570,409 | 6",810,315 | 116,020 390,019 1,055,948 | 1,749,757 2,429,518 3,220,079 4,301,361 4,987,221 | 11,006,731 9,988,052 7,610,323 5,471,126 3,582,329 | 6,583,208 1,471,155 63,208 912,241 244,229 | 54,41-8,745 8,137 1,476 307 | 17,746,094 | 614,859 | 1,070,739 1,343,360 2,210,348 2,232,608 2,190,527 | 2,120,103 1,895,001 1,351,297 979,615 663,205 1,082,426 | 38,726,191 |
| Ad fusted gross income (Thousand | (7) | 1240,675,037 | 227,416,228 | 136,313 572,384 1,582,464 | 2,846,669 4,284,383 6,097,778 8,642,387 10,855,831 | 26,814,213 28,156,357 24,913,135 20,636,877 15,478,183 | 35,353,336 11,043,074 6,056,746 12,848,017 12,848,017 | 1,811,082 6.98,365 1,128,708 145,246 339,631 | 113,258,809 | 21,049,154 | 195,312 552,149 1,361,557 1,727,560 1,882,841 | 2,001,571 1,918,035 1,424,487 1,049,350 749,786 1,445,315 | 117,348,437 |
| Number of returns | (9) | 17,257,643 | 30,471,489 | 96,683 325,016 705,004 | 1,026,614 1,314,240 1,625,577 2,031,485 2,282,179 | 4,875,340 4,342,870 3,334,046 2,435,916 1,635,080 | 3.012,183 646,145 272,649 383,670 102,982 | 15,210 3,8%7 3,975 7,976 1,970 | t,78e,154 | 296,950 | 544, 408 677, 6.40 1,095,084 984, 297 834, 655 | 734,350 594,061 379,408 246,658 158,933 238,160 | 15,954,801 |
| | (5) | 38,645,290 | 38,645,299 | 38,420 190,429 306,486 451,710 | 908,214 846,713 1,077,613 1,335,485 1,524,973 | 3,371,068 3,440,244 3,149,451 2,720,390 2,157,614 | 6,477,515 4,994,829 1,322,695 3,540,277 2,627,092 | 228,44300 328,443 -17,657 -225,394 -267,786 | 1 | | 1111 | | 6,450,543 14,838,767 17,355,989 |
| Taxable income (Thousand | (*) | 166,540,616 | 166,385,053 | 194,586 955,378 1,542,106 2,337,578 | 3,376,072 4,252,413 5,372,837 6,631,890 7,560,498 | 16,684,611 16,979,238 15,454,065 13,226,703 10,389,591 | 25,557,238 8,927,811 5,155,434 11,379,799 6,229,490 | 1, 1.05, 233 604, 50 1, 170, 737 376, 573 425, 065 | 155,563 | 1 | 3,221 17,187 31,080 | 38,536 20,374 14,512 8,520 6,020 15,743 | 32,363,134,72,745,950 |
| Exemptions (Thousand | (3) | _ | 79,719,310 | 804,839 1,405,011 1,640,689 2,526,904 | 7,218,495 3,795,791 4,487,492 5,451,261 5,943,735 | 12, 259, 667 10, 648, 96t 7, 948, 736 5, 637, 995 3, 696, 395 | 775,546 1,545,880 671,761 956,324 255,494 | 37, 024 9, 495 3, 77.1 1, 74.6 493 | 23,428,627 | 736,691 | 3,324,242 2,281,324 3,168,356 2,840,031 2,533,354 | 2,364,131 2,029,683 1,422,425 1,008,428 676,897 1,103,065 | 51,659,779 |
| Ad justed gross income (Thousand | (2) | | 287,775,346 | 1,116,472 2,674,096 3,647,621 5,603,123 | 7,626,054 9,353,232 11,481,953 14,123,691 15,808,246 | 34,117,177 32,627,712 27,559,833 22,162,993 16,544,491 | 37,628,019 12,077,580 0,698,056 14,148,928 7,549,453 | 2,045,021 7,4,285 1,40,923 478,154 545,633 | 17, 319,433 | 21,521,945 | 1,275,411 1,275,738 2,245,413 2,368,047 2,287,259 | 2,317,709 2,093,375 1,523,501 1,045,120 774,533 1,585,472 | 187,168,649 134,402,560 |
| Number of returns | (1) | 60,271,297 | 47,496,413 | 1,341,398 2,129,771 2,093,777 7,494,170 | 2, 766, 760 2, 876, 359 3, 762, 895 3, 324, 058 2, 325, 929 | 6,216,537 5,036,281 3,688,764 2,616,468 1,747,657 | 3,403,834 706,164 701,431 422,251 114,711 | 17,405 | 12,774,384 | 433,135 | 3, 118, 975 1, 654, 276 1,825, 431 1,351,555 1,016,028 | 851,250 648,482 405,835 257,413 164,169 247,815 | 34,741,686 19,546,385 4,783,226 |
| Adjusted gross income classes | | Grand total | ш | L | \$2,500 under \$3,000. \$3,000 under \$3,500. \$5,500 under \$4,000. \$4,500 under \$4,000. | \$5,000 under \$5,000. \$6,000 under \$7,000. \$5,000 under \$3,000. \$5,000 under \$1,000. | \$10,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$50,000 \$20,000 under \$10,000 | \$100,000 under \$150,705. \$150,000 under \$270,100. \$500,000 under \$700,000. \$500,000 under \$1,000,000. \$1,100,100 or more. | | No adjusted grass incom | Under \$506. \$000 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. | 22,500 under 33,000 33,500 under 33,500 33,500 under 34,000 44,000 under 45,000 55,000 under 45,000 | Returns 45,000 ander \$1,000. |
| | | | E | W 4 8 9 | 9 8 100 111 | 113 113 114 115 | 17 118 20 21 21 | | 22 | | | 4888888 | 41 Be 42 Re |
| | Mainter of gross Exemptions Taxable Income tax Adjusted Exemptions Taxable Income tax Adjusted Exemptions Income tax Adjuste | Number of around Adjusted Exemptions Lancame tax Lancame tax Lancame tax Lancame tax Lancame tax Lancame after Lancame after Lancame Lancame | Number of Adjusted Exemptions Taxable Income tax Income tax | Number of Adjusted Adjusted | Number of Adjusted Adjusted | Humber of Gross Exemptions Income tax Income tax Income tax Income tax Income tax Income Inco | Majuster of Albusted Adjusted Income tax Income Income | Majuster of Adjusted Adjusted | Number of Adjusted Adjusted | Number of Adjusted Adjusted | Humber of Adjusted Humber | Haller of Aller of | Particular Application A |

Table 13. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME, AND BY MARITAL STATUS OF TAXEAVER -Continued

PART I.—ALL RETURNS—Continued

| or | tax ir ts sand | ا ا | 344 | 34.4 | 36,763 3 177,973 4 261,338 5 358,666 6 | 520,063 8 579,148 9 605,805 10 556,303 11 | 849,352 12 540,597 13 333,074 14 202,108 15 139,001 16 | 341,061 17 181,050 18 126,441 19 317,591 20 250,935 21 | 99,085 22 36,765 23 85,723 24 35,508 25 47,235 26 | - 27 | - 28 | 20 E SE | 35 35 36 37 38 38 39 | ,218 40 ,132 41 ,994 42 |
|--|--|-------|-------------|------------------------|---|--|--|--|--|---------------------------|--------------------------|---|---|---|
| of hous-bald o | Income tan after credits (Thousand | .30 | 3 7,145,344 | 2 7,145, | | | | | | 1 | - | 10010 | H W D D 4 U | 7 3,559,218 1 2,064,132 5 1,521,994 |
| | Taxable income (Thousand | (59) | 31,523,613 | 31.425,162 | 183,795 892,981 1,316,845 1,816,613 | 2,344,148 2,610,191 2,871,983 2,970,875 2,702,667 | 4,056,355 2,504,296 1,511,005 383,988 600,191 | 1,365,267 623,644 384,464 792,758 | 176,301 61,040 133,293 52,574 65,579 | 98,451 | | 239 2,893 16,441 27,960 | 29,041 10,213 3,329 2,199 1,184 4,952 | 17,803,597 9,565,321 4,154,695 |
| e persons not head surviving spouse | Exemptions (Thousand dollars). | (28) | 16,164,498 | 100,001,11 | 758,767 1,200,234 1,127,858 1,274,772 | 1,229,556 1,086,629 977,471 845,277 672,338 | 864,469 429,727 219,046 110,738 73,985 | 129,530 43,336 21,558 30,610 9,737 | 2,052 504 660 112 41 | 5,055,491 | 106,888 | 2,117,405 840,187 833,831 511,938 257,852 | 199,795 96,268 47,266 19,084 11,049 | 14,214,465 1,709,463 240,570 |
| of single su | Adjusted Eross income (Thousand dollars) | (27) | 152,813,023 | 49,043,162 | 1,052,740 2,371,998 2,800,173 3,558,034 | 4,111,737 4,262,617 4,424,071 4,385,105 3,872,049 | 5,655,290 3,376,923 2,003,388 1,159,924 | 1,734,442 773,138 474,653 978,387 619,643 | 223,731 78,848 173,885 69,394 85,143 | 13,769,861 | 2196,700 | 1,019,435 659,493 778,265 550,636 323,143 | 265,222 133,513 70,033 35,400 20,355 | 134,497,319 |
| Refurns | Number of returns | (56) | 122,110,02 | 14,513,431 | 1,264,612 1,902,117 1,611,682 1,584,325 | 1,497,958 1,314,048 1,181,111 1,034,059 816,387 | 1,039,038 523,681 269,385 137,326 84,158 | 145,978 45,008 21,312 28,843 9,330 | 1,868 461 601 102 41 | 5,497,790 | 123,297 | 3,198,891 893,027 642,869 315,931 144,925 | 98,103 41,388 18,797 8,296 4,290 7,976 | 17,696,113 |
| | Income tax: after credits (Thousand dollars) | (25) | 47,174 | 47,174 | (3) 153 567 | 627 1,582 2,615 2,978 2,99 | 4,749 2,864 2,258 4,170 | 4,437 2,511 1,965 (3,609 | (3) 1,488 2,059 356 | ī | 1 | 1 1 1 1 | i | 10,775 |
| asnoda | Taxable income (Thousand dollars) | (54) | 193,613 | 193,600 | (3) 765 2,980 | 3,143 7,934 13,236 14,974 11,270 | 23,735 14,325 11,987 20,040 | 20,942 9,975 7,449 (3) 10,897 | (3) 2,448 3,175 737 | 13 | - | 11.61 | , | 780,07 |
| for surviving spouse | Exemptions (Thousand dollars) | (23) | 157,840 | 106,169 | 3,694 | 0,431 11,252 16,261 11,847 8,906 | 15,701 6,817 3,880 6,099 | 3,976 1,567 13,638 | (3) 29 19 1 | 51,671 | 3,047 | 4,367 11,603 9,011 8,884 6,701 | 3,058 | 32,497 |
| Returns f | Adjusted gross income (Thousand dollars) | . 22) | 1403,412 | 361,906 | (°) 5,367 11,518 | 12,014 23,825 36,412 31,627 25,903 | 48,647 24,616 18,626 30,520 | 29,911 13,179 8,955 (3) 13,521 | (3) 2,982 4,227 804 | 141,506 | 21,236 | 1,462 6,261 7,808 9,320 6,847 | 11,044 | 1190,246 |
| | Number of returns | 121) | 97,907 | 66,924 | 3,079 | 4,296 7,251 9,673 7,409 5,503 | 9,041 3,871 2,504 3,325 | 2,471 781 412 (3) | (3) 17 14 | 30,983 | 1,594 | 3,632 7,631 6,327 5,296 3,125 | 3,378 | 74,904 |
| | Income tax after redits (Thousand | (50) | 702,141 | 702,141 | 195 884 2,290 6,349 | 10,382 18,488 28,105 45,124 54,084 | 108,678 78,967 50,826 34,727 23,108 | 54,965 28,426 22,409 57,290 36,992 | 10,171 6,334 14,025 5,070 3,252 | - | • | 3 1 1 1 1 | 11111 | 166,901 |
| sehold | Taxable income (Thousand dollars) | (19) | 2,998,289 | 2,996,986 | 978 4,436 11,199 32,155 | 52,031 43,070 141,608 230,595 269,196 | 533,004 384,026 241,585 161,126 106,415 | 240,521 109,966 77,844 103,184 | 18,763 11,151 23,129 9,124 4,332 | 1,303 | - | 231 96 425 | 318 | 836,338 |
| heads of househol | Exemptions (Thousand dollers) | 118) | 1,244,041 | 1,111,413 | 4,600 10,547 18,815 50,476 | 57,247 87,488 98,521 127,138 123,544 | 209,562 126,019 68,875 33,837 22,562 | 39,642 13,121 7,385 9,097 2,238 | 337 122 166 29 | 132,628 | 4,207 | 15,125 17,711 32,592 21,874 12,594 | 12,317 (3) 7,399 (3) | 708,871 |
| Returns of | Adjusted gross income (Thousand dallers) | 17) | 14,997,766 | 4,876,177 | 6,430 17,583 35,763 101,122 | 133,144 220,003 287,597 429,948 464,464 | 870,240 603,918 365,035 227,635 152,448 | 329, 268 146, 017 101, 535 205, 641 95, 502 | 24,271 13,927 29,550 9,924 5,162 | 121,589 | 27,478 | 6,778 12,479 29,210 23,409 15,298 | 16,337 (3) 10,083 (3) | 11,812,056 2,221,994 |
| | Number of returns | (16) | 964,680 | 870,399 | 7,667 13,409 20,723 44,611 | 48,313 67,510 76,493 101,216 97,313 | 159,140 93,050 48,841 26,911 16,194 | 27,921 8,509 4,549 6,209 1,408 | 205 82 10e 15 | 94,281 | 3,485 | 18,858 15,907 23,616 13,292 6,997 | 5,997 (3) 2,666 (3) | 344,595 |
| | Adjusted gross income classes | | Grand total | Taxatle returns, total | 3650 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$5,000 under \$4,500 | \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$3,000 \$9,000 under \$10,000 | \$10,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$250,000 under \$00,000 \$500,000 under \$0,000,000 \$1,000,000 or more | Nontaxable returns, total | No adjusted gross income | Under \$600 | \$2,500 under \$3,000 \$3,500 under \$5,500 \$3,500 under \$5,000 \$4,500 under \$5,000 \$4,500 under \$5,000 | Returns under \$5,000 Returns \$5,000 under \$10,000 |
| | | 1 | ~- | r4 VI | m -1 m ∞ | 110.987 | 113 | 118 22 23 21 | 22428 | 27 Nc | 28 | 33 33 33 | 383488 | 24. 24. 28. 38. |

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

Table 13.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX.—ALL RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME
CLASSES AND BY MARITAL STANDARD DEDUCTION

PART II.—RETURNS WITH STANDARD DEDUCTION

| | | | - | ^ | m -1 = 0 | 8 6 5 1 | 113 | 17 18 20 21 | 52 53 55 | 23 | 28 | 38385 | 46886 | 743 |
|------------------|---|----------|--------------|------------------------|---|--|--|--|---|-------------------------|--------------------------|---|---|---|
| | Income tax after predits (Thousand | dollars) | 431,215 | 31.215 | 1,880 4,245 17,405 26,932 | 23, 291 53, 391 53, 391 | 54,300 27,726 11,919 4,284 5,012 | 9,370 3,750 4,4 | 251 | 1 | | + 1 1 1 1 | 1 1 1 | 306,520 106,341 17,854 |
| is and wives | Taxable income (Thousand | dellers) | 2.072.912 | 2.072.108 | 9,341 46,268 87,072 137,486 | 217,279 233,796 279,773 262,550 246,433 | 251,089 128,429 52,967 39,706 21,534 | 36,197 11,786 10,900 | 502 | 80% | 1 | 97 91 91 91 91 91 91 91 91 91 91 91 91 91 | 1 1 1 | 1,519,802 |
| abaspands | Exemptions (Thousand | dollars) | 1,486,613 | 1.635,211 | 38,921 67,623 81,707 113,518 | 132,844 128,551 123,023 119,379 | 77,192 38,842 38,842 10,195 7,014 3,924 | 4,236 679 478 | Heli | 707,137 | J69°L | 109, 405 65, 904 75, 692 69, 220 | 20,561 27,465 12,455 12,929 | 1,340,846 |
| Separate returns | Adjusted gross income (Thousand | dollars) | 13,490,358 | 3,435,688 | 53,662 126,677 187,627 278,984 | 389,097 402,377 445,679 413,357 382,030 | 361,790 181,392 67,701 -9,636 2c,867 | 42,283 | 505 | 154,670 | 2267,377 | 51,867 42,276 58,366 49,829 49,872 | 18,518 26,851 12,022 12,446 | 12,732,392 690,754. 67,212 |
| Se | Number of returns | (11) | 1,411,992 | 1.076.202 | 64,868 100,585 106,750 124,003 | 141,148 124,034 119,251 97,720 80,674 | 28,243 28,243 9,076 5,833 2,814 | 3,639 | TINII | 064,355 | 1,809 | 151,515 56,373 48,446 28,443 22,076 | 6,837 8,372 3,127 2,792 | 1,24+,162 112,469 |
| | Income tax after credits (Thousand | (10) | 10,353,016 | 16.353.616 | 1,296 19,298 51,790 | 103,469 172,994 261,819 374,112 435,532 | 1,295,335 1,239,427 1,108,490 863,359 | 1,962,431 502,957 235,344 373,803 91,048 | 1+,520 3,194 4,491 820 609 | 1 | I | | 11111 | 1,480,310 5,683,784 3,189,522 |
| s and wives | Taxable income (Thousand | (9) | 49,176,553 | 49,153,031 | 6,494 35,972 200,543 | \$19,039 \$68,604 1,312.445 1,881,332 2,487,444 | 5,405,699 6,465,170 6,114,720 5,403,870 4,167,617 | 9,165,522 2,135,980 909,715 1,197,626 210,178 | 2c,774 5.342 9,281 1,247 1,216 | 23,522 | 1 | 414, | 5,679 6,722 4,438 7,939 1,970 | 7,455,e01 28,057,371 13,e63,581 |
| s of husbands | Exemptions (Thousand | dollers) | 43,921,432 | 29,033,539 | 113,417 307,889 | 1,286,612 1,651,433 2,304,093 2,515,211 2,657,020 | 4,863,474 3,946,988 2,898,442 2,030,088 1,291,057 | 2,114,649 313,194 100,752 88,104 7,509 | 1,32 73 67 67 85 | 14,887,893 | 014,359 | 1,353,437 1,310,517 2,106,086 2,062,648 1,887,247 | 1,736,357 1,488,925 1,026,060 671,635 415,915 513,707 | 25,752,888 15,543,425 2,625,114 |
| Joint returns | Adjusted gross income (Thousand | dollars) | 195,797,328 | 8E. 379, 099 | 133,162 448,850 1,225,075 | 2,000,433 2,800,340 3,685,348 4,885,857 | 11,466,221 11,569,267 10,014,763 8,260,109 5,065,256 | 12,345,019 2,602,610 1,058,331 1,327,296 | 27.434 0,150 1,380 1,254 1,214 | 1,418,229 | 21,044,154 | 191,334 537,450 1,271,559 1,543,095 1,517,056 | 1,513,040 1,379,410 97C,476 628,983 405,374 508,500 | 129,812,292 -8,383,756 17,600,280 |
| | Number of returns | (9) | 19,689,560 | 14.051.412 | 74,514 256,574 548,895 | 723,113 850,047 481,347 1,148,958 1,201,780 | 2,179,824 1,787,920 1,340,639 475,386 645,240 | 1,064,735 153,435 47,858 41,597 3,540 | | 1,638,148 | 296,95 | ;33,18c bou,587 1,028,544 878,850 671,741 | 557,820 428,096 257,384 147,534 86,234 | 11,363,761 |
| Income tax | after credits (Thousand | dollars) | 15,710,969 | 15,710,969 | 37,865 176,433 268,450 383,452 | 522, 484 632,440 771,562 903,581 | 1,895,220 1,746,212 1,501,003 1,244,859 966,855 | 2,207,089 587,241 278,442 431,746 109,121 | 21,478 2,461 6,578 1,539 | ı | 1 | 11111 | 11111 | 7,374,147 |
| | Taxable income (Thousand | dollars) | 74,487,167 | 74,408,880 | 189,131 884,493 1,348,840 1,939,060 | 2,637,312 3,102,889 3,820,826 4,444,848 | 9,318,893 8,541,103 7,289,699 6,107,138 4,011,117 | 10,126,035 2,414,249 1,035,554 1,337,843 | 17,452 12,334 12,097 1,097 | 78,287 | 1 | 315 2,442 21,659 22,509 | 23,073 7,911 4,438 2,675 1,970 | 23,3-6,135 35,868,245 15,222,787 |
| | Exemptions (Thousand | dollars) | 58,854,778 | 38,302,132 | 771,651 1,268,501 1,333,978 1,987,545 | 2,353,076 2,5%0,027 2,853,757 2,264,751 3,275,291 | 5,004,451 4,316,267 3,072,279 2,121,340 1,346,670 | 2,203,101 330,704 107,031 92,994 7,996 | en e | 14,952,6не | 736,641 | 3,283,332 2,167,557 2,013,535 2,521,183 2,134,379 | 1,580,871 1,580,871 1,074,819 687,954 422,114 | 19,129,615 16,981,956 2,743,207 |
| Adiusted | gross income | (2) | 1137,682,393 | 125,332,535 | 1,067,589 2,392,246 2,981,307 4,362,597 | 5,544,847 0,393,114 7,416,646 8,589,777 9,052,377 | 16,578,154 14,281,764 11,511,000 9,140,653 6,618,087 | 13,489,912 2,910,460 1,136,087 1,47c,90U | 41,275 7,575 12,455 2,709 1,219 | 112,349,858 | -4,150,15 | 1,263,252 1,166,557 1,960,818 1,961,860 | 1,096,630 1,469,298 1,018,592 645,056 411,648 516,319 | 159,634,039 58,645,268 19,403,086 |
| | Number of returns | (7) | 052 | - | 1,286,084 1,907,425 1,716,281 1,946,504 | 2, 312,170 1, 465,418 1, 479,350 2,022,193 1, 404,642 | 3,027,138 2,207,750 1,541,445 1,079,594 698,608 | 1,162,532 171,884 54,140 46,331 |) 45 45 1 | 11,125,513 | -32,135 | 1,986,342 1,519,408 1,005,274 1,116,692 | 626,197 -56,019 270,185 151,327 87,567 | 27,673,872 8,647,072 1,+36,503 |
| | Adjusted gross income classes | | Grand total | Taxable returns, total | \$600 under \$1,300. \$1,000 under \$1,500 \$1,000 under \$2,900. \$2,000 under \$2,500. | \$2,500 under \$3,500. \$3,300 under \$2,500. \$4,500 under \$4,000. \$4,500 under \$5,000. | \$5,000 under \$r,000 \$6,000 under \$r,000 \$7,000 under \$e.90 \$8,000 under \$8,000 \$9,000 under \$1,000 | \$17, 300 under \$15,000. \$26,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$21,00. | 100, J. under \$150,000 \$200, J. under \$200,000 \$200,000 under \$200,000 1900,000 under \$1,000,000 | Managele returns, "stal | M. adjusted pross income | Under \$000 \$100 under \$1,000 \$4,000 under \$1,500 \$1,500 under \$2,700 \$2,000 under \$2,700 | \$2,500 uncer \$3,000 \$3,000 under \$4,500 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000 | Retims under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more |
| | | 1_ | | -5 Ta | w -1 w o | r-wolld | 113 | 118 119 22 22 21 | 25.23 | 27 | 30 | 25 E | 4834686 | 41 Re 42 Re |

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

FART II.-RETURNS WITH STANDARD DEDUCTION-Continued

| | T = | | - | ~ | m-1100 | 7 100 111 | 113 | 17 50 72 73 | 25 23 25 25 25 25 25 25 25 25 25 25 25 25 25 | 27 | 28 | 33333 | 456588 | 343 |
|---|---|----------|-------------|------------------------|---|---|---|---|---|---------------------------|--------------------------|--|---|---|
| househola or | Income tax after predi*- | dollars) | 4,621,765 | 4,621,765 | 35,801 165,151 229,979 300,838 | 370,364 402,631 435,978 451,904 | | 207,553 72,143 36,204 47,465 16,091 | 6,633 656 1,336 455 | | ' | 1 1 1 2 3 | 1 3 1 1 | 2,807,090 1,426,129 388,546 |
| J. ps | A - | 167. | 21,814,803 | 21,761,498 | 178,813 828,019 1,57,226 1,521,385 | 1,869,978 2,011,165 2,148,023 2,203,260 2,000,489 | 2,867,454 1,747,438 099,639 572,930 352,113 | 806,227 234,762 101,784 112,047 30,903 | 13,102 | 53,305 | , | 234 2,114 12,154 19,938 | 17,394 1,189 - 282 | 13,971,663 6,539,574 1,303,566 |
| surviving spouse | | (28) | 12,771,325 | 8,286,986 | 729,005 1,077,865 930,655 999,314 | 903,405 770,844 673,353 585,103 465,991 | 554,869 274,322 132,239 64,512 37,212 | 66,639 13,333 4,448 3,335 405 | 121 7 8 | 4,484,339 | 106,888 | 2,101,382 764,400 699,913 378,116 176,148 | 142,514 64,481 32,997 17,500 | 11,615,173. 1,067,527 88,625 |
| of singl | | (27) | 136,129,988 | 33,338,135 | 1,008,702 2,117,623 2,320,045 2,800,509 | 3,081,289 3,091,497 3,134,690 3,098,531 2,740,455 | 3,302,118 2,246,451 1,257,677 703,287 | 954,183 263,560 111,278 119,075 31,814 | 13,336 1,268 2,570 938 | 12,791,853 | 2196,700 | 1,012,231 570,056 604,086 348,587 184,018 | 156,229 63,037 32,589 17,720 | 126,180,743 8,450,874 1,498,371 |
| Peturns | Number of returns | . 26) | 16,139,680 | 11,177,132 | 1,215,008 1,701,169 1,338,369 1,248,341 | 1,123,393 953,142 836,405 730,370 577,801 | 699, 244 348, 895 169, 319 83, 838 45, 620 | 81,342 15,466 5,046 3,728 505 | 211 7 11 1 | 4,962,548 | 123,297 | 3,180,366 782,080 506,141 198,359 81,924 | 58,254 19,551 8,756 3,820 | 14,685,726 1,347,702 106,252 |
| | Income tax after redite (Thousand | 251 | 13,683 | 13,683 | | | 13,683 | | 1 1 1 1 | 1 | - | 1 1 | \$ [<u>1</u>] | 4,991 6,090 2,602 |
| esnods | Taxable income (Thousand | . 24) | 66,226 | 66,226 | | | 66,226 | | | - | 1 | 1111 | 1 1 1 | 25,168 30,646 10,412 |
| for surviving | Exemptions (Thousand | ,23) | 80,683 | 41,230 | | | 41,290 | | 1 1 1 1 1 | 39,393 | (3) | 3,891 11,052 7,509 5,885 | 8,009 | 67,797 |
| RACE II.— NAJUNAS WIN SIMUARAN DENUSIESI—SONUINES RETURNS for survivin | Adjusted gross insome (Thousand | 221 | e10,1 | 118,991 | | | 118,991 | | 11111 | 125,028 | 3) | 1,314 5,900 6,199 5,335 | 7,516 | 184,530 46,908 12,581 |
| WILL OLING | Number of returns | (21) | .9,186 | 26,165 | | | \$ 26,165 | | 11111 | 23,021 | ٠٤. | 3,173 7,172 5,075 2,963 | 3,044 | 41,641 6,719 82c |
| - TI | Income tax after predits (Thousand | 1267 | 290,690 | 290,690 | 177 703 1,658 3,565 | 5,896 9,173 15,122 21,948 20,515 | 59,037 40,304 24,372 13,609 | 26,758 7,846 6,135 6,735 1,471 | (3) 106 254 | • | 1 | 1111 | 3 3 1 1 | 84,757 156,303 49,630 |
| plo | Taxable income (Thousand dollars) | 19) | 1,356,673 | 1,356,017 | 888 3,524 8,023 18,009 | 29,565 45,878 75,069 109,501 131,788 | 288,903 192,996 114,814 90,073 | 1113,739 29,346 20,063 18,506 2,970 | (3) 155 515 | 656 | ١ | 231 |) I I 1 | 423,901 746,929 185,843 |
| heads of house | Exemptions (Thousand dollars) | 18, | 594,725 | 505,106 | 3,525 8,596 11,633 27,984 | 27,713 35,145 47,127 48,869 52,700 | 103,636 54,013 29,673 19,348 12,418 | 16,74° 3,210 1,020 1,020 0,020 | e 141 | 610,68 | 4,207 | 14,217 15,684 24,335 15,314 7,101 | 8,761 | 352,911 219,088 22,726 |
| Returns of | Adjusted gross in | (17 | 12,120,701 | 2,060,622 | 4,906 13,467 21,842 51,100 | 63,641 89,982 136,967 176,037 205,062 | 435,772 274,462 151,539 121,578 80,625 | 142,814 34,017 23,727 2,187 2,079 | 3) 157 | 160,078 | 27,478 | 6,506 10,369 20,608 14,414 6,950 | 8,709 | 1823,082 1,072,976 224,642 |
| | Number : | (16) | 470,634 | 454,628 | 5,875 10,157 12,842 22,679 | 22,931 27,555 36,375 41,366 42,796 | 79,481 42,007 21,533 14,411 8,556 | 12,274 2,057 1,73C 051 | г п 1 d 1 | 900,99 | 3,485 | 18,102 13,196 17,068 8,077 3,126 | 2,452 | 288,582 165,988 16,064 |
| | Adjurted gross income classe: | | Grand total | Taxable returns, total | 3000 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. | \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,500 \$4,500 under \$4,500 \$4,500 under \$5,000 | \$5,000 under &c.005. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$1,000. | 1, (C ander \$1,000 1,1 (C under \$0,000 2, C under \$25,000 15, 1, under \$50,00 \$90,00 under \$100,000 | 100,50. under \$150,000. 1151,00. under \$200,000. 1251,000 under \$200,000. 2500,700 under \$1,300,000. \$1,000,000 or more. | Nontexable returns, total | No adjusted gross income | Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 22,50; under 83,500 23,00c under 83,500 83,500 under 84,000 84,500 under 85,000 85,000 or more. | Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more |
| | | | | ry. | w 1 m 5 | 200 | 12 13 14 15 16 | 18513 | 82338 | 27 | 2.g | 322333333333333333333333333333333333333 | 36 33 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38 | 04 14 15 18 |

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

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

| | tex er | tand (ra) | | 424,243 1 | 424,253 2 | 75 3 970 4 3,246 5 5,612 0 | 11,924 7 14,110 8 13,753 9 23,310 10 22,637 11 | 41,804 12 35,658 13 24,417 14 10,704 15 | 24,462 17 18,542 18 14,634 19 29,343 20 20,610 21 | 7,521 22 4,748 23 12,424 24 7,767 25 59,033 26 | - 27 | 32 8 4 8 | 1 1 33 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 | 162,137 39 122,977 4. 199,139 41 |
|------------------|--------------------------------|-----------------------|------|-------------|------------------------|--|---|---|--|---|-------------------------|--|---|--|
| wives | Income tax after credits | d (Thousand | :15) | | | | | | | | 7.7 | 11140 | 306 | |
| and | Taxable income | (Thousand doilars) | (77) | 1,541,441 | 1,540,937 | 38.3 4,8.4 16,309 28,227 28,227 | 60,191 71,261 99,071 117,843 | 202, 523 164,309 112,752 -3,785 44,329 | 98,093 64,572 43,159 73,545 40,542 | 13,132 8,189 19,427 10,297 83,230 |); | - F | E. | 508,957 578,238 454,136 |
| is of hustands | Exemptions | (Thousand dollars) | 133 | 584, 536 | 547,195 | 2,351 4,387 18,545 25,537 | 42,660 52,353 52,137 56,254 54,648 | 86,012 59,509 36,415 12,035 10,734 | 14,914 6,022 2,911 3,377 | 177 75 90 28 80 | 37,541 | 2,553 2,553 5,882 5,507 6,099 | 7,604 | 349,831 206,370 28,575 |
| Separate returns | Adjusted gross income | (Thousand dollers) | (12) | 2,715,383 | 2,042,185 | 3,271 19,770 +6,302 "1,001 | 133,3+3 159,427 189,415 221,267 207,469 | 366,997 284,506 185,348 78,015 69,530 | 138,779 85,329 55,345 94,527 51,465 | 17,654 10,163 25,048 12,786 115,677 | 73,198 | (3) 3,080 10,207 7,293 3,258 | 12,139 | 1,104,928 |
| Se | Number of returns | | (11) | 527,854 | 495,468 | 3,918 15,644 26,527 31,183 | 48,431 49,262 50,790 52,169 43,873 | 67,641 44,566 24,312 3,202 7,366 | 11,582 4,366 2,466 2,900 | 155 8 78 78 20 40 | 29,386 | (3) 3,668 8,089 4,296 4,250 | 4,504 | 350,802 |
| | Income tax after credits | (Thousand dollars) | (10) | 14,541,556 | 14,41,556 | 2,756 11,794 | 35,688 72,475 123,637 228,665 | 1,136,412 1,459,097 1,487,530 1,353,733 1,113,914 | 3,080,789 1,357,593 921,127 2,755,290 2,725,427 | 721, 343 475, 865 486, 189 175, 878 157, 637 | - | 1111 | | 824,682 6,550,686 12.166.188 |
| and wives | Taxable | (Thousand dollars) | 14. | 24,026,175 | 74,003,229 | 72 13,945 53,574 | 180,342 367,557 556,720 1,153,677 1,731,659 | 5,712,206 7,313,683 7,479,049 5,577,599 5,434,494 | 14,630,696 5,471,888 3,731,139 9,133,921 5,390,145 | 1,457,855 520,721 881,930 303,589 270,708 | 30,986 | 777 | 3,510 3,439 6,427 3,928 2,866 10,313 | 4,184,199 |
| s of husbands | Exemptions | (Thousand dollars) | 18) | 39,048,777 | 3€,77€,776 | 2,603 82,130 212,421 | 463,145 778,085 1,215,986 1,786,150 2,330,201 | 6,143,257 6,041,06- 4,711,881 3,441,038 2,291,272 | 4,468,559 1,157,461 538,456 824,137 234,720 | 34, 483 8, 672 8, 871 1, 271 374 | 2,872,201 | .2,802 32,849 104,262 164,960 303,280 | 383,746 406,076 325,237 307,980 247,290 568,719 | 9,174,703 23,182,766 |
| Joint returns | Adjusted gross incom- | (Thousand dollars) | (7. | 144,877,709 | 141,037,129 | 3,141 123,534 356,384 | 840,236 1,484,037 2,412,430 3,756,530 5,138,339 | 14,847,392 16,587,340 14,364,372 12,374,768 3,412,427 | 23,008,317 8,441,464 ",998,415 11,520,721 6,547,197 | 1,784,248 652,215 1,11,328 383,992 338,432 | 3, 34, 1,530 | 3,478 14,103 84,448 183,865 365,785 | 488,531 538,625 454,011 420,367 344,412 | 17,018,416 68,964,681 58,894,612 |
| | Number of returns | | (9) | 17,568,083 | 16,420,077 | 2,169 68,442 156,108 | 303,501 455,152 641,68C 882,527 1,080,343 | 2,695,516 2,555,850 1,993,407 1,460,530 | 1,347,447 492,711 224,791 342,073 | 14, 447 2, 221 3, 442 577 177 | 1,148,506 | 11,722 17,103 67,540 105,447 162,914 | 176,530 165,965 122,024 99,124 72,699 146,938 | 4, 591,040 9,841,904 |
| Income tax | after credits | (Thousand dollars) | (5) | 22,934,330 | 22,434,330 | 1,055 13,996 38,036 78,258 | 145,230 214,223 307,051 431,904 537,122 | 1,475,848 1,674,532 1,643,448 1,450,531 1,140,761 | 3,270,426 1,517,538 1,643,753 1,108,531 2,108,531 | \$25,022 524,438 611,084 225,860 267,157 | , | 1111 | 11111 | 1,766,875 7,459,620 |
| - | Taxable income | (Thousand dollars) | (7) | 42,053,449 | 4,976,173 | 5,455 70,885 193,200 398,518 | 738,760 1,089,524 1,552,011 2,167,048 2,689,754 | 7,365,718 8,438,135 8,164,366 7,119,565 5,778,474 | 15, 431, 203 6, 513, 562 4, 120, 380 10, 641, 956 5, 184, 403 | 1., 54,865 1., 2,139 1, 158,403 373,876 4,13,849 | 77,272 | 777 779 4,528 8,571 | 15,463 12,463 10,074 5,845 4,050 15,498 | 8,366,999 |
| | Exemptions | (Thousand dollars) | (3) | 44,353,159 | 40,817,179 | 33,163 136,510 306,711 534,359 | 865,419 1,205,764 1,633,735 2,186,510 2,008,444 | 0,655,216 1,332,639 4,870,457 2,516,655 2,349,723 | 4,572,445 1,205,176 504,730 803,330 247,448 | 8,45,414 9,797 1,439 1,439 | T8-,, | 40,910 113,767 254,821 318,848 398,975 | 455,538 448,812 347,606 320,464 254,783 581,457 | 12,530,164 |
| Ad justed | gross income | (Thousand dollars) | (2) | le7,412,58c | 162,442,811 | 48,883 281,850 666,314 1,240,526 | 2,081,207 2,360,118 4,055,307 5,532,314 5,755,859 | 17, 539,023 18, 545,948 16,048,833 13,022,340 9,326,404 | 24,138,107 9,157,120 5,501,369 12,071,368 7,292,328 | 1,134,346 750,710 1,34,468 475,445 | 522,000,2 | 12,159 104,181 284,595 406,187 525,486 | 624,077 624,077 504,909 450,064 362,885 1,069,153 | 27, 534, 610 75, 757, 301 |
| | Number of returns | | (1) | 22,510,245 | 20,761,374 | 55, 314 222, 346 377, 496 547, 656 | 754, 590 909, 941 1,083, 545 1,301,865 1,421,287 | 2,189,349 2,828,531 2,141,81 1,535,874 1,049,049 | 2,041,312 534,285 247,241 375,920 110,602 | 17,119 4,431 4,730 2hh | 175 5 7 7 7 1 | 34, k88 134, k88 220, 157 234, 863 235, 369 | 225,053 192,463 135,650 106,086 76,602 155,107 | 2,267,814 15,899,713 |
| | Adjusted gross income classes | | | Grand total | Taxable returns, total | \$-00 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000, \$2,000 under \$2,500. | under \$3,000 under \$3,570 under \$4,507 under \$4,500 under \$5,000 | under \$5,100 under \$7,000 under \$6,000 under \$9,000 under \$1,000 | 110,000 under 115,000 126,000 under 125,000 126,000 under 125,000 127,000 under 30,000 170,000 under 130,000 | 8100, 300 under 8150, 300, 814, 8150, 000 under 8200, 300, 820, 300, under 8500, 300, 870, 300, under 81,000,000, 81,000,000 under 81,000,000 | distante returns, total | Under Nov | under 83,000 under 85,500 under 84,300 under 84,500 under 85,000 or nore | R-turns under \$5,000 |
| | Adjust | | | 1 Gran | Z Taxable re | 4 \$1,000 und 5 \$1,500 u | # #2,500 u = #2,500 u | 12 \$5,000 u 13 \$6,000 u 14 \$7,500 u 15 \$8,000 u 16 \$9,000 u | 12 \$10,000 12 \$11,000 13 \$21,000 20 \$25,000 20 \$77,000 | 22 | 27 Sittakatle | 29 Per/c und 30 E. 20 und 31 E. 20 und 31 E. 20 und 32 E. 20 und 33 E. 20 und 34 E. 20 und 35 E. 20 und 36 E. 20 und 37 E. 20 und 38 E. 20 und 39 E. 20 und 30 E. 20 und 30 E. 20 und 31 E. 20 und 32 E. 20 und 33 E. 20 und 34 E. 20 und 35 E. 20 und 36 E. 20 und 37 E. 20 und 38 E. 20 und 38 E. 20 und 39 E. 20 und 30 | 33 \$2,500 u 34 #3,500 u 35 \$3,500 u 54,000 u 54,500 u 65,000 u | 32 Returns un Returns \$5 |

Table 13. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX -ALL RETURNS, RETURNS, RITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER -Continued

PART III. -- REITENS WITH ITEMIZED DEDUCTIONS -- Continued

| | | | | _ | 2 | W 4 N V | 8 90 11 | 12 12 15 16 | 17 18 19 20 21 | 22 23 25 25 26 | 27 | 30 32 32 32 32 32 32 32 32 32 32 32 32 32 | 38 38 38 38 38 38 38 38 38 38 38 38 38 3 | 697 |
|---|--------------------------------|-----------------------|-------|-------------|------------------------|--|--|--|---|---|---------------------------|---|---|-------------------------------------|
| iold or | Income tax after credits | (Thousand dollars) | : 30) | 2,523,579 | 2,523,579 | 962 12,822 31,359 57,828 | 92,795 117,432 143,170 153,901 141,859 | 244,374 159,177 109,160 69,745 1 | 133,508 108,907 108,907 270,126 234,844 | 93,052 2 36,109 2 84,387 2 35,043 2 47,235 2 | - 2 | 11111 | 11111 | 752,128 638,003 1,133,448 |
| eed of household or | | (Thousand dollars) | (29) | 9,708,810 | 9,663,664 | 4,982 64,962 159,619 295,228 | 474,170 599,026 723,960 767,615 | 1,188,901 756,858 511,366 317,058 248,078 | 559,040 388,882 282,680 680,711 467,406 | 163,199 59,785 130,742 51,639 65,579 | 45,146 | 779 4,287 8,022 | 11,647 9,024 3,329 1,917 1,184 4,952 | 3,831,934 |
| single persons not head surviving spouse | Exemptions | (Thousand dollars) | 128) | 3,393,173 | 2,822,021 | 29,762 122,369 197,203 275,458 | 326,151 315,785 304,118 260,174 206,347 | 309,600 155,405 86,807 46,226 36,773 | 62,891 30,003 17,110 27,275 9,332 | 1,931 497 652 111 | 571,152 | 16,023 75,787 133,918 133,822 81,704 | 57,281 31,787 14,269 10,884 6,450 9,227 | 2,599,292 641,936 151,945 |
| of o | Adjusted gross income | (Thousand dollars) | (27) | 16,683,035 | 15,705,027 | 44,038 254,375 480,128 757,525 | 1,030,448 1,171,120 1,289,381 1,286,574 1,131,594 | 1,853,172 1,130,472 745,711 451,637 365,610 | 780,259 509,578 363,375 859,312 587,829 | 210,395 77,580 171,315 68,456 85,143 | 978,008 | 7,204 89,437 174,179 202,049 139,125 | 108,993 70,476 37,444 26,883 15,603 106,615 | 8,316,576 4,581,230 3,785,229 |
| Returns | Number of returns | | (56) | 3,871,541 | 3,336,299 | 49,604 200,948 273,313 335,984 | 374, 565 360, 906 344, 706 303, 689 238, 586 | 339,794 174,786 100,066 53,488 38,538 | 64,636 29,542 16,266 25,115 8,825 | 1,756 454 590 101 41 | 535,242 | 18,525 110,947 136,728 117,572 63,001 | 39,849 21,837 10,041 6,296 3,290 7,156 | 3,010,387 |
| | Income tax after credits | (Thousand dollars) | (25) | 33,491 | 33,491 | 6.23 | 891 1,508 1,352 1,404 | 3,617 | 3,460 1,916 (3) 4,569 | (3) 1,488 2,059 356 | 1 | | 1 | 5,784 7,951 19,756 |
| spouse | Taxable | (Thousand dollars) | (54) | 127,387 | 127,374 | 3,301 | 4,488 7,721 6,769 7,180 | 17,987 | 16,592 7,650 (³) 10,797 | (3) 2,448 3,175 737 | 13 | | 13 | 29,472 39,441 58,474 |
| Returns for surviving spouse | Exemptions | (Thousand dollars) | (23) | 77,157 | 64,879 | , 68 ⁰ | 7,198 | 10,421 | 3,194 1,279 (3) 353 | (3) 29 19 1 | 12,278 | | 12,278 | 50,318 20,954 5,885 |
| Returns fo | Adjusted gross income | (Thousand dollars) | (22) | 259,393 | 242,915 | 16,078 | 15,513 23,450 15,632 18,565 | 36,394 | 24,298 10,395 (3) 13,414 | (3) 2,982 4,227 804 | 16,478 | | 16,478 | 105,716 75,501 78,176 |
| | Number of returns | | (21) | 48,721 | 40,759 | 6,836 | 4,666 6,251 3,630 3,918 | 6,789 | 1,990 610 (3) | (3) 17 14 1 | 7,962 | | 7,962 | 33,263 12,022 3,436 |
| | Income tax after credits | (Thousand dollars) | (20) | 411,451 | 411,451 | 181 632 2,784 | 4,486 9,315 12,983 24,176 27,569 | 49,641 38,663 26,454 15,118 | 28,207 20,580 16,274 50,555 | 9,846 6,228 14,025 4,816 3,252 | t | 1 1 1 1 | | 82,144 140,003 189,304 |
| sehold | Taxable | (Thousand dollers) | (19) | 1,641,616 | 1,640,969 | (3) 912 3,176 14,146 | 22,466 47,192 65,539 121,094 137,408 | 244,101 191,030 126,771 71,053 46,272 | 126,782 80,570 57,781 144,678 75,573 | 18,264 10,996 23,129 7,614 | 647 | 1 19 | 551 | 412,437 679,227 549,952 |
| Returns of heads of household | Exemptions | (Thousand dollars) | (18) | 649,316 | 606,307 | (3) 1,951 7,182 22,492 | 29, 534, 52, 343, 52, 343, 51, 394, 78, 269 | 105,926 72,006 39,202 14,489 10,144 | 22,887 9,911 5,759 8,068 2,176 | 335 121 166 28 28 | 43,009 | 2,935 8,257 6,560 5,493 | 5,956 | 355,960 243,669 49,687 |
| Returns of | Adjusted gross income | (Thousand dollers) | (11) | 2,877,066 | 2,815,555 | (3) 4,116 13,921 50,022 | 69,503 130,021 150,630 253,911 259,402 | 434,468 329,456 204,496 106,057 71,823 | 186,454 111,354 78,815 185,454 | 23,766 13,770 29,550 9,407 5,162 | 61,511 | 2,382 8,602 8,995 8,348 | 10,137 | 988,974 1,149,018 739,074 |
| | Number of returns | | (36) | 970,767 | 465,771 | (3) 3,252 7,881 21,932 | 25,382 39,955 40,118 59,850 54,517 | 79,659 51,043 27,308 12,500 7,638 | 15,647 6,452 3,519 5,558 1,362 | 201 81 10c 14t | 28,275 | 3,467 6,548 5,215 3,871 | 3,711 | 282,322 178,607 33,117 |
| | Adjusted gross income classes | | | Grand total | Taxable returns, total | \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | \$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. | \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$1,000 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$56,300 under \$100,000. | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$600,000 \$500,000 under \$1,000,000 \$1,000,000 or more | Nontaxable returns, total | Under \$600 | \$2,500 under \$3,000 \$3,000 under \$3,500 \$4,500 under \$4,000 \$4,500 under \$4,500 \$5,000 under \$5,000 | Returns under \$5,000 |
| | | | | Н | 2 | 4.100 | 8 6 11 | 22,12,23 | 17 18 19 20 20 21 | 22 22 25 25 25 26 26 | 27 | 32 33 33 33 33 33 33 33 33 33 33 33 33 3 | 338883 | 897 |

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

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

| | | | | | | | | INDIV | IDUAL | mooni | IAA N | .C.I | Ur | ins for | 1909 | |
|-------------|--|-------------------------------|----------------------------------|------|-------------|------------------------|--|--|--|--|--|---------------------------|--------------------------|--|--|--|
| | g other | r more | Number of exemp- tions | (18) | 786,540 | 700,091 | 1 | 17,734 31,178 40,758 46,599 39,469 | 48,239 23,600 28,639 23,081 | 27,605 7,614 6,413 8,343 4,713 | 797 255 264 26 | 386,449 | (3 | 14,421 16,294 29,283 41,998 | 69,744 14,151 32,449 24,949 14,142 22,910 | 539,277 190,041 57,222 |
| | of dependents children | Three or | Number of returns | (11) | 227,792 | 121,663 | 1111 | 5,911 10,170 13,030 14,42 12,188 | 15,259 12,875 7,120 8,282 5,456 | 7,957 2,229 1,774 2,334 | 216 71 65 7 | 106,129 | (1) | 3,876 5,083 9,205 12,085 22,854 | 19,789 11,634 7,497 6,164 2,630 4,600 | 157,250 54,414 16,128 |
| | by number of saxpayers' chi | | Two | (16) | 781,030 | 588,306 | _ | 55,145 43,622 51,877 45,726 45,620 | 78,265 5-,162 39,057 27,40 13,476 | 39,822 10,687 5,745 9,186 3,431 | 529 142 140 22 7 | 192,724 | 1,891 | 6,127 13,961 37,942 59,712 21,391 | 17,966 12,628 7,845 E,376 2,297 4,588 | 487,367 223,913 69,750 |
| | returns by number than taxpayers' | | One | (15) | 3,849,756 | 3,277,559 | 31,600 107,827 173,358 | 196,494 215,056 226,467 272,430 244,511 | 450,45h 330,472 255,382 187,967 145,315 | 277,604 67,947 24,171 47,591 14,774 | 2,092 463 491 73 18 | 572,197 | 11,44 | 38,529 80,125 143,114 80,813 56,102 | 48,401 40,010 24,043 18,903 11,853 | 2,021,102 1,387,869 440,785 |
| | Number of r | | None | (14) | 55,412,719 | 43,509,385 | 1,341,398 2,098,171 1,985,950 2,269,621 | 2,509,160 2,601,511 2,771,521 2,991,480 3,023,610 | 5,672,557 4,638,772 3,387,205 2,392,315 1,575,910 | 2,878,451 625,301 264,741 363,140 95,214 | 14,628 3,799 4,080 615 235 | 11,903,334 | 419,086 | 3,870,443 1,555,127 1,635,170 1,198,945 | 765,094 584,210 366,430 225,970 147,389 219,789 | 33,275,967 17,880,189 4,256,563 |
| | Number of exemptions | for dependents other | than tax- payers' children | (13) | 6,198,356 | 4,854,262 | 31,600 107,827 275,740 | 324,618 345,478 370,979 410,481 375,220 | 255,225 483,543 357,096 272,414 208,348 | 384,853 96,935 47,074 74,306 26,349 | 3,947 1,002 1,035 143 49 | 1,344,094 | 17,867 | 65,204 124,341 248,281 242,235 172,353 | 154,077 109,417 72,202 56,604 30,589 50,924 | 3,535,113 2,025,736 637,507 |
| | | more | Number of exemptions. | (12) | 19,179,312 | 11,298,570 | 1111 | (1) 35,43+ 531,890 819,624 | 2,317,954 2,334,281 1,671,211 1,118,667 1,118,667 | 1,148,738 283,869 133,508 203,551 48,473 | 5,121 1,449 1,452 231 69 | 7,880,742 | 119,436 | 200,453 231,975 341,533 475,908 611,300 | 851,156 1,025,409 1,192,373 945,686 696,288 1,189,225 | 8,086,465 9,260,146 1,832,701 |
| | ers' children | Four or | Number of returns | (11) | 4,078,111 | 2,525,100 | 1 1 1 1 | (1) 8,858 132,632 193,813 | 529,057 513,092 305,509 241,857 138,139 | 251,922 51,640 29,262 "4,061 10,448 | 1,111 312 313 49 15 | 1,552,011 | 24,301 | 41,829 48,225 70,433 96,964 126,391 | 178,396 218,542 252,567 179,102 128,115 188,146 | 1,702,168 1,975,809 400,134 |
| | r of taxpayers' | | Three | (10) | 5,120,425 | 4,092,226 | 1 1 1 1 | 17,868 87,582 220,992 298,105 358,085 | 736,560 670,019 514,849 349,965 220,057 | 473,399 75,185 44,203 59,104 13,753 | 1,749 420 372 48 48 | 1,028,199 | 28,261 | 34,854 47,411 88,710 103,283 161,590 | 211,969 223,718 59,~19 36,085 15,1~8 16,745 | 1,994,085 2,507,568 618,772 |
| All returns | na by number | | Two | (6) | 8,959,099 | 7,666,252 | | 251,594 376,846 452,610 523,323 595,357 | 1,296,926 1,142,051 863,597 516,516 | 735,696 162,240 65,419 88,967 20,682 | 2,388 549 548 69 30 | 1,292,847 | 50,398 | 68,153 106,123 181,587 253,556 292,996 | 191,458 81,501 32,502 17,845 5,808 | 3,548,864 4,332,838 1,077,397 |
| | er of returns | | One | (8) | 9,115,204 | 7,837,069 | 46,280 94,353 419,547 | 439,950 498,800 538,961 582,889 594,986 | 1,153,768 982,119 724,600 531,600 357,885 | 618,736 113,356 49,308 63,999 17,266 | 2,377 5777 60 <u>1</u> 81 | 1,278,135 | 58,226 | 125,957 193,866 331,863 343,712 101,126 | 63,211 30,994 16,059 4,~31 2,467 6,223 | 4,487,678 3,754,985 872,541 |
| | Number | | None | (7) | 32,998,458 | 25,376,266 | 1,341,398 2,083,491 1,999,424 2,007,426 | 2,057,348 1,911,131 1,841,474 1,787,109 1,583,688 | 2,506,226 1,729,000 1,219,209 876,519 627,929 | 1,194,081 268,743 112,439 166,420 52,562 | 9,846 2,617 2,942 270 174 | 7,624,192 | 271,949 | 3,648,177 1,258,671 1,152,838 554,040 333,925 | 206,206 93,727 45,288 19,950 11,631 25,790 | 24,208,891 6,975,185 1,814,382 |
| | Number of | exemptions for tax- | payers' children | (9) | 61,573,989 | 46,744,821 | 46,280 94,353 553,941 | 996,742 1,523,238 2,142,591 3,055,740 3,679,579 | 8,275,254 7,610,559 1,667,552 3,933,197 2,460,398 | 4,449,063 1,012,260 446,263 622,496 148,362 | 17,515 4,384 6,265 594 195 | 801,628,41 | 363,241 | 567,293 780,320 1,302,700 1,636,581 1,783,188 | 1,933,210 1,890,559 1,451,643 1,094,062 758,815 | 25,654,126 29,203,511 6,716,352 |
| | with for age indness | Number of | ~ a c | (5) | 6,711,952 | 3,298,038 | 37,351 113,509 182,652 | 249,423 266,994 277,114 263,671 243,318 | 410,422 275,026 20',436 138,663 109,170 | 242,645 98,297 52,186 91,151 33,420 | 7,570 2,108 2,404 376 132 | 3,413,914 | 116,625 | 444,025 565,558 808,099 518,717 416,035 | 267,332 140,286 61,569 25,976 15,655 34,037 | 5,013,909 1,163,755 534,287 |
| | Returns with exemptions for age and/or blindness | | Number of returns | (7) | 5,225,733 | 2,686,016 | 37,351 113,509 182,546 | 225,095 226,997 221,407 213,805 191,641 | 322,899 215,474 156,529 104,216 82,706 | 182,865 72,193 38,929 65,141 23,861 | 5,224 1,491 1,721 274 95 | 2,539,717 | 765°88 | 349,341 450,315 640,177 387,677 273,755 | 174,838 85,697 39,172 17,284 10,018 | 3,929,660 901,-33 394,640 |
| | Mumber of | exemptions for tax- | payers | (3) | 97,528,940 | 77,968,402 | 1,341,398 2,226,454 2,418,793 3,199,174 | 3,793,374 4,190,608 4,688,472 5,355,543 5,608,108 | 11,091,877 9,379,151 7,022,810 5,052,384 3,382,737 | 6,216,017 1,352,309 574,080 805,921 217,693 | 32,675 8,332 8,751 1,296 445 | 19,560,538 | 730,085 | 4,463,883 2,331,986 2,921,515 2,335,852 1,850,683 | 1,585,600 1,242,543 785,243 504,071 323,102 485,975 | 51,896,487 36,402,583 9,229,870 |
| | | Number of | | (2) | 172,013,237 | 132,865,523 | 1,341,398 2,341,685 2,734,482 4,211,507 | 5,364,157 6,326,318 7,479,156 9,085,435 | 20,432,778 17,748,279 13,247,894 9,396,658 6,166,653 | 11,292,578 2,559,801 1,119,603 1,593,874 425,824 | 61,707 15,826 16,455 2,409 821 | 19,147,714 | 1,227,818 | 5,540,405 3,802,205 5,280,595 4,733,385 4,222,259 | 3,940,219 3,382,805 2,370,707 1,680,713 1,128,161 | 86,099,535 68,795,586 17,118,016 |
| | | Number of | | (1) | 60,271,297 | 47,496,913 | 1,341,398 2,129,771 2,093,777 2,494,170 | 2,766,760 2,876,359 3,062,895 3,324,058 3,325,929 | 5,216,537 5,036,281 3,688,754 2,616,468 1,747,657 | 3,203,834 70c,164 301,431 422,251 114,711 | 17,465 4,475 4,776 265 | 12,774,384 | 433,135 | 3,918,975 1,654,296 1,825,431 1,351,555 1,016,028 | 851,250 648,482 405,835 257,413 164,169 | 35,941,686 19,546,385 4,783,226 |
| | | Adjusted gross income classes | | | Grand total | Taxable returns, total | | \$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$4,000. | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$8,000 under \$9,000. | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$50,000 under \$50,000. \$50,000 under \$50,000. | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$300,000 \$1,000,000 under \$1,000,000 | Nontexable returns, total | No adjusted gross income | Under \$600. \$500 under \$1,000. \$1,000 under \$1,570. \$2,000 under \$2,000. | \$2,900 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$4,000. | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. |

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|-------------------------------------|--|---|---------------------------------|------------|--------------|---------------------------------|--|--|---|---|---|---------------------------|---|--|---|--|
| | sother | or more | Number of exemp- tions | (36) | 361,638 | 220,771 | | (1) 9,736 15,890 15,446 | 29,739 31,704 21,743 25,928 18,748 | 24,966 6,617 5,829 7,554 4,256 | . 721 242 237 23 14 | 140,867 | (1) | 10,111 11,314 775,51 | 23,480 18,050 18,116 18,284 ((1) | 165,920 144,598 51,120 |
| Joint returns of husbands and wives | dependents 1dren | Three o | Number of returns | (36) | 103,068 | 65,510 | 111 | (1) 3,245 4,963 5,038 | 9,468 8,749 6,541 7,490 5,123 | 7,203 1,920 1,672 2,129 1,170 | 204 68 58 58 6 | 37,558 | (1) | 3,328 | 6,410 5,128 4,498 4,831 (1) | 47,363 41,127 14,578 |
| | number of syers' chi | Two | | (34) | 364,379 | 296,466 | 1111 | 8,297 8,755 17,451 17,788 22,835 | 24,401 38,127 33,527 24,778 17,301 | 35,935 9,728 5,026 8,528 | 492 134 124 17 | 67,913 | (1) | \ 4,751 7,305 12,515 | 11,677 10,837 7,179 6,043 (1) 4,255 | 138,784 162,350 63,245 |
| | returns by number of dependents other than taxpayers' children | One | | (33) | 2,144,283 | 1,868,585 | - 27,185 | 47,926 63,694 79,479 126,153 | 272,675 232,679 201,368 163,178 129,771 | 254,591 61,299 25,843 43,499 13,723 | 1,850 415 446 65 16 | 275,698 | 6,623 | 9,032 12,930 26,311 42,380 37,725 | 37,144 34,838 20,902 18,110 11,727 17,976 | 724,889 1,017,155 402,239 |
| | Number of r | None | | (35) | 34,645,913 | 28,240,928 | 96,683 325,016 677,819 | 970,391 1,241,341 1,525,402 1,882,581 2,131,576 | 4,548,796 4,063,315 3,092,610 2,240,470 1,482,885 | 2,714,454 573,198 240,108 329,514 84,873 | 12,664 3,240 3,347 491 154 | 6,404,985 | 288,228 | 534,712 662,344 1,065,274 931,189 780,591 | 679,119 543,258 346,829 217,674 143,738 212,029 | 15,043,765 15,635,566 3,966,582 |
| | Number of exemptions | for depend- ents other than tax- payers' children | | (31) | 3,234,679 | 2,682,288 | 27,185 | 64,520 82,582 124,117 177,619 183,846 | 391,216 340,637 290,165 ,38,662 183,121 | 351,427 87,372 41,724 68,109 24,411 | 3,555 925 931 122 42 | 552,391 | 12,036 | 12,191 18,674 37,021 58,304 76,132 | 83,978 74,562 53,376 48,480 23,754 43,883 | 1,168,377 1,486,453 579,849 |
| | Number of returns by number of texpayers' children | Four or more | Number of exemptions | (30) | 18,374,163 | 812,800,11 | 1111 | (1) 503,228 774,177 | 2,236,009 2,283,111 1,648,701 1,113,595 633,211 | 1,142,537 279,741 132,068 202,246 48,070 | 5,045 1,431 1,432 220 63 | 7,365,945 | 112,663 | 180,263 200,999 299,848 405,793 545,904 | 756,805 936,077 1,137,197 921,506 689,748 1,179,142 | 7,465,541 9,089,537 1,819,085 |
| | | | Number of returns | (56) | 3,904,458 | 2,459,385 | 1 1 1 1 | (1) 125,807 183,650 | 512,070 501,894 361,190 240,754 137,680 | 250,483 60,724 28,919 43,751 10,357 | 1,096 308 308 47 14 | 1,445,073 | 23,131 | 37,909 41,854 61,983 81,433 112,064 | 157,476 198,961 241,640 175,057 126,908 | 1,568,206 1,939,246 397,006 |
| | | Three | | (28) | 4,831,212 | 3,924,138 | 1111 | 59,634 201,235 273,120 333,394 | 712,568 657,602 508,184 348,439 218,352 | 349,927 93,831 43,346 58,279 13,624 | 1,723 413 353 46 8 | 704,006 | 25,928 | 26,599 37,076 73,009 81,759 124,379 | 194,504 217,378 57,960 36,085 16,148 16,249 | 1,758,208 2,460,803 612,201 |
| | | Two | | .27) | 8,223,131 | 7,162,420 | 1111 | 180,397 312,744 391,925 467,161 551,718 | 1,234,104 1,109,766 849,401 606,816 396,974 | 727,276 159,769 63,907 86,713 20,291 | 2,326 522 522 522 64 64 | 1,060,711 | 47,298 | 47,047 71,496 123,751 171,586 276,910 | 181,001 77,670 30,218 17,053 5,808 | 2,953,783 4,207,162 1,062,186 |
| | | One | | (56) | 7,620,013 | 6,698,540 | - 563,297 | 307,744 366,108 413,801 479,664 500,312 | 1,039,628 923,770 694,185 517,780 346,927 | 113,271 113,271 47,158 60,919 16,452 | 2,287 531 552 72 30 | 921,473 | 50,935 | 73,103 87,628 212,989 301,028 86,788 | 54,469 28,443 14,390 4,305 1,548 5,347 | 3,246,552 3,526,969 846,492 |
| J. | | None | | :251 | 12,678,829 | 10,227,006 | 96,683 325,016 441,707 | 538,473 575,763 618,283 685,733 713,105 | 1,376,970 1,149,838 921,086 722,127 535,147 | 1,030,445 218,490 89,319 134,008 | 7,778 2,083 2,240 350 104 | 2,451,823 | 149,658 | 360,250 439,636 624,352 348,491 234,514 | 146,900 71,609 35,200 14,158 8,521 18,534 | 6,428,052 4,722,018 1,528,759 |
| | Number of | | payers | :241 | 56,934,074 | 43,804,012 | 263,297 | 668,538 1,170,498 1,802,689 2,736,574 3,378,107 | 7,883,549 7,399,219 5,556,240 3,890,324 2,429,142 | 4,400,922 994,223 437,078 611,428 145,976 | 17,153 -,245 4,087 558 165 | 13,130,062 | 335,978 | 427,257 542,847 979,366 1,295,270 1,559,649 | 1,756,788 1,771,99 1,385,903 1,068,172 751,356 1,255,482 | 21,894,283 28,413,239 6,626,552 |
| | Returns with exemptions for age and/or blindness | Number of exemptions for age and blindness | | (23) | 086,665,4 | 2,254,581 | 59,424 | 129,976 167,619 188,839 191,772 185,724 | 319,106 221,158 159,374 117,726 88,125 | 195,298 78,040 ~1,247 73,525 27,364 | 6,230 1,724 1,927 288 95 | 2,345,399 | 82,851 | 265,301 322,042 475,359 388,846 345,788 | 224,039 123,657 54,066 22,724 12,365 28,361 | 3,240,392 931,564 428,024 |
| | | Number of returns | | 22) | 3,129,491 | 1,647,362 | 59,424 | 105,774 127,748 134,132 142,219 134,839 | 231,709 161,939 115,926 83,279 61,787 | 136,134 52,149 28,093 47,806 17,885 | 3,906 1,113 1,253 1,89 | 1,482,629 | 55,220 | 171,363 207,963 310,607 260,976 204,174 | 132,338 69,698 32,335 14,032 6,854 17,069 | 2,169,696 670,412 289,883 |
| | Number of | payer and spouse | (21) | 74,515,286 | 60,942,978 | 193,366 650,032 1,416,008 | 2,053,228 2,628,498 3,251,154 4,062,970 4,564,358 | 9,750,680 8,685,740 6,668,092 4,871,832 3,270,160 | 6,024,366 1,292,290 545,298 767,340 205,964 | 30,420 7,714 7,950 1,158 | 13,572,308 | 543,900 | 1,089,816 1,355,380 2,192,168 1,968,594 1,669,310 | 1,468,700 1,188,122 758,816 493,316 317,866 476,320 | 31,909,602 33,712,396 8,893,288 | |
| | | Number of exemptions | | (20) | 139,284,019 | 109,683,859 | 193,366 650,032 1,759,914 | 4,916,252 4,049,197 5,366,793 7,158,935 8,312,035 | 18,344,551 16,646,754 12,683,871 9,118,544 5,970,548 | 10,972,013 2,451,925 1,665,347 1,520,402 403,715 | 57,358 14,508 14,895 2,126 662 | 29,600,160 | 1,024,765 | 1,794,565 2,238,943 2,683,91- 3,721,014 | 3,533,505 3,158,335 2,252,161 1,632,692 1,105,341 1,304,046 | 58,212,654 64,543,652 16,527,713 |
| | | Number of returns | | (13) | 37,257,643 1 | 30,471,489 1 | 96,683 325,016 705,004 | 1,020,614 1,314,249 1,025,577 2,031,485 2,282,174 | 4,875,340 4,342,870 3,534,046 2,435,416 1,635,080 | 3,012,183 045,145 272,649 383,670 102,982 | 15,210 3,857 3,975 579 180 | c,786,154 | 296,950 | 544,908 677,690 1,096,084 984,297 834,655 | 734,350 594,061 379,408 246,658 158,933 238,160 | 15,954,801 16,856,198 4,446,644 |
| | | Adjusted gross income timeses | | | Grand total | Taxable returns, total | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,900. | \$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,500. \$4,000 under \$4,500. | \$5,000 under \$6,000. 56,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | \$10,000 under \$15,000. \$15,000 under \$£0,000. \$20,000 under \$25,000. \$25,000 under \$100,000. | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. | Nontaxable returns, total | No adjusted gross income | Under \$600. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000. | \$2,500 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$4,500 \$4,500 under \$5,000 | Returns under 25,000 |

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

Table 14. -AUMBER 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

| | | | | | 0.1 | 1 | INDIN | /IDUAL | INCOM | E TAX F | | TU. | | R 1959 | |
|---|-------------------------------|---|-------------|-------------|------------------------|--|---|--|--|---|---------------------------|--------------------------|---|---|--------------------------------|
| other | 940 | Number of exemp- tions | (54) | 29,449 | 13,756 | | · | 13,750 | | | 15,693 | ľ | . 1) | 14,693 | 27,025 |
| ependents | Three or | Number of returns | (53) | 8,191 | 4,072 | 1111 | 1 | 4,070 | | e i i e | 4,119 | • | į. | 3,786 | 7,4452 |
| mber of d | | 8 | (52) | 29,091 | 61,15 | (E) | 4,119 | 10,124 | 1,020 | пинн | 7,372 | 1 | 3,126 | (1) | 24,608 4,252 231 |
| returns by number of dependents other | | One | (15) | 127,946 | 104,911 | (1) 7,126 9,71 | 14,252 | 10,702 6,663 3,038 4,459 | 1,302 | 964 | 23,035 | (1) | 1) 3,453 7,963 4,372 | 5,581 | 100,471 |
| Number of re | | None | (99) | 1,774,618 | 1,443,968 | 68,786 114,896 126,151 143,142 | 171,208 156,553 156,078 136,846 108,837 | 120,484 65,146 30,617 12,368 7,595 | 13,739 5,309 2,337 2,900 5,50 | 141 50 74 18 | 330,650 | 7,475 | 150,687 55,255 46,993 25,241 21,208 | 8,550 8,781 3,379 3,081 | 1,512,433 |
| Number of | exemptions or depend- | ents other than tax- payers' children | , 67 | 215,577 | 162,105 | (1) 7,126 14,377 | 22,490 23,534 18,524 16,375 | 16,620 8,997 3,704 6,045 | 309 8 | 11 7 7 8 3 | 53,472 | (1) | (1) (6,453 11,121 10,624 11,024 | 4,125 | 176,712 35,699 3,166 |
| c c | gore | r of tions | (87. | 280,656 | 125,317 | 1 1 1 1 | 25,340 | 31,833 26,383 | 15,613 | 0-110 | 155,339 | (1) | (1) 13,804 16,837 27,444 | 19,504 32,909 16,297 20,077 | 200,572 |
| re children | Four or | 1 to 1 | (44) | 60,841 | 28,608 | 1111 | 6,252 | 5,742 | 3,725 | MH 14 | 32,233 | 1) | (1) 3,034 3,459 5,705 | 4,459 7,498 3,126 3,160 | 43,369 16,696 776 |
| number of texpeyers' | | Three | (97) | 82,871 | 56,532 | 1 1 1 1 | 5,333 8,532 6,171 10,570 8,918 | 7,298 | 1,140 | m 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 | 26,339 | (1) | 1) 3,333 (1) 3,038 (12,586 | 71,6 } | 65,862 15,162 1,847 |
| ns of nusban | | Two | (45) | 179,977 | 139,235 | - 14,549 | 12,451 20,039 19,408 17,541 11,956 | 17,948 11,743 4,331 3,780 | 1,875 | 4 1 6 9 | 40,742 | (1) | 3,378 5,371 10,121 15,700 | 5,541 | 137,186 39,468 3,323 |
| Deparate returns of umber of returns by | | One | <u>(</u> 1) | 338,709 | 280,992 | 9,995 22,760 29,504 | 33,787 33,161 27,801 28,332 28,022 | 27,418 19,228 9,582 2,619 2,607 | 3,433 1,363 (1) 777 130 | 121 | 55,717 | 7 | 10,291 | (1) | 271,077 61,454 6,178 |
| Number | | None | (43) | 1,277,448 | 1,069,303 | 68,786 106,234 110,517 111,133 | 138,008 111,236 113,035 90,653 | 74,522 32,542 14,617 7,775 4,788 | 8,269 3,362 1,408 1,345 | 131 44 62 14 14 28 | 208,145 | 6,221 | 136,765 33,391 19,314 5,497 4,749 | 3,208 | 1,127,470 |
| | Number of exemptions | ror tax- payers' children | (77) | 1,227,932 | 854,375 | 9,995 22,760 58,602 | 74,688 100,167 93,634 106,628 104,820 | 117.041 79,231 37,410 13,048 9,630 | 12,877 -,100 1,962 2,218 399 | 29 29 39 113 | 373,557 | 4,044 | 25,227 -1,687 62,454 63,396 70,280 | 30,350 38,489 16,882 \$20,748 | 943,607 262,599 21,726 |
| with for age | , | Number of exemptions for age and blindness | (41) | 68,558 | 46,190 | (1) 4,008 3,594 | 5,749 4,504 4,630 3,171 | 4,357 2,882 4,833 | 1,703 892 413 201 | 75 27 26 10 11 | 22,368 | 1) | 3,765 5,914 7,513 | 4,546 | 52,613 12,032 3,863 |
| Returns with exemptions for aga | and or or | Number of returns f | (07) | 68,430 | 790,97 | (1) 4,008 3,594 | 5,749 4,504 4,630 3,171 3,801 | 4,367 2,882 4,707 | 1,703 892 (913 (199 | 75 27 26 10 | 22,368 | 1 . | 3,765 5,91 7,513 | 4,546 | 52,613 11,956 3,861 |
| | Number of exemptions | for tax- payer | (36) | 1,939,846 | 1,574,670 | 68,786 116,229 133,277 155,186 | 189,579 173,301 176,041 149,889 124,547 | 133,978 72,809 33,988 15,035 10,180 | 15,281 5,721 2,509 3,186 | 155 58 30 20 40 | 365,176 | 7,809 | 152,686 60,041 56,535 32,739 26,326 | 11,341 10,114 4,045 3,540 | 1,644,964 267,024 27,858 |
| | Number of | :0 | (38) | 3,451,913 | 2,637,340 | 68,786 128,350 167,171 231,759 | 292,506 301,506 291,934 276,363 252,877 | 272,00h 163,919 77,687 31,748 24,438 | 31,917 11,112 4,253 6,259 1,553 | 295 125 152 46 | 814,573 | 12,817 | 184,344 114,095 137,623 107,878 109,467 | 76,942 52,269 24,250 24,878 | 2,817,896 577,404 56,613 |
| | Number of | | 32) | 1,939,846 | 1,574,670 | 68,786 116,229 133,277 155,186 | 189,579 173,301 170,041 149,869 124,547 | 133,778 72,809 33,488 15,035 | 15,281 5,721 2,509 3,186 | 155 588 782 200 400 | 365,176 | 7,409 | 152,686 60,041 56,535 32,739 26,326 | 11,341 10,11. 4,045 3,540 | 2644,964 267,024 27,858 |
| | Adjusted gross income classes | | | Grand total | Taxable returns, total | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,000 \$3,000 under \$3,500 \$5,500 under \$4,500 \$4,000 under \$4,500 \$4,500 under \$5,000 | \$5,000 under \$7,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$6,000 under \$9,000. | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$50,000 under \$50,000 \$50,000 under \$100,000 | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | Nontaxable returns, total | No edjusted gross income | Under \$600 | \$2,500 under \$3,000 \$3,500 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$5,000 | Returns under \$5,000 |

| ole 14 NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER | IUS OF TAXPAYER AND ADJUSTED GROSS IN | |
|---|--|--|
| | 1e 14 HUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND NUMBER OF OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER | |

| | | | | | | | | INDIV | IDUAL | INCOME | TAX R | ET | UR | NS FOR | 1959 | |
|-------------|--|-------------------------------|----------------------------------|------|-------------|------------------------|--|--|--|--|---|---------------------------|--------------------------|--|---|--|
| | other | поте | Number of exemp- tions | (72) | 40,462 | 27,445 | | | 27,433 | | φmm I | 13,017 | ı | | 13,017 | 24,419 13,881 2,162 |
| | of dependents children | Three or | Number of returns | (17) | 12,382 | 8,752 | r + 1 1 | | 8,749 | | 4441 | 3,630 | 1 | | 3,630 | 7,875 3,918 589 |
| | mber of depen ers' children | | Two | (20) | 64,707 | 58,466 | 2,826 | (1) 5,918 8,942 3,245 7,422 | 11,288 8,503 4,711 | 2,021 | 702 | 6,241 | 1 | | 6,241 | 36,720 24,502 3,485 |
| | returns by number than taxpayers' | | One | (69) | 386,848 | 367,802 | (1) 3,376 12,631 | 17,116 22,213 24,869 44,449 43,622 | 80,868 47,711 27,029 14,493 7,673 | 13,105 3,290 1,612 2,195 | , 188 188 12 | 19,046 | (1) | (1) 2,283 7,888 (1) 2,331 | 2,874 | 188,332 177,774 20,742 |
| | Number of ret | | None | (89) | 500,743 | 435,379 | 7,667 12,364 17,347 29,154 | 28,952 39,253 41,349 51,522 45,269 | 65,858 35,836 18,480 10,959 | 12,521 4,396 2,526 3,671 840 | 124 59 77 77 10 | 65,364 | 2,861 | 17,272 12,590 14,268 8,372 2,873 | 2,842 | 337,977 138,401 24,365 |
| | Number of exemptions | for depend- ents other | than tax- payera' children | (67) | 556,724 | 512,179 | (1) 3,376 18,283 | 21,726 34,427 46,752 56,939 61,466 | 106,948 67,717 34,027 18,204 11,430 | 18,073 5,108 2,676 2,916 838 | 145 | 44,545 | (1) | 2,171 4,351 11,475 11,475 8,426 6,917 | 10,581 | 286,191 240,659 29,874 |
| | | nore e | Number of exemptions | (99) | 28,502 | 19,208 | 1 1 1 1 |) I | 19,177 | | 8 112 11 | (1) | (1) | | (1) | 12,430 11,601 4,471 |
| | taxpayers' children | Four or | Number of returns | (65) | 6,635 | 4,509 | 1111 | 1.1 | 4,502 | | 0.00 l | (1) | (1) | | (1) | 2,827 2,780 1,028 |
| household | , , , | | Three | (64) | 27,555 | 22,452 | 7 7 3 8 | 3,830 | 3,711 | 1,096 | (1) | 5,103 | (1) | - | 4,943 | 14,056 11,073 2,426 |
| of heads of | s by number | | Two | (63) | 88,101 | 75,974 | 3,745 | 5,251 7,422 7,629 9,201 8,295 | 14,200 6,709 5,208 2,963 | 2,775 892 (1) 961 150 | (1) | 12,127 | (1) | | 11,793 | 53,668 29,080 5,353 |
| Returns o | r of returns | | One | (62) | 203,837 | 188,168 | 1) 5,~67 10,090 | 9,4.48 15,751 19,849 25,093 22,319 | 33,332 18,210 6,746 5,756 3,549 | 5,619 1,937 846 1,268 | 37 28 28 4 | 15,669 | (T. | 4,503 | 5,412 | 126,111 67,593 10,133 |
| | Number | | None | (19) | 638,552 | 579,296 | 7,667 10,950 15,256 30,776 | 32,614,40,507,729,64,796 | 106,613 63,753 33,360 18,995 11,015 | 18,020 4,832 2,572 3,671 | 121 38 34 54 | 59,256 | (1) | 17,606 10,278 15,483 6,253 4,126 | 3,058 | 374,242 234,069 30,241 |
| | Number of | exemptions for tax- | payers' children | (60) | 491,206 | 426,680 | (1) 5,~67 17,580 | 22,950 42,085 39,000 50,871 43,625 | 77,634 45,429 29,168 10,488 | 16,272 6,539 4,033 4,254 1,006 | 163 67 92 19 | 64,526 | 2,191 | (1) 6,755 12,970 11,946 5,743 | 11,443 | 288,045 374,242 170,573 234,069 32,388 30,241 |
| | | Number of | and | (65) | 60,792 | 43,101 | 2,458 | 2,422 | 5,548 3,836 2,756 1) | 3,872 1,713 1,051 1,783 | 49 37 37 | 17,691 | , 3 , | 2,261 | 5,955 | 25,5 |
| | Returns with exemptions for age and/or blindness | | Number of returns for | (58) | 60,385 | 43,027 | 2,458 | 2,422 | 5,548 3,836 2,756 1, 2,503 | 3,838 1,678 1,051 1,783 | 37.7 | 17,358 | -1- | 2,261 | 5,622 | 35,977 15,435 8,973 |
| | | Number of exemptions | lor tax- | (24) | 964,680 | 870,399 | 7,667 13,409 20,723 44,611 | 48,313 67,510 76,493 101,216 97,313 | 159,140 93,050 48,841 26,911 16,194 | 27,921 8,509 4,549 6,209 1,408 | 205 82 106 15 | 94,281 | 3,485 | 18,358 15,907 23,616 13,292 6,997 | 5,997 | 570,904 344,595 49,181 |
| | | Number of | xemptions | 1961 | 2,073,402 | 1,852,359 | 7,667 17,579 31,358 84,126 | 95,411 145,814 164,202 211,897 205,907 | 349,270 210,032 114,792 56,395 37,603 | 21,869 12,309 15,162 3,730 | 562 204 276 48 | 221,043 | 1110,7 | 25,208 29,518 54,320 35,456 20,990 | 20,529 | 1,181,450 771,262 120,690 |
| | | 6.4 | returns | (55) | 964,680 | 870,399 | 7,667 13,409 20,723 | 48,313 67,510 76,493 101,216 97,313 | 159,140 93,050 48,841 26,911 16,194 | 27,921 8,509 4,549 6,209 1,408 | 205 82 106 15 | 94,281 | 3,485 | 18,858 15,907 23,616 13,292 6,997 | 5,997 | 570,904 1,181,450 570,904 35,977 36, 344,595 771,262 344,595 15,435 15, 49,181 120,690 49,181 8,973 9, |
| | | Adjusted gross income classes | | | Grand total | Taxable returns, total | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | \$2,500 under \$3,000. \$3,000 under \$4,500. \$5,500 under \$4,500. \$4,500 under \$5,000. | \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$7.000 under \$9,000 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$50,000. | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,00,000 | Nontaxable returns, total | No adjusted gross income | Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. | \$2.500 under \$3,000 \$3,000 under \$4,000 \$3,500 under \$4,000 \$4,000 under \$5,000 \$4,500 under \$5,000 | Returns under \$5,000 |

| | | | | | | | | Returns | of surviving | g spouse | | | | | | | | |
|--|---|--|---|--|--|--|---------------------|---|------------------------|---------------------|----------------------|-------------------------|----------------------------------|---|--------------------------------------|----------------|----------------------|---------------------------------|
| | | | Whenher | Returns with exemptions for and/or blindne | Returns with exemptions for age and/or blindness | Number of | Mum | Number of returns | rns by number | er of taxpayers' | yers' children | ren | Number of exemptions | Number of re- | returna by number than taxpayers' | umber of depen | dents | other |
| Adjusted gross income classes | Number of | Number of | exemptions | | Number of | exemptions for tex- | | | | | Four or | more | for dependents of ther | | | | Three or | more |
| | returns | exemptions | payer | Number of returns | exemptions for age and blindness | payera' children | None | One | Two | Three | Number of returns | Number of exemptions | than tax- payers' children | None | One | o d | Number of returns | Number of exemp- tions |
| | (64) | (24) | (22) | (94) | (22) | (28) | (64) | (80) | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (68) | (06) |
| Grand total | 406,76 | 263,071 | 42,907 | 7,388 | 7,516 | 146,275 | 11,923 | 48,167 | 22,907 | 9,340 | 5,570 | 24,274 | 11,373 | 89,758 | 5,930 | 1,550 | -1- | (1) |
| Texable returns, total | 776,99 | 176,951 | 456,954 | 5,254 | 5,382 | 95,271 | 8,292 | 34,902 | 15,234 | 4,806 | 3,690 | 15,483 | 9,37~ | 60,441 | 4,597 | 1,217 | (1) | (1) |
| \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | (1) 3,079 5,042 | (1) 6,157 11,088 | (1) 3,079 5,044 | | | (1) 2,745 4,459 | | (1) 2,745 3,125 | 111 | 1 1 1 | 1 1 1 | t 1 1 | 1 1 1 | 3,079 | 111 | 1.1.1 | 1 1 1 | 1 1 1 |
| \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$5,000 | 4,296 7,251 7,409 7,409 5,503 | 10,718 18,753 27,102 19,745 14,843 | 4,296 7,251 9,673 7,409 5,503 | | | 6,089 11,502 16,303 10,705 6,674 | | (1) 3,332 4,502 3,963 3,585 | | _ | | | | 3,963 7,251 9,214 6,616 4,170 | | | | |
| \$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$9,000 \$9,000 under \$10,000 | 9,041 3,871 2,504 } 3,325 | 26,169 11,362 5,467 10,164 | 9,041 3,871 2,504 3,325 | > 5,236 | 5,363 | 13,417 7,032 2,711 6,506 | 8,275 | 4,251 5,128 | 15,231 | 4,803 | 3,689 | 15,479 | 4,369 | 7,708 | 7,596 | 1,217 | (c) | (1) |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$55,000 under \$50,000. | 2,471 781 412 343 196 | 6,627 2,612 1,064 995 597 | 2,471 781 412 343 196 | | | 3,435 1,557 2,557 584 314 | | 1,130 | | | | | | 2,231 644 343 (1) | | | | |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$100,000. \$50,000 under \$1,000,000. | (1) | (1) 49 32 32 2 | (1) 17 14 1 | 12 | 13 | ((1) 14 12 12 12 | <u></u> σφ(1 | 25 27 1 | 4811 | E811 | e 1 1 1 | 4 1 1 1 | 20111 | (1) 15 14 | F 1 | 1 1 1 | | 7 1 1 1 |
| Nontexable returns, total | 30,983 | 86,120 | 30,983 | 2,134 | 2,134 | 51,004 | 3,531 | 13,265 | 7,673 | 4,534 | 1,880 | 16,791 | (1) | 29,317 | (1) | (1) | 1 | , ' <u> </u> |
| No adjusted gross income | (1) | (1) | (1) | (1) | (1) | (1) | 11) | (1) | (1) | (1) | (1) | (1) | 1 | , 1) | 1 | 1 | , | , |
| Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. | 3,632 7,631 6,327 5,296 3,125 | 7,279 19,338 15,019 14,807 11,169 | 3,632 7,631 6,327 5,296 3,125 | (t) | (1) | 3,647 10,410 7,899 8,845 7,711 | ~~~ | (1) 4,216 4,624 | 7,547 | 804.7 | 1,502 | 6.647 | (1) | 3,632 7,631 5,660 4,963 2,792 | r 1 | · · · · · | 1 1 1 1 1 | 1111 |
| \$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,500 \$4,500 under \$5,000 \$5,000 under \$5,000 | 3,378 | 13,429 | 3,378 | 1 | 1 1 | 9,385 | | 3,254 | | | | ı | 1 | 3,045 | | (7) | | , , , , , , |
| Returns 45,000 under \$10,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more | 74,904 18,741 4,262 | 196,859 54,162 12,050 | 74,904 18,741 4,262 | 4,890 | 4,890 (1) 581 | 110,148 29,666 6,461 | 9,134 (1) 744 | 37,021 9,379 1,767 | 17,796 4,112 999 | 7,579 (1) 509 | 3,374 (1) 243 | 14,798 (1) 1,169 | 6,917 3,710 745 | 69,653 16,364 3,741 | 3,919 | (1) | (1) | .1) |

ote 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

| | other | поте | Number of exemp- tions | (108) | 352,648 | 135,776 | 1 1 1 1 | 17,376 25,422 23,690 22,376 18,357 | 12,663 | 15,868 | 1 7 7 1 | 216,872 | 1 | 11,802 12,558 22,148 29,423 49,734 | ~3,885 21,101 | 26,221 | 320,913 28,229 3,506 |
|--------------|--|-------------------------------|--|-------|-------------|------------------------|--|--|---|--|--|---------------------------|--------------------------|--|----------------------------|--|------------------------------------|
| | of dependents o children | Three or | Number of returns es | (107) | 103,~82 | 42,660 | 1111 | 5,792 8,252 7,452 6,792 5,484 | 3,999 | 4,883 | 1011 | 60,822 | ŧ | 3,045 3,838 6,827 8,284 15,911 | 12,586 | 5,159 | 94,227 8,370 885 |
| | mber of de ers' child | | Two | (106) | 321,303 1 | 210,438 | - 65965 | 40,653 30,830 23,151 23,027 12,364 | 19,784 | 5,857 | | 110,865 | (1) | 4,668 10,423 32,782 46,658 7,416 | 5,956 | 2,458 4 | 286,256 32,476 2,571 |
| | returns by number than taxpayers' | | One | (105) | 1,184,749 | 931,664 | 29,222 97,325 123,497 | 116,867 117,853 111,030 90,325 64,781 | 85,544 43,293 23,362 7,296 6,079 | 8,469 2,877 1,509 1,616 1,616 | 172 23 22 5 5 | 253,085 | 3,865 | 27,038 61,459 100,285 31,809 13,381 | 7,548 | 3,655 | 1,003,491 166,034 15,224 |
| | Number of red | | None | (104) | 18,401,687 | 13,328,569 | 1,264,612 1,872,895 1,514,357 1,415,129 | 1,334,646 1,157,113 1,039,478 913,915 | 929,711 470,730 243,579 127,571 76,243 | 135,506 41,754 19,427 26,746 8,687 | 1,674 435 568 568 95 40 | 5,073,018 | 118,928 | 3,164,140 817,307 502,975 229,180 108,217 | 30,712 | 6,296 2,831 6,782 | 16,312,139 1,852,947 236,601 |
| | Number of exemptions | for depend- ents other | than tax- payers' children | (103) | 2,180,003 | 1,488,316 | 29,222 97,325 214,895 | 215,549 204,935 181,022 158,755 107,866 | 137,775 66,066 28,615 12,548 10,419 | 12,954 3,838 2,399 2,922 2,922 | 227 29 56 9 | 691,687 | 4,873 | 48,176 94,863 187,997 154,548 77,947 | 63,345 28,064 13,493 | 6,709 | 1,896,916 259,215 23,872 |
| spouse | | nore e | Number of exemptions | (105) | 471,717 | 130,344 | 1 1 1 | (1) 18,792 11,324 18,811 | 42,853 | 12,441 | 1 ~ 1 1 | 341,373 | (1) | 16,380 26,976 27,881 52,77. 36,519 | 70,182 | 19,852 | 393,124 73,978 4,615 |
| surviving | taxpayers' children | Four or | Number of returns | (101) | 100,607 | 28,908 | 1111 | (1) *,698 2,664 4,119 | 3,946 | 2,870 | iett | 71,699 | (1) | 3,209 5,371 5,416 11,946 8,290 | 15,461 | 3,374 | 84,392 15,134 1,081 |
| household or | Jo. | | Three | (100) | 169,447 | 84,298 | 1 1 1 1 | 11,535 14,586 11,289 12,289 13,868 | 11,699 | 3,827 | 2411 | 85,149 | (1) | 5,756 6,216 12,285 17,700 22,373 | 13,593 |) (f) | 148,380 19,278 1,789 |
| head of | ns by number | | Two | (66) | 444,983 | 273,389 | 48,236 | 51,369 34,056 30,149 28,467 22,595 | 28,262 12,794 4,657 3,920 3,378 | 3,325 824 (1) 836 108 | (1) | 171,594 | (1) | 17,395 26,212 43,671 59,431 12,341 | 6,296 | 4,239 | 386,431 53,016 5,536 |
| persons not | er of returns | | One | (86) | 904,478 | 634,467 | 33,159 63,381 113,531 | 87,134 80,448 73,008 45,837 40,748 | 49,139 18,993 12,709 4,992 3,423 | 4,502 1,509 687 932 279 | (1) | 270,011 | £,167 | 40,806 80,573 87,933 32,388 11,385 | 6,950 | \$ 3,409 | 806,917 89,590 7,971 |
| ns of single | Number | | None | (26) | 18,391,706 | 13,492,369 | 1,264,612 1,868,958 1,548,301 1,422,558 | 1,347,920 1,183,291 1,061,967 94,802 735,057 | 940,995 482,741 249,353 127,622 76,979 | 136,866 41,954 19,871 26,662 8,896 | 1,803 443 578 99 | 4,899,337 | 112,987 | 3,131,725 774,655 493,564 194,466 90,536 | 21,207 | 5,792 2,830 6,810 | 16,269,993 1,882,809 238,904 |
| Returns | Number of | for tax- | payers | 196 | 2,774,502 | 1,564,483 | 33,159 63,381 210,003 | 224,477 198,986 185,965 150,962 146,353 | 183,613 79,648 32,023 15,542 11,439 | 15,556 5,832 2,675 4,012 | 122 259 35 3 | 1,210,019 | 17,921 | 109,244 178,621 240,011 257,124 139,805 | 74,699 | 13,053 | 2,418,043 327,434 29,025 |
| | with for age indness | Namber of | exemptions for age and blindness | (56) | 1,975,106 | 948,784 | 35,892 107,376 115,397 | 93,079 93,079 81,021 65,019 65,019 | 80,356 46,817 35,054 19,147 17,292 | 41,395 17,549 9,544 15,240 5,342 | 1,203 321 408 73 26 | 1,026,322 | 32,055 | 172,698 233,800 318,842 125,627 67,077 | 41,041 | 3,125 3,290 5,635 | 1,679,704 202,630 92,772 |
| | Returns with exemptions for a and/or blindness | | Number of returns | (76) | 1,959,539 | 944,311 | 35,892 107,376 115,271 | 111,150 92,953 80,021 64,767 49,165 | 80,356 40,484 34,595 19,147 17,292 | 40,813 17,377 9,441 14,949 5,267 | 1,183 317 399 70 26 | 1,015,228 | 32,055 | 171,952 232,636 315,672 122,790 66,411 | 40,248 | 3,125 3,164 5,339 | 1,666,484 201,711 91,344 |
| | Number of | exemptions for tex- | payer | (63) | 20,011,221 | 14,513,431 | 1,264,612 1,902,117 1,611,682 1,584,325 | 1,497,958 1,314,048 1,181,111 1,034,059 816,387 | 1,039,038 523,681 269,385 137,326 84,158 | 145,978 45,008 21,312 28,843 9,330 | 1,868 461 601 102 102 | 002,497,6 | 123,297 | 3,198,891 893,027 642,869 315,931 144,925 | 98,103 | 8,296 4,290 7,976 | 17,696,113 2,059,827 255,281 |
| | | Number of exemptions | | (92) | 26,940,332 | 18,515,014 | 1,264,612 2,000,390 1,879,764 2,124,620 | 2,049,260 1,811,048 1,629,119 1,408,795 | 1,440,782 716,212 365,077 184,563 123,308 | 215,883 72,227 72,227 35,930 51,017 16,229 | 3,420 | 8,425,818 | 173,146 | 3,529,009 1,400,311 1,389,719 853,230 | 332,992 | 31,806 31,806 18,415 23,213 | 23,690,776 2,849,106 400,950 |
| | | Number of | | (61) | 20,011,221 | 14,513,431 | 1,264,612 1,902,117 1,611,684 1,584,325 | 1,497,958 1,314,048 1,181,111 1,034,059 816,387 | 1,039,038 523,681 269,385 137,326 84,158 | 145, 978 45, 008 21, 312 28,843 9,330 | 1,868 | 5,497,790 | 12,297 | 3,198,841 893,027 642,869 315,931 144,925 | | 2,295 4,290 7,976 | 17,696,113 2,059,827 255,281 |
| | • | Adjusted gross income classes | | | Grand total | Taxable returns, total | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. | \$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,500 under \$4,500. | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$10,000. | \$10,000 under \$15,000. \$15,000 under \$26,000. \$20,000 under \$25,000. \$25,000 under \$60,000. | \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000 | Montaxable returns, total | No adjusted gross income | Under \$600. \$600 under \$1,000. \$1,000 under \$2,500. \$2,000 under \$2,500. | \$2,500 under \$3,000 | \$4,500 under %,500. \$4,500 under \$5,000. \$5,000 or more. | Returns under \$5,000 |

See fext 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 15. --CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

| Part | | | | | | | | | | | | | | ∦. | | | | ij |
|--|--|---|---|--|---|---------------------|--|--|---|--|--|---|---|--|---|--|--|---|
| Part | | | | Hetu | | TORR ILOW | вытев от сар. | TEL ESSETS | | | | Returns W1 | th net gain | from sales c | of capital sa | isets | | |
| Third contains Thir | | Number of | | Net loss | | Short-tern cerry | m (after over) | Long- | term | | | | | Total | | | | |
| Company Comp | | returns with gain | | | from sales of capital | | | | | Capital loss | | Net gain from sales | Short-ter carryo | Tm (after wer) | Long-t | rem . | Capital | |
| Column C | d gross income classes | or loss from sales of capital assets | ्र हा | | sasets before statutory limitation | | | | | from 1954-58 | Number of returns | | | | Net long-term capital gain | | loss from 1954-58 | - |
| Column C | | | | (Thousand | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand | (Thousand | (Thousand | | (Thousand | (Thousand | (Thousand | (Thousand | (Thousand | (Thousand | |
| 1,000,000 1,00 | | (23) | (2) | (3) | (4) | (5) | (9) | (4) | (8) | (6) | (10) | (11) | (12, | (13) | (14) | (15) | (16) | |
| 1,00,000 75,000 71,100 1,00,000 1, | Grand total | | 900,118 | 522, 115 | 1,865,761 | 22,573 | 1,241,226 | 149,342 | 796,466 | | 4,007,011 | 6,796,602 | 476,283 | 704 | 12,904,675 | | 111,757 | 7 |
| 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | Taxable returns, total | | 755,089 | 431,318 | 1,514,378 | | 1,015,260 | 123,566 | 641,168 | 784,342 | 3, 206, 962 | 6,185,273 | 420,461 | 1 | 11,780,279 | 19, 359 | 105,563 | 2 |
| 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | | 2,179 6,808 10,061 15,132 | 1,076 3,328 3,976 8,299 | | | 3,518 6,269 9,407 | | 1,280 7,095 4,926 10,735 | 728 1,902 2,327 3,733 | 20,891 42,709 69,126 95,258 | 6, 130 14, 832 32,723 52, 229 | 796 463 2,816 2,456 | 45 438 516 | 10, 667 28, 787 61, 417 100, 063 | 583. | 1111 | m 4 m 0 |
| 1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0 | \$2,500 under \$3,000. \$3,000 under \$3,500. \$5,000 under \$6,500. \$4,000 under \$4,500. | | 20, 404 26, 069 30, 312 37, 494 29, 698 | 10, 954, 14, 641 18, 817 21, 683 16, 576 | 28, 113 56, 774 50, 837 70, 455 43, 521 | (1) | 17, 562 40, 551 27, 628 45, 660 31, 254 | | 14,743 16,999 24,333 27,091 17,277 | 10,907 39,966 21,387 35,545 21,132 | 105, 767 118, 605 131, 489 140, 848 131, 715 | 70,179 73,941 82,482 102,538 94,883 | 2, 677 9, 954 6, 834 8, 527 8, 581 | 7,082 3,145 1,508 1,083 | 136, 112 141, 074 154, 447 189, 779 180, 397 | 333 6 7 124 254 | 1, 540 1, 540 1, 406 1, 307 194 | 7 8 6 3 II |
| 0.0. 1.5.10. 5.0. 1.5.10. 1.5.0. <td>\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.</td> <td></td> <td>69, 034 65, 492 54, 119 50, 059 42, 258</td> <td>36, 876 35, 282 28, 844 25, 666 21, 647</td> <td>75,083 92,382 95,922 64,206 108,783</td> <td>1,</td> <td>24, 559 59, 232 34, 809 43, 107 87, 276</td> <td>1, 103 5, 729 1, 178 7, 318 2, 465</td> <td>54, 129 39, 319 62, 965 28, 880 24, 493</td> <td>16, 696 49, 976 28, 003 33, 393 63, 391</td> <td>279, 126 265, 198 229, 361 200, 715 180, 202</td> <td>192, 639 215, 091 178, 992 191, 474 174, 531</td> <td>15, 013 19, 187 13, 993 16, 227 19, 299</td> <td>4, 4, 66, 65, 65, 65, 65, 65, 65, 65, 65, 65</td> <td>360, 514 399, 533 334, 550 356, 307 316, 958</td> <td>600 1,531 962 82 1,324</td> <td>2,911 4,222 1,496 4,327 650</td> <td>33458</td> | \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | | 69, 034 65, 492 54, 119 50, 059 42, 258 | 36, 876 35, 282 28, 844 25, 666 21, 647 | 75,083 92,382 95,922 64,206 108,783 | 1, | 24, 559 59, 232 34, 809 43, 107 87, 276 | 1, 103 5, 729 1, 178 7, 318 2, 465 | 54, 129 39, 319 62, 965 28, 880 24, 493 | 16, 696 49, 976 28, 003 33, 393 63, 391 | 279, 126 265, 198 229, 361 200, 715 180, 202 | 192, 639 215, 091 178, 992 191, 474 174, 531 | 15, 013 19, 187 13, 993 16, 227 19, 299 | 4, 4, 66, 65, 65, 65, 65, 65, 65, 65, 65, 65 | 360, 514 399, 533 334, 550 356, 307 316, 958 | 600 1,531 962 82 1,324 | 2,911 4,222 1,496 4,327 650 | 33458 |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000. | | 123,704 59,101 34,387 57,069 17,875 | 68, 906 36, 173 21, 842 39, 908 13, 669 | 223, 219 144, 587 108, 253 180, 255 81, 743 | | 138, 614 104, 263 85, 811 151, 621 68, 749 | | 101, 687 56, 880 36, 158 61, 168 35, 015 | 98, 790 83,448 64, 266 1124, 179 56, 509 | 531, 294 231, 890 124, 799 213, 270 73, 501 | 683,540 448,068 329,328 919,590 799,610 | 71,639 47,667 32,624 79,874 41,489 | 24,092 19,966 17,632 42,472 42,843 | 1, 254, 543 826, 295 613, 860 1, 729, 890 1, 562, 127 | 3, 324 2,765 1,410 3,994 1,522 | 11,410 10,824 10,991 20,053 20,694 | 23 25 E E E E E E E E E E E E E E E E E E |
| 11,414 25,017 18,025 90,797 15,132 4,105 225,966 23,776 15,228 166,418 166,418 113,738 11,732 11,641 25,017 11,414 25,017 18,025 34,811 34,2 35,328 35,018 35,018 35,018 34,018 | \$100,000 under \$150,000 \$155,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more. | | 2,661 565 515 61 32 | 2, 139 482 449 57 28 | 20,950 6,947 9,085 907 2,708 | | 16, 288 5, 881 9, 686 807 1, 929 | | 9,435 2,551 2,738 204 1,067 | 14,027 3,906 7,393 662 1,776 | 12, 772 3, 598 3, 572 634 222 | 394, 216 191, 952 457, 432 220, 874 257, 999 | 12,906 4,339 6,739 2,168 3,333 | 14,667 6,784 10,283 2,707 1,391 | 777, 896 382, 078 912, 063 440, 194 510, 730 | 307 17 179 38 | 5, 302 3, 104 3, 938 859 201 | 22428 |
| 111,414 25,017 18,055 76,870 1,419 56,342 5,976 29,922 45,049 86,397 129,739 8,619 1,844 244,065 -1,429 -1,425 -1 | Nontaxable returns, total | | 145,029 | 767,00 | 351,383 | 4, 105 | 225,966 | 25,776 | 155, 298 | 166,418 | 800,049 | 611,329 | 55,822 | 12,762 | 1, 124, 396 | 295 | 6,194 | 22 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | adjusted gross income | | 25,017 | 18,055 | 76,870 | | 54,343 | 5,976 | 29,922 | 45,049 | 86,397 | 129,739 | 8,619 | 1,844 | 244,085 | • | 1,427 | 28 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500. | | 17,088 13,591 17,583 15,641 14,589 | 10,485 7,846 10,369 9,383 8,489 | 34, 841 17, 850 33, 177 3, 074 34, 233 | | 16, 533 7, 179 21, 027 21, 25, 12, 855 | 875 2,372 450 114 284 | 19,546 13,093 12,611 22,566 21,971 | 11, 881 6, 364 17, 754 4, 587 10, 908 | 85,051 95,461 133,671 113,748 91,503 | 63,818 24,905 68,239 59,826 55,261 | 23, 221 1, 454 5, 764 1, 615 3, 252 | 727 738 1,053 787 486 | 82, 107 67, 643 126, 018 117, 213 104, 507 | 91 - 6 | 107 1,688 436 436 | 33 53 33 33 33 33 33 33 33 33 33 33 33 3 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | under \$3,000 under \$5,500 under \$6,000 under \$6,500 under \$5,000 or more. | | 10, 604 9, 621 5, 639 4, 224 2, 594 8, 838 | 6,229 5,233 3,579 2,411 1,563 7,155 | 18,660 10,296 10,062 5,687 3,790 62,843 | | 12,436 6,779 5,501 2,053 2,842 63,154 | | 6, 379 4, 340 4, 980 3, 533 1, 432 14, 825 | 8, 268 4, 048 4, 793 257 2, 432 50, 077 | 72,506 50,362 27,802 13,806 11,924 17,818 | 46, 694, 39, 601 23, 922 12, 763 12, 906 63, 655 | 2, 110 1, 365 2, 677 312 592 4, 841 | 302 1,387 182 760 1,235 3,261 | 89,550 77,862 42,673 25,836 25,845 121,037 | 39 | 182 999 | 388888 |
| | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. | l | 314, 348 288, 825 296, 945 | 182, 992 154, 649 184, 474 | | | 345,440 294,720 601,060 | | 264, 952 218, 086 313, 428 | | 1,638,639 1,168,718 1,199,654 | 1,077,611 972,000 4,746,991 | 84,985 86,610 304,688 | | 2,006,100 1,801,941 9,046,634 | 1,523 4,563 13,568 | | 43 |

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

| | | | | | | | INDI | | 11.001.11 | IAX | KETUR |
|--------------|------------------------|---|---|--|--------------------------|---|---|---|---|--|---|
| | | | | | ч | 0 m 4 m | 109876 | 13575 | 16 17 18 19 20 | 22222 | 26 27 28 |
| | Net long- | gain improved gain in excess of net short-term capital loss | (Thousand | (30) | 4, 152, 288 | | | | (1) 7,723 222,336 1,063,600 | 682, 354 355, 139 880, 620 433, 680 506, 821 | 4, 152, 288 |
| | | Fe | (Thousand | (29) | 28,939 | | | | (1) 298 2,168 14,734 | 4,338 2,912 3,529 859 201 | 28,939 |
| ve tex | | Net long-term capital gain | (Thousand | (28) | 4, 221, 212 | | olicable) | | (1) 8,029 227,383 1,095,566 | 694, 474 361, 337 889, 823 436, 384 518, 201 | 4, 221, 212 |
| th alternati | cerm ryover) | Net Short-term capital loss | (Thousand | (27) | 68,924 | | tax not spi | | (1) 306 5,047 31,966 | 12, 120 6, 198 9, 203 2, 704 1, 380 | 68,924 |
| Returns wit | Short- | | (Thousand | (56) | 56,415 | | (Alternative | | (1) 479 6, 505 25, 063 | 10, 115 3, 755 5, 589 1, 585 3, 324 | 56,415 |
| | Net gain | | (Thousand | (25) | 2, 132, 561 | | | | (1) 4,341 117,673 556,863 | 351, 292 181, 325 445, 899 218, 425 256, 735 | 2, 132, 561 |
| | | Number of i | | (54) | 110,296 | | | | (1) 2, 231 28, 489 59, 569 | 11,795 3,468 3,867 625 218 | 110,296 |
| | Capital | loss carryover from 1954-58 | (Thousand dollars) | (23) | 76, 624 | | 134 1,540 1,406 1,307 1,307 | 2, 911 4, 222 1, 496 4, 327 650 | 10, 410 | 964 192 509 | 4,581 13,606 58,437 |
| | term | Net long-term capital loss | (Thousand dollars) | (22) | 19, 359 | 582 | 333 6 124 254 | 1,531 962 82 1,324 | 3,324 2,765 1,410 3,994 1,522 | 307 179 38 | 1,301 4,499 13,559 |
| nd surtex | Long- | Net long-term capital gain | (Thousand | (21) | 7,559,067 | 10,667 28,787 61,417 100,063 | 136, 112 141, 072 154, 447 189, 779 180, 397 | 360,514 399,533 334,550 356,307 316,958 | 1, 254, 543 826, 280 605, 831 1, 502, 507 466, 561 | 83,422 20,741 22,240 3,810 2,529 | 1,002,741 1,767,862 4,788,464 |
| ţe, | term rryover) | Net short-term capital loss | (Thousand dollars) | (20) | 143,018 | 45 438 516 | 1,082 3,145 1,508 1,508 | 4,064 4,659 2,633 5,648 3,844 | 24,092 19,966 17,326 37,425 10,879 | 2,547 586 1,080 1,1 | 8,257 20,848 113,913 |
| turne with r | Short (after ce | Net short-term capital gain | (Thousand dollars) | (16) | 364,046 | 796 463 2,816 2,456 | 2,677 3,954 6,834 6,834 5,481 | 15,013 19,187 13,993 16,227 19,299 | 71,639 47,667 32,145 73,369 16,426 | 2,791 564 1,130 583 | 34,004 83,719 246,323 |
| Re | Net gain from sales | of capital assets in adjusted gross income | (Thousand dollars) | (18) | 4,052,712 | 6,130 14,832 32,723 52,229 | 70,179 73,941 82,482 102,538 94,883 | 192, 639 215, 091 178, 992 191, 474 174, 531 | 683,540 448,060 324,987 801,917 242,747 | 42,924 10,627 11,533 2,449 1,264 | 529, 937 952, 727 2, 570, 048 |
| | | Number of returns | | (17) | 3,096,666 | 20,891 42,709 69,126 95,258 | 105,767 118,605 131,489 140,848 131,715 | 279, 126 265, 198 229, 361 200, 715 180, 202 | 531, 294 231, 856 122, 568 184, 781 13, 932 | 977 130 105 9 | 856,408 1,154,602 1,085,656 |
| | | Adjusted gross income classes | | | 1 Taxable returns, total | \$ \$600 under \$1,000 3 \$1,000 under \$1,500 \$1,500 under \$2,500 5 \$2,000 under \$2,500 | 6 \$2,500 under \$3,000. 7 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,000 under \$5,000. | 11 \$5,000 under \$6,000 12 \$6,000 under \$7,000 \$5,000 under \$9,000 14,500 under \$9,000 15,000 under \$10,000. | \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$50,000 \$25,000 under \$50,000 \$25,000 under \$100,000. | 21 \$100,000 under \$150,000. 22 \$150,000 under \$200,000. 24 \$200,000 under \$500,000. 24 \$500,000 under \$1,000,000. 25 \$1,000,000 under \$1,000,000. | 26 Returns under \$5,000. |
| | and | Returns with normal tax and surtex Returns with alternative tax Short-term Short-term | Not gain Calour-term Not gain Capital Capital | Net gain Choursel tax and surviver Capital Cost early over Capital Capital | Net gain | Manher of continuous classes Manher of continuous classes | Mathetal gross income classes | Returne vicine classes | Returne with electrons and sort term | Name of the part Pa | Part Part |

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

[Taxable and nontaxable returns]

| _ | | | | | | | | | | | | | |
|----------|--------------------------|----------------------|------------------------------------|--------------------------|------------------------------------|-------------------|--|---|---|--|------------------------|--------------------------------|----------|
| | Statea | 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 (Thousand | Combined rents and royalties net income and loas | Taxable income | Income tax after credits | |
| | | | dollars) | dollars) | dollars) | dollars) | dollars) | dollers) | dollars) | dollars) | dollars) | dollars) | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | 1 |
| 1 | United States¹ | 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 | 1 |
| 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 | 2 |
| 3 | Alaska | 49,633 | 303,182 | 269,772 | 2,001 | 2,522 | 13,743 | 10,863 | 1,949 | 95 | 192,054 | 42,299 | 3 |
| 4 | Arizona | 381,395 | 1,90+,676 | 1,511,404 | 51,649 | 39,554 | 145,275 | 67,192 | 76,699 | 23,279 | 1,009,338 | 234,732 | 4 |
| 5 | Arkansas. California. | 449,939 5,624,403 | 1,645,807 33,072,012 | 1,260,026 26,345,667 | 22,713 958,713 | 15,845 645,380 | 194,406 | 72,837 | 30,369 985,542 | 25,952 446,896 | 735,420 18,897,580 | 166,621 | 5 |
| | | | | | | | | | | | | 1 | |
| 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 | 7 |
| 9 | Connecticut | 959,873 154,529 | 5,655,863 951,803 | 4,591,698 720,978 | 278,780 | 74,135 | 339,032 49,091 | 122,665 | 125,884 17,112 | 34,222 5,637 | 3,390,668 570,250 | 803,105 168,562 | 8 9 |
| 10 | District of Columbia | 352,402 | 1,844,804 | 1,450,756 | 124,262 85,062 | 9,396 33,128 | 100,328 | 39,284 | 51,387 | 18,214 | 1,119,248 | 274,681 | 10 |
| 11 | Florida | | 7,052,849 | 5,286,560 | 341,672 | 170,374 | 530,300 | 226,407 | 286,031 | 79,747 | 3,552,551 | 846,579 | 11 |
| | | | | | | | | | | | | | |
| 12 | Georgia | 1,042.878 | 4,516,778 1,051,888 | 3,796,291 879,691 | 92,537 22,810 | 44,077 8,491 | 285,117 62,435 | 141,892 28,674 | 66,573 21,617 | 48,055 13,848 | 2,170,732 570,894 | 489,985 128,829 | 12 |
| 14 | Idaho | 215,076 | 938,629 | 743,943 | 12,573 | 16,927 | 86,624 | 40,220 | 21,516 | 13,205 | 468,466 | 102,640 | 14 |
| 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 | 15 |
| 16 | Indiana | 1,550,060 | 7,647,883 | 6,473,228 | 141,377 | 84,437 | 545,491 | 173,296 | 96,650 | 68,657 | 4,220,991 | 942,189 | 16 |
| 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 | 17 |
| 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 | 18 |
| 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 | 19 |
| 20 | Louisiena | 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 | 20 |
| 21 | Maine | 339,903 | 1,303,173 | 1,070,839 | 56,065 | 18,447 | 89,187 | 17,934 | 21,723 | 10,970 | 622,571 | 134,095 | 21 |
| 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 | 22 |
| 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 | 23 |
| 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 95,707 | 181,169 | 115,776 | 39,435 | 2,750,036 | 618,601 | 25 |
| 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 | 26 |
| 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 | 27 |
| 28 | Montana | | 1,038,483 | ь88,133 | 23,452 | 20,751 | 174,982 | 66,766 | 31,658 | 20,635 | 551,245 | 122,081 | 28 |
| 29 30 | Nebraska Nevada | 503,252 | 2,085,106 582,298 | 460,599 | 42,387 11,767 | 31,615 14,092 | 314,375 43,577 | 112,030 23,986 | 47,664 20,756 | 70,438 | 1,096,784 354,173 | 242,376 80,906 | 30 |
| 31 | New Hampshire | 106,630 229,136 | 1,003,257 | 825,955 | 38,156 | 18,736 | 76,184 | 11,094 | 18,595 | 4,854 | 527,313 | 114,694 | |
| | | 1 | | | | | | | | | | 1 | |
| 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 | 32 |
| 33 34 | New Mexico New York | 271,221 6,478,848 | 1,315,189 37,041,548 | 1,063,207 29,434,897 | 17,063 1,820,387 | 14,121 595,865 | 102,887 | 49,020 | 23,603 | 27,351 108,687 | 675,761 20,650,899 | 151,989 5,096,864 | 33 34 |
| 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 | 35 |
| 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 | 36 |
| 37 | or t- | 3,345,799 | 17,921,389 | 15,123,496 | 3/6 | 229,470 | 1 12/ 022 | 357 205 | 2/5 7/02 | 1/0 157 | 10 110 221 | 2,294,893 | 37 |
| 38 | Ohio Oklahoma | 713,636 | 3,169,698 | 2,506,622 | +64,346 60,665 | 37,575 | 1,124,922 | 376,295 91,181 | 245,182 47,321 | 160,174 82,918 | 10,110,331 | 363,093 | 38 |
| 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 | 39 |
| 40 | Oregon 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 | 41 |
| 42 | South Carolina | 588,349 | 2,324,446 | 1,985,368 | 38,725 | 22,723 | 147,929 | 60,084 | 25,010 | 23,068 | 1,039,764 | 226,260 | 42 |
| 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 | 43 |
| 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 | 44 |
| 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 | 40 |
| 47 | Vermont | 130,055 | 521,362 | 413,093 | 21,195 | 8,558 | 47,448 | 9,145 | 9,125 | 2,470 | 253,466 | 54,806 | 47 |
| 48 | Virginia | | 5,476,780 | 4,675,057 | 147,923 | 52,099 | 281,882 | 131,847 | 73,508 | 49,931 | 2,838,826 | 632,927 | 48 |
| 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 | 49 |
| 50 51 | West Virginia | 548,657 | 2,330,905 6,691,462 | 2,017,813 5,393,495 | 50,083 186,510 | 17,367 109,637 | 127,456 554,743 | 42,468 181,431 | 16,667 109,851 | 24,608 75,947 | 1,196,238 3,629,708 | 262,313 804,944 | 50 51 |
| 71 | | 1,377,070 | 0,021,402 | | | 10-,037 | 224,143 | 101,431 | | 12,241 | | | ' |
| 52 | Wyoming | | 565,475 | 429,765 | 9,348 | 10,212 | 55,642 | 26,818 | 17,500 | 11,880 | 305,984 | 68,476 | 52 |
| 53 | Other areas2 | 142,326 | 611,282 | 511,989 | 51,667 | 17,058 | 755 | ³ 4,824 | 21,066 | 13,096 | 325,186 | 74,677 | 53 |

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

lincludes data for returns listed in note 2.

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

Net 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

| | | - | C) | m - | 150 | 2 0 | 00 05 | 10 | 12 | 13 | 57 | 17 | 18 | 202 | 22 | 23 | 24 | 56 | 27 | 8 5 | . 48 | 33 | | 7 | 2 | | 40 | 20 | - to o | , 91 | 12 | 13 | 15 | 177 | 13 | 27.2 | 23 66 | 70 | 522 | 27.5 | 8,5,8 | 32 | 33 |
|---|---------|-------------|------------------------|---------------|--|---------------------|--|-----------------------|------------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---------------------|---------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|------------|-------------|------------------------|---------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|--|-------------------------|--------------------------|---------------------------|---------------------------|---------------------------|--------------------------|---------------|---------|--|--------------------------|---------------------------|
| Income tax after credits (Thousand | | 234.732 | 234,732 | 265 | 7,022 | 16,009 | 19,910 | 19,169 | 14,904 | 32,277 | 8,513 | 26,518 | 6,373 | | 2,619 | • | • | | 1 1 | 1 1 | 37,096 | 109,207 | | 358,518 | 358,518 | 551 | 5,555 | 22,415 | 32,341 | 32,859 | 24,308 | 56,219 | 12,913 | 18,499 | 1,985 | 1,136 | 20% | | 1 | | 1 1 1 | 59,824 | 150,341 |
| Taxable income (Thousand dollars) | | 1,009,338 | 1,008,708 | 1,332 | 35,286 | 78,986 | 100,782 | 94,280 | 72,159 | 151,939 | 32,954 | 36,056 | 13,119 | 7,923 | 4,883 | 630 | 1 | | 630 | 1 1 | 184,755 | 388,083 | | 1,601,915 | 1,600,799 | 872.0 | 27,960 | 111,314 | 161,221 | 161,603 | 117,873 | 264,539 | 50,863 | 45,148 | 3,728 | 1,910 | 1 116 | ' | 922 | 378 | 161 14 (2) | 300,373 | 572,122 |
| Exemptions (Thousand dollars) | Arizona | 678.772 | 509,714 | 5,746 | 36,205 | 69,493 | 85,979 64,921 | 35 128 | 24,961 | 43,034 | 4,101 | 7,069 | 291 | 69 | 80 | 169,058 | 8,382 | 36,481 | 38,944 | 20,225 | 338,507 | 65,413 | Colorado | 1,006,353 | 767,706 | 10 262 | 30,323 | 83,041 | 108,448 | 80,062 | 44,783 | 72,618 | 7,114 | 1,949 | 183 | 100 | 238 647 | 12.729 | 57,876 | 30,919 | 53,746 23,752 (2) | 495,514 | 106,983 |
| Adjusted gross income (Thousand dollers) | | 1,904,676 | 1,795,341 | 7,924 | 83,463 | 175,826 | 223,464 185,400 | 171,974 | 115,871 | 230,441 | 4,646 | 43,022 | 15,187 | 9,106 | 5,758 | 109,335 | 324,337 | 26,062 | 33,038 | 18,028 | 1522,888 | 529,827 | | 12,967,757 | 2,795,845 | 14 612 | 65,615 | 224,644 | 319,994 | 287,195 | 193,044 | 395,392 | 67,061 | 56,067 | 10,248 | 2,362 | 1171.912 | 318 091 | 28,337 | 28,803 | 52,426 24,854 (2),854 | 1813,892 1.351.359 | 802,506 |
| Number of returns | | 381,395 | 296,713 | 9,580. | 32,990 | 38,908 | 28,773 | 23,109 | 12,158 | 19,817 | 1,993 | 3,047 | 130 | IE . | 3 | 84,682 | 4,389 | 18,071 | 13,585 | 3,090 | 227,387 | 30,099 | | 597,727 | 463,166 | 17 107 | 44,132 | 64,063 | 58,237 | 38,317 | 20,277 | 33,732 | 3,016 | 880 | 0 80 | 9,4, | 134.561 | 6.890 | 62,973 | 11,690 | 15,441 | 355,287 193,839 | 48,601 |
| Income tax after credits (Thousand dollers) | | 42,299 | 42,299 | 55 | 874 | 1,419 | 2,236 | 4,114 | 3,372 | 15,201 | 1,589 | 458 | 2) | 1 1 | - | 1 | 1 | ' ' | ' ' | ' | 3,613 | 23,281 | | 4,421,990 | 4,421,990 | 3 382 | 44, 234 89, 557 | 158,341 | 306,409 | 348,351 | 270,952 | 805,891 | 171,334 | 305,400 | 39,303 | 22,604 | 13,003 | ' | 1 | | 1 11 | 545,309 | 2,255,602 |
| Taxable income (Thousand dollers) | l | 192,054 | 192,040 | 2777 | 4,360 | 6,936 | 11,141 | 19,291 | 15,955 | 69,213 | 6,335 | 1,153 | 288 | 1 1 | ' | 14 | 1 | ' ' | 14 | 1 | 17,863 | 100,822 | | 18,897,580 | 18,865,613 | 16 926 | 222,447 | 795,835 | 1,515,236 | 1,707,280 | 1,305,241 | 3,759,972 | 667,263 | 722,644 | 74,197 | 39,689 | 31.967 | | 1 00 | 9,557 | 10, 635 6,285 6,285 | 1 | \neg |
| Exemptions (Thousand dollars) | Alaska | 83,191 | 65,167 | 1,209 | 3,800 | 3,977 | 5,477 | 8,295 | 798.7 | 16,975 | 885 | 73 | -2) | . 1 1 | - | 18,024 | 839 | 4,460 | 3,012 | 1,541 | 31,536 | 21,216 | California | 9,470,883 | 276 | 67.463 | 252,799 | | | 882,515 | | | | | | 1,214 | + | 64.511 | 351,003 | 329,722 | 284,120 156,905 139,601 | - | \dashv |
| Adjusted gross income (Thousand dollars) | | 1303,182 | 292,809 | 1,648 | 9,174 | 12,519 | 19,262 | 31,421 | 23,777 | 23 990 | 8,007 | 1,397 | (2) | 1 1 | 1 | 110,373 | 31,622 | 2,282 | 3,075 | 1,763 | 146,043 | 138,213 | | 133,072,012 | 31,695,717 | 25.059 | 545,084 | 2,464,557 | 3,128,280 | 3,133,023 | 2,150,423 | 5,606,672 | 870,512 | 868,878 | 93,616 | 162,694 48,743 | 11.376.295 | 3213.834 | 171,367 | 348,658 | 344,094 192,654 219,506 | 16,919,930 14.869,329 | 11,282,753 |
| Number of returns | | 49,633 | 40,157 | 2,016 | 3,604 | 2,823 | 3,532 | 2,812 | 2,533 | 8,142 | 369 | 24 | 2 | 1 1 | • | 9476 | 5 055 | 1,476 | 1,071 | 371 | 23,201 | 10,154 | | 5,624,403 | 4,646,730 | 112.435 | 367,099 | 469,232 | 568,510 | 418,679 | 226,780 | 476,706 | 39,260 | 13,244 | 547 | 57.5 | 977.673 | 38.817 | 404,108 | 140,300 | 43,336 35,002 | 1 | $\overline{}$ |
| Income tax after credits (Thousand dollers) | | 374,116 | 374,116 | 658 | 14,084 | 30,329 | 36,009 | 33,223 | 16,519 | 51,529 | 10,522 | 20,730 | 2,478 | 2,458 | 1 | 1 | 1 1 | 1 1 | 1 1 | 1 1 | 75,505 | 155,591 | | 166,621 | 106,621 | 30.8 | 3,426 | 10,728 | 16,853 | 11,454 | 8,872 | 17,830 | 5,290 | 8,811 | 811 | 1,135 | | | 1 | 1 1 | 1 1 1 | 40,765 | - |
| Taxable income (Thousand dollars) | | 1,644,517 | | 3,274 | 74,2% | 152,103 | 184,263 | 162,550 | 79,422 | 241,375 | 40,978 | 48,621 | 21,194 | 4,443 | - | 1,073 | 1 | 138 | 935 | 1 1 | 381,112 | 560,989 | | 735,420 | 735,004 | 1.542 | 17,166 | 54,037 | 84,040 | 56,553 | 43,036 | 39,670 | 20,594 | 21,136 | 1,595 | 2,696 | 416 | | 196 | 107 | 155 | 205,162 | 233,009 |
| Exemptions (Thousand dollers) | Alabama | 1,534,169 | 1,032,132 | 12,968 | 111,223 | 172,794 | 165,031 10e,457 | 89,491 | 27,083 | 66,535 | 5,772 | 2,023 | 453 | 37 | | 502,037 | 8,440 | 142,649 | 107,035 | 46,989 | 987,296 | 66,370 | Arkansas | 799,521 | 480,165 | 6.240 | 24,888 | 76,390 | 70,642 | 29,412 | 17,284 | 21,935 | 2,629 | 965 | 27.5 | 2 1 6 | 313,356 | 6.439 | 79,310 | 71,296 | 17,234 | 574,493 | 36,869 |
| Adjusted gross income (Thousand dollars) | | 13,500,858 | 3,126,758 | 18,163 | 212,647 | 381,123 | 312,342 | 295,694 | 124,079 | 361,311 | 53,567 | 57,350 | 5,706 | 5,846 | | 1374,100 | 37,771 | 101,836 | 75,801 | 48,851 | 1,373,923 | 766,211 | | 11,645,807 | 1,419,974 | 8.646 | 47,411 | 149,994 | 182,952 | 100,543 | 71,888 | 122,056 | 25,769 | 26,549 | 1,972 | 4,236 | 1225,833 | 36,537 | 35,079 | 80,09 | 13,296 19,861 (²) | 1762,217 572.059 | 31,531 |
| Number of returns | | 813,235 | 576,665 | | 00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | 30,721 | 2,375 | 1, 50° 1. | 210 | 50 | 1 | 236,570 | 1, 594 886 88 | 69,231 | 27,921 | 11,068 | 566,004 | | | 666,677 | 286,084 | | | | | | | 3,065 | 1,153 | 404 | ia' | 5 10 | 163,855 | 3,736 | 67,825 | 24,927 | 9,722 4,413 (2) | 347,759 | 17,050 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 | 12,000 unler 53,000. | *,000 under \$5,000 | \$7,500 under \$6,000 \$0,000 under \$7,000 | \$7,500 under \$8,000 | \$9,000 under \$10,000 | \$16,000 under \$15,000 | \$20,000 under \$25,000 | \$55,000 under \$100,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | \$1,000,000 or more | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$~.000 under \$5,000 | Returns under \$5,000 | Returns \$10,000 or more | | Grand total | Taxable returns, total | Under \$1,000 | \$1,000 under \$2,000. | \$3,000 under \$4,000 | \$5,000 under \$6,000. | \$7,000 under \$8,000 | \$9,000 under \$10,000 | \$10,000 under \$15,000\$15,000 under \$20,000 | #20,000 under \$25,000. | \$50,000 under \$100,000 | \$150,000 under \$200,000 | #500,000 under #1,000,000 | Nontaxable returns, total | No adjusted gross income | Under \$1,000 | | \$5,000 under \$5,000 \$5,000 under \$5,000 | Returns under \$5,000. | Returns \$10,000 or more. |

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

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

| | | Ч | 2 | 6 4 | 50 4 | 0 ~ | ∞ σ | 10 | 15 | 13 | 12 | 16 | 19 | 18.5 | 22 | 23 | 24 | 36 | 27 | 30 | . K | 33 | | М | C/I | 9 | 450 | r 0 | 000 | 312 | ¥ E | 14 | 16 | 196 | 50 50 | 22 | 23 | 25 | 26 | 8,6,6 | ≀ ≓ | 33 |
|---|----------|-------------|------------------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|--------------------------|----------------|-----------------------|---------------------|-----------------------|--|----------|--------------|------------------------|---------------|------------------------------|-----------------------|-----------------------|--|------------------------|-------------------------|-------------------------|--------------------------|---------------------------|--|---------------------------|--------------------------------|------------------------|-----------------------|-----------------|---------------------------------|
| Income tax after credita (Thousand dollars) | | 942,189 | 942,189 | 978 | 27,218 | 78,454 | 96,407 | 99,816 | 76,959 | 141,987 | 21,269 | 73,816 | 12,561 | 10,280 | 2,579 | 1 | ı | 1 5 | 1 1 | 1 1 | 167,729 | 422,706 35 1, 754 | | 378,402 | 378,402 | 630 | 6,768 | 33,993 | 35,438 | 24,423 | 44,613 | 19,447 | 30,05 22,05 | 6,440 | 3,552 | 200 | ' | 1 1 | , , | 1 1 | 85,184 | 154,585 |
| Taxable income (Thousand dollars) | | 4,220,991 | 4,218,295 | 698,4 | 136,930 | 387,292 | 477,381 | 490,539 | 373,359 272,572 | 661,793 | 83,286 | 234,606 | 24,363 | 17,374 | 3,759 | 2,696 | * | 924 | 1,155 | 570 | 837,910 | 2,070,219 | | 1,699,480 | 1,698,702 | 3.173 | 34,069 | 168,676 | 176,507 | 118,611 | 208,433 | 84,256 | 101,930 | 12,411 | 4,180 6,144 | 700 | 778 | | 551 | 227 | 426,675 | 762,417 510,388 |
| Exemptions (Thousand dollers) | Indiana | 2,747,521 | 2,155,055 | 19,931 | 141,587 | 317,478 | 361,688 | 241,526 | 156,467 | 171,495 | 10,645 | 18,127 | 541 | 143 | 4 | 592,466 | 28,264 | 136,398 | 102, 516 | 105, 591 | 1,332,125 | 1,178,883 | Kentucky | 1,508,248 | 1,019,208 | 12,302 | 104,486 | 167,937 | 121,009 | 49,177 | 54,635 | 14,598 | 8,901 | 231 | 3 4 9 | - | 489,040 | 8,480 | 138,616 | 69,482 | 944,440 | 476,887 |
| Adjusted gross income (Thousand dollers) | • | 17,647,883 | 7,238,013 | 27,645 | 315,129 | 799,399 | 959,497 | 838,060 | 601,226 419,961 | 942,240 | 106,240 | 279,731 11,026 | 27,875 | 20,142 | 5,675 | 1409,870 | 327,428 | 98,700 | 97,022 | 47,343 | 12,195,553 | 3,707,414 1,744,916 | | 13,472,293 | 3,136,215 | 17.280 | 92,578 222,326 303,835 | 383,540 | 345,819 | 193, 566 | 307,472 | 115,169 | 128,318 | 14,888 | 7,356 | - | 1336,078 | ³ 7, 506 56, 391 | 94,165 | 23,386 | 11,337,558 | 1,439,206 |
| Number of returns | | 1,550,060 | 1,229,856 | 33,217 | 124,987 | 177,913 | 175,497 | 112,097 | 70,7% | 80,447 | 4,767 | 8,412 | 234 | E. | | 320,204 | 15,747 | 69,037 | 39,010 | 10,448 | 899,275 | 541,007 | | 846,831 | ١. | 20.502 | 89,246 87,195 | 85,550 | 53,589 | 22,759 | 25,836 | 6,816 | 9,939 | 124 | 82, | - I | 252,137 | 5,512 | 35,091 | 19,816 | #- | 214,497 |
| Income tex sfter credits (Thousand dollers) | | 2,866,575 | 2,866,575 | 2,380 | 63,984 | 198,380 | 234,512 | 250,724 | 217,047 | 447,931 | 146,842 | 266,129 | 60,439 | 48,403 | 11,660 | - | • | 1 1 | 1 1 | | 424,326 | 1,116,983 | | 375,440 | 375,440 | 7.20 | 6,027 | 33,984 | 41,955 | 27,426 | 52,640 | 18,907 | 31,144 | 4,548 | 1,470 | 1,829 | | • • | 1 1 | 1 1 | 71,829 | 162,601 |
| Taxable income (Thousand dollars) | | 12,249,922 | 12,240,338 | 11,897 | 322,969 | 977,963 | 1,153,671 | 1,222,432 | 1,051,717 | 2,086,742 | 624,614 364,518 | 844,208 | 118,647 | 81,477 | 20,125 | 9,584 | • 55 | 1,494 | 5,491 | 1,342 | - | 5,439,703 | | 1,694,052 | 1,692,503 | 2,331 | 30,257 | 169,930 | 208,227 | 134,568 | 246,069 | 39,457 | 102,225 | 9,027 | 2,694 4,131 | 2,868 | 1,549 | | 133 | 199 | 361,310 | 802,764 529,978 |
| Exemptions (Thousand dollars) | Illinois | 6,267,671 | 5,177,867 1 | | | _ | - | _ | 282,812 | _ | | | | 752 | 29 | 1,089,804 | 39,290 | 283,559 | 206,980 | 63,812 | # | 836,214 | Kansas | 1,340,039 | 967,428 | + | 40,162 | 160,933 | 141,787 | 60,253 | 64,676 | 13,896 | 9,139 | 200 | 73 | 4 I | 372,611 | 18,352 | 92,540 | 57,960 | 733,741 | 511,783 |
| Adjusted gross income (Thousand dollers) | | 120,932,430 | 20,139,746 | 68,643 | 709,225 | 1,885,921 | 2,191,995 | 2,138,214 | 1,731,245 | 3,031,374 | 464,341 | 1,035,389 | 141,600 | 101,946 | 23,429 | 1792,684 | 371,173 | 220,267 | 204,606 | 73,239 | 14,987,087 | 9,655,471 | | 13, 356, 458 | 3,087,163 | 12 28n | 148,439 | 383,618 | 431,341 | 228,056 | 359.890 | 107,799 | 125,292 | 10,578 | 3,265 5,091 | 3,818 | 1269,295 | 37,335 | 73,417 | 27,304 | 11,099,080 | 1,541,749 |
| Number of returns | | 3,756,293 1 | 3,122,782 | 82,752 | 282,267 | 418,825 | 398,964 | 286,269 | 133,678 | 259,788 | 48,898 20,895 | 30,585 | 1,190 | 369 | 15 | 633,511 | 24,921 | 152,875 | 39,160 | 16,527 | 2,002,335 | 1,383,135 | | 737,528 | 245,994 | 967 71 | 53,123 | 85,330 | 63,105 | 26,874 | 30,668 | 6,268 | 38. | 56 | 19 | · 1 | 191,534 | 10,703 | 49,855 | 17,354 | # - | 228,764 |
| Income tax after credits (Thousand | | 102,640 | 102,640 | 185 | 3,218 | 12,238 | 9,708 | 11,057 | 8,564 4,887 | 11,812 | 3,739 | 3,526 | (2) | 260 | 1 | ı | • | 1 1 | 1 1 | 1 1 | +- | 45,509 | | 452,989 | 452,989 | 825 | 9,361 19,613 | 38,787 | 44,951 | 35,215 | 56,418 | 22,646 | 41,684 | 3,755 | 2,183 | C79 | ٠ | 1 1 | | i i | 94.911 | 195,172 |
| Taxable income (Thousand dollars) | | 468,466 | 468,264 | 928 | 16,162 | 60,282 | 48,275 | 54,421 | 42,563 | 55,252 | 21,572 | 26,804 8,786 | (2) | 474 | | 202 | 1 | 116 | 16 | 2 1 | 112,838 | 225,110 130,518 | | 2,049,405 | | | 46,885 99,121 133,194 | 194,325 | 222,665, | 172,812 | 262,759 | 96,803 | 133,085 | 7,256 | 2,343 | 1,074 | 4,313 | r I | 435 | 966 | 481.966 | 960,948 |
| Exemptions (Thousand dollars) | Idaho | 407,534 | 291,262 | 4,627 | 20,181 | 55,781 | 24,826 | 27,794 | 22,938 | 16,694 | 4,061 2,401 | 2,210 | (2) | 101 | | 116,272 | 6,308 | 29,204 | 21,094 | 14,025 | 235,212 | 146,501 25,821 | Iows | 1,666,452 | 1,113,473 | 121 21 | 52,456 90,292 122,236 | 176,483 | 141,478 | 72,707 | 68,193 | 16,444 | 12,470 | 128 | 25 | 0 1 | 552,979 | 43,135 | 144,633 | 76,878 | 993.856 | 567,011 105,585 |
| Adjusted gross income (Thousand dollars) | | 1938,629 | 870,957 | 6,183 | 41,373 | 132,237 | 107,743 | 95,721 | 75,949 | 82,539 | 28,797 | 32,189 | 12, | 571 | | 167,672 | 320,735 | 20,952 | 18,072 | 14,390 | 1331,604 | 429,831 | | 14,009,812 | 3,646,113 | 23 790 | 216,420 | 428,855 | 210, 224 428, 931 | 286,282 | 381,785 | 127,265 | 161,877 | 8,471 | 3,127 | 1,306 | 1363,699 | ³ 27,936 55,522 | 106,084 | 76,323 | 11,417,478 | 1,783,324 |
| Number of returns | | 215,076 | 160,374 | 7,711 | 16,208 | 29,657 | 19,747 | 12,846 | 9,024 | 7,133 | 1,684 | 946 | (2) | 101- | 1 1 | 54,702 | 3,622 | 14,471 | 7,358 | 3,219 | 140,904 | 63,327 | | 957.416 | 676,403 | - | 74,323 86,752 83,772 | | | | 32,236 | 7,445 | 4,809 | 69 | 827 | 7 1 | 281,013 | 23,131 | 72,306 | 22,164 | - | 263,048 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 | \$2,000 under \$3,000 | \$3,000 under \$4,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 | \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000 | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$200,000 | \$1,000,000 under \$1,000,000 | Nontaxable returns, total | No adjusted gross income | Under \$1,000. | \$2,000 under \$3,000 | #4,000 under #5,000 | Returns under \$5,000 | Returns \$5,000 under \$10,000Returns \$10,000 or more | 1 | | Taxable returns, total | 000 ct ====== | \$1,000 under \$2,000. | \$4,000 under \$5,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 \$8,000 under \$9,000 | \$9,000 under \$10,000 | \$15,000 under \$20,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$500,000 under \$1,000,000\$1,000,000 or more | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000. | \$3,000 under \$4,000 | \$5,000 or more | Returns \$5,000 under \$10,000. |

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 PART I. - ALL RETURNS-Continued

| | 787,922 | 7,922 | 776 21,085 38,935 51,018 51,018 62,978 63,247 63,247 | 7 5854445855 | Π, | | | | | - | 1 | | | | |
|-----------|-------------|-----------------------|---|--|--|---|---|--|---|--|--|---|-------------------------|--|---|
| | | 787, | 10, 21, 51, 58, 58, 58, | 13c,715 29,637 29,637 20,134 62,861 10,114 4,975 6,973 2,973 | | | 121,865 294,613 371,444 | | 618,601 | 618,601 | 935 11,813 26,171 36,771 51,383 56,847 56,637 4,8,68 | 75,850 27,499 19,970 10,246 25,203 10,731 4,658 7,148 3,999 | | , | 127,073 253,881 237,647 |
| | 3,435,283 | 3,432,625 | 3,891 50,438 105,500 194,483 254,226 311,503 310,784 288,258 288,258 | 638,902 211,42 111,626 114,068 214,068 20,359 9,400 12,389 3,438 | 2,658 | 857 826 298 298 | 610,519 | | 2,750,036 | 2,740,383 | 4,655 131,645 131,645 183,451 254,793 280,426 272,212 276,800 236,990 180,185 | 355,266 118,279 79,331 200,749 50,608 21,561 8,806 12,099 12,099 2,642 | 3,553 | 333 2,129 1,188 | 637,676 1,246,613 865,747 |
| Maryland | 1,968,721 | 1,591,675 | 15,453 61,012 112,667 169,451 220,566 232,405 175,244 143,032 130,288 | 174,598 36,866 16,159 19,064 19,064 19,107 108 134 108 | 377,046 | 4,894 82,757 93,266 83,798 58,487 38,098 | 930,449 784,152 254,120 | Minnesota | 2,011,075 | 1,438,207 | 17,867 66,134 112,914 137,756 201,992 227,765 195,846 149,446 103,357 63,798 | 103,333 23,102 11,707 11,689 2,676 2,676 1,532 11,9 | 572,808 | 32,141 137,537 143,899 107,889 80,045 38,444 32,913 | 1,076,618 772,018 162,439 |
| | 16,146,195 | 5,850,018 | 21,482 125,811 248,619 442,209 542,209 570,128 506,293 496,947 | 947,912 2867,912 2869,877 269,877 178,862 25,030 11,574 14,645 4,645 | 1296,177 | 314,747 41,786 75,694 74,565 57,578 41,842 19,459 | 11,634,811 2,612,509 1,898,875 | | 15,318,557 | 4,928,124 | 25,101 143,956 280,792 373,783 534,575 603,439 567,617 564,124 264,124 | 538,064 166,547 106,547 257,747 75,087 26,795 11,570 11,570 15,710 8,627 | 1390,433 | 32,537 55,107 101,976 102,271 80,943 39,387 43,286 | 11,705,354 2,398,954 1,214,249 |
| | 1,147,383 | 936,498 | 25,754 85,924 98,845 119,767 120,701 116,249 87,752 67,735 58,570 | 80,090 16,752 7,008 8,111 2,668 2,15 515 7 | 210,885 | 2,952 95,890 51,869 30,343 17,025 9,346 | 658,416 373,929 115,038 | | 1,160,340 | 875,712 | 29,778 98,052 111,372 106,537 118,617 110,056 85,994 67,309 | 45,875 9,694 4,770 7,736 1,137 228 68 55 12 | 284,628 | 16,379 117,697 69,219 41,875 23,655 8,858 6,945 | 742,039 348,505 69,796 |
| | 134,095 | 134,095 | 252 3,498 10,561 15,115 118,515 118,516 112,464 11,464 | 13,600 7,359 3,197 10,211 3,376 (2) 1,108 | | 117111 | 37,119 56,836 40,140 | | 1,820,845 | 1,820,845 | 1,445 18,602 39,748 64,252 135,527 167,835 173,175 175,070 142,676 118,440 | 306, 332 93, 637 94, 637 146, 968 88, 231 27, 080 12, 704 24, 617 19, 510 | r | 9 1 1 2 1 1 1 | 259,574 777,19e 784,075 |
| | 622,571 | 621,785 | 1, 241 17, 591 17, 591 53, 565 53, 565 75, 749 62, 538 62, 538 54, 403 | 63,674 31,711 112,811 32,342 8,172 (2) 1,197 1,197 | 786 | 522 247 | 187,727 281,528 153,316 | | 7,975,230 | 7,972,882 | 7,241 93,454 200,337 321,598 668,853 854,513 854,687 692,401 570,475 | 1,429,207 400,084 214,131 471,754 200,562 53,076 23,076 22,663 14,752 28,395 | 2,348 | 1, 393 424 424 85 | 1,293,745 3,801,833 2,879,651 |
| Maine | 569,365 | 415,123 | 5,582 20,492 45,711 54,814 82,234 81,783 46,626 73,699 17,842 17,842 | 15,305 5,602 1,840 3,022 (2) 19 | 154,242 | 6,850 46,034 31,422 32,365 23,467 9,105 | 362,076 181,064 26,225 | Michigan | 4,648,986 | 3,756,499 | 30,056 114,801 178,747 257,569 511,167 616,871 562,279 449,380 296,511 203,205 | 387,477 70,374 20,374 41,554 41,554 1,211 1,211 1,211 3,45 3,45 3,29 | 892,487 | 28,180 213,965 217,472 162,055 116,206 76,384 | 1,906,703 2,206,323 535,960 |
| | 11,303,173 | 1,195,670 | 7,693 43,261 95,940 183,725 183,725 204,225 127,272 86,979 81,886 | 89,902 42,241 17,413 17,413 39,260 9,881 (²) 1,485 2,401 | 1107,503 | 311,123 21,079 26,055 30,344 25,464 10,257 | 1563,859 533,862 205,452 | | 114,218,448 | 13,558,300 | 41,594 237,105 237,105 436,205 677,190 1,371,764 1,689,696 1,159,639 1,143,760 1,143,760 | 2,079,482 532,317 573,492 573,492 241,463 62,837 27,206 47,433 17,933 37,849 | 1660,148 | 349,868 98,653 162,428 152,107 123,741 84,317 | 13,335,236 6,991,669 3,891,543 |
| | 339,903 | 248,454 | 9,305 29,134 38,111 37,376 40,952 37,359 11,546 11,546 9,668 | 7,517 2,451 2,451 1,204 1,204 (²) 9 8 | 91,449 | 3,542 47,382 17,971 12,010 7,280 2,304 (2) | 245,367 82,331 12,205 | | 2,600,665 | 2,116,957 | 50,090 159,865 171,632 191,726 303,426 308,330 255,500 203,284 135,044 94,943 | 177,596 31,350 12,144 17,255 3,679 528 160 163 29 | 483,708 | 16,971 225,105 110,570 61,181 35,639 18,789 | 1,344,994 1,012,683 242,988 |
| | 501,704 | 501,704 | 616 14,295 21,973 21,973 24,998 45,498 42,197 23,777 29,320 | 59,391 25,834 18,741 47,911 65,302 19,e30 3,037 5,037 1,135 | | | 77,852 173,707 250,145 | | 1,282,746 | 1,282,746 | 1,365 20,807 48,317 80,412 103,241 115,968 128,120 107,682 87,770 58,059 | 140,789 65,472 41,474 1124,314 104,314 8,633 8,533 12,955 1,084 | 1 | | 254,142 497,605 530,999 |
| | 2,060,462 | 2,056,728 | 3,078 29,858 72,348 110,245 174,854 226,341 207,536 175,405 175,405 | 276,894 108,466 70,295 146,420 38,697 6,558 10,254 4,478 2,274 | 3,734 | 44, 296, 1,363 671 671 674 | 393,425 852,928 814,109 | | 5,585,879 | 5,578,743 | 6,811 104,335 243,382 400,234 510,833 573,244 622,826 527,867 428,819 | 659,771 283,554 163,670 408,530 252,894 56,983 15,474 22,474 22,474 1,995 | 7,136 | 705 4,392 1,625 | 1,272,317 2,441,691 1,871,871 |
| Louisiana | 1,521,959 | 1,083,034 | 12,614 44,915 91,938 118,000 178,415 179,391 179,983 97,780 97,780 | 76,765 19,066 12,615 5,809 864 88 82 17 17 | 438,925 | 8,624 87,851 115,154 106,700 74,434 31,795 | 865,440 531,382 124,137 | Assachusetts | 3,131,801 | 2,604,029 | 29,951 108,931 172,792 250,220 366,821 425,831 185,790 94,729 | 184,302 51,257 22,672 35,152 11,141 1,180 263 263 263 263 264 | 527,772 | 8,031 136,590 114,958 108,363 85,452 40,802 | 1,422,911 1,402,245 306,645 |
| | 13,960,248 | 3,624,643 | 17,503 85,062 189,836 266,570 406,476 472,872 408,168 321,713 235,703 | 405,842 1405,842 1405,842 180,822 169,570 45,196 75,196 12,384 5,243 5,243 | 1335,605 | 310,785 39,881 82,929 94,056 74,327 34,630 20,567 | 1,277,485 1,614,788 1,067,975 | | 10,111,065 | 9,647,224 | 40,928 241,038 479,294 754,245 1,028,490 1,186,1956 1,205,956 948,841 726,543 441,794 | 998,679 396,535 226,335 526,325 318,155 72,936 72,936 32,590 8,262 2,363 | 1463,841 | 315,570 72,088 98,454 114,440 98,601 46,182 | 12,958,207 4,553,733 2,599,125 |
| | 828,138 | ľ | | 34,576 8,522 3,971 2,442 2,442 397 397 45 46 8 | 215,651 | 5,275 84,572 55,327 38,033 21,602 7,805 3,037 | 532,583 240,001 55,554 | | 1,984,857 | П | HAWWAA | | 337,228 | 5,176 171,046 67,473 46,736 28,860 10,372 7,565 | 1,175,902 669,173 139,782 |
| | Grand total | axable returns, total | 10,000 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$8,000 under \$3,000 \$8,000 under \$3,000 \$8,000 under \$3,000 | 751,000 under \$15,000 \$15,000 under \$25,000 \$25,000 under \$55,000 \$56,000 under \$55,000 \$150,000 under \$100,000 \$100,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$100,000 | ontaxable returns, total | No adjusted gross income Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 | eturns under \$5,000. sturns \$5,000 under \$10,000. sturns \$10,000 or more. | | Grand total | uxable returns, total | Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 | \$10,000 under \$15,000 \$20,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$100,000 under \$150,000 \$100,000 under \$150,000 \$100,000 under \$500,000 \$200,000 under \$500,000 | ntaxable returns, total | No adjusted gross income. Under \$1,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. |
| | Maine | Grand total | 828,138 13,960,248 1,521,959 2,060,462 501,704 1,105,173 569,365 622,571 134,095 1,147,383 16,146,195 (611,487 3),624,643 1,083,034 2,056,728 501,704 248,454 1,195,670 415,123 621,785 134,095 936,498 5,850,018 | Grand total. Gr | Cornal total Contestans Londstans Mathe Cornal total Cornal total Cornal total Londstans Mathe Mathe Cornal total Cornal total Sep. 365 Long 30, 303 Long 30, 303 Long 31, 373 Long 31, 373 Long 31, 373 Long 31, 374 Long 31, | Park Park | Cornel configure Couls lang Addition Matter Matter Addition Addition | Care Part Care | Court coll. Coll. | Taront trail. County trail. | Table Fig. 19. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | Part Part | Court stall | The control could could be a control could be a con | Particle Particle |

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

| | | н | 2 | w 4 w | 91 | -000 | 32 | 15 | 13 | 15 | 17 | 36.5 | ่สถ | 2 | 24 | 56 | 27 | 8,8 | 488 | | _ | 1 0 | v | m4500000 | 12 | 113 | 1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | 23 | 7525 | 27 | <u> </u> | 12 25 |
|---|-------------|---------------|--------------------------|------------------------------|---------|---------|-----------------------|---------|-------------------|----------------|---------|------------------------|-------------------------------|----------|--------|---------|-----------------------|--------------------------|-------------------------------------|---------------|------------|-----------------------|-----------|--|--------|--|---|----------|-----------------------------|--|----------|--------------------------------|
| Income tax after credits (Thousand | | 122,081 | 122,081 | 2,259 4,348 | 6,771 | 11,876 | 10,431 | 7,040 | 17,407 | 5,114 | 3,476 | 206 | 920 | 1 | | | 1 1 | ' ' | . 24,002 47,945 50.134 | | 117, 697 | 769 711 | 114,034 | 178 2,244 6,490 8,464 11,978 11,598 11,598 12,612 6,978 | 5,166 | 12,904 5,427 2,755 9,513 4,345 | (2) 354 981 433 | | , , , , | 111 | 1 | 29,354 47,899 37,441 |
| Taxable Income (Thousand | | 551,245 | 550,862 | 906 11,305 22,241 | 34,105 | 58,667 | 51,462 | 33,295 | 81,554 | 20,216 | 8,384 | 422 | | 383 | 1 | 126 | 257 | 1 1 | 120,620 235,016 195,609 | | 507 313 | 526 459 | 320,439 | 11, 367 11, 367 12, 690 60, 673 57, 251 57, 739 62, 333 34, 395 | 24,785 | 60,456 23,720 10,996 31,383 10,394 | (2) 698 1,817 871 | 854 | | 204 | 920 | 148,277 237,213 141,823 |
| Exemptions (Thousand dollers) | Montana | 399,634 | 286,856 | 3,305 | 31,489 | 47,602 | 19,993 | 11,321 | 23,328 | 3,386 | 2) 353 | 90 4 | 0 + 1 | 112,768 | 186,4 | 26,705 | 24,643 | 3,803 | 221,650 137,923 40.061 | New Hampshire | 378 976 | 298 669 | 540,009 | 3,737 13,887 24,006 32,868 55,275 56,567 40,012 34,113 | 8,572 | 17,154 3,902 1,314 2,581 | (2) 13 14 2 | 80,277 | (2) 24,310 | 13,162 | 13,222 | 206,067 147,478 25,401 |
| Adjusted gross income (Thousand deliers) | | 1,038,983 | 953,580 | 4,695 27,109 49,848 | 74,639 | 122,589 | 81,755 | 52,060 | 119,184 56,618 | 27,223 | 9,670 | 097 | 0 1 1 | 185,403 | 35,102 | 20,677 | 25,441 | 5,243 | 1342,112 429,052 267.819 | | 11 003 257 | 973 106 | 36.2,100 | 5,160 28,523 64,208 85,990 1131,900 119,358 111,731 55,313 | 38,565 | 89, 185 30,740 13,450 39,324 12,753 | (2) 857 2,048 880 | 160,151 | (2) 11,020 12,625 | 13,393 | 14,037 | 1370,539 441,837 190,881 |
| Number of returns | | 225,878 | 167,773 | 5,508 18,228 19,404 | 21,234 | 22,410 | 10,880 | 2,460 | 3,352 | 1,226 | 158 | m r | וור | 58,105 | 2,658 | 14,009 | 8,492 7,603 | 1,165 | 145,408 63,662 16,808 | | 350 136 | 180 R59 | T00, 003 | 6,228 19,210 25,718 24,388 29,169 21,918 17,246 14,995 6,539 | 4,040 | 7,523 1,797 610 1,255 | (S) (S) 8841 | 48,277 | (2) 26,772 8 812 | 5,319 | 2,911 | 151,994 65,734 11,408 |
| Income tax after credits (Thousand dollars) | | 863,947 | 863,947 | 1,022 | 49,845 | 83,295 | 72,156 | 46,997 | 108,451 | 30,064 | 59,937 | 9,250 | 2,145 | | 1 | | 1 1 | 1 1 | 161,389 330,129 | | 80 ans | 80 906 | 906,00 | 167 914 914 92022 9222 9230 7,830 7,147 7,147 969 97,39 | 3,372 | 14,085 4,490 3,868 7,950 4,563 | (2) 473 169 169 | 1 | 1 1 1 | ı | | 11,548 32,061 37,297 |
| Taxable income (Thousand dollers) | | 3,725,283 | 3,722,436 | 5,125 | 335,995 | 413,270 | 352,736 | 225,729 | 504,393 | 274,230 | 141,257 | 16,401 | 3,688 | 2,847 | , | 434 | 1,109 | 531 69 | 808,745 1,618,914 1,297,624 | | 357, 173 | 353 763 | 200,600 | 835 10,274 11,923 12,923 26,499 38,283 34,287 28,018 | 17,127 | 65,236 18,011 14,805 25,274 10,698 | 334 | 410 | 111 | | OT. | 58,502 157,017 138,654 |
| Exemptions (Thousand dollars) | Missouri | 2,430,891 | 1,812,195 | 20,263 85,156 160,794 | 204,287 | 296,959 | 168,199 | 71,483 | 30,430 | 15,415 | 5,807 | 227 | 16 | 618,696 | 27,745 | 168,048 | 115,498 | 35,894 | 1 | ┥ . | 140 052 | 137 239 | 131,439 | 2, 906 4, 714 5, 679 10, 953 115, 983 115, 983 115, 958 | 6,337 | 16,800 2,350 1,940 1,757 413 | (2) | 30,815 | (2) | 609 | 367647 | 68,686 76,056 23,312 |
| Adjusted gross income (Thousand dollars) | | 16,841,945 | 6,418,837 | 28,393 169,855 355,903 | 520,814 | 736,785 | 392,815 | 345,919 | 741,680 | 332,690 | 168,443 | 19,317 | 4,682 | 1423,108 | 34,308 | 128,278 | 106,768 | 39,095 | 2,170,329 2,939,766 1,731,850 | | 1542 208 | 562 284 | 704,404 | 4,165 10,509 17,766 30,752 50,157 66,358 66,358 66,489 | 26,886 | 93,609 22,836 19,045 29,394 11,957 | 1,005 | 120,014 | (2) 4,247 5 197 | 15 165 | COT 6 CT | 1130,945 268,578 182,775 |
| Number of returns | | 1,459,045 | 1,117,990 | 33,771 | 148,441 | 151,469 | 82,357 | 36,446 | 63,099 14,119 | 6,710 9,863 | 2,574 | 211 | 1 2 7 | 341,055 | 16,791 | 89,064 | 43,074 | 8,848 | 927,725 434,268 97,052 | | 108 630 | 89 354 | 400,000 | 4,844 7,271 7,138 8,766 11,211 12,226 12,226 8,039 9,039 | 2,891 | 7,941 1,342 852 926 192 | (2) | 17,276 | (2) 8,533 3,292 | 7, 200 | 2021 | 56,042 39,305 11,283 |
| Income tax after credits (Thousand | | 156,101 | 156,101 | 3,261 | 13,301 | 14,813 | 11,922 | 9,366 | 17,698 | 6,845 | 7,214 | 703 | 1.87 | - | 1 | ([| 1 1 | 1 1 | 36,609 56,921 62,571 | | 27.5 37% | 275 376 | 245,270 | 23.535 11,919 117,536 117,536 12,092 22,845 20,674 18,920 | 10,646 | 33,965 10,289 9,955 19,891 | (2) 340 1,187 384 | 1 | 1 1 1 | 111 | 1 | 55,203 97,177 89,996 |
| Taxable income (Thousand dollars) | | 692,723 | 692,284 | 1,189 16,331 34,995 | 67,032 | 73,556 | 58,969 | 45,436 | 82,604 | 25,957 | 10,912 | 1,181 | 3.762 | 439 | 1 : | 1 1 | | 437 | 184,399 280,966 | | 1 094 782 | 1 094 463 | 1,074,463 | 1,167 27,851 60,429 87,947 99,406 1119,681 1112,744 102,025 | 51,681 | 158,730 43,825 38,388 63,124 | (2) 602 2,071 777 | 2,321 | . 100 | 2,100 | ı | 279,121 477,764 339,899 |
| Exemptions (Thousand dollars) | Mississippi | 768,086 | 126, 732 | 5,501 23,678 55,662 | 81,466 | 70,758 | 34,384 | 17,425 | 23,822 6,250 | 3,407 | 676 | 13 | 0 1 4 | 300,115 | (2) | 91,477 | 77,736 | 16,046 | 535,416 193,938 38,732 | Nebraska | 865 687 | 595 146 | 292,140 | 5,830 33,346 55,47 5 775,577 71,052 98,141 71,017 71,017 72,017 | 17,527 | 42,150 7,538 4,487 5,493 | (\$) 8 13 2 | 270,541 | 18,925 62,345 | 63,154 | 21,030 | 524,184 280,456 61,047 |
| Adjusted gross income (Thousand dollars) | | 1,558,828 | 1,374,453 | 7,472 | 174,336 | 172,741 | 81,661 | 73,991 | 126,079 | 32,435 | 19,911 | 1,379 | 4.122 | 1184,375 | (2) | 67,687 | 68,039 32,042 | 18,025 | 1681,777 570,830 306,221 | | 12 085 106 | 1 926, 277 | 1)2602661 | 7,791 131,000 184,820 218,387 250,522 211,431 180,143 | 79,867 | 228, 390 57, 363 47, 822 75, 174 34, 336 | (2) 654 2,396 794 | 1158,829 | 333,624 26,463 50,832 | 33,261 | 21,046 | 1761,741 873,456 449,909 |
| Number of returns | | 425,116 | 271,513 | 9,167 | 39,048 | 31,727 | 15,219 | 7,856 | 10,716 2,916 | 1,478 | 2,305 | 00 11 | 10 | 153,603 | (2) | 46,81 | 28,004 | 4,043 (2) | 323,067 84,591 17,458 | | 503 252 | | 1 | 9,716 45,767 52,047 52,996 48,828 45,848 32,647 24,242 16,855 | | | (2) | 138,002 | 9,799 | 24,977 | 4,197 | 345,988 129,373 27,891 |
| Adjusted gross income classes | | l Grand total | 2 Taxable returns, total | 3 Under \$1,000 | | | \$5,000 miner \$7,000 | | \$10,000 | | | \$150,000 under \$150, | 220 \$200,000 under \$500,000 | ž | | | \$2,000 under \$3,000 | 29 \$4,000 under \$5,000 | Returns und Returns \$5,0 | | | Dayable returns total | | 1 Under \$1,000 wide \$2,000 wide \$3,000 wide \$4,000 wide \$7,000 wid | | | 118 \$100,000 under \$120,000 210 \$150,000 under \$500,000 220 \$200,000 under \$500,000 22 \$500,000 under \$500,000 22 \$1,000,000 under \$1,000,000 | N | 24 No adjusted gross income | \$2,000 under \$3,000 \$3,000 under \$4,000 | | |

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

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 1.-ALL RETURNS--Continued

| | | - | ~ | 64 | _ | | - | 2.5 | | | | | | 85 | | 53 | 24 | 38 | 27 | 5,5 | - | 32 | | п | ~ | | | 9 1 | | 911 | | _ | | | 182 | - 11 | 53 | 24 | 34 | 28 | 2,8 | 4 8 8 | |
|---|------------|-------------|------------------------|---------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------|---------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------------------|----------------|-------------|------------------------|---------------|----------------------------|-----------------------|-----------------------|--|-------------------------|--|-------------------------|---------------------------|----------------------------|----------------------|---------------------------|--------------------------|-----------------------|------------------------|------------------|--|---|
| Income tax after credits (Thousand | 0011818 | 5,096,864 | 5,096,864 | 3,720 | 128,668 244,656 | 328,577 | 373,498 | 38,198 | 249,316 | 634,039 | 176,739 | 500,301 | 195,296 | 169,086 | 86,473 | | | • | . , | ž i | 752,267 | 1,637,993 | | 2,294,893 | 2,294,893 | 1,812 | 27,541 56,968 | 95,774 | 228,627 | 203,710 186,552 | 332,804 | 113,814 | 190,621 | 36,807 | 32,643 | 10,161 | ' | | ' | ' ' | ' 1 | 363,329 1,001,998 929,566 | 24.9200 |
| Taxable income (Thousand | (autition | 20,650,899 | 20,638,014 | 18,624 | 650,067 | 1,625,752 | 1,836,840 | 1,637,938 | 1,195,894 | 2,956,864 | 699,822 | 1,693,119 | 395,345 | 294,842 | 141,281 | 12,885 | | 1,356 | 3,360 | 138 | 3,759,497 | 8,004,502 | | 166,011,01 | 10,103,802 | 9,092 | 138,285 | 478,397 | 1,128,892 | 998,030 | 1,553,390 | 483,457 | 613,128 | 72,543 | 55,266 | 18,348 | 6,529 | 14 | 1,293 | 168 | 33 | 1,817,027 4,909,131 3.384,173 | ساخر المادرة |
| Exemptions (Thousand | Nev York | 10,488,599 | 8,684,953 | 79,418 | 632,399 | 1,176,698 | 1,113,591 | 828,216 628,835 | 425,408 | 778,956 | 93,045 | 51,432 | 9,177 | 2,848 | 149 | 1,803,646 | 36,498 | 459,131 | 365,131 | 137,783 | 4,789,805 | 4,395,049 | Ohio | 5,833,338 | 4,791,845 | 37,510 | 160,9 84 253,250 | 394,580 690,485 | 796,955 | 522,712 386,878 | 402,062 | 33,166 | 51,590 | 1,701 | 508 | 22 | 1,041,493 | 24,737 | 270,676 | 126,253 | 92,021 67,836 | 2,510,466 2,739,484 583,388 | 200,000 |
| Adjusted gross income (Thousand | | 137,041,548 | 35,519,424 | 109,976 | 1,528,829 | 3,371,076 | 3,578,731 | 2,988,153 | 1,955,312 | 4,478,707 | 965,477 | 1,578,912 | 520,486 | 135,701 | 193,798 | 1,522,124 | 3109,813 | 385,434 | 287,599 | 158,320 | 19,484,188 | 15,017,517 | | 117,921,389 | 17,123,467 | 51,845 | 338,923 619,622 | 1,001,567 | 2,231,444 | 1,760,890 | 2,238,227 | 34,965 | 307,798 | 87,880 | 68,511 | 21,115 | 1797,922 | 325,173 | 201,693 | 130,280 | 86,004 | 14,555,895 8,843,734 4,521,760 | 4,744,100 |
| Number of returns | | 6,478,848 | 5,397,083 | 132,362 | 727,347 | 748,764 | 553,189 | 299,637 | 206,302 | 378,589 | 43,519 | 23,875 | 4,362 | 1,398 | 83 | 1,081,765 | 24,852 | 266,599 | 153,161 | 35,625 | -11- | 2,180,236 | | 3,345,799 | 2,765,937 | ⊢ | 226,445 | 285,443 404,820 | 406,606 329,384 | 176,473 | 191,851 | 37,314 | 22, 342 | 741 | 238 | 12 | 579,862 | 14,650 | 138,527 | 37,340 | -# | 1,789,143 | -∥ |
| Income tax after credits (Thousand | (1) | 151,989 | 151,989 | 2,231 | 3,619 | 9,964 | 15,230 | 12,057 | 11,676 | 26,376 | 6,839 | 7,980 | (2) | 1,592 | 1 | - | 1 | ' | 1 1 | - | +- | 61,990 | | 73,289 | 73,289 | 129 | 2,325 | 6,203 | 7,891 | 6,078 3,531 | 9,015 | 2,418 | 3,825 | (2) | 1 1 1 | ' | - | 1 1 | • | 1 1 | . , | 21,192 28,568 23,529 | -1 |
| Taxable income (Thussend dollers) | | 675,761 | 674,829 | 1,063 | 34,237 | 49,483 | 75,931 | 58,338 | 56,176 | 123,392 | 26,556 | 18,386 | (2) | 2,687 | • | 932 | | 232 | 53 | 671 | 115,660 | 304,427 | | 338,950 | 338,539 | 641 | 11,628 | 31,212 | 38,925 | 29,583 | 42,040 | 18,739 | 13,014 | (5) | 1 1 1 | • | 411 | 1 1 | 1 6 | 78 | (2) | 107,046 | 74,447 |
| Exemptions (Thousand dollars) | New Mexico | 515,733 | 370,872 | 3,987 | 21,073 | 56,433 | 25,3% | 273 | 20,359 | 35,810 | 3,256 | 5,728 | (2) | 28 | - | 144,861 | 3,566 | 36,469 | 32,656 | 15,707 | 276,727 | 189,884 | North Dakota | 375,099 | 220,283 | 3,694 | 11,444 | 27,306 | 28,717 | 19,030 | 12,160 | 3,250 | 1,493 | (2) | 1 1 1 | • | 154,816 | 37.016 | 34,732 | 23,680 | (2) | 258,933. 97,705 18.461 | TOLICE |
| Adjusted gross income (Thousand dollars) | | 11,315,189 | 1,213,760 | 5,598 | 45,080 | 125,988 | 153,451 | 105,056 | 90,958 | 182,989 | 32,647 | % % % % | (2) | 3,352 | | 101,429 | 34,897 | 24,939 | 24,059 | 18,974 | 1389,256 | 583,311 | | 1747,449 | 151,679 | 4,837 | 26, 377 | 68,256 97,639 | 79,398 | 30,345 | 62,516 | 24,644 | 17,239 | (2) | 1 1 1 | - | 198,298 | 17,961 | 24,424 | 22,762 | (2) | 277,742 | 1 1777 1 34 |
| Number of returns | | 271,221 | 202,940 | 6,647 | 18,061 | 27,804 | 23,994 | 14,136 | 9,666 | 15,479 | 1,498 | 322 | (2) | 13 | | 68,281 | 1,844 | 16,557 | 4,598 6,241 | 4,423 | 164,339 | 85,274 | | 206,382 | 134,977 | 6,157 | 17,162 21,686 | 19,432 | 14,478 | 7,836 | 5,336 | 1,447 | 536 | (2) | 1 1 1 | - | 71,405 | 5,200 | 16,449 | 6,679 | (2) | 156,460 41;891 8.031 | 100,0 |
| Income tax aftar credita (Thousand | , | 1,694,865 | 1,694,865 | 15,402 | 79,361 | 116,730 | 12,75 | 132,972 | 101,312 | 263,603 | 65,774 | 94,032 | 22,601 | 18,592 | 5,072 | • | 7 7 | <u> </u> | , , | 1 1 | 253,280 | 675,900 765,685 | | 500,104 | 500,104 | 757 | 8,838 | 40,117 52,848 | 43,203 | 36,231 27,597 26,010 | 54,630 | 26,066 | 45,184 27,898 | 7,355 | 1,729 | 4,030 | 1 | 1 1 | 1 | 1 1 | ' ' | 127,478 | |
| Taxable income (Thousand dollars) | | 7,421,365 | 7,415,609 | 6,288 | 395,414 | 575,894 | 760,126 | 709,207 | 488,643 | 1,231,572 | 259,114 | 223,514 | 44,633 | 32,493 | 9,256 | 5,756 | , , | 375 | 4, 24, 24, | 126 | 1,266,570 | 3,303,257 | 18 | 2,225,810 | 2,224,501 | 3,781 | 126,026 | 263,017 | 214,941 | 179,263 | 255,684 | 112,307 | 148,162 | 15,068 | 7,827 | 5,353 | 1,309 | 29 | 45 | 22 | 124 | 638,991 906,526 680,293 | |
| Exemptions (Thousand dollars) | New Jersey | 3,738,803 | 3,164,500 | 27,139 | 185,976 | 391,561 | 433,796 | 274.404 | 174,317 | 328,950 | 33,899 | 9,100 | 311 | 2892 | 16 | 574,303 | 13,841 | 143,446 | 120,578 | 37,604 | 1,516,293 | 1,719,073 | North Carolina | 2,347,565 | 1,448,062 | 16,533 | 64,013 168,356 | 250,342 | 196,194 | 98,262 61,069 25,466 | 70,835 | 20,998 | 12,753 | 401 | 368 | 50 | 899,503 | 16,915 | 232,765 | 140,230 | 10,889 | 1,652,213 | 1 |
| Adjusted gross income (Thousand dollars) | | 12,867,036 | 12,403,342 | 37,670 | 783,343 | 1,138,730 | 1,413,058 | 1,246,254 | 779,723 | 1,810,284 | 335,483 | 267,302 | 53,324 | 38,982 | 12,105 | 769,697 | 328,395 | 123,005 | 123,558 | 41,748 | 13,027,415 | 5,953,548 | | 15,032,725 | 4,387,038 | 22,761 | 344,389 | 535,639 | 493,517 | 332,631 239,285 207 116 | 369,396 | 158,690 | 190,970 | 19,548 | 3,067 | 6,296 | 1645,687 | 915,076 | 165,571 | 140,307 | 16,293 | 12,295,488 1,784,576 952,661 | |
| Number of returns | | 2,266,499 | ı-i | | | 253,621 | | | | 38,534 | 15,164 | 4,106 | 137 | 135 | 7 | 352,463 | 9,103 | 85,267 | 25,068 | 9,594 | 1,178,713 | 233,004 | | 1,291,665 | 859,322 | 27,554 | 137,027 | 153,864 | 76,499 | 28,317 | 33,149 | 3,836 | 5,650 | 164 | 35 | 3 | 432,343 | | | 41,577 | | 973,851 264,480 53,334 | |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | \$6,000 under \$7,000 | \$7,000 under \$8,000 | \$9,000 under \$10,000. | \$10,000 under \$15,000 | \$20,000 under \$25,000 | \$50,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | \$1,000,000 or more | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | eturns under \$5,000. | Returns \$10,000 under \$10,000 | | Grand total | Taxable returns, total | Under \$1,000 | \$1,000 under \$2,000 | \$3,000 under \$4,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000 \$20,000 under \$25,000 | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000. | \$1,000,000 or more. | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$3,000 under \$4,000. | \$5,000 or more | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. | 100 C 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 |

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

| 00 100 to 500 | 5,476,214 11,185,317 | 56, 562 13, 587 2, 720 219, 366 190, 949 37, 873 399, 319 41, 877 634, 809 741, 059 1918, 836 1, 11, 175 222, 207 932, 836 1, 139, 967 705, 577 1, 134, 545 242, 008 504, 988 1, 024, 630 200, 804 330, 356 838, 910 173, 186 223, 330 640, 943 132, 780 | 1,350,712 307,280 668,555 468,301 143,909 34,457 56,033 21,214 | 6,019 | 25 2,642 1,799 | 70 508,564 43 1,025,187 23 1,072,253 | | 69,183 | 69,183 | 308 2,414 5,010 6,443 8,035 8,534 6,587 5,808 2,995 (2) | 7,651 (2) (2) (3) (2) (3) (2) (3) (2) (3) (4) (5) (5) (7) | ' | 11111 | 22,210 26,470 20,503 |
|-----------------------|--|---|---|---|---|--|--|--|------------------------|--|--|--|--|---|
| 120 109 597 4 103 103 | 5,476,214 11,1 | | | 6,019 | 25 1,357 2,642 1,799 1,799 | 23 | 1 1 | | | | | | | |
| 120 109 592 | 1 | 56, 562 219, 366 399, 319 634, 809 918, 836 932, 856 705, 577 504, 988 330, 356 223, 930 | 372 372 372 372 372 374 374 374 374 374 374 | 1 | | 2,540,470 5,029,143 3,621,723 | | 320,063 | 319,460 | 1,538 12,223 24,927 32,441 40,502 40,502 33,053 28,167 (2) | 35,904 13,640 (2) 14,962 7,495 (2) 156 365 | 603 | 32 259 312 | 112,234 |
| 120 109 592 | 461 | | 3,742 8,6,98 3,86,0 19,3 2,84,2 | 1,225,979 | 26,189 300,368 313,871 238,904 182,273 96,400 67,974 | 3,386,897 2,764,958 550,338 | South Dakota | 404,088 | 239,831 | 5,779 113,697 26,179 35,856 30,181 39,285 26,630 14,831 (2) | 10,425 2,468 (2) 1,401 (2) 3,42 (3) | 164,257 | 17,558 39,179 42,571 25,331 24,347 15,271 | 286,446 |
| \vdash | 19,239,461 | 78,462 467,189 964,779 1,589,493 2,390,125 2,619,159 2,218,987 1,356,161 998,642 | 1,951,105 692,906 390,552 808,810 578,957 169,230 42,446 67,794 28,344 | 1960,133 | 358,274 143,732 244,603 225,527 194,605 104,049 105,891 | 16,344,290 9,062,710 4,792,594 | 03 | 1742,195 | 643,218 | 8,211 29,239 57,739 78,733 105,412 94,754 70,470 50,395 26,440 | 52,471 18,133 (2) 17,666 17,666 (2) 167 482 | 198,977 | 39,089 15,350 30,920 22,007 24,124 15,665 | 1368,446 270,434 103,315 |
| 7 190 | #- | 94, 266 309, 816 383, 117 452, 388 530, 504 476, 990 476, 990 239, 884 166, 066 105, 605 | 165,969 40,639 17,559 23,902 8,823 1,405 250 266 40 | 697,355 | 16,401 324,949 170,073 91,521 56,667 23,245 14,499 | 2,453,347 1,340,626 259,217 | | 224,612 | 144,601 | 9,630 19,199 23,090 22,563 17,214 10,855 6,738 6,738 (2) | 4,582 1,068 (2) 574 574 (2) 131 | 110,08 | 8,618 31,187 21,173 8,971 6,971 | 176,409 |
| 387 212 | 387,414 | 603 5,851 10,837 10,878 28,821 41,201 41,201 33,420 33,420 22,396 | 51,732 19,522 13,938 22,684 29,084 5,014 1,597 1,597 1,143 1,825 | , | 1111111 | 62,790 169,175 155,449 | | 226,260 | 226,260 | 3,791 11,559 18,116 20,138 26,019 23,495 24,692 14,831 11,129 | 23,569 10,201 10,201 18,331 19,378 7,023 2,190 7,33 7,43 7,43 | • | 1 1 1 1 1 1 | 53,957 100,166 72,137 |
| 1 709 659 | 1,708,553 | 2,015 29,335 54,301 83,660 142,846 204,073 165,701 191,465 163,140 | 241,793 83,524 54,383 86,138 69,142 10,062 3,062 7,586 2,213 3,681 | 1,106 | 275 245 245 582 | 313,259 832,338 564,062 | B | 1,039,764 | 1,038,761 | 1,767 19,131 58,216 91,797 100,346 129,387 117,108 121,876 72,360 53,350 | 111,053 43,755 32,012 62,746 17,022 4,522 4,522 1,183 | 1,003 | 236 408 359 | 272,260 494,081 |
| 1 023 096 | 852,014 | 9,042 35,861 53,248 71,023 112,916 146,207 109,870 109,870 101,20 75,601 39,029 | 64,080 15,092 7,438 8,114 3,031 199 53 77 | 191,082 | 9,079 49,868 46,514 37,851 27,287 9,542 (2) | 462,231 482,260 98,605 | outh Carolin | 1,070,044 | 715,143 | 7,388 32,954 76,396 113,965 121,169 110,041 82,316 5,010 31,839 22,570 | 32,846 7,946 7,998 5,165 776 139 10 | 354,901 | 8,018 83,369 90,917 92,921 67,026 7,929 | 702,052 |
| 19 005 903 | 2,960,984 | 12,542 74,615 124,009 180,331 294,756 405,726 340,620 280,063 | 352,041 112,842 69,807 109,807 11,839 11,839 11,839 8,797 2,507 4,094 | 1128,917 | 321,344 23,070 36,487 36,451 29,345 11,508 (2) | 1801,770 1,534,181 759,950 | S | 12,324,446 | 2,070,410 | 10,394 60,086 154,848 240,531 263,703 284,231 238,932 219,288 124,546 91,802 | 170,214 60,322 41,722 79,393 21,393 5,733 1,043 1,697 | 1254,036 | 310,038 36,590 65,477 80,108 65,894 9,060 (2) | 1976,673 965,409 382,364 |
| AGD 800 | 495,473 | 15,069 20,477 48,433 90,687 65,514 73,875 49,851 45,631 33,025 18,596 | 29,986 6,528 3,2122 1,267 1,267 1,267 1,44 | 107,349 | 5,135 48,950 24,808 15,090 8,755 2,563 | 335,481 222,831 44,510 | | 588,349 | 408,082 | 12, 314, 40, 424, 65, 010, 65, 628, 738, 738, 58, 738, 59, 014, 224, 321, 46, 624, 9, 697, 697, 697, 697, 697, 697, 697, | 14,288 3,476 1,962 2,353 48 48 46 | 180,267 | 4,735 74,923 45,093 32,882 19,461 2,091 | 422,299 143,642 22,408 |
| 36.3 003 | 363,093 | 5,000 10,884 20,564 20,564 30,649 34,543 38,194 26,123 16,927 | 46,984 18,331 14,055 34,454 20,908 20,208 4,779 2,214 6,231 1,918 | | * | 67,570 144,331 151,192 | | 181,815 | 181,815 | 154 3,074 18,281 18,503 18,005 16,079 19,661 19,731 12,731 | 18,473 8,551 5,206 10,634 3,297 3,394 1,257 4,102 | | 1 + + 1 1 1 1 | 43,077 |
| 1 500 357 | 1,590,605 | 2,339 25,090 54,720 104,139 152,636 172,045 189,241 139,888 127,483 | 218,720 78,739 54,315 111,592 48,852 9,145 13,756 13,756 12,973 1,244 | 1,752 | 372 724 724 98 257 257 | 340,380 | | 772,566 | 792,180 | 767 15,424 41,703 67,657 89,137 79,484 98,075 76,414 61,751 | 86, 439 36, 850 20, 666 36, 920 24, 550 1, 580 1, 777 6, 247 | 386 | 361 | 215,094 |
| 1 377 630 | 871,864 | 10,568 35,060 69,305 1153,731 153,731 122,438 68,377 48,969 | 56,958 13,029 6,294 8,845 2,012 207 207 106 9 | 372,668 | 11,657 85,262 105,548 80,724 59,006 19,830 | 744,164 | Rhode Island | 525,548 | 422,478 | 4,351 18,412 32,842 56,574 71,903 59,100 63,934 37,195 13,850 | 22,820 6,051 2,506 3,506 3,535 3,535 1,27 1,27 4,0 6 | 103,070 | (2) 25,264 19,886 20,674 17,851 11,767 | 280,068 209,425 36,055 |
| 12 140 400 | 2,894,420 | 14,345 69,338 144,938 254,873 362,055 373,724 247,848 210,045 130,501 | 322, 621 104,196 68,840 139,789 58,394 10,860 4,764 14,276 1,926 | 1275,278 | 323,719 39,019 81,705 78,299 61,600 23,342 15,032 | 1,107,444 1,338,618 723,636 | | 11,480,696 | 1,398,378 | 5,737 88,652 142,755 186,653 160,754 1186,299 131,052 105,352 | 125,303 48,160 26,259 45,1242 29,1242 7,177 7,177 6,069 | 182,318 | (2) 13,066 14,968 18,198 19,857 12,864 | 1533,650 647,953 |
| 26.2 6.00 | 513,725 | 17,612 46,450 58,041 73,013 81,444 66,124 57,572 32,965 24,870 13,823 | 27,473 6,110 3,117 4,0073 89 89 89 87 47 | 199,911 | | 473,850 | | 319,288 | 260,749 | 7,249 26,041 34,089 40,738 41,258 29,243 28,935 17,447 12,504 | 10,705 2,811 1,162 1,368 1,50 63 63 12 12 24 | 58,539 | (2) 30,553 10,224 7,205 5,845 2,915 | 207,164 95,522 |
| , | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$7,000 \$8,000 under \$7,000 \$9,000 under \$9,000 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$250,000. \$150,000 under \$500,000. \$1500,000 under \$500,000. | Nontaxable returns, total | No adjusted gross income. Under 11,000 12,000 under 5,000 51,000 under 81,000 51,000 under 74,000 51,000 under 75,000 51,000 under 75,000 | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. | 1 | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$6,000 under \$3,000 \$38,000 under \$3,000 \$38,000 under \$3,000 | \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$20,000 under \$100,000. \$20,000 under \$100,000. | Nontaxable returns, total | No adjusted gross income. Under \$1,000. Under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$5,000 or more. | Returns under \$5,000. Returns \$5,000 under \$10,000. |
| | 773.636 1.244.532 1.592.357 363.093 602.822 13.095.901 1.043.096 1.709.659 | 713,636 13,169,698 1,244,532 1,592,357 363,093 602,822 13,095,901 1,043,096 1,709,659 1513,725 2,884,420 871,864 1,590,603 363,093 495,473 2,966,984 852,014 1,708,553 | Grand total. Tay,636 13,169,698 1,244,532 1,592,357 363,093 602,822 13,095,901 1,043,096 1,709,659 1 Taxable returns, total. Tay,000 under \$2,000 0.00,477 74,612 34,042 34,042 34,043 12,042 44,043 12,044 34,042 34,044 34,04 | Tracelle returns, total. Tracelle returns, | Trace from total Trace 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, | Taxelle returns, total. Taxelle rational | Taxable returns, total. Tax, 526 124,630 1244,532 1,592,537 563,093 602,822 13,003,901 1,003,096 11,709,659 1 | Trackle preturns, total 111,722 2,2954,420 371,962,377 363,093 662,822 13,095,901 1,043,096 11,040,099 11,040, | Cream total | Tayloge Tayl | Transite entrum contains the contains and contains contains and contains co | Crusal ettal. Crusal ettal. | The control total colors of the colors of th | Decrease vertically and the control of the control |

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

| 3 | | 0 | 0 | 000 | | 2 2 2 | | 3 11 2 12 | 9 13 | 0 15 | 8 17 | | 2 28 | -11- | 5 2 | | - 20 | 288 | 8.7 | 32 33 | | T | ٦ | ~ ∞ | 6.8 6.4 | | 50.0 | | 177 | | | | _ | 7 22 | | 1 | 2 % | | 000 | | - |
|---|-----------|-------------|------------------------|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|--|-------------------------|---------------------------|---------------------------|---------------------|-----------------------------|----------------|-----------------------|-----------------------|-----------------|-----------------------|-----------|------------|-------------|------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|--------------------------|-------------------------|---------------------------|---------------------------|---------------------|--------------------------|---------------|-----------------------|------------------|---|-------------------------|
| Income tax after credits (Thousand | | 011,621 | 149,110 | 290 | 40,00 | 2,21 | 13,90 | 12,473 | 20,259 | 5,160 | 11,08 | 5,27 | 1,02 | | | | | | | 27,866 | 39,65 | | 660,953 | 660,95 | 805 | 13,88 | 46,72 | 68,53 | 47,64 | | 34,425 | | | 3,163 | ł | | | • | | 98,260 | 269,72 |
| Taxable income (Thousand dollers) | | 663,846 | 663,780 | 13,052 | 34,102 | 60,983 | 56,365 | 61,748 | 95,496 | 33,481 | 35,560 | 10,722 | 1,999 | 1 | QQ. | ' ' | 99 | | | 138,623 | 220,334 | | 2,445,452 | 2,941,918 | 4,013 | 70,757 | 231,861 | 337,637 | 231,367 | 508,352 | 145,071 | 169,900 | 20,165 | 8,630 | 1,739 | 1000 | 100 | 1,260 | 571 | 495,359 | 1,013,953 |
| Exemptions (Thousand dollars) | Utah | 547,678 | 425,633 | 13,770 | 34,903 | 64,455 | 65,257 | 32,762 | 32,044 | 3,398 | 3,745 | 298 | 17 | 1 70 000 | 124,045 | 25,346 | 19,419 | 26,107 | 15,528 | 244,692 256,090 | 060,04 | Washington | 1,706,221 | 1,407,073 | 15,011 | 66,677 | 164,705 | 225,902 | 110,045 | 135,175 | 24,285 | 2,711 | 346 | 19 | I Sac pac | 16,593 | 65,817 | 78,674 | 15,595 | 689,708 | 187,062 |
| Adjusted gross income (Thousand deliars) | | 11,393,053 | 1,295,879 | 8,304 30,114 | 80,555 | 156,862 | 162,076 | 113,028 | 150,947 | 27,434 | 47,274 | 12,228 | 2,419 | - lon not | 27,174 | 12,548 | 20.040 | 24,837 | 18,141 | 1402,578 | 313,463 | | 15,240,410 | 5,011,859 | 21,184 | 158,271 | 458,946 | 658,715 | 368,061 | 735,504 | 190,079 | 201,537 | 23,623 | 9,829 | 1,755 | 316.831 | 31,960 | 76,736 | 18,752 | 1,242,174 | 1,355,272 |
| Number of returns | | 281,196 | 220,285 | 20,402 | 22,562 | 28,409 | 25,072 | 13,473 | 12,987 | 1,252 | 382 | 113 | 0 1 | 1 100 00 | 2) | 28,669 | 10,272 | 7,183 | 3,339 | 164,434 | 10,930 | | 976,841 | 807,809 | 25,019 | 63,933 | 101,590 | 101,448 | 46,738 | 63,008 | 11,158 | 5,989 | 194 | *11 | 1 149 039 | 8,688 | 71,612 | 31,002 | 4,154 | + | \dashv |
| Income tax after credits (Rousend | | 1,689,198 | 1,689,198 | 1,722 20,860 28,008 | 79,783 | 130,153 | 146,254 | 111,972 | 237,407 | 70,256 | 134,458 | 37,862 | 30,392 | 12,422 | 1 | , , | ' ' | 1 | . , | 268,781 | 010,010 | | 632,327 | 632,927 | 927 | 26,21e | 52,180 | 57,172 | 45,197 | 105,775 | 35,426 | 46,711 26,551 | 3,376 | 5,711 | 4,638 | , | | 1 | | 129,555 | 258,164 |
| Taxable income (Thousand dollers) | | 7,150,750 | 7,144,228 | 8,593 104,404 223,037 | 399,494 | 590,941 648,151 | 725,112 | 546,005 | 1,102,821 | 265,034 | | | 52,224 18,122 | | 275,0 | ' | 581 | 1,552 | 1,283 | 1,351,708 | 6,191,614 | | 2,838,826 | 2,837,330 | 4,668 | 131,756 | 261,864 | 282,580 | 220,239 | 496,164 | 79,596 | 150,815 | 16,906 | 9,970 | 969,5 | 0.44 | -80 | 454 | 102 | 650,700 | 984,821 |
| Exemptions (Thousand dollers) | Texas | 5,091,979 | 3,668,848 | 35,255 144,142 308,456 | | | | 231,668 | | 32,320 | 41,585 | 1,618 | 473 | 28 | - | | | 221,824 | | 2,903,134 | 747, 200 | virginia | 2,109,589 | 1,493,022 | 18,703 | 144,652 | 226,418 | 176,343 | 90,540 | | 9,868 | | | 88 | 616 | 12,699 | 127,705 | 143,969 | 41,389 | ٦, | - II |
| Adjusted gross income (Thousand dollers) | | 113,434,706 | 12,462,870 | 282,842 | 964,010 | 1,367,560 | 1,413,875 | 903,068 | 1,588,190 | 331, 932 | 356,178 | 33,591 | 62,073 21,658 | 1000 000 | 3127 066 | 139,335 | 302,328 | 223,105 | 51,145 | 14,223,317 | 2,000,000 | | 15,476,780 | 5,014,654 | 25,940 | 313,490 | 567,928 | 537,257 | 363,747 | 732,460 | 101,128 | 187,631 | 20,315 | 12,500 | 12n2 126 | 317,652 | 56,537 | 126,004 | 45,091 | 2,180,415 | 1,364,912 |
| Number of returns | | 2,842,195 | 2,089,300 | 58,759 189,871 252,252 | 276,427 | 249,231 | 218,281 | 106,765 | 135,090 | 14,912 | 5,405 | 724 | 223 | 762 405 | 28 613 | 306,746 | 201,685 | 65,221 | 8,049 | 1,828,447 | 102,102 | | 1,220,881 | 907,300 | 31,169 | 125,837 | 126,498 | 82,709 | 42,983 | 62,454 | 4,535 | 1,182 | 167 | 45 | 313 581 | 7,817 | 121,045 | 52,199 | 3,030 | 818,738 | 86,471 |
| Income tax aftar credits (Thousand dollers) | | 455,555 | 455,555 | 8,171 18,171 | 24,860 | 39,016 | 44,882 32,168 | 32,392 | 51,498 | 16,642 | 27,620 | 9,261 | 4,970 2,961 | 3,118 | | | 1 1 | 1 | | 95,030 | CCC*TCT | | 54,806 | 54,806 | 1,442 | 2,701 | 7,249 | 7,971 | 2,131 (2) | 6,130 | 1,713 | 1,231 | (4) | 330 | 1 | | 1 1 | • | 1 | 15,375 | 16,172 |
| Taxable income (Thousend dollare) | - | 1,980,963 | 1,979,873 | 3,643 40,968 110,401 | 124,752 | 194,563 | 222,609 159,862 | 158,711 | 240,620 | 65,008 | 64,170 | 17,997 | 8,868 | 6,222 | 060.1 | | 181 | 275 | | 834,764 | 000,000 | | 253,466 | 253,466 | 7,241 | 13,519 | 35,956 | 39,489 | 10,517 | 28,830 | 7,109 | 3,098 | (*) | 538 | | - | 1 1 | 1 | 1 1 | 76,534 | ı |
| Exemptions (Thousand dollers) | Tennessee | 1,838,653 | 1,192,139 | 14,888 | 159,274 | 159,882 | 143,216 | 58,020 | 63,422 | 8,135 | 2,540 | 401 | 76 | 4 477 | (2) | 160,709 | 188,552 | 88,547 | 18,016 | 1,230,582 | 2004,400 |) HOULEAN | 219,326 | 148,124 | 1,952 | 13,393 | 27,677 | 24,697 | 5,986 | 8,195 | 1,078 | 148 | 7 (,) | 8 7 | 71.202 | (2) | 15,628 | 11,026 | (2) | 136,839 | 12,442] |
| Adjusted gross income (Thousand | | 14,173,394 | 3,704,957 | 20,771 | 333,948 | 421,142 | 298,505 | 253,771 | 352,283 | 83,380 | 74,322 | 20,430 | 10,084 | 6,492 | (2) | 67,233 | 137,532 | 91,629 | 21,362 | 1,709,556 | 170,000 | | 1521,362 | 469,818 | 2,641 | 30,332 | 74,250 | 74,879 | 20,256 | 43,342 | 9,536 | 3,733 | (*) | 1,119 | 151.544 | (2) | 7,041 | 9,934 | (2) | 1213,980 219,030 | 88,352 |
| Number of returns | | 1,030,009 | 701,191 | 24,814 73,813 | 95,361 | 76,576 | 39,988 | 29,967 | | | | 174 | | מום מכר | (2) | 136,234 | 95,301 | 26,961 | 3,682 | 233,259 | 11160 | | 130,055 | 93,399 | | | | 11,569 | | m | | | () | 7 7 | 36.65 | | 15,864 | | | 92,199 | 5,410 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 | \$3,000 mider \$4,000 | \$4,000 under \$5,000 | \$6,000 under \$7,000 | \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000. \$20,000 under \$25,000. | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | \$1,000,000 or more | No ad flighted gross income | Under \$1,000. | \$1,000 under \$2,000 | \$3,000 under \$4,000 | \$5,000 or more | Returns under \$5,000 | | | Grand total | Taxable returns, total | Under \$1,000\$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | \$4,000 under \$7,000 | \$8,000 under \$9,000. | \$10,000 under \$15,000 | \$15,000 under \$20,000. | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | \$1,000,000 or more | No adjusted gross income | Under \$1,000 | \$2,000 under \$3,000 | \$5,000 or more: | Returns under \$5,000. Returns \$5,000 under \$10,000. | :turns \$10,000 or more |

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

| | _ | 1 0 | | J 4 W 4 | | | | 75 | | | | | | 22.5 | 77 | 23 | 24 | 29 | 27 | 2 68 | - 11 | E 25 E | - | | rH | 2 | m | 4 0 | 10 | - 100 | 6 (| 343 | 15 | 17 | 15 | 14 | 1 F8 | 28 | 77 | 23 | 24 | 25 | 27 | 288 | 28 | 2 2 | 33 |
|---|---|-------------|--------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------------|---------|--------------------------|---------------------------|---------------------------|-------|---------------------------|--------------------------|---------------|-----------------------|-----------------------|-----------------|--------------------------------|---|-------------|-------------|------------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---------------|-----------------------|--------|-----------------|-----------------------|-------------------------|
| Income tax after credits (Thousand dollers) | 747 74 | 68.476 | 200 | 281,1 282,1 755,1 | 5,208 | 7,196 | 7,264 | 4,805 | 9,923 | 3,720 | 4,771 | 2,614 | 56.55 | 9 | 1 | | • | , 1 | 1 | • | | 31,571 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable income (Thousand dollars) | 305 082 | 305,612 | . 22 | 5,910 | 25,672 | 35,132 | 35,622 | 23,144 | 46,574 | 15,552 | 15,082 | 4,900 | 155 | | , | 372 | 1 | , 5 | 302 | ı | 1 | 56,060 154,442 95,482 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exemptions (Thousand dollers) | 2000 258 | 165.264 | 10260 | 8,088 7,141 7,141 | 26,032 | 29,029 | 19,198 | 12,977 | 12,322 | 2,670 | 1,304 | 66 | 2 | 1 ' | | 41,991 | - (s) | 7,871 | 12,430 | 7,273 | (2) | 103,895 85,964 17,396 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted gross income (Thousand deliers) | 1566 205 | 537,098 | 2000 | 15,821 | 59,513 | 74,665 | 62,674 | 48,494 | 66,159 | 20,480 | 17,427 | 5,199 | 165 | 0/6 | , | 128,377 | (2) | 2,001 | 11,991 | 7,304 | (5) | 1163,359 277,067 125,029 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of returns | 117, 607 | 93,918 | 00000 | 10,380 | 13,022 | 13,476 | 8,443 | 3,708 | 5,705 | 1,204 | 519 | 7.5 | 4 × | 7 1 | 1 | 20,776 | (2) | 7,890 | 4,935 | 2,204 | (+) | 66,704 40,035 7 955 | 66.6 | | | | | | | | | | | | | | | | | | | | | | | | |
| after credits (Thousand dollers) | 770 /08 | 804, 944 | 2000 | 13,160 26,218 | 66,098 | 94,631 | 79,164 | 46,655 | 103,087 | 23,951 | 59,314 | 10,493 | 4,432 | 2,216 | 1,652 | | 1 | | - | 1 1 | - | 150,282 371,951 | 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable income (Thousand dollers) | 9 430 700 | 3 625 841 | 200000 | 66,121 | 327,387 | 437,163 | 388,488 | 224,929 | 481,331 | 153,228 | 193,472 | 20,978 | 8,249 | 3,301 | 2,819 | 3,867 | 1 | - 2 | 2,016 | 188 | | 1,821,716 | 10011 | | | | | | | | | | | | | | | | | | | | | | | | |
| Exemptions (Thousand dollars) | 000 000 | 1,831,751 | 471647064 | 71,739 | 256,330 | 321,758 | 218,653 | 74,644 | 126,305 | 13,990 | 17,365 | 482 | 131 | 10 | 5 | 551,279 | 17,734 | 141,034 | 105,806 | 73,913 | 32,855 | 1,039,805 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted gross income (Thousand dollars) | 12 500 750 | 6. 293. R3R | 0000000000 | 25,011 155,734 282,289 | 669,310 | 875,885 | 700,885 | 442,656 | 697,534 | 207,149 | 244,800 | 26,682 | 11,003 | 4,290 | 3,316 | 1397,624 | 317,451 | 106 561 | 95,227 | 70,385 | 38,949 | 11,915,422 3,331,208 | 1001 | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of returns | 040 340 | 1,075,070 | #C0 5000 f # | 103,850 | 148,412 | 134,825 | 94,189 | 58,199 | 690,09 | 5,620 | 7,295 | 1,616 | 25.0 | 6 | 2 | 290,016 | 10,123 | 132,125 | 38,233 | 20,354 | 6,790 | 797,878 | 100 | | | | | | | | | | | | | | | | | | | | | | | | |
| after eredits (Thousand dollers) | 000 000 | 262,313 | 200,000 | 5,295 9,802 9,802 | 28,039 | 33,708 | 20,987 | 13,551 | 30,707 | 3,617 | 18,095 | 2,531 | 1,550 | 277 | ' | 1 | 1 | 1 1 | | 1 1 | , | 61,051 | 10.00 | | 74,677 | 74,677 | 102 | 2,076 | 3,250 | 2,931 | 5,850 | 4,267 | 4,344 | 6,307 | 3,338 | 4,113 | 4,121 | 713 | 237 | - | | 1 | | 1 1 | | 10,906 | 43,459 |
| Taxable income (Thousand dollers) | 000 | | CD: 6/2767 | 26,451 | 140,332 | 144,586 | 103,409 | 89,165 | 143,123 | 33.887 | 57,828 | 4,793 | 2,880 | 496 | | 673 | (| 312 | 37 | 324 | | 306,672 | 771,000 | | 325,186 | 324,709 | 527 | 10,376 | 16,806 | 19,348 | 29,403 | 20,402 | 21,371 | 27,269 | 13,450 | 11,054 | 8,420 | 1,337 | 1,388 | 777 | | 1 | 139 | 1 | 338 | 56,279 | 164,889 |
| Exemptions (Thousand deliars) | Date of the state | 704,337 | 060,000 | 6,765 29,804 57,775 | 122,339 | 101,084 | 57,59¢ | 35,722 | 36,943 | 8,512 | 4,850 | 897 | 57 | | | 273,261 | (2) | 74,104 | 54,388 | 24,775 | (2) | 348,621 | 100,00 | Other areas | 245,117 | 142,139 | 2,591 | 13,544 | 20,426 | 10,932 | 16,190 | 11,157 | 2,500 | 19,796 | 1,804 | 433 | 111 | 2 | m 0. | 102,978 | 2,603 | 26,516 | 18,825 | 23,572 | 7,354 | 157,216 | 28,257 |
| Adjusted gross income (Thousand dollers) | 10000 | 27,330,302 | 707,141,2 | 9,477 | 295,602 | 322 898 | 181,848 | 141,002 | 202,527 | 63,764 | 68,104 | 5,587 | 3,358 | 525 | | 1189,643 | (2) | 30,106 | 46,748 | 23,419 | (2) | 1,044,831 | *T)*00* | | 1611,282 | 527,394 | 3,463 | 27,255 | 42,228 | 31,387 | 52,591 | 37,112 | 29,906 | 35,531 | 17,311 | 12,662 | 9,178 | 1,458 | 1,766 | 183,888 | 3163 | 9,557 | 12,629 | 22,779 | 16,070 | 1200,601 | 217,117 |
| Number of returns | | 248,627 | 404,240 | 41,937 | 65,438 | 50,933 | 24,348 | 16,524 | 17,345 | 3,689 | 2,101 | 402 | 25 | 77 | 1 | ٦ | | | 19,140 | | | 368,197 | 5/1/2 | | 142,326 | 92,227 | 4,318 | 19,522 | 12,147 | 7,648 | 8,118 | 7,502 | 3,212 | 2,159 | 812 | 228 | 76 | r - 7 : | - 1 -1 | 660,03 | 2 764 | 21,473 | 7,126 | 6,752 | 2,443 | 101,492 | 13,397 |
| Adjusted gross income classes | | Grand total | | Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. | \$3,000 under \$4,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 | \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000 | | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$200,000 under \$500,000 | 8 | Nontaxable returns, total | No adjusted gross income | Under \$1,000 | \$2,000 under \$3,000 | \$3,000 under \$4,000 | \$5,000 or more | Returns under \$5,000 | sturns \$10,000 or more | | Grand total | Taxable returns, total | Thicker \$1 000 | \$1,000 under \$2,000 | \$3,000 under \$4,000 | \$4,000 under \$5,000 | \$6,000 under \$7,000 | \$7,000 under \$8,000 | \$9,000 under \$10,000 | \$10,000 under \$15,000 | \$20,000 under \$25,000 | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | \$500,000 under \$1,000,000 | Nontaxable returns, total | No addington datom datoma | Under \$1,000 | \$1,000 under \$2,000 | : | \$5,000 or more | Returns under \$5,000 | eturns \$10,000 or more |

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

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

| | | 1 10 | [2] | W 4 W | | | | 2 12 | 5 13 | | 5 17 | | 3 7 8 | | 2 | - 25 | | 388 | | 33 | ,—ı | 7 | ~ | | 190 | | 21: | 7 1 | 1 14 | | | 222 | | - | | 23 | _ | 32.23 |
|--|---------|-------------|------------------------|---|---------------------|---------------------|-----------------------|----------------------|------------------------|-----------------------|------------------------|--|-----------------------------|---------------------------|--------------------------|---------------|---------------------|-----------------|--------------------|--|------------|-------------|------------------------|---|----------------------|--|---------------------|-----------------------|-----------------------|-----------------------|-------------------------|---------------------------|---------------------|------------------------|------------------|---------------------|--|--|
| Income tax after credits (Thousand | 201100 | 190,055 | 190,055 | | 4,279 | | | | 30,345 | 7,037 | 14,315 | 6,137 | 100 | 510,5 | | • | • | | 13,947 | 75,277 100,831 | | 287,133 | 287,133 | 156 | 6,691 | 21,981 | 23,902 | | | | | 2,627 | | 1 | 1 1 | 1 1 | ' ' | 20,055 |
| Taxable income (Thousand | | 805,716 | 805,716 | 7,343 | 21,457 | 76,609 | 82,589 | 69,837 | 144,185 | 28,238 | 709,78 | 12,614 | 6000 | 100 | , | 1 1 | 1 | 1 1 | 64,779 | 374,452 | | 1,269,526 | 1,209,269 | 782 | 33,549 | 110,168 | 151,833 | 253,492 | 74,207 | 106,943 | 7,888 | 1,910 | 950 | 103 | 1 1 | 161 | 14 | 101,941 626,223 |
| Exemptions (Thousand | Arizons | 559,737 | 426,986 | (2) | 37,862 | 80,139 | 47,789 | 24,737 | 42,046 | 3,767 | 1,4% | 236 | 10 | 132 751 | 7,913 | 6,368 | 35,365 | 20,225 | 233,797 | 262,729 | Colorado | 816,054 | 643,431 | 3,550 | 57,200 | 96,137 | 78,793 | 71,1% | 14,174 | 9,836 | 176 | 100 | - C | 11,315 | 19,540 33,366 | 26,315 51,951 | 23,752 | 330,177 381,572 104,305 |
| Ad justed gross income (Thousand | | 11,545,977 | 1,460,173 | (2) 29,910 | 69,514 | 187,695 | 156,401 | 112,395 | 220,083 | 38,252 | 41,114 | 1,558 | 07r 10 | | 320,809 | 2,163 | 28,897 | 18,028 | 1286,389 | 765,108 | | 12,397,012 | 2,269,677 | 5,004 | 105,732 | 246,001 | 274,919 | 380,129 | 103,199 | 139,923 | 9,772 | 5,945 | 1,009 | 314,008 | 6,406 | 24,072 | 24,854 | 1,206,121 |
| Number of returns | | 238,989 | 194,011 | 11,439 | 19,641 | 33,922 | 20,997 | 11,785 | 18,928 | 1,699 | 634 | 125 |) 1 0 | 826.77 | 3,733 | 3,689 | 11,929 | 4,147 | 100,442 | 110,332 | | 303,550 | 599,959 | 2,959 | 30,184 | 44,874 | 36,666 | 32,460 | 6,056 | 4,115 | 78 | 21 4 | | 5,176 | 9,972 16,474 | 9,686 | 5,582 | 146,568 |
| Income tax after credits (Thousand | 7 | 31,489 | 31,489 | (2) | 165 | 742 | 2,095 | 2,809 | 13,326 | 1,589 | 458 | Δ. | 1) | ' ' | • | 1 1 | | 1 | 299 | 9,641 | | 3,407,579 | 3,407,579 | 1,393 | 40,641 | 183,877 | 286,126 | 737,050 | 239,911 | 376,134 | 91,303 | 58,520 | 13,094 | 1 | 1 1 | 1 1 | . , | 1,269,941 |
| Texable Income (Thousand dollers) | | 143,457 | 143,457 | (2) | 826 | 3,757 | 10,412 | 13,577 | 52,006 | 6,335 | 1,153 | 288 | 1 (| ' ' | | | 1 | 1 (| 3,310 | 47,428 | | 14,508,402 | 14,492,230 | 6,976 | 204,748 | 925,705 | 1,422,730 | 3,482,572 | 1,045,776 | 1,241,184 | 185,783 | 33,607 | 23,546 | - 10,172 | 1 1 | 2,536 8,038 | 3,705 | 775,816 6,300,272 7,432,314 |
| Exemptions (Thousand dollars) | Alaska | 65,517 | 52,289 | 2,223 | 1,838 | 3,778 | 7,183 | 4,644 | 16,087 | 835 | . 73 | 4 | 1 1 | 13.228 | (2) | 1,252 | 1,969 | 1,541 | 19,146 | 26,124 | California | 7,622,007 | t,404,155 | | 344,043 | 978,313 | 834,795 | 960,697 | 184,902 | 109,897 | 4,223 | 1,101 | 29 | 50,702 | 106,286 | 274,603 | 151,513 | |
| Adjusted gross income (Thousand dollers) | | 1231,790 | 223,285 | 3,399 | 3,158 | 9,108 | 20,096 | 20,880 | 88,644 | 8,007 | 1,307 | 3 | 1 1 | 18,505 | (2) | 323 | 1,911 | 1,763 | 119,229 | 127,723 | | 125,962,030 | 24,979,376 | 41,457 | 664,323 | 2,275,471 | 2,742,088 | 5,248,506 | 1,424,951 | 1,544,287 | 81,103 | 134,970 | 26,853 | 3187,362 | 36,399 | 264,970 | 182,580 | |
| Number of returns | | 27,623 | 23,664 | (2) | 977 | 1,651 | 2,692 | 2,229 | 7,371 | 369 | , 24 | | 1 | 3,959 | (2) | 572 | 703 | 22 | 7,085 | 11,223 | | 3,432,721 | 2,361,480 | 24,290 | 187,031 | 412,394 | 366,148 | 446,525 | 35,272 | 46,423 | 1,876 | 475 | 13 | 24,425 | 57,132 | 36,578 | 41,071 | |
| Income tax aftsr credits (Thousand | | 306,759 | 306,759 | 494 | 21,611 | 31,707 | 29,533 | 14,725 | 47,676 | 9,656 | 17,819 | 2,108 | 1 | 1 | 1 | 1 1 | 1 1 | 1 1 | 38,137 | 127,416 141,206 | | 136,529 | 136,529 | 415 | 7,343 | 15,653 | 10,564 | 16,047 | 8,161 | 15,391 | 1,667 | 815 | 1,065 | | 1 1 | 1 1 | 1 1 | 23,354 |
| Taxable income (Thousand dollars) | | 1,343,775 | 1,343,358 | 2,468 | 59,852 | 158,686 | 146,232 | 77,560 | 224,876 | 38,399 | 42,771 | 4,015 | | 417 | 1 | 1 1 | 417 | 1 1 | 193,751 | 631,160 518,864 | | 605,342 | 605,087 | 2,081 | 36,887 | 78,380 | 52,375 39,799 | 75,715 | 35,356 | 19,470 | 3,430 | 1,610 | 3,305 | - | 100 | 155 | 1 1 | 276,757 |
| Exemptions (Thousand dollare) | Alabama | 1,265,518 | 875,299 | 11,578 | 125,525 | 157,551 | 87,395 | 25,592 | 13,490 | 5,624 | 1,873 | 77. | | 390,219 | 7,075 | 100,081 | 91,561 | 75,960 | 736,561 | 432,620 96,337 | Arkansa. | 675,232 | 412,567 | 7,752 | 66,952 | 68,823 | 28,244 | 21,154 | c,188 2,589 | 4,490 | 78 | 17 | 34.0 546 | 6,133 | 33,831 | 33,373 | 17,234 | 457,123 182,551 35,558 |
| Adjusted gross income (Thousand | | 12,891,937 | 2,601,261 | 15,964 | 215,197 | 377,615 | 274,958 | 113,447 | 339,636 | 50,439 139,78c | 50,519 | 5,041 | | 1290,676 | 36,472 | 19,653 | 79,409 | (2) | 1917,716 | 1,260,660 | | 11,374,342 | 1,186,171 | 11,004 | 171,929 | 174,596 | 73,098 | 113,065 | 25,096 | 62,573 | 1,613 | 1,867 | 3,320 | 36,408 | 17,42 | 33,296 | 19,861 | 1548,353 542,456 283,533 |
| Number of returns | | 552,764 | 406,714 | 9,648 | 61,517 | 68, 556 | 36,800 | | | | | 132 | | 146,050 | 3,906 | 45,414 | 31,730 | 10,060 | 323,520 | 187,248 | | 309,957 | 199,430 | | 33,602 | | | | 2,768 | | 35 | - I | 10 527 | 3,481 | 40,931 | 9,722 | (2) | 213,620 80,606 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 | 3,000 under \$4,000 | 5,000 under \$6,000 | 77,000 under \$8,000. | 9,000 under \$10,000 | 110,000 under \$15,000 | 25,000 under \$25,000 | 50,000 under \$100,000 | \$100,000 under \$150,000 \$150,000 under \$200,000 | \$500,000 under \$1,000,000 | Nontexable returns, total | No adjusted gross income | inder \$1,000 | 2,000 under \$3,000 | \$5,000 or more | urns under \$5,000 | Returns \$5,000 under \$10,000 Returns \$10,000 or more | 1 | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 | 3,000 under \$4,000. | 5,000 under \$5,000 5,000 under \$7,000 | 7,000 under \$8,000 | 10,000 under \$15,000 | 15,000 under \$25,000 | 25,000 under \$50,000 | 100,000 under \$150,000 | \$200,000 under \$500,000 | \$1,000,000 or more | sedjusted gross income | nder \$1,000. | 2,000 under \$3,000 | \$4,000 under \$5,000 \$5,000 or more | Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more. |

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 - Continued

| | returns | gross income | Exemptions (Thousand | Income | after credits | Number of returns | gross income | Exemptions | Income | after credits | Number of returns | gross income | Exemptions | Income (December | efter credits |
|--|-------------------|-----------------|-------------------------|-----------|------------------|----------------------|-----------------|----------------------|-----------|------------------|----------------------|-----------------|------------|---------------------|-------------------|
| | | dollers) | dollers) Connecticut | dollers) | dollars | | dollers) | dollars) Delaware | dollere | dollers) | | | 5 | dollare) umbie | dollare |
| Grand total | 552,759 | 14.370.841 | 1.244.008 | 2,568,823 | 614,560 | 94,704 | 1757,655 | 213,926 | 446,304 | 128,427 | 139,298 | 1,095,232 | 308,490 | 647,881 | 168,816 |
| tal | 500,457 | 4,251,255 | 1,111.274 | 2,568,154 | 614,560 | | 724,207 | 176,947 | 446,304 | 128,427 | 116,377 | 1,043,209 | 246,228 | 647,702 | 168,816 |
| \$2,000. | | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (2) | (3) | (2) | (2) | (2) | (2) |
| \$3,000 \$4,000 | | 44,867 | 27,424 | 11,219 | 2,222 | 2,872 | 7,427 | 5,000 | 1,626 | 325 | 9,303 | 25,342 | 14,660 | 7,954 | 1,598 |
| \$5,000 | | 206,457 | 96,766 | 79,820 | 15,846 | 11,826 | 53,346 | 23,914 | 23,266 | 4,645 | 14,446 | 63,989 | 30,680 | 25,986 | 5,153 |
| \$7,000 | | 539,676 | 191,441 | 268,222 | 53,749 | 12,700 | 81,765 | 30,013 | 40,622 | 8,143 | 10,821 | 70,364 | 26,754 | 30,916 | 5,908 |
| \$8,000 under \$9,000 | 57,587 | 490,043 | 129,775 | 290,048 | 59,117 | 5,058 | 43,001 | 10,720 | 26,776 | 5,474 | 8,983 | 76,633 | 20,020 | 46,561 | 9,451 |
| \$15.000. | | 700,153 | 132,421 | 477,405 | 101,275 | 10,004 | 116,371 | | 79,529 | 16,816 | 15,576 | 186,140 | 31,580 | 129,266 | 27,533 |
| \$20,000 | 13,987 | 237,867 | 32,078 | 176,754 | 40,329 | 2,720 | 46,581 | | 34,707 | 7,831 | 2,199 | 71,459 | 8,222 | 53,822 | 12,421 |
| \$50,000 | | 307,953 | 22,267 | 251,604 | 75,864 | 1,722 | 56,369 | | 45,546 | 13,507 | 2,605 | 90,329 | 6,025 | 72,181 | 21,882 |
| \$100,000 | 334 | 41,658 | 917,6 | 35,624 | 17,661 | 56 | 7,032 | | 5,931 | 3,109 | 279 | 32,548 | 634 | 26,787 | 13,008 |
| er \$200,000 | | 33,292 | 248 | 15,085 | 8,016 | 51. | 14,387 | | 4,176 | 7,435 | 37 | 5,687 | 78 | 9,687 | 5,543 |
| \$500,000 under \$1,000,000 | | 13,543 | 52 | 3,081 | 6,226 | 11 | 8,227 | 34 | 6,001 | 4,398 | 7 | 4,523 | 16 | 2,919 | 1,542 |
| Nontaxable returns, total | 52.302 | 1119.586 | 132.734 | 699 | ' | 12,544 | 133,448 | | | | 22,921 | 152,023 | 62,262 | 179 | 1 |
| No adjusted gross income | | (2) | (2) | , | • | (2) | (2) | (2) | 1 | • | (5) | (5) | (2) | , | 1 |
| \$2.000 | | 24,600 | 34,403 | | 1 (| 5,751 | 8,082 | 11,435 | 1 | ı | 4,643 | 7,099 | 10,195 | (1 | 1 (|
| \$3,000 | | 35,816 | 35,338 | 263 | • | 4,276 | 13,261 | 14,935 | 1 | ı | 6,733 | 16,290 | 18,298 | ₽44 | |
| \$4,000 under \$5,000 | 3,623 | 16,264 | 14,717 | 254 | 1 1 | 2,193 | 12,823 | 6,975 | 1 | 1 | (2) | (2) | (2) | i | |
| 55,000. | | 1448,379 | 297,240 | 122,131 | 24,085 | 34,542 | 1113,711 | 77,275 | 32,827 | 6,558 | 59,818 | 1186,547 | 130,627 | 50,034 | 698,6 |
| Returns \$5,000 under \$10,000Returns \$10,000 or more | 320,382 92,625 | 2,265,220 | 736,334 | 1,237,688 | 346,006 | 44,190 | 301,473 | 101,431 | 160,819 | 32,499 | 53,522 | 385,978 | 123,696 | 395,294 | 40,406 118,541 |
| | | | Florida | | | | | Georgia | | | | | Hawaii | | |
| Grand total | 969,567 | 15,650,992 | 2,098,720 | 2,806,626 | 669,839 | 680,281 | 13,666,907 | 1,539,266 | 1,743,508 | 396,379 | 118,524 | 1769,922 | 288,891 | 401,796 | 91,696 |
| Taxable returns, total | 731, 462 | 5,179,624 | 1,528,912 | 2,804,223 | 669,839 | 513,167 | 3,335,792 | 1,095,987 | 1,742,924 | 396,379 | 96,117 | 719,558 | 225,235 | 401,469 | 91,696 |
| 000 | | - 02 / 02 | 10 10 | , 353 | - 270 | 900 / 1 | 1 47 60 | 16 036 | 3 677 | - 6 | - (2) | (2) | (2) | - (2) | (2) |
| \$3,000 | | 167,065 | 103,570 | 37,942 | 7,379 | 51,134 | 129,474 | 34,301 | 28,113 | 5,615 | 6,175 | 15,803 | | 3,942 | 789 |
| \$5,000 | 98,476 | 347,382 | 186,371 | 175,240 | 19,423 | 72,172 | 381,127 | 141,404 | 138,959 | 15,393 | | 41,750 | | 13,501 | 3,192 |
| \$6,000 | | 609,522 | 238,368 | 286,102 | 51,341 | 82,827 | 383,729 | 194,825 | 189,667 | 37,790 | | 80,200 | | 32,255 | 6,381 |
| \$8,000 | | 484,371 | 150,380 | 251,343 | 50,299 | 43,430 | 325,322 | 101,680 | 174,621 | 35,147 | | 83,126 | | 43,712 | 8,853 |
| \$9,000 under \$10,000 | | 284,626 | 66,064 | 170,637 | 34,659 | 20,379 | 193,352 | 44,208 | 118,823 | 24,478 | | 57,866 | 15,379 | 34,882 | 7,183 |
| \$10,000 under \$15,000 | 57,427 | 675,226 | 125,397 | 166,947 | 94,073 | 35,453 | 416,029 | 78,567 | 275,974 | | 11,163 | 132,565 | ., | 88,565 | 18,799 |
| r \$25,000 | | 160,925 | 17,434 | 122,539 | 30,287 | 3,454 | 76,916 | 7,956 | 58,624 | | | 18,006 | 1,895 | 13,924 | 3,493 |
| r \$50,000 | | 394,332 | 26,348 | 321,873 | 98,676 | 5,035 | 167,283 | 3,063 | 132,274 | | | 18,377 | 3,466 | 34,816 | 10,321 |
| \$100,000 under \$150,000 | | 41,754 | 773 | 34,843 | 17,037 | 120 | 14,076 | 278 | 11,028 | | | 4,961 | 101 | 3,094 | 1,314 |
| er \$500,000 | 124 | 35,879 | 596 | 29,216 | 15,335 | 45 | 11,481 | 66 | 9,420 | | 10 | 2,929 | 22 | 2,440 | 1,293 |
| \$500,000 under \$1,000,000 | | 16,793 | 51 | 13,277 | 1,913 | 9 1 | 4,144 | 12 | 3,743 | | | 1,7/1 | 0 1 | 1,537 | 64/ |
| Nontaxable returns, total | 238,105 | 1471,368 | 569,808 | 2,403 | | 167,114 | 331,115 | 443,279 | 584 | | 22,407 | | | 327 | |
| No adjusted gross income | 10,599 | 348,032 | 18,751 | 1 | | 6,698 | 315,670 | 13,210 | | _ | (2) | (2) | | ' | 1 |
| \$2,000 | 77,677 | 21,609 | 61,931 | | 1 1 | 28,229 | 16,882 | 55,535 | | 1 1 | 2,391 | | | ' ' | |
| \$3,000 | 36,837 | 157,229 | 157,276 | 468 | • 1 | 47,165 | 117,067 | 138,387 | 162 | | 5,880 | | 17,159 | 323 | , , |
| \$4,000 under \$5,000. | 14,561 | 63,766 | 51,335 | 655 | | 9,080 | 39,614 | 34,870 | | | 2,694 | | | 1 | • |
| Returns under \$5,000 | 523,147 | 11,465,270 | 1,083,139 | 318,755 | 62,008 | 386,838 | 11,103,007 | | 248,445 | 49,357 | 51,034 | 1149,279 | 117,020 | 34,343 | 6,728 |
| 100 000 \$10 000 transfer | 0000 | 0000 | | | | | | | | | | | | | |

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

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 -- Continued

| <u> </u> | Т | 3 | ري دي | 243 | | | 212 | 1 12 | 2 15 | 17 | - | 27 27 27 27 27 27 27 27 27 27 27 27 27 2 | - 23 | | 1 26 | | 8 2 2 | П — | 7 | Т | ا ب مالي | 2 6 | 74 | 19.0 | | 5 00 0 | 5 112 | 4 113 | 1 25 | | | 3 7 7 | 23 | | | 288 | - 1 | # # # # # # # # |
|---|----------|-------------|------------------------|-----------------------------|-----------------------|--|--|-------------------------|---|--------------------------|---------------------------|--|---------------------------|--------------------------|-----------------------|-----------------------|-----------------------|--------------------------------------|---|------------|--|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|--------------------------|--------------------------|---------------------------|------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-----------------|---|
| Income tax after credits (Thousand | 2000 | 263,663 | 763,66 | 67 | 20,569 | 72,37 | 9, Z | | | | | | | | | | | 71,199 | dar. 6 1 2r | | 301,352 | 301,352 | 079 | 11,325 | 21,487 | 32,345 | 23, 307 | 41,514 | 10,481 | 16,778 | 1,764 | 286 | | | , | | | 37,519 139,124 124,709 |
| Taxable income (Thousand | | 3,405,078 | 3,404,474 | 2,488 | 218,219 | 362,620 | 349,610 | 637,918 | 168,778 78,821 | 89,671 | 7,352 | 1,913 | 604 | | | 139 | 103 | 357,914 | 007604267 | | -71 | 1,346,960 | 3,204 | 57,205 | 107,614 | 164,396 | 113,914 | 195,527 | 42,449 | 40,519 | 3,274 | 567 | 115 | 1 | 1 5 | 77 | 1 | 188,477 688,899 469,699 |
| Exemptions (Thousand dollers) | Indiana | 2,309,606 | 1,847,459 | 10,244 | 165,242 | 331,947 | 151,575 | 168,999 | 30,296 | 3,931 | 115 | 13 | 462,147 | 23,418 | 108,554 | 97,442 | 32,124 | 958,066 | Kentasoky | | | 847,936 | 13,664 | 100,684 | 143,610 | 115,566 | 34,594 | 53,138 | 6,239 | 1,721 | 53 | C2 1 | 402,546 | 6,620 | 120,475 | 66,285 | 13,758 | 707,444 458,965 84,073 |
| Adjusted gross income (Thousand | | 16,291,726 | 5,968,028 | 14,245 | 304,630 | 794,676 | 782,817 | 912,098 | 223,069 98,620 257,600 | 104,127 | 8,520 16,745 | 2,583 | 1323,698 | 323,246 | 72,390 | 85,630 | 33,316 | 1,296,149 | 1,000,100 | | 23,817,066 | 2,538,997 | 18,893 | 181,366 | 380,510 | 326,997 | 187,905 | 290,855 | 56,292 | 48,129 | 3,940 | 613 | 1278,069 | 35,108 | 76,191 | 62,800 | 18,079 | 1838,275 1,335,907 642,884 |
| Number of returns | | 1,024,053 | 966,678 | 8,537 | 85,580 | 145,004 | 104,630 66,990 | 77,887 | 13,126 | 1,601 | 2 2 8 | 34 | 174,057 | 11,255 | 49,474 | 35,302 | 9,783 | + | \dashv | | 200 000 | 396,094 | 11,388 | 51,979 | 63,453 | 50,636 | 22,094 | 24,453 | 2,502 | 741 | 23.00 | y e-1 t | 158,243 | 3,045 | 53,374 | 18,568 | 3,078 | 318,635 197,928 37,774 |
| Income tax after credits (Thousand dollers) | | 2,195,388 | 2,195,388 | 1,069 | 30,920 | 145,460 | 207,839 195,400 | 416,659 | 133,227 80,441 236,626 | 175,187 | 26,759 38,992 | 14,407 | | ' | , , | | 1 1 | 126,009 | 7,404,700 | | 311,922 | 311,922 | 352 | 602,00 | 31,804 | 29,709 | 26,280 | 49,078 | 8,572 | 16,548 | 1,398 | 1,817 | | , | 1 | , , | | 36,090 145,753 130,079 |
| Taxable income (Thousand | | 9,318,282 | 9,316,954 | 5,338 | 155,973 | 728,934 | 1,028,282 959,749 730,896 | 1,960,886 | 578,178 320,457 769,205 | 417,073 | 49,049 | 24,300 15,984 | 1,328 | 1 | 1 1 | 318 | 609 | 4,376,608 | — i | | 1,402,702 | 1,401,615 | 1,776 | 46,151 | 114,308 | 148,216 | 129,553 | 231,735 | 34,357 | 39,890 | 2,537 | 2,838 | 1,087 | 1 | 1 1 | 115 | 139 | 182,038 724,503 496,161 |
| Exemptions (Thousand dollers) | Illinois | 4,994,444 | 4,226,148 | 26,575 | 260,774 | 629,714 | 422,633 | 529,264 | 103,231 43,612 55,350 | 16,935 | 758 | 99 | 768,296 | 30,942 | 198,283 | 178,316 | 60,327 | 1,606,296 2,625,135 | Капява | | 1,147,900 | 849,131 | 8,762 | 81,463 | 162,997 | 135,860 | 59,294 31,134 | 63,139 | 8,801 | 1,676 | 42 | 57 | 298,769 | | | 55,364 | | 561,877 494,052 91,971 |
| Adjusted gross income (Thousand dollars) | | 116,282,874 | 15,711,661 | 35,827 | 484,694 | 1,589,935 | 1,881,400 | 2,870,138 | 776,530 412,703 942,005 | 490,151 | 58,794 | 30,030 | 1571,213 | 338,894 | 136,488 | 163,945 | 66,470 | 12,271,761 8,199,780 | 100000000000000000000000000000000000000 | 3 | 2 (2022) | 2,618,161 | 12,080 | 147,551 | 379,647 | 277,213 | 221,389 | 341,585 | 43,491 | 111,77 | 3,069 | 3,317 | 1215,215 | 319,273 | 277, 27 | 57,067 | 27,304 | 1,430,769 |
| Number of returns | | 2,258,604 | 1,961,051 | 22,146 | 137,484 | 288, 564 | 190,687 | 246,125 | 45,604 18,567 27,837 | 7,416 | 308 | 47 | 297,553 | 15,315 | 92,853 | 34.662 | 14,948 | 756,872 | 2 | 0 | 200,000 | 394,695 | 7,302 | 41,626 | 69,248 | 37,505 | 26,059 16,088 | 29,107 | 3,607 | 726 | 90 ~ | γφ. | 114,354 | 7,246 | 35,558 | 16,570 | 3,875 | 256,582 210,969 41,498 |
| Income tax after credits (Thousand dollare) | | 85,303 | 85,303 | (2) | 2,655 | 10,642 | 7,948 | 11,035 | 3,724 | 3,486 | 250 | 404 | 1 | 1 | ' ' | , , | 1 1 | 12,297 | (71/7) | | 000,000 | 358,350 | 544 | 11,464 | 37,644 | 33,364 | 32,658 25,030 | 52,866 | 11,684 | 20,813 | 1,701 | 344 | ' | | ' ' | 1 1 | ' ' | 40,246 166,702 151,402 |
| Taxable income (Thousand | | 388,424 | 388,354 | (2) | 13,382 | 53,911 | 20°,036 | 52,152 | 21,075 | 8,487 | 116 | 615 | 70 | 1 | , | 12 | 1 1 | 61,435 | 200 | | 1,004,917 | 1,603,895 | 2,642 | 57,654 | 190,098 | 165,750 | 160,793 | 248,700 | 46,299 | 49,139 | 3,221 | 697 | 1,022 | 1 | 10 | 2007 | 505 | 203,253 827,767 573,897 |
| Exemptions (Thousand dollars) | Idaho | 355,840 | 255,345 | (2) 14,172 | 51,503 | 37,915 | 22,732 | 16,312 | 4,020 2,398 2,151 | 398 | 40 | er I | 100,495 | (2) | 25,689 | 19,920 | 14,025 | 189,768 | Iowa | | 0.00 0.00 | 937,343 | 4,944 | 96,248 | 179,762 | 133,811 | 40,201 | 66,691 | 5,869 | 2,144 | 48 | m I | 452,866 | 38,161 | 117,079 | 73,596 | 17,731 | 746,242 540,737 103,236 |
| Adjusted gross income (Thousand dollars) | | 1798,124 | 738,085 | (2) | 107,864 | 104,702 | 72,878 | 78,258 | 28,203 | 10,017 | 156 | 819 | 160,039 | (2) | 17,354 | 16,980 | 14,390 | 397,221 | | 12 000 000 | 2,620,274 | 4,344,733 | 14,173 | 177,961 | 431,031 | 300,542 | 270,942 197,426 | 363,633 | 58,567 | 56,725 | 4,010 | 714 | 1287,621 | 322,925 | 76,929 | 72,096 | 20,254 | 1,599,254 768,745 |
| Number of returns | | 151,759 | 114,183 | | 12,405 | | | | 1,650 | | | ٦, | 37,576 | (2) | 11,884 | 5,891 | 3,219 | 83,188 58,204 | | 200 | 130 03c | 438,025 | 8,287 | | | | | | 2,635 | 873 | 77.0 | 7 1 | 171,132 | 17,673 | 51,407 | 20,878 | 3,597 | 329,065 234,069 46,023 |
| Adjusted gross income classes | | Grand totsl | Taxable returns, total | Under \$1,000 under \$2,000 | \$3,000 under \$4,000 | \$5,000 under \$5,000 \$6,000 under \$7,000 | \$7,000 under \$8,000 \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$500,000 under \$1,000,000. | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | Returns under \$5,000 under \$10,000 | | | מינמים מסומדים מינמים מינים מינמים מי | Makable returns, total | \$1,000 under \$2,000 | \$2,000 under \$4,000 | \$5,000 under \$5,000 | \$6,000 under \$7,000 | \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$20,000 under \$25,000. | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$500,000 under \$1,000,000. | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$5,000 or more | Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more |

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 - Continued

| | | - | 2 | W - 4 - 4 - 1 | 0 t~ a | 9 6 | 11 | 13 | 15 | 17 | 19 | 22 | 23 | 25 | 198 | 28 | 30 | 31 | 33 | | Н | 2 | е. | 4 50 9 | ι ~ α | 6 01 | 11 | 13 | 151 | 17 | 816 | 87.8 | 53 | 25 | 281 | 288 | 8 | 33 |
|---|-----------|-------------|------------------------|---|-----------------------|---------------------|------------------------|-------------------------|--------------------------|---|---------------|-----------------------------|---------------------------|--------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|--|---------------|-------------|------------------------|---------------|--|-----------------------|------------------------|-----------------------------|-------------------------|-------------------------|--------------------------|---------------------------|---------------------------|---------------------------|--------------------------|-----------------------|---|------------------|--------------------------------------|
| Income tex after credita (Thousand | | 620,505 | 620,505 | 306 | 23,415 | 47,497 | 56,041 | 126,729 | 27,519 | 54,582 | 3,749 | 2,107 | , | 1 (| | | 1 1 | 39,525 | 337,044 | | 746,606 | 476,606 | 1 6 | 3,921 | 26,839 | 46,114 48,384 | 44,730 | 71,335 | 18,371 | 23,244 | 4,278 | 3,566 | | , | | | | 41,524 215,511 219,571 |
| Taxable income (Thousand | | 2,687,331 | 2,686,154 | 1,534 | 117,792 | 237,215 | 275,499 | 598,057 | 196,463 | 131,884 | 7,283 | 3,432 | 1,177 | | 701 | 298 | 677 | 198,392 | 1,207,511 | | 2,091,361 | 2,091,011 | - | 19,825 | 135,422 | 230,747 | 218,991 168,445 | 336,931 | 74,256 | 56,604 | 8,136 | 6,061 | 350 | | 1 1 | 25. | 3 | 209,856 1,067,278 814,227 |
| Exemptions (Thousand dollars) | Maryland | 1,555,832 | 1,298,608 | 6,531 | 167,206 | 160,361 | 126,926 | 169,823 | 15,820 | 6,051 | 101 | 14 | 257,224 | (2) | 61,373 | 51,285 | 36,920 | 577,505 | 732,154 | Minnesota | 1,662,823 | 1,186,605 | 1 9 | 53,930 92,128 | 171,438 | 184,925 | 100,156 | 101,539 | 11,419 | 2,587 | 25, | 9 R * | 476,218 | 29,103 | 119,649 | 15,55 40,25 40,48 | 32,646 | 769,108 734,487 159,228 |
| Adjusted gross theore (Thousand stillers) | | 14,863,333 | 4,659,252 | 9,300 | 336,563 | 467,545 | 469,885 | 895,667 | 145,488 | 160,177 | 9,073 | 4,645 | 1204,081 | (2) | 45,060 | 5,68 | 38,881 | 1809,856 | 2,278,583 | | 14,199,034 | 3,877,956 | | 85,373 170,211 | 361,816 | 495, 261 | 279,723 | 514,829 | 99,763 | 69,935 | 10,559 | 7,744 | 1321,078 | 323,281 | 77,812 | 72,342 | 41,763 | 1908,308 2,144,568 1,146,158 |
| Number of returns | | 070,789 | 594,986 | 5,443 | 74,518 | 72,943 | 55,381 | 75,694 | 6,654 | 2,408 | 53 | 2 | 92,054 | (2) | 29,462 | 14,916 | 3,428 | 256,763 | 321,896 108,381 | | 711,942 | 536,739 | • 000 | 33,588 | 79,774 | 76,314 | 28,52 | 43,921 | 4,473 | 1,057 | 5 23 5 | 11 6 | 175,203 | 12,798 | 27,476 | 27,284 | 6,783 | 336,651 308,938 66,353 |
| Income tax after credita (Thousand dollers) | | 98, 593 | 665,86 | 123 | 9,795 | 11,372 | 9,147 | 11,689 | 2,749 | (2) | 533 | 1 1 | • | 1 1 | ' | | 1 1 | 16,654 | 49,443 | | 1,441,031 | 1,441,031 | 1 0 | 6,261 | 58,885 | 137,618 | 131,243 | 288,180 | 50,056 | 80,761 | 11,149 | 9,61 811,6 | , | ı | | | | 86,325 643,978 710,728 |
| Taxable income (Thousand dollers) | | 458,815 | 458,641 | 614 | 49,695 | 57,312 | 19,058 | 55,480 | 11,327 | 6,894 (²) | 1,025 | 1 1 | 174 | 1 1 | ł 9 | 108 | 1 1 | 84,293 | 245,478 | | 6,306,183 | 6,305,436 | 1 1 | 31,509 | 297,472 | 689,489 | 535,109 | 1,356,794 | 198,654 | 191,873 | 20,123 | 14,066 | 747 | 1 | 1 1 | 136 | | 436,761 3,183,851 2,685,571 |
| Exemptions (Thousand dollars) | Maine | 454,343 | 341,227 | 2,764 | | | | | 1,709 | (2) | 18 | 1 1 | 113,116 | (2) | 23,438 | 23,066 | 9,105 | 255,988 | 174,181 | Michigan | 3,901,686 | 3,223,660 | 1 2 | 19,647 85,957 176,894 | 410,845 | 530,210 | 288,722 198,296 | | | | | 292 62 62 | | 21,703 | 169,859 | 109,413 | | 1,293,739 2,084,055 523,892 |
| Adjusted gross income (Thousand dollars) | | 1999,698 | 921,606 | 3,859 | 141,220 | 120,575 | 59,542 | 79,274 | 15,114 | 8,287 | 1,310 | t I | 178,092 | (2) | 17,956 | 24,186 | 10,257 | 1340,339 | 485,150 174,209 | | 111,549,916 | 11,038,010 | 1 1 | 136,886 | | 1,429,148 | 1,076,882 | 1,987,978 | 252,193 | 223,778 | 23,801 | 16,895 | 1511,906 | 339,17 | 116,499 | 129,474 | 86,343 | 11,760,604 6,141,194 3,648,118 |
| Number of returns | | 201,196 | 156,743 | 2,304 | 31,268 | 18,783 | 3,052 | 6,605 | 694 | (2) | 3.88 | t 1 | 44,453 | (2) | 12,025 | 6,946 | 2,304 (2) | 115,842 | 74,861 | | 1,687,818 | 1,441,519 | 1 0 | 16, 240 52, 823 94,063 | 184,288 | 220,494 | 127,147 | 169,887 | 11,325 | 3,416 | 071 | 27. | 246,299 | 10,959 | 77,149 | 32,958 | 15,125 | 578,888 877,908 231,022 |
| Income tax aftar credits (Thousand | | 402,318 | 402,318 | 4,077 | 22,862 | 34,360 | 26,684 | 54,669 | 15,092 | 55,476 | 2,920 | 1,818 | 1 | 1 1 | ı | 1 1 | 1 1 | 39,376 | 148,964 | | 939,155 | 939,155 | 1 3 | 3,565 | 47,209 | 99,218 | 80,349 51,156 | 127,517 | 35,585 | 43,05 | 6,767 | 2,329 | - | , | 1 1 | 1 1 1 | 1 | 67,044 400,89 1 471,220 |
| Texable income (Thousand dollars) | | 1,661,739 | 1,659,203 | 3,543 | 115,389 | 171,506 | 130,472 | 258,196 | 59,718 | 128,217 | 5,326 | 3,696 | 2,536 | 1 1 | 1 00 | 671 | 674 | 200,035 | 738,474 | | 4,022,366 | 4,021,246 | 1 8 | 18,098 | 388,018 | 496,504 | 395,543 | 605,049 | 144,301 | 229,169 | 13,124 | 4,895 4,049 | 1,120 | P | 1 13 | 1,016 | • | 337,098 1,987,859 1,697,409 |
| Exemptions (Thousand dollars) | Louisiana | 1,285,871 | 936,170 | 14,443 | 150,775 | 132,222 | 61,121 | 75,005 | 8,195 | 5,470 | 80 | 15 | 343,701 | 6,963 | 90,438 | 70,004 | 31,795 | 658,390 | 508,061 119,420 | Massachusetts | 2,405,574 | 2,049,452 | 1 | 7,835 53,226 132,664 | 377,034 | 358,247 | 180,416 | 178,210 | 21,255 | 10,619 | 242 | 239 | 356,122 | | | 82,055 | | 811,498 1,299,509 294,567 |
| Adjusted gross income (Thousand dollars) | | 13,275,107 | 3,00%,191 | 20,484 | 310,709 | 358,427 | 220,857 | 382,522 | 75,960 | 148,399 | 6,273 | 4,230 2,515 | 1270,916 | 39,227 | 60,301 | 69,000 | 34,630 | 2857,806 | 1,458,049 | M | 17,523,630 | 7,202,737 | 1 5 | 84,264 254,189 | 631,506 | 1,013,471 | 68 2, 808 397,099 | 925,991 | 191,850 | 285,955 | 18,067 | 5,762 | 1320,893 | 312,837 | 56,256 | 93,952 | 44,607 | 11,257,342 3,902,234 2,364,054 |
| Number of returns | | 560,642 | 433,009 | 12,035 | 59,028 | 55,417 | 26,089 | 32, 582 | 3,419 | 2,151 | 37 | 91 | 127,633 | 3,429 | 40,346 | 20,006 | 7,805 | 294,442 | 215,296 | | 1,073,779 | 938,584 | , | | | 156,589 | | | 8,592 | | | 100 C | 135,195 | | | 27,389 | | 379,105 566,352 128,322 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 | \$4,000 under \$5,000 | #5,000 under #7,000 | \$8,000 under \$9,000. | \$10,000 under \$15,000 | \$20,000 under \$25,000. | \$50,000 under \$100,000\$100,000 under \$150,000 | 000 under \$2 | \$500,000 under \$1,000,000 | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000\$5,000 or more | Returns under \$5,000 | Returns \$5,000 under \$10,000 Returns \$10,000 or more | | Grand total | Taxable returns, total | Under \$1,000 | \$2,000 under \$2,000. \$2,000 under \$3,000. | \$4,000 under \$5,000 | \$6,000 under \$7,000. | \$8,000 under \$9,000 | \$10,000 under \$15,000 | \$20,000 under \$25,000 | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$200,000 under \$200,000 | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 | \$5,000 or more. | Returns under \$5,000 |
| 1 | | - | | m ~ 4 v v | | | | | 15 | | 61 02 | 22 | 23 N | 24 | 181 | 28.7 | 8 8 | _ | | | - | € | М. | 140 | r 00 | 060 | 121 | _ | _ | | _ | 222 | _ | | | 28 67 67 67 67 67 67 67 67 67 67 67 67 67 | | ### ### |

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

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 -- Continued

| Income tax aftsr credits (Thousand | 7 | 94,417 | 94, 417 | 1,45 1,45 2,680 6,277 6,0277 10,584 8,944 10,584 10 | | - 23 | 4282888 | 9,798 31 40,121 32 44,498 33 | | 88,290 1 | 88,290 2 | 2,708 2,708 2,709 8,504 8,504 11,506 11,506 6,978 11,506 6,978 | 5,303 14, 5,303 14, 2,755 15, 3,536 17, 918 16, 35,419 18, 633 20, 633 20, 633 20, | - 23 | T- | - 26 | 1 28 29 | 11,628 31 43,247 32 33,415 33 |
|---|-------------|-------------|------------------------|---|--|---------------------------|--|--------------------------------------|---------------|-------------|------------------------|--|--|---------------------------|--------------------------|---------------------|---|--|
| Taxable Income Cry (Thousand (The | 1 | 426,729 | 426, 472 | 723 3,628 113,673 113,673 113,673 113,009 10,506 10 | | 257 | 257 | 49,590 198,319 178,820 | | 404,193 | | | 55,694 23,228 27,096 27,096 8,771 (2) 1,299 1,299 | 878 | - | - | 204 | 59,144 214,914 130,135 |
| Exemptions (Thousand | Montena | 336,482 | 243,502 | 3,014 12,707 23,288 37,318 43,587 43,580 19,390 10,421 | 22, 613 8, 309 3, 256 3, 151 3, 151 (²) 346 (²) 4 | 92,980 | 4,762 13,283 21,089 23,974 23,806 (2) | 167,044 130,635 38,803 | New Hampshire | 305,452 | 247,574 | 2,025 9,884 22,161 22,730 43,594 39,781 33,616 13,931 8,174 | 16,639 3,859 1,314 2,386 (2) 113 113 | 57,878 | (2) | 21,317 | 11,461 9,207 13,222 | |
| gross income (Thousand | | 1833,759 | 764 170 | 4,271 18,406 42,188 78,085 97,700 111,216 72,241 53,034 43,337 | 111,162 54,250 25,739 42,274 9,113 (²) 460 443 | 169,589 | 34,690 3,522 14,478 20,384 24,530 (2) | 1206,417 379,091 248,251 | ž | 1787,927 | 744,157 | 2,674 15,820 43,276 101,640 99,308 110,704 104,704 104,168 55,311 | 82,963 30,126 13,450 33,826 10,731 (2) 857 1,415 | 143,770 | (2) | 11,801 | 9,177 | 1201,787 410,248 175,892 |
| Number of returns | | 144,138 | 109,569 | 2, 212 7, 045 111, 957 17, 187 17, 243 17, 243 9, 630 6, 215 6, 215 | 9,522 3,208 1,154 1,251 1,251 (2) 3 | 34,569 | 2,328 5,703 9,496 8,061 7,172 | 72,626 55,833 15,679 | | 133,776 | 112,587 | 1,688 6,163 12,184 22,350 18,214 17,118 17,118 14,000 6,539 3,708 | 6,986 1,761 610 1,075 1,075 (2) 5 | 21,189 | (2) | 756'6 | 2,579 | 62,578 60,575 10,623 |
| after credits (Thousand | | 670,508 | 670,508 | 956 7,091 19,484 37,630 59,987 66,921 61,522 45,795 | 98,783 37,106 25,739 77,231 12,944 14,044 11,031 11,233 11,233 | • | | 65,161 277,524 327,823 | | 57,311 | 57, 311 | (2) 927 1,666 4,048 3,348 6,991 4,922 3,372 | 12,867 3,240 3,240 6,603 4,196 (2) 389 169 | | ' | 1 | 1 | 2,738 22,681 31,892 |
| Taxable income (Thousand | | 2,876,680 | 2,875,513 | 4,808 35,650 97,370 188,874 301,870 334,181 304,590 224,299 209,638 | 465,644 160,997 102,999 251,046 126,425 27,932 13,233 19,316 3,395 | 1,167 | 277. 296. 531. 69 | 327,800 1,374,578 1,174,302 | | 250,221 | 249,811 | (2) 4,637 8,775 20,260 16,715 34,479 24,610 17,127 | 60,446 13,933 12,667 21,668 10,062 (2) 745 334 | 410 | 1 | t | 410 | 14,544 113,191 122,486 |
| Exemptions (Thousand dollers) | Missouri | 1,978,584 | 1,493,708 | | | 484,876 | 24,472 95,320 135,595 102,957 72,655 35,875 18,002 | 941,922 840,676 195,986 | Nevada | 130,812 | 108,592 | (2) 6,880 11,000 15,035 13,664 18,295 13,006 6,337 | 16,177 2,098 1,981 1,541 1,541 (2) 10 | 22,220 | (2) | 8,202 | 12,936 | 40,043 68,701 22,068 |
| gross frome frome (Thousand dollers) | | 15,412,676 | 5,085,059 | 28,640 136,735 281,412 479,086 673,908 661,928 546,939 375,729 | 691,699 217,444 132,988 304,899 149,737 33,438 23,153 23,153 4,144 4,144 | 1327,617 | 327, 352 29, 641 95, 241 92, 733 75, 364 38, 939 23, 951 | 11,230,439 2,604,163 1,578,074 | | 1426,944 | 412,276 | (2) 12,953 24,120 41,030 34,958 61,090 44,453 26,886 | 87,583 18,015 16,537 25,406 11,188 (2) 823 453 | 114,668 | (2) | 4,543 | 14,157 | 152,710 210,835 163,399 |
| Number of returns | | 919,646 | 721,913 | 16,817 53,706 79,824 105,511 122,862 101,562 73,495 44,460 | 59,032 12,668 6,008 6,007 2,287 2,287 277 80 80 | 197,733 | 12,934 48,159 64,444 37,188 22,124 8,816 4,068 | 449,523 380,553 89,570 | | 58,438 | 50,055 | (2) 3,702 5,336 7,508 8,229 5,302 2,891 | 7,443 1,061 744 744 181 (2) 5 | 8,383 | (2) | 3,719 | 3,943 | 18,354 29,851 10,233 |
| after efter credits (Thousand | | 127,355 | 127,355 | 2 183 7,386 8,834 11,568 11,599 7,887 9,366 | 16, 329 7, 124 5, 815 16, 748 6, 358 (2) 443 244 1, 872 | ı | | 18,707 52,153 56,495 | | 188,568 | 188,568 | 2, 568 6, 357 12, 568 12, 564 119, 570 119, 626 16, 308 8, 875 | 32, 281 9, 351 8, 954 18, 775 12, 018 (2) 340 534 364 | , | • | 11 | 1 1 1 | 21, 832 82, 904 83, 832 |
| Taxable income (Thousand dollars) | | 562,675 | 562,236 | 1,527 111,021 11,021 37,388 44,669 58,047 58,624 57,462 38,957 | 77,267 31,023 23,065 23,065 54,163 15,279 (2) 768 55 | 739 | 437 | 95,044 258,526 209,105 | | 841,903 | 841,504 | 1, 71.2 112, 84.5 11, 82.5 131, 82.9 131, 82.9 131, 82.0 132, 92, 21.7 179, 870 43, 087 | 152,186 40,364 36,097 60,075 28,587 (2) 1,007 1,007 | 399 | 1 | 1 1 6 | 661 1 | 110,149 410,714 321,040 |
| Exemptions (Thousand dollers) | Mississippi | 629,926 | 397,280 | 5,869 38,768 66,856 66,003 66,748 40,948 33,975 23,173 | 23,209 5,876 3,298 4,391 (2) (2) | 232,646 | (2) 45,340 67,676 62,927 28,219 16,046 (2) | 403,529 188,882 37,515 | Nebraska | 718,687 | 496, 523 | 7,276 32,134 56,962 80,660 93,074 67,144 52,450 31,162 | 41,570 7,195 7,195 7,295 1,289 (2) 8 | 222,164 | 15,745 | 59,825 | 33,247 | 391,559 267,450 59,678 |
| gross income (Thousand dollare) | | 11,277,287 | 1,140,857 | 8,386 58,453 122,548 137,099 150,582 118,751 111,751 75,039 | 119,157 42,911 22,9186 65,808 17,980 (2) 872 666 | 1136,430 | (2) 13,526 47,834 55,091 31,003 18,025 (2) | 1454,088 538,784 284,415 | | 1,653,395 | 1,527,087 | 10,148 51,409 100,959 105,100 220,285 128,176 178,540 127,676 68,050 | 220,258 52,862 52,862 41,426 77,111 32,912 (2) 1,110 1,110 | 126,308 | 328,682 | 38,740 | 33,261 | 1445, 56 1 782,090 425,744 |
| Number of returns | | 283,627 | 187,873 | | 10.150 2,500 1,334 1,928 (2) 275 (2) 5 | | (2) 23,042 32,880 32,880 22,594 8,993 4,043 | 188,171 79,228 16,228 | | 318,635 | 232,843 | | 18,858 3,099 1,965 2,100 2,100 (2) 4 | 85,792 | | 26,562 | | 176,461 115,612 26,562 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$7,000 \$6,000 under \$9,000 \$6,000 under \$9,000 \$9,000 under \$9,000 \$9,000 under \$1,000 | \$10,000 under \$15,000 \$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$25,000 \$10,000 under \$100,000 \$100,000 under \$150,000 \$120,000 under \$200,000 \$120,000 under \$200,000 \$120,000 under \$100,000 | Nontaxable returns, total | No adjusted gross income Under \$1,000 | Returns under \$5,000 | | Grand total | Taxable returns, total | Under \$1,000 \$2,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$7,000 \$6,000 under \$7,000 \$7,000 under \$7,000 \$8,000 under \$10,000 | \$10,000 under \$15,000. \$20,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$150,000. \$50,000 under \$150,000. \$100,000 under \$100,000. \$150,000 under \$200,000. \$150,000 under \$200,000. \$1,000,000 under \$1,000,000. | Nontaxable returns, total | No adjusted gross income | #1,000 under #2,000 | \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more | Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more. |

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—Continued

| | | | ~ ~ | | | | 7 7 | | | | | 21 22 | - 11 | 7 % | 56 | 27 | 8 6 R | 1 | | Т | - П | ~ T | w 4 n o | ~ ∞ | 6 O I | 12 | 13 | 119 | | 848 | \neg | 54 | | - | ig M | <u> </u> |
|---|------------|-------------|------------------------|------------------------------------|-------------------------------|-----------------------|------------------------|------------------------|------------------------------|-------------------------|----------------------------|---------------------------|---------------------|--------------------------|-----------------------|-----------------------|------------------------|-----------------------|---------------|------|-------------|------------------------|--|----------------------|-------------------------------------|------------------------|-----------------------------|-------------------------|---------------------------|---------------------------|---------------------------|--------------------------|-----------------------|--|-----------------|--------------------------------------|
| Income tex after credits (Thousend | | 3.723.209 | 3,723,209 | 1,451 | 56,367 | 227,550 | 270,972 | 216,355 | 244,754 | 437,848 | 164,234 | 138,051 | 43,592 | | 1 1 | r | 1 1 1 | 201,195 | 2,279,239 | | 1,828,780 | 1,828,780 | 1,249 | 92,185 158,552 | 190,380 179,814 176,657 | 143,600 | 313,703 | 173,995 | 31,867 | 27,033 | 1, 308 | - | | | | 134,552 849,003 845,225 |
| Taxabla income (Thousand | | 14,950,213 | 14,947,667 | 6,884 | 282,151 282,151 656,031 | 1,141,442 | 1,346,212 | 1,052,020 | 2,658,910 1,078,823 | 1,489,844 | 339,106 | 244,652 | 79,279 | - | | 578 | 138 | 1,012,339 | 686 (111,11) | | 8,018,380 | 8,017,036 | 6,273 48,156 158,086 | 462,792 793,609 | 951,181 890,300 864,278 | 696,454 | 1,475,428 | 570,642 | 63,301 | 46,883 | 1,34 | 1 | 1 1 6 | 492 168 651 | 33 | 676,618 4,195,822 3.145,940 |
| Exemptions (Thousand dollars) | New York | 7,945,512 | | 28,687 | 512,906 | 1,104,959 | 771,567 | 402,152 | 746,283 | 135,844 | 8,495 8,495 | 2,584 | 111 | 27,815 | 273,819 | 301,633 | 134,663 | 2,714,649 | _ | | 4,836,822 | 4,065,545 | 24,907 119,798 273,340 | 565,982 713,269 | 656,369 505,793 380,375 | 260,012 | 393,269 78,673 31,460 | 49,748 | 1,577 | 797 | 777,277 | 19,742 | 197,013 | 123,300 | | 1,687,908 2,582,054 566.860 |
| Adjusted gross income (Thousand delier) | | 127,415,680 | 26,388,503 | 786,04 | 959,145 | 2,743,987 | 2,572,002 | 1,751,125 | 4,084,041 1,546,323 | 1,986,801 | 444,778 | 332,364 | 103,568 | 378,516 | 200,925 | 293,975 | 154,383 | 12,344,043 | _ | | -14,511,524 | 13,912,856 | 34,983 194,431 498,895 | 1,196,910 | 1,866,552 1,617,674 1,432,225 | 1,099,359 | 2,137,262 | 688,663 | 33,781 | 24,567 | 1598,668 | 320,202 | 132,319 | 125,456 | _ | 12,440,228 7,851,223 4,220,073 |
| Number of returns | | 3,594,345 | - | 23,906 | 271,101 | 498,206 | 344,055 | 184,769 | 345,392 | 58,918 | 3,744 | 1,162 | 256 847 | 13,506 | 136,123 | 118,497 | 24,706 | | | | ⁴₩- | 1,867,039 | 20,756 75,861 140,854 | 263,200 | 287,438 216,508 169,528 | 116,102 | 34,518 | 20,707 | 197 | <u>5</u> %; | 286,824 | 9,672 | 88,334 | 35,953 | | 773,000 1 1,122,880 257.983 |
| Income tax after credits (Thousand | | 128,033 | 128,033 | (2) | 3,324 | 10,440 | 9,589 | 11,046 | 24,954 | 14,506 | (2) | 1,226 | 1 | , | ' ' | | 1 1 1 | 12,003 | 03,040 | | 51,280 | 51,280 | (2) 887 2,067 | 5,307 | 6,945 4,844 3,097 | (2) | 7,972 | 3,487 | (2) | 1 1 | | - | ı ı | | - | 23,037 |
| Taxable income (Thousand dollars) | | 566,128 | 565,428 | (2) | 17,690 | 52,266 | 47,472 | 53,511 | 31,139 | 45,393 | (2) | 2,127 | - 002 | 1 | | 29 | 129 | 61,693 | 641, 7U4 | | 237,576 | 237,165 | (2) 4,456 10,429 | 24,479 | 24,588 24,055 15,214 | (2) | 37,847 18,739 8,331 | 12,041 | (2) | 1 1 | 411 | 1 | 1 1 6 | 782 | (2) | 39,798 114,519 83,259 |
| Exemptions (Thousand dollers) | New Mexico | 443,163 | 322,217 | (2) | 31,177 | 53,771 | 29,978 | 19,917 | 34,947 5,150 | 3,609 | (2) | 12. | 120.946 | (2) | 32,191 | 30,243 | 15,707 | 215,034 | North Dakota | | 315,572 | 179,220 | (²) 11,332 20,383 | 41,439 | 27,368 17,812 9,173 | (5) | 3,250 | 1,448 | (2) | i 1 | 136,352 | 10,655 | 30,08 | 23,207 12,245 | (2) | 204,951 92,853 17,768 |
| Adjusted gross income (Thousand dollars) | | 11,116,819 | 1,029,767 | (2) | 57,430 | 126,541 | 91,488 | 87,333 | 174,910 | 52,519 | (2) | 2,448 | 187.052 | (2) | 20,782 | 21,682 | 18,974 | ,268,416 523,720 | 764,000 | | 15/3,185 | 488,124 | (2) 18,825 36,926 | 76,992 | 73,732 | (5) | 24,644 | 16,080 | (2) | 1.1 | 185,061 | 37,641 | 19,407 | 22,352 | (3) | 1212,581 243,817 116.787 |
| Number of returns | | 185,880 | 145,126 | (2) | 16,444 | 23,019 | 12,302 | 9,297 | 2,405 | 1,529 | (2) | 01 | 40.754 | (2) | 13,874 | 5,906 | 4,423 (2) | 89,523 | 07/ 07 | | 127,790 | 78,662 | (2) 7,247 10,374 | 17,175 | 6,820 | (2) | 1,447 | 128 | (2) | 1 1 | 49,128 | 4,412 | 12,976 | 6,548 | (2) | 83,921 36,413 7,456 |
| aftar aftar credita (Thousand | | 011,300,110 | 1,300,110 | 558 | 17,900 | 83,672 | 122,367 | 96,183 | 244,159 103,959 50,860 | 146,942 | 19,477 | 15,239 | 4,476 | ι | 1 1 | 1 1 | 1 1 | 70,689 | 17,610 | 1 | 390,748 | 390,748 | 649 6,221 19,477 | 34,422 | 25,818 | 24,354 | 23,464 | 40,869 | 6,847 | 3,780 | 100 | 1 | | | | 60,769 164,217 165,762 |
| Taxable income (Thousand dollars) | | 5,640,943 | 5,639,824 | 2,827 | 89,964 | 419,542 | 606,346 | 466,873 | 1,152,233 | 485,359 | 39,355 | 26,654 | 1,119 | - | 1 1 | 370 | 1 1 | 356,345 | | 3 | 1,738,967 | 1,738,298 | 3,263 30,957 97,629 | 172,437 | 168,035 | 118,703 | 103,408 | 136,283 | 14,082 | 6,873 2,210 | 699 | 1 | 1 1 9 | 421 | | 304,955 815,319 618,693 |
| Exemptions (Thousand dollars) | New Jersey | 2,949,382 | 2,566,801 | 11,489 | 154,687 | 398,768 | 329,180 | 177,616 | 319,634 | 42,035 | 606 | 253 | 382,581 | 10,960 | 88,497 | 99,495 | 37,604 | 1,579,721 | North Carolin | 1000 | 1,6%,1% | 1,191,133 | 16,391 95,600 | 182,718 | 96,566 | 44,396 | 20,318 | 12,160 | 391 | 17, | 705,063 | 13,515 | 178,959 | 134,820 | 10, 889 | 1,228,215 554,332 113,649 |
| Adjusted gross income (Thousand dollars) | | 19,964,096 | 9,651,284 | 16,321 | 291,130 | 979,560 | 1,104,798 | 750,961 | 1,714,253 | 593,796 | 46,526 | 32,453 | 1312,812 | 322,526 | 66,100 | 96,361 | 41,748 | 11,322,356 5,026,733 | | | 2 507 709 | 3,506,608 | 22,842 148,723 344,235 | 429,547 | 234,263 | 193,536 | 147,893 | 174,910 | 18,244 | 8,626 2,673 | 1512,131 | 312,346 | 119,283 | 134,505 | 16,293 | 1,498,208 1,647,025 873,506 |
| Number of returns | | 1,345,264 | 1,193,129 | | 81,823 | | 147,803 | | _ | | | 1114 | 152,135 | | | 29,305 | | 419,528 | | 100 | 001,000 | 367,424 | 13,660 58,525 97,614 | | | | 3,553 | 5,191 | 153 | 32 | 56 | | | 39,798 | - 11 | 539, 847 242, 274 49, 564 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Whder \$1,000\$1,000 under \$2,000 | \$3,000 under \$4,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000. | \$9,000 under \$10,000 | \$10,000 under \$15,000 | \$25,000 under \$25,000 | \$100,000 under \$150,000. | \$200,000 under \$500,000 | \$1,000,000 or more | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000. | Returns under \$5,000 | | , | Grand total | Taxable returns, total | 1000 under \$1,000 \$2,000 under \$3,000 \$3,000 under \$4,000 | %4,000 under %5,000. | \$7,000 under \$9,000 | \$9,000 under \$10,000 | \$15,000 under \$20,000. | \$25,000 under \$50,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | Nontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$3,000 under \$4,000 \$4,000 under \$5,000 | \$5,000 or more | Returns under \$5,000 |

Table 17. --ADJUSTED CROSS 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 -- Continued

| | 1 | 1 | | | | | | | | | | | _ | | _ | | 32 32 | Τ- | 4 | 7 | | | | | | | | | _ | _ | | _ | 3333 |
|-------------|-------------|--|---|-----------------------|--|---|--|--|--|---------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|---|---|--|
| | 1,978,64 | 1,978,64 | | | | | | | | | | | | | | | 184,89 | | 20,94 | 50,94 | 1,24 2,58 | 6,67 | 2,45 2,75 (2) | 7,27 | (3) 4,20 | 25, 54 (2) | 27 | | | | | | 9,426 22,454 19,064 |
| 3 | 8,438,925 | 8,438,098 | 5,060 | 620,607 | 1,004,146 | 773,483 596,575 | | | | | | | 1 1 | 1 2 | 495 | 155 | 927,944 4,241,984 3,268,997 | | 232,388 | 232,076 | 401 6,052 12,965 | 33,421 | 13,594 | 34,388 | 13,990 | (2) | 365 | | 216 | | 312 | 1 | 47,979 111,401 73,008 |
| Pennsylvani | 5,364,751 | 4,463,057 | 23,068 | 764,524 | 669,446 | 322,570 | 337,284 | 83,273 | 50,107 | 2,593 | 294 | 901,694 | 20,901 | 224,820 | 216,433 | 94,576 | 2,229,135 2,605,748 529,868 | South Dakot | 335,480 | 195,163 | 2,042 16,375 28,599 28,599 | 36,443 | 12,914 8,129 (2) | 10,145 | (2) 1,358 | (2) | ન (પ્રા | | 15,917 | 24,969 | 24,545 | 15,271 | 224,025 96,676 14,779 |
| | 15,629,906 | 14,927,343 | 32,093 | 1,612,296 | 1,959,329 | 1,273,682 | | | | | | | 350,325 | 158,208 | 197,579 | 100,837 | 13,317,035 7,979,794 4,333,077 | | 1573,911 | 491,721 | 2,939 25,456 47,920 86,860 | 81,318 | 40,892 25,006 (2) | 50,345 | (2) 16,586 | 7,834 | 482 | | 34 202 | 7,082 | 20,567 | 15,665 | 1235,500 240,834 97,577 |
| | 2,433,752 | 2,093,448 | 19,224 | 356,652 | 303, 514 | 150,316 | 155,254 | 36,908 | 21,489 | 1,228 | 28 | 340,304 | 10,345 | 106,811 | 79,657 52,119 | 22,537 | 1,028,220 | | 137,663 | 86,397 | 10,01 | 10,243 | 2,943 (2) | 4,400 | (2) | (2) | | 1 | 51,266 | 11,362 | 8,317 | 3,091 | 94,397 37,009 6,257 |
| | 318,731 | 318,731 | 225 | 15,882 | 29,576 | 32,297 32,297 19,857 | 48,945 | 18,167 | 25,921 | 1,348 | 3,358 | - | • • | • | | , , | 25,906 146,992 145,833 | | 181,846 | 181,846 | 2,176 8,255 | 12,12 12,13 13,58 | 23,476 13,949 9,618 | 22,538 | 6,988 | 2,190 | 319 638 269 | 1 | - | | | ' | 25,513 90,024 66,309 |
| | 1,395,233 | 1,394,636 | 1,129 | 79,681 | 147,826 | 158,292 | 230,480 | 78,954 | 84,166 | 9,382 | 1,775 | 597 | | 1 | 582 | (2) | 130,498 729,174 535,561 | BI BI | 832,142 | 831,684 | 2,264 10,888 42,234 | 107,219 | 116,140 68,523 46,895 | 106,813 | 28,063 | 15,701 | 1,031 | 4 | 458 | 1 | 66 | - | 129,160 446,821 256,161 |
| Oregon | 880,204 | 735,500 | 6,517 | 93,941 | 105,073 | 75,095 | 62,871 | 7,219 | 7,952 | 061 081 881 | 2 2 2 | 144, | | | | | 320,201 463,355 96,648 | South Carolin | 866,370 | 598,772 | 10,982 38,244 87,937 | 105,202 | 62,806 31,037 21,568 | 32,384 | 4,368 | 139 | 11.0 | 4 1 | 267,598 | 39,371 | 81,452 | 12,223 | 510,810 305,189 50,371 |
| | 12,568,377 | 2,473,857 | 8,917 | 201,048 | 295,476 | 331,031 273,965 161,065 | 337,383 | 107,278 | 103,384 | 3,501 | 7,554 1,956 4.094 | 194,520 | 320,412 | 26,309 | 30,404 27,269 | 11,508 | 1,395,184 | | 11,882,606 | 1,690,817 | 15,147 56,088 151,606 | 252,450 | 209,477 118,623 82,214 | 164,258 | 37,124 | 19,744 | 874 1,484 527 | 1 | 35 263 | 12,834 | 68,656 | 13,961 | ² 627,730 894,290 360,586 |
| | 397, 324 | 339,864 | 5,431 | 29,918 | 45,757 | 32,36 17,309 | 28,779 | 6,195 2,956 | 3,082 1,222 | 22.22 | | 57,460 | 4,370 | 17,303 | 12,430 | (2) | 154,747 | | 378,39c | 276,120 | 4,152 22,096 43,325 | 46,048 34,967 | 27,985 13,956 8,695 | 13,797 | 1,652 | 307 | V & L | | 102,276 | 20,232 | 28,290 | 2,713 | 224,564 132,571 21,261 |
| | 302,934 | 302,934 | 3,333 | 22,428 | 27,04,2 | 24,976 25,092 15,475 | 43,328 | 16,873 | 32,295 | 4,165 | 976 | • | | • | | () | 38,255 | | 127,167 | 127,167 | (2) 936 3,743 | 17,213 | 12,761 | 16,862 | 4,078 | 7,807 | 2,029 | 1,435 | ' | | t t | 1 1 1 | 15,402 59,293 52,472 |
| | 1,329,144 | 1,328,493 | 2,369 | 112,277 | 169,901 | 123,048 | 204,211 | 73,633 | 105,627 | 3,121 | 10,127 | 651 | 3 (| • | 1 86 | 257 | 193,155 633,264 502,725 | | 565,717 | 565,692 | (2) 4,746 19,419 | 58,359 86,370 | 63,262 54,449 31,991 | 79,918 | 16,588 | 19,049 3,436 | 1,310 3,494 | 2,878 | 25 | 1 1 | ((| 25 | 77,783 294,431 193,503 |
| Oklahoma | 1,072,736 | 768,437 | 10,211 | 140,810 | 118,798 | 48,361 | 55,508 | 12,666 | 8,584 1,936 | 7 | | | | | | | | Rho | 412,496 | 337,301 | | | | | 2,359 3,151 | 828 94 | 75 75 | 2.71 | 75,195 | | | | 180,719 197,401 34,376 |
| | 12,695,623 | 2,471,529 | 14,191 | 301,785 | 347,687 | 227,071 | 303,540 | 97,943 | 126,492 | 3,694 | 12,294 2,056 1,926 | 1224,094 | 322,314 | 62,393 | 68,712 61,600 | 23,342 | 1,234,119 | | 11.107.548 | 1,041,814 | (2) 21,445 63,408 | 129,865 | 114,156 93,957 52,943 | 116,907 | 21,517 | 22,811 | 1,717 | 3,029 | +65,734 | 1,731 | 17,292 | 12,864 | ,280,496 568,249 258,803 |
| | 500,317 | 376,117 | 8,510 | 67,410 | 53,585 | 30,208 24,193 13,569 | 25,898 | 5,740 | 3,838 | 79 | 41 | 124,200 | | | | | | | 181.222 | 154,987 | | | | | 1,156 | 353 | 15 | 5 | 26,235 | 3,065 | 6,759 | 2,915 | 82,887 83,187 15,148 |
| | Grand total | axable returns, total | Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. | \$3,000 under \$4,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 | \$9,000 under \$10,000 | \$15,000 under \$20,000\$20,000 under \$25,000 | \$25,000 under \$50,000 \$50,000 under \$100,000 | \$100,000 under \$150,000 | \$200,000 under \$500,000 | ontaxable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | eturns under \$5,000 | | Grand total | axable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 | \$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 | \$7,000 under \$8,000 | \$10,000 under \$15,000 | \$20,000 under \$25,000. | \$50,000 under \$100,000 \$100,000 under \$150,000 | \$150,000 under \$200,000 | \$1,000,000 or more | ontaxable returns, total | No adjusted gross income | \$2,000 under \$2,000 | \$4,000 under \$5,000 | Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more. |
| | | Octabona Oregon Oregon 1,229,623 1,072,736 1,329,144 302,934 397,324 1,2,568,377 880,204 1,395,233 318,731 2,433,752 1,5,629,906 5,364,751 | 07egcn 2-2695,623 1,072,736 1,229,144 302,934 397,324 1,2568,377 880,204 1,395,233 318,731 2,433,752 1,5629,906 5,364,751 8,438,925 1,978,645 2,471,529 768,427 1,328,493 302,934 339,864 2,473,857 7755,500 1,394,636 318,731 2,093,448 14,927,343 4,463,057 8,438,098 1,978,645 | Chalchoms | CK0,317 12,695,623 1,072,736 1,229,124 302,934 397,324 12,568,377 880,204 1,394,636 318,731 2,433,732 11,529,906 5,364,751 8,438,925 1,978,645 376,117 2,471,529 768,437 302,934 397,324 2,473,837 318,731 2,433,732 14,927,343 4,463,057 8,438,925 1,978,645 8,510 16,191 10,211 2,369 476 5,431 6,517 1,129 225 19,224 32,093 23,068 5,060 1,011 8,510 16,191 10,211 2,369 4,76 5,431 8,408 7,218 225 19,224 32,093 23,068 5,060 1,011 8,510 45,437 10,648 12,128 10,681 34,488 36,488 10,648 36,488 36,488 45,437 45,437 46,080 1,011 8,517 10,204 301,026 39,941 7,888 222,093 16,127 46,020 16,138 36,488 | Soo, 317 12, 695, 623 1,072,726 1,229,124 302,934 307,324 1,2,568,377 880,204 1,395,233 318,731 2,433,722 15,629,906 5,364,721 8,438,925 1,978,645 376,117 2,471,229 76,117 2,471,229 76,117 2,433,722 11,394,636 318,731 2,433,722 11,928,036 1,978,645 11,978,645 < | SOD, 317 1,2,695,623 1,072,736 1,229,144 302,934 22,695,233 318,731 2,433,732 15,629,906 5,364,751 8,438,925 1,973,625 376,117 2,471,229 768,437 1,229,144 302,934 397,224 2,473,857 735,500 1,394,636 318,731 2,433,732 14,623,077 8,438,925 1,973,645 8,510 14,101 1,21 2,369 476 5,431 8,17 1,243,731 2,433,732 14,623,077 8,438,095 1,973,645 8,510 14,101 10,11 1,328,473 1,328,473 30,934,48 14,623,077 8,438,095 1,973,645 8,510 14,101 10,11 1,328,473 1,228,473 30,484 2,473,857 7,394,636 31,973 4,623,077 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 1,973,645 | SOO, 317 1, 2695, 623 1, 072, 736 1, 229, 144 302, 934 397, 224 1, 25, 695, 233 118, 731 2, 433, 732 11, 226, 346 32, 436, 723 180, 204 1, 394, 636 318, 731 2, 433, 732 11, 226, 436, 377 860, 204 1, 394, 636 318, 731 2, 433, 732 1, 56, 290, 346 3, 448, 927 31, 373, 428 4, 436, 307 860, 204 1, 394, 636 316, 731 2, 433, 732 14, 260, 374 8, 446 3, 446 | SOO, 317 1, 2, 695, 623 1, 072, 736 1, 229, 144 302, 934 397, 324 1, 2, 560, 307 18, 731 2, 433, 722 1, 2, 560, 307 18, 731 2, 433, 722 1, 560, 302 3, 24, 73 4, 25, 64, 73 1, 220, 34, 48 3, 23, 48 2, 473, 857 3, 23, 48 3, 23, 48 3, 24, 21 3, 23, 48 3, 24, 21 3, 24, 48 | Chaptons | Color Colo | Solg 1, 10, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12 | Scot 317 2, 655, 623 1,072,736 1,129,144 302,934 397,224 2, 568,377 880,204 1,395,233 318,731 2,433,752 115,629,906 5,364,751 8,438,925 1,978,645 1,978,645 2,713,629,906 1,978,645 1,97 | Column C | Charles Char | Column C | Colored Colo | Column C | Column C | Column C | Column C | Charles Company Charles Char | Company Comp | Company Comp | Company Comp | Colonia Colo | Company Comp | Company Comp | Company Comp | Column C | Part Part | Part Part | Column |

Table 17. -- ADJUSTEO GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX -- ALL RETURNS AND JOINT RETURNS, BY ADJUSTEO GROSS INCOME CLASSES AND BY STATES -- CONTINUED

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

| | | ч | ~ | 64400840112 | 22 22 25 25 25 25 25 25 25 25 25 25 25 2 | 23 | 8388788 | 32 83 | | | 23 | | 22 22 23 25 25 25 25 25 25 25 25 25 25 25 25 25 | 23 | 22823828 | |
|---|-----------|-------------|------------------------|---|--|---------------------------|---|--------------------------------------|------------|-------------|------------------------|---|--|---------------------------|---|---|
| after credits (Thousand | 90)/818 | 122,387 | 122,387 | (2) 576 2,893 6,740 9,137 11,235 11,235 11,235 11,472 | 19,497 7,478 7,525 10,206 7,338 5,023 1,025 | • | 1 1 1 1 1 1 1 | 10,315 56,124 55,948 | | 521,961 | 521,961 | 289 2,795 20,871 42,0871 42,040 54,040 57,712 43,497 | 102,177 19,638 19,325 47,760 26,412 8,778 3,043 4,353 6,412 4,353 6,412 8,778 8,778 8,778 8,778 8,788 8,778 | | | 32,208 243,757 245,996 |
| Taxable income (Dougand | 0011878 | 539,363 | 539,363 | (2) 2,876 14,513 33,715 45,787 60,987 56,021 59,378 | 92,449 32,652 18,492 34,096 118,065 10,223 1,999 | 1 | | 51,632 277,991 209,740 | | 2,315,678 | 2,313,918 | 1,938 13,883 41,649 105,928 210,757 270,476 287,059 213,115 | 481,462 132,220 76,686 153,727 62,435 17,256 5,556 8,236 4,751 1,739 | 1,760 | 29 279 760 571 | 1,206,473 |
| Exemptions (Thousand | Utah | 469,537 | 368,550 | (2) 8,944 26,917 52,213 64,960 63,030 46,969 32,286 25,454 | 31,526 6,324 3,239 3,665 848 290 290 17 | 100,987 | (2) 10,674 17,189 21,528 24,554 (2) 15,528 | 175,638 247,957 45,942 | Washington | 1,434,084 | 1,199,165 | 8,930 35,984 76,738 128,490 213,772 116,737 107,221 | 132,081 23,221 10,386 10,386 2,585 2,585 79 77 179 | 234,919 | 15,140 25,633 55,831 73,700 31,253 15,595 | 467,294 784,953 181,837 |
| Adjusted gross income (Thousand | 0011818 | 1,167,165 | 1,084,284 | (2) 13,585 48,781 103,649 133,020 149,949 126,143 109,238 | 146,910 45,370 25,273 4,148 21,613 11,811 2,231 2,419 | 182,881 | (2) 3,180 12,521 18,189 23,251 (2) 18,141 | 1233,797 633,693 299,675 | | 14,236,680 | 4,056,276 | 12,316 57,966 138,386 273,796 492,357 568,768 528,629 372,884 345,372 | 701,019 174,082 96,099 181,819 70,553 18,939 6,431 9,342 9,342 1,755 | 1180,404 | 313,545 8,381 41,159 69,112 34,085 18,752 22,460 | 1,640,408 2,329,104 1,267,168 |
| Number of returns | | 183,047 | 148,631 | (2) 5,010 13,646 22,741 23,947 23,154 16,853 13,014 | 12,655 2,665 1,153 1,348 1,348 107 107 | 34,416 | (2) 5,429 8,644 7,102 6,724 (2) 3,339 | 74,229 90,528 18,290 | | 632,633 | 538,401 | 7,443 22,581 39,045 60,137 89,255 87,787 70,787 70,787 70,787 | 60,080 10,239 4,324 4,324 1,093 1,093 34 34 | 94,232 | 6,927 14,364 27,403 27,754 9,837 4,154 3,793 | 219,645 331,520 81,468 |
| ă - | 0011818) | 1,378,499 | 1,378,499 | 1,710 14,629 39,340 75,154 101,739 1128,314 121,263 106,990 81,593 | 218,758 86,385 87,148 140,445 116,488 115,488 13,502 24,247 8,331 10,580 | - | 111111 | 130,833 538,999 708,667 | | 497,359 | 497,359 | 5, 327 14, 263 28, 548 41, 466 40, 370 43, 674 40, 621 | 99,798 33,167 19,55 40,955 24,230 7,661 7,661 7,761 1,227 860 | | 1 . 9 . 2 . 1 | 48,750 213,927 234,682 |
| Texable Income (Thousand | 2011#14 | 5,858,430 | 5,854,185 | 8,371 73,448 197,107 378,719 512,381 641,395 641,395 641,395 | 1,029,287 226,158 226,158 455,700 55,700 25,325 14,083 17,932 | 4,245 | 266 1,186 1,539 1,254 | 660,636 2,671,411 2,526,383 | | 2,221,879 | 2,221,272 | 3,044 26,452 71,136 144,165 207,929 238,546 199,578 213,458 | 471,162 144,936 77,016 135,838 59,131 15,083 5,208 8,339 2,443 1,047 | 409 | 181 64 260 (2) | 245,302 |
| Exemptions (Thousand | Texas | 4,260,159 | 3,158,341 | 36, 650 190, 975 347, 257 517, 409 488, 868 461, 852 327, 578 227, 578 | 276,624 64,307 30,101 39,311 11,396 1,524 1,524 4,25 6,2 | 1,101,818 | 42,379 134,828 286,538 310,019 211,781 82,376 33,897 | 2,160,212 1,675,157 424,790 | Virginia | 1,688,592 | 1,209,335 | 12,115 73,712 135,333 189,434 190,300 167,681 100,927 89,390 69,790 | 129, 344 25, 747 9, 727 12, 498 2, 498 331 92 92 92 | 479,257 | 10,217 54,906 140,854 127,195 94,418 39,838 (2) | 878,022 629,788 180,782 |
| Adjusted gross income (Thousand | doitars | 11,148,330 | 10,400,601 | 51,056 304,421 631,101 1,047,772 1,171,658 1,296,365 1,079,477 1,079,477 | 1,495,970 492,965 286,425 547,367 316,168 75,871 29,786 50,979 16,505 | 1747,729 | 3111,902 44,760 201,898 264,484 209,714 92,307 | 12,735,311 5,076,672 3,336,347 | | 14,334,645 | 3,982,997 | 16,954 1113,954 1113,954 238,035 389,862 462,745 475,762 348,910 354,469 309,348 | 699,095 197,302 98,186 168,411 71,261 18,303 6,424 10,328 2,738 1,240 | 1351,648 | 315,635 17,526 93,050 107,525 90,851 43,167 | 11,094,929 1,965,834 1,273,882 |
| Number of returns | | 1,905,515 | 1,479,006 | 30,542 119,719 179,551 179,551 228,344 213,280 199,994 144,267 | 127,494 28,787 12,895 16,381 4,809 641 182 25 25 | 426,509 | 21,180 72,568 137,058 105,946 61,221 20,895 7,641 | 981,024 732,876 191,615 |] | 747,054 | 569,917 | 10,095 4,746 .68,263 86,385 83,778 73,262 46,3,262 46,3,262 46,3,262 46,3,262 46,469 | 59,609 11,626 4,400 1,088 1,088 151 38 37 | 177,137 | 5,060 27,112 61,570 44,117 26,821 9,795 | 383,964 280,985 82 ,105 |
| income tax aftar credits (Thousand | 0011873) | 376,691 | 376,691 | 5,917 13,390 28,994 28,994 40,751 30,083 30,083 | 46, 189 23, 943 15, 397 16, 625 24, 465 24, 189 4, 189 1, 664 1, 079 | 1 | 1,11111 | 48,983 154,944 172,764 | | 40,455 | 40,455 | (2) 650 1,435 3,979 3,859 6,859 6,614 6,614 (2) | 5,640 2,416 1,713 1,386 2,386 (2) 160 2,54 2,54 2,54 | • | 11111 | 6,129 |
| Taxable income (Thousand | | 1,632,663 | 1,632,388 | 3,417 29,698 67,415 145,527 164,442 203,463 154,380 150,721 95,579 | 226,935 103,842 61,124 129,606 58,097 16,636 7,902 8,457 2,999 2,999 | 275 | 275 | 246,332 768,585 617,745 | | 188,393 | 188,393 | (2) 3,251 7,183 20,105 19,298 34,563 22,879 10,517 (2) | 26,809 10,658 7,109 8,473 2,448 (2) 311 423 361 | , | 11111 | 30,861 |
| Exemptions (Thousand | Tennessee | 1,513,136 | 1,001,783 | 14,962 87,605 131,229 198,322 148,300 139,513 88,888 56,989 | 62,063 18,110 7,948 10,641 2,445 2,445 125 74 125 74 | 511,353 | (2) 92,511 125,636 125,636 84,421 37,910 | 926,055 485,277 101,804 | Vermont | 179,872 | 122,157 | (2) 7,614 12,601 23,323 16,802 24,097 12,907 12,907 (2) | 8,045 2,221 1,078 1,078 (2) 133 (2) | 57,715 | (2) 7,395 17,257 11,026 13,033 (2) | 101,447 66,223 |
| Adjusted gross income (Thousand | 9011818) | 13,458,336 | 3,083,380 | 20,916 135,860 234,457 409,023 371,064 405,946 290,534 243,382 | 135,537 139,669 139,669 155,531 16,942 18,942 9,563 3,806 2,372 | 1374.956 | (2) 29,282 97,512 107,119 85,630 88,630 | 1,153,850 1,483,445 821,041 | | 1406,769 | 365,530 | (2) 12,235 23,278 50,989 42,417 68,672 42,680 20,256 | 40,861 14,565 9,536 10,486 2,971 (2) 367 918 981 | 141,239 | (2) 2,442 10,567 9,934 11,599 (2) | 1128,505 196,474 81.790 |
| Number of returns | | 684,151 | 483,095 | | | 201 056 | | 420,976 217,175 46,000 | -1 | 78,471 | 57,841 | (2) 4,727 6,552 11,358 7,757 7,757 10,570 5,740 6,5419 | 3,412 839 431 959 48 (2) 2 3 | 20,630 | (2) 3,382 7,520 4,001 3,397 (2) | 44,397 28,969 5,105 |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$6,000 \$8,000 under \$8,000 \$8,000 under \$8,000 | \$3,000 under \$15,000 \$15,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$150,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$100,000 \$1000,000 under \$1000,000 | Nontaxable returns, total | No adjusted gross income Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$5,000 under \$4,000 \$5,000 or more | Returns under \$5,000 | | Grand total | Taxable returns, total | Under \$1,000 \$2,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$3,000 \$3,000 under \$3,000 \$9,000 under \$3,000 | \$10,000 under \$15,000. \$20,000 under \$25,000 \$25,000 under \$25,000 \$50,000 under \$100,000 \$100,000 under \$100,000 \$150,000 under \$100,000 \$20,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$200,000 under \$200,000 | Nontaxable returns, total | No adjusted gross income Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000. \$3,000 under \$4,000 \$5,000 under \$5,000. | Returns under \$5,000 Returns \$5,000 under \$10,000 |

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

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

| | | 7 | ~ | m · | | | | | | | _ | _ | | _ | | 52 | 23 | 57 | 25 | 3 % | 28 | 2,3 | | | | | - | 2 | m - | 1 W | 9 t | ~ 00 | 6 و | 125 | 9 6 | 17 | 15 | 77 | 9 6d | ೭ ಚ | 22 | 53 | 2% | 3 % | 28 | 53 | 3 8 | 3 22 5 | |
|---|---------------|-------------|------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------|-----------------------------|---------------------|---------------------------|--------------------------|-----------------------------|-----------------------|-----------------------|-----------------|-----------------------|--------------------------|-------------|---------|--|------------------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--------------------------|-------------------------|-------------------------|--------------------------|---------------------------|-----------------------------|----------|---------------------------|--------------------------|-----------------------|-----------------------|------------------------|----------------------|---------------------------------|--|
| Income tax after credita (Thousand | 00/1818 | 56,487 | 56,487 | (2) | 372 | 2,967 | 4,430 | 6,488 | 6,049 | 0 385 | 3,135 | 4,771 | 2,035 | 2,614 85 | 485 | ' 1 | • | | 1 | • | | 1 | 4,773 | 24,236 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Texable income (Thousand | 7 | 249,984 | 249,984 | (2) | 1,862 | 14,871 | 22,179 | 32,177 | 29,578 | 14. 32 | 13,566 | 15,082 | . 882 | 35, | 668 | | • | ' | 1 | • | | 1 | 23,949 | 90,544 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exemptions (Thousand | Wyoming | 176,589 | 142,012 | (2) | 3,664 | 22,661 | 27,242 | 18,687 | 12,977 | 12.080 | 2,527 | 1,30 | 231 | 2 2 | 7 ' | ' ' | 34,577 | (2) | (2) | 6,344 | 202.11 | 1 | 76,459 | 16,998 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted gross income (Thousand | | 1471,169 | 446,638 | | | | | | | | 18,150 | | | | | , | 124,531 | (2) | (2) | 3,950 | 11.115 | | 1100,164 | 119,137 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of returns | | 76,981 | 64,228 | (2) | 2,587 | 9,471 | 8,063 | 7,846 | 3,581 | 5,436 | 1,068 | 519 | 95 | , T | -1 1 | 1 | 12,753 | (2) | (2) | 2,581 | 2,958 | } | 33,618 | 7,538 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Income tax after credits (Thousand | | 617,467 | 617,467 | 380 | 4,726 | 33,965 | 76,877 | 69,988 | 54,715 42,702 | 95,484 | 32,137 | 53,449 | 32,345 | 3,650 | 5,099 | 1,652 | • | 1 | 1 | 1 1 | • | 1 1 | 52,722 | 256, 195 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable income (Thousand dollers) | | 2,771,275 | 2,770,328 | 1.909 | 23,896 | 171,462 | 383,983 | 346,929 | 207,264 | 449,918 | 140,084 | 179,347 | 79,224 | 0,977 | 2,745 | 2,819 | 947 | 1 | 1 | 218 | 1 0 | 621 | 266,570 | 975,437 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exemptions (Thousand dollers) | Wisconsin | 1,980,594 | 1,543,429 | 8.774 | 105,380 | 214,526 | 275,880 | 210,913 | 71,346 | 122,982 | 26,387 | 16,313 | 3,588 | 118 | δ _ω | 5 | 437,165 | 14,056 | 65,317 | 97,469 | 71,295 | 32,403 | 793,332 | 1821,28 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjusted gross income (Thousand dollars) | | 15,306,585 | 4,990,847 | 12,097 | 96,266 | 804,444 | 766,301 | 6.4,216 | 323,392 | 657,378 | 191,363 | 228,258 | 98,671 | 9,080 | 3,551 | 3,316 | 1315,738 | 312,012 | 20,155 | 64,880 | 66,426 | 36,627 | 11,030,130 | 1,344,450 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of returns | | 864,045 | 702,611 | 7,312 | 37,354 | 98,279 | 118,119 | 86,589 | 72,207 | 56,646 | 5,170 | 6,848 | 1,489 | 53 | 96. | 2 | 161,434 | 6,475 | 30,886 | 33,963 | 19,200 | 6,412 | · | | | | | | | | | | | | | | | | | | | | | | | | | | |
| income tax after credits (Thousand | | 205,887 | 205,887 | 331 | 2,589 | 18,920 | 28,942 | 19,963 | 13,137 | 28,577 | 10,463 | 15,830 | 8,542 | 1,408 | 814 | | ı | 1 | ı | 1 1 | 1 | | 29,936 | 76,370 | | | 50,030 | 50,030 | - (2) | 644 | 1,138 | 1,879 | 2,32 | 3,285 | 14.337 | 5,501 | 5,319 | 3,932 | 132 | 237 | 706 | - | ' ' | • | | ' | 3,157 | 31,515 | |
| Taxable income (Thousand dollars) | | 937,921 | 937,560 | 1,654 | 13,055 | 94,936 | 144,270 | 98,781 | 63,835 | 134,540 | 45,006 | 52,509 | 20,448 | 2,629 | 18-41 | | 361 | 1 | | 37 | 324 | | 151,082 | 294,287 | | 000 | 228,804 | 228,599 | (2) | 2,288 | 5,933 | 1,62 | 13,532 | 16,053 | 67, 305 | 24,225 | 24,315 | 10,630 | 305 | 489 | 1,388 | 502 | 1 1 | 1 | DZ I | 185 | 15,307 | 81,370 | |
| Exemptions (Thousand | West Virginia | 827,707 | 603,805 | 6,407 | 74,767 | 109,883 | 113,183 | 56,837 | 26,270 | 36,075 | 8,266 4,138 | 7.06 | 40 40 40 40 40 | 43 | a ' | - | 223,902 | (2) | 39,131 | 53,577 | 23,558 | (2) | 330,930 | 54,179 | Other sress | | 194,003 | 108,437 | (2) | 9,254 | 15,623 | 686,6 | 8,220 | 10,450 | 18.87 | .,369 | 2,521 | 423 | 7 | o m : | 7 200 70 | 86,226 | (<) | 15,322 | 23,572 | 11,437 | 111,968 | 26,205 | |
| Adjusted gross income (Thousand dollers) | | 1,895,750 | 1,736,820 | 9,026 | 53,730 | 230,908 | 291,367 | 175,863 | 101,839 | 191,318 | 59,209 | 62,149 | 5,006 | 3,043 | 10,41 | | 1158,930 | (2) | 52,981 | 45,927 | 19.485 | (2) | 1573,715 | 387,093 | | 0 0 0 0 | 2TO 255 | 379,956 | (2) | 12,872 | 24,263 | 24,810 | 24,245 | 30,543 | 96,175 | 31,416 | 30,356 | 12,196 | 339 | 509 | 100 054 | 1,2,006 | (*) | 9,902 | 22,779 | 18,904 | 1112,335 | 162,936 | |
| Number of returns | | 361,117 | 27,4,699 | | 37,962 | | | | | | 3,415 | | | 18 | | | 86,418 | | | | 6,558 | - 1 | 199,716 | 24,041 | | 000 | 000 000 | 44,707 | (2) | | | 4,427 | | | | | ۲ | 221 | | n et 1 | 1 200 | - | | | | | | 22,016 | |
| Adjusted gross income classes | | Grand total | Taxable returns, total | Under \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$4,000 under \$5,000 | \$6,000 under \$7,000 | \$7,000 under \$8,000 | \$9,000 under \$10,000 | \$10,000 under \$15,000 | \$15,000 under \$20,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$500,000 under \$1,000,000 | \$1,000,000 or more | Nontaxable returns, total | No adjusted gross income | Under \$1,000 under \$2,000 | \$2,000 under \$3,000 | \$3,000 under \$4,000 | \$5,000 or more | Returns under \$5,000 | Returns \$10,000 or more | • 1 | 4 | The solid bound to the solid but the solid b | laxable returns, total | ## Under \$1,000 | \$2,000 under \$3,000 | \$3,000 under \$5,000 | \$5,000 under \$6,000 | \$7,000 under \$8,000 | \$8,000 under \$9,000. \$9,000 under \$10,000. | \$10,000 under \$15,000. | \$15,000 under \$20,000 | \$25,000 under \$50,000 | \$50,000 under \$100,000 | \$150,000 under \$200,000 | \$500,000 under \$1,000,000 | : | Nontakable returns, total | No adjusted gross income | \$1,000 under \$2,000 | \$3,000 under \$4,000 | \$4,000 under \$5,000. | eturns under \$5,000 | Returns \$5,000 under \$10,000. | |

See text for "Description of Sample" and "Explanation of Classifications and Terms." *Adjusted gross throme less adjusted gross deficit.
*Sample variability is too large to warrant Showing separately. Howevey, the grand total includes data deleted for this reason. *Adjusted gross deficit.

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

[Taxable and nontaxable returns]

| | | | | [TEXEDIE | and nontaxa | Die return | | | | | | | |
|----------------------------|--|---|--|--|--|---|--|---|--|--|---|---|----------------|
| | 100 largest standard metropolitan statistical areas | Number of returns | Adjusted gross income less deficit | Salaries and wages (net) | Dividends (after ∈xelusions) | 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 | |
| | | (1) | (Thousand dollers) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollers) | (Thousend dollers) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dallers) (11) | - |
| 1 | Total | 33,893,355 | 192,456,832 | 157,608,322 | b,80↔,316 | 2,806,683 | 11,225,147 | 5,851,381 | 4,087,783 | | 109,691,881 | 25,965,537 | 1 |
| 2 3 4 | Akron, Ohio | 184,139 227,205 173,090 | 1,116,953 1,197,483 861,326 | 977,268 1,036,610 729,495 | 17,766 28,550 26,686 | 11,428 15,970 9,041 | 65,741 63,217 57,663 | 13,071 23,990 14,534 | 15,220 10,983 11,683 | 4,970 3,795 2,677 | 648,052 666,512 484,165 | 147,331 145,262 110,825 | 2 3 4 |
| 5 | Pennsylvania-New Jersey. Atlanta, Georgia Bakersfield, California | 328,993 88,786 | 1,737,036 519,867 | 1,465,561 411,258 | 45,614 5,650 | 17,283 13,279 | 93,438 31,007 | 52,201 30,269 | 24,806 12,226 | 17,907 11,489 | 929,869 292,540 | 215,376 67,899 | 5 6 |
| 7 8 9 10 | Baltimore, Maryland. Beaumont-Port Arthur, Texas. Birmingham, Alabama Boston, Massachusetts. Bridgeport, Connecticut. | 622,326 92,569 188,514 962,034 145,011 | 3,307,756 473,833 958,804 5,113,522 825,405 | 2,738,824 398,455 798,423 4,189,452 709,337 | 108,016 7,066 21,710 269,767 20,246 | 56,171 5,035 8,031 69,193 11,322 | 189,255 24,277 55,200 315,405 44,234 | 101,896 13,201 43,994 115,508 16,382 | 50,813 8,921 10,191 89,630 8,221 | 28,177 9,687 9,993 8,397 6,117 | 1,855,190 258,626 493,172 2,889,983 466,592 | 431,866 59,526 118,647 683,100 104,799 | 8 9 10 |
| 12 13 14 15 16 | Buffalo, New York Canton, Ohio Charleston, West Virginia Charlotte, North Carolina Chattanooga, Tennessee-Georgia | 461,227 106,695 81,287 90,052 88,901 | 2,604,915 579,291 428,750 468,358 419,477 | 2,175,477 497,611 370,968 385,851 350,906 | 83,385 14,115 8,682 14,789 11,476 | 37,284 6,945 2,883 3,497 4,342 | 162,914 38,914 23,861 28,386 22,206 | 58,505 9,455 (1) 13,059 11,626 | 42,917 3,290 1,683 9,872 7,074 | 13,390 4,914 4,867 6,129 7,115 | 1,488,353 326,154 239,180 240,961 214,635 | 346,867 73,071 53,124 56,358 51,256 | 13 14 15 |
| 17 18 19 20 21 | Chicago, Illinois. Cincinnati, Ohio-Kentucky. Cleveland, Ohio. Columbus, Ohio. Dallas, Texas. | 2,391,800 381,976 654,066 236,622 358,542 | 14,614,659 2,161,194 3,904,418 1,266,140 2,036,558 | 12,268,409 1,716,893 3,313,070 1,064,064 1,617,486 | 467,830 92,360 134,049 30,852 63,461 | 157,065 40,437 50,396 14,474 28,971 | 686,988 141,228 187,918 81,672 149,492 | 456,031 58,251 83,091 35,482 65,937 | 299,991 54,078 58,107 16,130 66,041 | 113,684 28,728 28,766 15,079 26,139 | 8,819,104 1,259,825 2,277,024 730,522 1,177,064 | 2,105,200 298,011 529,014 169,696 285,719 | 18 19 20 |
| 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 | |
| 23 24 25 26 | Dayton, Ohio. Denver, Colorado. Des Moines, Iowa. Detroit, Michigan. | 228,902 323,054 96,818 1,287,312 | 1,345,551 1,838,082 533,381 7,693,736 | 1,153,457 1,461,021 419,180 6,663,693 | 25,145 51,396 12,337 181,350 | 12,700 37,484 6,500 101,392 | 88,450 116,968 45,949 338,696 | 23,208 70,891 30,139 178,870 | 15,053 41,510 8,633 86,107 | 15,673 34,255 2,954 63,591 | 807,361 1,043,504 294,948 4,491,075 | 186,177 235,641 68,612 1,037,292 | 24 25 |
| 27 28 29 30 31 | Duluth-Superior, Minnesota-Wisconsin Erie, Pennsylvania. Flint, Michigan. Fort Worth, Texas. Fresno, California | 92,388 88,018 115,795 189,341 106,102 | 432,675 413,319 629,541 991,387 469,954 | 364,207 345,451 556,495 836,071 397,539 | 10,837 10,611 20,141 19,984 9,902 | 4,830 3,357 7,009 11,708 9,867 | 25,455 29,070 24,244 57,171 40,459 | 13,083 11,222 9,876 20,621 32,847 | 6,537 2,012 2,557 11,145 13,394 | 1,118 4,532 3,048 15,948 5,451 | 227,519 217,821 343,641 546,374 283,949 | 49,314 50,573 80,392 127,105 65,615 | 28 29 30 |
| 32 33 34 35 36 | Gary-Hammond-East Chicago, Indians Grand Rapids, Michigan. Harrisburg, Pennsylvania. Hartford, Connecticut. Honolulu, Hawaii | 169,100 120,984 127,946 203,201 149,770 | 947,310 660,590 636,534 1,208,656 784,018 | 842,430 533,656 542,197 988,976 651,026 | 8,272 16,131 11,991 55,750 19,831 | 9,997 14,646 7,209 16,203 7,033 | 42,272 41,025 39,502 69,381 43,987 | 20,354 26,386 15,001 25,019 23,452 | 10,557 11,738 6,407 28,438 16,092 | 7,325 6,688 5,902 7,358 12,444 | 522,799 369,917 359,758 731,546 448,935 | 115,072 84,587 80,295 173,252 102,643 | 33 34 35 |
| 37 38 | Houston, Texas | 394,137 72,041 | 2,219,726 344,034 | 1,818,342 297,434 | 74,348 3,847 | 32,343 3,611 | 127,854 17,980 | 43,551 (1) | 55,225 1,938 | 46,195 6,478 | 1,261,329 184,526 | 306,744 39,939 | 37 38 |
| 39 40 41 | Kentucky-Ohio. Indianapolis, Indiana Jacksonville, Florida Jersey City, New Jersey | 255,642 157,631 256,486 | 1,452,532 757,604 1,237,721 | 1,236,565 649,650 1,113,109 | 44,587 20,829 19,125 | 14,758 6,026 9,352 | 76,897 36,961 54,456 | 34,890 20,858 16,573 | 23,789 13,520 10,183 | 14,922 7,761 3,724 | 876,058 385,075 684,161 | 204,700 92,2 1 4 146,904 | 40 |
| 42 43 44 45 46 | Johnstown, Pennsylvania. Kansas City, Missouri-Kansas. Knoxville, Tennessee. Lancaster, Pennsylvania. Lansing, Michigan. | 81,369 368,162 118,288 92,658 95,523 | 325,660 2,038,007 537,646 433,309 491,128 | 277,895 1,697,654 466,542 359,129 429,260 | 6,971 57,224 9,993 12,763 6,553 | 2,174 24,242 6,436 6,093 7,761 | 21,055 111,386 25,505 43,168 22,099 | (1) 76,706 13,943 (1) 14,293 | 2,011 30,560 4,917 7,435 4,598 | 1,281 21,205 2,294 2,910 3,358 | 157,439 1,163,661 275,423 246,264 261,932 | 35,459 270,449 61,695 55,268 58,193 | 43 44 45 |
| 49 50 | Little Rock-Morth Little Rock, Arkansas. Los Angeles-Long Beach, California Louisville, Kentucky-Indiana Memphis, Tennessee Miami, Florida | 79,470 2,449,566 233,069 186,518 321,707 | 385,349 15,097,630 1,215,112 871,143 1,652,992 | 313,938 12,195,664 1,006,213 712,568 1,247,588 | 8,119 405,296 43,600 19,439 67,712 | 4,334 295,092 14,339 10,807 47,886 | 24,860 923,978 71,664 56,056 117,666 | 11,423 447,729 34,707 38,062 55,747 | 9,978 436,838 18,321 13,006 66,501 | 6,422 200,275 11,455 14,323 20,086 | 190,743 8,655,582 669,271 435,304 853,063 | 43,901 2,046,910 152,726 101,604 207,192 | 48 49 50 |
| 52 53 54 55 56 | Milwaukee, Wisconsin. Minneapolis-St. Paul, Minnesota. Mobile, Alabama. Nashville, Tennessee. New Haven, Connecticut. | 433,214 520,344 87,368 122,617 123,078 | 2,589,443 2,947,121 444,889 629,971 685,670 | 2,180,319 2,459,791 385,844 496,392 541,851 | 81,652 99,738 6,567 16,975 36,299 | 41,568 56,800 5,435 6,853 8,580 | 122,496 147,805 15,797 42,522 45,511 | 60,680 77,726 11,791 30,731 14,303 | 34,139 45,956 7,131 18,897 15,532 | 32,782 16,867 3,740 6,368 5,778 | 1,517,304 1,645,163 203,915 341,252 412,666 | 342,872 381,338 45,598 83,774 97,147 | 53 54 55 |
| | New Orleans, Louisiana. New York, New York. Newark, New Jersey. Norfolk-Portsmouth, Virginia. Oklahoma City, Oklahoma. | 268,735 4,307,434 641,133 150,859 154,795 | 1,376,852 25,917,626 4,003,580 718,707 805,221 | 1,071,644 20,084,171 3,306,819 614,952 645,600 | 45,798 1,475,851 160,335 16,334 15,513 | 17,166 439,821 53,247 5,824 13,893 | 92,465 1,476,344 220,882 30,483 70,865 | 62,536 1,133,249 99,846 23,036 21,510 | 27,226 869,376 83,411 5,897 15,060 | 39,955 65,248 17,943 8,621 12,079 | 770,353 14,551,173 2,391,906 371,218 429,311 | 195,682 3,729,528 566,328 83,852 100,871 | 58 59 60 |
| 62 63 64 65 66 | | 155,935 426,413 111,286 1,515,016 195,650 | 810,907 2,601,359 632,493 8,216,144 1,017,729 | 661,481 2,178,747 523,067 6,736,127 808,243 | 18,719 67,940 15,874 333,478 27,782 | 9,308 29,591 10,400 84,747 19,341 | 58,525 159,421 49,158 527,421 71,159 | 33,383 71,253 17,058 254,112 38,492 | 8,937 50,413 7,555 130,217 44,468 | 9,507 11,609 4,612 53,500 12,606 | 453,301 1,532,796 367,423 4,611,826 547,105 | 101,956 352,019 83,581 1,076,097 129,226 | 63 64 65 |
| 70 | Pittsburgh, Pennsylvania. Portland, Oregon-Washington. Providence, Rhode leland-Massachusetts Reading, Pennsylvania. Richmond, Virginia. | 832,376 279,234 298,837 99,665 155,405 | 4,634,777 1,536,415 1,394,499 485,635 776,280 | 3,811,742 1,222,987 1,175,684 404,906 654,712 | 227,186 36,664 47,980 17,499 32,664 | 41,162 26,253 17,373 5,497 6,510 | 280,095 115,426 83,716 36,058 32,047 | 103,933 64,172 27,583 (1) 22,038 | 77,438 30,798 18,643 6,010 11,282 | 40,021 13,978 7,135 2,304 8,489 | 2,724,933 877,239 747,588 281,461 441,634 | 669,795 201,445 170,005 63,968 100,941 | 68 69 70 |
| 75 | | 219,917 168,312 671,221 119,730 193,724 | 1,352,015 1,019,971 3,791,453 649,279 896,448 | 1,120,824 833,673 3,122,587 517,167 720,877 | 56,576 14,937 148,673 18,327 27,028 | 18,193 14,208 49,984 10,615 11,651 | 73,266 59,040 233,614 48,222 57,769 | 42,223 45,563 93,264 28,913 25,612 | 17,400 23,262 65,927 9,318 20,000 | 5,407 11,358 43,796 6,795 20,910 | 791,956 586,252 2,193,198 331,257 462,673 | 186,269 132,108 516,610 77,717 108,331 | 73 |

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

[Taxable and contaxable 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 end loss | Combined partnership net profit and loss | Combined net gain and loss from sales of capital assets | Combined rents and royalties net in ome and loss | Taxable income | Income tax after credits | |
|----------|---|--------------------|--|--------------------------|------------------------------------|-----------------------|--|---|--|--|-----------------------|--------------------------------|----------|
| | | | (Thousand | (Thousand | (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) | l |
| | | (1) | (2) | (.7) | (47 | (2) | (0) | (,, | | | (40) | (/ | ł |
| 77 | San Bernardino-Riverside-Ontario, California. | 249,511 | 1,297,862 | 1,077,120 | 23,526 | 26,374 | 71,387 | 47,183 | 27,188 | المخترة | 633,836 | 138,833 | 77 |
| 78 | San Diego, California | | 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 | | ь,384,584 | 4,921,554 | 279,724 | 111,840 | 435,325 | 251,264 54,621 | 197,284 46,325 | 87,400 10,368 | 3,892,394 798,930 | 929,231 182,314 | 79 80 |
| 80 81 | San Jose, California | 221,515 81,946 | 1,409,616 316,966 | 1,112,494 255,912 | 38,880 13,880 | 27,116 3,043 | 101,009 26,536 | 10,665 | 3,088 | 1,310 | 156,763 | 34,353 | 81 |
| OI | Scrancon, rembyrvania | 01,740 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | , | 17,000 | | | | , , | | | | |
| 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 |
| 83 | Shreveport, Louisiana | | 408,984 | 315,565 | 10,741 | 5,508 | 25,924 | 21,653 (1) | 14,098 5,525 | 10,623 | 224,872 278,412 | 57,357 62,814 | 83 |
| 84 | South Bend, Indiana | 80,722 89,054 | 468,859 468,546 | 406,735 366,800 | 13,675 9,772 | 3,928 9,716 | 23,359 36,750 | 20,303 | 10,049 | 6,670 | 265,008 | 59,642 | 85 |
| 85 86 | Spokane, Washington 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 |
| 00 | • | | , | 1 | 1 | | | | · | | | 14 000 | 40 |
| 87 | Stockton, California | 71,670 | 378,337 | 289,125 | 7,945 | 10,472 | 26,727 | 29,421 | 8,924 | 3,623 | 216,301 | 48,082 131,741 | 87 88 |
| 88 | Syracuse, New York | 206,034 | 1,072,175 | 924,798 | 21,879 13,158 | 14,676 8,622 | 64,055 42,283 | 19,364 17,755 | 7,554 5,518 | 2,958 | 303,487 | 69,654 | 89 |
| 90 | Tacoma, Washington | 106,425 238,267 | 563,652 1,085,412 | 469,211 759,657 | 69,484 | 34,318 | 83,916 | 28,537 | 53,711 | 14,126 | 542,718 | 125,614 | 90 |
| | 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 |
| 71 | 101000, 01120111111111111111111111111111 | 1 | , | 1 | | | | | | | | | |
| 92 | Trenton, New Jersey | 104,086 | 573,790 | 442,838 | 29,954 | 12,216 | 44,926 | 17,559 | 15,454 | 1,950 | 336,156 425,327 | 78,759 100,253 | 92 |
| 93 | Tulsa, Oklahoma | 144,112 | 778,490 | 656,795 | 25,157 | 7,880 | 37,987 | 23,857 13,077 | 10,598 | 12,348 | 282,002 | 60,503 | 94 |
| 94 | Utica-Rome, New York | 106,127 | 516,535 | 437,511 | 17,589 | 6,664 59,063 | 29,099 229,610 | 92,011 | 5,376 89,603 | 34,733 | 2,616,386 | 614,324 | 95 |
| 95 | Washington, District of Columbia- Maryland-Virginia. | 703,658 | 4,315,146 | 3,589,507 | 127,518 | 29,002 | 227,010 | 92,011 | 0.,000 | 54,755 | 2,010,500 | 027,527 | 1 |
| 96 | Wichita, Kansas | 109,919 | 597,541 | 502,183 | 8,092 | ь,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 | | 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 | | | 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."

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

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

[Taxable and nontaxable returns]

| Description | | | (102 | dore and non | taxable retur | | | | | | |
|---|---|----------------|--------------------------|-----------------|------------------|----------------|------------------|--------------------------|------------------|--------------------------|----------------------------------|
| Part | Adjusted gross income alesses | | | Exemptions | | after | | | Exemptions | | after |
| Mary | Majariea gross income crasses | returns | | | ' | (Thousand | returns | doller=) | doliars) | dollsr=) | |
| Section 17 | | | A | kron, Ohio | | | | Albany-Sche | nectady-Troy, | New York | |
| | Total | 184, 139 | ¹ 1, 116, 953 | 327,751 | 648,052 | 147, 331 | 227, 205 | ¹ 1, 197, 483 | 370, 294 | 666,512 | 145, 262 |
| | No adjusted gross income | (2) | (2) | (2) | - | - | (2) | (2) | (2) | - | - |
| \$1,000 and \$1,000. \$1,000 | Under \$1,000 | | 0,536 | | | | | | | | |
| # 100 marie \$5,000 | \$1,000 under \$2,000 | | 23, 197 27, 845 | 17, 310 | | 1,177 | | | | | 3,644 |
| # 100 mark \$1,500 | \$3,000 under \$4,000 | 16, 165 | 55,420 | 22,089 | 25,353 | 5,039 | 30, 228 | 105, 343 | 37,619 | 52 , 9 0 5 | |
| \$\frac{5}{2}\text{constraints} \begin{picture}{\text{Color}} \text{Section} \begin{picture}{\text{Color}} \text | | | | | | | | | | | 1 |
| \$\frac{1}{2}\text{Details of \$\frac{1}{2}\tex | \$r. 000 under \$7 000 | 26,238 | 170,326 | 56, 189 | 90,066 | 18,475 | 23,666 | 152,861 | 46,438 | 83,818 | 17, 112 |
| State 1.00 | \$7,000 under \$8,000 | 15,494 | 116,137 | | 69,482 52,875 | | | | 27,554 26,260 | | |
| 22 () () () () () () () () () (| \$4,000 under \$10,000 | | | 19,979 | | 14, 237 | 8,612 | 81, 152 | 17,998 | 50, 338 | 10,430 |
| Section Property | \$10,000 under \$15,000 | 12,788 | 149,184 | 27,138 | | | 12,013 | | | | 20, 247 9,415 |
| 25,000 10,000 1 | \$20,000 under \$25,000 | 857 | 19,321 | 1,729 | 15,566 | 3,991 | 1,040 | 23, 249 | 2,440 | 17,579 | 4,482 |
| Stropping state \$150,000. \$2 \$2 \$5 \$5 \$5 \$5 \$5 \$5 | \$25,000 under \$50,000 | | | | | | | | | | 3,782 |
| Strong content (2007), (100) Strong (100) Str | | | | | | | | | (²) | | |
| Martin | \$150,000 under \$200,000 | | 4,384 | | | 2, 158 | 8 | 1,638 | 15 | 1,303 | 675 |
| Distal. | φ200,000 Or more | | L | | | | , | A+1 | ants. Georgie | | |
| The signated gross incomes (2) (1) | | | 1 | | - | | 308 003 | | | | 215. 376 |
| Sec. # 1,007 | | | | | 404, 100 | 110,020 | | | | | , |
| 12,000 ander \$2,000 \$2,000 ander \$2,000 | - | | | 1 | 5/2 | 100 | | | | 1. 361 | 268 |
| ## 12.00 under \$1,000. ## 2,000 under \$1,000. ## 2,0 | | 21,834 | 31,665 | 23,024 | 9,028 | 1,801 | 40,664 | 59,648 | 42, 391 | 16, 151 | 3, 164 |
| \$\begin{align*} \begin{align*} \begi | \$2,000 under \$3,000 | | | 24, 694 | | | 38,890 42,938 | | | | |
| \$\frac{6}{1}{1}{1}{1}{1}{1}{1}{1}{1}{1}{1}{1}{1} | \$4,000 under \$5,000 | | | | | | 34,073 | | 63,589 | | 13, 225 |
| ## 5,000 under \$1,000. 12,461 92,772 11,975 55,721 11,506 15,507 15,4 | \$5,000 under \$6,000 | | 128,977 | | | | | | 70,756 | | 17,449 16,909 |
| 9,000 under £10,000 9,119 | \$7,000 under \$8,000 | 12,461 | 92,375 | 21,975 | | 11,569 | 20,576 | 154,470 | 44,514 | 85, 205 | 17,389 |
| 220,000 under \$15,000. 7,422 87,400 10,018 00,270 12,699 15,697 22,975 12,968 67,722 13,965 23,966 23,500 23,5 | \$8,000 under \$9,000. \$9,000 under \$10,000. | 6,953 | | 11,392 7.009 | 39,539 16,850 | | | | | 77,617 | 14,908 |
| 13,000 under 220,000. 1, 267 13,456 1,468 1,468 2,560 2,560 1,5726 1,599 1,593 1,298 1,000 1,00 | \$7.0.000 under \$15.000 | | 1 | 16,018 | | | | | 38,816 | 147,690 | 31,657 |
| 10,000 | \$15,000 under \$20,000 | 1,867 | 31,456 | 3,466 | 24,504 | 5,746 | | | | 67,732 32,489 | |
| 10,000 | \$25,000 under \$50,000 | | 39,462 | 2,329 | 32,879 | 10,481 | 2,181 | 73,819 | 4,507 | 58,405 | 18,017 |
| 150,000 under \$200,000 1 | \$50,000 under \$100,000 | 265 | | , | | | | | | | |
| Bakersfield, California | \$150,000 under \$200,000 | 14 | 2,491 | 32 | 2,016 | 1,182 | 25 | 4,314 | 46 | 3, 380 | 1 862 |
| Total. | \$200,000 or more | 21 | | | | 3,440 | 31 | | | | 4,909 |
| 10 adjusted gross income. (c) | | | r | | | | | | | | 122.000 |
| Usder 41,000 | Total | 88,786 | ¹ 519,867 | 170,075 | 292, 540 | 67,899 | | | | 1,855,190 | 431,866 |
| \$\begin{array}{c c c c c c c c c c c c c c c c c c c | | | i I | | - | - | | | | 2 / 24 | - /00 |
| \$2,000 under \$3,000 | \$1,000 under \$2,000 | 7,762 7,027 | | | 2,563 | | 73,742 | | 83,265 | 26,656 | 5,169 |
| \$\$\frac{4}{5},000 under \$6,000.\$ | \$2,000 under \$3,000 | 7,660 | | | | | 66,673 | | | 56,648 111,876 | |
| \$\frac{5}{0}\text{O}\text{under } \frac{7}{0}\text{c}\text{o}\text{under } \frac{7}{0}\text{c}\text{under } \frac{7}{0}\text{c}\text{under } \frac{8}{1}\text{c}\text{o}\text{under } \frac{1}{2}\text{s}\text{d}\text | \$4,000 under \$5,000 | 8,020 | | 16,845 | | | 78,170 | | | 155,068 | 31, 229 |
| \$\$,000 under \$19,000. \$\$,901 | \$5,000 under \$6,000 | | | | | | | | | 194,988 | 39,443 |
| \$\$,000 under \$19,000. \$\$,901 | \$7,000 under \$8,000 | 6,565 | | | | 4,989 | 38, 363 | 287, 248 | 80,455 | 163, 191 | 33,333 |
| \$\frac{\$\text{\$45,000}\$ under \$315,000.\$ \$\frac{5}{2},959\$ \$\frac{7}{1},991\$ \$\frac{1}{2},790\$ \$\frac{4}{3},608\$ \$\frac{1}{3},391\$ \$\frac{3}{3},461\$ \$\frac{3}{3},462\$ \$\frac{1}{3},962\$ \$\frac{1}{2},905\$ \$\frac{1}{3},262\$ \$\frac{1}{3},182\$ \$\frac{1}{1},469\$ \$\frac{1}{4},100\$ \$\frac{1}{2},909\$ \$\frac{1}{3},342\$ \$\frac{1}{3},182\$ \$\frac{1}{1},489\$ \$\frac{1}{4},100\$ \$\frac{1}{3},919\$ \$\frac{1}{3},222\$ \$\frac{1}{3},484\$ \$\frac{1}{3},102\$ \$\frac{1}{2},231\$ \$\frac{1}{2},231\$ \$\frac{1}{2},231\$ \$\frac{1}{2},249\$ \$\frac{1}{3},922\$ \$\frac{1}{3},484\$ \$\frac{1}{3},919\$ \$\frac{1}{3},222\$ \$\frac{1}{3},422\$ \$\frac{1}{3},922\$ \$\frac{1}{3},422\$ \$\frac{1}{3},932\$ \$\frac{1}{3},222\$ \$\frac{1}{3},842\$ \$\frac{1}{3},932\$ \$ | \$8,000 under \$9,000 | 5,991 | 50, 441 | 12,171 | 31, 151 | 6,497 4.337 | | 263, 697 | | 161,056 112.045 | |
| \$15,000 under \$20,000. \$1,360 | \$10,000 under \$15,000 | | | | | | 33,461 | | 69,228 | 270,051 | 57,678 |
| \$25,000 under \$40,000. 956 33,604 2,236 27,541 9,095 109,939 4,282 100,000 under \$200,000. 20 109,000 under \$200,000. 20 119,11,700 400 9,899 4,282 1,657 109,932 3,784 92,303 39,720 110,000 under \$200,000. 110,932 3,784 92,303 39,720 110,000 under \$200,000. 110,932 3,784 92,303 1,415 92,301 15 757 387 439 439 439 439 439 439 439 43 | \$15,000 under \$20,000 | 1,360 | 23, 273 | 3, 182 | 17,489 | 4,109 | 7,473 | 128,038 | 15,559 | 95,639 | 22, 256 |
| \$\frac{100,000 under \pmu \frac{150,000}{150,000} \frac{2}{150,000} \qua | \$25,000 under \$50,000 | 956 | 33,604 | 2, 236 | 27,541 | 9,096 | 5,334 | 173,996 | 12,137 | 138,098 | 42,380 |
| \$150,000 under \$200,000. \$1,415 | | | | | | | | | | | |
| Sequence | \$150,000 under \$200,000 | | | | 757 | 387 | 43 | 7,355 | 85 | 6, 194 | 3,278 |
| Total. 92,569 1473,833 162,307 258,626 59,526 188,514 1958,804 350,250 493,172 118,647 No adjusted gross income. (2) (2) (2) (2) (2) (2) (2) (2) (3) (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4 | \$200,000 or more | 5 | | 9 | | 439 | 42 | | | | 9,024 |
| No adjusted gross income. (2) (2) (3) (2) (2) (2) (2) (2) (2) (3) (4) (8) (9) (8) (1) (900 (1) (900 (1) (1) (900 (1) (1) (900 (1) (1) (900 (1) (1) (900 (1) (1) (900 (1) (1) (900 (1) (1) (1) (1) (1) (1) (1) (1) (1) (2) (3) (1) (1) (1) (2) (1) (2) (1) (2) (1) (2) (2) (2) (3) (4) (9) (8) (10,900 | | | | | | | | | | | 120 445 |
| Under \$1,000. | | | | | 258,626 | 59,526 | | | | 493, 172 | 118,647 |
| \$\\ \begin{array}{c ccccccccccccccccccccccccccccccccccc | No adjusted gross income | | | | - | - | | | | - | - 00 |
| \$\frac{\$\frac{2}{3}\text{,000}}{\frac{3}{3}\text{,000}}\$ = \frac{9}{24} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | Under \$1,000 | | | | | 492 | | 34,720 | 32,952 | 5,768 | 1,094 |
| \$\frac{\psi}{1,000}\$ under \$\frac{\psi}{5,000}\$. \begin{array}{c ccccccccccccccccccccccccccccccccccc | \$2,000 under \$3,000 | 9,242 | 23,158 | 13,415 | 8,237 | 1,648 | 22,168 | 57, 504 | | 12,937 | 2,547 6,036 |
| \$\(\frac{1}{5}\),000 under \(\frac{1}{5}\),000. \$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\ | \$3,000 under \$4,000. \$4,000 under \$5,000. | | | | | 3,810 | | | | | 8,510 |
| \$7,000 under \$8,000. | \$5,000 under \$0,000 | | | 19,493 | 26,583 | 5,412 | | | | | |
| \$8,000 under \$9,000. | \$7,000 under \$8,000 | | 70, 391 75, 776 | 20,350 | 45,027 | 9,147 | 10,705 | 79,900 | 22,576 | 45, 258 | 9,306 |
| \$10,000 under \$15,000. | \$8,000 under \$9,000 | 1,902 | 16,210 | 4,339 | 9,500 | 1,947 | 5,247 | 44,288 | 10,052 5.860 | | 5 ,79 5 3 ,7 23 |
| \$15,000 under \$20,000. | | | i i | | | | | 119,830 | 20,941 | 80, 395 | 17, 262 |
| \$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 (7) (2) (2) (2) (2) (2) (3) (3) (4) (4) (4) (5) (4) (5) (64 331 19 3,182 44 2,562 1,355 18,712 8,110 (7) (8) (8) (10 664 331 19 3,182 44 2,562 1,355 18,910 (8) (8) (10 664 331 19 3,182 44 2,562 1,355 18,910 (8) (8) (10 664 331 19 3,182 44 2,562 1,355 18,910 (8) (8) (10 664 331 19 3,182 44 2,562 1,355 18,910 (8) (8) (8) (8) (8) (8) (8) (8) (8) (8) | \$15,000 under \$20,000 | 774 | 13,056 | 1,594 | 9,995 | 2, 358 | 1,786 | 30,793 | 4,081 | 22, 392 | 5, 187 |
| \$50,000 under \$100,000. | \$25,000 under \$50,000 | 709 | 24,498 | 1,394 | 19,872 | 6, 628 | 1,973 | 71,024 | 4,339 | 57,890 | 18,910 |
| \$150,000 under \$200,000 | \$50,000 under \$100,000 | | | | | | | · · | | | 1 |
| \$200,000 or more. 7 2,247 16 1,806 1,060 7 1,925 11 1,394 841 | \$150,000 under \$200,000 | 5 | 884 | 10 | 664 | 331 | | 3,182 | 44 | 2,562 | 1,355 |
| | \$200,000 or more | 7 | 2, 247 | 16 | 1,806 | 1,060 | 7 | 1,925 | 11 | 1,394 | 1841 |

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 | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of returns | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
|--|--|--|--|---|---|---|--|--|--|--|
| An Justice E1033 Theolis C1035C3 | returns | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | 1e turns | (Thousand dollars) | (Thousand dollars) | (Thousand | (Thousand dollars) |
| | | | on, Massachuse | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | eport, Connect | | |
| | 462,034 | ¹ 5,113,522 | 1,480,314 | 2,889,983 | 683,100 | 145,011 | ¹ 825,405 | 253,362 | 406,592 | 104,799 |
| Total No adjusted gross income | 3,235 | 311,114 | 5,384 | | | (2) | (2) | +2) | - | |
| Under \$1.000 | 105,184 | 53,253 | 77,428 | 2,944 | 593 | 10,000 | 5,501 | 7,759 | 51.2 | 103 |
| \$1 000 under \$2 000 | 109,765 116,208 | 163,146 290,272 | 103,935 134,578 | 51,505 123,729 | 10,243 24,251 | 12,751 15,285 | 18,773 38,216 | 14,084 18,630 | 4,494 16,226 | 848 3,235 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 118,865 111,081 | -15,970 500,808 | 156,897 175,692 | 201,323 251,498 | 40,385 51,105 | 13,773 17,749 | 48,552 80,643 | 19,931 33,171 | 22,121 37,584 | 4,385 7,611 |
| \$5,000 under \$5,000. | 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 | 85,899 50,998 | 560,516 455,380 | 175,116 133,784 | 293,735 245,965 | 59,287 50,212 | 13,970 11,330 | 91,029 85,206 | 32,236 21,984 | 44,343 51,390 | 8,963 10,589 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 42,067 | 354,129 | 91,322 | 206,418 | 42,215 31,569 | 9,928 6,868 | 84,905 64,851 | 19,414 17,342 | 52,498 37,678 | 10,821 7,803 |
| \$9,000 under \$10,000 \$10,000 under \$15,000 | 26,200 46,545 | 246,757 545,078 | 55,993 102,076 | 151,131 353,819 | 75,457 | 8,479 | 98,577 | 17,149 | 69,167 | 14,912 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. | 12,220 5,478 | 209,663 123,489 | 27,047 12,068 | 1+8,445 91,429 | 34,323 23,321 | 1,638 695 | 27,577 15,254 | 3,953 1,708 | 20,358 11,995 | 4,716 3,007 |
| \$25,000 under \$50,000. | 9,870 | 341,707 | 22,631 | 262,402 | 80,488 | 698 212 | 25,425 | 2,013 497 | 20,398 | 6,378 5,121 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | 2,959 | 194,278 53,633 | 6,427 858 | 153,847 41,334 | 63,921 20,547 | 44 | 14,154 | 110 | 12,10b 4,863 | 2,552 |
| \$150,000 under \$200,000. \$200,000 or more. | 87 101 | 14,811 | 188 219 | 10,660 | 5,715 13,226 | 10 | 1,681 2,573 | 19 17 | 1,368 2,189 | 751 1,296 |
| φ200 ₃ 000 Or more | 101 | 32,207 Fu | ffalo, New Yo | 23,122 | 13,226 | , | 2,010 | Canton, Ohio | | 1,270 |
| | | | | | 210 0.00 | 100 100 | 1570 202 | | | 23 020 |
| Total No adjusted gross income | 461,227 2,073 | ¹ 2,609,915 | 788,525 3,626 | 1,488,353 | 346,867 | 106,695 (2) | ¹ 579,291 | 190,448 (²) | 326,154 | 73,071 |
| Under \$1,000 | 38,913 | 17,883 | 33,950 | 402 | 180 | 9,528 | 4,547 | 7,965 | 244 | 48 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | +2,395 41,840 | 63,569 104,124 | 45,722 52,040 | 17,694 41,629 | 3,457 8,140 | 11,414 8,574 | 16,616 20,930 | 12,689 9,638 | 3,930 8,848 | 783 1,712 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 50,372 57,623 | 176,720 261,511 | 70,586 98,157 | 83,223 129,970 | 16,791 26,092 | 9,676 17,568 | 34,329 7 9,659 | 22,011 31,6 7 5 | 10,407 38,130 | 2,100 7,603 |
| \$5,000 under \$6,000 | | 319,578 | 114,136 | 158,595 | 32,210 | 14,847 | 81,124 | 28,952 | 41,432 | 8,403 |
| | | 342,883 273,002 | 113,298 87,213 | 178,344 14e,739 | 36,230 29,875 | 6,461 7,550 | 41,484 55,937 | 15,041 15,713 | 20,944 33,312 | 4,183 6,850 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 27,817 | 236,206 140,341 | 58,37€ 31,389 | 144,238 89,694 | 29,973 18,654 | 6,944 4,447 | 58,443 42,397 | 16,488 11,011 | 34,232 25,678 | 6,978 5,286 |
| \$10,000 under \$15,000 | 14,932 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. \$20,000 under \$25,000. | 4,663 1,948 | 79,691 42,785 | 9,952 4,474 | 57,983 31,615 | 13,630 | 1,201 514 | 20,698 11,543 | 2,572 1,028 | 15,962 9,421 | 3,708 2,389 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 2,850 | 93,491 113,559 | 6,290 4,269 | 72,699 90,973 | 21,679 37,613 | 753 102 | 23,899 6,506 | 1,539 242 | 20,038 5,646 | 6,273 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. \$200,000 or more. | 19 29 | 3,197 16,634 | 43 58 | 2,461 14,018 | 1,288 8,605 | 6 | 676 3,146 | 8 | 635 2,283 | 394 1,719 |
| | - | 1 ' | | | | | | | | |
| | | Charle | ston, West Vi | rginia | | | Charlo | tte, North Ca | | |
| Total | 81.287 | | | | 53,124 | 90,052 | Charlo | tte, North Ca 160,604 | | 56,358 |
| Total No adjusted gross income | 81,287 | Charle 1428,750 2) | ston, West Vi 148,818 | rginia 239,180 - | 53,124 | 90,052 | | | rolina | 56,358 |
| No adjusted gross income | (2) | ¹ 428,750 ²) 4,867 | 148,818 (2) 7,045 | 239,180 - 508 | 102 | (²) 8,814 | 1468,358 (2) 4,004 | 160,604 (²) 8,336 | roline 240,961 - 270 | - 54 |
| No adjusted gross income | (2) | 1428,750 2) 4,867 9,722 20,696 | 148,818 12) 7,045 9,176 16,368 | 239,180 - 508 2,184 8,647 | 102 437 1,712 | (²) 8,814 8,990 13,544 | 1468,358 (2) 4,004 13,993 32,991 | 160,604 (²) 8,336 12,379 19,520 | roline 240,961 270 3,313 10,858 | 54 622 2,077 |
| | (2) 9,553 0,723 10,812 8,661 | 1428,750 2) 4,867 9,722 | 148,818 (2) 7,0+5 9,176 | 239,180 - 508 2,184 | 102 437 | (²) 8,814 8,990 | 1468,358 (2) 4,004 13,993 | 160,604 (²) 8,336 12,379 | roline 240,961 - 270 3,313 | - 54 622 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 9,553 6,723 10,812 8,661 10,474 7,628 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 | 148,818 7,0+5 9,176 16,368 14,688 21,068 14,230 | 239,180 - 508 2,184 8,647 13,561 21,740 21,640 | 102 437 1,712 2,746 4,381 | (2) 8,814 8,990 13,544 14,328 11,728 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 | 240,961 270 3,313 10,858 15,749 17,489 | 54 622 2,077 3,133 3,530 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. | 7,553 6,723 10,812 8,661 10,474 7,628 7,367 6,155 | 1428,750 2) 4,867 9,722 20,696 30,061 47,683 42,390 47,112 45,863 | 148,818 7,0-5 9,17c 16,368 14,688 21,068 14,230 18,200 15,705 | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 | - 102 437 1,712 2,746 4,381 4,427 4,737 5,016 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 36,391 47,632 29,653 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 | roline 240,961 - 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 | 54 622 2,077 3,133 3,530 3,045 4,890 2,983 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. | 9,553 0,723 10,812 8,661 10,474 7,628 7,367 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 | 148,818 7,045 9,176 16,368 14,688 21,068 14,230 18,200 | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 | 102 437 1,712 2,746 4,381 4,427 4,737 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 | 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 | 54 622 2,077 3,133 3,530 3,045 4,890 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$1,000. | 12) 9,553 6,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 | 1428,750 2) 4,867 9,722 20,596 30,061 47,183 42,390 47,112 45,863 28,706 29,288 58,881 | 148,818 -2) 7,0+5 9,17c 16,368 14,688 21,068 14,230 18,200 15,705 7,169 8,383 16,927 | 239,180 508 2,184 8,647 13,561 12,740 21,640 23,472 24,830 18,152 17,568 41,062 | 102 437 1,712 2,746 4,381 4,437 4,737 5,016 3,767 3,610 8,755 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,939 5,622 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,572 66,068 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 | 240,961 240,961 270 3,313 10,858 15,759 17,489 15,059 24,304 14,809 14,625 17,590 43,642 | 54 622 2,077 3,133 3,530 3,045 4,890 2,968 3,968 3,956 |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$10,000. | 72) 9,553 6,723 10,812 8,661 10,474 7,528 7,367 6,155 3,420 3,073 5,000 1,046 561 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,415 | 148,818 -2, 7,0,4,5 9,176 16,368 21,068 14,230 18,200 15,705 7,164 8,383 10,927 2,686 1,287 | 239,180 508 2,184 8,647 13,561 21,740 21,440 23,472 24,830 18,152 17,568 41,062 13,750 5,50 | 102 37 1,712 2,746 4,381 4,327 4,737 5,016 3,767 3,760 8,755 3,234 2,332 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,939 5,622 1,203 602 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,653 27,453 27,572 bb,068 21,126 13,898 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 | 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,025 17,790 43,692 14,854 10,070 | 54 622 2,077 3,133 3,530 3,045 4,830 2,968 3,656 9,499 3,522 2,568 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$3,000 under \$10,000. \$10,000 under \$15,000. | 12) 9,553 0,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 | 1428,750 2) 4,867 9,722 20,696 30,061 47,163 42,390 47,112 45,863 28,706 29,288 58,881 18,465 | 148,818 (2) 7,045 9,176 16,368 14,688 21,068 14,230 18,200 15,705 7,169 8,383 10,927 2,686 | 239,180 508 2,184 8,647 13,561 21,740 23,472 24,830 18,152 17,568 41,062 13,750 | 102 437 1,712 2,746 4,381 4,427 4,737 5,016 3,767 3,610 8,755 3,234 | (2) 8,814 8,990 13,544 14,328 11,728 5,465 7,413 3,935 3,270 2,339 5,622 1,203 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,453 27,572 6,068 21,126 | 160,604 (2) 8,336 12,379 14,520 26,597 25,578 13,348 8,823 7,148 5,312 1,819 2,780 | roline 240,961 270 3,313 10,888 19,749 17,489 24,304 14,809 24,304 14,805 17,990 43,692 43,692 14,854 | 54 622 2,077 3,133 3,530 3,045 4,870 2,968 3,656 9,499 3,522 |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$20,000. \$25,000 under \$10,000. \$310,000 under \$10,000. | (2) 9,553 0,723 10,812 8,661 10,474 7,528 7,367 6,155 3,420 3,073 5,000 1,046 561 561 119 | 1428,750 2) 4,867 9,722 26,696 30,061 47,183 42,390 47,112 45,863 28,706 24,288 58,881 18,465 12,415 17,539 | 148,818 (2) 7,044 9,176 16,368 14,688 21,068 14,230 15,705 7,164 8,383 16,927 2,086 1,287 1,449 274 (2) | 239,180 508 2,184 8,647 13,561 21,740 23,472 24,830 18,152 17,568 41,062 13,750 9,569 14,645 | 102 .37 1.712 2,746 4,381 27 4,737 5,016 3,767 3,610 8,755 3,234 2,362 2,40 (2) | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,939 5,622 1,203 602 815 229 (2) | 1468, 358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,653 27,453 27,772 60,068 21,126 13,898 26,764 15,338 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 7,148 7,148 7,149 11,819 2,780 11,722 2,044 509 | roline 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,829 14,625 17,590 43,642 14,854 10,070 21,130 11,943 | 54 622 2,077 3,133 3,530 3,635 4,830 2,968 3,656 9,499 3,522 2,668 6,232 4,923 (2) |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$8,000. \$5,000 under \$8,000. \$1,000 under \$8,000. \$3,000 under \$8,000. \$3,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$35,000. \$350,000 under \$50,000. | (2) 9,553 0,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 1,646 561 119 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 24,288 58,881 18,465 12,155 17,539 7,866 | 148,818 7,0+5 9,176 16,368 14,688 21,068 14,230 15,705 7,169 8,383 16,927 2,686 1,487 1,449 274 | 239,180 508 2,184 8,647 13,561 21,740 23,472 24,830 18,152 17,568 41,062 13,750 9,564 14,645 6,837 | 102 .37 1.712 2.746 4.381 4.727 5.016 3.767 3.610 8.755 3.234 2.382 2.382 2.382 | (2) 8,814 8,990 13,544 14,328 11,728 5,413 3,935 3,270 2,939 5,622 1,203 602 815 229 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 1,722 2,044 509 (2) 4 13 | roline 240, 961 270 3, 313 3, 0, 858 19, 749 17, 489 15,059 24,304 14,809 14,625 17,900 43,692 14,884 10,070 21,130 11,443 (²) 456 2,n60 | 54 622 2,077 3,133 3,530 3,045 4,890 2,983 3,056 9,499 3,522 2,568 6,232 4,923 |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$8,000. \$3,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$350,000 under \$100,000. \$100,000 under \$20,000. | (2) 9,553 0,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 1,646 561 119 | 1428,750 2) 4,867 9,722 26,696 30,061 47,083 42,390 47,112 45,863 28,706 29,288 98,881 18,465 12,415 17,539 7,866 (2) 859 | 148,818 (2) 7,044 9,176 16,368 14,688 21,068 14,230 15,705 7,164 8,383 16,927 2,086 1,287 1,449 274 (2) | 239,180 | 102 .37 1.712 2,746 4,381 27 4,737 5,016 3,767 3,610 8,755 3,234 2,362 2,40 (2) | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,339 5,622 1,203 602 21,203 602 229 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 1,722 2,044 509 | roline 240, 961 270 3, 313 3, 0, 858 19, 749 17, 489 15,059 24,304 14,809 14,625 17,900 43,692 14,884 10,070 21,130 11,443 (²) 456 2,n60 | 54 622 2,077 3,133 3,530 3,645 4,830 2,968 3,556 9,499 3,522 2,568 6,232 4,233 2) |
| No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$8,000. \$3,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$350,000 under \$100,000. \$100,000 under \$20,000. | (2) 9,553 0,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 1,646 561 119 | 1428,750 2) 4,867 9,722 26,696 30,061 47,083 42,390 47,112 45,863 28,706 29,288 98,881 18,465 12,415 17,539 7,866 (2) 859 | 148,818 7,0+5 9,17e 16,3e8 14,688 21,068 14,230 18,200 15,705 7,1e9 8,383 16,927 2,686 1,287 1,449 274 (2) 7 | 239,180 | 102 .37 1.712 2,746 4,381 27 4,737 5,016 3,767 3,610 8,755 3,234 2,362 2,40 (2) | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,339 5,622 1,203 602 21,203 602 229 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 1,722 2,044 509 (2) 4 13 | roline 240, 961 270 3, 313 3, 0, 858 19, 749 17, 489 15,059 24,304 14,809 14,625 17,900 43,692 14,884 10,070 21,130 11,443 (²) 456 2,n60 | 54 622 2,077 3,133 3,530 3,645 4,830 2,968 3,556 9,499 3,522 2,568 6,232 4,233 2) |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. | (2) 9,553 0,723 10,812 8,661 10,474 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) | 1428,750 2) 4,867 9,722 20,696 30,061 47,183 42,390 47,112 45,863 28,706 29,288 58,881 18,465 17,539 7,866 (2) 859 Chattanc | 148,818 (2) 7,046 9,176 16,368 14,688 21,068 14,230 18,200 15,705 7,169 8,383 10,927 2,686 1,487 1,449 274 (2) 7 oga, Tennesse 158,600 (2) | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 18,152 17,568 41,062 13,770 0,564 14,645 6,837 (2) 656 | 102 .37 1.712 2,746 4,381 .4,427 4,737 5,016 3,767 3,610 8,755 3,234 2,342 2,40 (2) 351 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,339 5,622 11,203 602 815 229 (2) 1 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 27,653 27,573 27,675 66,068 21,126 13,898 20,764 15,338 (2) 549 3,066 Ch | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 1,488 1,782 11,819 2,780 21,780 20,044 509 (2) 4 13 icago, Illino 3,931,438 | roline 240,961 270 3,313 10,858 15,749 17,489 24,304 14,809 14,025 17,990 21,130 11,943 (2) 456 2,n60 is 8,819,104 | 54 622 2,077 3,133 3,530 3,645 4,830 2,968 3,556 9,499 3,522 2,568 6,232 4,923 2) 241 1,365 |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$8,000 under \$9,000. \$1,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$100,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$20,000. \$200,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. | (2) 9,553 0,723 10,812 8,661 10,-74 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) 4 88,201 (2) 11,315 12,241 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 24,288 98,881 18,465 12,415 17,539 7,866 (2) 859 Chattanc | 148,818 (2) 7,0-4 9,176 16,368 14,688 21,068 14,230 15,705 7,169 8,383 16,927 2,686 6,287 1,449 274 (2) 7 ogs, Tennesse 188,000 (2) 9,226 | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 18,152 17,568 41,062 13,564 14,645 6,837 (2) 656 e-Georgia | 102 .37 1.712 2,746 4,381 .4,427 5,016 3,767 3,101 8,755 3,234 2,382 2,440 (²) 351 | (2) 8,814 8,990 13,544 14,328 11,728 5,465 7,413 3,935 3,270 2,339 5,622 1,203 602 201 229 21 1 6 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,553 27,453 27,572 66,668 21,126 13,898 26,764 15,338 (2) 549 3,066 Ch 114,614,659 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 2,044 909 (2) 4 13 icago, Illino | roline 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,025 17,790 43,692 14,854 10,070 21,130 11,943 (2) 456 2,n60 | - 54 622 2,077 3,133 3,530 3,645 4,890 2,968 3,656 9,499 3,522 2,568 6,232 4,923 (2) 241 1,365 |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$7,000 under \$7,000. \$8,000 under \$9,000. \$1,000 under \$10,000. \$10,000 under \$10,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$100,000. \$10,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$20,000. \$200,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. | (2) 9,553 0,723 10,812 8,661 10,-74 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) 4 88,201 (2) 11,315 12,241 | 1428,750 2) 4,867 9,722 20,696 30,061 47,683 42,590 47,112 45,863 28,706 29,288 98,881 18,465 12,415 17,539 7,866 12) 859 Chattanc | 148,818 (2) 7,044 9,176 16,368 14,688 21,068 14,230 18,200 15,705 7,164 8,383 16,927 2,686 1,287 1,444 27 (2) 7 ogs, Tennesse 198,600 (2) 9,226 15,805 22,219 | 239,180 508 2,184 8,647 13,561 21,740 21,640) 23,472 24,830 18,152 17,568 41,062 13,750 9,560 14,645 6,837 (2) 656 4,483 11,783 | 102 .37 1.712 2,746 4,381 .,427 4,737 5,016 8,755 3,234 2,382 4,349 2,440 (2) 351,256 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,939 5,622 1,203 602 815 229 (2) 1 3 1 6 2,391,800 7,556 226,553 201,164 208,664 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,653 27,752 66,668 21,126 13,898 20,764 15,338 (2) 549 3,066 Ch 114,614,659 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 (2) (4) 509 (2) 4 13 1cago, Illino 3,931,438 9,230 183,521 218,880 260,528 | roline 240,961 270 3,313 30,858 15,749 17,489 24,304 14,809 21,300 21,130 21,130 21,130 31,943 456 2,660 is | 54 622 2,077 3,133 3,530 3,645 4,830 2,988 3,656 9,499 3,522 2,568 6,232 4,923 (²) 241 1,365 |
| No adjusted gross income Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$1,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$100,000. | (2) 9,553 0,723 10,812 8,661 10,-74 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) 4 88,201 (2) 11,315 12,931 14,069 8,396 8,296 | 1428,750 2) 4,867 9,722 20,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,415 17,539 7,866 (2) 859 Chattanc 1419,477 (2) 6,887 19,304 37,021 29,331 37,512 | 148,818 (2) 7,0-4 9,17e 16,3e8 21,0e8 14,688 21,0e8 14,290 15,705 7,1e4 8,383 10,927 2,686 1,487 1,449 274 (2) 7 ogs, Tennesse 158,500 (2) 9,226 15,805 22,119 17,307 18,513 | 239,180 508 2,184 8,647 13,561 21,740 21,440 23,472 24,830 18,152 17,568 41,062 13,770 0,560 14,645 6.837 (2) 056 e-Georgia 21~,635 4,433 11,782 8,881 13,910 | 102 137 1712 2,746 4,381 4,427 5,016 3,747 3,610 8,755 3,234 2,382 2,40 (2) 351 51,256 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,339 5,622 1,203 602 21,203 602 21,203 602 229 1,203 602 229 20,503 1 662 229 20,503 1 7,556 226,553 201,164 208,664 224,579 264,459 | 1468,358 (2) 4,004 13,993 32,941 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 6h 114,614,659 22,902 32,902 322,978 855,115 1,189,533 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 8,823 7,148 8,823 7,148 5,312 11,819 2,780 (2) 4 13 icega, Hilinc 3,931,438 9,230 183,521 218,680 260,528 230,712 443,519 | roline 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,625 17,590 43,662 14,854 10,070 21,130 11,943 (2) 456 2,660 is 2,819,104 | 2,105,200 2,105,200 1,497 1,26,321 2,688 3,556 2,105,200 1,497 1,254 39,920 85,857 126,321 |
| No adjusted gross income Under \$1,000 under \$2,000 . \$1,000 under \$2,000 . \$2,000 under \$3,000 . \$3,000 under \$4,000 . \$4,000 under \$4,000 . \$5,000 under \$6,000 . \$5,000 under \$6,000 . \$6,000 under \$8,000 . \$8,000 under \$8,000 . \$10,000 under \$10,000 . \$10,000 under \$20,000 . \$20,000 under \$20,000 . \$25,000 under \$20,000 . \$25,000 under \$100,000 . \$150,000 under \$100,000 . \$150,000 under \$100,000 . \$150,000 under \$20,000 . \$20,000 under \$100,000 . \$310,000 under \$100,000 . \$150,000 under \$20,000 . \$20,000 under \$20,000 . \$310,000 under \$30,000 . \$310,000 under \$30,000 . \$310,000 under \$4,000 . \$4,000 under \$5,000 . \$5,000 under \$5,000 . \$5,000 under \$7,000 . | (2) 9,553 6,723 10,812 8,661 10,-74 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) (2) (3) (2) 11,315 12,931 14,009 8,360 8,250 9,210 8,849 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,415 17,539 7,866 12) 859 Chattance 1419,477 (2) 6,687 19,304 37,021 29,331 | 148,818 (2) (7,0.4) (9,17c) (16,368 (14,688 (14,638 (| 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 18,152 17,568 41,062 13,750 6,564 14,645 6,837 (2) 656 4,483 11,782 8,881 13,910 20,109 30,287 | 102 137 1,712 2,746 4,381 4,427 5,016 3,757 3,510 8,755 3,234 2,324 2,326 2,326 2,326 134 802 2,338 81,774 2,741 4,008 6,009 | (2) 8,814 8,990 13,544 14,328 11,728 5,465 7,413 3,935 3,270 2,939 5,622 1,203 602 815 229 (2) (3) 1 6 2,391,800 2,391,800 26,553 201,164 208,664 244,078 264,459 267,154 228,004 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 33,391 47,632 29,653 27,572 66,068 21,126 613,898 20,764 15,338 (2) 549 3,066 Ch 114,614,659 322,902 120,912 295,153 522,078 855,115 1,184,533 1,468,880 1,481,207 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 2,044 509 (2) 4 3,931,438 9,230 183,521 218,680 260,528 230,712 443,519 480,0255 470,597 | 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,625 17,590 43,692 14,854 10,070 21,130 21,130 456 2,660 dis 8,819,104 7,538 81,925 204,639 42e,226 621,236 77,538 77,537 | 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 2,105,200 |
| No adjusted gross income Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$15,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$100,000. \$150,000 under \$100,000. \$150,000 under \$20,000. \$20,000 under \$100,000. \$150,000 under \$20,000. \$310,000 under \$20,000. \$350,000 under \$20,000. \$350,000 under \$20,000. \$350,000 under \$200,000. \$350,000 under \$200,000. \$350,000 under \$2,000. \$350,000 under \$2,000. \$350,000 under \$3,000. \$35,000 under \$3,000. \$35,000 under \$5,000. | (2) 9,553 0,723 10,812 8,661 10,-774 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) (2) 11,315 12,931 14,069 8,360 8,250 9,210 8,949 4,949 4,949 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,-15 17,539 7.866 12) 859 Chattanc 1419,477 (2) 6,887 13,302 29,331 37,512 50,714 57,598 | 148,818 (2) 7,044 9,176 16,368 14,088 21,068 14,230 18,200 15,705 7,164 8,383 16,927 2,686 1,487 1,449 274 (2) 7 ogs, Tennesse 158,000 (2) 9,226 15,805 22,219 17,307 18,513 22,783 18,525 11,377 | 239,180 508 2,184 8,647 13,561 21,740 23,472 24,830 18,152 17,568 41,062 13,750 9,504 14,645 6,837 (2) 656 e-Georgia 214,635 4,483 11,782 8,881 13,910 20,109 30,287 | 102 .37 1,712 2,746 4,381 .4,27 4,737 5,016 3,767 3,610 8,755 3,234 2,340 2,340 (²) 351 51,256 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,399 5,622 11,203 602 815 229 (2) (3) (6) 22,391,800 7,556 226,553 201,164 226,553 201,164 228,604 244,978 | 1468,358 (2) 4,004 13,993 32,911 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 Ch 114,614,659 122,902 120,912 295,153 522,078 855,115 5,184,533 1,468,880 1,481,207 1,519,062 | 160,604 (2) 8,336 12,379 14,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 (2) 4 33 icegn, Hilinc 3,931,438 9,230 183,521 218,680 260,528 320,712 443,519 480,025 440,597 435 | roline 240, 961 270 3, 313 30, 888 15, 749 17, 489 24, 304 14, 809 24, 304 14, 809 21, 130 11, 943 (2) 456 2, 660 is 8, 819, 104 7, 538 81, 925 204, 639 426, 226 21, 236 773, 536 795, 571 855, 764 | 2,105,200 2,105,200 1,497 1,257 2,105,200 2,105,200 2,105,200 1,497 1,254 1,375 2,105,200 |
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| No adjusted gross income Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$8,000. \$3,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$100,000. \$150,000 under \$100,000. \$150,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$31,000 under \$20,000. \$20,000 under \$2,000. \$20,000 under \$2,000. \$20,000 under \$3,000. \$30,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$20,000 under \$10,000. \$31,000 under \$10,000. \$31,000 under \$10,000. \$31,000 under \$15,000. \$31,000 under \$15,000. | (2) 9,553 0,723 10,812 8,661 10,-74 7,28 7,367 5,100 1,046 561 119 (2) (2) 11,315 12,931 14,109 8,350 8,250 9,210 8,449 4,331 8,449 4,488 4,331 921 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,-15 17,539 7.866 12) 859 Chattanc 1419,477 (2) 6,87 13,304 37,512 50,714 57,558 47,160 36,517 8,787 | 148,818 (2) 7,0-4 9,176 16,368 14,688 21,068 14,230 15,705 7,169 8,383 10,927 2,686 6,287 1,449 274 (2) 7 oga, Tennesse 188,000 (2) 9,226 15,805 22,219 17,307 18,913 22,783 18,525 11,377 8,958 | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 18,152 17,568 41,062 13,560 14,645 6,837 (2) 656 4,483 11,782 8,881 13,410 20,109 30,287 20,245 | 102 37 1,712 2,746 4,381 4,427 5,016 3,767 3,610 8,755 3,234 2,382 3,324 2,340 (²) 351 51,256 | (2) 8,814 8,990 13,544 14,328 11,728 5,465 7,413 3,935 5,622 1,203 602 815 229 (2) 1 3 1 6 2,391,800 7,556 226,553 201,164 244,078 244,078 244,459 267,154 228,004 203,485 151,184 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,553 27,453 27,572 66,068 21,126 13,898 26,764 15,338 (2) 549 3,066 Ch 144,614,659 322,902 120,912 295,153 522,078 855,115 1,189,533 1,486,880 1,481,207 1,519,062 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 7,148 7,148 7,148 7,148 7,312 11,819 1,722 2,044 509 (2) 4 13 1cag:, Illino 3,931,438 9,230 183,521 218,680 260,528 320,712 443,519 480,025 470,597 435,347 | roline 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,625 17,590 43,692 14,884 10,070 21,130 011,443 (2) 456 2,n60 0is 8,819,104 7,538 81,925 204,639 426,226 021,236 773,536 794,571 855,764 767,754 | 2,105,200 1,497 16,254 2,105 2,200 |
| No adjusted gross income Under \$1,000 under \$2,000. \$1,000 under \$3,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$10,000. \$10,000 under \$15,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$100,000 under \$100,000. \$200,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$150,000. | (2) 9,553 0,723 10,812 8,661 10,-74 7,628 7,367 6,155 3,420 3,073 5,000 1,046 561 119 (2) (2) 11,315 12,931 14,059 8,360 8,590 9,210 8,590 9,210 8,542 11,315 12,931 14,059 8,590 8,590 8,590 9,210 8,590 1,311 1,408 1,500 1,408 1,500 1,409 1,500 1,409 1,500 1,409 1,500 1,409 1,500 1,409 1,500 1,409 1,500 1,50 | 1428,750 2) 4,867 9,722 20,696 30,061 47,683 42,390 47,112 45,863 28,706 58,881 18,465 12,415 17,539 7,866 12) 859 Chattanc 1419,477 (2) 6,887 19,304 37,021 29,331 37,512 50,714 57,658 97,160 36,517 8,787 37,358 12,402 12,281 | 148,818 (2) 7,0-4 9,17c 16,368 14,688 21,068 14,230 15,705 7,164 8,383 10,927 2,686 6,287 1,449 274 (2) 7 ogs, Tennesse 158,500 (2) 9,226 15,805 22,219 17,307 18,513 22,783 18,525 11,377 8,958 2,414 6,807 1,536 | 239,180 508 2,184 8,647 13,561 21,740 21,440 23,472 24,830 18,152 17,568 41,062 13,7760 6,564 14,645 6,837 (2) 656 e-Georgía 21,645 4,483 11,782 8,881 13,410 20,109 30,287 20,245 21,4188 5,396 24,971 9,425 8,884 | 102 137 1712 2,746 4,381 4,427 5,016 3,747 3,610 8,755 3,234 2,340 2,388 2,40 (2) 351 51,256 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,935 3,270 2,339 5,622 1,203 6002 815 229 2) 1 6 2,391,800 7,556 226,553 201,164 204,694 244,094 244,094 244,094 245,953 201,164 228,004 244,599 267,154 228,004 203,485 15,184 101,631 201,496 38,366 16,047 | 1468,358 (2) 4,004 13,993 32,941 48,801 52,095 35,391 47,632 29,653 27,453 27,572 66,068 21,126 13,698 26,764 15,338 (2) 549 3,066 6h 114,614,659 22,902 120,912 225,173 522,078 855,115 1,189,533 1,468,880 1,481,207 1,519,062 1,279,254 96,3,511 2,352,255 963,133 355,385 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 8,823 7,148 8,823 7,148 11,819 2,780 (1)722 2,044 509 (2) 4 13 icegn, Illino 3,931,438 9,230 183,521 218,680 260,528 280,712 443,519 480,025 470,597 435,347 323,376 213,079 423,191 84,138 | rolins 240,961 270 3,313 10,858 15,749 17,489 24,304 14,809 14,025 17,990 43,692 14,854 10,070 21,130 11,943 (2) 456 2,n60 318 8,819,104 7,538 81,925 204,639 426,226 21,23h 773,536 774,575 794,577 794,777 608,229 1,608,969 43,933 275,779 | 2,105,200 2,105, |
| No adjusted gross income Under \$1,000 under \$2,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$15,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$100,000. \$150,000 under \$100,000. \$150,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$350,000 under \$2,000. \$350,000 under \$2,000. \$3,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$8,000. \$5,000 under \$8,000. \$5,000 under \$10,000. \$10,000 under \$10,000. \$310,000 under \$10,000. \$310,000 under \$10,000. \$320,000 under \$20,000. \$320,000 under \$25,000. | (2) 9,553 6,723 10,812 8,661 10,474 7,628 7,367 6,155 5,000 1,046 561 119 (2) 11,315 12,931 14,069 8,250 9,200 8,949 4,988 4,931 9,21 1,143 731 556 550 143 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 98,881 18,465 12,415 17,339 7,866 (2) 859 Chattanc 1419,477 (2) 6,687 19,304 37,512 50,714 57,558 47,160 36,517 8,787 8,787 8,787 12,281 20,703 9,271 | 148,818 | 239,180 508 2,184 8,647 13,561 21,740 21,640 23,472 24,830 18,152 17,568 41,062 13,760 14,645 6,837 (2) 656 4,483 11,782 8,881 13,410 20,109 30,287 20,245 21,418 5,390 24,971 9,425 8,884 17,721 7,904 | 102 37 1,712 2,746 4,381 4,427 5,016 3,767 3,610 8,755 3,234 2,382 4,369 2,400 (2) 351 51,256 | (2) 8,814 8,990 13,544 14,328 11,728 5,465 7,413 3,935 3,270 2,939 5,622 1,203 602 815 229 (2) 13 3 1 3 6 2,391,800 7,556 226,553 201,164 244,078 264,459 267,154 228,004 203,485 151,184 101,631 201,496 38,366 16,047 23,122 6,994 | 1468,358 (2) 4,004 13,993 32,991 47,632 29,653 27,453 28,555 28,5 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 8,823 7,148 5,312 11,819 2,780 (1,722 2,044 509 (2) 4 31 13,348 1,722 2,044 509 (2) 4 31 128,680 260,528 320,712 443,519 480,025 470,597 433,370 233,370 | roline 240,961 270 3,313 10,858 15,749 17,489 15,059 24,304 14,809 14,625 17,590 43,692 14,884 10,070 21,130 21,130 456 2,660 xis 8,819,104 7,538 81,925 204,639 426,226 621,236 773,530 773,537 855,764 767,775 608,229 1,608,969 483,933 275,779 638,393 392,588 | 2,105,200 1,497 16,254 175,716 2,105,200 1,497 16,254 175,726 2,108,254 175,726 18,494 127,199 345,161 111,519 71,881 200,25e 1197,785 |
| No adjusted gross income Under \$1,000 under \$2,000. \$1,000 under \$3,000. \$2,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$8,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$15,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$20,000 under \$100,000. \$10,000 under \$25,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$3,000 under \$20,000. \$10,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$2,000. \$200,000 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$8,000. \$2,000 under \$8,000. \$3,000 under \$2,000. \$20,000 under \$3,000. \$3,000 under \$2,000. | 88,201 (2) 11,315 12,931 14,382 8,433 1,363 8,360 8,449 4,388 4,331 921 1,143 1,144 | 1428,750 2) 4,867 9,722 26,696 30,061 47,683 42,390 47,112 45,863 28,706 29,288 58,881 18,465 12,15 17,539 7,866 (2) 859 Chattanc 1419,477 (2) 6,687 19,304 37,021 29,331 37,512 50,714 57,658 47,160 36,517 8,787 8,787 8,787 37,388 12,021 12,281 | 148,818 (2) 7,044 9,176 16,368 14,688 21,068 14,230 18,200 15,705 7,164 8,383 16,927 2,086 1,287 1,444 274 (2) 7 ogs, Tennesse 158,000 (2) 9,226 15,805 22,214 17,307 18,513 22,783 18,525 11,377 8,958 2,414 6,807 1,358 | 239,180 508 2,184 8,647 13,561 21,740 23,472 24,830 18,152 17,568 41,062 13,750 6,877 (2) 656 4,483 11,782 8,881 11,782 8,881 11,792 20,245 21,418 5,390 20,109 30,287 20,245 21,418 5,390 24,597 24,597 | 102 37 1,712 2,746 4,381 4,427 4,737 5,016 8,755 3,234 2,340 (2) 351 51,256 51,256 134,882 2,338 1,774 2,791 4,008 6,099 4,077 4,883 1,111 5,561 2,165 2,207 5,956 3,383 2,165 2,267 | (2) 8,814 8,990 13,544 14,328 11,728 6,465 7,413 3,335 5,270 2,939 5,622 1,203 602 815 229 (2) 1,33 1,60 7,556 226,553 201,164 244,978 264,459 267,154 228,004 203,485 151,184 101,631 201,496 38,366 | 1468,358 (2) 4,004 13,993 32,991 48,801 52,095 35,391 47,632 29,553 27,752 66,668 21,126 13,898 20,704 15,338 (2) 549 3,066 Ch 114,614,659 322,002 120,912 245,153 1,488,800 1,481,207 1,519,062 1,279,254 90,3511 2,352,255 653,133 3555,385 780,065 | 160,604 (2) 8,336 12,379 19,520 26,597 25,578 13,348 14,408 8,823 7,148 5,312 11,819 2,780 (2) 4 1,722 2,044 2,044 2,049 (3) 183,931,438 9,230 183,521 218,680 260,528 320,712 443,519 480,025 470,597 433,376 213,079 423,191 84,198 35,643 35,643 35,643 35,643 | roline 240, 961 270 3, 313 3, 10, 858 15, 749 17, 489 15, 059 24, 304 14, 809 21, 130 11, 443 (2) 456 2, n60 is 2, 819, 104 7, 538 81, 925 204, 639 42e, 226 201, 236 777, 536 779, 571 855, 764 767, 754 608, 229 1, 608, 269 1, 638, 969 483, 933 277, 779 636, 969 | 2,105,200 2,105,200 2,105,200 1,497 16,254 17,855 16,3038 175,716 158,494 127,169 345,161 71,881 71,885 |

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]

| | | f 1a | xable and non | caxapic lecm. | IIo J | | | | | |
|---|---------------------------|-----------------------------|-----------------------|-----------------------------------|--------------------------------|----------------------|--------------------------|--------------------|-----------------------------|--------------------------------|
| Adjusted gross income classes | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of returns | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| | returns | (Thousand dollers) | (Thousand dollers) | (Thousand dollars) | (Thousand dollars) | reourns | (Thousand dollars) | (Thousand dollars) | (Thousand dollers) | (Thousand dollars) |
| | | | nati, Ohio-Ke | | 4001-17 | | | leveland, Ohio | | 1 |
| mate 3 | 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 |
| Total No adjusted gross income | (2) | (2) | (2) | 1,200,020 | 270,011 | (2) | (2) | (2) | 2,277,024 | 227,014 |
| 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. \$2,000 under \$3,000. | 37,792 36,647 | 57,369 92,061 | 44,354 46,666 | 15,971 36,768 | 3,126 7,287 | 59,466 53,593 | 88,158 135,963 | 66,082 65,768 | 23,215 54,908 | 4,588 10,520 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 46,691 | 162,951 | 64,972 | 76,745 | 15,234 | 56,566 | 198,645 | 80,949 | 89,811 | 18,183 |
| \$5,000 under \$6,000 | 50,159 49,476 | 224,162 272,556 | 79,769 101,343 | 114,558 131,856 | 23,277 26,665 | 80,069 79,769 | 360,675 437,408 | 132,338 151,196 | 176,697 219,404 | 35,59 7 44,557 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 31,234 | 200,815 | 63,993 | 108,194 | 21,598 | 72,309 | 470,533 429,840 | 155,186 | 246,113 | 50,227 49,676 |
| \$8,000 under \$9,000 | 26,603 18,730 | 198,269 157,972 | 61,388 41,415 | 108,368 96,722 | 22,089 19,903 | 57,416 37,403 | 315,778 | 123,362 87,568 | 24 1, 352 184,190 | 37,895 |
| \$9,000 under \$10,000. \$10,000 under \$15,000. | 1 | 115,948 | 28,296 | 71,321 | 14,564 | 26,089 | 247,822 579,576 | 57,112 103,849 | 157,953 398,389 | 32,905 85,366 |
| \$15,000 under \$20,000. | 23,728 5,763 | 280,960 97,638 | 49,754 12,485 | 193,066 73,467 | 41,363 17,249 | 49,636 9,099 | 156,275 | 20,165 | 116,214 | 27,341 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 2,658 3,210 | 59,524 108,090 | 6,012 7,532 | 46,115 88,755 | 11,845 27,730 | 3,945 6,405 | 87,475 213,244 | 8,582 14,611 | 66,873 176,846 | 17,327 54,603 |
| | 986 | 65,187 | 2,144 | 54,847 | 23,239 | 1,238 | 82,238 | 2,683 | 67,970 | 28,743 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more. | 141 49 | 16,780 8,230 | 311 104 | 14,169 6,784 | 7,185 3,689 | 228 68 | 27,182 11,565 | 530 i 134 i | 19,555 9,33 7 | 9,964 5,176 |
| \$200,000 or more | 62 | 25,334 | 128 | 21,169 | 11,777 | 90 | 34,905 | 185 | 25,935 | 15,899 |
| | | | Columbus, Chi | 0 | | | | Dallas, Texas | | 1 |
| Total | 236,622 | ¹ 1,266,140 | 393,377 | 730,522 | 169,696 | 358,542 | ¹ 2,036,558 | 623,120 | 1,177,064 | 285,719 |
| No adjusted gross income | (²) | (2) | (²) | - | - | 1,896 | ³ 9,828 | 2,427 | - | 133 |
| Under \$1,000 | 25,278 2 7, 933 | 13,900 41,728 | 21,967 30,863 | 921 12 ,21 3 | 184 2,443 | 33,925 35,591 | 16,433 52,638 | 28,695 41,000 | 662 11,124 | 2,202 |
| \$2,000 under \$3,000. \$5,000 under \$4,000. \$4,000 under \$5,000. | 26,291 24,076 | 66,860 84,833 | 31,993 34,235 | 27,894 40,480 | 5,450 . 8,135 | 45,657 41,034 | 113,321 144,888 | 72,353 71,524 | 33,191 56,539 | 6,465 11,363 |
| | 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 \$6,000 under \$7,000 | 23,751 23,931 | 130,013 155,117 | 47,195 54,073 | 64,843 79,967 | 13 ,1 98 16,253 | 33,235 31,968 | 183,055 208,230 | 69,301 66,713 | 87,156 109,991 | 17,541 22,251 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 14,709 11,857 | 110,105 100,549 | 33,385 26,389 | 61,495 60,050 | 12,451 12,315 | 21,837 16,541 | 162,965 140,099 | 47,624 36,380 | 93,218 84,2 7 4 | 18,948 17,361 |
| \$9,000 under \$10,000 | 6,521 | 61,326 | 13,265 | 38,500 | 7,991 | 13,565 | 128,289 | 27,630 | 80,521 | 16,596 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. | 14,831 3,180 | 173,251 54,402 | 31,819 7,186 | 119,217 40,726 | 25,512 9,449 | 22,804 6,113 | 268,071 105,443 | 48,169 12,554 | 182,960 80,292 | 39,158 19,105 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | 1,228 2,083 | 26,828 67,395 | 2,521 4,496 | 21,845 55,984 | 5,567 17, 7 04 | 3,257 3,538 | 72,781 118,933 | 7,233 8,666 | 56,836 97,638 | 14,603 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 18 | 11,042 3,060 | 244 37 | 9,879 2,557 | 5,183 1,388 | 122 55 | 14,425 9,405 | 258 135 | 11,792 7,829 | 5,977 4,111 |
| \$200,000 or more | 12 | 5,158 | 27 | 4,572 | 2,789 | 57 | 23,350 | 135 | 19 ,7 17 | 11,060 |
| | Da | venport-Rock | Island-Moline | , Iowa-Illino | is | | | Dayton, Ohio | | |
| Total | 87,040 | ¹ 511,604 | 155,208 | 294,096 | 66,058 | 228,902 | ¹ 1,345,551 | 389,489 | 807,361 | 186,177 |
| No adjusted gross income | (2) | (²) | (²) | - | - | (2) | (2) | (2) | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 7,020 6,398 | 3,730 9,620 | 5,183 8,179 | 103 2,113 | 21 423 | 23,480 21,011 | 11,321 31,828 | 19,330 20,892 | 650 9,461 | 128 1,891 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 6,350 7,551 | 15,562 26,827 | 8,822 8,774 | 5,498 14,327 | 1,099 2,776 | 20,919 18,042 | 52,715 64,393 | 26,197 31,590 | 19,671 27,998 | 3,766 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 \$6,000 under \$7,000 | 12,832 12,130 | 69,711 79,097 | 28,504 26,519 | 31,448 40,019 | 6,376 8,126 | 22,219 25,696 | 122,576 167,397 | 40,991 50,357 | 66,180 94,833 | 13,486 19,331 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 5,644 7,923 | 42,238 66,128 | 10,011 19,174 | 26,184 37,904 | 5,352 7,827 | 18,360 15,063 | 137,595 128,206 | 41,300 30,267 | 78,525 82,192 | 15,982 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 | 6,369 883 | 77,120 15,202 | 13,653 1,687 | 53,527 11,939 | 11,486 2,917 | 18,926 2,946 | 221,266 50,807 | 39,542 6,257 | 153,809 38,885 | 32,996 9,242 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | 444 483 | 9,969 | 943 | 8,050 | 2,064 | 1,146 | 25,741 | 2,663 | 20,357 | 5,256 17,901 |
| \$50,000 under \$100,000 | 135 | 16,033 8,558 | 1,509 325 | 13,059 7,555 | 4,046 3,247 | 2,074 394 | 70,424 25,901 | 5,022 845 | 57,364 22,438 | 9,697 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | (²) 4 | (²) 734 | (²) 8 | (²) 643 | (²) 367 | 43 21 | 5,153 3,610 | 110 42 | 4,557 3,130 | 2,420 1,809 |
| \$200,000 or more | 6 | 1,944 | 10 | 1,532 | 1,086 | 21 | 8,962 | 44 | 7,850 | 5,113 |
| | | D | enver, Colora | do | | | De | es Moines, Iow | <u> </u> | |
| Total | 323,054 | ¹ 1,838,082 | 533 ,7 92 | 1,043,504 | 235,641 | 96,818 | 533,381 | 159,968 | 294,948 | 68,612 |
| No adjusted gross income | 1,925 | ³ 6,190 | 3,204 | - | - | - | - | - | - | - |
| Under \$1,000 | 33,470 31,810 | 16,626 46,572 | 24,394 33,496 | 835 12,413 | 166 2,446 | 13,055 9,659 | 7,796 15,199 | 10,462 10,808 | 478 4,424 | 96 864 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 28,077 | 70,211 | 35,026 | 26,766 | 5,298 | 10,919 | 27,640 28,094 | 13,652 9,979 | 11,309 13,856 | 2,250 2,671 |
| \$4,000 under \$5,000 | 42,001 29,729 | 147,664 134,158 | 60,330 51,721 | 69,880 62,3 7 8 | 14,018 12,617 | 8,055 9,931 | 44,427 | 17,396 | 19,386 | 3,938 |
| \$5,000 under \$5,000 | 33,457 29,922 | 184,638 195, 7 39 | 60,765 65,202 | 9 4,431 95 , 222 | 18,922 19,395 | 9,770 10,236 | 53,027 67,189 | 22,831 23,125 | 20,436 30,761 | 4,107 6,203 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 26,867 | 201,789 | 55,772 | 113,266 | 23,038 | 7,867 4,800 | 58,874 | 15,703 10,134 | 34,170 22,433 | 7,061 4,555 |
| \$9,000 under \$10,000. | 18,219 14,009 | 153,922 133,790 | 39,181 30,672 | 92,229 81,418 | 19,033 16,805 | 4,800 | 40,341 40,321 | 7,972 | 25,264 | 5,241 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. | 23,119 4,598 | 270,477 78,040 | 49,935 10,299 | 179,757 55,350 | 38,242 12,848 | 5,252 1,452 | 62,290 25,007 | 10,783 3,305 | 42,255 18,522 | 9,0 8 6 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. \$50,000 under \$100,000. | 3,318 597 | 112,243 38,211 | 7,796 1,341 | 83,463 30,617 | 24,657 12,508 | 923 228 | 32,212 15,552 | 2,194 538 | 26,082 13,354 | 8,191 5,821 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | 55 19 | 6,910 | 127 | 5,695 2,521 | 2,850 | (²) | (²) 1,584 | (²) 15 | (²) 1,201 | (²) 609 |
| \$200,000 under \$200,000. \$200,000 or more. | 26 | 3,325 8,982 | 46 56 | 2,521 6,910 | 1,305 3,909 | 4 5 | 1,741 | 9 | 1,476 | 731 |
| | | | | | | | | | | |

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]

| | | | cable and non | | | | | | | |
|---|-----------------------|--|--------------------|--------------------------------------|--------------------------------|------------------|---------------------------|-----------------------|-------------------|--------------------------------|
| | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Adjusted gross income classes | returns | (Thousand | (Thousand | (Thousand dollars) | (Thousand | returns | (Thousend | (Thousand dollars) | (Thousand | (Thousand dollers) |
| | | dollars) | troit, Michig | | 0011413) | D1 | lluth-Superion | | | 3011414) |
| | 3 000 03 0 | | | | 1 027 202 | | | | | 49,314 |
| Total | 1,287,312 6,437 | ¹ 7,693,736 | 2,276,023 9,658 | 4,491,075 | 1,037,292 | 92,388 (²) | 1432,675 (2) | 153,702 (²) | 227,519 | 49,314 |
| No adjusted gross income | 116,331 | 58,503 | 101,969 | 3,166 | 634 | 9,639 | 4,486 | 7,849 | 377 | 76 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | 117,994 | 173,191 268,209 | 135,976 154,534 | 92,525 | 8,453 18,225 | 11,947 12,766 | 18,460 33,011 | 11,103 16,917 | 6,948 12,473 | 1,364 2,315 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 102,728 | 362,980 | 153,174 | 159,528 | 31,944 66,836 | 10,099 | 34,567 43,342 | 15,819 18,616 | 14,499 18,937 | 2,906 3,845 |
| \$5,000 under \$6,000 | 149,510 156,899 | 678,152 860,578 | 257,396 306,524 | 328,482 425,870 | 86,943 | 9,696 10,550 | 57,903 | 22,123 | 28,283 | 5,841 |
| \$6 000 under \$7 000 | 127,489 115,830 | 825,684 865,572 | 273,851 252,868 | 431,590 485,765 | 87,806 99,495 | 12,114 5,712 | 77,512 43,131 | 27,761 12,565 | 38,692 25,177 | 7,814 5,123 |
| \$7,000 under \$3,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 79,689 | 676,267 | 176,540 | 404,229 | 83,435 71,931 | 2,042 2,356 | 17,205 22,283 | 4,177 5,679 | 10,147 12,833 | 2,068 2,556 |
| \$10,000 under \$15,000 | 57,971 111,877 | 547,995 1,313,175 | 123,250 242,617 | 346,687 902,913 | 193,612 | 2,993 | 35,538 | 6,024 | 24,768 | 5,408 |
| \$15,000 under \$20,000 | 19,292 | 326,897 151,140 | 42,603 14,507 | 243,807 119,218 | 56,868 30,983 | 806 370 | 13,786 8,270 | 1,624 821 | 10,432 5,841 | 2,403 1,413 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$50,000. | 6,782 9,959 | 333,380 | 24,119 | 272,879 | 84,976 | 509 | 16,094 | 1,243 158 | 11,807 | 3,382 1,574 |
| \$100,000 under \$100,000 | 2,4 1 2 275 | 159,064 33,115 | 5,392 584 | 1.35 , 328 27 , 333 | 57,868 14,061 | 74 (2) | ↔,693 (²) | (2) | 3,844 (2) | (2) |
| \$150,000 under \$200,000 | 97 132 | 16,506 | 203 258 | 13,760 | 7,766 35,456 | 3 6 | 503 1,950 | 6 13 | 374 1,669 | 186 877 |
| \$200,000 or more | D2 | 68,916 Frie | Pennsylvani | 54,823 | 32,470 | 0 | | lint, Michiga | | |
| | 10.027 | | | | 50.500 | 115 805 | | | | W 202 |
| Total No adjusted gross income | 88,018 | ¹ 413,319 (²) | 153,231 (2) | 217,821 | 50,573 | 115,795 (2) | 1629,541_ (2) | 212,426 | 343,641 | 80,392 |
| No adjusted gross income. Under \$1,000. | 10,749 | 4,380 | 8,565 | 128 | 24 | 10,578 | 5,429 | 9,519 | 204 | 41 |
| 41 000 under 42 000 | 10,609 11,204 | 16,687 28,270 | 13,758 14,561 | 3,900 11,383 | 777 2,234 | 11,455 9,317 | 17,278 23,850 | 16,430 13,045 | 3,780 8,167 | 751 1,617 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 10,725 11,921 | 38,548 53,330 | 18,785 23,028 | 1-,6-3 24,156 | 2,842 4,883 | 8,810 18,191 | 31,107 81,678 | 14,087 36,515 | 12,013 32,009 | 2,392 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 4,529 | 47,970 372رند | 15,258 10,267 | 26,347 19,033 | 5,332 3,845 | 14,591 6,204 | 94,503 46,092 | 34,072 12,039 | 47,261 27,385 | 9,558 5,563 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 3,699 | 31,775 (2) | 8,534 (2) | 18,161 (2) | 3,711 (²) | 4,636 5,745 | 39,6 1 0 54,178 | 9,657 12,058 | 24,932 34,733 | 5,165 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. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | (2) | 10,894 | 1,424 | 7,930 (²) | 1,888 (²) | 852 | 14,184 | 1,577 | 11,232 | 2,606 |
| \$25,000 under \$50,000. | 440 | 15,548 | 958 | 13,283 11,197 | 4,253 4,682 | (2) | (2) 6,777 | (2) 265 | (2) 5,866 | (²) 2,515 |
| \$100,000 under \$150,000 | 206 41 | 12,878 | 533 | 4,077 | 2,115 | (2) | (2) | (2) | (2) | (2) |
| \$150,000 under \$200,000. \$200,000 or more. | 7 | 1,439 | 15 | 1,305 | 793 | 8 20 | 1,411 12,202 | 17 37 | 1,082 9,503 | 525 7,402 |
| φ200 , 000 or more | | For | t Worth, Texa | s | | | | sno, Californ | | |
| W. 4-3 | 189,341 | 1991,387 | 333,211 | 546,374 | 127,105 | 106,102 | 1,,69,954 | 183,614 | 283,949 | 65,615 |
| Total 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 \$2,000 under \$3,000 | 15,625 25,064 | 23,402 63,584 | 20,273 39,497 | 4,480 18,790 | 3,712 | 13,638 13,430 | 19,490 33,129 | 16,623 19,421 | 3,833 9,484 | 749 1,872 |
| \$3,000 under \$4,000 \$4,000 under \$5,000 | 23,029 25,210 | 79,508 114,286 | 36,449 49,289 | 32,631 47,805 | 6,557 9,628 | 9,785 13,857 | 34,037 61,400 | 18,603 26,180 | 10,840 25,706 | 2,193 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 \$7,000 under \$8,000 | 18,940 8,467 | 121,404 63,551 | 41,606 19,536 | 61,973 35,214 | 12,540 7,149 | 6,822 7,391 | 44,733 55,446 | 14,119 17,423 | 23,639 30,230 | 4,788 6,162 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 8,420 6,112 | 70,921 57,991 | 15,980 11,750 | 43,331 38,114 | 8,817 7,918 | 5,338 2,571 | 45,3 <u>11</u> 24,297 | 12,851 | 26,119 17,068 | 5,383 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 \$20,000 under \$25,000 | 2,640 941 | 45,449 | 5,311 2,196 | 35,308 16,575 | 8,458 | 1,478 850 | 25,190 19,218 | 3,071 1,864 | 19,198 15,832 | 4,497 4,203 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 972 438 | 32,888 29,709 | 2,252 1,063 | 27,142 25,769 | 8,496 11,121 | 821 174 | 27,585 10,985 | 1,829 374 | 23,223 9,506 | 7,579 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 \$200,000 or more | 20 16 | 3,463 4,135 | 40 35 | 3,054 3,531 | 1,766 2,084 | 3 | 980 | 3 | 876 | 424 |
| | | Gary-Hammond | i-East Chicago | , Indiana | 1 | | Grand | Rapids, Mich | igan | |
| Total | 169,100 | 1947,310 | 329,204 | 522,799 | 115,072 | 120,984 | ¹ 660,590 | 210,956 | 369,917 | 84,587 |
| No adjusted gross income | (2) | (2) | (2) | - | - | (2) | (2) | (2) | - | - |
| <pre>[Inder \$1,000. \$1,000 under \$2,000.</pre> | 15,158 10,784 | 8,523 15,872 | 13,819 14,287 | 435 3,762 | 87 754 | 11,138 10,381 | 4,745 15, 1 54 | 9,538 10,885 | 263 4,358 | 53 872 |
| \$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. \$4,000 under \$5,000. | 16,997 23,789 | 105,869 | 28,227 53,157 | 25,766 41,558 | 5,200 8,383 | 11,662 14,468 | 40,819 64,519 | 17,715 27,314 | 16,131 26,611 | 3,261 5,417 |
| \$5,000 under \$6,000 | 27,657 18,569 | 151,095 120,978 | 62,810 40,857 | 70,678 64,090 | 14,281 12,999 | 16,543 11,930 | 90,171 76,677 | 32,760 26,248 | 44,275 38,757 | 8,887 7,800 |
| \$6,000 under \$7,000. \$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. \$9,000 under \$10,000. | 6,710 5,381 | 56,765 51,004 | 14,819 10,559 | 35,105 34,978 | 7,262 7,461 | 8,462 3,196 | 71,615 30,517 | 16,406 7,406 | 46,630 18,802 | 9,535 3,843 |
| \$10,000 under \$15,000 | 11,526 | 136,651 | 24,823 | 96,374 | 20,752 | 6,188 1,590 | 72,235 27,303 | 14,667 4,418 | 47,850 19,558 | 10,164 4,575 |
| \$15,000 under \$20,000 | 1,292 408 | 22,079 9,354 | 3,201 693 | 16,282 7,590 | 3,743 2,037 | 785 | 17,170 | 1,802 | 13,255 | 3,291 |
| \$25,000 under \$50,000 \$50,000 under \$100,000 | 1,091 134 | 37,292 8,405 | 2,455 326 | 32,009 7,462 | 10,110 3,175 | 783 210 | 24,979 14,062 | 1,676 | 20,994 12,067 | 6,754 5,228 |
| \$100,000 under \$150,000 | (2) | (1) | (2) | (2) | (2) | 5 ₄ | 6,797 1,135 | 155 13 | 6,354 1,042 | 3,466 546 |
| \$150,000 under \$200,000 \$200,000 or more | 9 | 2,689 | 21 | 2,453 | 1,420 | 5 | 1,133 | 7 | 960 | 480 |
| | | | | | | | | | | |

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

[Texable and nontexable returns]

| | | | | taxable retur | | | | | | |
|---|------------------------------------|---------------------------|----------------------------|-----------------------------|--------------------------------|------------------------------------|------------------------------|---------------------------|---------------------------|--------------------------------|
| Alicated mean income alarges | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Adjusted gross income classes | returns | (Thousand | (Thousand dollars) | (Thousand dollers) | (Thousand | returns | (Thousand | (Thousand | (Thousand dollers) | (Thousand |
| | | | ourg, Pennsylv | | 331117 | | | ford, Connect | | |
| Total | 127,946 | ¹ 636,534 | 206,006 | 359,758 | 80,295 | 203,201 | 11,208,656 | 325,506 | 731,546 | 173,252 |
| No adjusted gross income | (2) | (2) | (2) | - | - | (2) | (2) | (2) | - | - |
| Under \$1,000 | 14,514 13,670 | 7,857 19,394 | 12,146 14,093 | 287 5,697 | 58 1,129 | 20,368 19,973 | 9,168 29,910 | 16,814 18,403 | 289 9,004 | 58 1,757 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 14,722 15,261 | 37,521 52,708 | 19,729 25,718 | 13,811 22,340 | 2,757 4,513 | 19,601 18,657 | 48,402 65,973 | 20,280 26,935 | 22,860 30,684 | 4,456 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. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 16,704 12,557 | 92,740 81,540 | 31,461 24,611 | 49,739 44,845 | 10,026 9,076 | 20,768 19,356 | 112,926 126,491 | 40,855 37,921 | 56,9 1 0 68,020 | 11,604 13,816 |
| \$7,000 under \$8,000\$8,000 under \$9,000 | 11,992 3,759 | 89,697 31,534 | 25,108 6,716 | 52,502 20,011 | 10,759 4,090 | 13,703 1 6,307 | 102,818 139,111 | 29,444 37,218 | 59,636 79,946 | 12,166 16,532 |
| 410,000 4 - 416,000 | 3,557 5,073 | 33,511 58,873 | 7,≈65 9,983 | 21,434 | 4,453 8,964 | 8,472 14,075 | 80,102 165,170 | 19,342 31,042 | 49,320 112,048 | 10,166 24,049 |
| \$15,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$60,000. \$50,000 under \$100,000. | 1,209 (²) | 20,528 | 2,470 (²) | 15,593 (²) | 3,648 (²) | 2,885 1,8 1 3 | 49,089 39,921 | 6,071 4,164 | 37,057 30,791 | 8,590 7,835 |
| \$25,000 under \$50,000. | 935 131 | 32,017 8,501 | 1,990 273 | 27,424 | 9,117 2,997 | 2,165 537 | 71,964 35,214 | 4,798 1,292 | 59,557 29,876 | 18,673 12,557 |
| \$100.000 under \$150.000 | (2) | (2) | (2) | 7,138 (²) | (2) | 108 | 13,973 | 257 | 12,392 | 6,256 |
| \$150,000 under \$200,000. \$200,000 or more. | 5 | 819 1,235 | 11 | 734 1,006 | 435 483 | 18 25 | 3,170 9,470 | 34 52 | 2,791 8,043 | 1,538 4,607 |
| | | | L nolulu, Hawai: | | | | | uston, Texas | | 1 |
| Total | 149,770 | 1784,018 | 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 | ³ 21,875 | 4,856 | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 16,261 18,843 | 8,910 28,202 | 11,065 18,908 | 691 10,183 | 139 1,960 | 4 1, 249 42,257 | 21,318 63,688 | 34,004 51,769 | 1,082 13,641 | 2 1 7 2 , 772 |
| \$2,000 under \$3,000 | 19,534 19,431 | 50,244 68,028 | 24,110 34,481 | 23,311 26,051 | 4,591 5,009 | 41,188 42,910 | 104,231 150,013 | 65,456 79,580 | 31,399 54,265 | 6,224 10,923 |
| \$3,000 under \$4,000. \$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. \$6,000 under \$7,000. | 14,998 10,954 | 82,225 71,015 | 35,636 25,046 | 36,190 37,652 | 7,335 7,701 | 40,013 34,586 | 218,987 223,042 | 84,940 77,267 | 103,272 109,882 | 20,883 22,301 |
| \$6,000 under \$7,000 \$7,000 under \$8,000. \$8,000 under \$9,000. | 10,⊶10 7,13 ₅ | 77,963 60,783 | 24,680 13,146 | →2,750 39,070 | 8,839 8,138 | 30,270 22,838 | 225,785 193,076 | 66,124 50,594 | 125,357 115,335 | 25,3 1 9 23,640 |
| \$9,000 under \$10,000 \$10,000 under \$1:,000 | 5,279 9,518 | 49,668 | 12,231 21,706 | 31,002 75,949 | 6,395 16,301 | 11,731 28,004 | 330,310 | 23,247 58,230 | 69,993 229,036 | 14,620 49,446 |
| \$15,000 under \$20,000 | 1,815 740 | 30,870 16,640 | 4,517 1,373 | 21,759 12,887 | 028ر5 144ر3 | 5,751 2,688 | 97,835 59,831 | 12,470 6,326 | 74,120 46,376 | 17,706 12,110 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 1,243 314 | 39,377 20,336 | 3,062 791 | 31,656 16,812 | 9,605 6,900 | 3,386 1,129 | 110,429 72,370 | 7,432 2,649 | 90,508 61,398 | 28,361 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 15 | 1,562 5,101 | 20 28 | 1,326 4,431 | 659 2,246 | 45 84 | 7,692 31,955 | 91 172 | 6,450 24,559 | 3,560 15,385 |
| | Hunt | ington-Ashland | , West Virgin | ia-Kentucky- | Dhio | | India | napolis, India | ina | |
| 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. \$1,000 under \$2,000. \$2,000 under \$3,000. | 8,901 8,433 | 4,869 13,452 | 8,239 10,748 | 184 3,388 | 38 629 | 29,893 20,893 | 15,331 32,197 | 26,530 23,726 | 865 9,095 | 172 1,749 |
| \$3,000 under \$4,000 | 9,808 8,951 | 24,355 3 1, 019 | 12,857 16,867 | 9,036 10,901 | 1,808 2,047 | 2 1, 730 29 ,1 49 | 54,262 101,526 | 24,125 46,706 | 23,966 44,572 | 4,830 8,823 |
| \$4,000 under \$5,000. \$5,000 under \$0,000. | 6,244 | 27,703 | 10,277 | 13,289 | 2,713 3,041 | 28,070 28,836 | 125,555 157,492 | 41,223 62,911 | 69,081 75,029 | 14,105 15,242 |
| \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 5,666 9,888 | 31,017 64,524 | 12,413 20,538 | 15,027 35,579 | 7,226 | 24,034 | 154,391 | 51,046 | 84,549 | 17,134 |
| \$8,000 mater \$9,000. | 3,667 4,181 | 27,492 35,609 | 9,395 7,340 | 14,018 24,392 | 2,825 5,115 (²) | 17,846 15,535 | 133,823 131,462 | 35,356 34,096 | 81,044 81,272 | 16,493 16,806 |
| \$9,000 under \$10,000 | (²) 3 , 057 | (²) 35 , 831 | (²) 6,814 | (2) 24,686 | 5,288 | 13,001 17,829 | 123,209 210,134 | 25 ,1 90 36,662 | 81,348 148,945 | 16,889 32,032 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 551 | 9,195 | 1,309 | 6 , 973 | 1,616 | 3,499 J 1,123 | 59,551 25,101 | 7,601 2,225 | 44,826 19,105 | 10,552 4,838 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | (2) | (2) -,143 | (²) 158 | (²) 3 , 570 | (²) 1,505 |) 2,146 513 | 71,209 32,976 | 4,599 1,162 | 59,482 27,859 | 18,838 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. \$200,000 or more. | 5 | 1,030 | 11 | 779 | 372 | 24 | 4,122 16,273 | 52 74 | 3,560 12,804 | 1,956 8,087 |
| | | Jacks | sonville, Flor | ida | | | Jersej | City, New Je | rsey | |
| Total | 157,631 | 1757,604 | 277,762 | 385,075 | 92,219 | 256,486 | 11,237,721 | 388,616 | 684,161 | 146,904 |
| No adjusted gross income | (²) 10,033 | (2) | (2) 12,578 | 166 | - 34 | (2) | (2) 13 , 948 | (2) 19,667 | 923 | 185 |
| \$1,000 under \$2,000 | 23,903 18,239 | 7,104 36,143 | 26,860 | 7,118 | 1,-12 2,220 | 22,240 25,260 26,499 | 36,610 | 23,088 | 10,827 27,920 | 2, 1 32 5,367 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 21,005 | 75,861 78,832 | 29,519 39,036 34,843 | 12,19t 26,257 31,247 | 5,281 | 37,434 | 65,619 133,177 180.947 | 49,224 | 63,774 93,755 | 12,8 1 7 19,085 |
| \$4,000 under \$5,000. \$5,000 under \$6,000. | 49سر17 13،962 | 78,832 76,463 | 34,843 26,332 | 31,247 36,839 | 6,327 7,474 | 40,111 3 1, 646 | 180,947 173,612 | 61,552 59,303 | 88,213 | 18,121 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. | 15,213 11,⊶96 | 47,350 86,012 | 35,627 29,396 | 639 و39 48 1 و 44 | 8,843 8,969 | 28,625 14,236 | 185,753 106,511 | 57,63 1 28,834 | 100,574 62,909 | 20,597 12,890 |
| \$8,000 under \$9,000. \$9,000 under \$10,000. | 5,912 3,731 | 50,543 35,157 | 13,664 8,006 | 29,260 21,805 | 5,983 4,574 | 10,998 7,180 | 93,016 68,195 | 21,251 15,073 | 59,59 <u>1</u> 42,951 | 12,460 8,882 |
| \$10,000 under \$14,000. | 6,148 997 | 71,013 | 12,356 | ≈9 , 150 | 10,479 | 9,166 | 104,641 | 17,292 | 73,898 | 15,974 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 852 | 17,599 18,546 | 2,123 2,179 | 13,740 14,185 | 3,317 3,567 | 1,344 543 | 23,212 11,997 | 2,574 1,120 | 10,627 8,459 | 3,897 2,110 6,693 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 848 262 | 30,047 16,599 | 1,951 638 | 25,209 14,017 | 8,101 5,923 | 804 120 | 26,496 7,699 | 2,064 247 | 2 1, 951 6,424 | 6,693 2,781 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | 4.2 12 | 5,121 2,061 | 9 1 25 | 4,287 1,625 | 2 ,1 58 848 | (²) | (2) 987 | (²) 1 0 | (²) 835 | (2) 447 |
| \$200,000 or more | 10 | 13,397 | 33 | 9,855 | 6,704 | 8 | 3,836 | 11 | 2,757 | 1,484 |
| Footnotes at and of table See text for Moscoria | 4.1 | | | | 3 60 11 | | | | | |

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]

| | | (102 | cable and nont | ANGELO IOTA | | | | | | |
|---|--------------------|---------------------------|---------------------------|----------------------|--------------------------------|-------------------|--------------------------|---------------------------|-------------------------|--------------------------------|
| | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Adjusted gross income classes | returns | (Thousand | (Thousand | (Thousand | (Thousand | returns | (Thousand | (Thousand | (Thousand | (Thousand |
| | | dollara) Johns | town, Pennsyl | dollars) Vania | dollars) | | dollers) Kansas | dollars) City, Missour | dellara) i-Kansas | dollars) |
| | 81,369 | 1325,660 | 140,885 | 157,439 | 35,459 | 368,162 | ¹ 2,038,007 | 618,282 | 1,163,661 | 270,449 |
| Total No adjusted gross income | (²) | (²) | (2) | - 407,407 | - | 2,229 | ³ 5,402 | 3,502 | - | - |
| Under \$1,000 | 10,387 | 5,565 | 8,816 | 155 | 31 | 37,981 | 21,965 58,950 | 31,784 39,515 | 1,433 17,334 | 283 3,423 |
| \$1,000 under \$2,000 | 12,504 8,454 | 18,149 21,017 | 14,191 13,311 | 4,695 6,902 | 1,325 | 39,310 34,940 | 86,527 | 50,572 | 28,561 | 5,611 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 13,013 14,880 | 45,652 67,487 | 23,256 31,100 | 17,564 28,133 | 3,548 5,679 | 36,123 45,874 | 128,042 206,643 | 56,820 78,077 | 55,285 102,480 | 11,082 20,733 |
| \$5,000 under \$6,000 | 8,968 | 48,103 | 20,081 | 21,597 9,472 | 4,359 1,900 | 40,381 38,099 | 219,221 247,339 | 84,547 76,872 | 100,609 132,329 | 20,176 26,777 |
| \$e,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 2,814 4,151 | 18,236 31,368 | 6,011 10,821 | 16,258 | 3,280 | 26,232 | 194,622 | 58,848 40,185 | 103,563 | 21,101 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 3,364 | 28,940 | 7,228 | 18,144 | 3,811 | 18,923 15,141 | 160,154 143,116 | 29,643 | 96,964 94,792 | 19,667 |
| \$10,000 under \$15,000 | 1,494 | 18,206 | 2,064 | 13,097 | 2,842 | 22,381 (4,006 | 261,642 68,384 | 44,578 8,636 | 177,448 50,602 | 38,185 11,749 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. | bl⇔ | 13,080 | 1,481 | 10,475 | 2,689 | 2,145 3,403 | 48,150 116,313 | 4,524 8,008 | 38,161 45,685 | 10,165 29,984 |
| \$25,000 under \$50,000\$50,000 under \$100,000 | í | | | | | 842 | 54,699 | 1,862 | 44,525 | 18,512 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | 175 | 12,465 | 300 | 10,947 | 5,074 | 98 24 | 11,730 4,145 | 202 50 | 9,736 3,583 | 4,956 2,127 |
| \$200,000 or more | _ | - | | _ | - | 29 | 11,767 | 57 | 10,071 | 6,005 |
| | | Kno | xville, Tenne | ssee | 1 | | Lanca | ster, Pennsyl | vania | |
| Total | 118,288 | 1537,646 | 200,765 | 275,423 | 61,695 | 92,6581 | ¹ 433,309 | 155,376 | 246,264 | 55,268 |
| No adjusted gross income | (2) | (2) | 121 | - | - | (²) | (²) | (²) | 564 | 113 |
| Under \$1,000 | 14,060 15,901 | 7,967 23,086 | 14,064 18,590 | 524 4,632 | 105 425 | 10,631 10,818 | 5,752 16,425 | 9,946 12,804 | 4,110 | 782 |
| \$2,000 under \$3,000 | 19,385 14,766 | 48,877 51,757 | 32,143 26,892 | 14,082 16,153 | 2,725 3,218 | 9.913 | 36,217 34,735 | 21,016 13,853 | 13,146 16,523 | 2,630 3,333 |
| \$4,000 under \$5,000 | 12,800 | 57,857 | 24,7-2 | 23,915 | 4,833 | 1 | 52,700 53,347 | 23,218 22,143 | 23,462 24,376 | 4,735 4,927 |
| \$5,000 under \$0,000 | 10,677 10,794 | 58,631 69,498 | 20,984 21,287 | 28,219 37,077 | 5,683 7,533 | 9,646 6,350 | 41,349 | 13,231 | 23,148 | 4,634 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 5,212 3,440 | 38,767 29, 1 40 | 11,461 6,286 | 21,142 18,022 | 4,277 3,724 | 4,138 | 37,793 34,765 | 9,267 9,097 | 23,706 21,888 | 4,752 4,567 |
| \$9,000 under \$10,000 | 2,734 4,403 | 25,973 | 5,971 | 16,384 35,418 | 3,384 7,577 | 3,100 | 29,374 43,892 | 6,351 8,237 | 19,825 30,542 | 4,139 6,518 |
| \$10,090 under \$15,000 | 1,922 | 51,342 32,642 | 9,341 4,291 | 24,419 | 5,646 | 926 | 15,955 | 2,114 | 11,956 | 2,887 2,286 |
| \$20,000 under \$25,000. \$20,000 under \$50,000. \$50,000 under \$100,000. | 383 659 | 8,250 22,309 | 876 1,687 | 6,606 18,151 | 1,658 5,592 | 532 | 11,736 17,981 | 1,274 1,266 | 9,137 14,871 | 4,785 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | (2) | 8,490 (2) | (2) | 7,238 (²) | 3,053 (2) | (2) | 6,971 (²) | 281 (2) | 6,244 (²) | 2,644 (²) |
| \$150,000 under \$200,000. \$200,000 or more. | , , | 1,022 | 14 | 943 702 | 482 352 | } 7 | 1,728 | 12 | 1,548 | 923 |
| \$200,000 or more | | 787 La | ensing, Michig | | 2.% | · | Little Rock- | North Little I | Rock, Arkansa | S |
| | 06 633 | | | 261,932 | 50 101 | 79,470 | ¹ 385,349 | 144,025 | 190,743 | 43,901 |
| Total No adjusted gross income | 95,523 | 1491,128 (2) | 172,255 (²) | 201,932 | 58,193 | (2) | (²) | (2) | - | |
| Under \$1,000 | 13,127 | 7,956 | 11,895 | 697 | 13+ | 8,824 | 5,176 | 7,763 | 161 | 32 645 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | 9,441 8,645 | 14,623 21,584 | 12,020 13,339 | 2,973 7,221 | 590 1,426 | 10,017 10,695 | 14,577 26,282 | 17,754 | 3,322 7,860 | 1,573 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 7,337 13,631 | 25,826 60,973 | 10,645 26,437 | 10,381 26,999 | 2,103 5,478 | | 32,977 51,702 | 20,249 22,952 | 9,237 1 9,524 | 1,845 3,931 |
| \$5,000 under \$6,000 | 11,578 | 62,606 | 26,308 | 27,028 | | 8,723 | 48,597 | 19,615 9,176 | 18,762 13,208 | 3,751 2,651 |
| \$6,000 under \$7,000 \$7,000 under \$8,000 | 11,773 5,620 | 77,185 41,915 | 26,088 14,3 1 3 | 39,049 22,260 | 7,913 4,551 | 4,110 4,151 | 26,238 31,058 | 9,326 | 16,229 | 3,258 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 3,530 2,266 | 24,478 21,474 | 8,340 4,863 | 16,573 13,496 | 3,374 2,787 | 3,091 3,557 | 26,136 33,799 | 6,989 7,724 | 15,396 20,864 | 3,173 4,301 |
| \$10,000 under \$15,000 | 5,878 | | 12,191 | 48,547 14,448 | 10,422 | 2,958 625 | 35,127 10,941 | | 23,952 7,911 | |
| \$15,000 under \$20,000 | 1,090 512 | | 2,413 1,147 | 8,986 | 3,413 2,247 4,814 | 428 | | 928 | 7,286 15,788 | 1,863 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 617 83 | 20,153 5,405 | 1,359 182 | 16,085 4,683 | 1,983 | 142 | 9,161 | 319 | 7,300 | 2,957 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | (²) | + ²) | (2) | (2) 409 | (²) 232 | (²) | (²) 1,230 | (²) | (²) 986 | (²) 462 |
| \$200,000 or more | 3 | 1,099 | 4 | 978 | | | 2,910 | 11 | 1,543 | 995 |
| | | Los Angel | es-Long Beach | , California | T | | | lle, Kentucky | -indiana | T |
| Total | 2,449,566 | 115,097,630 | 4,062,297 | 8,655,582 | 2,046,910 | | 11,215,112 | 1 | 669,271 | 152,726 |
| No adjusted gross income | 13,274 | ³ 44,912 | 21,052 | - | 2 200 | (2) | (2) | (2) | 627 | 122 |
| Under \$1,000 | 228,218 225,685 | 334,132 | 175,347 239,100 | 6,4°3 88,582 | 17,367 | 22,314 | 32,960 | 27,104 | 8,727 | 1,742 |
| \$2,000 under \$3,000 | 220,929 234,169 | 820,482 | 345,352 | 199,817 337,164 | 38,540 65,912 | 27,531 | 95,895 | 49,811 | 35,572 | 7,166 |
| \$4,000 under \$5,000 | 26b,899 | 1,199,550 | 426,220 489,087 | 571,441 636,058 | 115,084 | 28,262 | 127,930 171,450 | 1 | | |
| \$6,000 under \$7,000 | 254,047 231,127 | 1,502,758 | 467,934 | 753,550 | 154,113 | 20,588 | 132,892 | 44,323 | 66,369 | 13,345 |
| \$7,000 under \$8,000 | 190,703 150,329 | 1,277,229 | 387,344 319,513 | 782,972 730,970 | 151,095 | 9,036 | 89,820 76,154 | 19,277 | 52,248 46,519 | 9,528 |
| \$9,000 under \$10,000 \$10,000 under \$15,000 | 109,860 227,952 | 1 | 234,219 471,432 | 617,366 1,780,580 | 1 | 1 | 74,324 145,166 | 1 | 47,522 | |
| \$15,000 under \$20,000 | 43,95t | 751,701 | 91,721 | 547,494 | 129,008 | 3,117 | 52,884 | 6,749 | 38,093 23,769 | 8.664 |
| \$20,000 under \$25,000 | 19,655 25,128 | 835,769 | 55,739 | 324,002 655,581 | 203,542 | 1,775 | 60,641 | 3,848 | 47,321 | 14,638 |
| \$50,000 under \$100,000 | 6,595 1,167 | 1 | 14,321 2,520 | 355,600 111,744 | | | 1 | | 22,723 7,321 | 3,771 |
| \$150,000 under \$200,000 | 292 | 49,830 | 648 | 37,754 | 14,431 | 20 | 3,357 | 44, | 2,793 | 1,521 |
| \$200,000 or more | 381 | 147,883 | 307 | 118,44 | 01,238 | 10 | 4 27-67 | 1 19 | 1 4,680 | 1,000 |

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]

| | | (14, | K4010 0114 11011 | taxable retur | 110) | | | | | |
|---|------------------|-----------------------------|-----------------------|-----------------------|--------------------------------|-------------------|-----------------------------|--------------------|------------------------------------|--------------------------------|
| Adjusted gross income classes | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of returns | Adjusted gross income | Exemptions | Taxable Income | Income tax after credits |
| | returns | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | 1600113 | (Thousand | (Thousand dollars) | (Thousand dollers) | (Thousand dollers) |
| | | Me | mphis, Tennes | see | | | | Miami, Florid | 9 | |
| m1 | 186,518 | ¹ 871, 143 | 338,214 | 435,304 | 101,604 | 321,707 | ¹ 1,652,992 | 518,362 | 853,063 | 207,192 |
| Total No adjusted gross income | (2) | (2) | (²) | , | | 2,310 | ³ 5,049 | 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 | 58,226 109,658 | 45,797 | 12,130 31,338 | 2,380 6,174 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 28,121 18,083 | 70,243 61,814 | 45,048 40,288 | 20,157 13,660 | 4,009 2,739 | 43,356 45,960 | 161,877 | 62,186 72,272 | 60,908 | 12,176 |
| | 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\$6,000 under \$7,000 | 17,352 17,861 | 94,285 116,600 | 40,172 40,792 | 39,489 57,287 | 7,810 11,544 | 32,632 24,615 | 178,588 159,326 | 61,481 50,411 | 79,013 75,291 | 15,821 15,021 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 7,958 7,130 | 60,118 60,745 | 15,688 13,978 | 33,683 38,326 | 6,816 7,855 | 16,120 12,859 | 120,588 108,653 | 34,590 28,135 | 62,725 60,077 | 12,632 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 2,053 | 82,376 | 14,342 4,301 | 56,105 25,965 | 12,051 6, 1 19 | 13,914 3,741 | 163,840 63,773 | 29,316 7,860 | 105,616 43,636 | 22,428 10,179 |
| \$20,000 under \$25,000 | 1,213 | 35,324 27,539 | 2,454 | 21,960 | 5,627 | 1,647 | 36,615 | 3,948 | 27,386 | 6,873 |
| \$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. | 1,111 | 38,477 22,745 | 2,498 828 | 31,420 19,458 | 9,827 8,294 | 3,849 799 | 131,642 52,741 | 8,267 1,913 | 103,058 42,186 | 32,204 17,646 |
| \$100,000 under \$150,000 | 35 | 4,039 | 83 | 3,312 | 1,684 | 107 | 13,025 | 238 | 9,604 | 4,615 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more. | 16 7 | 2,665 3,924 | 37 13 | 2,268 3,446 | 1,201 2,090 | 50 63 | 8,448 26,661 | 112 139 | 6,832 19,603 | 3,536 10,250 |
| , | | | waukee, Wisco | | , | | | is-St. Paul. | | |
| | | _ | | | | | 10 01W 101 | acc ona | 2 (16 2(2 | 242 224 |
| Total | 433,214 | ¹ 2,589,443 | 730,430 | 1,517,304 | 342,872 | 520,344 | 12,947,121 | 866,078 | 1,645,163 | 381,338 |
| No adjusted gross income | (2) | (2) | (2) | en n | 164 | (²) | (2) 26 505 | (²) 39,510 | 1,900 | 382 |
| Under \$1,000 \$1,000 under \$2,000 | 35,710 34,244 | 18,880 49,837 | 28,792 33,909 | 812 14,563 | 164 2,845 | 50,852 53,298 | 26,575 77,473 | 52,952 | 22,646 | 4,486 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 34,145 35,139 | 85,474 124,033 | 42,460 44,250 | 33,193 64,508 | 6,509 12,950 | 55,343. 51,085 | 139,181 178,717 | 60,776 67,954 | 60,845 87,278 | 11,883 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 59,132 | 354,451 3 83, 083 | 122,553 121,921 | 180,665 207,684 | 36,333 42,409 | 59,288 50,325 | 325,650 326,835 | 123,758 112,043 | 146,458 158,762 | 29,553 32,091 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 43,127 | 320,188 | 95,186 | 179,301 | 36,710 | 44,377 | 332,995 | 103,717 | 174,196 | 35,560 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 27,749 17,062 | 235,167 162,131 | 59,293 32,282 | 143,054 107,401 | 30,012 22,384 | 29,883 20,576 | 252,692 194,560 | 63,805 42,412 | 148,470 120,752 | 30,575 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 2,582 | 86,200 57,648 | 10,876 6,134 | 63,213 42,670 | 14,657 10,950 | 6,417 3,247 | 111,012 72,568 | 15,301 7,558 | 78,089 54,257 | 18,219 13,654 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 3,067 | 106,966 | 6,545 | 84,168 | 26,528 | 4,926 | 170,275 | 11,525 | 133,116 | 41,375 |
| \$100,000 under \$150,000 | 775 126 | 51,375 14,806 | 1,705 254 | 40,666 11,607 | 16,753 5,845 | 924 213 | 61,591 25,072 | 2,168 494 | 49,363 20,265 | 20,583 |
| \$150,000 under \$200,000 | 40 | 6,763 | 79 | 5,109 | 2,740 | 61 | 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 |
| | | | Mobile, Alaban | ы | | | MH | shville, Tenne | 3866 | |
| Total | 87,368 | ¹ 444,889 | 185,502 | 203,915 | 45,598 | 122,617 | 1629,971 | 208,781 | 341,252 | 83,774 |
| No adjusted gross income | (2) | (2) | (2) | - | - | (2) | (2) | (2) | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 8,987 8,705 | 4,872 13,133 | 8,694 13,393 | 198 2,143 | 40 429 | 14,737 12,171 | 7,228 17,948 | 11,292 12,646 | 220 4,881 | 44 957 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. | 10,929 | 28,307 | 21,518 | 6,120 | 1,129 | 17,615 | 45,001 | 27,598 | 14,641 20,701 | 2,849 4,168 |
| \$4,000 under \$5,000 | 8,127 12,812 | 27,914 58,261 | 18,670 33,852 | 6,586 16,960 | 1,243 3,306 | 16,280 16,334 | 56,638 72,824 | 28,287 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. \$7,000 under \$8,000. | 7,238 6,778 | 47,038 50,447 | 18,440 16,550 | 19,238 25,906 | 3,853 5,230 | 10,680 6,166 | 69,691 45,755 | 22,077 13,771 | 36,144 24,440 | 7,283 4,936 |
| \$8,000 under \$9,000. \$9,000 under \$10,000. | 3,762 2,393 | 31,853 22,531 | 8,540 5,007 | 18,626 14,328 | 3,807 2,961 | 4,666 3,993 | 39,140 37,821 | 10,429 6,782 | 22,908 24,324 | 4,632 5,084 |
| \$10,000 under \$15,000 | 3,565 | 41,834 | 7,852 | 28,033 | 5,910 | | 65,691 | 11,452 | 44,989 | 9,632 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 769 (2) | 12,623 | 1,734 | 9,360 (2) | 2,119 (²) | 1,496 624 | 26,380 13,792 | 3,151 1,476 | 20,099 10,660 | 4,845 2,676 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 527 | 17,818 | 1,522 | 14,077 | 4,373 | 1,178 | 39,462 | 2,472 | 33,684 | 10,938 |
| \$100,000 under \$150,000. | 160 (²) | 9,968 (²) | 340 (²) | 8,547 (²) | 3,609 (²) | 25 1 62 | 16,475 7,285 | 564 132 | 14,219 6,410 | 6,124 3,339 |
| \$150,000 under \$200,000 | | 1,661 | (/ g | 741 | 363 |) 15 | 2,522 | 33 | 2,119 | 1,146 |
| \$200,000 or more | ' | | 11 | | | 17 | 10,044 | 30 | 9,363 | 4,814 |
| | | New | Haven, Conne | ticut | | | New (| Orleans, Louis | lena | I |
| Total | 123,078 | 1685,670 | 189,336 | 412,666 | 97,147 | 268,735 | ¹ 1,376,852 | 451,212 | 770,353 | 195,682 |
| No adjusted gross income | (2) | (2) | (2) | - | - | (2) | (2) | (2) | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 10,202 11,883 | 5,259 16,925 | 7,389 11,744 | 337 5,149 | 67 1,007 | 33,805 34,381. | 16,397 50,340 | 26,142 42,566 | 1,025 10,792 | 197 2,109 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 17,913 | 44,546 | 20,672 | 18,626 | 3,696 | 33,838 | 85,572 | 49,506 | 28,053 | 5,382 |
| \$4,000 under \$5,000 | 13,344 14,297 | 46,513 63,973 | 16,306 20,736 | 23,380 33,853 | 4,644 6,774 | 30,800 35,241 | 108,691 15 7, 354 | 56,982 67,259 | 40,426 70,828 | 8,082 14,174 |
| \$5,000 under \$6,000 | 12,613 | 68,136 | 23,141 | 36,035 | 7,287 | 31,681 | 174,232 | 64,804 | 85,379 | 17,110 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 12,320 7,856 | 79,416 59,235 | 24,059 17,227 | 44,661 33,450 | 9,028 6,768 | 18,535 12,567 | 119,820 94,161 | 36,460 25,382 | 65,101 52,853 | 13,282 10,828 |
| \$8,000 under \$9,000. \$9,000 under \$10,000. | 7,706 2,790 | 65,179 26,349 | 15,806 6,902 | 39,092 15,568 | 7,988 | 10,226 | 87,221 | 22,899 12,740 | 53,138 | 11,073 |
| \$10,000 under \$15,000 | 7,367 | 87,043 | 15,530 | 60,851 | 3,275 13,075 | 6,059 12,234 | 57,090 144,055 | 26,057 | 36,189 99,355 | 7,629 21,413 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 1,794 | 30,520 | 3,782 | 23,908 | 5,628 | 3,117 | 53,331 | 7,382 | 38,472 | 9,108 |
| \$25,000 under \$50,000 | 886 1,324 | 19,615 45,608 | 2,057 2,826 | 15,682 37,881 | 3,971 12,025 | 1,668 1,926 | 36,775 65,135 | 3,300 4,029 | 29 ,7 39 54 ,1 06 | 8,143 17,984 |
| \$50,000 under \$100,000. | 246 | 16,863 | 545 | 14,394 | 6,196 | 1,214 | 86,574 | 2,991 | 73,875 | 32,563 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 | (²) | (²) 837 | (²) 12 | (²) 768 | (²) 407 | 194 24 | 21,816 4,103 | 455 45 | 17,740 3,354 | 8,967 1,825 |
| \$200,000 or more | 14 | 7,101 | 28 | 5,970 | 3,785 | 38 | 15,814 | 77 | 9,928 | 5,813 |

 $Footnotes \ at \ end \ of \ table. \ See \ text \ for \ "Description \ of \ Sumple" \ and \ "Explanation \ of \ Classifications \ and \ Terms."$

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]

| | | | | taxable retur | | | | | | |
|---|--------------------|----------------------------|-------------------------------|-------------------------|--------------------------------|----------------------|------------------------|----------------------|--------------------------------------|--------------------------------|
| | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Adjusted gross income classes | returns | (Thousand | (Thousand | (Thousand | (Thousand dollars) | returns | (Thousand | (Thouwand | (Thousand | (Thousand dollars) |
| | | dollars) New | York, New Yor | dollers) | dollars) | | | dollars) | 3011273) | 40(1913) |
| Total | 4,307,434 | 1 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 | 381,445 | 16,736 | - | - | 2,799 | ³ 11,595 | 3,430 | _ | _ |
| Under \$1,000 | 387,856 437,631 | 207,602 648,934 | 317,455 472,819 | 11,617 151,743 | 2,322 30,090 | 52,202 55,051 | 27,429 81,458 | 42,124 60,748 | 1,764 18,979 | 355 3,779 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 541,783 543,445 | 1,369,442 1,896,478 | 705, 297 764, 223 | 460,716 809,461 | 90,307 161,986 | 61,372 72,156 | 151,309 255,007 | 79,503 100,129 | 52,972 117,324 | 10,130 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 \$0,000. \$6,000 under \$7,000. \$7,000 inder \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 466,564 349,332 | 2,559,763 2,258,651 | 845,472 690,575 | 1,219,189 1,127,939 | 247,998 229,668 | 68,086 58,970 | 371,806 382,630 | 120,742 117,134 | 191,869 205,110 | 39,021 41,958 |
| \$7,000 inder \$8,000 | 261,415 195,234 | 1,956,777 1,654,224 | 522,038 405,947 | 1,055,892 942,073 | 215,804 194,596 | 46,171 38,000 | 345,894 322,562 | 94,983 80,864 | 195,519 188,006 | 39,823 38,849 |
| \$9,000 under \$10,000 \$10,000 under \$15,000 | 133, 312 | 1,260,229 | 266, 1 <i>5</i> 7 547, 111 | 763,333 | 159,475 447,197 | 26,640 54,968 | 252,535 646,703 | 55,066 115,511 | 160, 259 438, 067 | 33, 324 93, 692 |
| \$15,000 under \$20,000. | 269,838 78,855 | 3, 204, 345 1, 354, 792 | 167, 122 | 943,585 | 221,524 141,453 | 14,382 6,188 | 246,883 137,232 | 32,413 14,179 | 178,667 104,739 | 41,528 26,499 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 35,456 54,360 | 786,523 1,846,620 | 74,959 116,721 | 562,104 1,372,812 | 418,664 404,811 | 8,191 1,876 | 269,441 122,080 | 18,69° 4,344 | 216,535 102,826 | 65,839 43,397 |
| \$100,000 under \$150,000 | 19,391 3,921 | 1, 290, 359 | 40,988 8,204 | 986, 300 353, 577 | 174,790 | 191 | 22,429 | 428 | 18,510 | 9,367 |
| \$150,000 under \$200,000 \$200,000 or more | 1,110 1,626 | 190, 124 727, 633 | 2,306 3,270 | 140,443 511,886 | 73,895 301,266 | 77 82 | 13,041 35,909 | 190 174 | 10,477 29,427 | 5,652 16,777 |
| | | | Portsmouth, V | irginia | | | 0kla | homa City, Ok | ahoma | |
| Total | 150,859 | ¹ 718,707 | 266, 492 | 371,218 | 83,852 | 154,795 | ¹ 805,221 | 270,642 | 429,311 | 100,871 |
| No adjusted gross income | (2) | (*) | (2) | - | - | (²) | (2) | (²) | - | |
| Under \$1,000. \$1,000 under \$2,100. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 16,258 19,339 | 7,809 29,063 | 13,140 24,252 | 344 6,518 | 69 1,264 | 19, 123 17, 209 | 10,022 26,978 | 16,376 23,937 | 551 3,950 | 110 787 |
| \$2,000 under \$3,000 \$3,000 under \$4,004 | 17,377 20,078 | 43,219 69,131 | 34, 225 37, 679 | 9,579 24,210 | 1,899 4,874 | 14,080 19,214 | 35,958 67,300 | 22,747 38,189 | 9,605 18,625 | 1,919 3,628 |
| \$4,000 under \$5,000 | 26,008 17,781 | 88,994 98,694 | 36, 147 36, 156 | 38,878 48,208 | 7,718 9,748 | 18,961 15,561 | 85,046 85,723 | 34,341 30,871 | 35,780 40,724 | 7,227 8,233 |
| \$5,000 under \$6,000. \$7,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 15,108 | 97,079 | 31,560 | 50, 863 26, 200 | 10, 253 5, 306 | 17,021 9,210 | 110,318 68,761 | 34,561 19,921 | 56, 136 37, 698 | 11,375 7,660 |
| \$8,000 under \$9,000. | 5,989 5,203 | 43,906 44,101 41,977 | 11,652 12,716 9,043 | 24, 183 27, 350 | 5,072 5,683 | 6,832 5,264 | 57,791 49,642 | 12,833 10,087 | 34,701 32,146 | 7,150 6,649 |
| #10 000 under #15 100 | 4,455 5,820 | 66,953 | 12,611 | 44,455 | 9,387 | 7,156 | 84,404 | 1-, 538 | 56,479 | 12, 148 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 1,053 752 | 17,953 16,535 | 2, 239 1, 537 | 13,121 12,816 | 3,026 3,200 | 1,714 671 | 29,473 14,919 | 3,752 1,409 | 21,832 11,489 | 5,120 2,961 |
| \$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. | 1,054 168 | 36,695 10,737 | 2,575 362 | 29,883 8,980 | 9, 268 3, 699 | 1,507 316 | 51,431 | 3, +15 730 | 42,094 17,441 | 12,970 7,387 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more. | (2 | (°) | (*) | 2 590 | (²) 353 | 24 8 | 2,793 1,375 | 56 20 | 2, 375 1 ,1 90 | 1,220 633 |
| \$200,000 or more | 5 | 2,120 | 6 8 | 1,739 | 1,271 | 23 | 7,748 | 44 | 6,495 | 3,694 |
| | | Umah | a, Nebraska-I | lowe. | | | | fton-Passaic, | | |
| Total | 155,935 | 1810,907 | 264,898 | 453,301 | 101,95ь | 426,413 | ¹ 2,601,359 | 687,560 | 1,532,796 | 352,019 |
| No adjusted gross income | 1- /10 | 7,806 | .²) 12,920 | 300 | - 60 | (2) 41,595 | 19,594 | (²) 28,98∠ | 1, 365 | 274 |
| \$1,000 under \$2,000 | 16,419 20,660 | 39, 847 | 23,718 | 7,168 14,768 | 1,412 2,917 | 37,415 36,619 | 54,572 93,271 | 40,014 44,376 | 13,847 36,978 | 2,760 7,231 |
| \$2,000 under \$3,000. \$3,000 under \$4,0 0. \$4,000 under \$5,000. | 15,566 15,680 | 39,446 (55,506 | 22,967 | 26,627 33,484 | 5, 355 6, 749 | 39, 234 49,821 | 137,030 224,033 | 53, 311 73, 102 | 61,665 116,278 | 12,341 23,542 |
| \$5 000 under \$6 0.00 | 16,141 17,490 | ~2,425 90,436 | 28,978 38,732 | 44,017 | 8,941 | 44,484 | 244,943 | 79,944 | 120,462 | 24,418 |
| \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 16,564 11,118 | 106,894 82,701 | 35,286 25,176 | 56,861 45,863 | 11,531 9,319 | 39,306 35,630 | 254,738 265,742 | 72,045 74,551 | 140,901 146,824 | 28,833 29,926 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 7,512 5,782 | 63,773 55,099 | 15,480 13,405 | 40,006 33,772 | 8,252 7,031 | 30, 326 18, 187 | 256,833 171,881 | 66,622 35,893 | 145,475 108,561 | 29,643 22,607 |
| \$10,000 under \$15,000 | ٤, 835 | 103,208 | 16,810 | 70,549 | 15,047 | 35,519 9,433 | 423,337 160,896 | 77,847 21,461 | 280,688 117,255 | 60, 140 27, 185 |
| \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 | 1,342 768 | 2.,470 16,878 | 2,903 1,521 | 16,675 13,095 | 3,862 3,360 | 3,315 4,088 | 72,521 140,670 | 7,186 9,372 | 56,443 114,091 | 14,323 36,195 |
| \$50,000 under \$100,000 | 1, 136 275 | 37, 669 18, 162 | 2,661 656 | 30, 264 15, 779 | 9,205 6,711 | 908 | 58,357 | 1,918 | 49, 192 | 20,583 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. | | (2) | (²) 5 | (²) 463 | (2) 262 | 112 16 | 13, 159 2,718 | 239 34 | 11,355 2,275 | 5,854 1,184 |
| \$150,000 under \$200,000. \$200,000 or more. | 8 | 2,922 | 13 | 2,631 | 1,452 | 32 | 10,403 | 67 | 9,141 | 4,980 |
| | | | oria, Illino | | 02 502 | 1 535 031 | T . | Pennsylvania | -New Jersey 4,611,826 | 1,076,097 |
| Total | 111,286 | ¹ 632, 493 | 191,408 | 367,423 | 83,581 | 1,515,016 | ¹ 8,216,144 | 2,505,838 9,041 | , U11, 020 | 2,010,037 |
| 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. \$2,000 under \$3,000. \$3,000 under \$4,000. | 10,630 7,146 | 15,487 18,132 | 13,032 10,828 | 3, 185 4, 598 | 890 | 153, 172 174, 443 | 226,755 439,165 | 162,421 216,730 | 61,350 171,498 | 12,086 33,488 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 8,160 16,732 | 28, 294 75, 734 | 11,943 27,856 | 12,520 38,965 | 2,501 | 181,892 195,781 | 639,960 883,266 | 263, 884 339, 057 | 283,757 409,299 | 56,758 83,090 |
| \$5,000 under \$6,000 | 12, 362 | 08,804 | 24,861 | 34,660 | 7,003 | 176,448 143,023 | 970, 205 922, 917 | 353,634 300,155 | 459,939 475,792 | 93,012 96,818 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. | 14,916 11,409 | 96,096 84,888 | 31,082 22,825 | 50,800 | 10,392 | 103,310 | 771,196 604,880 | 223, 328 153, 534 | 426,958 360,899 | 86,726 |
| \$8,000 under \$9,000 | 4,755 3,590 | 40, 307 33, 932 | 8, 348 9, 604 | 27, 261 20, 230 | | 44,039 | 417,190 | | 259,494 | 53,598 |
| \$10,000 under \$15,000 | 7,036 838 | 81,833 13,986 | 13,879 1,791 | 57,961 10,533 | | 83, 246 20, 822 | 977,742 356,541 | 175,688 45,094 | ь6 8, 30 8 265, 966 | 62,338 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | 436 | 9,936 | 1,067 2,522 | | 2,031 10,065 | 9,042 11,747 | 201,826 393,890 | 19,702 25,466 | 157, 275 322, 227 | 40, 295 100, 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. \$150,000 under \$200,000. | (*) | | (2) | | | 509 142 | 62,396 24,090 | 1,045 | 52,180 19,466 | 26,664 |
| \$200,000 or wore | 3 | 780 | 6 | 570 | 357 | 138 | 67,949 | 284 | 51, 238 | 32,945 |

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

| | | [18. | cable and non | taxable retur | 115) | | | | | |
|---|----------------------------|----------------------------|-----------------------|-----------------------------|---------------------------|----------------------|--------------------------|--------------------|--------------------------------------|--------------------------------|
| Adjusted gross income classes | Number of | Adjusted gross income | Exemptions | .Taxable income | Income tax after credits | Number of returns | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Um figure a Expert Tuesting expenses | returns | (Thousand | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | returns | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| | | Ph | oenix, Arizon | a | | | Pittsbu | rgh, Pennsylv | nia | |
| Total | 195,650 | ¹ 1,017,729 | 349,662 | 547,105 | 129, 226 | 832, 376 | ¹ 4,634,777 | 1,386,613 | 2,724,933 | 669,795 |
| No adjusted gross income | 1,869 | ³ 16,891 | 4,556 | - | - | 2,068 | ³ 6,700 | 2,870 | - | - |
| Under \$1,000 | 22,925 23,670 | 12,543 34,797 | 17,286 28,828 | 904 : 9,452 | 181 1,890 | 78,066 88,555 | 39, 269 132, 169 | 67,056 101,134 | 2,667 35,651 | 531 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 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 22, 158 19, 887 | 76 , 968 90, 304 | 35,257 40,328 | 31,992 36,798 | 6,364 7,473 | 99,913 117,302 | 351,103 528,616 | 157,873 209,136 | 151,946 256,070 | 30,565 51,746 |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 21,824 | 119,925 | 52,154 | 45,582 | 9,019 | 113,451 | 624,097 | 213,464 | 328, 202 | 66,093 |
| \$7,000 under \$8,000. | 14,407 11,554 | 92, 995 85, 297 | 36, 692 25, 642 | 39,792 44,500 | 7,941 9,020 | 77,991 52,547 | 502, 381 390, 477 | 160,466 109,756 | 274,119 229,188 | 55,562 46,822 |
| \$8,000 under \$9,000 | 10,499 7,901 | 88,314 74,885 | 23,741 15,662 | 49,865 46,978 | 10,297 9,665 | 33,960 28,845 | 288,106 274,216 | 68,766 57,664 | 181,634 182,796 | 37,619 38,234 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 11,140 | 130, 345 | 24,098 | 84,934 | 18,004 | 42,054 | 496,198 | 88,598 | 345,814 | 74,459 |
| \$20,000 under \$20,000\$20,000 under \$25,000 | 2,693 1,113 | 45,995 24,783 | 5,636 2,454 | 33,768 19,357 | 7,982 5,113 | 9,736 4,235 | 165, 348 93, 765 | 20,996 9,213 | 125 , 1 53 74 , 159 | 29,528 19,093 |
| \$25,000 under \$50,000 | 1,638 404 | 58, 786 26, 345 | 3,711 | 49,088 22,241 | 15,854 9,303 | 5,306 3,644 | 182,063 234,799 | 11,772 7,939 | 152, 151 200, 923 | 48,534 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. \$200,000 or more. | 5 20 | 835 8,362 | 17 43 | 647 7,437 | 348 3,824 | 62 164 | 10,568 62,342 | 131 207 | 8, 347 34, 419 | 4,784 23,409 |
| | 20 | | nd, Oregon-Wa | | 3,024 | 104 | | Rhode Island- | | |
| Total | 279,234 | 11,536,415 | 468,829 | 877,239 | 201,445 | 298,837 | 11,394,499 | 489,526 | 747,588 | 170,005 |
| Total No adjusted gross income | (= | (2, | (4) | , | , | (2) | (2) | (2) | , 500 | 1,0,000 |
| 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 30,821 | 49,336 77,630 | 34, 277 39, 823 | 14,521 29,346 | 2,871 5,794 | 32, 144 37, 766 | 46,599 95,366 | 33,434 48,029 | 12,988 39,137 | 2,585 7,774 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 27,050 | 95,451 | 39,144 | 42,976 | 8,695 | 43,695 | 153,437 | 68,015 | 64,428 | 12,769 |
| \$,000 under \$6,000 | 26,862 30,950 | 121,049 170,387 | 44,110 56,099 | 59,617 90,930 | 12,123 18,355 | 42,197 28,994 | 139,765 159,080 | 78,884 64,196 | 86,505 73,203 | 17,526 14,788 |
| \$5,000 under \$7,000. \$7,000 under \$8,000. | 25, 313 | 163, 224 | 58, 396 | 80,845 | 16,350 | 26,871 | 172,726 | 58,823 | 90, 287 | 18,095 |
| \$8,000 under \$9,000 | 22,052 17,971 | 164, 960 152, 398 | 47,511 42,969 | 93, 200 85, 595 | 18,899 17,491 | 17,432 10,806 | 131,020 91,288 | 37,354 23,159 | 76,348 55,384 | 15,442 11,423 |
| \$9,000 under \$10,000 \$10,000 under \$15,000 | 11,110 | 104,509 | 24, 284 | 63,549 | 13,086 | 4,908 | 46,476 | 11,875 | 27,801 | 5,652 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. | 3,134 | 204,788 54,675 | 36, 268 7, 332 | 140, 445 40, 384 | 30,061 9,416 | 10,556 2,788 | 123,002 47,701 | 22, 212 6, 165 | 84,351 36,092 | 18,012 8,390 |
| \$25,000 under \$50,000. | 1,430 1,923 | 32,065 66,024 | 3,539 4,517 | 24,748 53,262 | 6, 290 16, 775 | 1, 166 1, 440 | 26, 363 48, 076 | 2,694 3,561 | 20 , 388 38 , 984 | 5,304 12,208 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | 766 | 48,955 5,994 | 1,780 | 40,708 | 16,883 | 466 | 30, 321 | 1,049 | 25,672 | 11,136 |
| \$150,000 under \$200,000 | 50 20 | 3,338 | 93 40 | 4,997 2,581 | 2,485 1,349 | 50 11 | 5,622 1,917 | 104 24 | 4,631 1,450 | 2,528 763 |
| \$200,000 or more | 21 | 9,244 | 41 | 8,424 | 4,310 | 26 | 10,498 | 42 | 9,038 | 5,430 |
| | | | ing, Pennsylv | anta | | | N.I. | chmond, Virgi | | |
| Total | 99,665 | 1485,635 | 149,236 | 281,461 | 63,968 | 155,405 | 1776, 280 | 237,261 | 441,634 | 100,941 |
| No adjusted gross income | (²) 10,988 | (²) 6,534 | (²) 10,126 | 410 | 81 | (²) 11,976 | (²) 6,798 | (²) 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. \$3,000 under \$4,000. \$4,000 under \$5,000. | 15,019 13,113 | 36,632 45,649 | 18, 108 18, 950 | 15,092 20,865 | 3,001 4,163 | 24,829 21,629 | 63,115 ; 73,910 | 28,099 32,920 | 27, 399 32, 969 | 5,477 6,675 |
| \$4,000 under \$5,000 \$5,000 under \$6,000 | 9,347 | 42,464 | 17,918 | 19,356 | 3,925 | 18,916 | 84,106 | 29, 273 | 42,158 | 8,428 |
| \$6,000 under \$7,000. | 8,547 8,581 | 46,592 55,530 | 15,939 15,643 | 24, 606 33, 635 | 4,903 6,825 | 17, 285 10, 788 | 94,157 71,378 | 34,987 18,470 | 45,134 40,824 | 9,140 8,199 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 7,787 4,676 | 57,842 40,097 | 14,062 8,174 | 35,311 26,902 | 7,281 5,534 | 7,748 8,626 | 57,738 72,035 | 15,397 17,780 | 34,640 44,517 | 6,994 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 | 2,820 825 | 32,704 13,439 | 5,583 1,703 | 22, 939 10, 108 | 4,897 2,353 | 7,270 1,356 | 85,482 22,653 | 14,753 2,930 | 58,030 16,438 | 12,349 3,717 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | (²) 787 | (²) 28,401 | (²) 1,612 | (²) 24, 381 | (²) 8,076 | 542 1,188 | 11,981 40,111 | 1,019 2,524 | 9,582 32,648 | 2,430 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. \$150,000 under \$200,000. | (2) | (2) | (2) | (2) | (²) | 40 12 | 4,904 2,039 | 86 26 | 4,144 1,655 | 2,143 953 |
| \$200,000 or more | 4 | 730 | 10 | 660 | 399 | 18 | 4,981 | 35 | 3,901 | 2,157 |
| | | Hoel | nester, New Yo |)LK | | | Sacr | umento, Califo | rnia . | |
| Total | 219,917 | 11,352,015 | 372,907 | 791,956 | 186,269 | 168,312 | 11,019,971 | 296,824 | 586, 252 | 132,108 |
| No adjusted gross income | (2) | (+) | (2) | - | - | (2) | (2) | (2) | ~ | - |
| Under \$1,000 | 20,010 19,231 | 11,011 29,511 | 16,839 22,642 | 737 7,695 | 147 1,483 | 10,822 18,078 | 5,579 26,908 | 8,351 18,574 | 528 7,499 | 107 1,494 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 17,753 | 43,599 85,530 | 19,896 | 18,301 | 3,574 | 15,950 | 40,923 | 20,169 | 15,612 | 3,058 |
| \$4,000 under \$5,000 | 24,532 22,666 | 102,468 | 31, 379 35, 407 | 42,213 50,494 | 8, 380 10, 318 | 17,269 17,031 | 62,094 77,165 | 31,565 29,470 | 21,969 37,390 | 4,417 7,528 |
| \$',000 under \$0,000. \$0,000 under \$7,000. | 2 5, 978 20, 654 | 143,559 133,970 | 51,890 | 69,520 68,901 | 14,134 | 14,086 | 78,425 95,492 | 29,424 33,018 | 35,730 45,898 | 7,282 9,235 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 21, 144 | 157,770 | -4,973 -6,327 | 89,060 | 13,968 18,074 | 14,728 17,333 | 130,026 | 35,864 | 72,250 | 14,719 |
| \$9,000 under \$9,000. | 11,631 10,171 | 98, 362 95, 457 | 27,518 21,278 | 56, 638 59, 997 | 11,584 12,496 | 12,754 8,931 | 108, 341 85, 107 | 26,436 19,615 | 65, 937 52, 270 | 13,539 10,788 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. | 17,201 | 202,500 | 35,664 | 139,186 | 29,788 | 15,413 | 180,089 | 32, 236 | 123,211 | 26, 347 |
| \$20,000 under \$25,000 | 3,496 1,094 | 60,239 23,732 | 7,605 2,055 | 44,473 18,403 | 10,406 4,826 | 2,482 986 | 42,064 21,994 | 5, 186 2, 033 | 32,448 17,607 | 7,663 4,785 |
| \$25,000 under \$50,000 | 2,220 1,181 | 71,608 75,068 | 5,059 3,010 | 55, 239 57, 884 | 16,648 23,519 | 1,278 315 | 40,540 20,253 | 3, 149 647 | 33,588 17,358 | 10,189 7,391 |
| \$100,000 under \$150,000 | 99 | 11,556 | 214 | 8,756 | 4,427 | (²) | (4) | (2) | (2) | (2) |
| \$150,000 under \$200,000\$200,000 or more | 17 · 13 | 2,896 3,877 | 32 25 | 2,098 2,361 | 1,108 1,389 | 12 10 | 2,003 2,549 | 29 26 | 1,865 2,276 | 964 1,124 |
| Fontnotes at end of tuble. See text for HDw.comis | | | | | | | -1-14-1 | | | |

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 nontexable returns]

| | | { Ta: | xable and non | cayable Lenni | по 1 | | | | | |
|---|-----------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|-------------------------|--------------------------|-----------------------|-----------------------|------------------------------------|
| 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 |
| | resums | (Thousand dollars) | (Thousand | (Thousand dollars) | (Thousand dollars) | 1001115 | (Thousand | (Thousend dollers) | (Thousand | (Thousand dollers) |
| | | | s, Missouri-I | llinois | | | Salt I | ake City, Utak | | |
| Total | 671,221 | ¹ 3,791,453 | 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. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 61,891 66,043 | 93,671 162,335 | 64,970 85,721 | 26, 175 61, 234 | 5,240 11,990 | 9,057 11,134 | 13,144 28,672 | 9,142 16,292 | 3,936 11,671 | 775 2, 299 |
| \$3,000 under \$4,000 \$4.000 under \$5,000 | 74,587 81,480 | 261,880 366,222 | 116,371 138,740 | 115,849 179,668 | 23, 245 36, 251 | 12,014 16,386 | 42,914 74,108 | 19,178 29,329 | 18, 130 33, 167 | 3,643 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 |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$3,000 under \$9,000. \$9,000 under \$10,000. | 69, 139 48, 168 | 449,576 359,556 | 145, 475 97, 789 | 232,463 209,274 | 47,020 42,809 | 11,096 8,967 | 71,356 67,220 | 26,679 24,498 | 31, 704 29, 027 | 6,400 5,820 |
| \$8,000 under \$9,000. \$9,000 under \$10,000 | 31,453 22,550 | 265,566 213,572 | 70,262 43,795 | 158,402 139,513 | 32,537 29,103 | 6,423 4,171 | 53,985 39,779 | 15,340 10,409 | 29,613 22,183 | 5,944 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 |
| \$25,000 under \$27,000. \$20,000 under \$27,000. \$25,000 under \$0,000. \$50,000 under \$100,000. | 8,724 3,877 | 149,617 86,705 | 18,874 8,983 | 110,966 67,441 | 26,319 17,494 | 1,510 791 | 25,809 17,073 | 3,396 1,995 | 18,770 12,630 | 4,318 3,140 |
| \$25,000 under \$50,000 | 5,783 | 199,495 | 12,728 3,802 | 165,403 94,200 | 52,724 40,279 | 921 287 | 31,476 17,976 | 2,365 658 | 24,033 15,001 | 7,520 6,225 |
| \$100,000 under \$150,000 | 1,684 225 | 111,036 26,997 | 428 | 22,672 | 11,828 | 109 | 11,731 | 292 | 10,267 | 5,050 |
| \$150,000 under \$200,000. \$200,000 or more. | 80 72 | 13,772 24,721 | 161 | 11,611 19,787 | 6,429 11,922 | 9 | 1,582 728 | 25 5 | 1, 194 525 | 576 266 |
| | 12 | | 137 Antonio, Texa | | 11,764 | | | verside-Ontari | | 1 |
| Total | 193,724 | ¹ 896 , 448 | 351,088 | 462,673 | 108,331 | 249,511 | 11,297,862 | 474,990 | 633,836 | 138,833 |
| Total | (2 | -89 6, 44 8 | (2) | 402,013 | 100, 551 | 249,311 | (°) | (2 | 0,000 | |
| Under \$1,000\$1,000 under \$2,000 | 24,553 | 12,186 | 22,057 | 374 | 71 | 20, 233 | 10,905 | 20, 152 | 339 | 68 |
| \$1,000 under \$2,000 | 26, 199 28, 372 | 38,871 69,698 | 34 , 12 7 52 , 671 | 8,167 18,598 | 1,630 3,654 | 29,243 29,316 | 43,263 74,670 | 31,222 49,978 | 11,336 19,764 | 2,207 3,766 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 21,481 | 75,205 | 44,682 | 23,910 | 4,591 | 25,2 2 7 | 89,971 | 51,164 | 26, 223 | 5,200 |
| | 23, 132 19, 274 | 102,731 | 48,794 42,315 | 41,977 48,871 | 8,304 9,332 | 27,779 29,546 | 125,420 162,426 | 56, 389 64, 505 | 45,795 64,735 | 9,177 12,947 |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. | 17,071 10,824 | 111,471 81,796 | 35,493 23,286 | 58,873 46,542 | 11,910 9,480 | 26,630 14,301 | 172,640 106,955 | 61,540 35,866 | 77, 555 50, 384 | 15,541 10,222 |
| \$8,000 under \$9,000. \$9,000 under \$10,000. | 6,652 | 56,085 | 14,817 | 31,939 | 6,527 | 16, 344 | 137,459 | 37,178 | 79,605 | 16, 287 |
| \$10,000 under \$15,000. | 3,210 7,531 | 30,635 89,011 | 6,106 16,180 | 19,929 61,657 | 4,152 13,228 | 9,554 15,026 | 90,911 175,898 | 22,403 32,047 | 52,730 116,311 | 10,911 24,771 |
| \$15,000 under \$20,000 | 1,783 | 30,789 | 3,511 | 23,638 | 5,591 | 2,062 733 | 34,483 | 4,281 | 25,276 | 5,905 2,955 |
| \$20,000 under \$25,000. \$25,000 under \$50,004. | 841 1,645 | 18,763 35,429 | 2,059 2,546 | 14,383 29,654 | 3,701 9,496 | 1, 159 | 16,306 38,817 | 1,620 2,893 | 11,890 31,818 | 10, 152 |
| \$50,000 under \$100,000 | 328 | 21,471 | 723 132 | 18,569 6,440 | 8,036 3,246 | 297 (²) | 18,875 (²) | 694 (2) | 15,602 (²) | 6,404 (2) |
| \$150,000 under \$200,000 | 62 11 | 7,375 1,845 | 21 | 1,607 | 864 | 7 | 1,117 | 13 | 931 | 473 |
| \$200,000 or more | 21 | 8,845 Sen 1 | iego, Califor | 7,545 | 4,518 | 3 | 1,088 San Francis | co-Oakland, Ca | 370 Difornia | 539 |
| | 316,593 | ¹ 1, 938, 115 | 573,060 | 1,078,424 | 246, 259 | 1,014,096 | ¹ 6, 384, 584 | 1,583,080 | 3,892,394 | 929,231 |
| Total | (2) | (2) | 213,000 | 1,070,424 | 240, 209 | 3,138 | 34,762 | 3,291 | 3,072,374 | 727,231 |
| | 20,342 | 10,278 | 15, 161 | 817 | 164 | 83,865 | 44,445 | 64,868 | 3, 318 | 670 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | 32,939 28,067 | 49,072 71,502 | 38, 192 40, 544 | 12,404 21,392 | 2,394 4,145 | 87,704 94,817 | 127,880 236,358 | 85,273 122,356 | 34, 535 88, 618 | 6,849 17,045 |
| Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. | 31,449 | 110,742 | 50,307 | 40,620 | 8,017 | 103,286 | 362,588 | 132,393 | 175,636 | 34,945 |
| \$5,000 under \$6,000. | 31,651 35,214 | 144,011 | 60,795 66,939 | 58,747 93,091 | 11,626 18,508 | 112,209 114,447 | 507,682 630,770 | 155,030 194,971 | 274, 806 329, 411 | 55, 376 66, 886 |
| \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$8,000. \$9,000 under \$10,000. | 36, 399 21, 542 | 234,757 161,510 | 30, 303 48, 951 | 109, 134 83, 124 | 21,709 16,878 | 99,614 73,184 | 648,008 545,927 | 190,107 147,405 | 348, 590 302, 025 | 71,893 61,903 |
| \$8,000 under \$9,000. | 21,663 | 184,394 | 50, 13- | 105,169 | 21,551 | 61,378 | 521 , 2 95 | 121,231 | 318, 523 | 66,039 |
| \$10,000 under \$15,000. | 15, 224 30, 027 | 142,974 350,902 | 32,089 63,727 | 87, 199 233, 461 | 18,014 49,677 | 41,661 95,278 | 395,765 1,120,166 | 83,159 192,283 | 252,751 764,836 | 52, 124 164, 301 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 4,782 1,732 | 81,939 38,379 | 9,752 3,593 | 61,913 | 14,735 | 19,964 8,747 | 341,054 193,960 | 40,848 18,267 | 256, 526 152, 130 | 60,669 39,243 |
| \$25,000 under \$50,000 | 3,227 | 110,010 | 7,699 | 30, 286 88, 763 | 8,018 27,555 | 10,888 | 360, 133 | 23,372 | 295,353 | 92,902 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | 668 82 | 43,612 9,417 | 1,537 | 36,735 7,724 | 15,477 3,621 | 3,102 507 | 205, 309 60, 383 | 6,577 1,018 | 172,691 50,167 | 73,533 |
| \$150,000 under \$200,000. \$200,000 or more | 14 | 2,453 | 23 | 1,971 | 1,007 | 146 | 25, 357 | 305 | 20,695 | 11,117 |
| \$250,000 or more | 24 | 6,921 San | 60 Jose, Californ | 5,874 | 3,163 | 161 | 62, 266 Scrants | on, Pennsylvan | 51,783 | 28, 334 |
| Total | 221,515 | ¹ 1,409,616 | 400,489 | 798,930 | 182, 314 | 81,946 | ¹ 316,966 | 129,832 | 156,763 | 34,353 |
| Total No adjusted gross income | (2) | (2) | (²) | , ,,,, | | (2 | (2) | (2) | , | - ,,,,,, |
| Under \$1,000 | 18,924 | 10,545 | 15,584 | 538 | 108 | 12,726 | b, 211 | 10,432 | 144 | 29 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | 19,050 11,994 | 28, 309 30, 443 | 19,377 19,928 | 7,852 6,537 | 1,525 1,209 | 11, 191 14, 983 | 16,801 37,509 | 11,713 21,744 | 4,686 13,068 | 938 2,614 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 25,836 | 90,528 | 36,581 | 37,959 | 7,325 | 7,817 | 27, 172 | 14,593 | 9,261 | 1,860 |
| \$5,000 under \$5,000 | 21, 253 18, 022 | 95, 385 99, 247 | 36,022 37,481 | 41,141 45,972 | 8,174 9,285 | 12,245 8,556 | 54,283 47,078 | 23,763 18,807 | 24,474 22,675 | 4,932 4,496 |
| \$6,000 under \$7,000 \$7,000 under \$8,000 | 25,910 | 167,187 | 56,517 | 80,886 | 16,296 | 5,650 | 36,466 | 11,743 | 19,724 | 3,946 |
| \$8,000 under \$9,000 | 21,878 15,037 | 162,631 128,051 | 48,060 33,446 | 86,358 70,658 | 17,546 14,250 | 4,317 | 32,479 10,215 | 8,603 2,145 | 20,428 6,278 | 4,212 1,237 |
| 40, 000 | | 89,666 | 23, 292 | 51,776 | 10,827 | ' | · · | ر ۱۹۰۰ و ۱ | 0,210 | 1 |
| \$9,000 under \$10,000. \$10.000 under \$15,000. | 9,425 | 266 122 | 20 000 | 17/4 003 | 207 023 | 1 400 | 20 017 | 2 727 | 12.22 | |
| \$10,000 under \$15,000 \$15,000 under \$20,000. | 22,618 5,373 | 266, 133 91, 638 | 48,902 12,372 | 176,901 66,646 | 37, 921 15, 586 | 1,688 | 20,017 11,339 | 3, 121 1, 271 | 13,236 8,863 | 2,175 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$50,000. | 22,618 | 91,638 43,012 67,517 | 12,372 4,591 4,974 | 66, 646 33, 343 55, 816 | 15,586 8,567 17,028 | 650 (²) | 11,339 ; (·) | 1,271 | 8,863 (²) | 2,821 2,175 (¹) |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 22,618 5,373 1,912 2,105 | 91,638 43,012 67,517 28,526 | 12,372 4,591 4,974 1,031 | 66,646 33,343 55,816 24,328 | 15,586 8,567 17,028 10,197 | 650 (2) | 11,339 (*) 5,012 | 1,271 (*) 157 | 8,863 (°) 4,254 | 2,175 (²) 1,857 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$50,000. | 22,618 5,373 1,912 2,105 | 91,638 43,012 67,517 | 12,372 4,591 4,974 | 66, 646 33, 343 55, 816 | 15,586 8,567 17,028 | 650 (²) | 11,339 ; (·) | 1,271 | 8,863 (²) | 2,175 (¹) |

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

| | | [T8) | cable and nont | axable retur | ns J | | | | | |
|--|----------------------|---------------------------|----------------------------|---------------------------|--------------------------------|---------------------------|-------------------------------|-----------------------|---------------------------|------------------------------------|
| Adjusted gross income classes: | Number of returns | Adjustad gross income | Exemptions | Taxable income | Income tax after credits | Number of returns | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| | remin | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | 10 001 110 | (Thousand dollars) | (Thousand dollers) | (Thousand dollers) | (Thousand dollers) |
| | | Sea | ttle, Washing | ton | | | Shrevep | ort, Louisian | A | |
| Total | 380, 588 | ¹ 2, 294, 526 | 660,465 | 1, 346, 173 | 306,609 | 73,829 | ¹ 408,984 | 134,029 | 224,872 | 57,357 |
| No adjusted gross income | (°) 31,358 | 16,766 | (²) 24,781 | 1,360 | - 273 | (²) 7,610 | 3,843 | 5,281 | - 82 | 16 |
| \$1,000 under \$2,000. \$2,000 under \$3,000. | 37, 163 31, 398 | 55, 289 79, 114 | 41,605 45,205 | 14,685 25,405 | 2,877 4,760 | 9,824 7,606 | 14,556 19,221 | 13,854 | 2,024 3,912 | 404 782 |
| \$3,000 under \$4,000. \$4,000 under \$5,000. | 31, 118 42, 630 | 110, 904 192, 981 | 42, 246 62, 724 | 53,013 103,768 | 10,490 | 9,193 9,043 | 32,871 40,612 | 18,592 20,062 | 9,890 14,376 | 1,961 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 |
| \$0,000 under \$7,000. \$7,000 under \$8,000. | 38, 844 30, 044 | 252,006 224,451 | 87,996 (64,556 | 125,697 123,684 | 25,635 25,041 | 8,448 2,746 | 53,911 21,283 | 16,579 5,789 | 28,605 12,091 | 5,840 2,459 |
| \$8,000 under \$9,000 \$7,000 under \$10,000 | 22,739 22,533 | 193,579 213,696 | 53,812 45,833 | 110,426 140,271 | 22,721 29,199 | 2,615 | 22,640 (2) | 5,774 | 13,408 | 2,775 (²) |
| \$10,000 under \$15,000 | 31,824 5,818 | 371,182 98,893 | 68,457 12,638 | 253,999 74, 791 | 54,353 17,653 | 3,978 1,384 | 47, 136. 23, 863 | 8,414 3,006 | 31,922 17,2 5 3 | 6,850 4,057 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | 2,560 3,648 | 50,674 102,407 | 6,051 7,047 | 45,120 36,764 | 11,560 27,798 | 954 | (+) 30,488 | 1,970 | (²) 24 , 921 | 4,057 (²) 7,613 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | 625 87 | 40,840 | 1,465 | 25,604 | 15, 256 4, 602 | 404 40 | 27, 141 4, 937 | 918 | 23,054 | 10, 239 2, 091 |
| \$150,000 under \$200,000. \$200,000 or more. | 25 30 | 10,318 4,197 12,397 | 59 62 | 9,168 .,702 10,688 | 1,958 5,771 | 6 | 994 2,736 | 12 | 4,194 870 2,495 | 492 1,371 |
| | | L | th Bend, Indi | | | | | ane, Washingt | | 1,512 |
| Total | 80,732 | 1463,859 | 138, 379 | 278,412 | 62,814 | 89,054 | ¹ 468, 546 | 146, 829 | 265,008 | 59,642 |
| No adjusted gross income | (2 | (- | (2) | - | - | (2) | 4 7 | () | - | - |
| Under \$1,000 | 6,115 8,261 | 3,658 12,674 | 4,287 8,080 | 433 4,55 | 87 398 | 9,334 8,845 | 4,971 13,528 | 7,588 8,607 | 404 4, 106 | 80 781 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 6,092 4,910 | 15,73n | 9,463 6,619 | 5,17h 2,363 | 1,036 1,583 | 10,047 | 24,648 35,647 | 14, 257 16, 770 | 8,587 14,330 | 1,652 2,706 |
| \$+, 100 under \$5,000 | 9,092 11,886 | +1, '43 , 988 | 13,720 25,386 | 21,759 31,544 | 4,355 6,344 | 9,015 | 40,820 57,744 | 14,765 i 20,989 | 20,740 27,370 | 4,209 5,604 |
| \$5,000 under \$7,000 \$7,000 under \$8,000 | 10, 944 7, 284 | 71,090 59,323 | 21,592 15,217 | 41,006 32,716 | J, 1∩4 6, 587 | 4,922 6,871 | 63,971 50,787 | 19,141 14,185 | 35,892 28,877 | 7,286 5,868 |
| \$8,000 under \$9,000 \$9,000 under \$10,000 | 7,458 | 62,489 | 15, 137 | 46,434 | 8,390 | 4,589 | 39, 389 | 9,967 | 23,815 | 4,905 |
| \$10,000 under \$15,000. \$10,000 under \$20,000. | 5,468 714 | 6 j Ga 12,27 c | 12,404 1,470 | 44) 21° 0,47° | 0,375 1,40 | 5,352 1,022 | 62,491 17,126 | 11,969 170 | 42,276 12,601 | 8,976 2,988 |
| \$20,000 under \$25,000. \$25,000 under \$50,000. | (²) 544 | 17,974 | 1,183 | 14,712 | +, 5+7 | 627 | 21,678 | 20,20 | 18,432 | 2,988 (²) 6,130 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 | 128 | 8,090 | 305 | 7, 11.2 | 3, 025 | 119 | 7,478 | 254 | 6,614 | 2,866 (2) |
| \$150,000 under \$2(x),000. \$200,000 or more. | 5.* - 8 | 5,756 | 125 | 6,116 1,835 | 1,269 | - 8 | 2,486 | (* , | 2,102 | 1,214 |
| 42 system of more and a system of the system | 5 | 2,351 Springfield | -Holyoke, Mas | | 1,40" | | | ton, Californ | | 1,214 |
| Total | 143,850 | 1812,077 | 251, ot | .5., 540 | 100, 285 | 71,670 | ¹ 378 , 337 | 116,282 | 216, 301 | 48,082 |
| No adjusted gross income | | ν, | (2 | - | - | (2) | (*) | ~) | - | - |
| Under \$1,000 \$1,000 under \$2,000 | 13,028 15,767 | 5,872 23,257 | 10,526 17,810 | 226 5, 261 | 1,187 | 5,664 9,553 | 3,102 1-,507 | 4,763 9,172 | 373 5,028 | 75 939 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 14,837 31,912 | 36,824 49,441 | 18,100 | 14,563 26,762 | 2,1891 5,472 | 6,687 11,200 | 39, 267 | 10,281 | 4,910 18,368 | 875 3,717 |
| \$4,000 under \$5,000 | 16,300 19,287 | 72,487 | 29,628 38,106 | 50,537 | 0,4 4u 10.250 | 0,919 7,775 | 41,804 42,836 | 14,716 13,647 | 11,620 23,935 | 2,361 |
| \$7,000 under \$7,000 | 19,679 | 128, 153 80, 296 | 41,288 24,160 | 68, 2h2 45, 223 | ವ,908 9,328 | 4,680 5,931 | 30,890 44,048 | 9,01° 12,130 | 16,163 24,490 | 3,163 4,914 |
| \$8,000 under \$9,000 \$4,000 under \$10,000 | 9,547 4,161 | 82, 101 40, 122 | 21,665 8,405 | 47,403 24,207 | 9,745 4,910 | 3,428 (²) | 29,246 (21 | 7,16 | 17, 264 | 3,528 (²) |
| \$10,000 under \$15,000. \$15,000 under \$20,000. | 7,206 2,091 | 82,929 35,248 | 15, 283 4, 016 | 56,212 26,177 | 11,990 6,165 | →,807 1,057 | 56,919 18, 0 60 | 1,865 | 39,592 13,935 | 8,454 3,364 |
| \$29,000 under \$25,000. \$25,000 urder \$50,000. | 758 1,060 | 16, 284 34, 696 | 2,21n 2,299 | 12,470 38,012 | 3,349 8,595 | 887 | 74,504 | 1,971 | 20, 339 | 5,902 |
| \$100,000 inder \$100,000. | 263 | 15, 930 | 609 | 12,734 | 5,100 (*) | 105 | 6,900 | 222 | 6, 1.22 | 2,713 |
| \$1 0,000 under \$200,000 \$300,000 or more. | 1 | 1,328 | 12 | 936 | 552 |) | Ç. | (*) | , 2) | (2) |
| | | Sym | acuse, New Yor | rk | | | Taco | ma, washingto | n | |
| Total | ۇد ارەدا <u>،</u> | 1,072,175 | 356, 379 | N.J, 955 | ∟1,741 | 106,425 | 150-1,652 | 145, 686 | 303,487 | 69,654 |
| No adjusted gross in ome | , . | | C. | - 1 | - | - 1 | g () | (~1 | _ | - |
| Under \$1,000. \$1,000 under \$2,000. | 22,018 | u, 598 29, 493 | 17,241 20,724 | 429 2,138 | 86 1,611 | 8, 634 13, 636 | 4,660 19,927 | 7,476 15,023 | 263 5,175 | 1,034 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 17,554 25,330 | 43, 355 88, 800 | 22, 460 35, 677 | 10,824 40,400 | 3, 266 8, 750 | 9,887 11,022 | 24, 112 40, 297 | 16,013 20,126 | 6,083 15,157 | 1,151 3,056 |
| \$4,000 under \$5,000. \$-,000 under \$6,000. | 27, 179 23, 040 | 122,012 | 41,470 45,191 | 16 روه 180 ريما | 13,046 12,551 | 12,198 | 55, 242 1, 4, 240 | 41,590 | 26, 047 31, 181 | 5,263 6,305 |
| \$6,000 under \$7,000. \$7,00 under \$8,000. | 22, 117 11, 143 | 146,774 87,461 | 47, 927 36, 927 | 76,864 40,514 | 15,616 9,707 | 1.,734 .,012 | 8 5 103 60 598 | 18,342 | 41, 167 33, 977 | 8,397 6,971 |
| †8, *** under \$9,000 †',** vunder \$10,000 | 10,321 8,706 | 91,830 82,974 | 00, 239 20, 167 | 50, m2 52, 201 | 11,807 10,862 | 3,177 4,5% | 42,412 | 7,879 | 15,064 29,212 | 3,069 6,053 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. | 11,206 2,098 | 131,406 35,694 | 24,746 4,512 | 27, 35. 16, 217 | 18,734 6,020 | 5,914 6 8 9 | 69,046 | 11, 287 | 49,204 8,901 | 10,63 |
| \$20,00 under \$25,000. \$20,000 under \$50,000. | 1, 1.15 | 30,15° 38,3°0 | 2,704 | 15, 235 29, 403 | 2,850 | 425 587 | 9,4 (0) 15,06 | 1,216 1,300 | 7,410 17,771 | 1,261 5,774 |
| \$100, 000 ander \$150,000. | 76 142 | 12,795 | +91 74 | a, eat | 1,490 1,490 | 1/1 53 | 11, 70 | 192 | ं, 856 4 , 438 | 4,237 -,391 |
| \$150,000 under \$200,000. \$150,000 under \$200,000. \$200,000 or sore. | 6 | 1,00m 1,082 | 13 10 | , 0° 712 1 mag | 368. 761 | 9.5 6. 5 | 1,910 | 11 | 806 1,675 | 441 898 |
| 900-09-07-10-1001-09-10-10-10-11-11-11-11-11-11-11-11-1-1-1-1-1-1-1-1 | | 1,000 | 101 | 1,440 | 701 | - | F 75.20 | | 1,073 | |

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

[Texable and nontexable returns]

| | | (10. | Addic ond non | taxable retur | 110) | | | | | |
|---|------------------------|-------------------------------|--------------------------|-------------------------------------|--------------------------------|---------------------------|--------------------------|----------------------------|-----------------------------------|--------------------------------|
| Adjusted gross income classes | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| Aujus ved gross income lasses | returns | (Thousand | (Thousand | (Thousand dollars) | (Thousand drllars) | retu~ns | (Thousand | (Thousand | (Thousand | (Thousand) |
| | | dollars) Tampa-St | dollar*) . Petersburg, | | artiers) | | dollars) | dollara) oledo, Ohio | dollars) | dollars) |
| Total | 238, 267 | 11,085,412 | 407,250 | 542,718 | 145,614 | 156,784 | ¹ 887, 350 | 264, 296 | 525,529 | 121,208 |
| No adjusted gross income | 1,729 | ³ 4, 131 | 2,840 | - | - | (= ' | (=) | (3) | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 31,328 30,435 | 17,641 44,447 | 30,507 40,645 | 831 7,139 | 168 1,487 | 19,275 15,903 | 10,322 23,796 | 16,400 16,575 | 590 7,194 | 118 1,347 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 41,452 | 104,782 113,000 | 67,099 56,016 | 25,746 38,204 | 4,405 7,599 | 12,661 12,267 | 31,651 43,265 | 14,715 17,213 | 13,235 20,158 | 2,644 3,998 |
| \$4,000 under \$5,000 | 32,819 22,566 | 100,722 | 44,480 | 38,170 | 7,1 | 19,763 | 89,836 | 37,11- | 40,419 | 8,250 |
| \$5,000 under \$5,000. \$6,000 under \$7,000. | 23,461 17,841 | 129,454 114,590 | 50,762 37,678 | 54, 155 55, 893 | 10,461 | 16,001 15,138 | 92, 163 98, 905 | 36,174 30,811 | 45,955 55,110 | 9,371 11,265 |
| \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$17,500. | 9,806 6,447 | 73,492 54,904 | 21,963 12,971 | 38,981 31,959 | 7,835 6,414 | 10,665 12,854 6,557 | 80,056 108,695 | 24,485 26,858 13,379 | 45,478 66,856 41,127 | 9,167 13,572 8,443 |
| \$10,000 under \$15,000 | 4,764 ±,278 | 44,978 110,213 | 2,987 19,334 | 29,747 75,560 | 6,002 16,009 | 19,277 | 62,253 | 20,311 | 83,665 | 17,918 |
| \$1.5 ADD under \$20.000 | 2,604 1,181 | 44,131 26,434 | 5,782 2,684 | 33,018 20,016 | 7,639 4,916 | 1,889 787 | 32,071 17,631 | 4,100 1,477 | 24,014 14,225 | 5,596 3,694 |
| \$20,000 under \$25,000. \$25,000 urder \$6,000. \$50,000 under \$4,000. | 1,999 | 65,872 31,976 | 4, 245 1, 102 | 53,935° 26,988 | 16,820 11,454 | 1,268 258 | 43,227 16,515 | ±, 065 568 | 36,494 14,093 | 11,740 5,976 |
| \$100, 000 under \$150,900 | 44 | 5,027 | 24 | 4,546,5 | 2,276 | 32 | 3,895 | £5 | 3,336 | 1,685 |
| \$150,000 under \$200,000 | 17 17 | 2,956 5,924 | 31 +0 | 2,672 5,259 | 1,346 2,708 | 11 24 | 1,934 15,312 | 22 48 | 1,653 11,918 | 942 5,482 |
| | | Tre | nton, New Jer | sey | | | 7 | lsa, Oklahom | 18. | |
| Total | 164,086 | 1573,790 | 169,654 | 336, 156 | 78,759 | 144, 112 | ¹ 778,490 | 246, 842 | →25 , 327 | 100,253 |
| No sujusted gross income | 2, | (* | 1. | - | - | 25.00 | (2 | 12) | - | - |
| Under \$1,000. \$1,000 under \$2,000. | 8,475 9.128 | 4,542 13,795 | 7,551 10,361 | 367 3,082 | 75 61: | 15,245 11,815 | 7, 318 16, 777 | 13,695 12,682 | 326 5,227 | 1,044 |
| \$2,000 under \$3,000 | 14,553 17,726 | 35,753 43,922 | 20,500 19,827 | 12,703 2,264 | -,489 4,650 | 17,807 16,5m2 | 43,946 58,052 | 25,653 26,967 | 13, 525 23, 203 | 2,648 4,679 |
| \$-,000 under \$5,000 \$5,000 under \$0,000 | 13,708 | 61,042 | 20,808 | 31,785 | 5,279 6,601 | 16,75: 17,355 | 73, 242 | 30, 337 36, 856 | 29, 53m 42, 835 | 5,910 8,620 |
| \$5,000 under \$8,000. \$7,000 under \$8,000. | 11,502 | 52,820 52,345 | 16,595 | 32,174 28,670 | 5,732 | ln,036 | 105,01 | €,627 | 50, 220 | 10,103 |
| \$8,000 under \$9,000. | 7,211 3,836 | 58,098 33,160 | 17,527 9,613 5,513 | 32, 631 18, 591 | 5,636 3,714 | 1,377 0,537 | 71, 109 54, 989 | 18,514 11,919 | 39, 952 34, 445 | 8,178 6,987 |
| \$9,000 under \$1',000 \$10,000 under \$1',000 | 2,868 1,663 | 27,016 67,367 | 11,34. | 17,194 40,495 | :,529 16,149 | 112 ود 1,452 و1 | 99,520 | 7,004 17,285 | 19,394 | 4,120 14,162 |
| \$15,000 under \$20.000 | 1,80% | 31,400 18,069 | 3,997 1,997 | 23, 666 14, 406 | 5,49u 3,528 | 1,917 | 32, 432 19, 021 | 3,612 1,892 | 25, 118 14,708 | 5,944 3,631 |
| \$20,400 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 1,053 219 | 37,015 | 2,296 | 30,467 | 10, 236 5, 566 | 1, | 35, 968 23, 961 | 2,575 | 28,952 19,5% | 8,843 8,340 |
| \$100,000 under \$150,000. | (1 | 1⊶,516 (²) | (2) | 12,461 (2) | (2) | -n= 40 | 4,710 | 91 | 3,974 | 2,082 |
| \$150,000 under \$200,000 \$200,000 or more | 9 q | 1,335 ⇔,075 | 21 20 | 1, 101 3, 421 | 587 1,332 | 4 | 1,621 8,622 | 19 | 1,335 5,752 | 1775 4,118 |
| | | | a-Rome, New 1 | | | Washir | gton, Distric | t of Columbia | -Maryrand-Vi | rginia |
| Total | 106, 127 | ¹ 516, 535 | 180,437 | 282,002 | 60,503 | 703 , e5č | ¹ 4,315,146 | 1,135,8% | 2,510,715 | 614,324 |
| No adjusted gross income | (2) | (2, | (2) | - | - | (2) | (2) | ([£] | - | - |
| Under \$1,000\$1,000 under \$2,000 | 11,382 9,⊶06 | 7, 119 13, 307 | 9,287 10,560 | ⊷o1 3,690 | 92. 738 | 63,424 72,674 | 33,410 107,812 | 55,091 76,570 | ,715 29,49° | 351 5,809 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 1⊶, 202 15, 985 | 35,6°4 56,295 | 18,492 22,367 | 14,543 27,895 | 2,895 5,510 | 73,957 74,904 | 182,788 265,299 | 106, 231 112, 433 | 68,763 117,8.7 | 12,911 |
| \$4,000 under \$4,000 | 1,055 | 58, 573 | 25,608 | 27,300 | 5,436 | 83, 187 | 372,118 | 1,4,655 | 199,819 | 40,087 |
| \$5,000 under \$5,000\$5,000 under \$7,000 | 13,092 | 71,348 45,168 | 27,565 14,233 | 54,76° 25,150 | 6,955 5,092 | 66,243 55,640 | 364,330 356,424 | 111,254 103,164 | 200, 205 197, 654 | 40,965 40,668 |
| \$7,000 under \$8,000\$8,000 under \$9,000 | ≈, 693 o, 574 | 35, 131 55, 973 | 10,796 17,636 | 19 , 11 3 3 1, 638 | 3,89c 6,434 | 36, 795 36, 247 | 273, 309 307, 931 | 71, 202 77, 370 | 152,549 185,649 | 33, 267 37, 324 |
| \$9,000 under \$10,000 \$10,000 under \$15,000. | 2,838 5.776 | 26, 364 66, 706 | 5,791 | 17,586 | 3,714 | 34, ±58 | 325,410 | 76,741 | 197,870 | 41,507 |
| \$15,000 under \$20,000. \$20,000 under \$25,000. | 857 | 14,523 | 12,926 1,978 | 44,664 10,758 | 2,420 | 76,062 16,292 | 904,535 277,45 | 159, 258 34, 617 | 615,275 204,403 | 132,954 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 574 | 18,772 | 1,195 | 4,388 | 4, 304 | 5,787 5,747 | 128,149 198,392 | 13, 548 13, 397 | 95,893 157,217 | 24,784 49,461 |
| \$100,000 under \$150,000 | 70 (²) | 4,759 | 161 (2) | 773,دَ (2) | 1,574 (4) | 1,953 378 | 133, 844 44, 304 | 4,502 | 111,927 36,038 | 47,953 17,773 |
| \$150,000 under \$200,000\$200,000 or more | 1 | 776 | 8 | 601 | 317 | 62 | 10, 42 29,635 | 125 147 | 7,831 22,111 | 4,203 12,583 |
| | | W | ichita, Kanse | 18 | | | | -Hasleton, Pe | | , |
| Total | 109,919 | 1597,541 | 200,123 | 316, 408 | 72,014 | 119,280 | ¹ 477,110 | 186,929 | 251,479 | 54,915 |
| No adjusted gross income | (2) | (*) | (2) | - | - | (2) | (-) | (², | - | - |
| Under \$1,000\$1,000 under \$2,000 | 8,509 13,049 | 4,858 26,173 | 7,296 15,075 | 243 5, 447 | 49 1,076 | 14,873 17,320 | 7,834 26,260 | 12,789 20,816 | 58. 7,466 | 118 1,489 |
| \$2,000 under \$3,000. \$3,000 under \$4,000. | 12,208 12,245 | 29,991 43,501 | 18,905 19,988 | 2,537 18,603 | 1,710 3,827 | 16,355 19,152 | 43,298 65,553 | 24,546 27,692 | 15,703 29,001 | 3,106 5,705 |
| \$4,000 under \$5,000 | 11, 307 | 51,788 | £4,009 | 20,781 | +, 170 | 15,937 | 71,865 | 31,725 | 30,450 | 6,163 |
| \$6,000 under \$7,000 | 13,360 11,761 | 73,316 76,470 | 26,723 28,096 | 37, 449 35, 645 | 6,750 7,129 | 14,061 | 76, 590 46, 453 | 24,985 15,091 8,537 | 41,440 25,200 | 8,513 5,028 |
| \$7,000 under \$8,000. \$8,000 under \$9,000. | 7,629 5,571 | 51,687 | 18, 289 11, 447 | 24, 814 28, 181 | 4,900 5,772 | 4,957 5,033 | 36,616 25,559 | 7,675 | 23,812 1-,19 | 4,967 2,995 |
| \$9,000 under \$10,000 | 4,153 7,478 | 39, r3c 87, 169 | ร,กส8 1-,930 | ا 57 و25 57 و29 | 5,268 12,25. | 1,840 | (²) 22,610 | 4, 100 | (f) 15,131 | 3,359 |
| \$15,000 under \$20,000. \$20,0% under \$25,000. | 1,233 | 21,475 | 2,846 | 15,585 | 3,597 1,977 | 827 421 | 14,521 | 1,612 | 1,474 7,641 | 2,689 |
| \$25,000 under \$50,000. \$50,000 under \$100,000. | 61C 2C4 | 19, 23C 19, 23C 19, 248 | 1,397 452 | 15, 785 11, 058 | 4,71 4,574 | 466 81 | 15, 452 5, 522 | 1, 202 | ا بازی افاکار و شد ایال رده | 4,200 1,908 |
| \$100,000 under \$150,000 | 29 | 3, 359 | 7(| 2, 342 | 1,450 | 9.7 | 12) | (* ' | 12 | 1,700 |
| \$150,000 under \$200,000 | α 14 | 1, 756 4, 734 | 25 25 | 1,433 2,429 | 67 2,001 | - | 926 | 8 | ri C ri | 4C2 |
| Footnotes at end of table. See text for "Descrip | | | | | **** | | | | | |

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]

| | | 1 | kapie and non | | | | | | | |
|---|---|--|--|---|--|--|--|---|---|---|
| Adjusted gross income classes | Number of returns | Anjusted gross income | Exemptions | Taxable income | lncome tax after credits | Number of | Adjusted gross income | Exemptions | Taxable income | Income tax after credits |
| | revurns | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | | (Thousand dollars) | (Thousand dollars) | (Thousend dollers) | (Thousand dollars) |
| | | Wilmingto: | n, Delaware-N | ew Jersey | | | Worces | ter, Massachu | setts | |
| 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. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. | 14,525 12,113 12,842 14,886 15,135 | 8,399 17,839 31,805 52,435 69,251 | 13,106 14,026 15,021 24,225 26,633 | 534 4,393 14,039 23,969 35,020 | 107 873 2,626 4,800 7,074 7,318 | 13, 462 15, 130 10, 809 9, 900 17, 436 | 7,029 21,885 27,499 34,470 78,273 56,007 | 9,896 16,558 12,063 15,626 30,831 21,427 | 807 6,043 11,814 13,946 35,671 26,843 | 162 1,173 2,364 2,821 7,199 5,410 |
| \$5,000 under \$6,000. \$e,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. | 13,274 13,364 13,392 4,920 (²) | 71,756 86,600 99,490 41,799 (²) | 26,049 30,298 28,397 10,259 (²) | 44,881 59,054 26,425 | 9,157 12,111 5,469 (²) | 10,116 14,279 5,474 3,494 (²) | 93,042 40,680 29,507 (²) | 32,493 12,809 7,789 | 46,605 21,896 18,093 (²) | 9,588 4,485 3,656 (²) |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 9,829 2,569 939 1,644 404 | 113,971 43,904 20,842 55,014 28,240 | 20,220 6,072 1,945 3,465 874 | 79, 333 32, 843 16, 297 44, 456 23, 412 | 16,929 7,407 4,309 13,400 10,119 | 4,394 1,111 (²) 509 190 | 51,191 19,197 (²) 16,840 12,411 | 9,287 2,689 (²) 1,177 504 | 35,231 13,691 (²) 12,962 9,896 | 7,551 3,141 (²) 3,970 4,045 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 or more. | 64 30 107 | 8,175 5,248 78,719 | 110 67 207 | 6,793 4,017 55,907 | 3,736 2,274 42,643 | (²) 3 12 | (²) 502 2,943 | (²) 4 23 | (²) 317 1,776 | (²) 172 1,025 |
| | | Yo | rk, Pennsylva | nia | | | You | ngstown, Ohio | | |
| Total | 89,841 | ¹ 435,769 | 156, 122 | 232,416 | 51,885 | 173,536 | 1908,557 | 308,402 | 491, 157 | 107,519 |
| No adjusted gross income | (2) | (2) | (2) | _ | _ | (2) | (²) | (²) | - | _ |
| Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,00. \$3,000 under \$4,00. \$4,000 under \$5,00. | 9,006 9,400 10,411 3,880 15,203 | 5,689 14,359 25,804 34,278 68,063 | 8,915 9,196 13,669 21,384 30,477 | 526 4,095 9,959 9,689 28,872 | 105 788 1,948 1,953 5,815 | 18,396 17,958 5,363 12,394 21,575 | 9,574 27,021 38,815 44,040 97,950 | 18,509 19,817 20,910 19,540 40,336 | 346 7,719 13,321 17,715 43,088 | 70 1,544 2,664 3,573 8,729 |
| \$2,001 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$6,000. \$9,000 under \$10,000. | 16,940 8,865 4,013 3,236 4,022 | 59,944 56,617 30,405 27,263 38,005 | 21,033 17,963 8,315 6,900 8,185 | 31,176 29,818 17,999 17,234 25,383 | 6,315 5,991 3,603 3,552 5,261 | 28, 664 16, 614 13, 871 8, 199 8, 831 | 158, 127 107, 997 102, 670 69, 466 84, 187 | 64,420 34,724 30,919 16,279 18,751 | 70, 162 56, 587 57, 062 44, 059 54, 327 | 14, 183 11, 353 11, 694 9,056 11, 303 |
| \$10,000 under \$1°,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. | 3,256 712 499 | 37, 176 11, 630 14, 711 7, 209 | 6,884 1,413 963 229 | 25,497 9,193 12,094 6,361 | 5,426 2,133 3,808 2,660 | 8,423 1,509 480 513 168 | 98,588 25,508 10,873 17,818 10,971 | 17, 285 3,002 1,068 1,273 386 | 68,982 19,890 8,797 15,378 9,285 | 14,802 4,725 2,442 4,911 3,975 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 or more. | (*) 4 5 | (-') 657 1,548 | (*) 7 8 | (²) 545 1,345 | (²) 308 899 | (²) 4 5 | (²) 701 1,773 | (²) 7 10 | (²) 524 1,359 | (²) 258 878 |

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

1-Adjusted gross income less adjusted gross deficit.

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

3-Adjusted 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, taxa—ble income, income tax, and average tax, by adjusted gross | |
| | income classes | 103 |
| 22. | Sources of income by type | 105 |
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| | type | 105 |
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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.

Table 20.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

| Items | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| T (ent) | 1707 | 1770 | 1901 | 1330 | 1900 | 19,74 | 1993 | 1902 | 1991 | 1930 |
| Number of returns, total1 | 60,271,297 | 59,085,182 | 59,825,121 | 59,197,004 | 58,250,188 | 56,747,008 | 57,838,184 | 56,528,817 | 55,447,009 | 53,060,098 |
| Returns with adjusted gross income, total | 59,838,162 | 58,700,924 | 59,407,673 | 58,798,843 | 57,818,164 | 56,306,704 | 57,415,885 | 56,107,089 | 55,642,597 | 52,655,564 |
| Taxable: With income tax Self-employment tax only | 47,496,913 | 45,652,134 | 46,865,315 | 46,258,040 | 44,689,065 | 42,633,060 | 44,159,622 1,046,507 | 42,833,675 1,033,157 | 41,594,222 1,042,575 | 38,186,682 |
| Nontaxable: Self-employment tax only. Other nontaxables. | 2,118,818 10,222,431 | 2,211,773 10,837,617 | 2,211,318 10,331,640 | 2,3,181 10,097,016 | | 1,135,590 12,538,654 | 12, 209, 756 | 12, 240, 257 | 12,405,800 | 14,468,882 |
| Returns with no adjusted gross income, total 1 | 433,135 | 384,258 | 417,448 | 398,161 | 432,024 | 440, 304 | 422, 299 | 421,728 | 404,412 | 404,534 |
| Taxable: Self-employment tax only | _ | - | _ | _ | - | - | 17,022 | 9,441 | 11,813 | - |
| Nontaxable: Self-employment tax only Other nontaxables ¹ | 79,543 353,592 | 57,684 326,574 | 85,265 332,183 | 97,405 300,756 | 79,829 352,195 | 13, 305 426, 999 | 405,277 | 412,287 | 392,599 | 404,534 |
| Number of— Taxable returns Nontaxable returns ¹ | 47,496,913 12,774,384 | 45,652,134 13,433,048 | 46,865,315 12,959,806 | 46, 258, 646 12, 938, 358 | 44,689,065 13,561,123 | 42,633,060 14,113,948 | 45,223,151 12,615,033 | 43,876,273 12,652,544 | 42,648,610 12,798,399 | 38,186,682 14,873,416 |
| Returns with itmeized deductions | 22,510,345 | 20,811,422 | 20,155,361 | 18,458,563 | 16,891,084 | 15,701,595 | 14,426,417 | 12,835,776 | 11,581,696 | 10,320,298 |
| Taxable Nontaxable: | 20,761,374 | 19,053,714 | 18,569,233 | 16,972,938 | 15,434,733 | 13,711,830 | 12,932,132 | 11,462,609 | 10,212,822 | 8,724,546 |
| With adjusted gross income With no adjusted gross income ¹ | 1,7+3,871 | 1,757,708 | 1,586,128 | 1,485,625 | 1,456,351 | 1,549,461 440,304 | 1,089,008 405,277 | 960,880 412,287 | 9 76, 275 392 , 599 | 1,191,218 404,534 |
| Returns with standard deduction | 37,761,052 | 38,273,760 | 39,669,760 | 40,738,441 | 41, 359, 104 | 41,045,413 | 43,411,767 | 43,693,041 | 43,865,313 | 42,739,800 |
| Taxable: Nontaxable: With adjusted gross income With no adjusted gross income ¹ | 26,735,539 10,592,378 | 26,598,420 11,291,082 | 28, 296, 082 | 29, 285, 708 11, 054, 572 | 29, 254, 332 11, 672, 748 | 28,921,230 12,124,183 | 32,291,019 11,120,748 | 32,413,664 | 32,435,788 | 29, 462, 136 13, 277, 664 |
| With no adjusted gross income* Number of returns with self-employment tax | 433, 135 | 384, 258 | 417,448 | 398,161 | | / 233 /5 | | 1 050 105 | - 000 000 | - |
| Number of returns with taxable income | 7,036,392 | 7,017,331 45,919,693 | 6,992,226 47,116,645 | 7,350,166 46,484,182 | 6,645,661 44,914,210 | 4,211,656 42,814,133 | 4,217,492 | 4,059,497 | 4,073,811 | - |
| Taxable | 47,496,913 248,657 | 45,652,134 267,559 | 46,865,315 251,330 | 46,258,646 225,536 | 44,689,065 | 42,633,060 181,073 | - | - | - | _ |
| Number of returns by source of income: | 240,001 | , 555 | 231,330 | 227,550 | 200,140 | 101,075 | | | | |
| Positive income: Salaries and wages. Dividends in adjusted gross income ² . Interest received ² . | 52,850,938 4,682,638 9,273,694 | 51,588,438 4,235,617 7,407,870 | 52,596,961 4,168,499 7,286,314 | 51,912,814 3,924,583 6,715,135 | 51,255,701 3,715,617 6,330,784 | 49,925,305 3,681,007 6,124,385 | 50,873,912 4,495,133 5,579,720 | 49,842,862 4,218,722 5,196,439 | 48,538,699 4,038,391 4,824,056 | 46,147,211 3,668,423 4,410,271 |
| Annuities and pensions: Life expectancy method | 728,077 | 740,180 | 659, 356 | 613,747 | 575,633 | | 735,471 | 634,881 | 598,330 | 525,514 |
| 3-year method | 343,115 381,120 | 268, 920 370, 879 | 261,085 362,324 | 209, 212 375, 008 | 192,029 360,155 | 368,806 | 426,823 | 425,669 | 432,106 | 387,298 |
| Business profit | 6,894,616 1,645,707 | 6,880,831 1,611,329 | 6,775,335 1,606,524 | 7,381,270 1,550,819 | 6,736,435 1,687,570 | 6,320,812 1,588,046 | 6,121,474 1,649,591 | 5,791,797 1,625,320 | 6,127,629 1,692,545 | 5,876,922 1,872,550 |
| Net gain from sales of capital assets Net gain from sales of property | 4,007,011 98,140 | 3,469,064 | 2,936,564 127,417 | 3, 148, 460 98, 875 | 2,899,881 109,983 | 2,411,147 135,062 | 1,987,723 93,741 | 2,034,196 98,738 | 2,132,037 100,765 | 1,895,963 117,067 |
| Rents and royalties net income Other sources ³ | 4,113,564 | 4,089,106 | 4,097,602 | 4,090,501 | 3,986,860 | 3,863,618 | 4,061,630 1,861,744 | 3,865,368 1,888,988 | 3,835,620 2,353,892 | 3,727,762 2,278,576 |
| Losses: | 1 525 (01) | 2 100 040 | 2 (17: 0/0 | 2 502 200 | 3.500.10 | 7 (4) 50 | | 2 000 000 | | 044 / 15 |
| Business loss | 1,715,094 302,041 | 1,499,888 266,259 | 1,474,967 265,951 | 1,591,397 244,719 | 1,508,662 267,102 | 1,464,726 228,949 | 1,281,395 241,505 | 1,080,870 208,170 | 1,047,713 219,839 | 988,465 250,928 |
| Net loss from sales of capital assets Net loss from sales of property | 900, 118 150, 212 | 920,578 130,753 | 1,038,208 150,294 | 783,596 206,108 | 654, 121 157, 919 | 207,456 | 789,370 151,152 | 665,727 124,402 | 582,413 180,335 | 668,038 182,540 |
| Rents and royalties net loss | 1,005,427 | 1,513,200 | 1,404,926 | 1,319,253 | 1,253,080 | 1,143,837 34,781 | 1,192,880 38,205 | 1,054,992 29,987 | 977,980 30,570 | 899, 337 |
| Loss from estates and trusts | 19, 162 | 22,150 | 20, 167 | 28, 102 | 20,978 (Thousan | 12,258 | - | - | - | <u>-</u> |
| | | | | | (111023311 | | | | | |
| Amount of adjusted gross income, total | 306,616,924 | 282, 166, 418 | 281, 308, 431 | 268,583,814 | 249,+29,182 | 230, 235, 855 | 229,865,409 | 216,087,449 | 203,097,033 | 179,874,478 |
| Taxable returns. Nontaxable returns. | 227,775,3.0. 18,941,578 | 262,188,335 19,978,083 | 262,169,296 19,139,135 | 249,551,275 19,032,539 | 229,595,449 19,833,733 | 209,668,830 20,567,025 | 212,421,184 | 198,531,784 17,555,665 | 185,171,964 17,925,069 | 158,545,122 21,329,356 |
| Amount of adjusted gross deficit | 1,521,945 | 1,012,326 | 987,865 | 859,546 | 848,865 | 1,014,480 | 1,155,153 | 797,541 | 760,548 | 726, 202 |
| Amount of taxable income | 166,540,616 | 149, 337, 414 | 149,363,077 | 141,532,061 | 128,020,111 | 115,331,301 | _ | - | - | - |
| Amount of tax, total | 39, 346, 805 | 34,924,820 | 34,974,804 | 33, 265, 247 | 30,076,935 | 26,967,251 | 24,657,273 | 28,020,288 | 24,439,073 | 18,374,922 |
| Income tax after credits | 38, 045, 299 701, 506 | 34, 335, 652 589, 168 | 34, 393, 639 581, 165 | 32,732,132 533,115 | 29,613,722 463,213 | 26,665,753 301,498 | 29,430,659 220,614 | 27,802,831 217,457 | 24, 227, 780 211, 293 | 18,374,922 |

¹Excludes returns with no information 1953-50 and 1958-59.
2Reported on Form 1040 and for 1959. Form 1040W.
3Not available after 1953. Includes Forms 1040A showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in one sum as other income.
4Not available for 1950 nor for 1955-59.

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

| | | | CLA | SSES | | | | | | |
|--|---|--|--|--|--|--|--|--|---|---|
| Adjusted gross income classes | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
| NUMBER OF RETURNS | 47,49e,914 | 45,652,134 | 40,805,315 | 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. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 1, 41,398 2,129,771 2,095,777 2,494,170 | 1,270,407 2,127,075 2,111,329 2,537,591 | 1,338,486 2,257,213 2,252,645 2,764,261 | 1,357,447 2,392,096 2,364,317 2,878,453 | 1,437,846 2,483,242 2,447,663 2,461,113 | 1,292,988 2,426,670 2,431,232 3,078,553 | 1,361,444 2,632,034 2,787,231 3,335,910 | 1,420,812 2,760,133 2,963,805 3,568,839 | 1,610,042 2,754,588 3,115,581 3,814,784 | 1,570,113 2,663,366 3,333,412 4,132,168 |
| \$2,500 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$1,000. \$5,000 under \$10,000. | 2,766,760 5,39,254 6,669,787 19,305,707 | 2,307,388 6,245,457 6,454,051 17,702,182 | 2,330,022 6,682,982 7,454,651 17,697,020 | 3,164,007 7,158,365 7,650,165 16,179,444 | 3,318,528 7,529,308 7,619,205 14,328,468 | 3,452,029 7,924,537 7,545,254 12,355,239 | 3,685,629 8,202,537 7,666,402 12,490,576 | 3,883,813 8,552,203 7,279,244 10,609,222 | 4,178,241 8,858,530 6,949,135 8,699,138 | 4,585,740 8,668,606 5,740,400 6,114,699 |
| \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$50,000 | 2,202,834 | 2,484,784 587,465 264,487 369,515 | 2,211,504 5+3,15+ 250,583 200,156 | 1,918,975 497,449 234,745 346,246 89,095 | 1,517,076 425,730 210,172 { 120,427 190,589 77,503 | 1,215,482 368,492 291,668 161,897 70,332 | 1,158,199 348,741 264,008 150,981 60,260 | 983,014 324,088 252,333 152,900 65,3 96 | 831,819 295,919 154,766 93,693 149,837 67,447 | 679,114 256,019 139,837 83,645 136,462 62,689 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more | 17,465 4,475 4,776 717 265 | 14,044 ,845 ,937 531 236 | 14,089 2,486 3,179 578 217 | 14,057 3,843 4,031 593 268 | 12,9412 3,937 4,009 624 263 | 11,617 3,192 3,234 437 201 | 12 461 | 14,114 3,195 416 148 | 12,045 4,008 3,905 523 171 | 11,564 3,948 4,058 623 219 |
| ADJUSTED GROSS INCOME | | | | | (Thousan | d dollars) | | | | |
| Total | 287,775,340 | 2:2,198,335 | 202,164,296 | 249,551,275 | 229,595,449 | 209,668,830 | 210,483,602 | 196,590,999 | 183,243,590 | 158,545,122 |
| \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 1,116,472 2,074,096 2,047,021 5,003,123 | 1,082,049 2,683,333 3,675,810 5,714,958 | 1,117,050 2,831,221 3,937,439 r,225,270 | 1,130,213 3,005,104 4,129,399 6,474,182 | 1,200,421 3,105,659 4,265,817 6,660,813 | 1,078,798 3,047,987 4,237,823 6,922,726 | 1,146,237 3,299,462 4,865,679 7,493,336 | 1,191,714 3,463,102 5,176,783 8,030,291 | 3,452,761 5,446,167 8,578,144 | 1,310,810 3,381,544 5,818,935 9,290,893 |
| \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,001. | 7,626,054 20,935,185 29,931,937 137,012,206 | 7,735,369 22, -1,096 -1,278,974 120,222,881 | 8,079,002 23,448,457 33,541,308 119,494,167 | 8,737,648 25,144,783 4,380,979 108,296,216 | 9,157,005 20,407,948 34,208,187 94,801,910 | 9,505,225 27,812,489 33,828,835 81,237,475 | 10,156,359 28,746,397 34,370,599 81,752,818 | 10,717,097 29,930,509 32,575,069 68,763,095 | 11,530,006 30,946,234 31,016,829 55,838,698 | 12,652,390 30,154,986 25,557,691 39,046,068 |
| 110,000 under 115,000. 115,000 under 220,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. | 37,428,019 14,173,587 6,498,056 14,148,928 | 29,10,927 10,841,825 5,875,992 12,313,280 | 25,971,375 7,294,499 5,570,891 12,220,088 | 22,543,784 8,531,736 5,215,782 11,638,375 | 17,902,955 7,295,826 4,680,576 3,284,321 7,138,272 | 14,390,558 e,31e,307 7,018,963 e,267,727 | 13,718,699 5,983,194 6,355,250 5,682,111 | 11,677,403 5,561,110 6,084,077 5,757,127 | 9,923,727 5,078,155 3,447,638 2,556,301 5,651,016 | 8,148,940 4,395,990 3,110,483 2,281,381 5,144,080 |
| \$50,000 under \$100,000 \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 | 7,547,458 2,080,023 764,287 1,361,923 | 1,644,279 1,644,279 152,563 1,109,680 | 6,124,500 1,681,598 82,301 1,122,465 | 5,900,331 1,679,344 659,130 1,138,037 | 5,149,111 1,542, 8 40 674,131 1,140,318 | 4,651,794 1,389,769 54c,951 915,760 | 3,994,325 1,638,413 753,081 | 4,340,235 1,863,390 891,963 | 4,500,312 { 1,440,965 687,244 1,100,454 | 4,192,517 1,386,519 676,791 1,141,235 |
| \$500,000 under \$1,000,000. \$1,000,000 or more. | 478,154 545.c33 | 35c , 22 ^c 482 , 640 | 393,591 427,474 | 39h,602 549,625 | 414,815 550,864 | 293,111 406,532 | 252,374 275,263 | 278,810 289,224 | 349,694 344,640 | 419,462 433,407 |
| TAXABLE INCOME | | | | | | | | | | |
| Total | 194,58n | 149,173,569 191,196 | 149,212,596 196,731 | 141,395,397 | 127,889,249 211,417 | 115,226,743 | 1 | | - | |
| \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500 | 955,37° 1,542,10° 2,337,578 | 453,797 1,534,510 2,451,308 | 1,010,609 1,073,535 2,023,507 | 1,071,341 1,729,509 2,758,735 | 1,085,444 1,772,333 2,780,258 | 1,069,613 1,728,796 2,890,502 | | | ' | |
| \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000. | 1,376,072 9,-25,250 14,142,394 72,734,208 | 3,390,578 9,983,842 14,608,523 65,757,398 | 3,614,509 10,232,605 15,650,648 65,792,088 | 3,878,378 11,550,162 15,824,030 59,984,649 | 3,999,025 11,887,3c1 15,558,001 52,322,682 | 4,107,080 12,286,893 15,158,980 45,352,292 | | | | |
| \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 | 3, 27,811 5,155,439 11,379,794 | 2.,02r,310 7,484,521 4,551,665 3,473,086 | 17,947,472 6,949,181 4,358,809 3,942,054 | 15,648,231 6,449,179 4,100,631 9,569,157 | 12,519,790 5,54+,304 3,709,643 2,661,380 5,938,815 | 10,096,351 4,808,176 5,610,769 5,052,115 | | Not appl | icable | |
| \$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. | 1,895,238 -09,591 1,070,737 376,573 +25,085 | 4,986,906 1,348,568 529,147 802,534 274,855 364,825 | 5,109,379 1,390,411 550,803 882,511 314,543 333,301 | 4,983,395 1,388,017 536,845 913,395 319,092 443,128 | 4,344,889 1,281,790 555,511 926,044 335,849 452,713 | 3,946,258 1,170,329 452,450 740,497 234,854 332,333 | | | | |
| INCOME TAX AFTER CHEDITS | | | | , | | | | | | |
| Total | 38,645,299 | 34,335,652 | 34,344,+34 | 32,732,132 | 29,613,722 | 20,665,753 | 29,430,659 | 27,802,831 | 24,227,780 | 18,374,922 |
| \$000 under \$1,000. \$1,30c under \$1,500. \$1,00c under \$2,000. \$2,00c under \$2,500. | 38,920 190,429 305,486 461,710 | 38,052 190,127 305,682 485,973 | .39,228 201,208 332,570 520,852 | 39,381 213,384 344,842 548,045 | 42,172 216,479 352,948 551,714 | 37,648 213,519 344,635 575,180 | 45,165 255,864 449,872 595,210 | 46, ⁹ 64 271,039 477,751 748,512 | 50,542 241,320 461,740 721,975 | 40,337 197,079 413,125 647,870 |
| \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$20,000. | 1,424,321 2,860,458 14,838,767 | +71,815 1,497,817 2,945,326 13,389,037 | 716,095 2,169,391 3,150,403 13,381,929 | 769,289 2,312,101 3,186,754 12,190,219 | 793,795 2,381,762 3,129,354 10,614,024 | 817,847 2,467,295 3,049,831 9,210,378 | 988,259 2,871,975 3,545,531 10,443,227 | 1,022,509 2,941,669 3,323,844 8,849,348 | 998,321 2,728,262 2,919,638 6,607,556 | 890,984 2,177,241 2,043,783 3,983,698 |
| \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 | | 4,291,343 1,757,062 1,168,543 3,101,822 | 3,851,830 1,638,348 1,120,885 3,104,270 | 3,369,114 1,520,665 1,058,133 3,009,248 | 2,692,340 1,308,272 961,080 745,939 1,962,136 | 2,185,166 1,145,589 1,521,883 1,693,481 | 2,358,268 1,233,380 1,566,556 1,786,009 | 2,024,375 1,158,592 1,520,467 1,830,556 | 1,594,410 978,921 759,746 628,012 1,677,416 | 1,157,379 757,996 615,381 505,858 1,382,086 |
| \$50,000 under \$100,000. \$150,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. | 2,627,092 854,300 328,44 + 617,667 | 2,106,658 + 84,633 291,744 515,858 | 2,173,193 71+,994 307,378 530,08h | 2,128,630 708,831 297,130 545,677 | 1,852,467 653,397 305,830 549,179 | 1,708,710 614,555 257,014 455,363 | 1,645,090 } 812,493 414,246 | 1,811,292 +34,889 495,864 | 1,778,160 { 687,725 356,130 612,801 | 1,517,006 613,196 328,914 602,558 |
| \$500,000 under \$1,000,000. \$1,000,000 or more. | 225,319 267,766 | 174,941 233,150 | 200,731 231,648 | 202,455 288,234 | 209,848 290,986 | 154,785 222,374 | 149,012 169,496 | 164,964 180,196 | 211,452 213,553 | 239,881 250,550 |

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 | 1 452 | 1951 | 1950 |
|--|---|---|---|---|--|---|---|---|--|--|
| AVERAGE INCOME TAX PER TAXABLE RETURN | | | | | (Dol1 | ars) | | | | |
| Average income tax | 814 | 752 | 734 | 708 | 663 | 625 | فيلابق | 649 | 582 | 481 |
| \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. | 29 89 14r 185 | 29 89 145 184 | 29 89 148 188 | 29 89: 145 190 | 29 87 144 180 | 24 88 142 187 | 34 97 1+1 208 | 33 98 161 210 | 31 88 148 169 | 26 74 124 157 |
| \$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000. | 242 324 430 769 | 234 317 424 75h | 244 325 423 75c | 243 323 417 753 | 239 315 411 741 | 237 311 404 745 | 268 350 4n2 83n | 263 344 457 834 | 239 308 420 760 | 194 251 356 651 |
| \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$10,000. | 1,710 2,966 4,388 8,384 22,902 | 1,727 2,991 4,418 8,394 22,947 | 1,742 3,016 4,473 8,478 23,295 | 1,75t 3,057 4,508 8,691 23,892 | 1,775 3,073 4,573 6,194 10,295 23,883 | 1,798 3,109 5,218 10,402 24,245 | 2,036 3,537 5,934 11,829 27,300 | 2,059 3,575 6,026 11,972 27,697 | 1,917 3,308 4,909 6,703 11,195 26,364 | 1,704 2,961 4,401 6,048 10,128 24,199 |
| \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 48,915 73,396 129,327 314,364 1,010,438 | 44,088 75,876 131,028 329,456 987,952 | 50,890 77,114 134,729 347,285 1,067,502 | 50,425 77,317 135,370 341,408 1,075,500 | 50,e43 77,681 136,987 330,29c 1,10e,410 | 52,901 80,518 140,805 354,179 1,106,338 | 65,203 153,880 400,570 1,168,938 | ьь,238 155,200 390,548 1,217,541 | 57,096 88,855 156,927 404,306 1,249,433 | 53,026 83,312 148,486 385,042 1,189,726 |

Table 22. - SOURCES OF INCOME BY TYPE

| 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
|---|--|---|--|--|--|--|---|--|--|
| | | | | (Thousan | d dollars) | | | | |
| 306,616,734 | 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 |
| 110,120,137 | 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 |
| 4,:15,380 | 227,354,096 8,702,680 3,618,353 | 227,949,466 9,090,207 3,290,387 | 215,482,206 8,566,577 2,846,566 | 200,580,472 7,819,949 2,555,609 | 185,794,926 7,030,900 2,349,915 | 187,607,862 5,804,993 2,321,869 | 5,834,215 | 6,030,895 | 138,956,127 6,130,906 1,582,898 |
| 330,645 576,309 634,423 | 883,443 435,429 613,471 | 754,404 384,057 616,593 | 655,595 284,477 617,738 | 624,567 244,995 565,036 | 799,292 683,434 | 6 7 0,329 1,686,754 | 581,672 1,700,139 | 499,306 1,739,064 | 429,767 1,689,754 |
| 24,246,254 10,196,759 n,660,865 81,796 1,945,022 2,094,917 | 22,868,229 4,792,725 4,792,409 74,426 3,921,429 2,190,652 | 22,+62,196 9,000,900 4,048,433 87,146 2,888,584 1,932,052 | 23,629,904 9,368,565 4,874,682 71,854 3,859,966 1,297,767 | 20,566,259 9,530,872 5,024,200 93,616 3,660,430 792,714 | 19,218,571 8,973,893 3,614,012 104,930 3,497,917 679,067 | 18,646,959 8,784,424 2,473,486 60,359 3,605,573 889,025 | | 18,131,463 8,852,180 3,185,644 83,761 3,299,948 1,199,951 | 16,846,649 8,554,469 3,181,051 101,494 3,183,655 1,008,812 |
| 3,505,213 | 3.080,924 | 3,132,073 | 2,972,085 | 2,629,541 | 2,511,000 | 2,388,207 | 2,115,382 | 1,945,891 | 1,791,139 |
| 1,702,593 458,304 504,760 111,345 702,845 | 1,385,671 372,488 528,572 111,585 665,037 | 1,251,743 287,673 622,057 116,990 640,838 - 12,772 | 1,491,639 333,264 421,409 162,611 540,132 - 23,028 | 1,297,251 330,305 357,641 121,497 509,487 13,360 | 1,293,519 254,724 362,625 129,023 401,740 58,829 5,540 | 1,073,477 266,799 437,849 111,682 457,509 40,891 | 1,009,459 241,285 348,557 89,145 383,212 43,724 | 939,922 231,766 268,802 126,056 342,834 36,511 | 840,420 223,547 313,886 132,306 280,980 |
| | | | | | | | | | |
| | | | | | | | | | |
| 1,501,945 | 1,012,376 | 987,865 | 859,540 | 898,365 | 1,014,480 | 1,155,153 | 797,541 | ^60,548 | 726,202 |
| 629,004 | -49,152 | 442 , 510 | 459,401 | 393,914 | 420,382 | 365,487 | 409,902 | 425,057 | 336,959 |
| 2+8,232 39,886 36,629 | 196,461 37,882 40,858 | 127,443 33,550 28,563 | 135,775 39,079 25,447 | 131,633 30,954 28,000 | 157,697 16,966 20,315 | 126,058 23,286 20,780 | 145,638 25,409 24,562 | 144,998 25,120 18,200 | 116,998 26,793 12,706 |
| 2,717 (⁸) 2,975 | (8) (8) | (8) - | 1,713 (8) 7,639 | (⁸) - 578 | 6,777 | (⁸) 4.722 | 2, 1 39 | 503 22,361 | 2,048 |
| 76,409 23,651 129,739 2,861 65,015 | 21,747 17,433 86,705 (8) 40,474 | 63,750 26,739 79,795 (8) 56,668 | 31,986 24,413 116,449 (⁸) 60,488 15,706 | 30,964 22,572 102,150 3,134 36,839 5,018 | 16,041 30,150 117,850 2,881 38,375 11,624 | 30,740 18,476 65,040 2,526 53,693 19,731 | 14,314 34,656 74,777 13,770 56,583 6,958 | 31,078 18,865 96,777 5,142 53,415 8,598 | 16,785 21,038 77,520 1,694 40,797 10,262 |
| 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 |
| 1,187,917 198,134 18,055 93,005 70,101 | 830,727 205,914 20,534 45,929 70,124 | 834,836 217,129 20,638 44,489 45,329 | 885,605 207,389 17,056 148,910 36,209 | 869,969 199,192 17,572 97,067 101,810 | 1,015,290 218,518 16,821 70,035 27,802 86,136 (⁸) | 940,584 248,916 24,988 70,954 73,894 161,411 | 873,919; 150,234; 16,905; 50,624; 24,892; 90,865 | 756,666 227,316 16,373 78,267 38,322 68,668 | 758,250 187,740 16,742 53,140 47,293 |
| | 150, e16, 104 10,120,137 247,121,980 1,158,80 1,158,789 830,645 576,309 14,423 24,246,254 16,196,759 1,566,865 83,796 1,443,723 24,244,917 2,507,313 1,707,993 4,983,304 111,345 702,845 22,586 1,521,945 1,531,945 1,53 | \$30,045 \$82,46,428 \$10,120,137 285,247,342 \$47,121,980 \$27,354,986 \$4,15,867 \$3,618,53 \$30,645 \$83,43 \$576,309 \$455,299 \$34,23 \$613,471 \$24,246,254 \$2,868,229 \$1(,196,759 \$4,792,725 \$1,666,865 \$72,409 \$2,796 \$3,921,429 \$2,094,917 \$2,190,652 \$3,50-,213 \$3,080,904 \$1,707,993 \$1,385,671 \$4,582,504 \$272,888 \$504,620 \$11,345 \$111,345 \$111,585 \$702,845 \$655,037 \$22,566 \$17,571 \$1,521,945 \$1,012,346 \$2,707 \$8,004 \$2,797 \$2,898 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,717 \$8,004 \$2,719 \$2,819 \$2,819 \$2,914 \$3,045 \$2,914 \$3,045 \$2,914 \$3,047 \$4,118,7917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,416,478 \$1,180,917 \$830,705 \$2,150,944 \$1,146,478 \$1,180,917 \$830,705 \$2,100 \$70,101 \$70,101 | \$50,016,024 | 150, c16, 104 282, 166, 418 281, 308, 431 268, 583, 814 10, 120, 137 285, 247, 342 284, -40, 504 271, 555, 897 247, 121, 980 227, 354, 096 227, 949, 466 215, 482, 206 -2.15, 480 3, 702, 680 9,040, 207 8, 566, 566 380, c45 883, -3 754, 404 655, 595 576, 309 435, 429 384, 057 284, -77 247, 248, 256 4, 792, 725 9, 794, 404 655, 595 368, 256 4, 792, 725 9, 794, 974 23, 629, 904 10, 196, 759 4, 792, 725 9, 796, 974 9, 368, 565 11, 196, 759 4, 792, 725 9, 796, 974 9, 368, 565 11, 196, 759 4, 792, 725 9, 796, 974 9, 368, 565 11, 196, 759 4, 792, 725 9, 796, 974 9, 368, 565 12, 196, 197 1, 21, 197 1, 21, 773 1, 297, 787 13, 197, 198, 198, 197 1, 297, 787 1, 297, 787 14, 197, 198, 198, 198, 198, 198, 198, 198, 198 | 10,120,137 285,247,342 281,308,431 268,583,814 249,429,182 10,120,137 285,247,342 284,440,504 271,555,897 252,058,719 247,121,980 227,354,096 227,949,466 215,482,206 200,580,472 4,215,880 8,702,680 9,090,207 8,566,577 7,819,499 34,057 284,966 2,555,609 33,290,387 2,846,566 2,555,609 330,045 883,443 754,404 655,595 624,567 576,309 335,429 384,957 284,977 244,995 34,423 613,471 616,593 616,593 617,738 565,036 24,264,254 22,868,229 22,402,196 23,629,904 20,566,259 10,196,759 4,782,725 3,35,079 7,368,565 9,530,872 10,196,759 4,782,725 3,35,079 3,389,966 2,503,472 3,502,200 3,421,479 3,882,534 4,874,682 5,022,200 2,094,471 2,190,652 1,932,052 1,297,767 792,714 3,502,313 3,080,904 3,132,073 4,972,083 2,629,541 1,707,993 1,385,671 1,391,743 1,491,639 1,297,251 3,883,904 272,488 337,675 333,264 333,305 501,600 562,5702 622,557 421,409 357,641 111,45 111,585 116,990 162,611 121,497 702,845 665,037 640,838 540,132 509,487 22,566 17,571 12,772 23,028 13,360 2,717 (8) (| Thousand dollers Thou | Thousand dellars | Sec. play Sec. | St. c.le, 124 281,308,41 268,583,914 249,29,182 230,235,855 229,863,-07 216,087,40 203,097,033 |

1 Excludes 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.

2 Dividends 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.

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

4 Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1950-57 nor \$200 for 1958-59, reported in one sum on Forms 1040A. Beginning 1955, reduced by net operating loss deduction.

5 For 1950, net operating loss deduction was reported as a business deduction; for 1955-59, it was an adjustment which reduced "Other sources."

6 For 1954-59, salaries and wages are after excludable sick pay and allowable employee expense.

7 For 1955-56, reduced by net operating loss deduction.

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

Table 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 dollers) | | | | | | | | | | |
| Fotal | 32,017,337 | 27,447,908 | 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. Taxes. Contributions. Medical and dental expense Child care. Casualty losses. Other deductions. | (Not (available) | 6,269,154 7,480,346 5,693,836 4,283,546 3,771,02c | (Not available) | 4,810,079 5,827,909 4,877,793 5,472,908 110,577 347,894 3,165,569 | (Not available) | 3,201,287 4,076,630 3,891,173 2,971,172 87,960 444,245 2,730,760 | 2,735,359 3,639,153 3,552,448 2,391,339 - 392,644 2,878,234 | 3,167,778 3,114,739 | (Not available) | 1,494,928 2,199,940 2,258,009 1,556,294 306,572 2,097,950 | | |

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

| Tab | | | | | | - | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|---|--------------------------|-----------------------------|------------------------|
| Adjusted gross income classes | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
| SALARIES AND WAGES ¹ | | | | | (Thousand | l dollars) | | | | |
| 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 | 160,336,6-9 | 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. \$1,000 under \$1,500. | 1,822,914 | 1,862,471 3,904,993 | 1,858,101 3,974,643 | 1,853,051 4,165,125 | 1,970,417 4,378,953 | 1,958,083 4,433,881 | 1,974,738 4,587,925 | 1,964,031 4,763,672 | 2,154,234 4,765,216 | 2,247,748 5,003,951 |
| \$1,500 under \$2,000 | 4,641,608 | 4,846,089 | 5,048,631 | 5,242,048 | 5,688,277 | 5,873,995 | 67,596 | 6,761,372 | 7,062,581 | 7,866,925 |
| \$2,000 under \$2,500 | 6,319,678 | h,66c,191 | 7,087,397 | 7,289,584 | 7,603,711 | 8,119,186 | 8,470,037 | 4,147,821 | 9,758,258 | 10,880,068 |
| \$2,500 under \$3,000 \$3,000 under \$4,000 | 8,250,462 21,105,996 | 8,522,612 22,510,230 | 8,810,665 23,876,171 | 9,393,512 25,456,095 | 10,165,026 27,079,405 | 10,641,552 | 10,956,687 | 11,757,228 30,554,952 | 12,474,191 | 13,996,835 |
| \$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 | -8,046,618 | 85,563,600 | 72,550,811 | 73,19€,798 | 60,361,693 | 47,621,924 | 31,515,233 |
| \$10,000 under \$15,000 \$15,000 under \$20,000 | 30,361,294 7,232,382 | 22,647,613 5,700,081 | 19,541,232 5,067,839 | 16,256,390 | 12,312,204 | 9,319,192 | +,062,659 -,970,569 | 7,172,156 2,590,932 | f,626,778 2,308,530 | 4,175,514 1,855,309 |
| \$20,000 under \$25,000 | 3,251,085 | 2,741.831 | 2,532,595 | 2,273,670 | 1,947,202 | 2,933,567 | 2,714,536 | 2,435,160 | 1,456,628 | 1,205,394 |
| \$25,000 under \$30,000 | 715,734 | ئىبىئ، 966 وب | 4,995,800 | 4,456,298 | 1,285,890 2,628,218 | 2,270,315 | 2,272,934 | 2,102,904 | 2,020,299 | 847,817 |
| \$50,000 under \$100,000 | 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 |
| \$100,000 under \$150,00 | 545,850 | 451,670 146,630 | 463,642 | 454,905 | 407,839 | 375,500 | } 430,495 | 463,227 | 372,495 | 330,615 |
| \$150,000 under \$200,000\$200,000 under \$500,000 | 168,218 205,774 | 177,335 | 155,813 180,197 | 144,201 180,717 | 142,553 | 120,346 142,322 | 124,054 | 140,748 | 139,834 | 133,105 164,845 |
| \$500,000 under \$1,000,000\$1,000,000 or more | 31,276 13,348 | 25,478 10,643 | 32,507 | 30,369 9,052 | 31,409 7,836 | 17,062 6,108 | 16,289 4,193 | 17,596 | 24,074 4,077 | 27,827 7,693 |
| 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 |
| Returns with no adjusted gross income,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 240,25 | 1 0,401 | 127,440 | 1129112 | 1 12,000 | 151,017 | 120,000 | 14 70 10 | 144,110 | 110,770 |
| DIVIDENDS ³ | | | | | | | | | | |
| Grand total | 9,355,766 | 8,740,562 | 7,123,757 | 8,605,656 | 7,850,903 | 7,047,866 | 5,828,279 | 5,857,624 | 6,056,015 | 6,157,699 |
| Returns with adjusted gross income, total | 9,315,480 | 8,702,680 | 9,090,207 | 8,566,577 | 7,819,949 | 7,030,900 | 5,80-,993 | 5,834,215 | 6,030,895 | 6,130,906 |
| Under \$600 | 14,360 | 13,207 | 13,190 | 11,016 | 13,273 | 10,178 | 16,520 | 18,236 | 11,126 | 13,255 |
| \$600 under \$1,000 | 42,419 84,247 | 33,856 76,622 | 46,286 76,218 | 30,433 66,284 | 35,254 73,884 | 36,901 65,505 | 45,296 | 42,567 68,815 | 39,969 71,780 | 44,003 83,102 |
| \$1,500 under \$2,000. \$2,000 under \$2,500. | 111,271 | 93,294 107,411 | 103,416 | 88,726 | 86,559 95,903 | 45,448 | 104,656 | 89,248 | 88,011 | 88,256 |
| | | | | 102,587 | | 93,973 | 103,491 | 40,644 | 95,036 | 93,956 |
| \$2,500 under \$3,000 \$3,000 under \$4,000 | 140,901 246,731 | 122,028 249,473 | 126,162 243,555 | 101,644 238,110 | 109,095 219,896 | 94,609 200,461 | 109,970 | 101,725 196,131 | 102,454 | 101,619 207,767 |
| \$4,000 under \$5,000 ² | 241,475 1,187,781 | 246,916 1,141,067 | 248,6ml 1,205,321 | 226,897 1,007,425 | 225,344 986,005 | 243,493 946,788 | -02,211 923,150 | 194,570 845,370 | 229,364 853, 1 85 | 227,541 780,146 |
| | | | ĺ | | | | | | | |
| \$10,000 under \$15,000 \$15, 0 00 under \$20,000 | 930,658 734,321 | 902,488 686,730 | 909,330 | 852,897 http://s55 | 745,815 560,954 | 721,459 520,773 | 603,683 429,588 | 592,188 417.070 | 551,141 404,406 | 525,708 398,190 |
| \$20,000 under \$25,000 | 550,974 | 534,650 | 555,163 | 511,237 | 447,336 382,213 | | 613,459 | 593,180 | 1 226 527 | 335,540 267,081 |
| \$30,000 under \$50,000 | 1,637,581 | 1,490,635 | 1,615,706 | 1,595,905 | 1,022,511 | 868,526 | 719,058 | 729,432 | 735,213 | 758,936 |
| \$50,000 under \$100,000 | سالو144ء | 1,325,594 | 1,337,553 | 1,285,630 | 1,128,788 | 1,008,076 | 730,003 | 802,253 | 841,279 | 966,975 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 | 597,142 254,810 | 500,945 248,850 | 543,419 272,131 | 543,917 251,820 | 503,036 | 420,263 200,724 | +-1,507 | 502,339 | 359,342 199,297 | 386,392 205,692 |
| \$200,000 under \$500,000 | 512,415 190,292 | 487,348 173,778 | 513,149 | 496,611 | 471,294 | 376,622 | 259,377 | 312,377 | 364 ,894 | 408,822 |
| \$500,000 under \$1,000,000 \$1,000,000 or more | 306,700 | 268,788 | 192,143 | 191,563 298,920 | 187,071 28c,158 | 143,601 202,998 | 98,413 118,724 | 100,981 | 130,601 149,702 | 158,822 179,203 |
| Returns with no adjusted gross income | 17,886 | 17,882 | 33,550 | ea,079 | 50,954 | 16,966 | 23,286 | 25,409 | 25,120 | 26,793 |
| | | | | | - | | - | - | | |
| INTEREST RECEIVED ⁴ | | | | | | | | | | |
| Grand total | 4,395,418 | 3,659,211 | 3,318,950 | 2,872,013 | 2,583,609 | .,370,230 | 2,042,649 | 1,846,999 | 1,702,215 | 1,595,604 |
| Returns with adjusted gross income, total | +,°58,789 | 3,618,353 | 3,240,387 | 2,946,566 | 2,555,609 | .,349,915 | 2,021,869 | 1,822,337 | 1,684,015 | 1,582,898 |
| Under \$600 \$600 under \$1,000 | 33,960 71,140 | 30,360 66,408 | 23,563 54,264 | 21,468 | 29,683 49,508 | 21,955 53,966 | 21,171 58,011 | 19,615 48,018 | 17,963 45,531 | 19,571 |
| \$1,000 under \$1,500 | 147,531 | 119,714 | 110,631 | 100,672 | 47,353 | 94,934 | 69,031 | 81,132 | 71,327 | 74,529 |
| \$1,500 under \$2,000 \$2,000 under \$2,500 | 166,423 168,757 | 125,110 142,054 | 129,774 | 104,234 | 110,539 | 107,508 106,019 | 94,303 85,395 | 84,774 82,537 | 76,550 74,700 | 77,866 68,066 |
| \$2,500 under \$3,000 | 172,865 | 130,464 | 122,393 | 102,798 | 104,748 | 02,588 | 93,890 | 75,986 | 71,350 | 66,922 |
| \$3,000 under \$4,000. \$4,000 under \$5,000 ² | 271,361 | 256,874 246,3/3 | 224,553 204,724 | 202,848 | 174,864 | 176,014 | 167,893 | 128,420 | 131,610 | 119,396 |
| \$5,000 under \$10,000 | 208,614 1,165,401 | 437,560 | 861,455 | 188,276 721,931 | 196,226 622,810 | 186,123 544,444 | 153,417 462,900 | 138,933 397,137 | 128,569 358,724 | 126,364 318,921 |
| \$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 | 305,354 187,626 | 256,049 169,785 | 235,591 147,336 | 190,415 127,420 | 167,421 114,601 | 149,775 | 127,417 | 116,168 | 102,492 | 92,049 68,683 |
| \$25,000 under \$30,000 | 300 202 | 37 4,1104 | 344,640 | 324.568 | 1 86,42 | 170,400 | 150,075 | 147,089 | 1 56,769 | 53,721 |
| \$30,000 under \$50,000 \$50,000 under \$100,000 | 244,736 | 190,775 | 190,082 | 157,602 | 135,470 | 172,144 | 1-3,019 | 137,266 | 129,184 | 126,715 98,683 |
| \$100,000 under \$150,000 | 69,057 | 52,735 | 48,108 | →3,300 | 37,487 | 38,203 | , | | 31,971 | 31,302 |
| \$150,000 under \$200,000 | 23,721 | 20,476 31,407 | 19,307 | 16,628 | 15,302 | 13,71n | F *** 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 4+,883 | 1.,33. | 14,514 |
| \$200,000 under \$500,000 \$500,000 under \$1,000,000 | 10,740 | 8,473 | 30,545 7,924 | 24,868 | 23,153 | 21,090 | 18,447 | 21,114 | 20,710 | 23,040 7,035 |
| \$1,000,000 or more | 8,141 | 8,287 | 7,532 | 6,828 | 0,146 | 5,851 | 4,948 | 4,897 | 5, 358 | 6,148 |
| 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.

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

| Table 2 | SELECTEL | SOURCES OF | INCOME BY | ADJUSTED G | ROSS INCOPE | CLASSES — C | ontinued | | | |
|---|------------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------|------------------------|
| Adjusted gross income classes | 1959 | 1958 | 1957 | 1956 | 1955 | 195∺ | 1953 | 1952 | 1951 | 1950 |
| BUSINESS PROFIT | | | | | (Thousand | f dollars) | | | | |
| 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 | 141,708 | 143,575 | 141,559 | 148,721 | 140,399 351,725 | 122,992 | 105,506 | 110,282 | 114,250 |
| \$600 under \$1,000 \$1,000 under \$1,500 | 309,566 574,191 | 311,799 631,416 | 309,010 647,986 | 365,389 722,451 | 363,410 740,022 | 727,315 | 314,182 669,833 | 300,727 672,572 | 295,738 728,071 | 324,004 760,470 |
| \$1,500 under \$2,000 \$2,000 under \$2,500 | 688,078 793,364 | 745,984 868,704 | 740,022 859,332 | 912,076 1,067,262 | 907,243 1,033,484 | 874,895 982,191 | 899,563 990,469 | 922,504 995,599 | 963,095 1,143,414 | 1,028,688 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 \$4,000 under \$5,000 ² | 1,876,350 1,901,323 | 2,104,088 2,099,512 | 2,016,971 1,966,346 | 2,223,430 2,166,671 | 2,001,591 1,801,798 | 2,030,897 1,659,320 | 2,161,646 1,738,647 | 1,994,450 1,608,172 | 2,137,886 1,643,200 | 1,987,815 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 \$15,000 under \$20,000 | 3,176,156 | 2,832,505 1,789,041 | 2,814,309 1,755,545 | 2,844,844 1,716,864 | 2,439,150 1,489,921 | 2,214,822 1,326,095 | 2,073,531 1,244,881 | 1,952,696 1,207,256 | 1,845,160 1,111,531 | 1,672,108 980,517 |
| \$20,000 under \$25,000 \$25,000 under \$30,000 | 1,359,051 | 1,240,592 2,470,739 | 1,162,654 2,384,638 | 1,182,472 | 1,095,738 | | 1,290,636 | 1,338,082 | 722,619 530,230 | 657,762 466,571 |
| \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. | 1,061,011 | 74،470 مارد 74ندر 1956 | 820,783 | 2,383,227 729,112 | 1,278,793 594,886 | 1,103,839 546,550 | 965,832 472,823 | 1,105,699 563,419 | 1,030,518 592,568 | 915,644 518,650 |
| \$100,000 under \$150,000 | 129,750 | 84,856 | 105,207 | 97,246 | 87,752 | 97,073 | , | | £ 120,883 | 108,929 |
| \$150,000 under \$200,000 \$200,000 under \$500,000 | 26,721 25,390 | 22,057 23,266 | 24,420 31,271 | 27,552 25,177 | 26,552 22,151 | 25,205 25,587 | 10°,996 28,707 | 138,078 37,901 | 45,980 49,098 | 45,033 42,470 |
| \$500,000 under \$1,000,000. \$1,000,000 or more. | 4,627 3,592 | 5,586 3,523 | 4,931 2,547 | 3,521 5,958 | 4,548 4,653 | 4,815 3,893 | 3,950 3,622 | 8,703 4,537 | 10,149 5,593 | 10,005 5,684 |
| 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 |
| | , | , | 33,110 | - , , , , | 30,01 | 10,011 | | 2.,32. | 32,000 | 15,7.55 |
| PARTNERSHIP PROFIT | 20.000.000 | 0.000.000 | 4,963.718 | 0.303.054 | 0.553.777 | 0.004.043 | d do2 000 | 8,833,798 | 8.871.045 | d ene son |
| Grand total | 10,220,410 | 9,810,158 | 3,936,379 | 9,392,978 | 9,553,444 | 9,004,043 8,973,893 | 8,802,900 | 8,799,142 | 8,852,180 | 8,575,507 8,554,469 |
| Under \$600. | 21,082 | | | | | | 28,178 | 19,096 | 16,706 | 21,497 |
| \$600 under \$1,000 | 32,155 | 19,719 39,738 | 14,152 30,358 | 16,694 29,404 | 21,249 39,528 | 15,958 42,612 | 41,165 | 30,079 | 48,311 | 60,550 |
| \$1,000 under \$1,500 \$1,500 under \$2,000 | 62,187 89,370 | 74,043 89,204 | 77,319 91,119 | 66,949 90,795 | 75,846 109,059 | 78,154 109,592 | 122,912 136,585 | 99,112 122,307 | 96,867 160,234 | 141,159 194,078 |
| \$2,000 under \$2,500 | 116,843 | 121,834 | 136,536 | 111,029 | | 139,110 | 191,775 | 167,412 | 200,335 | 258,331 |
| \$2,500 under \$3,000 | 136,719 340,062 | 139,833 | 143,858 366,252 | 151,173 395,649 | 197,795 475,302 | 195,356 499,378 | 189,498 488,679 | 208,154 481,853 | 262,254 588,258 | 296,255 590,004 |
| \$4,000 under \$5,000 | 459,618 2,005,165 | 434,593 | 472,467 2,028,768 | 441,200 1,932,182 | 516,311 2,017,557 | 524,379 1,918,999 | 543,540 1,907,899; | 523,664 1,897,693 | 519,093 1,737,359 | 533,728 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. \$20,000 under \$25,000. | 995,468 784,781 | 993,434 746,657 | 984,322 | 950,869 719,879 | 900,070 681,380 | 795,926 | 786,303 | 794,807 | 705,792 537,934 | 655,394 531,980 |
| \$25,000 under \$30,000 \$30,000 under \$50,000 | 1,907,795 | 1,900,432 | 1,945,585 | 1,778,210 | 525,325 1,221,649 | 1,106,191 | 1,071,845 1,019,460 | 995,687 | 443,065 1,075,101 | 396,470 945,936 |
| \$50,000 under \$100,000 | 1,264,380 | 1,077,687 | 1,033,209 | 927,671 | 864,953 | 845,897 | 754,121 | 824,082 | 860,375 | 790,584 |
| \$100,000 under \$150,000 \$150,000 under \$200,000 | 298,208 94,436 | 236,710 84,130 | 265,016 80.195 | 229,513 75,232 | 236,442 85,299 | 226,849 76,267 | 287,404 | 324,103 | 263,131 120,821 | 232,832 104,599 |
| \$200,000 under \$500,000. \$500,000 under \$1,000,000. | 136,930 25,566 | 101,-35 18,500 | 96,576 19,137 | 99,149 14,935 | 108,622 21,633 | 97,570 18,696 | 83,977 7,504 | 94,503 12,179 | 130,461 22,340 | 120,174 20,875 |
| \$1,000,000 or more | 14,551 | 8,655 | 11,435 | 8,767 | 16,359 | 9,141 | 9,238 | 6,737 | 11,971 | 9,513 |
| 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 | ÷,008,037 | 3,961,903 | 3,9-5,252 | 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 | 1,943,022 | 3,921,429 | 3,288,584 | 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 | .9,415 | 39,071 | 43,698 | 49,025 | 41,127 | 45,824 | 50,957 | 48,165 | 50,527 |
| \$600 under \$1,000 | 99,574 176,005 | 102,791 184,971 | 97,569 199,388 | 48,725 165,689 | 99,395 193,780 | 104,290 188,819 | 124,392 222,799 | 126,348 205,770 | 122,690 188,913 | 123,492 193,824 |
| \$1,500 under \$2,000 | 168,423 | 168,828 172,751 | 189,541 173,646 | 189,740 182,279 | 193,291 160,259 | 187,277 179,552 | 202,593 177,305 | 180,549 193,229 | 184,474 163,802 | 191,576 192,682 |
| \$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 \$4,000 under \$5,000 ² | 287,811 239,765 | 294,092 265,693 | 260,990 272,386 | 290,067 284,089 | 248,886 275,861 | 257,957 279,887 | 326,818 286,877 | 298,717 309,033 | 286,648 269,209 | 298,103 274,183 |
| \$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 \$15,000 under \$20,000 | 453,237 277,233 | 436,454 256,399 | 418,785 245,380 | 407,483 244,176 | 370,803 213,825 | 331,573 189,840 | 334,700 207,280 | 305,642 182,740 | 275,666 1 64,292 | 266,130 157,472 |
| \$20,000 under \$25,000. \$25,000 under \$30,000. | 167,395 | 177,907 | 175,094 | 148,185 | 151,199 | 2/2 255 | 226,338 | 220,726 | 1 112 690 | 106,199 85,523 |
| \$30,000 under \$50,000 \$50,000 under \$100,000 | 224,360 | 391,164 186,049 | 400,819 | 393,462 206,348 | 252,711 179,863 | 225,645 | 218,637 | 205,145 | 201,880 | 186,746 |
| \$100,000 under \$150,000 | 61,814 | 55,984 | 55,799 | 63,314 | 60,149 | 168,164 54,837 | 157,403 | 165,823 | 157,566 49,728 | 143,211 |
| \$150,000 under \$200,000. \$200,000 under \$500,000. | 21,468 29,916 | 19,363 38,440 | 24,582 38,761 | 22,200 | 22,093 | 16,968 | \$ 22,024 | 70,415 | 24,002 | 46,093 20,212 |
| \$500,000 under \$1,000,000 | 8,515 | 8,494 | 10,741 | 11,175 | 26,598 11,563 | 23,660 7,544 | 22,779 7,812 | 30,245 9,747 | 38,128 10,807 | 31,614 8,065 |
| \$1,000,000 or more | 7,796 | 7,202 | 10,678 | 4,811 | 9,939 | 11,577 | 7,638 | 9,457 | 5,835 | 5,028 |
| Returns with no adjusted gross income Footnotes at end of table. | 6,015 | 40,474 | 56,668 | 60,488 | 36,839 | 38,375 | 53,693 | 56,583 | 53,415 | 40,797 |

Footnotes at end of table.

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 |
|---|-----------|------------|------------------|------------------|------------------|--------------------------|------------------|------------------|------------------|------------------|
| NET GAIN FROM SALES OF CAPITAL ASSETS | | | | | (fhousand | dollars) | | | | |
| Grand total | 6,796,602 | 4,879,114 | 4,128,228 | 4,991,131 | 5,126,350 | 3,731,862 | 2,538,526 | 2,335,865 | 3,282,421 | 3,258,571 |
| | | 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 |
| Returns with adjusted gross income, total | 6,666,863 | 4, 142,403 | 4,040,422 | 4,074,002 | 3,024,200 | | | | | |
| Under \$600 | 63,818 | 37,784 | 23,284 | 24,671 | 25,150 31,594 | 20,495 30, 410 | 23,168 24,137 | 26,232 27,556 | 21,807 27,239 | 16,430 25,107 |
| \$600 under \$1,000 | 41,035 | 40,186 | 30,565 | 35,604 68,933 | 63,294 | 57,167 | 57,547 | 52,306 | 58,668 | 52,092 |
| \$1,000 under \$1,500 | 83,071 | 64,185 | 63,473 77,517 | 91,719 | 66,171 | 58,313 | 47,242 | 75,277 | 74,925 | 61,613 |
| \$1,500 under \$2,000 | 92,549 | 68,271 | 76,570 | 82,148 | 85,536 | 66,076 | 63,837 | 72,695 | 80.772 | 60,680 |
| \$2,000 under \$2,500 | 107,490 | 90,877 | 70,570 | 02,140 | 0,000 | 00,070 | 05,057 | 12,000 | 00,772 | 00,000 |
| \$2,500 under \$3,000 | 116,873 | 102,852 | 96,596 | 78,381 | 78,582 | 66,450 | 67,631 | 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 | 108,461 | 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 |
| , , , , , , | | | 120 551 | 41.000 | 505 300 | 200 513 | 241,170 | 245,563 | 268,752 | 271,947 |
| \$10,000 under \$15,000 | 692,134 | 478,126 | 418,554 | 484,023 | 505,190 | 372,542 | 157,376 | 169,607 | 177,354 | 178,163 |
| \$15,000 under \$20,000 | 450,052 | 313,791 | 265,128 | 315,623 | 315,266 | 237,653 | 127,5310 | | 136,261 | 134,689 |
| \$20,000 under \$25,000 | 331,680 | 236,069 | 201,438 | 225,448 | 244,349 | 315,170 | 191,165 | 209,578 | 109,252 | 101,002 |
| \$25,000 under \$30,000 | 922,606 | 628,474 | 499,430 | 675,595 | 206,135 | 338,630 | 212,733 | 242,771 | 280,244 | 275,264 |
| \$30,000 under \$50,000 | , . | | | | | | | 290,463 | 319,090 | 304,552 |
| \$50,000 under \$100,000 | 804,058 | 543,000 | 450,835 | 584,060 | 584,414 | 400,335 | 239,314 | 270, 103 | 517,070 | 504,500 |
| \$100,000 under \$150,000 | 396,129 | 232,796 | 215,374 | 292,570 | 279,105 | 190,598 | 1 | 222 (20 | 153,938 | 156,603 |
| \$150,000 under \$200,000 | 193,562 | 130,035 | 118,403 | 138,576 | 155,398 | 103,502 | 183,995 | 211,637 | 96,578 | 98,251 |
| | 460,346 | 288,404 | 268,416 | 321,853 | 352,739 | 244,209 | 148,129 | 176,568 | 236,179 | 229,949 |
| \$200,000 under \$500,000 | 222,300 | 131,512 | 150,959 | 154,496 | 172,962 | 107,312 | 69,489 | 86,991 | 99,022 | 132,378 |
| \$500,000 under \$1,000,000 | 274,124 | 207,989 | 132,829 | 241,698 | 248,119 | 166,997 | 70,806 | 74,005 | 100,518 | 131,283 |
| \$1,000,000 or more | 214,124 | 201,-09 | 102,02 | 2.01,070 | - 10,111 | | ,0,000 | | | |
| Returns with no adjusted gross income | 129,739 | 86,705 | 79,795 | 49ءو116 | 102,150 | 117,850 | £5,040 | 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.

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

Dividends 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.

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

Scapital 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.

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

| Land M. 1967 19 19 19 19 19 19 19 19 19 19 19 19 19 | lable | 25. — NUMBE | K OF KEIUKN | S, ADJUSTEL | OROSS THO | JIE, AND IN | COLE THE DI | STATES | | | |
|---|--|-------------------------|------------------------|----------------------------|----------------------------|------------------------|-------------------------|-------------------------|-------------------------|---------------------------------|------------------------------|
| Section | States | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
| 19.50 19.5 | NUMBER OF RETURNS ¹ | | | | | | | | | | |
| Land M. 1967 19 19 19 19 19 19 19 19 19 19 19 19 19 | 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 |
| Second | Alaska ³ | 49,633 | 798, 233 46, 476 | 49,789 | 38,440 | 47, 185 | | _ | - | - | - |
| Second | Arkansas | 381,395 449,939 | 357,947 437,224 | 437,599 | 435,817 | 415,988 | 390,897 | 399,806 | 384,817 | 366,990 | 344, 316 |
| Secretary Column | | 5,624,403 | | | | | | | | | 4,078,066 |
| Electric (50 anniha (5 | Connecticut | 959,873 | 942,535 | 953,721 | 948,846 | 941,287 | 919,793 | 932,475 | 903, 371 | 896, 247 | 870, 345 |
| Section 1, Co. | District of Columbia | 352,402 | 331,081 | 337, 129 | 332,361 | 342,596 | 346,729 | 358,314 | 397,855 | 371,578 | 373,762 |
| Secretary 1970 1970 1970 1970 1970 1970 1970 1970 | | | | | 1 | | | | | | · · |
| Billories | Havaii | 225,050 | 215,402 | 212,520 | 207,901 | 205, 298 | 196,816 | 200,739 | 198,799 | 189,836 | 179,871 |
| | 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 |
| Season. 775 (20) 775 | | | | | | | | | | | |
| Content | Kansas | 737,528 | 735,522 | 745,702 | 746,312 | 751,806 | 733,946 | 744, 285 | 735,424 | 709,666 | 669,904 |
| | Louisiana | 828,138 | 815,793 | 819,737 | 785,486 | 753,639 | 726, 310 | 745, 188 | 706, 734 | 674, 174 | 637,844 |
| 1. 1. 1. 1. 1. 1. 1. 1. | | | | | | | | | | | |
| ## Annexes \$1,00, No. \$1,00 | 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 2,555,269 | 1,931,414 |
| 1 1 1 1 1 1 1 1. | Minnesota | 1,160,340 | 1,141,280 | 1, 156, 436 | 1,148,791 | 1,137,958 377,712 | 1,109,306 336,270 | 1, 136, 124 | 1,114,900 | 1,082,642 320,712 | 1,076,359 2 91,822 |
| Selection | Missouri | 1,459,045 | 1,439,689 | 1,55, 037 | | 1,466,425 | 1,443,093 | | 1,432,531 | | 1,345,958 |
| See Managemin. 20, 100 22, 177 22, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 23, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 178 24, 1 | Netraska | 503, 252 | 496, 852 | 497,461 | 504, 203 | 506,436 | 497, 166 | 501,474 | 502,089 | 502,962 | 478,657 |
| See Marin | New Hampshire | 106,630 229,136 | 101,535 222,377 | 99,205 225,714 | 99,000 219,487 | 95,964 221,136 | 89,406 215,998 | 84,721 222,857 | 82,165 216,777 | 69,903 216,956 | 65,544 210,103 |
| see Yeges | New Jersey | 2, 266, 499 | 2,218,235 | 2, 248, 216 | 2,230,309 | 2,182,689 | | 2, 191, 420 | 2,117,199 | 2,089,395 | |
| Sech Babesta | New York ⁶ | 6,478,848 | 0,-11,-45 | 6,522,596 | 6,458,901 | 6,393,653 | 6,347,819 | 6,510,765 | 6,435,701 | 6, 299, 130 | 6, 123, 930 |
| State Stat | North Dakota | 206, 382 | 206, 125 | 205,814 | 206,616 | 206,016 | | 201,670 | 211,000 | 203,780 | |
| Pregon Pregon 66,5 222 586,477 591,142 663,5-2 572,976 572,975 572,075 | Ohio Oklehoma | 3,345,799 713,636 | | 3,416,230 705,955 | | 3,424,398 690,467 | 3, 218, 821 663, 978 | 3, 365, 384 674, 504 | 3, 254, 058 652, 877 | 3, 207, 570 675, 18 7 | 3,066,256 606,613 |
| Book Linksis | OregonPennsylvania. | 602,322 | 586,487 | 591,142 | 603,542 | 592,592 4,134,583 | 578,796 | 582,873 | 586, 167 | 574,454 | 552,769 |
| South Carolina | | | · · - | - | | 23, 360 | 21, 325 | - | - | - | - |
| South Balacta. 224, 612 224, 512 225, 512 225, 508 224, 912 225, 608 224, 912 225, 608 224, 912 225, 928 1 225, 929 1 225, 608 224, 912 225, 929 1 225, 92 | South Carolina | 588,349 | 571,968 | 571,90+ | 564,304 | 542,655 | 518, 343 | 525,688 | 514,812 | 490,804 | 452,555 |
| 231, 16 270, 570 269, 231 260, 762 259, 150 267, 331 260, 762 269, 150 269, 364 313, 567 313, 568 | Tennessee | 1,030,009 | 224, 344 990, 437 | 224, 341 999, 391 | 987,464 | 947,411 | 908,671 | 928,575 | 873,469 | 856,721 | 804,601 |
| Fermont | | | | | | | | | | | |
| ## Annexted GROCS BROME** 1, 35, 870 | Vermont | 130,055 | 128, 313 | 132,575 | 133,980 | 132,868 | 128,901 | 133,947 | 132,687 | 131,591 | 126,495 |
| ## Annexted GROCS BROME** 1, 35, 870 | Variation | 976,841 | 964,507 | 969,665 | 971,396 | 956,097 | 982,470 | 994,502 | 979,781 | 953,480 | 910, 934 |
| Noming | | | | 1 | 1 | | | | | | |
| ## ANUSTED GROSS DROME® **United Statems** **Jack Statems** **J | Wyoming. Other areas ⁸ . | 114,694 | 111,200 | 116, 263 | 111,087 | 112,669 | | 111,093 | 106,711 | | |
| United States ³ 3, 500, 288 3, 291, 832 3, 201, 849 280, 228, 863 267, 653, 322 248, 779, 023 230, 401, 432 229, 952, 507 216, 939, 912 203, 338, 874 180, 064, 994 118 | | | | | L | | dollars) | | | | |
| lisbams. 3, 500, 858 3, 291, 834 3, 216, 964 2, 964, 588 2, 679, 330 2, 245, 188 2, 451, 310 2, 287, 810 2, 247, 438 1, 836, 199 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 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 |
| Maska* 333,182 285,361 290,284 23,171 244,100 - | Alabama | | _ | 3, 216, 964 | | | | | | | |
| Salifornia | Arizona | 1,904,676 | 1,712,650 | 290,254 1,598,086 | 234,171 1,456,967 | 244,100 1,263,300 | 1,133,078 | 1,065,139 | 1,028,023 | 853,869 | 747,769 |
| Somecticut Some Some Some Some Some Some Some Some | Arkansas | 1,645,807 33,072,012 | | 1,423,375 28,559,931 | | | 1,221,340 22,023,493 | 1,178,792 20,861,528 | 1,064,449 20,100,403 | 1,075,003 17,781,044 | 948,913 15,558,376 |
| Delavare. 951,803 999,922 895,726 874,233 794,649 559,777 691,070 652,433 603,774 454,593 control of Columbia 1,844,804 1,655,251 1,550,755 1,553,975 1,553, | Colorado | | 2,755,736 | 2,579,683 | 2,551,364 | | | 2,072,906 | 1,924,615 | | 1,609,065 |
| Florida ⁴ . 7,052,849 6,269,910 6,066,183 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 lavaii. 1,051,888 996,695 897,985 835,360 801,826 719,347 705,874 662,698 653,048 583,616 fdaho. 938,629 890,415 849,284 832,577 729,642 750,695 676,761 685,693 669,047 580,309 Illinois. 20,932,430 19,640,230 19,923,139 19,224,581 17,270,748 16,559,188 16,558,187 15,797,279 15,291,223 13,469,900 Indiana. 7,004,294 7,252,595 7,032,222 6,592,920 6,103,459 6,309,457 5,865,932 5,542,162 4,816,972 Illinois. 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 fantasa. 3,356,458 3,967,246 3,600,162 2,772,582 2,783,890 2,625,929 2,389,652 2,116,669 Louisiana. 3,472,293 3,251,131 3,359,160 3,121,415 2,920,886 2,772,582 2,783,890 2,625,929 2,389,652 2,116,669 Louisiana. 3,366,458 3,662,245 5,660,245 5,685,935 5,511,023 4,928,627 4,531,032 4,828,309 4,716,487 4,528,093 fanine. 10,111,665 3,266,125 1,193,432 1,028,641 1,031,944 1,066,856 1,036,442 924,022 847,446 faryland 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 6,309,165 flininesota. 16,188,888 11,434,458 1,392,740 1,351,135 1,204,171 1,076,518 1,038,935 1,012,679 954,077 880,160 flining. 16,188,888 12,921,649 1,428,093 13,910,81 13,401,021 1,404,265 12,619,118 10,847,852 10,414,669 9,206,619 flining. 16,188,848 12,921,649 1,428,093 13,1910,81 13,401,021 1,404,265 12,619,118 10,847,852 10,414,603 10,920,649 10,920,149 12,920,924 11,001,021 1,001,001 11,001,001 11,0 | Delaware | 951,803 | 909,922 | 895,720 | 874, 233 | 794,649 | 659,777 | 691,070 | 652,433 | 603,774 | 545,893 |
| Say | Florida ⁴ | 7,052,849 | | 6,056,183 | 5,414,935 | 4,607,886 | 4,069,109 | 3,807,180 | 3,447,667 | 3,068,460 | 2,594,907 |
| Idaho. | Georgia | | 4,167,257 | | | | | | | | |
| Indiana | Ideho | 938,629 | 890,415 | 849, 284 | 832,577 | 729,642 | 750,695 | 676,761 | 685,693 | 669,047 | 580, 309 |
| Kansas 3,356,458 3,197,240 2,962,089 2,21,165 2,792,766 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 2,772,582 2,783,890 2,625,929 2,389,652 2,116,609 Louisiana 3,960,248 3,600,116 3,296,122 3,025,241 2,800,016 2,731,283 2,515,010 2,307,898 2,079,747 Laire 1,303,173 1,223,815 1,255,725 1,193,412 1,028,641 1,031,944 1,066,856 1,036,442 924,022 847,446 Laryland ⁵ 5,166,195 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 Assachusetts 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 6,802,165 Aiinesota 14,218,448 12,921,468 12,921,468 13,401,902 12,194,265 12,619,118 10,847,852 10,414,660 9,204,619 Aiines | Indiana | 7,647,883 | 7,004,294 | 7, 252, 595 | 7,032,222 | 6,592,920 | 6, 103, 459 | | 5,865,932 | 5,542,162 | |
| (entucky. | IowaKansas | 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 |
| Agricands 1, 303, 173 1, 223, 815 1, 255, 725 1, 193, 432 1, 028, 641 1, 031, 944 1, 066, 856 1, 036, 442 924, 022 847, 446 Agrylands 5, 166, 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 Agrsachusetts 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 Adinican 14, 218, 448 12, 921, 648 14, 238, 693 13, 910, 812 13, 401, 902 12, 194, 265 12, 619, 118 10, 847, 852 10, 414, 660 9, 204, 619 Adinican 5, 318, 557 4, 964, 750 4, 907, 244 4, 716, 179 4, 373, 102 4, 077, 055 4, 010, 779 3, 911, 846 3, 608, 219 3, 429, 054 Adississippi 1, 558, 828 1, 443, 458 1, 392, 740 1, 351, 135 1, 204, 171 1, 076, 518 1, 058, 530 1, 012, 679 954, 077 820, 156 Adissouri 6, 841, 945 6, 399, 908 6, 249, 130 6, 188, 542 5, 936, 919 5, 494, 885 5, 639, 955 5, 181, 397 4, 369, 219 Adortana 1, 038, 983 912, 288 974, 573 890, 246 897, 301 840, 262 811, 641 784, 291 772, 597 694, 052 Adortana 2, 038, 516 2, 018, 793 1, 749, 155 1, 767, 094 1, 679, 667 1, 666, 113 1, 703, 596 1, 636, 387 1, 648, 425 1, 474, 312 Adortana 582, 284 566, 527 530, 165 496, 776 455, 553 410, 893 368, 385 365, 899 277, 413 257, 323 | Louisiana | 3,472,293 3,960,248 | 3,251,131 3,606,286 | 3, 359, 160 3, 640, 116 | 3, 121, 415 3, 296, 122 | 2,920,886 3,025,241 | 2,772,582 2,800,016 | 2,783,890 2,731,283 | 2,625,929 2,515,010 | 2,389,652 2,307,898 | 2,079,747 |
| Assachusetts. 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 46,218,448 12,921,648 14,218,093 13,910,812 13,401,902 12,194,265 12,619,118 10,847,852 10,414,660 9,204,619 46,518,518,518 1,558,828 1,443,458 1,392,740 1,351,135 1,204,171 1,076,518 1,058,530 1,012,679 954,077 46,581,048 1,443,458 1,392,740 1,351,135 1,204,171 1,076,518 1,058,530 1,012,679 954,077 46,801,118 1,084,818 1,443,458 1,392,740 1,351,135 1,204,171 1,076,518 1,058,530 1,012,679 954,077 48,901,118 10,847,852 1,443,458 1,392,740 1,351,135 1,204,171 1,076,518 1,058,530 1,012,679 954,077 48,901,118 1,084,818 1,088,219 1, | | | 1, 223, 815 | | | 1,028,641 | | · | 1,036,442 | | |
| dinasota. 5,318,557 4,96-5,750 4,907,244 4,716,179 4,373,102 4,077,055 4,010,779 3,911,846 3,608,219 3,429,054 (sissispipi. 1,558,828 1,443,458 1,392,740 1,351,135 1,204,171 1,076,518 1,058,530 1,012,679 954,077 820,156 (sissouri. 6,841,945 6,399,098 6,249,130 6,188,542 5,936,919 5,494,885 5,639,955 5,181,397 4,889,219 4,346,393 (souri. 1,038,983 912,288 974,573 890,246 897,301 840,262 811,641 784,291 772,597 694,052 (sbraska. 2,085,106 2,012,793 1,749,155 1,767,094 1,679,067 1,666,113 1,703,596 1,636,387 1,648,425 1,474,351 8,787 8,7 | 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 |
| dissouri 6,841,945 6,399,098 6,249,130 6,188,542 5,936,919 5,494,885 5,639,955 5,181,397 4,889,219 4,346,393 46ntana 1,038,983 912,288 974,573 890,246 897,301 840,262 811,641 784,291 772,597 694,052 (ebraska 2,085,106 2,018,793 1,749,155 1,767,094 1,679,067 1,666,113 1,703,596 1,636,387 1,648,425 1,474,351 (exception 2,088,288) 288,288 288, | Minnesota | 5,318,557 | 4,964,750 | 4,907,244 | 4,716,179 | 4,373,102 | 4,077,055 | 4,010,779 | 3,911,846 | 3,608,219 | 3,429,054 |
| Kontana 1,038,983 912,288 974,573 890,246 897,301 840,262 811,641 784,291 772,597 694,505 Lebraska 2,085,106 2,012,793 1,749,155 1,767,094 1,679,067 1,666,113 1,703,596 1,636,387 1,648,425 1,474,351 Nevada 582,288 566,527 530,165 496,276 455,553 410,893 368,385 365,899 277,413 257,323 | | | | | | | | | | , , | |
| Nevada | Montana. Nebraska | 1,038,983 | 912,288 | 974,573 | 890,246 | 897, 301 | 840, 262 | 811,641 | 784, 291 | 772,597 | 694,052 |
| | Nevada. New Hampshire | 582,298 | 566,527 | 530,165 | 496,276 | 455,553 | 410,893 | 368, 385 | 365,899 | 277,413 | 257, 323 |

Footnotes at end of table.

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

| Table 25.— | TUMBER OF R | ETURNS, ADJ | | | ND INCOME TA | | | | | |
|---|---|--|---|---|--|--|---|---|---|---|
| States | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
| ADJUSTED GROSS INCOME9 — Continued | | | | | (Thousand | dollars) | | | | |
| New Jersey. New Mexico. New York 6. North Carolina. North Dakota. | 12,867,036 1,315,189 37,041,548 5,032,725 747,449 | 11,863,692 1,137,707 34,017,074 4,455,781 761,562 | 11,667,443 1,111,271 33,893,484 4,467,355 673,681 | 11, 135, 104 965, 266 32, 208, 136 4, 230, 500 663, 252 | 10,304,398 391,310 30,427,648 3,984,982 575,222 | 9,626,661 804,415 28,907,625 3,591,944 552,491 | 9,623,391 805,671 28,338,061 3,503,692 581,462 | 8,855,507 792,097 26,946,431 3,358,545 591,704 | 8,256,719 696,934 25,421,567 3,150,874 617,192 | 7,307,069 620,901 22,977,615 2,759,007 549,467 |
| Chio. Oklahoma. Oregon. Pennsylvania. Puerto Ries and Virgin Islands ^{5 6 7} | 17,921,389 3,169,698 3,095,901 20,199,594 | 16, 310, 287 2, 933, 377 2, 836, 326 18, 967, 829 | 17, 389, 492 2, 871, 543 2, 584, 107 19, 513, 876 | 16,919,511 2,762,684 2,748,824 18,814,973 | 15,917,578 2,572,734 2,501,058 17,358,034 58,333 | 13,985,208 2,440,907 2,427,856 16,167,247 54,759 | 14,793,481 2,426,682 2,290,259 16,851,700 | 13, 298, 984 2, 259, 852 2, 316, 087 15, 877, 555 | 12,579,855 2,209,293 2,228,677 15,140,296 | 10,711,935 1,925,065 2,004,899 13,420,151 |
| Rhode Island. South Carolina. South Dakota. Tenneasee. Texas. | 1,480,696 2,324,446 742,195 4,003,131 13,434,706 | 1, 389,818 2,058, 384 789,833 3,784,554 12,697,359 | 1,334,680 2,068,449 693,770 3,796,296 12,356,351 | 1,357,468 1,953,856 671,758 3,673,637 11,581,769 | 1,305,004 1,838,845 645,905 3,295,848 10,696,062 | 1,145,238 1,697,197 653,976 3,115,501 10,248,638 | 1,213,827 1,738,783 631,981 3,121,764 9,636,925 | 1,183,436 1,714,230 600,477 2,828,368 9,297,753 | 1,130,209 1,500,642 626,089 2,690,510 8,793,470 | 1,055,155 1,306,858 557,868 2,376,817 7,874,215 |
| Utah. Vermont. Virginia. Washington ³ . West Virginia. | 1,393,053 521,362 5,476,780 5,240,410 2,330,905 | 1,281,689 483,167 5,051,267 4,985,990 2,211,208 | 1,210,617 485,857 4,997,439 4,665,784 2,491,355 | 1,155,318 480,734 4,752,338 4,526,620 2,298,203 | 1,041,548 406,288 4,384,985 4,202,739 2,055,092 | 916,952 395,251 4,040,840 4,263,326 1,909,683 | 930,959 381,610 3,889,100 4,140,917 2,063,685 | 909,692 387,605 3,721,293 3,963,940 2,065,157 | 847,179 384,539 3,271,159 3,789,088 1,837,849 | 712,171 352,663 2,927,108 3,254,719 1,727,911 |
| Wisconsin. Wyoming. Other areas ⁸ . | 6,691,462 565,475 611,282 | 6,120,661 514,613 434,241 | 6, 157, 596 543, 190 380, 569 | 5,916,479 493,013 221,342 | 5,480,112 435,582 99,152 | 5,008,957 405,817 | 5, 163, 817 437, 277 | 4,985,584 412,350 | 4,706,494 399,292 | 4, 116, 769 353, 090 |
| 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. Alaska³. Arizona. Arkansas. California. | 374,116 42,299 234,732 166,621 4,421,990 | 341,908 38,812 194,233 143,410 3,816,218 | 323,363 38,312 183,156 133,857 3,650,876 | 293,807 32,080 166,183 133,344 3,373,902 | 265,376 32,282 140,561 114,137 3,203,108 | 223,474 122,154 112,351 2,712,536 | 250,142 - 123,797 109,740 2,836,356 | 231,192 - 128,813 100,262 2,761,782 | 211,212 - 97,987 95,093 2,320,749 | 148,496 - 74,810 74,320 1,739,734 |
| Colorado. Connecticut. Delaware District of Columbia. Florida | 358,518 803,105 168,562 274,681 846,579 | 329,270 719,754 153,451 231,221 718,672 | 308,411 727,089 164,399 213,070 712,895 | 311,905 711,347 161,748 207,224 644,329 | 261, 289 629, 646 155, 364 211, 851 521, 484 | 242,683 579,527 122,882 198,493 441,261 | 257,037 621,055 128,749 219,126 450,395 | 250, 542 593, 247 124, 124 249, 113 408, 481 | 209, 202 499, 452 113, 465 205, 066 347, 360 | 160, 012 379, 930 110, 057 170, 054 254, 167 |
| Georgia. Havaii. Idaho. Ilinois. Indiana. | 489,985 128,829 102,640 2,866,575 942,189 | 437,015 101,791 93,716 2,622,089 825,964 | 419,306 101,430 83,035 2,695,317 894,409 | 385,097 92,403 89,123 2,611,643 851,909 | 354,661 84,356 69,637 2,189,678 774,859 | 310,837 73,684 68,057 2,131,725 684,031 | 322,706 82,129 68,342 2,343,043 792,854 | 340,067 80,683 77,978 2,215,931 710,958 | 270, 254 72, 761 64, 198 2,000, 619 628,066 | 192,170 54,964 44,927 1,511,346 449,731 |
| Iowa. Kansas. Kertucky. Louisiana. Maine. | 452,989 375,440 378,402 501,704 134,095 | 435,864 362,454 351,212 412,281 128,329 | 382,461 321,627 370,527 427,308 129,248 | 350, 576 303, 256 326, 503 388, 475 122, 745 | 327,874 295,560 299,348 337,321 99,482 | 324,799 285,953 279,260 301,572 94,161 | 358, 389 307, 052 305, 518 321, 701 110, 151 | 331,511 306,250 285,662 310,305 110,076 | 304,518 248,899 232,064 254,285 86,170 | 247,277 191,037 178,429 201,705 65,225 |
| Maryland ² . Massechusetts. Michigan Minneota Mississippi | 787,922 1,282,746 1,820,845 618,601 156,101 | 685,079 1,124,516 1,607,459 565,036 127,704 | 675,769 1,111,125 1,844,636 550,228 119,481 | 646,807 1,053,170 1,839,256 526,262 119,728 | 563,566 1,023,410 1,687,906 479,228 101,591 | 511,408 861,447 1,523,997 428,629 93,956 | 595,562 1,014,510 1,772,474 472,187 97,173 | 596,218 980,446 1,470,551 457,051 97,146 | 512,850 830,396 1,287,949 378,824 86,585 | 367,626 650,438 968,137 299,539 66,758 |
| Missouri Montana. Nebraska. Nevada. New Hampshire. | 863,947 122,081 242,376 80,906 114,694 | 781,955 100,269 223,876 76,320 101,790 | 758,715 109,100 189,895 74,276 101,296 | 746,046 97,412 191,471 69,245 90,742 | 707, 178 93, 183 178, 280 62, 559 83, 282 | 636,757 89,707 176,026 55,585 74,769 | 73+, 844 94, 791 194, 096 49, 767 87, 626 | 681,645 90,524 183,130 52,654 72,411 | 581,951 84,505 177,406 39,455 66,059 | 438,202 63,894 135,422 32,262 49,158 |
| New Mexico. New Moxico. New York 6. North Carolina. North Dakota. | 1,694,865 151,989 5,096,864 500,104 73,289 | 1,539,359 130,050 4,494,095 405,310 73,364 | 1,487,159 127,330 4,434,724 416,596 63,730 | 1,411,688 106,494 4,232,431 381,101 61,074 | 1,265,901 96,338 3,947,023 351,336 51,462 | 1,166,222 82,691 3,643,412 304,673 45,446 | 1,275,118 91,501 3,851,980 330,854 53,685 | 1,166,757 94,464 3,656,252 327,289 53,426 | 998, 208 77, 542 3, 315, 250 288, 634 56, 000 | 742,887 57,740 2,626,329 218,691 41,173 |
| Ohio Oklahoma. Oregon. Pennsylvania. Puerto Rico and Virgin Islands ^{5 6 7} . | 2,294,893 363,093 387,414 2,606,004 | 2,040,652 325,006 343,661 2,367,996 | 2,219,449 328,978 291,606 2,480,178 | 2, 149, 144 300, 680 332, 267 2, 373, 040 | 1,978,564 269,320 285,104 2,080,488 | 1,670,881 257,366 270,500 1,871,750 1,230 | 2,024,999 276,194 290,606 2,185,434 | 1,794,080 267,793 302,123 2,055,379 | 1,550,625 230,307 273,303 1,797,449 | 1,087,976 180,553 205,952 1,344,389 |
| Rhode Island South Carolina. South Dakota. Tennessee. Texas. | 181,815 226,260 69,183 455,555 1,689,198 | 171,729 181,999 80,214 405,425 1,540,539 | 164, 769 179, 898 63, 286 389, 588 1, 536, 437 | 166,319 175,210 59,847 377,869 1,404,530 | 159,573 53,270 325,301 | 297, 279 | 154,676 161,242 59,375 332,233 1,223,160 | 152,007 177,746 56,670 300,640 1,222,734 | 138,096 135,665 54,347 271,546 1,102,785 | 109,031 101,903 40,509 210,346 882,519 |
| Utah. Vermont. Virginia. Vashington ³ West Virginia. | 149,110 54,806 632,927 660,953 262,313 | 127, 678 47, 254 558, 767 622, 938 237, 411 | 123,060 46,491 542,757 564,834 279,447 | 116, 232 48, 531 520, 952 544, 624 243, 830 | 40,617 460,397 501,047 | 83,989 33,979 415,799 500,075 184,974 | 99,119 38,227 443,127 541,342 209,892 | 92,647 37,008 427,054 530,356 219,542 | 75,732 34,380 345,541 472,971 168,267 | 53,033 26,871 253,349 335,349 132,030 |
| Wisconsin Wyoming. Other areas ⁸ . | 804,944 68,476 74,677 | 700,507 59,940 45,417 | 716,869 60,955 49,447 | 686,386 58,905 17,169 | 49,734 | 531,899 45,083 | 631,280 51,410 | 605,472 51,524 | 524,133 48,911 - | 384, 750 34, 327 |

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

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

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

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

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

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

For 1950-59, included in data for Other areas (see note 8).

For 1950-54, data, except that for Pherto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Pherto Rico, Virgin Islands, and those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-59, includes data for returns from Pherto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.

Adjusted gross income less adjusted gross deficit, 1955-59.

Synopsis of Laws

SYNOPSIS OF LAWS

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| and self-employment tax rates, 1951-59 | 113 |

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

| THE INVESTMENT OF | | , -, | | | | | | | | |
|---|------|------|------|------|-------|-------|------|------|------|------|
| Items | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 |
| | | | | - | (Do11 | lars) | | | | |
| | | | | | | ~ | | | | |
| Gross income requirement for filing returns $^1\dots\dots$ | | | | | 60 | 00 | | | | |
| Regular exemption for taxpayer and each dependent | 600 | | | | | | | | | |
| Additional exemptions for age 65 or over and for blindness 2 | 600 | | | | | | | | | |
| | | | | - | (Perc | ent) | | - | | |
| Minimum income tax rate | | | 20 | Y | | | 22 | ~ | 20.4 | 17.4 |
| | | | | | | | | | | |
| Maximum income tax rate | | | 91 | .0 | | | 92 | •0 | 91.0 | 84.4 |
| Maximum income tax limitation ³ | l | | 87 | .0 | | | 88 | .0 | 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.

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

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 | ;) | | | |
| | | | | ~ | | | | Υ | |
| Self-employment net earnings requirement for return | 400 | | | 400 | | ľ | | 400 | |
| ${\tt Maximum\ self-employment\ income\ subject\ to\ self-employment\ tax}$ | 4,800 | | 4, | 200 | | | 3, | 600 | |
| | | · | | (| Percent |) | | | |
| Self-employment tax rate | 3 3/4 | 3 | 3/8 | | 3 | | | 2 1/4 | |

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

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 |

116

| Please print -> | 1. Name | (If a joint return of husband and wife | | | · | than \$10,000 total income 2. Your Social Security No. | Wife's Social Security No. | | | | |
|--|-------------------------------|---|----------------|-----------------|---------|---|---------------------------------------|--|--|--|--|
| | Home add | dress (Number and street or rural roo | ite) | | | 3. If you owe any Federal tex for years before 1959, enter here the Inte | | | | | |
| | City, town | n, or post office | Zone | State | | Revenue District where the account is ou 4. If married, is your wife (husband) filing s If "yes," write her (his) name | | | | | |
| . WAGES SHO | WN ON FO | RMS W-2 AND OTHER INCOME | INCOME TA | X WITHHELD | EMPL | OYER'S NAME. Where employed. Write (W) be | fore name of each of wife's employers | | | | |
| If total income \$10,000 or more, income (item 6) i you must use Fori | OR if other is over \$200, | \$ | \$ | | | | | | | | |
| S. INTEREST, DIVIDENDS, AN OTHER WAGES | Yours Wife's | | 7. Total incom | ne tax withheld | | you had an expense allowance or charged exponents and check here if appropriate. | enses to your employer, see instruc | | | | |
| . TOTAL INCO | OME -> | \$ | 3 | | you | ose Forms W-2, Copy B. If your must compute your tax. However, 100, you may have the Internal Re | , if your income was less that | | | | |
| | | or from tax computation schedule > item 7, enter batance due -> | | | - fax b | by omitting items 10, 11, and 12. If any balance (item 11) in full with re | lf yau campute your own tax | | | | |
| 12. If item 7 is l | larger than it | em 10, enter refund — 🗪 | | 1 | 1 | List your exemptions and SIG | 3N on other side. | | | | |

| Check blocks which apply. Check for wife if she had no income OR if her income is included in this return. | (a) Regular \$600 exemptio (b) Additional \$600 exemp (c) Additional \$600 exemp | tion if 65 or over at end i | of 1959 You | urself Wife urself Wife urself Wife | Enter number of exemptions checked | > | | | | |
|--|--|-----------------------------|---|---|--|----------|--|--|--|--|
| 4. EXEMPTIONS FOR YOUR CHILDREN AN | D OTHER DEPENDENT | S (List below) | | | | \Box | | | | |
| NAME Enter figure 1 in the last column to right tor each name listed (Give address if different from yours) | Relationship | Months lived in your | FOR DEPENDEN Did dependent have gross income of \$600 or more? | FS OTHER THAN) Amount YOU furnished for dependent's sup- port. If 100% write "ALL" | Amount furnished by OTHERS including dependent | | | | | |
| | | | | \$ | \$ | → | | | | |
| | | | | | | -> | | | | |
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| | | ļ | | | | → | | | | |
| | _ | | | | | → | | | | |
| | | | | | | → | | | | |
| 5. Enter total number of exempt | | | | alata estuen | | <u>≻</u> | | | | |
| SIGN 1 declare under the penalties or perjury | mar to the best of my knowle | rake and better (urz 12 a f | rue, correct, and comp | nete return. | | | | | | |
| HERE (Your signature) (Date) (If this is a joint return, wile's signature) (Date) | | | | | | | | | | |

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

- 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.
- 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.

A 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 1040 W 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 1040 W 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

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.

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.

The 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 $12\frac{1}{2}$ 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 $8|\nu|$ on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 W or Form 1040.

(9) (1) (1) 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 I1 must be paid in full when you file your return if \$1.00 or more.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

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.

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 Stepchild Grandchild Father-in-law related by blood: Mother Stephrother Brother-in-law Uncle Father Stepsister Sister-in-law Aunt Grandparent Son-in-law Nephew Stepmother Brother Stepfather Niece Daughter-in-law

*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

| TAX COMPUTATION SCHEDULE (Use only if total income, item 9 of Form 1040A, is \$5,000 or married person filing a separate return enter \$500; all others enter 10 percent of line 1 | | 195 | 5 9 | | | | | | | |
|--|--|--|----------------------|--------------------|------------------|-------------|-------------------------|------------------|------------------------------|---------|
| | Name (!f a joint return of husband and | wife, use first names and m | iddle initials of bo | th) (2) Yo | ur Social Secur | ity Na. | V | Yife's Social Se | curity No. | |
| | Home address (Number and street or rura | l route) | | (-) | | | | | | |
| | 0.1 | | | | | | | - | | |
| (<u>5</u>) | City, town, or post onice | Lone | 2,916 | ¥ 11 | "yes," write | wite (iius | nand) ming se | рагассту: | [] Tes | |
| THACES SHO | WAN ON FORMS W 2 AND OTHER IMPONE | INCOME TAY IN | TENER LE | | | | W- 4- (ND 1-4 | | | |
| | | | TIRRELU E | MLFOIFK 2 | NAME. Where | emplayea. | Write (M) Det | ore name or ead | on at wife's emp | Hoyers |
| \$10,000 or more, income (item 6) i | OR if other is over \$200, | | | | | | | | | |
| 6. INTEREST, | Yours | 7 Total income ta | x withheld | If you had | an expense al | owance or | charged expe | enses to your e | employer, see i | instruc |
| OTHER WAGES | Wile's | | . (| tion 8 an | d check here | If appro | oriate. | | | |
| 9. TOTAL INCO | OME (9) 3 | | 1 5 | nclose Fo | orms W-2, (| lopy B. | If your is However i | icome was | \$5,000 or | more. |
| 10. Enter tax fro | om Tax Table or from tax computation schedule | (10) | | 5,000, y | au moy ha | re the Ir | iternal Rev | renue Servic | ce compute | S Aon |
| 11. If item 10 is | s larger than item 7, enter balance due 1 | 1) [| | | | | | | | |
| 12. If item 7 is I | arger than item 10, enter refund – (12) | → | | | • | | | • | | |
| U. S. TREASE | JRY DEPARTMENT . INTERNAL REVI | ENUE SERVICE | (OVER) | | PLEAS | E DO N | OT BEND, | PIN OR TI | EAR THIS | CARD |
| | | | | | | | | | | |
| 13 EXEMP | TIONS FOR YOURSELF AND WIFE | | | | | | | | | |
| (i) | , | | | | Y_0 | urselt | Wite | ` | Enter | |
| | | | | | | | = | | umber of | |
| | 1 | | | | | | = | | | |
| 14 FYEMP | TIONS FOR YOUR CHILDREN AND | | | | | | | | | |
| LALINI | | Janes Gerenbert | | LY FOR | DEPENDEN | TS OTH | ER THAN Y | OUR CHIL | DREN | |
| ► Enter f | | Delationship | Months lived in | your nid d | | Amount Y | OV furnished | | | |
| (Civa | | Researchamp | died during year |) or | income at \$600 | part. I | f 100% write | OTHERS inc | duding | |
| (0)76 | address in disserting four sy | | write "B" or " | | | | ALL" | | | |
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| | decisie under the penalties or perjury th | at to the best or my knowner | age and bener this | 15 2 (700, 00 | miece, and com | piete retui | " | | | |
| | (Vous signature) | | (7)-1-) | | (II akin in a in | at matrian | wife's signatur | | (Date | -) |
| | | ND AND WIFE MUST SIGN | | had income. | | nt return, | wiie s signatu | rej | (Date | :) |
| | 1 | | | | | | | | | |
| | | | | | | | | | | |
| TAX | COMPUTATION SCH | EDULE (Use o | only if total | l incom | e, item 9 | of For | m $1040A$ | , is \$5,00 | 0 or more | e) |
| Enter tota | I income from item 9 of 1 | Form 1040A | | | | | . | \$ | | |
| A married | l person filing a separate r | eturn enter \$500 | ; all other | s enter | 10 perce | nt of li | ne 1 | | | |
| | | | | | | | | | | |
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| or rom. | 1040A (Bo not attach ti | ns senedine to r | 01111 10402 | | | | | | | |
| • | * | | | If you | are marrie | - | - | | turn, use t | his t |
| he amount o | n line 5 is: | . U 6. | | | | , | CIE SCHEO | m i C | | |
| | ot over | _ | | If the am | ount on lir | e 5 is: | | - | 7. | |
| | | | | Over | But not o | | | | | |
| 000 \$4,0 | 000 \$400, plus 22% of 6 000 \$840, plus 26% of 6 | excess over \$2,000 excess over \$4.000 | | \$0 | | | | the amount | | |
| IOO MET | | | | | | | | | | 9.4 00 |
| 00 \$8, | 000 | f excess over \$6,000 | | \$4,000 \$8,000 | | | | is 22% of e | excess over f excess over | |

PAGE 4

TAX TABLE FOR INCOMES UNDER \$5,000

If your total income (item 9 on your return) is \$5,000 or more, use Tax Computation Schedule on page 3 instead of this Tax Table

| | ir total ne is— | | he numb nptions is | | 11 you incom | | | | | the numbe | · | tions is— | | | |
|----------------|--------------------|-------------------|---|---|------------------|------------------|--|---|---|---|---|---|---|------------|-------------------------------------|
| At least | But fess than | - | 2 | 3 If 4 or more there is no tax | At least | But less than | And you are— Single or a married person filing sepa- rately | And yo Single or a married person filing sepa- rately | : Δ | And yo Single or a married person filing sepa- rately | a are— A married couple filing jointly | 4 | 5 | 6 | If 8 mor ther is no tax |
| | | Yo | ur 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 | |
| 700 725 | 725 750 | 8 13 | 0 | 0 | 2, 375 2, 400 | 2, 400 2, 425 | 310 314 | $\begin{array}{c} 190 \\ 194 \end{array}$ | $\frac{190}{194}$ | 70 74 | 70 74 | 0 | 0 | 0 | |
| 750 | 775 | 17 | ő | ŏ | 2, 425 | 2, 450 | 319 | 199 | 199 | 79 | 79 | ŏ | ŏ | 0 | (|
| 775 | 800 | 22 | 0 | 0 | 2, 450 | 2, 475 | 323 | 203 | 203 | 83 | 83 | 0 | 0 | 0 | 1 |
| 800 | 825 | 26 | 0 | 0 | 2, 475 | 2, 500 | 328 | 208 | 208 | 88 | 88 | 0 | 0 | 0 | |
| 825 850 | 850 875 | 31 35 | 0 | 0 | 2, 500 2, 525 | 2, 525 2, 550 | 332 337 | $\frac{212}{217}$ | $\frac{212}{217}$ | 92 97 | 92 97 | 0 0 | 0 | 0 | |
| 875 | 900 | 40 | ő | ŏ | 2, 550 | 2, 575 | 341 | 221 | 221 | 101 | 101 | ŏ | ŏ | ŏ | (|
| 900 | 925 | 44 | 0 | 0 | 2, 575 | 2, 600 | 346 | 226 | 226 | 106 | 106 | 0 | 0 | 0 | 1 |
| 925 | 950 | 49 | 0 | 0 | 2, 600 | 2, 625 | 350 | 230 | 230 | 110 | 110 | 0 | 0 | 0 | 1 (|
| 950 975 | 975 1, 000 | 53 58 | 0 | 0 | 2, 625 2, 650 | 2, 650 2, 675 | 355 35 9 | $\frac{235}{239}$ | $\frac{235}{239}$ | 115 119 | 115 119 | 0 | 0 | 0 | |
| 000 | 1, 025 | 62 | 0 | 0 | 2, 675 | 2, 700 | 364 | 244 | 244 | 124 | 124 | 4 | 0 | 0 | |
| , 025 | 1,050 | 67 | 0 | 0 | 2, 700 | 2, 725 | 368 | 248 | 248 | 128 | 128 | 8 | Ō | 0 | |
| 050 | 1, 075 | 71 76 | 0 | 0 | 2, 725 2, 750 | 2,750 | 373 | 253 257 | 253 | 133 | 133 137 | 13 17 | 0 0 | 0 | |
| 075 | 1, 100 | 76 | 0 | 0 | 2, 750 2, 775 | 2,775 | 377 382 | $257 \\ 262$ | 257 262 | 137 | 142 | $\begin{vmatrix} 17 \\ 22 \end{vmatrix}$ | 0 | 0 | |
| , 100 , 125 | 1, 125 1, 150 | 80 85 | 0 | 0 | 2, 773 | 2, 800 2, 825 | 382 | $\frac{262}{266}$ | 266 | 146 | 142 | 26 | ŏ | ŏ | |
| 150 | 1, 175 | 89 | 0 | 0 | 2, 825 | 2, 850 | 391 | 271 | 271 | 151 | 151 | 31 | 0 | 0 | |
| , 175 | 1, 200 | 94 | 0 | 0 | 2, 850 | 2,875 | 395 | 275 | 275 | 155 | 155 | 35 | 0 | 0 | ' |
| 200 | 1, 225 | $\frac{98}{103}$ | 0 | 0 0 | 2, 875 2, 900 | 2, 900 | 400 | $\frac{280}{284}$ | $\frac{280}{284}$ | 160 164 | $\begin{array}{c} 160 \\ 164 \end{array}$ | $\begin{array}{c c} 40 \\ 44 \end{array}$ | 0 | 0 | |
| 250 | 1, 250 1, 275 | 103 | ŏ | 0 | 2, 925 | 2, 925 2, 950 | $\frac{405}{410}$ | 289 | $\frac{234}{289}$ | 169 | 169 | 49 | ŏ | ŏ | |
| 275 | 1, 300 | 112 | 0 | 0 | 2, 950 | 2, 975 | 415 | 293 | 293 | 173 | 173 | 53 | 0 | 0 | |
| , 300 | 1, 325 | 116 | 0 | 0 | 2, 975 | 3, 000 | 420 | 298 | 2 98 | 178 | 178 | 58 | 0 | 0 | |
| , 325 , 350 | 1, 350 1, 375 | $\frac{121}{125}$ | 1 5 | 0 | 3, 000 3, 050 | 3, 050 3, 100 | $\frac{427}{437}$ | $\frac{305}{314}$ | $\begin{array}{c} 305 \\ 314 \end{array}$ | $185 \\ 194$ | $\frac{185}{194}$ | 65 74 | 0 0 | 0 | |
| , 375 | 1, 400 | 130 | 10 | 0 | 3, 100 | 3, 150 | 447 | 323 | 323 | 203 | 203 | 83 | ŏ | ŏ | (|
| 400 | 1, 425 | 134 | 14 | 0 | 3, 150 | 3, 200 | 457 | 332 | 332 | 212 | 212 | 92 | 0 | 0 | 1 |
| , 425 | 1, 450 | 139 | 19 | 0 | 3, 200 | 3, 250 | 467 | 341 | 341 | 221 | 221 | 101 | 0 | 0 | |
| , 450 , 475 | 1, 475 1, 500 | 143 148 | $\begin{array}{c c} 23 \\ 28 \end{array}$ | 0 | 3, 250 3, 300 | 3, 300 3, 350 | $\begin{array}{c c} 476 \\ 486 \end{array}$ | $\begin{array}{c} 350 \\ 359 \end{array}$ | $\frac{350}{359}$ | $\frac{230}{239}$ | $\frac{230}{239}$ | 110 119 | 0 0 | 0 | |
| 500 | 1, 525 | 152 | 32 | 0 | 3, 350 | 3, 400 | 496 | 368 | 368 | 248 | 248 | 128 | 8 | 0 | |
| , 525 | 1, 550 | 157 | 37 | 0 | 3, 400 | 3, 450 | 506 | 377 | 377 | 257 | 257 | 137 | 17 | 0 | (|
| , 550 | 1,575 | 161 | 41 | 0 | 3, 450 | 3, 500 | 516 | 386 | 386 | 266 | 266 | 146 | 26 | 0 | |
| , 575 | 1,600 | 166 | 46 | 0 | 3, 500 | 3, 550 | 526 | 395 | 395 | $\begin{array}{c c} 275 \\ 284 \end{array}$ | $\begin{array}{c} 275 \\ 284 \end{array}$ | 155 164 | 35 44 | 0 | |
| , 600 , 625 | 1, 625 1, 650 | $\frac{170}{175}$ | 50 55 | 0 | 3, 550 3, 600 | 3, 600 3, 650 | 536 546 | $\frac{404}{414}$ | $\begin{array}{c} 404 \\ 413 \end{array}$ | 293 | 293 | 173 | 53 | ŏ | |
| 650 | 1,675 | 179 | 59 | 0 | 3, 650 | 3,700 | 556 | 424 | 422 | 302 | 302 | 182 | 62 | 0 | |
| 675 | 1,700 | 184 | 64 | 0 | 3, 700 | 3, 750 | 566 | 434 | 431 | 311 | 311 | 191 | 71 | 0 | |
| 700 725 | 1, 725 1, 750 | $\frac{188}{193}$ | 68 73 | 0 | 3, 750 3, 800 | 3, 800 3, 850 | 575 585 | $\frac{443}{453}$ | $\frac{440}{449}$ | $\frac{320}{329}$ | $\frac{320}{329}$ | 200 209 | 80 89 | 0 | ; |
| , 750 | 1,775 | 197 | 77 | 0 | 3, 850 | 3, 900 | 595 | 463 | 458 | 338 | 338 | 218 | 98 | 0 | (|
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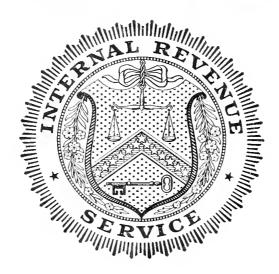
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| | instructions. | • CI | neck proper box and | enter tax on | ine 11. | • Om | it lines 7 t | hrough 10 | | | |
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| 7. | If your deduction | ns are | itemized, check here | e 🗌 and enter | r total f | rom Sch | redule B. | |] | | |
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| ls .) | your wife (husband) Yes,'' enter the name | filing o | a separate return for 19 do not claim the exempti | 59? Yes [on on this return | □ No | before 1 | 1959, enter | leral tax for y here the Inte nere the accou | rnal | | |
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(Signature of preparer ather than taxpayer)

16-75395-1 (Address) (Date)

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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.

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| Contributions | 5 | Interest | 4 |
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| Education expenses | 6 | Reimbursed expenses | 3 |

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WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States-whether an adult or minorwho 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

GENERAL INSTRUCTIONS

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 I, 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-Birminghom 3, Ala. ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Litile Rock, Ark
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, CALIFORNIA—Los Angeles 12, Calif.; Son E Colif. COLORADO—Denver 2, Colo. CONNECTICUT—Hortford, Conn. DELAWARE—Wilmington 99, Del. DISTRICT OF COLUMBIA—Boltimore 2, Md. FLORIDA—Jacksonville, Fla. GEORGIA—Atlanta 3, Go. HAWAII—Honolulu 13, Howaii IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, III.; Springfield, III.
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—Baston 15, Mass. MAKYLANU—Baltimore 2, Ma.

MASSACHUSETTS—Bosion 15, Moss.

MICHIGAN—Detroit 31, Mich.

MINNESOTA—S1. Paul 1, Minn.

MISSISSIPPI—Jackson 5, Miss.

MISSOURI—S1. Lauis 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 Bidg., Nework 2, N.J.;

BOB Morket Street, Canden, N.J.

NEW MEXICO—Albuquerque, N. Mex.

NEW YORK—Brooklyn 1, N.Y.; 245 West Houstan

Street, New York 14, N.Y.; 484 Lexington Avenue,

New York 17, N.Y.; Albany 10, N.Y.; Syracuse 1,

N.Y.; Buffolo 2, N.Y.

NORIH CAROLINA—Greensbora, N.C.

NORIH DAKOTA—Forgo, N. Dak.

OHIO—Cleveland 15, Ohio; Columbus 15, Ohio; Toledo

1, Ohio; Cincinnati 2, Ohio 1, Ohio; Cincinnati 2, Ohio OKLAHOMA—Oklohoma 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, Ienn.
TEXAS—Austin 14, Tex.; Dallas 1, Tex.
UTAH—Solt Lake City, Utoh. 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

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.

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

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 socalled 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 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 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 short-cut 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 Nephew Sister Brother-in-law 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

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 con-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

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 eare 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, pa | ige 1: |
| Not over \$2,000 | 20% of the amount | |
| 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)

| 71 17 | | |
|-----------------------|-------------------------------|-------|
| If the amount on | | |
| line 10, page 1, is: | Enter on line 11, page 1: | 1 |
| Not over \$4,000 | 20% of the amount on line | 10. |
| Over- But not over- | of excess of | 01'Er |
| \$4,000 — \$8,000 | \$800, plus 22% — \$4,00 | 00 . |
| \$8,000 — \$12,000 | \$1,680, plus 26% — \$8,00 | 00 [. |
| \$12,000 — \$16,000 | \$2,720, plus 30% — \$12,0 | 000 |
| \$16,000 \$20,000 | \$3,920, plus 34% — \$16,0 | 000 |
| \$20,000 — \$24,000 | \$5,280, plus 38% — \$20,0 | 000 |
| \$24,000 — \$28,000 | \$6,800, plus 43% — \$24,0 | 000 |
| \$28,000 — \$32,000 | \$8,520, plus 47% — \$28,0 | 000 |
| \$32,000 — \$36,000 | \$10,400, plus $50\% - $32,6$ | 000 |
| \$36,000 — \$40,000 | \$12,400, plus 53% — \$36,0 | 000 |
| \$40,000 — \$44,000 | \$14,520, plus 56% — \$40,6 | 000 |
| \$44,000 — \$52,000 | \$16,760, plus 59% — \$44,0 | 000 |
| \$52,000 — \$64,000 | \$21,480, plus 62% — \$52,6 | 000 |
| \$64,000 — \$76,000 | \$28,920, plus 65% — \$64,6 | 000 |
| \$76,000 — \$88,000 | \$36,720, plus 69% — \$76,6 | 000 |
| \$88,000 — \$100,000 | \$45,000, plus 72% — \$88,0 | 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 | 000,0 |
| \$160,000 — \$180,600 | \$100,440, plus 84% — \$160 | 0,000 |
| \$180,000 — \$200,000 | \$117,240, plus 87% — \$180 | 000,0 |
| \$200,000 — \$300,000 | \$134,640, plus 89% — \$200 | 000, |
| \$300,000 — \$400,000 | \$223,640, plus 90% — \$300 | |
| \$400,000 | \$313,640, plus 91% — \$400 | |
| · | | |

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

| If the am | tount on | | |
|-----------|--------------------|----------------------|-------------------|
| | age 1, is: | Enter on line 11, pa | ige 1: |
| - | \$2,000 | | |
| | But not over- | . / 0 | 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% | - \$41,000 |
| \$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 |
| | — \$300,000 | \$145,480, plus 90% | \$200,000 |
| | | \$235,480, plus 91% | |

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.

| | ncome on age 1, is— | | umber of ex line 3, Sch | | | | ncome on age 1, is— | | А | nd the ni | ımber of | exemptio | ns claime | d on line | 3, Schedi | ıle A, pag | e 2, Is— | | |
|--|--|--|--|---|---------------------------------|--|--|---|--|---|---|--|--|--|--|--|--|--|---|
| At least | But less than | 1 | 2 | If 4 or more there is no tax | A | t least | But less than | Single or a married person | An un- married head of a house- hold | Single or a married person | d you are An un- married head of a house- hold | (*) A married couple | Single or a married person filing sepa- rately | d you are An un- married head of a house- hold | (*) A married couple | 4 | 5 | 6 | If 8 or more there is no tax |
| \$0 675 700 725 750 775 | \$675 700 725 750 775 800 | \$0 4 8 13 17 22 | \$0 0 0 0 0 0 | \$0 0 0 0 0 | 2 2 2 2 2 2 | , 450 | \$2, 350 2, 375 2, 400 2, 425 2, 450 2, 475 | \$301 305 310 314 319 323 | \$301 305 310 314 319 323 | 185 190 194 199 203 | 185 190 194 199 203 | \$181 185 190 194 199 203 | \$61 65 70 74 79 83 | \$61 65 70 74 79 83 | \$61 65 70 74 79 83 | \$0 0 0 0 0 | \$0 0 0 0 0 | \$0 0 0 0 0 | \$0 0 0 0 0 |
| 800 825 850 875 900 925 950 | 825 850 875 900 925 950 975 1,000 | 26 31 35 40 44 49 53 58 | 0 0 0 0 0 0 0 0 | 0 0 0 0 0 0 | 2 2 2 2 2 2 2 | , 475 , 500 , 525 , 550 , 575 , 600 , 625 , 650 | 2,500 2,525 2,550 2,575 2,600 2,625 2,650 2,675 | 328 332 337 341 346 350 355 359 | 328 332 337 341 346 350 355 359 | $\begin{bmatrix} 208 \\ 212 \\ 217 \\ 221 \\ 226 \\ 230 \\ 235 \\ 239 \\ \end{bmatrix}$ | 208 212 217 221 226 230 235 239 | 208 212 217 221 226 230 235 239 | 88 92 97 101 106 110 115 119 | 88 92 97 101 106 110 115 119 | 88 92 97 101 106 110 115 119 | 0 0 0 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 0 0 |
| 1, 000 1, 025 1, 050 1, 075 1, 100 1, 125 1, 150 | 1, 025 1, 050 1, 075 1, 100 1, 125 1, 150 1, 175 | 62 67 71 76 80 85 89 | 0 0 0 0 0 0 0 | 0 0 0 0 0 0 0 0 | 2 2 2 2 2 2 2 | , 675 , 700 , 725 , 750 , 775 | 2, 700 2, 725 2, 750 2, 775 2, 800 2, 825 2, 850 | 364 368 373 377 382 386 391 | 364 368 373 377 382 386 391 | 244 248 253 257 262 266 271 | 244 248 253 257 262 266 271 | 244 248 253 257 262 266 271 | 124 128 133 137 142 146 151 | 124 128 133 137 142 146 151 | 124 128 133 137 142 146 151 | 4 8 13 17 22 26 31 | 0 0 0 0 0 | 0 0 0 0 0 | 0 0 0 0 0 0 |
| 1, 175 1, 200 1, 225 1, 250 1, 275 1, 300 1, 325 | 1, 200 1, 225 1, 250 1, 275 1, 300 1, 325 1, 350 | 94 98 103 107 112 116 121 | 0 0 0 0 0 0 | 0 0 0 0 0 0 | 2 2 2 2 2 2 2 | , 850 , 875 , 900 , 925 | 2, 875 2, 900 2, 925 2, 950 2, 975 3, 000 3, 050 | 395 400 405 410 415 420 427 | 395 400 404 409 414 419 426 | 275 280 284 289 293 298 305 | 275 280 284 289 293 298 305 | 275 280 284 289 293 298 305 | 155 160 164 169 173 178 185 | 155 160 164 169 173 178 185 | 155 160 164 169 173 178 185 | 35 40 44 49 53 58 65 | 0 0 0 0 0 | 0 0 0 0 0 0 | 0 0 0 0 0 0 |
| 1, 350 1, 375 1, 400 1, 425 1, 450 1, 475 1, 500 1, 525 | 1, 375 1, 400 1, 425 1, 450 1, 475 1, 500 1, 525 1, 550 | 125 130 134 139 143 148 152 157 | 5 10 14 19 23 28 32 37 | 0 0 0 0 0 0 | 3 3 3 3 | , 050 , 100 , 150 , 200 , 250 , 300 , 350 | 3, 100 3, 150 3, 200 3, 250 3, 300 3, 350 3, 400 3, 450 | 437 447 457 467 476 486 496 506 | 435 445 454 464 473 482 492 501 | 314 323 332 341 350 359 368 377 | 314 323 332 341 350 359 368 377 | 314 323 332 341 350 359 368 377 | 194 203 212 221 230 239 248 257 | 194 203 212 221 230 239 248 257 | 194 203 212 221 230 239 248 257 | 74 83 92 101 110 119 128 137 | 0 0 0 0 0 0 0 8 17 | 0 0 0 0 0 0 | 0 0 0 0 0 0 0 |
| 1, 550 1, 575 1, 600 1, 625 1, 650 1, 675 1, 700 | 1, 575 1, 600 1, 625 1, 650 1, 675 1, 700 1, 725 | 161 166 170 175 179 184 188 | 41 46 50 55 59 64 68 | 0 | 3 3 3 3 3 3 | 450 ,500 ,550 ,600 ,650 ,700 | 3, 500 3, 550 3, 600 3, 650 3, 700 3, 750 3, 800 3, 850 | 516 526 536 546 556 566 575 585 | 511 520 530 539 549 558 567 577 | 386 395 404 414 424 434 443 453 | 386 395 404 413 423 432 441 451 | 386 395 404 413 422 431 440 449 | 266 275 284 293 302 311 320 329 | 266 275 284 293 302 311 320 329 | 266 275 284 293 302 311 320 329 | 146 155 164 173 182 191 200 209 | 26 35 44 53 62 71 80 89 | 0 0 0 0 0 0 | 0 0 0 0 0 0 |
| 1, 725 1, 750 1, 775 1, 800 1, 825 1, 850 1, 875 1, 900 | 1,750 1,775 1,800 1,825 1,850 1,875 1,900 | 193 197 202 206 211 215 220 224 | 73 77 82 86 91 95 100 104 | 0 0 0 0 0 0 | 3 3 4 4 4 | 3,800 3,850 3,900 3,950 4,000 4,050 4,150 | 3, 900 3, 950 4, 000 4, 050 4, 100 4, 150 4, 200 | 595 605 615 625 635 645 655 | 586 596 605 615 624 634 643 | 463 473 483 493 503 513 523 | 460 470 479 489 498 508 517 | 458 467 476 485 494 503 512 | 338 347 356 365 374 383 392 | 338 347 356 365 374 383 392 | 338 347 356 365 374 383 392 | 218 227 236 245 254 263 272 | 98 107 116 125 134 143 152 | 0 0 0 5 14 23 32 | 0 0 0 0 0 0 |
| 1, 925 1, 950 1, 975 2, 000 2, 025 2, 050 2, 075 | 1, 950 1, 975 2, 000 2, 025 2, 050 2, 075 2, 100 | 229 233 238 242 247 251 256 | 109 113 118 122 127 131 136 | $\begin{bmatrix} 0 \\ 0 \\ 0 \\ 2 \\ 7 \\ 11 \\ 16 \end{bmatrix}$ | 4 4 4 4 4 4 4 | 1, 200 1, 250 1, 300 1, 350 1, 400 1, 450 1, 500 | 4, 250 4, 300 4, 350 4, 400 4, 450 4, 500 4, 550 | $\begin{bmatrix} 665 \\ 674 \\ 684 \\ 694 \\ 704 \\ 714 \\ 724 \end{bmatrix}$ | 653 662 671 681 690 700 709 | 533 542 552 562 572 582 592 | 527 536 545 555 564 574 583 | 521 530 539 548 557 566 575 | 401 410 420 430 440 450 460 | 401 410 419 429 438 448 457 | 401 410 419 428 437 446 455 | 281 290 299 308 317 326 335 | 161 170 179 188 197 206 215 | 41 50 59 68 77 86 95 | 0 0 0 0 0 0 |
| 2, 100 2, 125 2, 150 2, 175 2, 200 2, 225 2, 250 2, 275 | 2, 125 2, 150 2, 175 2, 200 2, 225 2, 250 2, 275 2, 300 | 260 265 269 274 278 283 287 292 | 140 145 149 154 158 163 167 172 | 20 25 29 34 38 43 47 52 | 4 4 4 4 4 | 1, 550 1, 600 1, 650 1, 700 1, 750 1, 800 1, 850 1, 900 | 4,600 4,650 4,700 4,750 4,800 4,850 4,900 4,950 | 734 744 754 764 773 783 793 803 | 719 728 738 747 756 766 775 785 | 602 612 622 632 641 651 661 671 | 593 602 612 621 630 640 649 659 | 584 593 602 611 620 629 638 647 | 470 480 490 500 509 519 529 539 | 467 476 486 495 504 514 523 533 | 464 473 482 491 500 509 518 527 | 344 353 362 371 380 389 398 407 | 224 233 242 251 260 269 278 287 | 104 113 122 131 140 149 158 167 | 0 0 2 11 20 29 38 47 |

| HERE F | I.S. Treasury Department nternal Revenue Service | or Other Taxable Year Beginning | PLEASE TYPE OR PRII | ndingVT) | 19 | |
|-----------------------------------|--|---|---|--|--|---|
| MONEY ORDER H | | Name(If this is a joint retu | | | | |
| NEY | | address | (Number and street or ru | ral route) | | |
| Σ Σ | us Casial Casurity Number | (City, town, or post office) | | umber) sial Security Number | (State) | |
| Ş— | ur Social Security Number | Occupation | Wite 5 300 | lar security Number | Occupation | |
| ● ATTACH CHECK Evenutions | turn, or if she 2. List first name qualify as der address if diffe 3. Enter number | e only if all of her (b) Additional \$ luded in this re- had no income. (c) Additional \$ s of your children who sendents; give | 600 exemption if blind at | rer at end of taxoble end of taxable yea | e year. | Wife number of exemptions checked Wife |
| - | 5. Enter all wa | ages, salaries, bonuses, commis ense account or similar allowance pa | ssions, tips, and other | compensation | before payroll de | ductions (including ar |
| • | Employe | | re Employed (City and State) | \$ | (a) Wages, etc. | (b) Income Tax Withheld |
| HERE Income | | | | | | <u></u> |
| ATTACH COPY B OF FORMS W-2 HERE | 7. Balance (lin 8. Profit (or los 9. Profit (or los 10. Other incom 11. Adjusted C | lable "Sick Pay" in line 5 (see in the 5 less line 6)s) from business from separate Sics) from farming from separate Sice (or loss) from page 3 (Divide Bross Income (sum of lines 7, 8, | chedule C | ensions, etc.). | | wages exceeded \$12 because you or your wi had more than one er player, see instruction page 5. |
| ● ATTACH COPY Tay dise or refund | 12. TAX on income was all from wages, omit lines 13 through 16 17. (a) Tax with (b) Paymen District | tarried "Head of Household" [], tome on line 11. (If line 11 is a tige 16 of instructions to find you e deductions, compute your tax (13. (a) Dividends received of (b) Retirement income created 14. Balance (line 12 less line 15. Enter your self-employments and of lines 14 and 15. Theld (line 5 above). Attach Its and credits on 1959 Declarated Director's office where paid a line 12 or 16) is larger than you | under \$5,000, and your tax and check here on page 2 and enter heredit from line 5 of Scedit from line 12 of Scedit from separate \$13) | J do not itemize d | leductions, use Tax \$5,000 or more, or om line 9, page 2) | \$ |
| | Pay in tull wi | th this return to "Internet Revenue ments (line 17) are larger than | Service." If less than \$ your tax (line 12 or 10 | 1.00, file return with b), enter the ove s | hout payment. | \$ |
| <u> ["Y</u> | 20. Amount of li | ine 19 to be: (a) Credited on 1966 se allowance or reimbursement, or an itemized accounting of expense Is your wife (husbond) filing a series No. If "yes," enter not claim the exemption on this | Cestimated tax \$ charge expenses to your est to your employer? esparate return for 1959? let her (his) name and do | employer?. Ye | es No See page 6, instructions. eral tax for years befor Internal Revenue Districtions. | |
| edge | and belief is a true, co | ties of perjury that this return (including trect, and complete return. If the retu d to be reported in the return of which is ature and date) (If this is a join | ırn is prepared by a person | other than the taxpa | yer, his declaration is | based an all the information |

(Signature of preparer ather than taxpayer)

(Address)

(Date) 070-18-75313-1

| Pa | Ge | 9 |
|----|----|---|
| ۲a | Qе | z |

| Farm 1040—19 | 9 EXEMPTIONS FOR | PERSONS OTHER | THAN YOU | R WIFE AN | D CHILDREN | Pag | e 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 \$500 or more? | Amount YOU fur- nished for dependent's support. If 100% write "All" | Amount furnished to OTHERS including dependent | y |
| _ | | | | | \$ | \$ | _ |
| | | | | | | | |
| | ••••• | | | | | | |
| Enter on line 3, pa | ge 1, the number of exemptions on is based on a multiple-support a | laimed above. | persons, attach the | declorations de | scribed on page 5 | of instructions. | |
| If Hus | hand and Wife (Not Legally Sepa to whom paid. If neces | rated) File Separate Rete sary write more tha | urns and One Item In one item on | izes Deductions, a line or att | the Other Must Ale | so Itemize | |
| | riease pu | it your name and a | duress on any | attachments | • | | |
| | | | | | | | |
| Contributions | | | | | | | |
| | -+ | | | | | Amount furnished by OTHERS including dependent \$ | |
| | Total paid but not to exceed | 20% of line 11, page 1 | , except as describ | ped on page 8 c | | \$ | ncluding |
| l terest | | | | | | | |
| Interest | | | | | | | |
| | | | | | Total interest | | by B |
| | | | | | | | |
| Taxes | | | | | | | |
| lanes | | | | | | | ed by ding |
| | | Name Relationship Mainter law Public professor Public dependent law Amount 100 large Mainter law Name Na | | | | | |
| | Submit itemized list. Do not enter any | expense compensated by Insura | nce or otherwise | | | | |
| Medical and dental expense | | | | | 1 | | |
| (if 65 or over. | | • | | | | | |
| see instructions, page 10) | | | | | P | | |
| | | | | | 1 | | |
| Other Deductions | | | | | | | |
| (See page 10 of nstructions and | | | | | | | |
| attach informa- tion required) | | | | | T-1-1 | | |
| rien rednired) i | TOTAL DEDUCTIONS | (Enter here and on line | 2 of Tax Compu | tation, below) | | \$ | |
| | | | | | | <u> </u> | _ |
| 1. Enter Adjus | ted Gross Income from line 1 | 1, page 1 | | | | \$ | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | • | | | | | | |
| | | | | | | | |
| O. lax on amo | ount on line 5. Use approp | riate tax rate schedul | e on page 15 | of instructions. | Do not use | | |
| | | | | | | | |
| | | | | | | | |
| (a) Credit fo | or income tax payments to a fore | eign country or U.S. pos | | | | 8 8 9 9 | |
| (b) Tax pai | d at source on tax-free covenant b | ond interest and credit fo | r partially tax-exe | mpt interest | | 1 | |
| 9. Enter here a | and on line 12, page 1, the | amount shown on line | 6 or 7 less am | ount claimed | on line 8(c) | \$ | _ |

Form 1040—1959

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 (Ruilding) and Inam Associations and Credit Unions should be entered as interest in Schedule D.)

| | | | | | is interest in Scheme | TIE R) |
|--|---|-----------------------------|-----------------------------|--|-----------------------|--------|
| (Indicate by (H), (W), (J) whether stock is held by hu | sbaod, wife, or jointly) | | | Amoont | - | |
| | | | | \$ | - | |
| | | | | | • | |
| | | | | | | |
| Cotal Society Cota Cot | | - | | | | |
| | | | | D | 1 | |
| not more than \$50 of his (her) own | Amount of qualifying corporation declaring dividend (See instructions, page 11): Annoted by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (N), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (I), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (I), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (I), (W), (I) whether steek is teed by bushast, with or picture) Leaf by (I), (W), (I) whether steek is teek by bushast, with a picture of the following is teek, or picture) Leaf by (I), (W), (I) whether steek is teek by bushast, with a picture of teek, or picture) Leaf by (II), (W), (I) whether steek is teek by bushast, with a picture of teek, or picture) Leaf by (II), (W), (I) whether steek is teek by bushast, with a picture of teek, or picture) Leaf by (II), (W), (II) whether steek is teek by bushast, with a picture of teek, or picture) Leaf by (II), (W), (II) whether steek is teek by bushast, with a picture of teek, or picture) Leaf by (II), (W), (II) whether steek is teek, or picture) Leaf by (II), (W), (II) whether steek is teek, or picture) Leaf by (II), (W), (II), (W), (II), (W), (W), (W), (W), (W), (W), (W), (W | | | - | | |
| 4. Excess, if any, of line 2 over line | ame of qualifying corporation declaring dividend (See instructions, page 11): Amount | | \$ | - | | |
| | | | | | | |
| | | | | | | |
| | | | | | \$ | |
| | | | | | | |
| | | | | | - | |
| | 1 | | | ł ' | | |
| | | | | | - | |
| | | | | | | |
| Calada D Communic CAND AND LG | COEC FROM CALE | C OD EVOLUNO | EC OF BRODERS | | | |
| | | | | | | |
| | | | | | | - |
| Schedule E.—INCOME FROM PENSIO Part I.—General Rule | NS AND ANNUITI | | | | | |
| | | | | and the second s | - | |
| | | | | | | |
| | | | | | - | |
| | | | | | - | |
| If your cost was fully recovered in prior years or if you did | I not contribute to the cost, a | inter the total amount rece | ived in line 5 omitting lin | es 1 through 4. | - | |
| | | . Amount received | d this year | \$ | - | |
| | | Taxable portion | lexcess if any of | line 4 over line 3). | | |
| | | . Taxaote pomon | (0,000), 11 (11) | | | - |
| | 2. Amount of rent | 3. Depreciation (explain | 4. Repairs (attach | | | |
| 1. Kind and location of property | or reyalty | in Sch. I) or depletion | ilemized list) | (affach itemized list) | - | |
| | \$ | \$ | 3 | 3 | - | ļ |
| | | | | | | |
| | | | | | - | |
| | | | | | | |
| | | | | | | |
| 1. Totals | . \$ | \$ | 5 | \$ | | |
| 2. Net income (or loss) from rents and | l royalties (column | 2 less sum of colu | |) | | |
| Schedule H.—OTHER INCOME | | | | | | |
| 1 Destruction (| | | | | | |
| | | | | | | - |
| 2. Total 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 dividends. 6. Enter total of lines 4 and 5. 5. Name of nonqualifying corporation declaring dividends. 6. Enter total of lines 4 and 5. 5. Schedule B.—INCOME FROM INTEREST (This includes interest craffied to your account) 1. From sole or exchange of capital assets (from separate Schedule D) 5. Schedule D. Summary.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY 1. From sole or exchange of capital assets (from separate Schedule D). 5. Schedule E.—INCOME FROM PENSIGNS AND ANNUITIES (See instructions, page 12) Feet. I.—General Rule 1. Investment in contract. 2. Expected enture 3. Percentage of income to be excluded by line 2). 4. Amount received this year. 5. Amount excludable (line 4 multiplied by line 3). 6. Cost received by line 2). 6. 6. Lostobe portion (excess of line 4 over line 5). 7. Amount received this year. 8. Amount received this year. 9. Taxable portion (excess of line 4 over line 3). 9. Taxable portion (excess if iner year to this expense. 1. Knot and testinated purporty. 1. From sole or control to the expense. 1. Knot and testinated property. 2. Amount received this year. 9. Taxable portion (excess, if any, of line 4 over line 3). 9. Schedule H.—OTHER INCOME. 1. Totals. 9. S. | | | | | | |
| 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. Earler here and an line 1, Schedule J . 5. Name of nonqualifying corporation declaring dividends. 6. Enter total of lines 4 and 5. Schedule B.—INCOME FROM INTEREST (This includes interest cradited to your account) 1. In annous payer | | | | | | - |
| Total income (or loss) from above | e sources (Enter he | re and on line 10 |), page 1) | | \$ | |

e70—16—75313-1

Form 1040—1959
IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2
Cabadula 1. EVALANATION OF DEPURITION FOR DEPRECIATION CLAIMED IN SCHEDULE C

| Schedule I.—EXPLANATION OF DEDU | CHUN FUR DE | PRECIATION GLA | HMED IN 2CHEDO | LE G | | |
|---|--------------------|---------------------------------------|--|---|----------------------------------|---------------------------------------|
| Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property | 2. Date acquired | 3. Cost or other basis | Depreciation allowed (or allowable) in prior years | 5. Method of computing depreciation | 6 Rate (%) or life (years) | 7 Depreciation to: this year |
| | | | | | | |
| | | | | | | |
| | 1 | | | | | |
| | į l | | ! | | 1 | |
| | 1 | | | | | |
| | | | | | | |
| Schedule J.—DIVIDENDS RECEIVED C | REDIT (See inst | ructions, page 14) | | | | |
| Amount of dividends on line 4, Sch Tentative credit (4 percent of line 1 | ı) | | | | 1 - | |
| 0.7 | | ON ON CREDIT | (1) | | | |
| 3. Tax shown on line 12, page 1, plu4. 4 percent of taxable income | | | | | | |
| Toxoble (a) If tax is computed Income (b) If Tax Table is use deduction for exem | | | | eaf, and less the In line 4, page 1. | e). | 1 6 7 1 8 8 8 |
| 5. Dividends received credit. Enter 3 or 4, above | here and on lin | e 13(a), page 1, t | he smallest of the a | | | # # # # # # # # # # # # # # # # # # # |
| Schedule K.—RETIREMENT INCOME | CREDIT (See ins | tructions, page 14) | | | 7 | |
| This credit 1. If you received pension 2. If you are under 65 y 3. If you are 65 or over | , | | of \$2,100 or more; OR | Ilroad Retireme | :nt; | |
| I separate return, use column B only. If jaint | | | | Α | | В |
| Did you receive earned income in excess of \$6 | | | - | | | |
| 1959? Widow ar widowers see instruc | tions, page 14 | • • • • • • • • • • • • • • • • • • • | | ☐ Yes ☐ | Na | Yes 🗌 No |
| I answer above is "Yes" in either column, fui | | n below in that colur | nn. | | | |
| 1. Retirement income for taxoble year: | | | | | | į |
| (o) For taxpayers under 65 year Enter only income received fr systems ond included in line 11 | om pensions an | | | ¢ | G | 1 4 1 1 1 |
| (b) For taxpayers 65 years of a | · - | 1010111 | | 5 | - 3 | |
| Enter total of pensions and ar page 1, and gross rents includ | nuities, interest, | ond dividends in Schedule G, pag | cluded in line 11, e 3, of this return | | | 1 2 1 3 3 |
| | ON RETIREMEN | _ | | | | |
| Moximum amount of retirement inc Deduct: | come for credit c | omputation | | \$ 1,200 | 00 \$ | 1,200 00 |
| (a) Amounts received in taxable y Act, the Railroad Retirement A (b) Eamed income received in tax (This_line does not apply to persons 72 | Acts, and certoir | nother exclusions (| the Social Security rom gross income | | | |
| (1) Taxpoyers under 65 years | of age, enter ar | nount in excess of | f \$900 | | | |
| (2) Taxpayers 65 or over and | | | | | | |
| 4. Total of lines 3(a) and 3(b | | | | | | |
| 5. Balance (line 2 minus line 4) | | | | | | i |
| 6. Line 5 or line 1, whichever is sma | ller.::::: | | • | | | |
| 7. Tentative credit (20 percent of line | 6) | | [| | | |
| 8. Total tentative credit on this return | | | | • | | |
| | | rement income | | | | |
| Amount of tax shown on line 12, p Less: Dividends received credit fro | | | | | | |
| Less: Dividends received credit fro Bolonce (line 9 less line 10) | | | | | | |
| Retirement income credit. Enter he | | | | | | |
| is smaller | ind on time 1 | , page 1, ine | on title 6 Of | H, WAICH | \$ | |

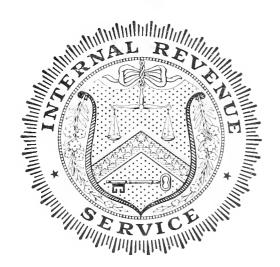
Helpful Information on

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

Page

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12

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15

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6

5

8

2

| Page |
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| Accounting methods and records. 7 |
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| Business or professional income |
| (Schedule C) 7 |
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| Child care (Form 2441) 10 |
| Computation of tax 3, 15 |
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| Declaration of estimated tax 14 |
| Dependents 4 |
| Depreciation |
| Dividends |
| Dividends received credit 14 |
| Education expenses |
| Employee business expenses 6 |
| Estates and trusts |

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States-whether an adult or minorwho 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 carned income from sources without the United States, even though not taxable (see page 5). A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For selfemployment tax fil: ... fuirements, see page 8 of these ____ _ctions.

MEMBER, 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,

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| Married persons 4 |
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| Miscellaneous expenses 10 |
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| Other income |
| Outside salesmen |
| Partnerships |
| Payment of tax |
| Pensions |
| Refunds 8 |
| Regulated investment companies |
| (Form 2439) 6 |
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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 nust be able to support all deductions imed by you.

Reimburser expenses

Rents and royalties.....

Retirement income credit......
Sale or exchange of property
(Schedule D)
Sale of personal residence.....

Self-employment tax (Sch. SE).

Sick pay exclusion (Form 2440).

Tax rate schedules.....

Tax Table.....

Travel expenses.....

Wages and salaries.....

When and where to file returns.. Widows and widowers......

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 C · de

(I. R. S. Pub. No. ?25) . . . Free Tax Guide for U. S.

Citizens Ahroad

(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'

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 Rack, 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.
GEDRGIA—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.

MASSACHUSETIS—Boston 15, Mass.

MICHIGAN—Detroit 31, Mich.

MINNESOTA—S1. Paul 1, Minn.

MISSISISIPI—Jackson 5, Miss.

MISSOURI—S1. Louis 1, Ma.; Kansas City 6, Ma.

MONTANA—Helena, Mont.

NEBRASKA—Omaha 2, Nebr.

NEWADA—Reno, Nev.

NEW HAMPSHIRE—Portsmouth, N. H.

NEW JERSEY—Industrial Office Bldg., Newark 2, N. J.;

808 Market Street, Comden, N. J.

NEW MEXICO—Albauquerque, 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 DAKOTA—Greensbaro, N. C.

NORTH DAKOTA—Fargo, N. Dok.

OHIO—Cleveland 15, Ohio; Columbus 15, Ohio; Toledo

1, Ohio; Cincinnoti 2, Ohio.

OKLAHOMA—Oklahoma City, Okla.

OREGON—Portland 12, Oreg.

OFFICES

PANAMA CANAL ZONE—Director, International Operotrons Division, Internal Revenue Service, Washington 25, D. C.

PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Post Office and Courthouse Building, Pittsburgh 30, Pa. PUERIO RICO—1105 Fernandez Juncos Avenue, Stop 17, Sariturce, P. R.

RHODE ISLAND—Providence 7, R. I.
SOUTH CAROLINA—Columbia, S. C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Noshville 3, Tenn.
TEXAS—Austin 14, Tex.; Dallos 1, Tex.
UTAH—Solt Lake City, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond, Va.
VIRGIN ISLANDS—Charlotte Amalie, St. Thomas, V. I.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Porkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Toxpoyers with legal residence in Foreign Countries—Director, International Operations Division, Internal Revenue Service, Washington

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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
- 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 | OT | FIL | LIN | FORM | 1040 |
|------------|-------|-------|---------|--------|--------|
| Filling in | the f | orm i | involve | s FOUR | STEPS: |

| STEP | 1 |
|----------|------|
| Claiming | Your |
| Exempt | ons |

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, PAC - 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

MARRIED PERSONS-JOINT OR SEPARATE RETURNS

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

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

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a

nonresident alien at any time during the taxable year.

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

How To Prepare a Separate Return.—In a separate return each must report his or her separate income and deductions and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

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

HOW TO CLAIM YOUR EXEMPTIONS

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

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 phycician 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 1-EXEMPTIONS FOR YOU AND 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 ways:

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

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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

whatever form received are subject to tax with specific exceptions. This means that all income which is not spe-

The law says all kinds of income in cifically exempt must be included in in finding out what kinds of income your return, even though it may be offset by expenses and other deductions. The following examples will help you tax.

must be reported on your income tax return and what items are exempt from

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, pat-

ents, 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 sched-

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

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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 1. 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 driversalesman.
 - B. Other employee business expenses:

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

Part II. Reporting Employee Business Expenses

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

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

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

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

- (2) If employer's payments exceeded business expenses.—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and must be identified as "Excess Reimbursements."
- (3) If expenses exceeded employer's payments.—If you wish to claim a deduction for the amount of the excess expenses, you must, in addition to answering the questions relating to business expenses on page 1 of Form 1040, submit the following information with your return:
- (a) The total of all amounts received from or charged to your employer for business expenses, including amounts charged directly or indirectly through credit cards or otherwise,
- (b) The nature of your occupation,(c) The number of days away from home on business, and
- (d) The amount of your expenses which constitute ordinary and necessary business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses.

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

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

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

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

- (1) If employer's payments equaled business expenses.—No further entry with regard to the transactions need be made on the form.
- (2) If employer's payments exceeded business expenses.—If you received from or charged to your employer (for example, through the use of credit eards) 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 tax-payer 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 eash.

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, grandehild, 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 shortcut 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 Shedule 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 selfemployed, 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 taxexempt 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 ease of gasoline taxes) and the amount

of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign income taxes, you may be entitled to a credit against your tax rather than a deduction from income. Form 1116 should be used to claim this credit.

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

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

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewclry, 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) elaimed as a deduction for the eare 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 eniployment. 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 elaim 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 carnings 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 quali-

fying 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.

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 ease 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 he 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 straightline 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

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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 carned 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 the amount on

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

| i | If the amount on | | | |
|---|-----------------------|---|-----------------------|--------------------|
| | line 5, page 2, is: | | Enter on line 6, page | e 2: |
| l | Not over \$2,000 | | 20% of the amount | on line 5. |
| | Over- But not over | - | | of excess over- |
| | \$2,000 — \$4,000 | | \$400, plus 22% | \$2,000 |
| Ì | \$4,000 — \$6,000 | | \$840, plus 26% | \$4,000 |
| ı | \$6,000 — \$8,000 | | \$1,360, plus 30% | \$6,000 |
| ı | \$8,000 — \$10,000 · | | \$1,960, plus 34% | - \$8,000 |
| ı | \$10,000 — \$12,000. | | \$2,640, plus 38% | - \$10,000 |
| ١ | \$12,000 — \$14,000. | | \$3,400, plus 43% | — \$12,000 |
| ı | \$14,000 - \$16,000. | | \$4,260, plus 47% | - \$14,000 |
| ı | \$16,000 — \$18,000. | | \$5,200, plus 50% | - \$16,000 |
| ı | \$18,000 — \$20,000. | | \$6,200, plus 53% | \$18,000 |
| ı | \$20,000 — \$22,000. | | \$7,260, plus 56% | - \$20,000 |
| ı | \$22,000 — \$26,000. | | \$8,380, plus 59% | - \$22,000 |
| ı | \$26,000 - \$32,000. | | \$10,740, plus 62% | — \$26,000 |
| ı | \$32,000 — \$38,000. | | \$14,460, plus 65% | — \$32,000 |
| ı | \$38,000 — \$44,000. | | \$18,360, plus 69% | — \$38,000 |
| ı | \$44,000 — \$50,000. | | \$22,500, plus 72% | \$44,000 |
| ı | \$50,000 — \$60,000. | | \$26,820, plus 75% | — \$50,000 |
| ı | \$60,000 — \$70,000. | | \$34,320, plus 78% | \$60,000 |
| j | \$70,000 — \$80,000. | | \$42,120, plus 81% | — \$70,0 00 |
| | \$80,000 — \$90,000. | | \$50,220, plus 84% | - \$80,000 |
| ļ | \$90,000 — \$100,000 | | \$58,620, plus 87% | \$90,000 |
| 1 | \$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 |
| ė | | | | |

certain widows and widowers. (See page 8 of these instructions)

| If the amount on | 14 |
|--|----|
| line 5, page 2, is: Enter on line 6, page 2: | 1 |
| Not over \$4,000 20% of the amount on line 5. | 1 |
| Over— But not over— of excess over— | 10 |
| \$4,000 — \$8,000 \$800, plus 22% — \$4,000 | 15 |
| \$8,000 — \$12,000 \$1,680, plus 26% — \$8,000 | 19 |
| \$12,000 — \$16,000 \$2,720, plus 30% — \$12,000 | 15 |
| \$16,000 — \$20,000 \$3,920, plus 34% — \$16,000 | 15 |
| \$20,000 — \$24,000 \$5,280, plus 38% — \$20,000 | 15 |
| \$24,000 — \$28,000 \$6,800, plus 43% — \$24,000 | 15 |
| \$28,000 — \$32,000 \$8,520, plus 47% — \$28,000 | 15 |
| \$32,000 - \$36,000 $$10,400, plus 50% - $32,000$ | 15 |
| \$36,000 - \$40,000 \$12,400, plus $53% - $36,000$ | 15 |
| \$40,000 — \$44,000 \$14,520, plus 56% — \$40,000 | 15 |
| \$44,000 - \$52,000 \$16,760, plus $59% - $44,000$ | 15 |
| \$52,000 - \$64,000 $$21,480$, plus $62% - $52,000$ | 1 |
| \$64,000 - \$76,000 \$28,920, plus $65% - $64,000$ | 15 |
| \$76,000 — \$88,000 \$36,720, plus 69% — \$76,000 | 15 |
| \$88,000 — \$100,000 \$45,000, plus 72% — \$88,000 | 15 |
| $100,000 - 120,000 \dots$ \$53,640, plus $75\% - 100,000$ | 3 |
| \$120,000 \$140,000 \$68,640, plus $78% $120,000$ | 3 |
| $$140,000 - $160,000 \dots $84,240$, plus $81\% - $140,000$ | 15 |
| $160,000 - 180,000 \dots$ $100,440$, plus $84\% - 160,000$ | 19 |
| $180,000 - 200,000 \dots 117,240$, plus $87\% - 180,000$ | 1 |
| $$200,000 - $300,000 \dots $134,640, plus 89\% - $200,000$ | 15 |
| \$300,000 — \$400,000 \$223,640, plus 90% — \$300,000 | 1 |
| \$400,000 \$313,640, plus 91% — \$400,000 | 1 |
| | |

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD.

| | If the an | | | |
|----|------------|--------------------------|------------------------|-----------------|
| | line 5, pa | age 2, is: | Enter on line 6, page | ? 2 : |
| | Not ove | r \$2,000 | 20% of the amount | on line 5. |
| - | Over- | But not over- | | of excess over- |
| | \$2,000 | — \$4,000 | \$400, plus 21% | - \$2,000 |
| | \$4,000 | — \$6,000 | \$820, plus 24% | \$4,000 |
|) | \$6,000 | — \$8,000 | \$1,300, plus 26% | \$6,000 |
| 1 | \$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 |
| Ю | \$44,000 | — \$50,000 | \$19,620, plus 66% | \$44,000 |
| О | \$50,000 | — \$60,000 | \$23,580, plus 68% | — \$50,000 |
| О | \$60,000 | — \$70,000 | \$30,380, plus 71% | — \$60,000 |
| Ю. | \$70,000 | — \$80,000 | \$37,480, plus 74% | \$70,000 |
| 0 | \$80,000 | — \$90,000 | \$44,880, plus 76% | \$80,000 |
| О | \$90,000 | — \$100,000 | \$52,480, plus 80% | \$90,000 |
| 0 | \$100,000 | — \$150,000 | \$60,480, plus 83% | - \$100,000 |
| 0 | | \$200,000 | \$101,980, plus 87% | |
| ı | \$200,000 | — \$300,000 | \$145,480, plus 90% | |
| | \$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 lax you find there on line 12, page 1.

| | ncome on age 1, is— | | umber of ex n line 4, pa | | | | ncome on age 1, is— | | | And t | | er of exe | mptions | claimed or | line 4, p | age 1, is- | | | |
|--------------------|------------------------|---|--|--|------|------------------|--|--------------------|--|---|--|---|--|---|---|-------------------|---|---------------------------------------|---|
| | | | | 3 | | | | And yo | 1 u are— | An Single | 2 d you are | - - - (*) | | 3 nd you are | (*) | | | | 7 |
| At least | But less than | 1 | 2 our tax is— | If 4 or more there is no tax | | At least | But less than | ora | An un- married head of a house- hold | or a married person | An un- married head of a house- hold | A married couple | or a married | An un- married head of a house- hold | À married couple | 4 | 5 | 6 | If 8 or more there is no tax |
| \$0 | \$675 | \$0 | -\$0 | \$0 | \$3. | \$2, 325 | \$2, 350 | | \$301 | | | \$181 | \$61 | \$61 | \$61 | \$0 | \$0 | \$0 | \$0 |
| 675 700 | 700 725 | 8 | 0 | 0 | 77. | 2, 350 2, 375 | 2, 375 2, 400 | 305 310 | $\frac{305}{310}$ | $\frac{185}{190}$ | $\frac{185}{190}$ | 185 190 | 65 70 | 65 70 | 65 70 | 0 | 0 | 0 | 0 |
| 725 750 | 750 775 | 13 17 | 0 | 0 0 | | 2, 400 2, 425 | 2, 425 2, 450 | $\frac{314}{319}$ | $\frac{314}{319}$ | 194 199 | $\frac{194}{199}$ | $\frac{194}{199}$ | 74 79 | 74 79 | 74 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 | 825 850 | $\frac{26}{31}$ | 0 0 | 0 | | 2, 475 2, 500 | 2, 500 2, 525 | 328 332 | $\frac{328}{332}$ | $\frac{208}{212}$ | $\frac{208}{212}$ | $\frac{208}{212}$ | $\frac{88}{92}$ | 88 92 | $\frac{88}{92}$ | $0 \\ 0$ | $0 \\ 0$ | $\begin{array}{c} 0 \\ 0 \end{array}$ | 0 |
| 850 875 | 875 900 | 35 40 | 0 | 0 0 | | 2, 525 2, 550 | 2, 550 2, 575 | 337 341 | $\frac{337}{341}$ | $\frac{217}{221}$ | $\frac{217}{221}$ | $\frac{217}{221}$ | $\begin{array}{c} 97 \\ 101 \end{array}$ | 97 101 | 97 101 | 0 | 0 | 0 | 0 0 |
| 900 | 925 | 44 | 0 | 0 | | 2, 575 | 2,600 | 346 | 346 | 226 | 226 | 226 | 101 | 106 | 106 | 0 | 0 | 0 | 0 |
| 925 950 | $\frac{950}{975}$ | 49 53 | 0 | 0 | | 2, 600 2, 625 | 2, 625 2, 650 | 350 355 | 350 355 | $\frac{230}{235}$ | $\frac{230}{235}$ | $\frac{230}{235}$ | 110 115 | 110 | 110 115 | 0 | 0 | 0 | $\begin{vmatrix} 0 \\ 0 \end{vmatrix}$ |
| 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 | 1, 025 1, 050 | $\frac{62}{67}$ | 0 | 0 | | 2, 675 2, 700 | 2, 700 2, 725 | $\frac{364}{368}$ | $\frac{364}{368}$ | $\frac{244}{248}$ | $\frac{244}{248}$ | $\frac{244}{248}$ | 124 128 | 124 128 | $\frac{124}{128}$ | $\frac{4}{8}$ | 0 | 0 | 0 |
| 1, 050 1, 075 | 1, 075 1, 100 | $\begin{array}{c c} 71 \\ 76 \end{array}$ | $\begin{bmatrix} 0 \\ 0 \end{bmatrix}$ | 0 | | 2, 725 2, 750 | $\begin{bmatrix} 2,750 \\ 2,775 \end{bmatrix}$ | 373 377 | 373 | $\begin{array}{c} 253 \\ 257 \end{array}$ | $\frac{253}{257}$ | 253 257 | 133 137 | 133 | 133 137 | 13 | 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 | 1, 150 1, 175 | 85 89 | 0 | 0 | | 2, 800 2, 825 | 2, 825 2, 850 | 386 391 | $\frac{386}{391}$ | $\frac{266}{271}$ | $\frac{266}{271}$ | $\frac{266}{271}$ | $\frac{146}{151}$ | 146 151 | $\frac{146}{151}$ | $\frac{26}{31}$ | 0 | 0 | 0 |
| 1, 175 1, 200 | 1, 200 1, 225 | $\frac{94}{98}$ | 0 | 0 | | 2, 850 2, 875 | 2, 875 2, 900 | 395 400 | 395 | $\frac{275}{280}$ | $\frac{275}{280}$ | $275 \\ 280$ | 155 160 | 155 160 | $\frac{155}{160}$ | 35 40 | 0 | 0 | 0 |
| 1, 225 | 1, 250 | 103 | 0 | 0 | | 2, 900 2, 925 | 2, 925 | 405 | 404 | 284 | 284 | 284 | 164 | 164 | 164 | 44 | 0 | 0 | 0 |
| 1, 250 1, 275 | 1, 275 1, 300 | $\begin{array}{c} 107 \\ 112 \end{array}$ | 0 | ő | | 2, 950 | 2, 950 2, 975 | $\frac{410}{415}$ | 409 414 | $\frac{289}{293}$ | $\frac{289}{293}$ | $\frac{289}{293}$ | 169 173 | 169 173 | $\begin{array}{c} 169 \\ 173 \end{array}$ | 49 53 | 0 | 0 | 0 |
| 1, 300 1, 325 | 1, 325 1, 350 | $\begin{array}{c} 116 \\ 121 \end{array}$ | 0 | 0 | | 2, 975 3, 000 | 3, 000 3, 050 | $\frac{420}{427}$ | $\frac{419}{426}$ | $\frac{298}{305}$ | $\frac{298}{305}$ | 298 305 | 178 185 | 178 185 | $\begin{array}{c} 178 \\ 185 \end{array}$ | 58 65 | 0 | 0 | 0 |
| 1, 350 1, 375 | 1, 375 | $\frac{125}{130}$ | 5 10 | 0 | | 3, 050 3, 100 | 3, 100 | 437 447 | $\frac{435}{445}$ | $\frac{314}{323}$ | $\frac{314}{323}$ | 314 323 | 194 203 | $\frac{194}{203}$ | $\frac{194}{203}$ | 74 83 | o o | 0 | 0 |
| 1, 400 | 1, 400 1, 425 | 134 | 14 | 0 | 1200 | 3, 150 | 3, 150 3, 200 | 457 | 454 | 332 | 332 | 332 | 212 | 212 | 212 | 92 | 0 | 0 | 0 |
| 1, 425 1, 450 | 1, 450 1, 475 | $\frac{139}{143}$ | $\begin{array}{c} 19 \\ 23 \end{array}$ | 0 | 1 5 | 3, 200 3, 250 | 3, 250 3, 300 | $\frac{1467}{476}$ | $\frac{464}{473}$ | $\frac{341}{350}$ | $\frac{341}{350}$ | 341 350 | $\frac{221}{230}$ | $\frac{221}{230}$ | $\frac{221}{230}$ | 101 | 0 | 0 | $\begin{vmatrix} 0 \\ 0 \end{vmatrix}$ |
| 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 | 1, 525 1, 550 | $\frac{152}{157}$ | $\frac{32}{37}$ | 0 | 1 | 3, 350 3, 400 | 3, 400 3, 450 | 496 506 | $\frac{492}{501}$ | $\frac{368}{377}$ | $\frac{368}{377}$ | 368 377 | $\frac{248}{257}$ | $ \begin{array}{c c} 248 \\ 257 \end{array} $ | $\frac{248}{257}$ | $\frac{128}{137}$ | 8 17 | 0 | 0 |
| 1, 550 1, 575 | 1, 575 1, 600 | $\begin{array}{c} 161 \\ 166 \end{array}$ | $\begin{array}{c c} 41 \\ 46 \end{array}$ | 0 | | 3, 450 3, 500 | 3, 500 3, 550 | $516 \\ 526$ | 511 520 | $\frac{386}{395}$ | $\frac{386}{395}$ | $\frac{386}{395}$ | $\frac{266}{275}$ | $\frac{266}{275}$ | $\frac{266}{275}$ | $\frac{146}{155}$ | $\begin{array}{c} 26 \\ 35 \end{array}$ | 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 | 1, 650 1, 675 | $\frac{175}{179}$ | $\frac{55}{59}$ | 0 | | 3, 600 3, 650 | 3, 650 3, 700 | $546 \\ 556$ | 539 549 | $\frac{414}{424}$ | $\frac{413}{423}$ | $\frac{413}{422}$ | $\frac{293}{302}$ | $\frac{293}{302}$ | $\frac{293}{302}$ | $\frac{173}{182}$ | $\frac{53}{62}$ | 0 | 0 |
| 1, 675 1, 700 | 1, 700 1, 725 | 184 188 | $\begin{array}{c c} 64 \\ 68 \end{array}$ | 0 | | 3, 700 3, 750 | 3, 750 3, 800 | 566 575 | 558 | 434 443 | $\frac{432}{441}$ | 431 440 | $\frac{311}{320}$ | 311 320 | $\frac{311}{320}$ | $\frac{191}{200}$ | 71 80 | 0 | $\begin{bmatrix} 0 \\ 0 \end{bmatrix}$ |
| 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 | 1, 775 1, 800 | $\begin{array}{c} 197 \\ 202 \end{array}$ | $\begin{array}{c} 77 \\ 82 \end{array}$ | 0 | | 3, 850 3, 900 | 3, 900 3, 950 | 595 605 | 586 596 | $\frac{463}{473}$ | $\begin{array}{c} 460 \\ 470 \end{array}$ | $\frac{458}{467}$ | 338 347 | 338 347 | $\frac{338}{347}$ | $\frac{218}{227}$ | $\frac{98}{107}$ | 0 | $\begin{vmatrix} 0 \\ 0 \end{vmatrix}$ |
| 1,800 1,825 | 1, 825 1, 850 | $\frac{206}{211}$ | 86 91 | 0 | | 3, 950 4, 000 | 4,000 4,050 | $\frac{615}{625}$ | $605 \\ 615$ | $\frac{483}{493}$ | $\frac{479}{489}$ | $\begin{array}{c} 476 \\ 485 \end{array}$ | $\frac{356}{365}$ | 356 365 | $\frac{356}{365}$ | $\frac{236}{245}$ | $\begin{array}{c} 116 \\ 125 \end{array}$ | 0 5 | 0 |
| 1,850 1,875 | 1, 875 1, 900 | $\frac{215}{220}$ | 95 100 | 0 | | 4, 050 4, 100 | 4, 100 | 635 645 | $\frac{624}{634}$ | 503 | 498 | 494 | 374 | 374 | 374 | 254 | 134 | 14 | 0 |
| 1, 900 | 1, 925 | 224 | 104 | 0 | | 4, 150 | 4, 150 4, 200 | 655 | 643 | $\frac{513}{523}$ | $508 \\ 517$ | 503 512 | 383 392 | 383 392 | $\frac{383}{392}$ | $263 \\ 272$ | $\frac{143}{152}$ | $\frac{23}{32}$ | 0 |
| 1, 925 1, 950 | 1, 950 1, 975 | $\frac{229}{233}$ | $\frac{109}{113}$ | 0 | | 4, 200 4, 250 | 4, 250 4, 300 | $665 \\ 674$ | $653 \\ 662$ | $\begin{array}{c} 533 \\ 542 \end{array}$ | $\frac{527}{536}$ | $\frac{521}{530}$ | $\frac{401}{410}$ | 401 410 | $\frac{401}{410}$ | $\frac{281}{290}$ | $161 \\ 170$ | 41 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 | 2, 025 2, 050 | $\begin{array}{c} 242 \\ 247 \end{array}$ | $\begin{array}{c} 122 \\ 127 \end{array}$ | $\frac{2}{7}$ | | 4, 350 4, 400 | 4, 400 4, 450 | 694 704 | 681 690 | $\begin{array}{c} 562 \\ 572 \end{array}$ | $\frac{555}{564}$ | 548 557 | $\frac{430}{440}$ | 429 438 | $\frac{428}{437}$ | $\frac{308}{317}$ | $\frac{188}{197}$ | 68 | 0 |
| 2, 050 2, 075 | 2, 075 2, 100 | $\frac{251}{256}$ | 131 136 | 11 16 | **** | 4, 450 4, 500 | 4, 500 4, 550 | $714 \\ 724$ | 700 709 | $\frac{582}{592}$ | $\frac{574}{583}$ | 566 575 | $\frac{450}{460}$ | 448 457 | $\frac{446}{455}$ | $\frac{326}{335}$ | $\frac{206}{215}$ | 86 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 | 2, 150 2, 175 | $\frac{265}{269}$ | $\frac{145}{149}$ | $\begin{array}{c} 25 \\ 29 \end{array}$ | | 4, 600 4, 650 | 4, 650 4, 70 0 | 744 754 | 728 738 | $\begin{array}{c} 612 \\ 622 \end{array}$ | $\begin{array}{c} 602 \\ 612 \end{array}$ | $\frac{593}{602}$ | $\frac{480}{490}$ | 476 486 | $\begin{array}{c} 473 \\ 482 \end{array}$ | $\frac{353}{362}$ | $\frac{233}{242}$ | $\frac{113}{122}$ | $\begin{vmatrix} 0 \\ 2 \end{vmatrix}$ |
| 2, 175 2, 200 | 2, 200 2, 225 | $\frac{274}{278}$ | $\frac{154}{158}$ | 34 38 | | 4, 700 4, 750 | 4, 750 4, 800 | 764 773 | 747 756 | $632 \\ 641$ | $621 \\ 630$ | $611 \\ 620$ | 500 509 | $\frac{495}{504}$ | 491 500 | $\frac{371}{380}$ | $\begin{array}{c} 251 \\ 260 \end{array}$ | 131 140 | $\frac{11}{20}$ |
| 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 | 2, 275 2, 300 | $\frac{287}{292}$ | $egin{array}{c c} 167 \\ 172 \\ \end{array}$ | 47 52 | | 4, 850 4, 900 | 4, 900 4, 950 | 793 803 | 775 785 | $\frac{661}{671}$ | $\begin{array}{c} 649 \\ 659 \end{array}$ | 638 647 | 529 539 | 523 | $\frac{518}{527}$ | $\frac{398}{407}$ | $\begin{array}{c} 278 \\ 287 \end{array}$ | $\frac{158}{167}$ | $\begin{array}{c c} 38 \\ 47 \end{array}$ |
| 2, 300 | 2, 325 | 296 | 176 | 56 | 1 | 4, 950 | 5,000 | 813 | 794 | 681 | 668 | 656 | 549 | 542 | 536 | 416 | 296 | 176 | 56 |

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

Name and Address as shown on page 1 of Form 1040

, 1959, and ending

. 19

| | | | APITAL ASSI | | | | |
|--|-------------------------------------|---------------------------------|--|--|--|--------------------|--|
| Short-1 | Term Capital | Gains and L | ossesAssets | | | onths | |
| Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price (contract price) | e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule) | f. Cost or other basis and cost of subsequent im- provements (if not purchased, attach explanation) | g. Expense of sale | h. Gain or loss (column of plus column e less sum of columns and g) |
| 1 | | | | | | | |
| | | | 1 | | | 1 | |
| | | | 1 | | | | |
| | | | | | | | |
| 2. Enter your share of net short-ter | | | • | • | • | | |
| Enter your share of het short-ter Enter unused capital loss carry | | | | | | | |
| 4. Net short-term gain (or loss) Iron | | | | | | | |
| | | | Losses—Asse | | | | |
| 5 | | | | | | | \$ |
| | | | 1 | 1 | l . | 1 | L . |
| | | | I. | | | 1 | i e |
| | | | | | | | |
| | | | 1 | l | | | , |
| | | | • | • | • | • | |
| Enter the full amount of your sho Net long-term gain (or loss) from | | | | | | | |
| 8. Combine the amounts shown or | | | | | | | |
| | | | | | | | l . |
| If line 8 shows a GAIN—Enter there is a loss or no entry on | | | | | | | |
| O. Deduct line 9 from line 8. Ent | | | | | | | |
| Deduct the 9 from time 6. Enter 1. If line 8 shows a LOSS—Enter | | | | | | | Φ |
| (a) the amount on line 8; (b) tax | | | | | | | |
| for exemptions; or (c) \$1,000. | | | | | | | \$ |
| COMPUTATION OF ALTERNA' is a net long-term capital gain or or as a surviving husband or wife \$24,000. | ilv, and vou ar | re filina (a) a | separate return | n with taxable | income exceed | lina \$18.000, o | r (b) a ioint return |
| 2. Enter the amount from line 5, p | age 2, of Form | 1040 | | | | | \$ |
| 3. Enter amount from line 9 above | e | | | | | | |
| 4. Balance (line 12 less line 13). | | | | | | | \$ |
| 5. Enter tax on amount on line 14 | | | | | | | |
| 6. Enter 50 percent of line 13 | | | | | | | |
| 7. Alternative tax (line 15 plus lin | | | | | | | |
| tax on line 7, page 2, Form 104 | | | | | | | \$ |
| | (II) PRO | OPERTY OI | HER THAN | CAPITAL AS | SETS | | |
| a. Kind of property (if necessary, attach state- ment of descriptive details not shown below) | b. Date acquired (mo., day, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price (contract price) | e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule) | f. Cost or other basis and cost of subsequent im- provements (if not purchased, attach explanation) | g. Expense of sale | h, Gain or loss (column plus column e les sum of columns and g) |
| 1 | | | | | | | \$ |
| | 1 | 1 | | 1 | 1 | 1 | l . |
| | | | 1 | 1 | 1 | 1 | |
| ~~~ | | [| | | I . | | 1 |
| 2. Enter your share of non-capita | | | | | | | |
| 3. Net gain (or loss) from lines 1 c | and 2. Enter l | here and on l | ine 2. Schedule | D Summary | on page 3 of F | orm 1040 | \$ |

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

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

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

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

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. 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 I 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 lacts: (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 givon 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 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.



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[Asterisk (*) indicates new items]

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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.

Mortine M. Caplin Commissioner of Internal Revenue

Honorable Douglas Dillon, Secretary of the Treasury.

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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 \$63,200\$ 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. 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

| | Prescribed | | Total sample count | |
|---|-------------------------|-------------------------------------|--|---|
| Type of return1 | Statistics of Income | Pilot Study | Statistics of Income | Pilot Study |
| | (1) | (2) | (3) | (44) |
| Under \$10,000 nonbusiness. Under \$10,000 Schedules C and F. \$10,000 under \$50,000 nonbusiness \$10,000 under \$50,000 Schedules C and F. \$50,000 under \$150,000 nonbusiness. | .008 .03 .03 | .001 .002 .002 .002 | 84,427 69,744 95,300 38,672 14,714 | 28,380 16,828 6,853 2,930 2,411 |
| \$50,000 under \$150,000 Schedules C and F \$150,000 and over nontusiness \$150,000 and over Schedules C and F Prior year delinquent under \$50,000 Prior year delinquent \$50,000 and over | 1.00 | .03 1.00 1.00 .002 1.00 | 28,028 5,031 -,313 3,183 186 | 2,626 5,031 5,31 368 186 |

¹Excludes 1040A returns which are norms by 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

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

| | Number of returns in sample with capital assets | | |
|--|---|---|--|
| Type of return | Total | Duplicated returns included in total | |
| Under \$10,000 nonbusiness. Under \$10,000 Schedules C and F. \$10,000 under \$50,000 nonbusiness. \$10,000 under \$50,000 Schedules C and F. \$50,000 under \$150,000 nonbusiness. | 1,739 3,236 1,660 1,278 1,875 | 80 137 62 26 48 | |
| \$50,000 under \$150,000 Schedules C and F. \$150,000 and over nonbusiness. \$150,000 and over Schedules C and F. Prior year delinquent under \$50,000. Prior year delinquent \$50,000 and over. | 2,150 4,122 4,461 21 84 | 30 0 0 | |

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.

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.

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

| | | | | Returns | with- | | | |
|--|---|--|--|--|---|--|---|---|
| | Capita | l assets | Short term on | apital assets ly | Long-term ray | pital assets ly | Both short-term capi | erm and long- tal assets |
| Type of rapital assets | Number | Relative sampling variability | Number | Relative sampling variability | Number | Relative sampling variability | Humbor | Relative sampling variability |
| | | (Percent) | | (Percent) | | (Percent) | | (Fercent) |
| | (1) | (2) | (3) | (4) | .5) | (6) | (7) | (3) |
| Returns with capital assets1 | 4,901,694 | 2.15 | 285,250 | 10.02 | 3,383,414 | 2+40 | 733,025 | 5.51 |
| Returns with: Corporation stacks, including rights. U. S. obligations. State and local securities. Other bonds, notes, and debentures. MOTIGAGES. | 1,749,340 41,393 120,799 107,691 26,354 | 3.73 22.99 13.32 14.22 31.35 | 174,364 3,13 11,370 19,662 | 12.47 36.10 42.01 32.64 1 ²) | 1,151,871 35,556 94,101 80,484 25,276 | 72 2 134 1e-52 32.70 | 423,005 (2) 9,628 7,045 (2) | 7•35 (²) •2•36 50•66 (²) |
| Distributions from regulated investment companie Share of gain or loss from partnerships and fiduciaries. Livestock. Timber and timber royalties. Coal royalties. | 1,030,615 345,066 712,700 55,393 4,476 | 5.11 7.94 5.28 21.04 71.35 | 3,461 12,081 7,292 (²) | 75.35 42.78 53.09 (²) | 1,U27,027 294,364 666,706 54,856 4,576 | 5.12 3.97 5.36 20.35 71.35 | (2) 33,121 18,502 | 25.00 39.18 |
| Oil and mineral rights and leases. Oil well venture. Production payments in oil and minerals. Plant and equipment, real estate, subtomobiles and accet, ther than leave, used in trade or business. Pranchises and other rights and leases. | 19,468 6,367 (²) 391,521 2,647 | 39.67 59.50 (2) | (2) (2) (2) 17,161 | 33.°1 (2) 38.86 (2) | 16.846 2,127 (²) 370,079 3,583 | 43(7 +0.03 1 ²) 7.55 90.87 | (2) (2) - (2) (2) | (2) (2) - - - - - - - - (2) |
| Certified "emergency facilities". Farm land with unharvested prop. Other farm land. Real estate subdivided. Residence. | (2) 6,864 102,038 182,465 210,663 | (2) 51.31 16.01 12.21 13.13 | (2) 9,064 3,529 7,502 | 91.95 92.60 60.89 | (²) 7,913 97,480 178,457 202,161 | (2) 55.15 16.29 12.39 | (2) | (2) (2) (2) (2) |
| Rights of way on projectly and release. Other real estate not used in trade and business. Automobiles, furniture, objects of art, and other personal property not used in trade or business. Options to buy or sell. Commodities inclusing futures contracts. | 8,026 327,333 54,396 14,510 17,550 | 50.23 4.24 21.76 44.26 31.38 | 22,095 22,095 7,104 8,167 12,802 | (2) 35.94 62.75 61.90 41.05 | 8,021 297,246 ,961 5,871 | 60.27 9.72 23.42 61.69 81.01 | | (2) 53.09 (2) 98.61 |
| Lump-sum distributions from qualified retirement plans. Life insurance and annuities. Distributions from small business corporations. Liquidation distributions. Foreign currency conversion. | 45,205 2,134 82,734 32,126 | 27.40 57.24 17.60 26.69 | (2) (2) (2) (2) (2) (2) | (2) (2) (2) (2) (2) (2) | 45,204 8,014 78,622 30,607 (²) | 27.40 59.95 18.01 27.52 | (2) | (2) (2) (2) (2) |
| Nonbusiness bad debts. Pension fund dissolved. Sale of partnership interest Life interest in an estate. Patents including patent roys.ties. | 67,507 1,454 07,399 0,623 | 20.07 97.34 15.20 61.60 | 05,403 (2) (2) (2) | 20.36 (2) (2) (2) | (2) 1,954 65,751 7,625 (2) | (2) 97•3• 13•03 61•63 | (2) (2) (2) | (2) (2) (2) |
| Other royalties. Cancellation of lease or distributor's agreement. Termination payments to employees. Installment sales from prior years. Sales of other type assets. | (2) (2) | 85.11 9.15 18.69 | 12) - 5,122 15,480 | (2) - 61.19 45.48 | (2) (2) 4,474 295,181 57,564 | (2) (2) 85.11 9.74 21.13 | (²) - 6,012 3,700 | (2) - 60.65 63.92 |

The 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 20%,522 returns with unused capital loss carryover with relative sampling variability of 10.6 percent.

23ampling 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

| | Returns with | |
|--|-----------------------|--|
| Amounts | Corporation stocks | Real estate not used in business |
| Oross sales: Amount | 17,469,622 5.86 | 9,994,768 9,29 |
| Long-term gains: Amountthousend dilear Relative sampling variabilitypercent | 6,197,721 5.07 | 2,360,881 10.20 |
| Long-term losses: Amountthousand dollars Relative sampling variabilitypercent. | 1,089,960 3.3~ | 143,443 24.58 |

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 undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

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*.

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 19591 |
|---|--|--|
| Total | →, 3kil, 694 | ÷.∍∩7,129 |
| No adjusted gross income | 111,259 | 111,414 |
| Under \$10,000 under \$50,000. \$10,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. | 3,325,188 1,346,747 94,627 18,538 | 3, 39,116 1,379,930 91,504 19,681 |
| \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 4,475 693 267 | →,517 700 267 |

 $^{-1}Statistics$ 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

| | Amount (Tho | usand dollars) | Distributio | ns (Percent) |
|---|---|--|---------------------|---------------------------------|
| Adjusted gross income classes | Pilot study | Statistics of Income 1959 ¹ | Pilot study | Statistics of Income 1959 |
| | (1) | (2) | 31 | (4) |
| Total | 12,331,867 | 12,237,897 | 100 | 100 |
| No adjusted gross income | 216,030 | 220,139 | 2 | |
| Under \$10,000 \$16,000 under \$50,000. \$50,000 under \$100,000: \$100,000 under \$200,300. | 3,336,946 4,350,166 1,454,337 1,74,587 | 3,151,476 4,255,490 1,548,448 1,160,087 | 27 35 12 9 | 3. |
| \$200,600 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. | 916,771 990,809 542,221 | 918,170 441,848 542,239 | eriq top top | |

¹Statistics of Income—1959, Individual Income Tax Returns for 1959, p. 66, tabl-15, olumns 7 plus 14, minus column 8 and olumn 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. 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 non-depreciable 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 non-payment of taxes and stock ownership and worthless stock in cooperative housing developments and apartments but only if development or apartment is tax-payer'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

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

| | Number | of returns wi | ith sales of— | |
|--|---|---|--|---|
| Types of sapital assets | Capital ass⊬ts | Short-term capital assets only | Long-term capital assets only | Both short- term and long term apital assets |
| | (1) | (2) | (3) | (4) |
| Returns with sales of ogital assets! | مة او101 وم | 235 , 290 | 3,383,419 | 733,025 |
| Returns with sales of: Componation stocks, including rights. U. S. obligations. State and local securities. Other bonds, notes, and inhentures. Mortgages. | 1,749,240 41,393 121,744 107,641 46,354 | 174,364 3,713 11,370 14,662 | 1,151,871 35,556 99,101 80,984 25,276 | (2) 9,828 7,045 |
| Distributions from regulated investment companies. Share of gain or loca from partnerships and fiduriaries. Livestock Timber and timber regalities Coal royalties. | 1,730,615 341,766 712,5 55,232 4,576 | 12,001 12,001 7,202 | 1,127,027 299,864 686,706 54,856 4,576 | 33,121 18,502 |
| Oil and mineral rights and leases. Oil well ventures. Production payments in fil and minerals. Plant and equipment, real estate, sutomobiles and assets other than leases used in trade or business. | 19,959 6,667 (4) | (2) (2) | 16,846 2,127 (²) | (2) |
| Franchises and other rights and leases. | 391,521 3,647 | 17,161 | 370 ,07 9 3 , 583 | |
| Certified "emergency facilities". Farm land with unharvested crop. Other farm land. Real estate subdivided. Residence. | (2) 8,964 101,788 183,465 210,663 | (²) ,352- 3,52- 7,501 | (2) 7,913 97,480 178,457 202,161 | (2) (2) |
| Rights of way on property and release. Other real estate not used in trade and business. Automobiles, furniture, objects of art, and other personal property not used in trade or business. Options to buy or sell. Commodities including futures contract | 8,026 327,333 54,196 14,510 17,550 | (2) 21,095 7,104 8,567 12,862 | 3,021 297,246 44,961 5,871 3,596 | (2) (2) 72 |
| Lump-sum distributions from qualified retirement plans. Life insurance and annuities Distributions from small bisiness corporations. Liquidation distributions. Foreign currency conversion. | 45,205 8,582 82,739 32,126 (²) | (2) (2) (2) (2) (2) | -5,204 8,014 78,662 30,607 | 121 - |
| Nonbusiness bad debts. Pension fund dissolved. Sale of partnership interest. Life interest in an estate. Patents including patent royalties. | 67,507 1,954 68,398 7,628 | 65,468 (2) (2) (2) | (2) 1,954 65,751 7,625 (2) | (2) - (2) - (2) |
| Other royalties. Cancellation of lease or distributor's agreement. Termination payments to employees. Installment sales from prior years. Sales of other type assets. | 12) (2) 4,474 307,315 76,744 | (²) - 5,122 15,480 | (2) (2) 4,474 290,181 57,564 | (²) - 6,012 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 20°,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 returns1 | Gross sales (Thousand dollars) | Long-term capital gains (Thousand dollers) | Long-term capital losses (Thousand dollars) | Net long- term capital gain (or loss) ² (Thousand dollars) |
|--|--------------------------------|--------------------------------|--|---|--|
| | (1) | (2) | (3) | (1+1 | (5) |
| Returns with sales of long-term capital assets | 4, le,444 | 36,184,244 | 1+,156,758 | 1,824,991 | 12,331,867 |
| Returns with sales of: | | | | | |
| Corporation stocks, including rights | 1,574,876 | 17,469,622 | €,197,721 | 1,∩01,4∈0 | 5,116,261 |
| U. S. obligations | 37,680 | +(4,467 | 10,431 | 32,6₩€ | 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 | - | 3 66,238 | 5,867 | 360,371 |
| Share of gain or loss from partnerships and fiduciaries | 332,935 | _ | 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") | 377,4€1 | 2,407,005 | 665 , 945 | 128,314 | 537,631 |
| Real estate not used in trade or business and farm land (Includes farm land with un- harvested crop; other farm land; real estate subdivided; residence; rights of way on property and release; and other real estate) | 774,660 | 9,994,768 | 2,360,381 | 143,44,3 | 2,217,438 |
| Sales of other type assets (Includes all other types of capital assets) | 659,082 | 1,675,537 | 2,066,04U | 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, CROSS 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 | Gross | Long-term capital gain | Long-term capital loss | Net long-term capital gain (or loss) ¹ | Number of returns with long-term capital | Gross | Long-term capital gain | P | Net long-term capital gain (or loss) ¹ | Number of returns with long-term | Gross | | | Net long-term sapital gain (or loss) |
|---|---|--|--|---|---|---|------------------------------|--|----------------------------|---|--|---|--|--|--|
| | assets (1) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | assets (1) | (Thousand dollars) (≥) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | assets (1) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) | (Thousand dollars) |
| | | | Total ² | | | | Corporation s | storks, inclu | including rights | (n | | u. | obligations | as | |
| Total | 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 |
| | 104,627 | 848,299 | 273,112 | 57,082 | | 16,21- | 92,836 | 26,581 | 13,451 | 13,130 | | 1 | 1 | ·į | ĵ. |
| | 3,126,630 | 12,612,933 | 5,131,638 | 651,816 781,522 | | 784,341 | 3,632,605 | 2.411.711 | 286,602 596,196 | 1.815.515 | 13,572 | 133.211 | 4,038 | 10,386 | 38,969 |
| | | 3,787,152 | 1,630,658 | | | | 2,192,420 | 878,376 | 102,438 | 775,938 | n | 248,432 | 1,324 | 6,667 | 34,843 |
| \$100,000 under \$200,000 | 18,359 | 2,325,503 | 1,152,867 | 78,280 | | 12,326 | 1,507,555 | 639,784 | 44,177 | 595,607 | 917 | 44,919 | 804 | 2,085 | 31,281 |
| \$500,000 under \$1,000,000 | 690 266 | 656,039 | | 13,773 | 440,809 | | 434,784 | 390,113 | 5,929 | 310,640 | 19 | 30,548 | 838 | 2,364 | 31,526 |
| | Other bonds state and debentures | | and certificates of indebtedness local bonds; other bonds; notes, ; and mortgages) | ndebtedness nds, notes, | | Distributions | ions from regulated | | investment corporations | orations | Share of ga | gain or loss | from partner | partmerships and f | fiduciaries |
| Total | 207,730 | 2,670,709 | 419,687 | 207,992 | 211,695 | 1,027.154 | , | 366,238 | 5,867 | 360,371 | 332,985 | 1 | 1,062,797 | 52,595 | 1,010,202 |
| No adjusted gross income | (7) | (,) | (4) | | (4) | 9.161 | ' | 1.382 | | 1,382 | | ı | (+) | (+) | (+) |
| Under \$10,000 | 77,040 | 337,099 | 78,326 | | 52,630 | 622,657 | i t | 135,806 | 2,067 | 174,481 | 7.7 | 1 1 | 294,003 395,221 | 37,237 | 256,766 383,546 173,753 |
| \$100.000 under \$200.000 | 1,0,01 | 352 365 | 50.765 | 23 571 | | 4 285 | ' ' | 10.00 | 76 | 6.935 | | 1 1 | R1.857 | 532 | 81.325 |
| \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1.000.000 or more | 309 | 70,209 | 28,129 13,973 15,504 | 3,811 | | 191 | 1 1 1 | 6,627 1,695 | 107 | 1,521 | 1,417 | 1 1 1 | 33,375 | 1,109 | 83,368 33,195 21,954 |
| | | | Livestock | | | Natural resources oil and mineral well ventures; minerals) | | (Includes timber and timber royalties; rights and leases; coal royalties; oil and production payments in oil and | and timber s; coal roys | royalties; alties; oil il and | Assets including real (Includes plant and biles, and assets o and business; franci and certified "emer | uding real plant and assets of reach signature. | sets including real estate used in trade or business (includes plant and equipment, real estate, automobiles, and assets other than lesses used in trade and business; franchises and other rights and leases, and certified "emergency facilities") | in trade or real estate, ases used in ner rights an | business automo- trade dleases; |
| 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 | | 44,555 | (4) | (4) | (4) | 1 000 | (4) | 27,905 | 232,824 | 53,152 | 16,774 | 36,378 |
| \$10,000 under \$50,000 \$50,000 under \$100,000. | 32,893 | 180,432 | 104,447 | 9,886 9,446 | 94,501 | 14,749 | 102,088 | 59,976 | 7,314 | 52,662 | | 844,914 | 264,386 | 9,686 | 32,514 |
| \$100,000 under \$200,000 | 728 | 8,319 | 5,569 | 162 | 5,407 | 683 281 | 25,163 | 20,189 | 548 | 19,641 | | 37,792 | 19,954 | 1,108 | 18,846 |
| \$500,000 under \$1,000,000 | 30 | 1,266 | 879 | 89 | 929 | 92 | 6,766 | 3,813 | 444 | 3,769 | 36 | 7,000 | 4,719 | 36 | 4,683 |
| | Real estat (Include, dence; r. | Real estate not used in trade or business and farm land (Includes farm land; real estate subdivided; residence; rights of way on property and release; and | n trade or b real estate on property | usiness and subdivided and releas | farm land ; resi- e; and | Sales of of | other type assets | assets (Includes all capital assets) | s all | other types of | | | | | |
| 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 | | | | | |
| No adjusted gross income Under \$10,000 | 17,108 | 295,651 | 49,970 | 16,484 | | | 114,285 | 70,911 | 2,374 | 68,537 | | | | | |
| \$10,000 under \$50,000 | 153,190 | 2,924,874 | 820,097 | 27,491 | 792,606 | 184,094 20,904 | 539,518 | 748,699 | 26,032 | 722,667 251,426 | | | | | |
| \$100,000 under \$200,000 \$200,000 under \$500,000 | 2,519 | 241,638 | 161,111 | 752 | ., | 1,363 | 107,752 | 165,823 | 5,269 | 160,554 | | | | | |
| \$300,000 under \$1,000,000 | 36 | 7,257 | 4,932 4,932 | 31 | 4,901 | | 38,721 | 68,730 96,100 | 1,147 | 91,867 | | | | | |
| 1 Column (3) minus column (4). | | Total number | ² Total number of returns will not | | equal sum of r | sum of returns for each | each type of | type of capital asset since there | et since the | | vidual retur | ns with mor | are individual returns with more than one type of capital asset. | ype of capi | al asset. |

Column (3) minus column (4). Tr let long-term loss. 4 Se

*Total number of returns will not equal sum of returns for each type of capital asset since there are individual returns with more "Sampling variability is too large to warrant showing separately. However, the grand total reflects data deleted for this reason.

Table 4. -Number of individual income tax returns with sales of corporation stocks, including rights, by periods held, 1959

| [Taxable and nontaxable returns] | 1 |
|--|---|
| Periods held | Number of returns |
| eturns with sales of corporation stocks, including rights ¹ | 1,749,24 |
| eturns with short-term sales of stock: | |
| Number of returns ² | 597,3 |
| Period held: Under 3 months. 3 months under 4 months. 4 months under 5 months. 5 months to 6 months. | 404,8 199,5 176,3 171,6 |
| Not available: Total r⊬turns ³ . Returns with installment sales from prior years. Other returns. | 45,3 1,0 44,3 |
| eturns with long-term sales of stock: | |
| Number of returns ² | 1,574,8 |
| Period held: Over o months under 7 months 7 months under 8 months 8 months under 9 months 9 months under 10 months 10 months under 12 months | 198,1 175,7 152,7 122,2 173,2 |
| 1 year under 2 years 2 years under 3 years 3 years under 5 years 5 years under 10 years 10 years under 15 years | 521,1 416,0 526,0 342,5 141,7 |
| 15 years under 20 years | 51,0 77,4 |
| Not available: Total returns ³ . Returns with installment sale from prior year. Other returns. | 199,2 8,6 191,1 |

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. | | | | | | | | | | | ADDRE | 55 | | | | | | | | |
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| (a) 01 | (b) | Corp | tion s | tocks includi | | ts | | | | | (a) | (b) | Automobile | o from the | uso shioata | (c) | d other personal | | | |
| 02 | | U. S. O | bligat | ions | | | | | | | 23 | | in trade or | busines: | ure, objects | or dat, dis | other personal | propers | not used | |
| 03 | | State on | nd loc | al securities | • | | | | | | 24 | | Option to b | uy or se | п | | | | | |
| 04 | | Other b | onds, | notes, and de | ebentur | es | | | | | 25 | | Commoditie | s includ | ling futures o | contracts | | | | |
| 05 | | Mortgag | jes | | | | | _ | | | 26 | | Lump-sum | distribut | ions from qu | alified ret | irement plans | | | |
| 06 | | Distrib | ution t | rom regulated | inves | tment | compo | nies | | | 27 | | Life insura | nce and | annuities | | | | | |
| 07 | | Share o | f gain | or loss from | partner | ships | s and f | ductari | es | | 28 | | Distributio | ns from | small busine | ss corpor | ntions | | | |
| 08 | | Livesto | ⊳⊂k | | | | | | | | 29 | | Liquidation | distrib | utions | | | | | |
| 09 | | Timber | and t | mber royaltie | s | | | | | | 30 | | Foreign cu | rrency o | onversions | | | | | |
| 10 | | Coal to | yaltie | s | | | | | | | 31 | | Nonbusines | ss bad de | ∍bts | | | | | |
| 13 | | Oil and | miner | al rights and | leases | • | | | | | 32 | | Pension fu | nds diss | olved | | | | _ | |
| 12 | | Oil wel | l vent | ure | | | | | | | 33 | | Sale of par | tnership | interest | | | | | |
| 13 | | Produc | tion po | yments in oi | l and n | inera | ıls | | | | 34 | | Lite intere | st in an | estate | | | | _ | |
| 14 | | Planta | nd eq | uipment, real ised in trade | estate, | auto | mobile | , and as | ssets | ther | 35 | | Patents an | d patent | royalties | | | | | |
| | | than le | ases t | ised in trade | or busi | ness | | | | | 36 | | Other royal | ties | | | | | | |
| 15 | | Franch | ise an | d other rights | and le | eases | | | | | 37 | | Cancellatio | on of lea | se or distrib | utor's agr | eement | | | |
| 16 | | Certifie | nergency" fac | | | | | | 38 | | Terminatio | n payme | nts to employ | /ees | | | | | | |
| 17 | | Form lo | and wi | th unharveste | d crop | | | | | | 39 | | All install | ment sal | es from prior | years | | | | |
| 18 | | Other t | arm la | nd | | | | | | | 40 | | All other (| Listi | | | | | | |
| 19 | | Real e | state s | ubdivided | | | | | | | _ | | | | | | | | | |
| 20 | | Reside | | | | | | | | | | - | | | | | | | | |
| 21 | | | | y on property | | | | | | | - | | | | | | | | | |
| 22 | | Other r | eal es | tate not used | in trac | ie or | busine | | RT 4 - | CORPOR | ATE 5 | rocks | 5 - PERIOD HELD | | | | | | | |
| | (a) | | (b) | (c) | I | | (a) | | (b) | (c) | | | (0) | {b} | (c) | | (a) | (b) | (c) | |
| | nths nonth | under | 41 | | | 7 Mo θ n | nths wo | der | 46 | | | | ears under years | 51 | | 20 | Years and over | 56 | | |
| | nths | under | 42 | | | 8 Mo: | nths wr | der | 47 | | | | fears under 52 Not available 57 Short-term | | | | | | | |
| 4 Mo | nths | under | 43 | | | 9 Mo | nths w | | 48 | | | 5 Ye | ears under | 53 | | N | ot available Long-term | 58 | | |
| 5 Mo | nonth | up to | 44 | | i | 0 Mo | months nths un | der | 49 | | + | 10 Ye | years ars under | 54 | | In | staliment sale Short-term | 59 | | |
| Over | 6 mc | nths | 45 | | | l Ye | months ar unde | | 50 | | + | 15 Ye | years ars under | 55 | | In | stallment sale | 60 | | |
| Comprehensive states | | mos. | | ies of Long-to | erm As | | eats - (Fron | Works | | CONTINI | JATION | | years RT 3 ASSET C | | | | Long-term | | | |
| CATE- GORY CODE | | ROSS SAL | | TOTAL (Workshi | eet, c) | | | TAL LO: rksheet, (d) | | | | | | | | | | | | |
| 71 | | (b) | | (c) | | - | | (4) | | | | | | | | | | | | |
| 72 | | | | | | \dashv | | | | | | | | | | | | | | |
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| DISTRI | CT CODE | E | | | | | | | | 005 | | ••• | | | | | | |
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| | | | | | | | | OF CATE | GORY C | | | | | IN PART | 3 | | | |
| SAMPLI | E CDDE | | | 1 INCL | | | 02 | | | | | | CODE O | 9 10, 11, | 12 13 | | | |
| IDENTI | EICATIO | ON NUMBER | | | | | 03, 04, 05 | 5 | | | | | CODES 14 | | 12, 13 | | _ | |
| | | | | 74 INCL | | | 06 | | | CODE | 79 INCL | UDES | CODES 1 | 7, 18, 19, | 20, 21, | 22 | | |
| | | | | 75 INCL | | CODE | 07 | | T | l . | | | ODES 2 | | | 1 | | |
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|---------------------------------|--------------------|-----------------------|---|--|--|---------------------------------------|----------------------------|---------------------------------------|---|-------------------------------|---|---------------------|----------------------------------|-----------------|-----------------------------|--|---|
| 품- | V. S. Inter | Treas | sury Department levenue Service | or Othe | r Taxable | Year Begin | nning | | (PLEASE 1 | 1959, E TYPE OR PRI | nding NT) | • | †9 | - | | | |
| MONEY ORDER H | | | | Hom | e e | (If this | • | | | | st names and middle | | both) | - | | | |
| NEY | | | | adare | :55 | | | | (Number and | d street or ru | ral route) | | | | | | |
| Ŋ, | | | | | City, town | , or post of | ffice) | | (| Postal zone r | number) | | (State) | - | | | |
| g, | our S | ocial S | ecurity Number | | Occupat | ion | | | | Wife's So | cial Security Number | | Occupation | | | | |
| ATTACH CHECK | Exemptions | 2. | turn, or if she I List first names qualify as depo address if differ Enter number | only if uded in ad no of you endents for of ex- | all of he this re income children give myours. emption | (b) A (c) A who | dditiona dditiona | 1 \$600 a 1 \$600 a other p | exemption exemption ersons list | if 65 or o if blind at | ver at end of taxe t end of taxable y o of page 2 | able ye year | ar. 🗌 Yaurs | elf [| Wife Wife Ent of c | exemption checked er number hildren | > |
| - | | | Enter all was | aes. so | alaries. | bonuse | es, com | mission | s, tips, c | ind othe | r compensatio | n befo | re payroll | ded | uction | s (includi | ng any |
| | | | Employer' | s Name | aunt or s | imilar all | lowance V | paid by Vhere Emp | your emp | loyer over | your ardinary an | d neces | sary business (a) Wages, etc. | ехре | (b) (\$ | ee instructions Income Tax W | , pp. 5–6.) ithheid |
| • W | ايه | | | | | | | | | | | | | | | <u> </u> | _ |
| 荆 | Income | | | | | | | | | | ts here ——— | | | | \$ | | _ |
| ATTACH COPY B OF FORMS W-2 HERE | E | 7. 8. 9. 10. | Balance (line Profit (or loss Profit (or loss Other income | e 5 les:) from) from e (or lo | s line 6 busines farming oss) fror | o) ss from s g from s n page | seporate separate 3 (Divid | e Sched e Sched dends, | dule C dule F Interest, | Rents, F | ensions, etc.) | \$ | | | wage becau | s exceeded use you or y nore than d er, see instr | d from 1 \$120 ourwife one em- |
| - B | | | Check if unmo | mied ' | 'Head | f House | ehold'' [|], or "S | Surviving \ | Widow or | Widower" with | depen | dent child [|]. (9 | See ins | structions p | p. 7-8) |
| ATTACH COF | | 12. | Table on pagif you itemize | ome on line 11. (If line 11 is under \$5,000, and you do not itemize deductions, use Tax ge 16 of instructions to find your tax and check here 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 | | | | | | | | | | e, or 2). | | | |
| • | refund | | from wages, omit lines 13 through 16 | 15. E | 14. Balance (line 12 less line 13) | | | | | | | | | | | | |
| , | Tax due or refund | 17. | (a) Tax withh | eld (li s and e | ine 5 al credits | bove). on 1959 | Attac 9 Declo | h Form gration | of Estimo | Copy B. ated Tax | (See page 8.) | \$ | | | \$ \$ | | |
| | | 18. | If your tax (li | ne 12 | or 16) | is large | er than y | your po | yments (| line 17), | enter the BALA | NCE D | ue here- | > | \$ | | |
| | | 19. | - | | | | | | | | 6), enter the 0 1 | | | · → | \$ | | |
| | | 20. | Amaunt of lin | e 19 t | 5 be: (d | a) Credit | ed on 1 | 960 esti | mated tax | \$ | ; (b) Re | funded | \$ | | | | |
| Dic II " | you Yes, | rece | eive an expense | allow | ance or | reimbur | rsement, | or chor | ge expens | es to you | r employer?. | Yes [| No / See pa | ge 6, \ | | | |
| - | | | which you live. | ls ye | our wife Yes (| (husband No. 1 | | a separa enter he | te return f er (his) nam | | If you owe any 1959, enter here where the accour | Federal the Inte | tax for years rnal Revenue | before | | | |
| edg relo Sig. her | e an Iting n | d bel | under the penaltief is a true, core matters required | ta be r | d comple | n the return. | rn of whi | ich he ha | s any know | ledge. | eles and statements n ather than the to AND WIFE MUST | | ris decidiailo | | | he best af m all the inf | y knowt- ormation |
| | | | | , are un | 2 (1010) | *** | ,1113 15 G | . Joint 16 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 110001110 | most | 314, | | | | | |

(Signature of preparer other thon taxpayer)

(Date)

o70-16-75313-1

| Form 1040—19 | 59 EXEMPTIONS FOR | PERSONS OTHER | Months lived in your | R WIFE AN | Amount YOU fur- | Page 9 |
|-------------------------------------|---|-------------------------------|---|------------------------------------|---|--|
| | Name | Relationship | home. If born or died during year also write "B" or "D" | | nished for dependent's support. If 100% write "All" | Amount furnished by OTHERS including dependent |
| | • | | | | \$ | \$ |
| | | | | | | - |
| | | | | | | |
| | ige 1, the number of exemptions on its based on a multiple-support of | | persons, attach the | declarations de | scribed on page 5 | of instructions. |
| If Hus | AIZED DEDUCTIONS—II band and Wife (Hot Legally Sepi e to whom paid. If neces Please pu | rated) File Separate Reti | urns and One Item In one item on | lizes Deductions, a line or att | the Other Must Aleach additional | so Itemize |
| | | | | | | |
| Contributions | | | | | | 1 |
| Outh mutions | | | | | | |
| | Table 1 but at a second | 0007 - (1' - 44 4 | | | <i>(</i>) | c |
| | Total paid but not to exceed | 20% of line 11, page 1 | , except as descrit | pea on page 8 c | instructions | D |
| | | | | | | |
| Interest | | · | | | | |
| | | | | | Total interest | |
| | | • | | | | |
| Taxes | | | | | | |
| | | | | | | |
| | Submit itemized list. Do not enter any | expanse compensated by insura | nce or otherwise | | Total taxes | |
| Medical and | Cost of medicines and drug | | | 1 | \$ | |
| dental expense | 2. Other medical and denta | | | | | |
| see instructions, | Total | | | | | |
| page 10) | 5. Allowable amount (excess | • • | | age 10, for limit | ations.) | |
| Other | | | | · | | |
| Deductions (See page 10 of | | | | | | |
| instructions and attach informa- | | | | | | |
| tion required) | TOTAL DEDUCTIONS | /F | 0 (T C | | Total | |
| | TOTAL DEDUCTIONS | | | | | <u> </u> |
| | | ATION—IF YOU | | | | |
| | sted Gross Income from line 1 | | | | | \$ |
| | s are itemized above, enter to 5,000 or more, enter the sm | | | | | |
| filing a sep | parate retum) | | | | | |
| | ne 1 less line 2) | | | | I | |
| | 600 by total number of exent come (line 3 less line 4) | | | | | |
| 6. Tax on amo | ount on line 5. Use approp | riate tax rate schedul | e on page 15 | of instructions. | Do not use | |
| 7. If you had | on page 16capital gains and the alterna | tive tax applies ente | the tax from se | eparate Schedi | ıle D | |
| | If you itemized deductions | | THE TON TON 3 | parare series | , c B | |
| (a) Credit f | for income tax payments to a for | eign country or US. pos | | | 1 | |
| | id at source on tax-free covenant b | | | | | |
| 9. Enter here o | and on line 12, page 1, the | omount shown on line | 6 or 7 less am | ount claimed | on line 8(c) | \$ |
| | | | | | 670 | -16-75313-1 GPO |

| IF INCOME WAS ALL FROM S. Schedule A.—INCOME FROM DIVID | | | | | | |
|---|---|--|-----------------------------------|------------------------------------|----------------------|-------------|
| 1. Name of qualifying corporation | | | | | tered as interest in | Schedule B) |
| (Indicate by (H), (W), (J) whether stock is held by | n aecianng aiviae husband, wite, or Jointly) | na (See Instructions | s, page 11): | Amount | | |
| | | | | \$ | | |
| | | | | | | |
| | ********** | *=************************************ | | | | |
| ••••• | *** | | | | | |
| 2. Total | | | | \$ | | |
| 3. Exclusion of \$50 (If both husband | | • | itled to exclude | | | |
| not more than \$50 of his (her) o 4. Excess, if any, of line 2 over lin | | | J.J. I | <u> </u> | | |
| Dame of nonqualifying corporation | | | doie J | D | | |
| | | | | | | |
| | | | | | | |
| 6. Enter total of lines 4 and 5 | | | | | S | |
| Schedule B.—INCOME FROM INTER | REST (This includes | interest credited to y | our account) | | | |
| Name of payer | Amount | Name (| of payer | Amount | - | |
| | [2] | | | 3 | | |
| | | | | | | |
| | | | | | | |
| | | | | Enter total he | re -> | |
| Schedule D Summary.—GAINS AND | | | | TY | | |
| 1. From sale or exchange of capital c | | | | | | |
| 2. From sale or exchange of property | | | | | | |
| Schedule E.—INCOME FROM PENS Part I.—General Rule | IONS AND ANNU | 111 F2 (266 HISTIACHOR | s, page (2) | | | |
| 1. Investment in contract | \$ | 4. Amount received | d this year | \$ | | |
| 2. Expected return | \$ | 5. Amount exclude | | | | |
| Percentage of income to be exclude | | by line 3) | | | | |
| (line 1 divided by line 2) | | 6. Taxable portion | ·· | | | |
| Part 11Where your employer has contributed a If your cost was fully recovered in prior years or it you | | | | | | |
| 1. Cost of annuity (amounts you paid |) \$ | 4. Amount received | d this year | \$ | | |
| 2. Cost received tax-free in past years | | | , , | | | |
| Remainder of cost (line 1 less line 2 |)\$ | 5. Taxable portion | (excess, if any, of | line 4 over line | 3) | |
| Schedule G.—INCOME FROM RENT | S AND ROYALTIE | ES | | | | |
| 1. Kind and location of property | 2. Amount of ren or royalty | 3. Depreciation (explain in Sch. 1) or depletion | 4. Repairs (attach itemized list) | 5. Other expen (attach itemized | ses list) | |
| | \$ | | \$ | | | i |
| *************************************** | | | Ф | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | 1 |
| 1. Totals | \$ | \$ | \$ | \$ | | |
| Net income (or loss) from rents a | | | mns 3, 4, and 5 |) | | |
| Schedule H.—OTHER INCOME | | | | | | |
| | | | | | | |
| 1. Partnerships (name and address) | | | | | | |
| 2. Estates or trusts (name and address | • | | | | i | |
| 3. Other sources (state nature) | | | | | | |
| Total income (or loss) from abo | | | | | | |
| | · - | A A A A A A A A A A A A A A A A A A A | | | I CT | |

Form 1040—1959
IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2
School L. EXPLANATION OF DEDICTION FOR DEPRECIATION CLAUMED IN SCHEDULE G

| Schedule I.—EXPLANATION OF DEDU | CHON FUR DE | PREGIATION GLA | HIMED IN SCHEDU | LE U | | |
|--|---|--|---|--------------------------------------|-----------------------------------|-------------------------------|
| 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 |
| | | | | | | |
| | 1 | | | | | |
| | 1 | | | | | |
| | | | | | 1 | |
| | | | | | - | ••••• |
| Schedule J.—DIVIDENDS RECSIVED C | REDIT (See inst. | ructions made 14) | 1 | | | |
| | | | | | | 1 |
| Amount of dividends on line 4, Sch Tentative credit (4 percent of line 1 |) | | | | | |
| 3. Tax shown on line 12, page 1, plu4. 4 percent of taxoble income | s amount, if any | , shown on line 8 | | | | |
| Taxable (a) If tax is computed Income (b) If Tax Table is use deduction for exem | | | | eof, and less th n line 4, page 1 | e). | |
| 5. Dividends received credit. Enter 3, or 4, above | | | | | | |
| chedule K.—RETIREMENT INCOME | • | , | | | | |
| This credit 1. If you received pension 2. If you are under 65 y 3. If you are 65 or over | ns or annuities of ears of age and ha and under 72, and | \$1,200 or more from d "parned incomo" had "earned incom | of \$2,100 or more; OR et" of \$2,400 or more. | iroad Retirems | ent; | |
| separate return, use column B only. If joint | | | | A | | В |
| Pid you receive earned income in excess of \$6 1959? Widow or widowers see instruc | 000 in each of any | 10 calendar years b | efore the taxable year | ☐ Yes ☐ | No \square | Yes No |
| answer above is "Yes" in either column, fur | | | | | | |
| 1. Retirement income for taxable year: | | | | | | |
| (a) For taxpayers under 65 year | rs of age: | | | | | |
| Enter only income received fr systems and included in line 11 | , page 1, of this | | | \$ | \$ | |
| (b) For taxpayers 65 years of a | • | | | | | |
| Enter total of pensions and ar page 1, and gross rents includ | ed in column 2, | Schedule G, pag | | | 1 | |
| | ON RETIREMEN | | ſ | \$ 1,200 | 0 0 \$ | 1,200 0 |
| Maximum amount of retirement inc Deduct: | come for credit c | omputation | | J 1,200 | 3 | 1,200 |
| (a) Amounts received in taxoble y Act, the Railroad Retirement | Acts, and certain | other exclusions. | the Social Security from gross income | | | |
| (b) Earned income received in tax (This line does not apply to persons 72 (1) Taxpayers under 65 years | of age, enter a | mount in excess o | | | | |
| (2) Taxpayers 65 or over and | | | | | | |
| Total of lines 3(a) and 3(b Balance (line 2 minus line 4) | | | | | | |
| 6. Line 5 or line 1, whichever is sma | ller.:::::: | . . | | | | |
| | | | | | | |
| 7. Tentative credit (20 percent of line | 6) | | | | | |
| 8. Total tentative credit on this return | | ts on line 7, colur | | | | |
| 9. Amount of tax shown on line 12, p | | | | | | |
| 0. Less: Dividends received credit fro | | | | | | |
| 1. Balance (line 9 less line 10) | | | | | | |
| 2. Retirement income credit. Enter he | ere and on line 1 | 3(b), page 1, the | amount on line 8 or | line 11, which | never | |
| is smaller | | | | | \$ | |

SCHEDULE D (Form 1040)

U. S. Treasury Department-Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

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 e. Depreciation f. Cost or other allowed (or allowable) since basis and cost of subsequent imh. Gain or loss (column d e. Kind of property (if necessary, attach state-ment of descriptive details not shown below) plus column e less sum of columns f and g) b. Date acquired c. Date sold d. Gross sales price g. Expense of sale acquisition or March 1, 1913 (attach schedule) (mo., day, yr.) (mo., day, yr.) (contract price) provements (if not purchased, attach explanation) 2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries...... 3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement)...... 4. Net short-term gain (or loss) from lines 1, 2, and 3..... Long-Term Capital Gains and Losses-Assets Held More Than 6 Months 6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries... 7. Net long-term gain (or loss) from lines 5 and 6..... 8. Combine the amounts shown on lines 4 and 7, and enter the net gain (or loss) here..... 9. If line 8 shows a GAIN—Enter 50 percent of line 7 or 50 percent of line 8, whichever is smaller. (Enter zero if there is a loss or no entry on line 7)..... 10. Deduct line 9 from line 8. Enter balance here and on line 1, Schedule D Summary on page 3 of Farm 1040...... 11. If line 8 shows a LOSS—Enter here and on line 1, Schedule D Summary, Form 1040, the smallest of the following: (a) the amount on line 8; (b) taxable income computed without regard to capital gains and losses and the deduction COMPUTATION OF ALTERNATIVE TAX.—Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000. 12. Enter the amount from line 5, page 2, of Form 1040 13. Enter amount from line 9 above. **14.** Balance (line 12 less line 13)...... 15. Enter tax on amount on line 14 (Use applicable tax rate schedule on page 15 of Form 1040 Instructions) 16. Enter 50 percent of line 13. 17. Alternative tax (line 15 plus line 16). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2, Form 1040..... (II) PROPERTY OTHER THAN CAPITAL ASSETS e. Depreciation f. Cost or other h. Gain or loss (column d allowed (or allowable) since acquisition or March 1, 1913 hasis and cost of a. Kind of property (if necessary, attach statec. Date sold d. Gross sales price plus column e less sum of columns f b. Date acquired subsequent im g. Expense of sale ment of descriptive details not shown below) (mo., day, yr.) (mo., day, yr.) (contract price) provements (if not and g) purchased, attach (attach schedule) explanation) 2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries

3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary on page 3 of Form 1040....

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

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

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

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a lixed date not exceeding one year from date of issue;
- 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. 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 trans-actions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these trans-actions 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 I 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 lorward and treated as a short-term capital loss in may be carried lorward 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 have a loss of the carryover and the carryover and the carryover to the carryov 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

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.



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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., 30e)

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 e)

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