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# STATISTICS OF INCOME . . . 1961

# Individual INCOME TAX RETURNS

for 1961

U. S. TREASURY DEPARTMENT . INTERNAL REVENUE SERVICE

-

# Statistics of Income

1961

Individual
INCOME TAX
RETURNS

for 1961



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

U. S. TREASURY DEPARTMENT

Internal Revenue Service

Publication No. 79 (12-63)

### INTERNAL REVENUE SERVICE

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UNITED STATES

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WASHINGTON: 1963



# Commissioner of Internal Revenue

WASHINGTON 25, D. C.

### LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., November 21, 1963.

Hon. Douglas Dillon, Secretary of the Treasury.

Dear Mr. Secretary:

l am transmitting the Statistics of Income-1961, 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 statistics in this report relate to the more than 61 million individual income tax returns, Forms 1040 and 1040A, filed during calendar year 1962.

Data are shown for sources of income, excludable sick pay, total itemized deductions, exemptions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments, all classified by size of adjusted gross income.

Other significant classifications include tax rates, marital status, patterns of income, types of exemptions, and States. Selected sources of income, taxable income, and income tax are presented for the 100 largest standard metropolitan statistical areas.

New statistics relating to gross rents and rent expense, interest income classified as to type of payer, and income and tax by tax rates are included in this report.

Commissioner of Internal Revenue.

Mortine M. Caplin



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Individual
Income Tax
Returns

# Guide to basic and historical tables . . .

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### INDIVIDUAL INCOME TAX RETURNS FOR 1961

Income and tax statistics for 1961 presented in this report were derived from a sample of the nearly 61,500,000 individual income tax returns filed during 1962.

The comparability of income year 1961 and income year 1960 data was not significantly affected by amendments to the Internal Revenue Code of 1954 which were effective for years beginning after 1960.

### NUMBER OF RETURNS, INCOME. AND TAXES

Chart 1 shows the 10-year trend of returns in three broad income size classes. Of the 61,500,000 returns for 1961, 34,707,000 (56.4 percent) showed income under \$5,000, 20,784,000 (33.8 percent) showed income \$5,000 under \$10,000, and 6,009,000 (9.8 percent) showed income \$10,000 or more.

Returns with income under \$5,000 were 736,000 fewer than for 1960, continuing the downward trend evident for the past few years. Returns with income \$5,000 under \$10,000 increased by 518,000 over 1960, and returns with income \$10,000 or more increased by 690,000.

Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1961. Net adjusted gross income increased to another all time high of \$329,861,284,000, an amount which was \$14,394,902,000 more than for 1960. Net gains from sales of capital assets, amounting to \$7,620,794,000, showed the greatest percentage increase of any major source of income, 43.8 percent higher than for 1960. Interest received of \$5,683,167,000 was 12.4 percent above the amount for 1960.

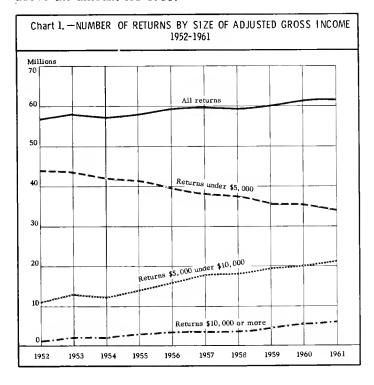


Table A. -NUMBER OF RETURNS, INCOME, AND TAXES: 1961 AND 1960

Item	1961	1960	Increase or decrease(-), 1961 over 1960
	(1)	(2)	(3)
Number of returns, total	61,499,420	61,027,931	471,489
Taxable	48,582,765 12,916,655	48,060,985 12,966,946	521,780 -50,291
		(Million dollars)	
Adjusted gross income (less deficit)	329,861	315,466	14,395
Sources of income: Salaries and wages (net) Business and profession net profit and	266,902	257,918	8,984
loss	22,630 9,8 <b>9</b> 0	21,072 9,530	1,558 360
Partnership net profit and loss Net gain and loss from sales of capital	8,949	8,966	-17
assets	7,621 5,683 2,759	5,300 5,057 2,728	2,321 626 31
Pensions and annuities: Life expectancy method	1,114 746	962 655	152 91
Net income and loss from estates and trusts.  Royalty net income and loss	629 505 2,434	635 584 2,060	-6 -79 373
Taxable income.  Income tax after credits.  Self-employment tax.	181,780 42,225 840	171,628 39,464 834	10,152 2,761 6

NOTE: Details may not ado because of rounding.

Taxable income of \$181,779,732,000 was \$10,151,961,-000 higher than for 1960. There were 48,583,000 taxable returns with total tax liability of \$42,225,498,000 for 1961, an increase of 522,000 returns and \$2,761,342,000 liability over corresponding figures for 1960. Nontaxable returns numbered 12,917,000 for 1961, a decrease of 50,000 returns from 1960.

The self-employment tax on net earnings from self-employment increased to \$840,149,000 for 1961, less than 1 percent above 1960. There was no change in the self-employment tax rate of 4-1/2 percent.

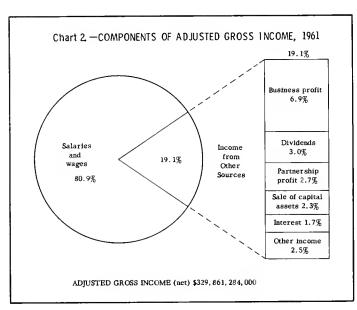


Table B. —SOURCES OF INCOME AS A PERCENT OF ADJUSTED GROSS INCOME FOR ALL RETURNS AND THREE ADJUSTED GROSS INCOME CLASSES

[Taxable and nontexable returns]

	Percei	nt of adjust	ted gross in	ncome			
		Size of a	Size of adjusted gross income				
Sources	All returns	Under \$5,000	\$5,000 under \$10,000	\$10,000 or more			
	(1)	(2)	(3)	(4)			
Adjusted gross income (less deficit)	100.0	100.0	100.0	100.0			
Salaries and wages (net)	80.9 6.9 3.0 2.7	85.3 6.2 1.2 0.8	90.4 4.4 0.9 1.2	63.8 10.9 7.4 6.4			
assets.  Interest received.  Rent net income and loss.  Pensions and armuities:	2.3 1.7 0.8	1.0 2.1 1.2	0.6 1.0 0.4	5.8 2.4 1.2			
Life expectancy method3-year method	0.3	0.8 0.5	0.2 0.1	0.2 0.1			
Net income and loss from estates and trusts.  Royalty net income and loss	0.2 0.2 0.7	0.1 0.1 0.7	0.1 0.1 0.5	0.4 0.3 1.1			

NOTE: Detail may not add to total because of rounding.

Chart 2 shows the proportion of adjusted gross income for 1961 attributable to each major source of income. In table B, each source of income is shown as a percentage of adjusted gross income for all returns and for returns in three broad income classes.

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

	Returns wi	th excludable	sick pay
Adjusted gross income classes	Number of returns	Salaries and wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollers)
	(1)	(2)	(3)
Grand total	1,637,073	11,763,801	755,604
Taxable returns, total	1,552,636	11,547,498	651,699
\$600 under \$1,000	3,768	2,979	1,402
\$1,000 under \$1,500	9,606	11,522	3,921
\$1,500 under \$2,000	14,163	23,492	9,224
\$2,000 under \$2,500	21,763	47,970	10,684
\$2,500 under \$3,000.	34,689	93,210	17,621
\$3,000 under \$3,500.	53,627	170,123	26,327
\$3,500 under \$4,000.	71,683	261,139	36,462
\$4,000 under \$4,500.	80,461	334,805	34,111
\$4,500 under \$5,000.	100,496	464,866	44,343
\$5,000 under \$0,000.	209,770	1,119,692	88,946
\$0,000 under \$7,000.	201,034	1,262,945	79,851
\$7,000 under \$8,000.	171,458	1,249,184	59,653
\$8,000 under \$9,000.	142,514	1,175,999	55,537
\$9,000 under \$10,000.	117,753	1,088,596	46,789
\$10,000 under \$11,000.	88,234	894,838	33,789
\$11,000 under \$12,000.	63,498	699,934	24,640
\$12,000 under \$13,000.	44,209	521,958	17, <b>3</b> 42
\$13,000 under \$14,000.	29,342	371,600	11,977
\$14,000 under \$15,000.	19,415	260,528	8,064
\$15,000 under \$20,000.	39,565	590,351	18,670
\$20,000 under \$25,000.	13,665	243,306	8,133
\$25,000 under \$50,000.	16,667	408,803	10,038
\$50,000 under \$100,000.	4,035	164,379	3,299
\$100,000 under \$150,000.	723	48,462	454
\$150,000 under \$200,000.	208	13,720	189
\$200,000 under \$500,000.	246	19,677	194
\$500,000 under \$1,000,000.	33	2,518	24
\$1,000,000 or more.	11	902	15
Nontaxable returns, total	84,437	216,303	103,905
No adjusted gross income	2,965	355	6,409
Under \$600	10,798	2,904	17,695
\$000 under \$1,000.	6,828	4,227	10,436
\$1,000 under \$1,500.	5,774	6,770	5,934
\$1,500 under \$2,000.	7,990	14,175	8,611
\$2,000 under \$2,500.	8, <b>1</b> 46	17,227	13,555
\$2,500 under \$3,000.	11,802	31,756	12,420
\$3,000 under \$3,500.	4,711	16,289	4,772
\$3,500 under \$4,000.	6,960	25,241	6,482
\$4,000 under \$4,500.	4,276	16,406	3,068
\$4,500 under \$5,000.	5,340	25,754	5,796
\$5,000 or more.	8,847	55,199	8,727
Returns under \$5,000.	465,846	1,571,210	279,273
Returns \$5,000 under \$10,000.	851,171	5,949,629	339,297
Returns \$10,000 or more.	320,056	4,242,962	137,034

### EXCLUDABLE SICK PAY

Wage earners who received compensation for periods of absence from work because of sickness or injury were permitted to deduct an amount of sick pay from gross salaries and wages received. When covered by an employer provided wage continuation plan, the employee was allowed a deduction, not to exceed \$100 a week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table C shows that excludable sick pay was reported on 1,637,000 returns for 1961, about the same number as for 1960. The amount of excludable sick pay deducted for 1961 was \$755,604,000, over 6 percent of the \$12,519,405,000 gross salaries and wages from which it was deducted.

### DIVIDENDS

Individuals reported total domestic and foreign dividends of \$10,281,918,000 of which \$9,889,743,000 was included in adjusted gross income. Dividend figures are understated because of two factors. (1) Salary and wage earners filing Form 1040 with not more than \$200 of dividends and interest did not have to file a separate schedule and itemize the sources and amounts of dividends and interest. Any amounts of dividends (after exclusions) and interest on these returns were not identifiable as such, and are included in a new item tabulated for 1961, "sources not supported by Schedule B." Table 2 shows that this item amounted to \$601,756,000. (2) Dividends in "other income" on Forms 1040A could not be identified.

Dividend exclusions from gross income totaled \$392,175,000 and the tax credit for dividends received amounted to \$320,267,000.

Over 76 percent, \$7,566,524,000, of the dividends in adjusted gross income were reported by individuals with income \$10,000 or more.

Table D shows the frequency and amount of dividends in adjusted gross income, total dividends received, dividends eligible and not eligible for exclusion, dividend exclusions, dividends eligible for tax credit, and dividend tax credit, compiled from returns which had dividend receipts shown separately on Schedule B of Form 1040. Taxpayers who did not need to report their dividends separately on Schedule B were still allowed the dividend tax credit. Dividend tax credits amounting to \$4,529,000 were shown on 95,000 Form 1040 returns of taxpayers who did not report their dividends separately.

### INTEREST INCOME

Interest received totaling \$5,683,167,000 was reported on 10,032,000 Form 1040 returns for 1961. This year, for the first time, interest received by individuals was classified according to the type of payer of that interest.

Table E shows the frequency and amount of interest received from six specific sources and one category of "Other payers." These types of payers of interest are described below.

Banks.--Over 29 percent, or \$1,658,264,000, of the total interest received was from banks, which included

Table D. -- FORM 1040 RETURNS WITH DIVIDENDS IN SCHEDULE B: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, DIVIDENDS ELIGIBLE FOR TAX CREDIT, AND TAX CREDIT FOR DIVIDENDS RECEIVED. BY ADJUSTED GROSS INCOME CLASSES

			CKEDII IO	IK DIVIDENI	O RECEIV	TED, BI	ADJUSTED	GROSS INCC	ALE CLASSE		I			
	Dividend	ls (after	To	Domestic a	nd foreign		is received Eligib		Dividend ex		Dividends for tax		Tax cred	
Adjusted gross income classes	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	exclus Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	5,037,615	9,889,743	6,370,720	10,281,918	650,179	229,700	6,223,781	10,052,218	6,201,629	392,175	4,801,382	9,660,043	3,638,559	320,267
Taxable returns, total	4,368,591	9,313,657	5,553,291	9,660,620	565,498	214,108	5,444,133	9,446,512	5,430,091	346,963	4,180,284	9,099,549	3,555,978	318,549
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	30,672 55,763 77,569 93,127	12,457 27,725 45,790 49,231	34,712 64,498 89,150 109,922	14,027 30,626 49,970 54,445	3,192 6,812 9,164 12,143	323 1,515 1,316 2,164	33,868 62,132 86,283 105,479	13,704 29,111 48,654 52,281	33,868 61,695 86,079 104,503	1,570 2,901 4,180 5,214	29,828 52,757 74,061 86,464	12,134 26,210 44,474 47,067	22,099 42,031 59,521 62,565	125 504 875 1,069
\$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	118,123 128,653 126,713 151,976 163,272	80,212 99,156 99,529 107,937 108,078	145,173 155,143 165,473 191,058 206,541	87,475 107,213 108,195 117,600 119,240	11,659 13,178 15,320 22,216 18,766	693 1,911 3,034 3,187 2,146	141,329 150,018 161,482 182,568 201,171	86,782 105,302 105,161 114,413 117,094	141,023 149,713 161,045 182,364 200,453	7,263 8,057 8,666 9,663 11,162	112,560 121,912 120,604 139,439 153,763	79,519 97,245 96,495 104,750 105,932	90,560 97,200 97,832 112,618 126,072	1,966 2,472 2,732 3,075 3,318
\$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	315,473 334,758 315,727 279,580 253,826	249,265 252,023 246,986 235,333 251,934	417,025 452,098 438,760 379,543 342,061	271,793 277,696 272,358 258,378 273,586	42,910 40,714 36,102 29,811 35,278	6,403 4,656 5,705 4,354 6,613	403,843 438,110 428,978 375,329 335,727	265,390 273,040 266,653 254,024 266,973	401,921 436,463 427,631 374,892 334,672	22,528 25,673 25,372 23,045 21,652	294,011 314,363 297,872 269,547 241,492	242,862 247,367 241,281 230,979 245,321	233,690 256,418 239,673 222,009 207,429	7,425 8,212 8,301 8,105 8,496
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	225,739 192,652 171,970 139,126 120,736	225,972 220,215 212,835 193,497 173,657	311,938 264,331 228,584 180,176 152,281	245,933 237,503 228,346 205,905 184,416	26,283 23,227 20,039 17,273 13,785	4,972 4,982 5,147 5,034 4,654	306,746 260,394 225,460 177,969 150,448	240,961 232,521 223,199 200,871 179,762	306,067 259,581 225,054 177,630 150,177	19,961 17,288 15,511 12,408 10,759	215,259 184,372 165,750 134,343 116,800	221,000 215,233 207,688 188,463 169,003	179,690 154,225 143,838 116,201 103,404	7,831 7,800 7,434 6,857 6,113
\$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	393,761 204,628 351,325 95,505 15,588	790,044 599,693 1,828,861 1,311,215 530,095	476,826 234,492 385,897 99,281 15,908	824,919 617,514 1,859,514 1,319,532 531,453	48,729 26,544 58,314 23,797 5,212	17,193 12,971 42,029 34,178 14,355	472,851 233,132 383,720 98,838 15,865	807,726 604,543 1,817,485 1,285,354 517,098	472,105 232,997 383,180 98,731 15,861	34,875 17,821 30,653 8,317 1,358	384,444 201,333 346,769 94,760 15,492	772,851 586,722 1,786,832 1,277,037 515,740	348,277 187,340 332,566 93,137 15,355	28,243 21,437 65,286 47,390 18,668
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,166 5,846 948 369	291,172 594,702 216,469 259,574	5,206 5,890 953 371	291,620 595,209 216,550 259,604	1,899 2,512 449 170	5,407 12,893 3,289 2,984	5,192 5,877 953 371	286,213 582,316 213,261 256,620	5,189 5,873 953 371	448 507 81 30	5,145 5,827 948 369	285,765 581,809 213,180 256,590	5,121 5,794 945 368	10,199 19,719 6,735 8,162
Nontaxable returns, total	669,024	576,086	817,429	621,298	84,681	15,592	779,648	605,706	771,538	45,212	621,098	560,494	82,581	1,718
No adjusted gross income	33,144	45,034	44,436	47,428	5,964	1,592	41,186	45,836	40,948	2,394	29,386	43,442	-	-
Under \$600\$600 under \$1,000\$1,000 under \$1,500\$1,500 under \$2,000 under \$2,500\$2,000 under \$2,500	53,310 89,612 127,085 109,100 74,130	12,621 31,907 57,774 58,435 51,789	70,274 106,231 151,007 133,590 89,874	15,945 37,102 65,437 65,630 57,026	8,758 8,336 15,651 12,324 11,611	706 1,165 2,816 912 1,970	65,687 102,051 142,483 128,105 84,617	15,239 35,937 62,621 64,718 55,056	65,216 100,536 140,399 125,452 84,312	3,324 5,195 7,663 7,195 5,237	47,412 84,815 116,813 102,303 67,592	11,915 30,742 54,958 57,523 49,819	(²) 4,437 15,806 15,363	(2) 21 211 313
\$2,500 under \$3,000	59,898 46,302 19,907 15,116 11,964 29,456	46,457 45,505 18,506 19,974 16,344 171,740	72,194 54,383 25,846 19,528 15,198 34,868	50,808 49,065 20,219 21,214 17,323 174,101	5,736 5,988 ( <sup>2</sup> ) 2,054 ( <sup>2</sup> ) 4,909	991 915 (²) 325 (²) 3,733	69,926 52,228 25,127 18,888 14,994 34,356	49,817 48,150 19,953 20,889 17,122 170,368	69,590 52,024 25,127 18,888 14,994 34,052	4,351 3,560 1,713 1,240 979 2,361	56,317 43,374 19,320 14,271 11,324 28,171	45,466 44,590 18,240 19,649 16,143 168,007	14,100 12,066 4,239 5,706 4,402 5,019	306 315 62 160 128 185
Returns under \$5,000	1,585,436 1,522,540 1,929,639	1,288,758	1,944,231 2,057,794 2,368,695	1,135,988 1,408,937 7,736,993	192,222 188,855 269,102	28,148 29,288 172,264	1,869,622 2,009,856 2,344,303	1,107,840 1,379,649 7,564,729	1,858,229 2,003,144 2,340,256	101,527 120,179 170,469	1,484,315 1,439,252 1,877,815	1,006,313 1,259,470 7,394,260	788,060 1,163,721 1,686,778	17,669 40,699 261,899

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

The eatimates in these columns have been revised from those shown in table B of the Preliminary Report, Statistics of Income-1961, Individual income Tax Returns.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

national banks, State banks, savings banks, mutual savings banks, and trust companies.

Savings institutions.--Another 20 percent of interest received, \$1,154,828,000, was from savings and loan associations, building and loan associations, cooperative banks, homestead associations, and credit unions.

financial institutions. -- Three percent, or \$172,755,000, of interest was from industrial loan companies, finance companies, bond and mortgage companies, and from security brokers and dealers.

Insurance companies.--About 1.7 percent, \$98,900,000 of interest was received from private insurance companies.

Nonfinancial business and individuals .-- The largest portion of interest received, 31.2 percent (\$1,774,409,-000), was from corporate and non-corporate businesses not engaged in financial operations, and from individuals.

Federal Government.--Individuals reported \$655,076,-000, or 11.5 percent of the total, of interest from U.S. Government obligations such as Treasury bills, notes, certificates, bonds, postal savings accounts, and Federal tax refunds.

Other payers.--The remaining three percent of interest received, \$168,935,000, was from sources not elsewhere classified or not specifically stated. This amount also included a small amount of income which was erroneously reported as interest.

### PENSIONS AND ANNUITIES

Pension and annuity income amounting to \$1,860,193,000 was included in adjusted gross income for 1961. Pensions and annuities were reported under two methods on Form 1040: the general rule, referred to as the life expectancy method, and the 3-year method. An explanation of how taxpayers report income under these methods is explained on page 24.

Table F shows that there were 856,000 returns with \$1,114,271,000 of pensions and annuities in adjusted gross income under the life expectancy method. Under this method, cost of \$187,482,000 was excluded on 297,000 returns. Most of the individuals reporting income under the life expectancy method did not contribute to the cost of the pension or annuity, and thereby

Table E. -FORM 1040 RETURNS WITH INTEREST IN SCHEDULE B - INTEREST RECEIVED, BY TYPE OF PAYER, AND BY ADJUSTED GROSS INCOME CLASSES

	Interest	Interest received						ii.	Interest received from	[ved from-						
			Banks	93	Savings institutions	titutions	Other financia	financial	Insurance	companies	Nonfinancial and indiv	ncial business individuals	Federal Go	Government	Other p	payers
Alustes Troome classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(21)	(13)	(14)	(15)	(16)
Grand total	10,031,614	5,683,167	5, 930, 080	1,658,26	3,959,584	1, 154, 828	427,051	172,755	407,735	96,900	2,538,510	1,774,409	1,536,819	655,076	479,859	168,935
Taxable returns, total	8,438,026	4,851,109	5,004,101	1,406,368	3,398,714	978,448	370,940	149,731	346,110	87,294	2,094,340	1,532,211	1,251,685	558,201	397,407	138,856
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500.	52, 165 113, 169 186, 231 207, 180	13,003 43,668 81,375 94,356	31,987 65,942 111,409 121,890	6,059 14,556 29,345 36,319	18,560 40,897 75,241 70,633	3, 280 11, 595 22, 229 20, 159	(1) 3, 037 6, 358 8, 106	(1) 605 1,437 1,784	(1) 3,569 6,588 11,023	(1) 384 754 3,809	8,004 24,608 47,770 49,209	1, 924 8, 044 19, 149 21, 983	7,768 20,970 31,343 34,755	1,223 6,323 7,596 8,810	(1) 5,352 4,782 6,976	(1) 1,561 865 1,432
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	265,818 286,378 324,946 354,270 365,845	118, 376 146, 461 144, 888 150, 632 173, 897	165, 198 170, 755 189, 057 213, 866 224, 911	41, 599 44, 561 49, 361 46, 238	96, 969 106, 424 119, 511 134, 516 139, 836	26,716 33,313 34,258 39,100	12, 325 9, 300 14, 372 12, 749 16, e15	2,759 3,132 3,215 2,365 5,394	11, 299 12, 594 13, 396 13, 386 16, 671	2,074 2,434 2,576 1,486 3,758	60,941 67,471 73,474 74,628 78,383	29, 534 38, 013 36, 558 37, 791 45, 700	41,402 48,659 50,466 55,404 46,878	12,999 21,660 14,924 21,001 14,810	12, 116 13, 066 15, 807 13, 586 16, 935	2,695 3,348 3,996 2,635 4,720
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$6,000 under \$9,000 \$9,000 under \$5,000	805, 669 827, 219 751, 117 635, 852 526, 571	317, 448 320, 961 301, 081 280, 922 248, 290	481, 199 488, 792 436, 718 364, 327 302, 344	107, 420 104, 506 95, 555 78, 671 71, 268	314, 270 348, 214 308, 155 270, 897 222, 298	78, 125 74, 450 72, 286 68, 360 58, 082	26, 885 35, 014 38, 039 29, 761 21, 120	7,233 10,711 8,336 9,451 7,846	33,831 24,702 26,880 21,525 14,133	4, 124 5,046 6,435 4,053 2,574	171,634 175,728 153,905 141,434 126,317	79, 039 85, 457 79, 110 83, 536 72, 385	104, 754 102, 035 99, 231 84, 843 70, 546	34, 345 30, 962 31, 348 29, 189 30, 424	38,018 39,684 32,721 34,325 25,195	6,561 9,829 8,011 7,662 5,711
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	450,053 356,160 285,517 220,492 176,453	200,009 175,867 154,199 1130,518 114,932	260, 760 205, 627 166, 272 128, 154 104, 227	58, 623 49, 694 41, 829 33, 717 29, 691	200, 309 159, 243 125, 375 97, 977 78, 104	47,326 40,403 34,795 33,005 25,723	16,778 13,534 13,103 10,636 8,424	4,743 5,227 4,443 3,800 4,246	18, 234 13, 366 12, 247 9, 903 7, 670	3, 190 2, 740 2, 159 3, 096 2, 522	102,029 85,711 71,348 57,087 48,164	60, 653 52, 896 48, 585 38, 730 38, 304	60,568 49,059 42,743 32,669 27,089	20, 601 20, 516 18, 500 15, 260 11, 629	19,447 14,447 12,153 9,961 7,738	4,873 4,391 3,888 2,910 2,817
\$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.	514, 534 240, 974 374, 367 91, 336	403, 202 254, 982 565, 398 252, 488 67, 485	314, 044 150, 635 233, 824 57, 161 8, 776	106, 755 65, 068 140, 066 58, 362 14, 683	217, 691 91, 856 130, 166 26, 341 3, 233	76, 585 40, 421 72, 595 22, 284 4, 387	26, 457 13, 548 24, 802 6, 710 1, 188	14, 053 9, 946 20, 669 10, 341 3, 314	25,076 14,482 25,062 7,336 1,404	6,781 6,222 12,009 5,398 1,508	162,568 90,193 160,293 47,953 8,225	137, 208 93, 901 233, 434 111, 174 30, 251	85,468 42,924 78,163 25,168 4,647	47,566 30,911 66,746 34,486 10,116	25, 143 12, 780 24, 401 8, 102 1, 339	14,254 8,513 19,879 10,443 3,226
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.		27,957 47,475 13,035 8,754	2,657 2,920 483 166	5,065 8,974 2,301 1,947	902 914 134 48	1, 124 1, 620 487 300	347 445 79 26	1,099 1,994 414 1,143	472 516 74 30	515 789 158 25	2,907 3,510 590 256	13,962 24,203 6,828 3,859	1,716 2,063 389 165	5,008 7,669 2,340 1,232	476 527 106 36	1, 184 2, 226 507 248
Nontaxable returns, total	1,593,588	832,058	925,979	251,896	560,870	176,380	56,111	23,024	61,625	11,606	444,170	242, 198	285, 134	96, 875	82,452	30,079
No adjusted gross income	73,264	55,056	33,870	17,812	16,504	5,558	(1)	(1)	(1)	€	27,933	22,609	9,268	2,005	5,215	5,381
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	157, 252 219, 730 337, 767 255, 214 180, 566	41,998 75,463 144,387 133,574 108,636	88, 194 129, 812 202, 268 152, 578 103, 135	14, 267 26, 222 49, 801 43, 497 31, 542	53,776 74,489 125,511 88,101 66,850	9,085 18,363 39,204 30,306 23,681	3,904 6,527 10,566 7,480 7,300	1,017 1,224 2,738 3,723 2,766	4,369 8,061 10,552 12,369 7,408	1,437 1,236 2,601 2,076 829	31,561 51,503 82,088 75,093 51,891	10,574 17,720 31,034 34,472 29,770	23,773 39,019 62,636 45,218 39,657	4,146 8,357 15,806 16,435 14,372	6,297 11,654 15,905 10,374 14,738	1,472 2,341 3,203 3,065 5,676
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000.	134, 997	85,415 59,413	85, 268 52, 346 26, 076	25,474	29, 172 32, 944 19, 890	16,595	5,107	1,945	5,528	503	41,009 28,780 14,750	26,788	24,966	10,248	8,683	3,862
\$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.			19,088 12,749 20,595	5,752 4,003 12,575	12,173 7,665 13,789	4,634 4,048 6,701	4,341	1,969	5,541	1,604	10,717 9,534 19,311	4, 688 7, 140 26, 488	6,689 3,162 8,833	3, 303 2, 132 10, 035	3,235	3, 352
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	3,705,240 3,584,897 2,741,477	1,734,027 1,507,650 2,441,490	2,200,399 2,091,157 1,638,524	571,494 404,498 622,272	1,349,668 1,475,700 1,134,216	395, 769 355, 660 403, 399	135, 924 154, 575 136, 552	39, 969 46, 252 86, 534	148,341 122,959 136,+35	27,747 23,622 47,531	909, 347 785, 440 843, 723	454,406 415,153 904,850	613,746 468,545 454,528	196, 192 162, 248 296, 636	170,023 172,641 137,195	48,450 40,217 80,268
See text for "Description of the Sample and Limitations of the	ole and Limit	ations of the	e Data."													

See text for "Description of the Sample and Limitations of the Data."
\*Extimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table F. — PENSIONS AND ANNUITIES IN SCHEDULE B-RECEIPTS, COST EXCLUDED, AND TAXABLE PORTION, REPORTED UNDER LIFE EXPECTANCY AND 3-YEAR METHODS,
BY ADJUSTED GROSS INCOME CLASSES

	T		BY ADJUSTE		NCOME CLA	SSES			2			
	Recei		ife expecta		Taxable	portion	Recei	pts	3-year Cost ex		Taxable	portion
Adjusted gross income classes	Number of returns	Amount (Thousand doilers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thoseand _dollere)	Number of returns	Amount (Thousand deliars)	Number of returns	Amount (Thousand dellers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	758,582	1,139,450	296,724	187,482	855,974	1,114,271	431,103	869,788	130,830	210,687	421,846	745,922
Taxable returns, total	487,087	816,306	220,487	146,698	545,628	783,920	260,769	591,049	85,566	142,860	248,304	507,259
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(1) 7,756 16,566 25,291	(1) 6,645 16,356 28,164	(1) 3,324 4,276 8,431	(1) 1,457 1,791 3,708	1,244 8,427 20,358 30,627	720 5,644 18,856 30,445	(1) 4,127 7,217 12,971	(1) 6,324 9,409 17,347	3,120 4,097	5,731 5,767	(1) 3,893 7,967 12,432	(1) 3,724 7,965 13,076
\$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.	28,866 36,643 32,459 34,930 29,961	33,711 58,684 49,247 60,078 44,079	10,413 13,269 13,212 14,445 11,359	4,323 9,522 6,054 7,425 7,702	31,825 40,991 35,651 39,769 32,920	35, 654 56, 665 49, 824 59, 098 43, 955	18,145 19,962 17,315 21,405 17,139	30,715 40,393 33,330 46,492 44,554	4,605 6,019 6,588 7,289 5,185	5,788 9,084 7,434 13,563 7,357	17,270 20,896 18,050 18,416 17,343	26,398 37,356 31,062 36,853 41,309
\$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.	39,457 31,009 22,667	72,904 60,806 59,471 37,253 34,075	20,103 19,935 15,859 10,661 9,621	10,017 10,281 12,722 5,691 4,980	57,293 42,774 34,405 25,690 21,389	72,879 60,454 52,652 36,216 32,007	29,566 24,787 18,139 12,504 14,395	62,889 57,459 44,053 29,337 30,652	7,696 7,892 6,648 4,440 6,229	12,471 11,440 11,261 5,509 13,301	27,187 24,052 17,468 11,260 11,123	52,822 51,943 40,565 26,408 18,933
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	11,400 10,677 8,250	27,327 17,247 19,096 17,770 14,670	7,734 6,107 5,833 4,692 3,190	5,505 3,246 3,979 2,905 3,222	17,607 12,993 12,068 8,962 7,406	24,769 17,401 18,307 17,017 13,460	6,877 5,560 4,001 3,966 2,374	15,694 14,588 10,352 11,734 5,788	2,811 2,000 1,424 1,695 882	3,466 3,797 2,147 3,290 1,031	6,271 5,188 4,136 3,390 2,204	13,971 11,617 9,703 9,428 5,172
\$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	10,360 18,469 6,151	43,677 25,236 48,117 26,226 6,933	12,010 6,448 12,904 4,347 924	9,081 6,317 14,680 7,847 1,874	21,898 11,547 20,436 6,787 1,370	39,422 22,731 42,119 21,196 5,905	7,938 3,834 5,359 1,297 212	23,783 14,500 25,560 10,116 1,830	3,190 1,493 1,699 433 58	7,454 3,635 6,137 2,372 256	7,701 3,835 5,323 1,326 215	19,904 13,245 21,368 9,014 1,703
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	513	2,912 3,757 551 296	300 337 60 22	848 977 136 70	498 562 95 36	2,418 3,407 466 233	102 133 16 8	1,153 1,610 117 133	29 41 3 -	257 305 7	99 150 16 9	1,058 1,622 123 190
Nontaxable returns, total	271,495	323,144	76,237	40,784	310,346	330,351	170,334	278,739	45,264	67,827	173,542	238,663
No adjusted gross income	(1)	(1)	(1)	(1)	(1)	(1)	2,958	5,974	(1)	(1)	(1)	(1)
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	60,134	8,744 17,868 47,192 66,041 66,374	7,258 0,157 14,344 14,607 11,985	4,512 4,247 5,136 8,391 6,214	10,696 27,011 69,902 66,820 55,169	4,751 16,433 50,424 68,382 67,154	11,212 9,918 27,174 28,970 32,881	20,591 12,871 28,221 37,727 49,930	9,362 5,720 8,457 4,635 5,365	19,186 7,212 10,094 7,084 5,288	4,738 9,692 29,187 34,415 34,961	1,847 6,712 22,723 37,880 48,315
\$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.	7,119 7,421 2,958	44,556 30,973 14,612 12,788 5,929 4,290	8,810 4,520 } 6,618	4,770 2,974 3,107	33,813 19,978 9,568 8,294 3,294 3,015	47,107 30,804 18,943 13,469 6,946 3,353	26,481 15,708 7,319 3,324 4,389	50,402 33,928 20,942 8,382 9,771	4,432	7,274 5,958	26,480 17,254 8,661 3,256 4,389	46,264 34,795 22,553 8,251 9,068
Returns under \$5,000	482,300 166,112 110,170	616,836 267,548 255,066	153,959 77,734 65,031	82,061 44,459 60,962	549,143 184,052 122,779	627,859 256,488 229,924	287,628 101,756 41,719	502,711 230,060 137,017	81,725 33,342 15,763	122,262 54,264 34,161	288,486 93,455 39,905	431,693 196,059 118,170

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

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

had no cost to exclude. Under the 3-year method, individuals reported \$745,922,000 of pensions and annuities in adjusted gross income on 422,000 returns for 1961. Cost of \$210,687,000 was excluded on 131,000 returns. When income is reported under the 3-year method, the individual's cost of the pension and annuity must be recovered in three years or less. After the cost is recovered, all receipts are included in adjusted gross income.

Total receipts from pensions and annuities reported on Form 1040 under both methods amounted to \$2,009,238,000 of which \$398,169,000, or 19.8 percent, representing cost was excluded from income.

Data in table F were obtained from all returns which had any entry on the pension and annuity schedule. Some taxpayers had to report only the taxable portion of the pension or annuity, and therefore had no entries for receipts or cost excluded. Other taxpayers had no taxable portion, but reported receipts and cost excluded. The 1961 data on receipts and cost excluded are not comparable with those shown for 1960, as the 1960 data were derived from only those returns which had a

taxable portion of pension and annuity income. The 1960 data on receipts and cost excluded are therefore understated to the extent that returns with no taxable portion were not tabulated.

The number of returns with income reported under the life expectancy method when combined with those returns with income under the 3-year method will not be the total number of returns with pension and annuity income because some returns have income reported under both methods. The total pension and annuity income, however, can be obtained by combining amounts reported under each method.

### RENTS

A description of the framework taxpayers use to compute rental income, based on all the information in the rent schedule of Form 1040, is available for income year 1961. Table G shows how the net rent income of \$3,661,172,000 reported on 3,863,000 returns and the net rent loss of \$902,263,000 reported on 1,795,000

Table G. -- RENTS IN SCHEDULE B -- GROSS RENTS RECEIVED, DEPRECIATION, REPAIRS, OTHER EXPENSES, AND NET INCOME OR LOSS BY ADJUSTED GROSS INCOME CLASSES

	Number of	Gross rent	s received	Deprec	iation	Rep	airs	Other ex	penses	Net income or loss
Adjusted gross income classes	returns with rents	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	from rents (Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	5,658,343	5,584,927	11,907,309	4,648,179	3,085,048	3,618,223	1,091,364	4,843,358	4,971,988	12,758,909
RETURNS WITH NET INCOME FROM RENTS										
Total	3,863,372	3,863,372	9,369,851	2,935,451	1,923,278	2,267,387	655,574	3,115,074	3,129,827	3,661,172
No adjusted gross income	47,039	47,039	135,843	27,917	28,251	18,650	9,920	30,128	49,109	48,563
Under \$600, \$600 under \$1,000. \$1,000 under \$1,500 \$1,500 under \$2,000. \$2,000 under \$2,500.	121,956 168,024 269,286 230,633 192,967	121,956 168,024 269,286 230,633 192,967	151,073 207,147 431,086 382,583 352,663	84,395 104,587 164,268 147,645 128,933	35,408 38,512 76,024 64,892 63,864	68,403 80,076 140,468 127,038 99,658	15,084 17,831 33,665 32,980 27,250	96,905 126,226 200,403 176,411 146,463	58,920 70,565 149,727 115,468 112,080	41,661 80,239 171,670 169,243 149,469
\$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.	187, 903	184,903 168,591 157,977 162,737 162,896	371,246 328,771 290,481 304,727 327,123	135,707 126,879 118,172 130,004 126,977	74,004 62,859 54,170 66,087 72,460	103,131 98,558 97,481 93,533 99,299	28,052 28,115 23,258 19,704 26,551	145,709 133,002 123,735 132,208 134,934	117,002 102,905 94,737 100,521 111,421	152,188 134,892 118,316 118,415 116,691
\$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.	331 581	331,581 304,772 271,445 211,225 165,319	623,732 555,916 504,325 495,371 384,061	266,826 249,419 227,262 177,548 134,753	135,649 127,430 112,609 110,193 86,164	212,833 198,599 175,606 134,399 104,142	47,873 41,506 39,432 38,098 28,246	278,246 251,237 232,264 179,041 140,789	228,745 188,745 172,127 170,161 128,902	211,465 198,235 180,157 176,919 140,749
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	125,103 91,815 74,371 53,725 43,938	125,103 91,815 74,371 53,725 43,938	330,558 259,737 233,625 191,740 172,861	103,450 77,087 62,052 44,493 35,640	70,218 56,461 49,593 39,432 34,223	80,456 58,127 45,453 32,138 26,394	22,549 17,955 15,827 13,029 10,789	105,986 78,300 61,638 44,654 37,071	112,619 90,492 77,864 66,767 56,830	125,172 94,829 90,341 72,512 71,019
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,00.	125,347 62,346 102,968 25,662 3,881	125,347 62,346 102,968 25,662 3,881	612,638 402,404 826,308 346,602 71,729	100,991 51,258 83,748 20,411 2,942	125,891 79,257 164,777 65,969 13,215	72,862 34,011 51,693 11,749 1,553	39,119 20,800 38,359 15,225 2,574	102,524 50,354 82,015 19,938 2,876	203,669 130,143 255,906 115,022 23,034	243,959 172,204 367,266 150,386 32,906
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1 196	1,196 1,388 201 80	23,262 39,076 9,445 3,718	891 998 141 57	4,607 8,710 1,505 844	478 506 76 17	656 892 197 38	849 976 142 50	7,424 13,672 3,593 1,657	10,575 15,802 4,150 1,179
RETURNS WITH NET LOSS FROM RENTS										
Total	1,794,971	1,721,555	2,537,458	1,712,728	1,161,770	1,350,836	435,790	1,728,284	1,842,161	902,263
No sdjusted gross income	46,087	44,287	175,749	42,406	62,922	34,534	30,110	44,348	142,057	59,340
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	35,212 37,036 47,964 54,426 53,388	33,932 36,090 46,137 52,293 51,795	46,392 45,889 58,543 87,483 67,094	32,752 33,132 43,690 49,545 50,246	20,575 17,470 24,881 42,504 30,302	24,872 26,186 35,527 38,925 40,082	9,992 10,205 11,236 16,751 12,151	33,220 35,887 46,468 50,517 51,629	30,647 32,858 42,365 58,438 49,121	14,822 14,644 19,939 30,210 24,480
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,000 under \$4,500. \$4,000 under \$4,500.	62,543 67,741 79,311 87,075 94,799	59,069 64,914 76,846 82,965 90,254	70,506 84,251 89,559 86,863 103,493	59,747 64,813 74,796 83,112 91,739	31,981 40,291 37,395 41,383 48,449	47,201 52,180 60,898 64,621 71,738	12,758 14,438 17,837 15,925 16,426	61,160 64,843 76,439 84,107 90,891	51,986 62,166 63,489 62,743 74,779	26,219 32,644 29,162 33,188 36,161
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	190,922 188,929 172,897 133,465 99,802	184,558 183,556 166,412 129,919 94,624	194,032 223,281 198,328 174,688 107,598	185,236 183,509 166,951 127,577 96,534	89,108 102,407 92,457 79,522 48,811	143,621 147,511 134,972 105,775 73,565	34,810 40,651 36,510 35,145 19,103	184,189 183,197 168,994 127,574 95,732	135,871 158,158 137,568 119,761 78,433	65,757 77,935 68,207 59,740 38,749
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	73 371	71,166 49,257 35,804 25,645 20,275	100,483 75,598 55,095 44,825 45,990	70,749 49,563 36,381 25,679 20,649	46,346 34,985 27,608 21,899 21,428	56,708 38,910 28,435 20,112 16,404	17,292 12,546 9,477 7,101 6,772	70,859 49,901 36,143 25,882 20,648	69,661 53,696 41,119 32,028 33,906	32,816 25,629 23,109 16,203 16,116
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	55,660 24,759 38,559 9,772 1,601	52,127 23,026 34,886 8,908 1,438	113,389 69,191 118,536 49,915 16,225	52,365 23,637 36,044 8,952 1,489	55,510 32,870 60,870 25,151 8,337	38,619 17,569 24,497 5,642 901	16,400 9,589 13,930 5,530 1,171	53,384 23,875 36,379 9,097 1,470	84,683 52,594 91,347 40,544 13,888	43,204 25,862 47,611 21,310 7,171
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	565 782 150 80	486 686 130 70	6,169 14,135 11,572 2,586	509 718 136 72	3,260 7,579 3,662 1,807	313 401 74 43	385 766 671 112	526 716 136 73	5,050 11,544 9,657 2,004	2,526 5,754 2,418 1,337

See text for "Description of the Sample and Limitations of the Data."  $^1\mathrm{Net}$  income minus net loss.

returns relates to gross rents received amounting to \$11,907,309,000 and rent expense amounting to \$9,148,400,000.

Rent expense for depreciation, the allowance for exhaustion, wear and tear, and obsolescence of property, totaled \$3,085,048,000.

Repairs of \$1,091,364,000 were deducted from gross rents received for 1961. Repairs and maintenance which did not appreciably add to the value, utility, or useful life of the property were allowed as rent expense.

Other expenses deducted from gross rents amounted to \$4,971,988,000. These included such items as commissions for the collection of rent, advertising, janitor and maid service, water, fuel, fire and liability insurance, taxes, and interest. Other expenses also included any expense not specifically allocated to depreciation or repairs.

The data in table G represent only rent information reported in Schedule B, Form 1040 for 1961. Any rent information reported in Schedule C (business or profession) or Schedule F (farm) of Form 1040 is not included in this tabulation. Data for businesses and farms can be found in the Statistics of Income series of reports entitled U.S. Business Tax Returns.

### CAPITAL GAINS AND LOSSES

Table H shows the frequency and amount of capital gains and losses for 1961 and 1960. Capital gain in adjusted gross income reached an all-time high of \$8,290,879,000 for 1961, a \$2,287,020,000 increase over 1960. Capital losses deducted in computing adjusted gross income declined slightly from \$704,284,000 for 1960 to \$670.085,000 for 1961.

Only 50 percent of the net long-term capital gain in excess of any net short-term loss was included in adjusted gross income. Net short-term capital gain in excess of any net long-term loss was included in full. The maximum capital loss which could be deducted from adjusted gross income was \$1,000 per return.

Table H. —CAPITAL GAINS AND LOSSES, 1961 AND 1960

		in adjusted income	Ce	apital losse:	s
Income year	Number of	Amount	Number of	Amon (Thousand	unt   dollers)
	returns	(Thousand dollars)	returns	Before limitation	After limitation
	(1)	(2)	(3)	(4)	(5)
1961	4,698,499	8,290,879	1,097,455	2,305,400	670,085
1960	3,841,694	6,003,859	1,154,339	2,440,818	704,284
Difference	856,805	2,287,020	-56,884	-135,418	-34,199

Table I shows returns with a capital loss in adjusted gross income divided into two categories: (1) returns on which the capital loss was completely deducted currently, because the capital loss was small enough to be within the statutory limitation, and (2) returns on which the capital loss was only partly deducted this year, because the loss exceeded the statutory limitation which is, in general, \$1,000.

Of the 1,097,000 returns with capital loss, 66 percent, or 725,000, showed the capital loss completely deducted in 1961. However, these 725,000 returns had only 13 percent, or \$303,426,000, of the total net loss before limitation.

Table I.—LOSSES FROM SALES OF CAPITAL ASSETS, 1961 [Taxable and nontaxable returns]

		Net:	loss	Approximate capital loss
Returns with capital loss	Number of returns	Before limitation	After limitation	carryover to 1962
	(1)	(2)	(3)	(4)
		(7	housand dollar	a)
Total	1,097,455	2,305,400	670,085	1,635,315
Loss completely deducted, total	724,880	303,426	303,426	-
No carryover from 1956-1960 With carryover from 1956-1960	664,706 60,174	266,717 36,709	266,717 36,709	
Loss partially deducted, total	372,575	2,001,974	366,659	1,635,315
No carryover from 1956-1960 With carryover from 1956-1960	245,632 126,943	1,075,097 926,877	240,197 126,462	834,900 800,415

Those returns with capital loss partially deducted numbered 373,000, and showed \$2,001,974,000 of net loss before limitation. The net loss after limitation, the amount allowed as a deduction in computing adjusted gross income, was only \$366,659,000. The loss not deductible, \$1,635,315,000, gives an approximate estimate of the amount of capital loss carryover into 1962

from this group of returns. Of this loss, \$834,900,000 was reported on returns with no capital loss carryover from 1956-1960. All of this loss can be carried over to 1962. The remaining \$800,415,000 of loss not deductible in 1961 was reported on returns which had a capital loss carryover from 1956-1960. Any portion of this loss not deductible which was capital loss carried over from 1956 could not be carried into 1962, inasmuch as the 5-year carryover period has elapsed. The amount of 1956 carryover that was never deducted because of the 5-year limitation could not be determined from the return.

A recent Statistics of Income volume, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns for 1959, shows detailed data on capital gains and losses. Included in this report are data on the frequency of long- and short-term sales of 41 different asset types. Gross sales, and long-term gain or loss are shown for 10 classes of assets, classified by size of adjusted gross income. Also shown are data on the length of time corporate stocks are held prior to their sale as capital assets. Accompanying the basic tables is a discussion of the data and a summary of the tax law provisions applicable to capital gains and losses.

### SOURCES NOT SUPPORTED BY SCHEDULE B

For 1961, wage earners who had \$200 or less of dividends and interest did not need to detail that income on a separate schedule (Schedule B), but could report the dividends and interest as a single figure on the front page of the return.

Table J shows the frequency of returns with sources not supported by a Schedule B, classified by the size of the unsupported amount. There were 2,185,000 Forms 1040 with income not detailed on Schedule B, but reported on line 5 of page 1. It is assumed that most of this income was dividends and interest, but income from other sources (not reported on Schedule B) may have been included in this unsupported income. An indication that unsupported sources other than dividends and interest were included on line 5 is revealed by the 42,000 returns which showed a loss on that line.

Although the Form 1040 instructions limited the amount of unsupported income to \$200, there were 312,000 returns which each had over \$200 of this particular income reported on line 5. Over 83 percent of the net amount not supported by Schedule B (\$601,756,000) was reported on these returns.

### ITEMIZED NONBUSINESS DEDUCTIONS

Itemized deductions totaled \$38,391,226,000 for the current year, \$3,078,097,000 higher than for 1960. The total deductions were 19.5 percent of the adjusted gross income reported by taxpayers who itemized their deductions.

The number of returns with itemized deductions rose to 25,262,000, an increase of 1,179,000 over 1960. Returns with itemized deductions represented 41.1 percent of all returns filed for 1961, continuing the average increase of about 1.7 percent every year since 1954, when such returns were 27.7 percent of the returns filed.

Table J. -FORM 1040 RETURNS WITH SOURCES NOT SUPPORTED BY SCHEDULE B - NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF UNSUPPORTED SOURCES

	Number of	Net									10 2010	roddnerm	somos na									
	returns	amount	SOU.	Loss from	Total gad sour	gain from	_						Ga	Gain from sources	ources							
Adjusted gross income classes	sources	supported by		Amount		Amount	Gain \$1 \$25	under	Gain \$25 under \$50		Gain \$50 under \$75	_	Gain \$75 \$100	\$75 under \$100	Gain \$100 \$150	\$100 under \$150	Gain \$150 \$200	\$150 under \$200	Gain \$200	_	Gain over	\$200
	supported by Schedule B	-,	Number of returns	of loss	Number of returns	of gain	Number of	-	Number of	Amount of gain N	Number o	Amount of gain N	Number o	Amount of gain N	Number	Amount of gain M	Number	Amount of gain N	£ e	Amount of gain M	4	Amount of gain
		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	E	(Thousand r	SILL	(Thousand r	BILL	(Thousand T	SILLE	(Thousand T. dollers)	STT.	(Thousand) Indiana	Sur	(Thousand It	returns (7)	(Thousand re	returns (7	Thousand
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	$\vdash$	(19)		(21)	(22)
Grand total	2,185,012	601,756	41,756	12,476	2,143,256	614,232	628,883	6,840	355,520	12,644 2	233,510	14,114	180,217	15,515 2	248,369	30,387	176,161	30,538	6,093	1,819 3:	311,503 5	502, 375
Texable returns, total	1,952,962	476,755	36,638	6,956	1,916,324	483,711	601,068	6,531	330,880	11,760 2	218,022	13,186	160,732	13,850 2	223,212	27,303 1	160,715	27,849	7,035	1,407 2	214,660 3	381,825
\$c00 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	28,021 28,021 32,120 44,024	2,942 8,250 11,419 19,525	\$2,365	570	15,659 27,584 32,042 42,377	3,185 8,252 11,422 19,847	4,666 5,408 5,474 6,670	45 53 63	(1) 3,264 5,186 5,755	(¹) 113 190 212	(1) 2,599 2,928 3,335	(1) 155 177 193	3,162 2,826 3,633	270 239	2,695 2,766 4,507 5,856	329 329 530 722	(1) 3,264 2,288 5,107	(1) 578 394 913			3,851 7,660 8,731 11,584	2,435 6,729 9,819 17,338
\$2,500 under \$3,000. \$3,000 under \$5,500. \$4,000 under \$4,500. \$4,000 under \$4,500.	47,810 55,399 61,417 80,032 101,284	18,379 19,759 23,812 21,961 24,566	3,048	1,229	246,989 54,657 59,932 77,960 99,535	18,992 19,935 24,252 23,093 24,694	10,552 11,427 12,719 22,314 31,016	115 117 145 251 356	6,497 9,154 8,246 12,552 15,293	229 319 301 441 546	4,240 4,750 7,449 9,316	288 288 436 548 624	3,833 4,006 3,911 7,290 8,570	38,5 38,5 611 739	5,186 5,453 7,496 8,442 13,164	594 694 954 1,038	4,839 7,089 5,178 6,384	821 1,241 913 1,071 1,328	3,060	13		16,667 16,934 21,014 19,066 19,437
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	240,177 265,336 252,544 190,332 148,188	49,715 53,672 47,378 40,409 16,822	5,995 4,070 6,157 3,701 2,419	826 1,057 180 618 154	234,182 261,266 246,387 186,631 145,769	50,541 54,729 47,558 41,027 16,976	81,822 96,397 83,692 66,019 49,743	844 1,006 933 685 578	39,100 47,416 48,119 30,970 27,505	1,396 1,655 1,761 1,089 951	27,142 23,466 29,894 23,645 15,354	1,669 1,377 1,838 1,424 921	18,180 22,366 19,507 15,553 11,786	1,536 1,963 1,727 1,336 1,015	24, 398 27, 342 26, 200 21, 930 19, 213	2,951 3,372 3,225 2,639 2,366	18,210 20,264 19,141 11,958 13,428	3,153 3,558 3,291 2,079 2,335	2,687	538		38,924 41,731 34,783 31,439 8,743
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	127,883 87,053 56,096 35,748 23,520	22,342 16,227 11,935 7,958 9,317	1,623 1,589 678 374	23. 105 122 122	126,260 85,464 55,418 35,374 23,317	22,576 16,282 12,040 8,080 9,320	40,167 27,906 16,006 10,104 5,931	457 311 178 119 75	23,316 15,856 11,013 6,095 4,681	842 563 389 216 162	17,504 12,053 6,946 5,117 2,744	1,075 733 425 314 168	11,561 7,657 5,049 3,353 2,408	990 661 434 295 203	15,109 10,160 6,707 4,671 3,320	1,629 1,248 817 569 409	10,334 7,148 5,621 3,626 2,338	1,786 1,234 962 623 395	1,288	258	7,829 4,582 3,805 2,272 1,861	15,509 11,512 8,781 5,917 7,901
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	44,337 9,972 5,497 299 (1)	16,895 5,522 24,861 2,663 (1)	682	200	44,031 9,870 5,317 (1)	16,931 5,635 35,248 2,670 (1)	9,896 2,408 713 (1)	112 30 (1)	7,254	258 47 17 (1)	6,468 1,731 542 (1)	398 107 36 ( <sup>1</sup> )	4,440 1,018 611 (1)	385 90 54 (1)	6,371 1,255 950 (1)	826 157 114 (1)	4,914 847 306 (1)	848 152 54 (1)	1	<u>ہے۔ ری۔۔۔۔</u> ا	4,485 1,153 1,686 191	14,063 5,038 24,958 2,992
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	_	(2)	1111	1111	ਜ <b>ਜ</b> ।।	(2)		1111			1 1 1 ( 1		1 ( 1 1 1		1 1 2 1 1	(2)					H 1 1	2011
Nontaxable returns, total	232,050	125,001	5,118	5,520	226,932	130,521	27,815	309	24,640	884	15,488	928	19,485	1,665	25,157	3,084	15,446	2,689	2,058	╙	96,843 1	120,550
No adjusted gross income	9,505	3832	(1)	(1)	8,176	2,637	(1)	£)	(1)	(f)	(1)	(-5)	(1)	£	€	(T)	(1)	(1)	'	-	(1)	(1)
bnder \$600. \$600 under \$1,500. \$1,000 under \$2,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	36,841 30,857 42,162 30,206 24,644	5,921 10,087 21,632 19,831 20,108	1,555	1,303	36,536 30,552 41,959 30,003 24,105	6,517 10,222 21,754 19,883 20,506	5,240 (1) 3,722 2,664 2,593	(1) 52 47 25 32	5,928 3,041 3,264 4,820	204 109 131 165	2,844 2,563 2,156 3,603	178 153 130 213	4,311 2,329 3,478 3,105	356 200 297 270	4,820 3,281 5,520 4,724	582 418 682 576	3,531 3,203 2,125 3,437	633 554 360 603			9,353 13,837 21,694 14,922 13,030	4,410 8,722 20,107 18,677 19,586
\$,,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$5,000. \$4,000 under \$5,000.	17,358 9,853 9,877 5,768 3,512 11,467	15,202 8,543 8,543 6,926 4,775 2,973 9,835	2,2%	748	16,921 9,571 9,236 5,768 3,410 10,695	15,202 8,831 7,107 4,775 2,999 10,088	2,973 2,868 2,189 2,759	39 52 08	3,612	135	2,766	157	3,663	320	3,976	494	1,485	249	2,058	412	7,239 4,078 3,813 3,248 3,451	14, 540 8,439 6,764 7,491 9,645
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	686,552 1,107,908 390,552	265,779 217,815 118,162	13,580 23,114 5,062	8,326 3,088 1,062	672,972 084,794 385,490	274,105 220,903 119,224	135,302 380,398 113,183	1,290	90,893 194,522 70,105	3,237 6,912 2,495	60,522 119,806 53,182	3,605 7,248 3,261	55,967 88,141 36,109	4,760 7,642 3,113	79,442 120,363 48,564	9,717 14,699 5,971	57, 329 83, 672 35, 160	9,945 14,535 6,058	5,118 2,687 1,288	1,023 18 538 9 258 2	188, 399 2, 95, 205 1, 27, 899	240,344 165,253 96,778
See text for "Description of the Sample and Limitations of the Data."	the Sample	and Limits	tions of	the Data.																		

Less than \$500.

Pass exceeded gain,

Table K. -TOTAL ITEMIZED DEDUCTIONS, 1961 AND 1960

	Total	Returns with dedu	h itemized ctions	Itemized (	deductions
Income year	number of returns	Number	Percent of	Amount	Percent of adjusted
		Mumber	all returns	(Thousand dollars)	gross income
	(1)	(2)	(3)	(4)	(5)
1%1	61,499,420	25,261,832	41.1	38,391,226	19.5
1960	61,027,931	24,083,263	39.5	35,313,129	19.5

Table K shows a comparison of the number of returns and the total itemized deductions for 1961 with those for 1960.

### EXEMPTIONS

Table L shows that a total of 177,520,000 exemptions were reported on the 61,499,000 returns for 1961. The total exemptions included 99,423,000 for the taxpayers, 71,182,000 for the taxpayers' dependents, 6,804,000 for the taxpayers age 65 or over, and 112,000 for taxpayers who were blind.

The 112,000 exemptions for blindness were reported on 108,000 returns, indicating that 4,000 returns showed two taxpayers who were blind. These estimates on exemptions for blindness are the first ever to be published.

Exemptions for taxpayer and spouse increased by 771,000 over 1960. Exemptions for dependents were 1,290,000 higher than for 1960, and exemptions for age and blindness were 154,000 above last year.

Table L. —NUMBER OF EXEMPTIONS BY TYPE

[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total	.61,499,420	177,520,335
Taxpayer's exemptions, total	61,499,420	106,338,785
Taxpayer and spouse. Age 65 or over. Blindness.	61,499,420 5,289,902 107,905	99,422,674 6,803,871 112,240
Dependent's exemptions	30,903,311	71,181,550

# INDIVIDUAL INCOME TAX BASE AND TAX BY TAX RATES

This year is the first for which individual income tax statistics are presented classified by tax rates. Tables 21-27 show income and tax data classified by marginal tax rates for returns under each of the three tax computation schedules. These three schedules, which are reproduced at the end of this report, are for (1) separate returns of husbands and wives and returns of single persons, (2) joint returns and returns of surviving spouse, and (3) head of household returns.

Taxable income was the individual income tax base for all but a few returns. Those returns, 808 for 1961, for which the tax base was not taxable income were characteristically returns of high income individuals whose primary source of income was capital gains. Their tax base consisted entirely of one-half the net long-term capital gain in excess of any net short-term capital loss. (See page for an example of this type of return.)

The income tax (before credits) was an amount generated by applying either (1) the normal tax and surtax rates (in the tax computation schedules) which range from 20 percent to 91 percent, or (2) the capital gains tax rate, or (3) a combination of both to the tax base.

The total tax base for 1961 was \$181,795,111,000, and the income tax before credits amounted to \$42,714,640,000.

Tax base of \$111,232,759,000 (61.2 percent of the total) was taxed at the 20 percent rate, a rate applied to the (1) initial \$4,000 of tax base for joint returns and returns of surviving spouse, and the (2) initial \$2,000 of tax base for all other returns. The tax generated at the 20 percent rate amounted to \$22,246,552,000, or 52.1 percent of the total tax before credits.

There were 446 returns which had some tax base taxed at the highest rate of 91 percent. The portion of their \$218,257,000 total tax base which was taxed at the 91 percent rate was \$66,595,000.

An explanation of the special classifications and terms used in tables 21-27 can be found on pages 28-29.

### MARITAL STATUS OF TAXPAYER

Table M shows the number of returns, adjusted gross income, and income tax after credits classified by the marital status of the taxpayer.

Joint returns of husbands and wives numbered 36,663,000 for 1961, about 60 percent of the total returns. Joint returns showed 78 percent of total adjusted gross income and 77 percent of income tax after credits. Separate returns of husbands and wives totalled 3,768,000.

Single persons filed 19,154,000 returns and showed 16 percent of total adjusted gross income and almost 18 percent of income tax after credits. Other unmarried persons whose status, for tax purposes, was head of household filed 1,578,000 returns. The remaining 336,000 returns were filed by widows and widowers whose status, for tax purposes, was surviving spouse.

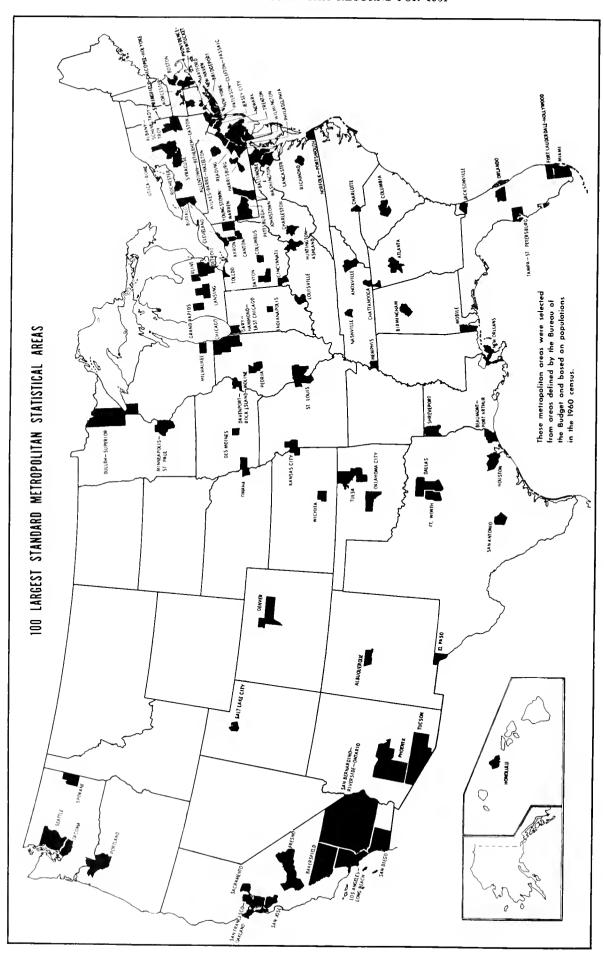
Table M. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAXABLE INCOME, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

	Retur	ıs	Adjusted gross	Taxable	lncome tax
Marital status of taxpayer	Number	Percent	income less deficit	income	after credits
	, , , , , , , , , , , , , , , , , , ,	total	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)
Total	61,499,420	100.0	329,861,284	181,779,732	42,225,498
Joint returns of husbands and wives	36,663,324	59.6	256,610,709	139,388,969	32,520,447
husbands and wives Returns of heads of house-	3,767,971	0.1	11,819,274	5,017,855	1,143,329
hold	1,578,351 336,099	2.6 0.6	7,846,162 1,055,121	4,417,481 429,339	1,021,588 93,596
not head of household or surviving spouse	19,153,675	31.1	52,530,018	32,526,088	7,446,538

### STANDARD METROPOLITAN STATISTICAL AREAS

Individual income tax data for 1961 are presented for 100 standard metropolitan statistical areas in tables 19 and 20. These 100 areas are those, within the 50 States, having the largest population based on the 1960 census and conforming to the 1961 definitions for standard metropolitan statistical areas developed by the Bureau



of the Budget. These definitions were published by the Bureau of the Budget in *Standard Metropolitan Statistical Areas* 1961.

This is the second year that individual income tax data have been presented for standard metropolitan statistical areas. The report, Statistics of Income-1959, Individual Income Tax Returns presented similar data for the 100 largest areas based on the 1950 census and conforming to 1959 definitions. The areas which were included in the largest 100 for 1959, but not for 1961. are Erie (Pennsylvania), Little Rock-North Little Rock (Arkansas), Scranton (Pennsylvania), South Bend (Indiana), Stockton (California), and York (Pennsylvania). Areas in the largest 100 for 1961, but not for 1959, are Albuquerque (New Mexico), Columbia (South Carolina). El Paso (Texas), Fort Lauderdale-Hollywood (Florida), Orlando (Florida), and Tuscon (Arizona). Areas whose definition for 1959 was amended for 1961 (an additional county was added to each) are Oklahoma City (Oklahoma) and Tulsa (Oklahoma).

A map of the United States with the 100 largest areas for 1961 is presented on preceding page.

In table N, selected data for the 100 areas are summarized and the totals compared with similar data for the United States. Since the weighting factors for State and metropolitan area data are different from those for national data (see page 15), the State totals in table

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

[Taxable and nontaxabl	e returns]		
Items	Total for all returns	Returns for standard me statistic	etropolitan
	filed	Number or amount	Percent of all returns
	(1)	(2)	(3)
Number of returns	61,497,971 36,668,506		56.0 54.0
	(Thousand	( dollara)	]
Adjusted gross income (less deficit)	330,073,552	206,131,914	62.5
Salaries and wages (net)	266,988,976 22,669,842 7,632,900		63.2 49.9 68.1
Selected sources in Schedule B: Dividends (after exclusions). Interest received. Rent net income and loss. Royalty net income and loss. Partnership net profit and loss.	9,929,404 5,693,500 2,758,481 502,205 8,969,544	3,637,227 1,421,454	71.6 63.9 51.5 35.9 60.2
Total exemptions Exemptions other than age and blindness	106,533,937 102,389,070		54.7 54.7
Taxable income	181,940,175 42,271,001	118,391,495 28,064,101	65.1 66.4

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

17 are used for comparison with the totals for the 100 areas.

Of the United States totals, the 100 areas have 56.0 percent of the returns, 62.5 percent of the adjusted gross income, and 66.4 percent of income tax liability. Taxpayers filing in the 100 areas showed 71.6 percent of the dividend income and 68.1 percent of the capital gain and loss reported on all returns.

### **FORMS 1040A**

Table O shows selected items of income and tax for the 19,135,000 Forms 1040A for 1961, classified by marital status of the taxpaver.

Single persons filed 54 percent, 10,304,000 returns, of the Forms 1040A for 1961, but showed only 37 percent of the total adjusted gross income reported on Forms 1040A. Conversely, joint returns represented 35 percent of the returns, but showed 53 percent of the income.

The total adjusted gross income shown on Forms 1040A was \$56,375,338,000, of which all but \$112,684,000 was salaries and wages (subject to withholding).

Form 1040A taxpayers reported \$5,580,491,000 of income tax for 1961, only 13 percent of the total tax liability of \$42,225,498,000 for all individual income tax returns.

### SOURCES OF DATA

Individual income tax data were estimated from a sample of Forms 1040 and 1040A filed by citizens and residents during the calendar year 1962 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to represent all returns for the income year 1961 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had

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

		Adjusted	Salaries and	Other i	ncome		Taxable	income	Income
Marital status of taxpayer	Number of returns	gross income (Thousand dollars)	wages (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns	Amount (Thousand dollars)	tax (Thousand
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grand total	19,134,674	56,375,338	56,262,654	1,310,714	112,684	26,871,624	13,376,488	27,270,265	5,580,491
Taxable returns, total	13,376,488	49,349,026	49,263,692	1,095,277	85,334	17,150,500	13,376,488	27,270,265	5,580,491
Joint returns of husbands and wives. Separate returns of busbands and wives. Returns of single persons not bead of household or surviving	4,901,869 1,282,519	26,018,584 4,040,806	25,977,379 4,037,230	462,582 55,792	41,205 3,576	10,452,251 1,672,077	4,901,869 1,282,519	12,963,325 1,972,992	2,620,500 401,711
spouse	7,192,100	19,289,636	19,249,083	576,903	40,553	5,026,172	7,192,100	12,333,948	2,558,280
Nontaxable returns, total	5,758,186	7,026,312	6,998,962	215,437	27,350	9,721,124	_	_	-
Joint returns of husbands and wives. Separate returns of busbands and wives. Returns of single persons not bead of household or surviving	1,814,226 832,209	4,127,890 1,311,021	4,112,056 1,308,334	86,902 18,257	15,834 2,687	5,405,062 1,800,319	-	-	-
spouse	3,111,751	1,587,401	1,578,572	110,278	8,829	2,515,743	•		-

\$600 or more of gross income for the year, every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and every person regardless of age or gross income who had selfemployment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States. even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing. usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1961. Form 1040A, the cardform, was available to individuals who had less than \$10,000 adjusted gross 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. A simplified Form 1040 was introduced for 1961, and the Form 1040W (used for 1959 and 1960) was discontinued. The Form 1040 was simplified from a 4-page form to a 2-page form with attached schedules. If an individual's income was solely from salaries and wages and not more than \$200 of dividends and interest, he needed only to file the principal 2-page form. If the taxpayer had dividend and interest income more than \$200, or had income from sources other than wages, dividends, and interest, he was required to report the sources on separate schedules and attach the schedules to the principal 2-page form.

The discontinuance of Form 1040W caused a large number of taxpayers to shift to the use of Form 1040 for 1961. The Form 1040W, available only for 1959 and 1960, was a 2-page form which was generally used by individuals who had income mainly from salaries and wages, regardless of the amount, and who itemized their deductions. The latter factor was the principal reason why Form 1040W taxpayers for 1960 shifted to Form 1040 for 1961 instead of the shorter Form 1040A.

Table P presents a comparison of the number of returns for the current year with those for 1960 by form of return filed, size of adjusted gross income, and type of deduction reported.

The 1961 Form 1040 returns numbered 42,365,000, an increase of more than 7,456,000 returns over 1960. This increase is almost identical to the number of Form 1040W returns, 7,363,000, filed for 1960.

Form 1040A returns increased by 378,000 to 19,135,000 for 1961. The increase was almost equally divided between returns with income under \$5,000 and returns with income \$5,000 under \$10,000.

Nonbusiness deductions were itemized on 25,262,000 returns, about 1,179,000 returns more than for 1960. Form 1040 was the only form for 1961 on which deductions could be itemized. The standard deduction was elected on 35,806,000 returns filed on Forms 1040 and 1040A. Even though returns with standard deduction represented 58.2 percent of all returns filed for 1961,

Table P -NUMBER OF RETURNS BY FORM OF RETURN: 1961 AND 1960 [Tayahle and nontevehle returns]

[Taxable and nontax	mable returns]		
Form of return, type of deduction, and income group	1961	1960	Increase or decrease (-), 1961 over 1960
	(1)	(2)	(3)
Grand total	61,499,420	61,027,931	471,489
With standard deduction	35,805,757 25,261,832 431,831	36,509,449 24,083,263 1435,219	-703,692 1,178,569 -3,388
Standard deduction returns on which tax table was used (included above)2	25,864,744	26,620,590	-755,846
FORT 1040A			
Total	19,134,674	18,756,624	378,050
With standard deduction, total	19,133,362	18,756,624	376,738
Adjusted gross income under \$5,000 Adjusted gross income \$5,000 or more	15,704,264 3,429,098	15,519,212 3,237,412	185,052 191,686
With no adjusted gross income	(3)	-	(3)
Form 1040W			
Total		7,362,867	1
Adjusted gross income under \$5,000	pe	3,017,308 4,003,385 342,174	
With standard deduction, total	Form discontinued	2,151,467 1,283,044 772,815 95,608	Not applicable
With itemized deductions, total	Form d	5,210,306 1,733,170 3,230,570 246,566	Not a
With no adjusted gross income		<sup>1</sup> 1,094	
Form 1040			
Total	42,364,746	34,908,440	7,456,306
Adjusted gross income under \$5,000	19,001,152 17,357,014 6,006,580	16,906,489 13,025,833 4,976,118	2,094,663 4,331,181 1,030,462
With standard deduction, total	16,672,395 10,160,480 5,006,611 1,505,304	15,601,358 9,818,334 4,446,353 1,336,671	1,071,037 342,146 560,258 168,633
With itemized deductions, total	25,261,832 8,410,153 12,350,403 4,501,276	18,872,957 6,654,030 8,579,480 3,639,447	6,388,875 1,756,123 3,770,923 861,829
With no adjusted gross income	430,519	<sup>1</sup> 434,125	-3,606

See text for "Description of the Sample and Limitations of the Data" and "Explana-

the number of returns with this deduction continued to decline, as the allowable nonbusiness deductions of taxpayers exceeded the 10 percent standard deduction.

Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 25,865,000 returns of taxpayers using the optional tax table for 1961, nearly 756,000 fewer than for the prior year.

### DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1961 were based on a stratified systematic sample selected before audit of all Forms 1040 and 1040A filed during 1962. The total sample consisted of 460,450 returns, about 0.75 percent of the total number filed for the year.

Sample selection.--Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 62 district offices and the Office of International

tion of Classifications and Terms."

1 These returns were classified as standard deduction returns in the statistics for

Taxpayers with adjusted gross income under \$5,000 may obtain the standard deduction only by using the tax table.

Testimate is not shown separately because of high sampling variability. Howaver, the data are included in the appropriate totals.

Operations in Washington, D. C. The sample design was adapted to fit regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For example, Form 1040A returns were selected according to the prescribed rate of 3 in 1,000 by drawing returns having account numbers ending in 222, 555, 777.

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

Table Q. —NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATUM, 1961

[Taxable and nontaxable returns]

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Grand total, all returns	61,625,843	460,450	
Form 1040A	19,036,127	58,020	3/1,00
Form 1040, adjusted gross income— Under \$10,000:			
Nonbusiness	27,592,298	82,263	3/1,00
Schedules C and F	8,682,948	85,341	1/100
Nonbusiness	4,304,863	127,133	3/100
Schedules C and F	1,480,163	43,426	3/100
\$50,000 under \$150,000:	' '	,	· ·
Nonbusiness	58,722	18,130	3/10
Schedules C and F	56,152	27,630	5/10
\$150,000 and over:			
Nonbusiness	7,021	7,021	1/1
Schedules C and F	6,156	6,156	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000	401,197	5,134	1/100
Adjusted gross income \$50,000 and over	196	196	1/1

Method of estimation.--Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 328.10 for Form 1040A returns was obtained by dividing the number of returns in the sample, 58,020 into the total number of returns filed, 19,036,127. 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 and 1040A returns filed during the calendar year 1962.

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 Q, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 126,293 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.

One set of "weighting factors" was used for national tabulations, and one set for State and standard metropolitan statistical area 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 and area 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 resulted in 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 R shows the estimates and their relative sampling variabilities for the items of income and tax presented in table 4 on page 38. The relative sampling variability of an estimate provides the range in percent which would not be exceeded in 19 out of 20 estimates derived from similarly selected samples.

Table S shows, for frequency estimates in general, 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 three adjusted gross income classes. 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 sampling 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. Over 90 percent of all individual returns filed during 1962 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and

Table R. —RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME CLASSES
ADJUSTED GROSS INCOME CLASSES

								INDIV	1001111		11111 101	110111		01	. 1001		
		Relative sampling varia- bility	(Fercent)	(10)	5.1	3,13	54.14 50.14 31.22	4.00 4.00 18.00 18.66	13.51 14.14 14.44 15.10	44.55.25 44.55.25 45.50	5.13 5.13 4.5.11	16	24.84	80,80	25.80 27.59 28.59 24.53	33,13 25,13 52,05 53,30	14.37
	loss	Amount	(17)		-70,085	539,550	1, 944 3,11.4 9,086 8,086	13,380 15,128 15,619 21,374	28, 738 34, 518 35, 101 28, 143	27,032 21,037 18,893 16,581 14,772	25,987 25,987 24,397 12,500 1,742	473 392 47 26	130,435	45,386	13,452	7,166 5,058 4,084 3,406 3,111	235,358 197,571 237,157
	Net 1	Relative sampling varia- bility	(Percent)	(04)	34.5	2.61	43.51 37.40 31.75	12.17 18.79 17.43 15.22	10,04 11,40 12,53 12,45	5,83 7,52 7,58 7,58	4 + 4 m a	6566	đ	14,80	20.19 21.29 21.03 22.19 22.19	26.33 27.71 37.76 40.83 47.80 32.00	5.01
tal assets		Number of returns	(151)		1,007,455	927,720	5,044 7,203 8,943 14,353	18,951 24,319 29,363 35,341	82,845 70,822 67,132 67,887 53,624	50,281 39,619 34,144 26,517	79,338 40,544 69,332 16,622 2,094	575 454 53 25	169,735	34,223	20,143 19,735 17,821 15,835 16,545	11,607 8,531 5,837 6,204 4,088 8,076	348,773 358,30- 390,378
Sales of capital		Relative sampling varia- bility	(Fercent)	(17)	1,25	1,25	32.73 21,10 21.6	15.3- 15.3- 13.70 13.41 13.48	10,2t 10,21 11,35 11,71 12,52	5,57 8,12 7,27 7,27	7.15 4.47 2.56 5.01	6666	6.50	21.07	17.14 15.25 12.19 13.50 16.56	17.12 22.89 25.66 29.40 45.17	4.38 1,22
Sel	gain	Amount	(13)	(24)	8,290,879	7,680,911	6,500 14,700 35,123 48,546	\$2,781 \$2,781 100,244 \$4,656 107,812	204,213 224,979 224,142 225,212 205,212	177,818 173,187 160,588 152,726 140,065	561,482 428,671 1,157,830 908,875	265,318 680,93. 357,113 434,298	600, asg	127,620	29,36+ 37,427 56,426 55,361 49,728	39,445 20,765 16,718 14,972 111,305	1,051,237 175,121,1 175,911,1
	Net g	Relative sampling varia- bility	(700)	1241	1.11	1,21	20,63 13,74 11,15	8.54 8.12 7.65 7.58	5.39	2.69 2.97 3.18 3.64	2.11 3.08 2.29 1.48	6000	3,08	7.80	4,62 8,92 7,98 8,80	10.69 12.43 16.03 19.63 25.41	2,12 2,57 0,83
		Number of returns	(11)	1	4,698,499	3,914,000	22,516 50,071 73,882 97,508	114,878 124,972 147,173 150,122 165,088	308,190 316,288 294,998 258,733 235,446	195,122 166,273 142,857 112,344 97,209	311,967 160,049 269,333 74,886 13,037	4,480 5,337 894 244	73.4.99	76,550	79,701 95,948 129,767 104,637 86,315	67,558 52,821 29,068 19,560 12,185	1,700,320
	loss	Relative sampling varia- bility	(rercent)		1.39	1.83	24.70 16.92 12.94 9.93	9.54 8.21 8.17 7.51 7.51	5.21 6.15 7.12 8.44	6.90 8.r4 9.13 12.06 11.35	7.13 9.92 8.02 4.79 10.08	6666	2.37	3,45	6.30 8.78 8.77 9.72	11.49 12.79 17.23 22.31 25.22	1.85 2.05 2.76
	Net lo	Number of returns	(6)		1,728,308	1,038,494	6,566 15,433 27,265 41,891	48,109 62,221 66,227 75,203 80,587	152,925 107,835 84,548 52,807 44,437	31,183 20,641 15,879 11,792 10,189	26,696 13,402 21,261 7,593 1,805	71.2 983 206 206	589,874	313,186	86,542 53,131 56,852 47,224 33,332	31,045 24,438 15,504 9,420 9,480 12,215	1,101,101 463,911 1e3,29r
SS OF	profit	Relative sampling varia- bility	(R)		77.0	0.65	7.62 5.78 4.13	3.87	2.60 3.01 3.37 3.85 4.35	2. 22 3. 34 3. 81 4. 35 4. 58	3.78 3.78 2.83 4.03	5555	1.22	1~.75	3,36 3,10 3,54 4,32	4.82 5.77 6.80 11.84	0.2 2.1. 2.2.0 0.78
	Net pr	Number of returns	(4)		6,979,924	4,851,917	69,335 121,946 176,030 235,359	264,205 292,106 293,620 310,350 316,577	541,545 433,917 350,035 274,485 208,009	155,441 116,413 92,137 72,992 62,564	192,252 96,968 146,329 25,677 2,329	650 574 25	2,128,007	18,870	349,710 340,794 403,284 290,706 213,767	175,050 126,525 88,352 5,469 31,788	4,163,843 1,850,076 966,005
and wages		Relative sampling varia- bility	(Fercent)		0.11	0.24	3.11 2.48 2.62 2.62	2.28	1.39	0.94 1.23 1.52 1.90	1,41 2,46 2,10 1,50 4,18	0000	0, 99	7,56	1,83 3,18 3,56 3,66	4.4.6.5.6.3 6.3.6.5 6.3.6.5 6.3.6.5	0.30
Salaries ar (net)		Number of returns	(5)		54,014,543	4,442,187	1,282,809 1,959,078 1,759,375 2,051,261	2,286,753 2,451,418 2,930,282 2,774,522 2,845,954	5,654,401 4,940,197 3,905,375 2,803,523 2,005,246	1,413,824 947,677 637,757 429,083 301,849	649,196 251,938 320,594 71,034	3,364	9,572,356	43,444	3,407,587 1,099,520 1,158,91. 906,199 730,412	646,012 498,458 362,077 237,048 169,124 263,411	29,350,397 19,567,056 5,097,090
		Relative sampling varia- bility	(Fercent)		0.20	0.24	2.96 2.35 2.41 2.22	2.10	1.32	0.90 1.17 1.42 1.75	1,21 2.01 1.67 1.67 1.18 3.25	6666	1,31	8,12	2.85 2.50 3.21 3.21	64.50 24.50 24.50 24.50	0,58 0,58 0,28
returns		Adjusted gross income	(3)		1329,869,284	311,283,359	1,156,177 2,669,719 3,476,020 5,191,501	7,054,839 8,888,553 10,811,292 12,819,405 14,656,867	33,079,800 33,777,686 30,785,997 25,224,815 20,301,941	15,936,910 11,872,509 8,900,727 6,618,388 5,145,396	15,125,018 7,928,268 16,557,695 7,249,539 2,007,835	931,085 1,737,313 650,434 726,630	118,577,421	4,4004,43	1,283,112 1,252,374 2,215,656 2,332,150 2,299,238	2,318,091 2,057,805 1,652,673 1,204,867 938,594 2,097,818	83,204,480 144,984,001 101,672,803
All re		Relative sampling varia- bility	(Percent)		0.02	0,21	2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	2,10	1.43	0.90 1.17 1.42 1.75	1,21 2,01 1,64 1,16 3,18	0000	0,80	3.51	1.22.22 2.23 2.23 2.23 2.23	2.4.97 0.4.97 0.4.20 0.4.20 0.4.20 0.4.20	0.35 0.22
	_	Number of returns	6	(1)	61,499,420	48,582,765	1,385,033 2,135,415 1,994,863 2,311,741	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	1,521,938 1,035,358 714,051 491,518 355,621	888,100 355,826 495,501 110,192 1t,726	5,426 5,062 9,67	12,916,655	431,831	3,964,165 1,633,766 1,800,309 1,333,106 1,019,820	850,421 637,534 440,965 284,422 198,869 316,447	34,706,728 20,783,831 6,008,851
		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. \$4,500 under \$4,500. \$4,500 under \$4,500.	\$5,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000,	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,00° under \$20,000. \$20,00° under \$25,000. \$25,000 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.	Nontaxable returns, total	No adjusted gross income	Under \$000. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000. \$2,000 under \$2,500.	\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 under \$5,000.	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more

Table R. -RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -Continued

	Sales of p	Sales of property other than capital assets	r than capite	al assets					1	Items in Sc	Schedule B					
	Net	garu	Net Toks	S S S S S S S S S S S S S S S S S S S	Total	Total domestic and foreign dividends received	foreign div		Dividends (after exclusions)	(after ions)	Tax credit for dividends received	credit for ends received			DDA 74000	
Adjusted grous income classes	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Amount (Thousand	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Amount (Thousand	Relative sampling variability
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)
•																'
Grand total	150,071	6.21	176,609	5.67	6,370,720	10.01	10,281,918	1,29	5,037,615	1,15	3,638,559	1,30	10,031,614	0.81	5,683,167	1.41
Taxable returns, total	105,445	7.43	119,735	6.84	5,553,291	1.05	9,660,620	1,31	4,368,591	1.20	3,555,978	1,31	8,438,026	0.88	4,851,109	1.48
\$600 under \$1,000. \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500.	1,329 2,430 3,017 3,394	68.92 56.93 48.59 41.48	712 2,333 2,249 3,597	75.00 53.49 41.89 39.97	34,712 64,498 89,150 109,922	18.63 13.43 11.19 10.00	14,027 30,626 49,970 54,445	25.10 18.90 16.98 16.02	30,672 55,763 77,569 93,127	20.02 14.62 12.11 10.97	22,099 42,031 59,521 62,565	23.95 16.97 14.07 13.46	52,165 113,169 186,231 207,180	14.67 9.83 7.67 7.06	13,003 43,068 81,375 94,356	21.91 14.35 11.65 11.25
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$5,000.	3,693 5,747 6,661 5,670 5,950	36,34 34,28 30,95 33,09	5,750 5,825 7,046 6,783 6,207	32.79 33.92 29.75 34.73	145,173 155,143 165,473 191,058 206,541	8.71 8.22 7.97 7.50 7.50	87,475 107,213 108,195 117,600 119,240	14.89 14.61 15.14 17.81 14.81	118,123 128,653 126,713 151,976 163,272	9.78 9.14 9.18 8.49 8.23	90,560 97,200 97,832 112,618 126,072	11.25 10.60 10.56 9.94 9.42	265,818 286,378 324,946 354,270 365,845	6.28 6.00 5.65 5.45 5.31	118,376 146,461 144,888 150,682 173,897	10,38 10,05 0,93 0,81 10,24
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	11,158 9,100 9,664 7,699 6,335	24.23 27.96 28.58 31.59 38.64	11,462 8,967 12,027 8,052	25.23 27.56 25.64 31.92 41.17	417,025 452,098 438,760 379,543 342,061	5.04 4.91 5.301 5.35	271,703 277,696 272,358 258,378 273,586	10,53 10,90 11,39 12,34 12,66	315,473 334,758 315,727 279,580 253,826	5.75 5.75 6.29	233,690 256,418 239,673 222,009 207,429	6.78 6.58 6.81 7.03	805,669 827,219 751,117 635,852 526,571	2.6. 2.6. 2.6.4.4.2.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	317,448 320,951 301,081 280,922 248,290	7,01
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,414 2,990 2,785 1,733 1,333	17.67 20.94 31.53 27.60 30.73	4,383 3,365 3,767 1,779 2,108	17.34 19.79 25.17 29.45 24.95	311,938 264,331 228,584 180,176 152,281	2,20 2,31 2,58 2,58 2,97	245,933 237,503 228,346 205,905 184,416	4.98 5.21 6.86 6.26 6.26	225,739 192,652 171,970 139,126 120,736	8.60 9.60 9.90 9.90 74.60	179,690 154,225 143,838 116,201 103,404	2000 2000 2000 2000 2000 2000 2000	450,053 356,160 285,517 220,492 176,453	1,78 2,03 2,27 2,69 2,88	200.009 175,867 154,199 130,518 114,932	3.77 5.319 5.35 5.57
\$15,000 under \$20,000. \$20,000 under \$25,000. \$20,000 under \$0.000. \$50,000 under \$120,000.	4,855 1,769 2,891 556 111	21.30 28.83 21.31 21.51 25.11	5,518 3,403 6,356 2,169 385	15.59 19.68 17.53 10.78 20.78	476,826 234,492 385,897 99,281 15,908	1.70	824,919 617,514 1,859,514 1,319,532 531,453	3,80 3,86 3,86 2,20 5,13	393,761 204,628 351,325 95,505 15,588	1.90 2.69 1.98 1.28 3.31	348,277 187,340 332,566 93,137 15,355	2,03	514,534 240,974 374,367 91,336	1.01 2.48 1.89 1.31 3.50	403,202 254,982 565,348 252,488 67,485	3, 52 3, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	27,4 6 0		167 278 65 22	m m m m	5,206 5,890 953	£ (£ (£ (£ (£ (£ (£ (£ (£ (£ (£ (£ (£ (£	291,620 595,209 216,550 259,604		5,166 5,846 948 369	555	5,121 5,794 945 368	0000	4,701 5,379 884 348	mmmm	27,457 47,475 13,035 8,754	
Nontaxable returns, total	47,626	11,35	56,874	10.18	817,429	3,57	621,298	6,73	669,024	00	82,581	11.95	1,593,588	2,49	832,058	4,43
No adjusted gross income	4,438	32,45	19,025	18,11	44,436	11.67	47,428	52,37	33,144	13.50	-	ſ	73,264	8,92	55,056	32.1-
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	6,243 5,035 8,363 5,516 7,543	28,35 35,83 29,70 32,19 36,58	6,692 4,464 5,938 4,411 4,883	31.94 37.65 29.20 35.09 28.71	70,274 106,231 151,007 133,590 89,874	12.23 10.15 8.64 9.12	15,945 37,102 65,437 65,630 57,026	18.41 17.06 12.84 14.51 17.40	53,310 89,612 127,085 109,100 74,130	14,21 11,17 9,52 10,17 12,36	1,443 4,437 15,806 15,363	93,83 54,52 27,92 27,78	157,252 219,730 337,767 255,214 180,566	7.99 6.88 5.63 7.69	41,998 75,463 144,387 133,574 108,636	12.83 0.55 7.01 0.36
\$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	4,178 3,771 5,539	33.75	2,970	52.66 30.54 34.28	72,194 54,383 25,846 19,528 15,198 34,868	12.37 14.17 20.10 22.94 25.65 15.85	50,808 49,065 20,219 21,214 17,323 174,101	19.75 23.21 33.60 40.34 47.38 11.69	59,898 46,302 19,907 15,116 11,964 29,456	13.76 15.64 23.60 26.29 28.97 17.19	14,100 12,065 4,239 5,706 6,402 5,019	29,06 31,96 47,48 45,45 50,24 50,24	134,997 86,953 45,545 33,705 24,245 44,350	8.86 11.07 14.82 17.36 20.67 14.05	85,415 59,413 25,953 19,968 18,058	13,40 18,08 24,37 32,92 36,13
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	81,504 44,879 23,688	8.60 12.99 8.33	95,599 47,058 33,952	8.10 12.69 6.56	1,944,231 2,057,794 2,368,695	2.30	1,135,988 1,408,937 7,736,993	4,64 5,10 1,28	1,585,436 1,522,540 1,929,639	2.59 2.64 0.74	788,060 1,163,721 1,686,778	3.76	3,705,240 3,584,897 2,741,477	1.60	1,734,027 1,507,650 2,441,490	2,88 3,54 1,42
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ВУ Table R. -RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, ADJUSTED GROSS INCOME CLASSES.-Continued

220.07 38.24 34.76 40.00 39.60 42.08 42.08 Relative sampling variability 12,05 12.01 12.08 12.12 13.81 14.05 Net loss 21,315 12,914 25,048 8,833 1,741 210 210 86 132,448 %,744 116,601 21,255 10,50 10,534 18,081 18,081 45,252 38,995 345,793 Number of (67 Partnerships 3.45 4.50 3.46 5.30 14.29 112.95 112.95 115.37 115.45 117.63 122.04 22.04 Relative sampling variability 3.11 3.46 1.40 3.72 3.72 3.72 3.72 3.72 (Percent) (48) profit 1,639 21,154 119,978 112,384 9,699 4,405 10,644 520,395 461,255 555,321 38,623 38,716 47,810 50,114 58,218 57,563 49,127 41,940 35,171 30,970 107, 774 57, 168 121, 464 34, 058 5, 006 8,630 111,830 105,685 42,342 74,466 66,417 220,676 1,314,295 Net : 1,536,971 Number of returns (44) Relative sampling variability 57.01 30.05 - O-61.05 37.59 14.62 13.70 ± 6 (Percent) (4P) 6,639 7,171 13,764 3,974 74.8 2,340 1,258 3,569 1,491 351 27,574 139 221 48 14 3,995 1,087 1,416 Net ] 23,579 3,094 Number of returns (45) 29.51 22.50 21.15 22.00 35.00 35.00 Relative sampling variability 16.2t 18.12 20.7 21.96 10.56 12.64 13.18 13.55 13.70 8,14 11.04 7,47 4,98 33,03 (Percent) 3 25,051 13,501 24,063 8,469 1,547 8,503 7,842 10,483 17,121 12,324 7,998 5,777 173,472 114,834 120,776 2,70t. 4,519 7,457 9,725 11,604 113,979 14,445 17,447 29,862 26,833 19,679 16,841 17,511 12,548 10,885 7,783 7,487 7,006 678 767 143 83,569 3,5,34 325,513 5,194 409,082 Net Number of returns (43) Relative sampling variability 16.53 16.95 11.12 17.84 220.59 23.30 23.30 40.61 26.06 3.87 30.13 15.5+ 14.45 12.41 11.72 5.75 6.15 7.39 8.46 13,77 (Percent) (42) 35,212 36,966 30,207 21,727 21,727 19,017 18,184 10,224 8,663 12,819 43,52e 44,557 e,087 78,408 88,10e 184,980 185,983 170,653 132,892 99,467 5,74 10,74 10,48 1 55,592 24,657 38,423 9,697 46,087 665,582 786,015 343,374 Net 543 774 145 73 1,794,971 280,307 1,514,664 Number of returns (41) Rents Relative sampling variability 9.32 8.30 6.82 6.82 8.04 112.15 117.86 117.86 117.86 118.35 24.08 16.17 11.92 10.52 5.25 5.33 5.13 7.18 3.52 3,30 4,92 2,82 6,43 10,20 2.26 2.82 1.35 1,43 8.82 3,10 (Percent) (40) 121,956 150,571 229,339 160,690 103,736 66,506 66,506 24,325 21,182 21,182 27,163 1,867,009 1,183 17,453 39,947 69,943 89,231 118,397 317.787 297,361 269,702 209,944 12-,457 91,645 74,006 93,521 43,836 3,863,372 2,844,045 726,610,1 Net Number of returns (34) Relative sampling variability 84.85.4 8.4.8.4 50.24 35.81 20.97 19.26 17.07 21.65 27.17 62.35 6,56 11,25 5,84 20.39 22.43 22.31 31.99 14.48 15.72 17.79 20.79 24.41 32 -0، 6.40 (Percent) 3-year method (38) 288,486. 93,455 39,905 3,853 7,947 12,432 5,188 5,188 4,136 2,204 7,701 3,835 5,323 1,320 1,320 4,738 9,692 9,692 34,415 34,961 17,284 17,284 17,284 17,284 17,270 20,8% 18,050 18,41 17,33 27,187 24,052 17,458 11,255 11,255 421,840 248,304 173,542 4,389 annuities Number of returns (32) Relative sampling variability and 32.16 21.61 21.61 13.42 115.11 116.21 36.18 56.44 53.68 7.99 Life expectancy method (Percent) Pension (36) 17,507 12,993 12,068 8,962 7,406 57,293 42,774 34,405 25,690 21,389 10,696 69,902 66,820 66,820 13,813 19,978 8,568 8,294 9,294 549,143 184,052 122,779 31,825 40,991. 35,651 34,769 32,920 855,974 498 552 95 35 310,345 returns (38) Number bnder \$600.

\$1,000 under \$1,000.

\$1,500 under \$1,500.

\$2,500 under \$2,500.

\$2,500 under \$3,000.

\$3,500 under \$3,000.

\$3,500 under \$4,500.

\$4,500 under \$4,500.

\$5,000 under \$5,000.

\$5,000 under \$5,000. \$10,000 under \$11,000. \$11,007 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000. \$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 \$5.000 under \$0.000 \$7.000 under \$7.000 \$7.000 under \$7.000 \$8.000 under \$4.000 \$9.000 under \$10.000 \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more. Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more. Wontaxable returns, total..... No adjusted gross income..... Adjusted gross income classes 2,500 under \$3,000... 3,000 under \$3,500... 3,500 under \$4,000... 4,000 under \$4,500... Grand total..... Taxable returns, total...

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Table R. --RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES --Continued

				7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		575								
		It	Items in Schedule	dule B—Continued	panul		Sources not supp by Schedule	Sources not supported by Schedule B	Itemized	Itemized deductions	Exemptions	tions		
		Estates and	trusts		Net oper	operation loss deduction				:		:	Number of	Relative
Adjusted gross income classes	Income	ne	Loss	100			Number of	Relative	Number of	Relative	Number of	Relative	returns	sampling
	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Kelative sampling variability	returns	variability		variability		variability	taxable	variability
		(Percent)		(Percent)		(Percent)	1	(Percent)		(Percent)		(Percent)		(Percent)
	(10)	(75)	(54)	(56)	(55)	(96)	(20)	(84)	(66)	(60)	(61)	(29)	(63)	(60)
Grand total	413,175	4,14	29,551	15.09	15,099	19,86	2,185,012	2.05	25,257,507	0.39	61,499,420	0.05	12,685,042	0,81
Taxable returns, total	349,558	4 31	25,560	15.86	4,370	32,40	1,952,962	2,18	23,256,081	0.43	48,582,765	0.21	٠	
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,971 8,052 7,123 7,534	49.57 38.23 40.91 38.39	2,030	70.69			15,862 28,021 32,120 44,024	25.77 19.27 17.96 15.39	62,086 238,238 386,189 551,928	13.69	1,385,033 2,136,415 1,994,863 2,311,741	2.94 2.40 2.40	1 1 1 1	1 1 1 1
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,500 under \$4,500	7,697 8,324 9,666 10,198 12,129	36.20 35.32 33.46 32.07	2,05+	70.18	1,634	00.00	47,810 55,399 61,417 80,032 101,284	14.83 13.86 13.05 11.76	737,657 900,579 1,080,983 1,218,807 1,430,877	3.92	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	2.10 2.02 1.97 1.93	1111	1111
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$10,000.	23,333 21,124 22,995 22,102 21,642	21,57 22.18 22.64 22.56 22.56	3,561	57.85 52.80 57.27	1,352	-8.42	240,177 265,336 252,544 190,332 148,188	6.99 6.73 6.95 8.00	3,217,980 3,078,053 2,577,051 1,914,463 1,370,038	1.83 1.89 2.09 2.44 2.90	6,027,260 5,208,956 4,120,040 2,977,973 2,143,339	1,32	1 + 1 1 1	
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	15,407 13,139 11,928 10,630 7,345	9.23 10.11 11.94 11.17 13.48	815 679 577 544 678	40.00 43.95 47.49 48.90	810	39.98	127,883 87,053 56,096 35,748 23,520	3,76 4,39 5,08 7,05 8,85	1,002,890 720,091 515,853 368,594 272,897	1.18 1.48 1.71 2.07 2.36	1,521,938 1,035,358 714,051 491,518 355,621	0.90	1111	1 1 1 1 1
\$15,000 under \$20,000 \$20,000 under \$50,000 \$25,000 under \$50,000 \$50,000 under \$100,000.	32,607 17,415 36,514 12,522 2,749	6.94 10.16 6.50 3.72 8.29	2,479 1,393 2,548 1,061	22.99 30.75 22.68 7.73 16.67	2000	49.88	44,337 9,972 5,497 (2)	6.16 11.71 15.90 34.11	714,276 306,607 453,791 106,973 16,450	1,38 2,19 1,72 1,18 3,19	888,100 356,826 495,501 110,192 16,726	1.21 2.01 1.64 1.64 1.16 3.18	1111	
\$150,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	971 1,171 194		119 111 16 13	(3)	112	£ 6.6.6	A	(3)	5,359 6,027 964 380	( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (	5,426 6,062 967 381	(3) (3) (3)	1 1 1	
Nontaxable returns, total	63,617	12.76	3,991	7,6.60	10,729	24,63	232,050	6.28	2,001,426	2,22	12,916,655	0.80	12,685,042	0.81
No adjusted gross income	3,174	39.07	(5)	I	5,773	29.18	6,505	25,06	1	ı	431,831	3.51	431,831	3,51
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	7,232 8,940 9,726 10,630 4,623	38.08 33.98 34.28 33.15					36,841 30,857 42,162 30,206 24,644	15.96 16.78 14.79 17.85 20.40	40,631 153,088 239,328 264,039 263,288	14.97 8.42 6.66 6.33 6.28	3,969,165 1,633,766 1,800,309 1,333,106 1,019,820	1.62 22.52 22.39 3.23 3.20	3,969,165 1,630,574 1,782,348 1,288,253 972,475	1,64 2,52 2,40 2,83 3,27
\$2,500 under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,500 \$4,000 under \$4,500 \$5,000 or more	3,750 3,934 5,691 5,917	53,27 53,33 41,99 39,72	2,398	57,19	4,950	41.04	17,358 9,853 9,877 5,768 3,512 11,467	23.08 30.33 30.33 39.32 46.41 29.93	250,227 206,226 150,542 137,114 94,372 202,571	6.37 7.00 8.08 8.66 10.44 7.12	850,421 637,534 440,965 284,422 198,869 316,447	3.51 4.07 4.90 6.20 7.41 5.83	812,169 607,377 423,084 271,424 191,102 305,240	3.58 4.15 4.99 6.33 7.55
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	133, 394 115, 722 164, 059	8.94 9.78 2.89	7,904 10,341 11,306	32,13 32,13 10.07	12,039	23.24 50.10 30.60	686,552 1,107,908 390,552	3,84 3,25 2,04	8,406,199 12,350,067 4,501,241	1.02 0.78 0.38	34,706,728 20,783,831 6,008,861	0.34	12,379,802 295,974 9,266	0.82 6.10 15.35
Footnotes at end of table.														

Table R. —RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: SOURCES OF INCOME AND LOSS, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY
ADJUSTED GROSS INCOME CLASSES—Continued

		Taxable	income							Tax credits	s for—					
					Dividends	Dividends received	Retirement income	t income	Foreign	taxes	Other tax	credits	In	Income tax aft	after credits	
Adjusted gross income člasses	Number of returns	Relative sampling variability	Amount	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	Number of returns	Relative sampling variability	×	Relative sampling variability
		(Percent)	(Thousand dollars)	(Percent)		(Percent)		(Percent)		(Percent)		(Percent)		(Percent)	(Thousand dollars)	(Percent)
	(69)	(40)	(67)	(68)	(69)	(20)	(71)	(72)	(23)	(74)	(22)	(70)	(22)	(28)	(24)	(80)
Grand total	48,814,378	0.21	181,779,732	0.28	3,733,513	1.30	815,943	3,52	83,962	06.0	82,216	9,10	48,582,765	0.21	42,225,498	0.29
	48,582,765	0.21	181,634,697	0.28	3,645,882	1.30	606,017	3,97	81,100	6,92	77,155	9.19	48,582,765	0.21	42,225,498	0.29
\$600 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,500.	1,385,033 2,136,415 1,994,863 2,311,741	3,4,4,4	203,641 952,147 1,470,373 2,208,070	3.41 2.55 2.67 2.55	22,614 42,702 61,403 65,351	23.61 16.91 13.88 13.32	(2) 14,072 28,515	29,52			3,528	57,00	(1,385,033 2,136,415 1,994,863 2,311,741	2,2 2,2 2,2	-0,683 189,510 292,233 437,401	3.41 2.56 2.68 2.68
\$2,500 under \$3,000 \$3,000 under \$4,500 \$3,500 under \$4,000 \$4,500 under \$5,000	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	2.10 2.02 1.97 1.93	3,139,194 4,105,087 5,106,332 6,060,988 7,024,606	2.32 2.32 2.13 2.13 3.13 3.13	92,648 100,877 100,356 114,367 130,139	11.28	44,951 51,548 44,195 38,839 45,994	16.60	5,908	45,95	3,83c	52.40	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	2.10 2.02 1,97 1.93	619,751 815,164 1,024,627 1,222,059 1,416,691	2.43 2.34 2.26 2.20 2.21 2.15
\$5,000 under \$6,000 \$c,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	5,027,250 5,208,966 4,120,040 2,977,973 2,143,339	1.32	16,298,681 17,471,657 16,912,781 14,722,069 12,523,858	1,46	241,931 265,151 249,726 229,128 216,866	6.72 6.51 6.72 6.97 7.12	60,885 48,554 43,079 32,044 22,961	13.86 15.48 16.70 18.98 22.67	4,944	47,10	8,959 5,815 4,419 6,112 2,995	36.14 42.61 48.40 44.69 58.48	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	1.32	3,547,517 3,452,819 3,033,931 2,e01,504	1.55
\$10,000 under \$11,000 \$11,000 under \$12,000 \$2,000 under \$13,000 \$13,000 under \$14,000 \$24,000 under \$15,000	1,521,938 1,035,358 714,051 491,518 355,621	0.90 1.17 1.42 1.75 2.02	10,252,681 7,897,115 6,062,664 4,601,233 3,627,215	0.91	185,824 158,798 147,226 118,709 105,572	2,73 9,23 9,56 9,56 83,56	17,335 13,801 11,864 9,812 7,098	10.99 9.78 13.10 13.54 16.37	2,509 3,021 2,321 2,778 1,664	22.88 20.85 24.31 31.53 28.13	3,457 3,047 2,709 1,968 1,937	19.50 29.40 32.19 25.81 26.01	1,521,938 1,035,358 71,051 491,518 355,621	0.90 11.17 11.42 1,75 2,02	2,149,011 1,676,636 1,307,064 1,009,422 1,009,422	0.92 1.17 1.43 1.76 2.02
\$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	888,100 356,826 495,501 110,192 16,726	1.21 2.01 1.64 1.16	11,030,651 6,040,063 13,157,705 5,927,647 1,623,941	1.22 2.03 1.69 1.20	352,312 189,138 33:,074 93,356 15,376	2.02 2.82 2.04 1.29	25,128 12,683 21,599 6,421 1,267	8,13 10,17 8,33 5,83 10,42	7,904 5,397 18,132 10,206 2,998	12.91 15.60 9.31 4.31 7.34	7,019 3,733 8,027 3,842 1,041	16.58 19.29 12.88 7.91 16.14	888,100 356,826 295,501 110,192 16,726	1.21 2.01 1.64 1.16	2,576,761 1,545,326 4,066,629 2,483,556 809,436	1.23
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,426 6,062 967 381	(6)(6)	744,485 1,362,995 520,092 586,726	(3)	5,128 5,797 945 368	0000	511 653 91 33		1,199 1,605 309 126		341 480 76 37		5,426 6,062 967 381	(3)	396,748 763,781 296,591 341,654	0000
Nontaxable returns, total	231,613	7,20	145,035	8,81	87,631	11.91	209,926	7,59	2,862	59.82	5,061	45.24	•	,	1	1
No adjusted gross income		1	1	1	1	1	1	,	,	•	(2)	1		1		•
#Moder \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,500 \$2,000 under \$2,500	3, 192 17, 961 44, 853 47, 345	60.96 26.27 16.54 16.03	3,478 16,164 25,348	74.83 40.09 20.38 19.02	( <sup>2</sup> ) 4,437 16,759 16,704	54.52 27.65 27.65	(2) 15,925 41,746 43,613	27,99 17,26 15,73					(   ) ( )	1 1 1 1	( ) (   )	1111
\$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	38,252 30,157 17,881 12,998 7,767 11,207	17.87 19.88 25,99 30.65 38.11 31.41	25,779 22,266 12,976 11,517 7,256 19,996	21,06 23,85 31,88 33,82 44,32	14,639 12,067 5,682 6,143 -,737 5,020	29.06 31.96 47.48 45.45 50.24 45.98	36,330 28,380 15,096 11,789 6,558 9,046	18.47 20,44 28.09 32.23 41.33 35.68	4,802	50,81	4,725	48,51	, , , , , ,	1 1 1 1	1 1 1 3 3 4	111111
Returns whder \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	22,326,926 20,487,857 5,999,595	0.55	30, 395, 477 77, 941, 209 73, 443, 046	0.77 0.65 0.31	813,068 1,207,304 1,713,141	3.73 2.99 0.79	471,078 216,122 128,743	5.03 7.35 3.48	6,884 16,602 60,476	42,09 26,37 4,34	15,619 28,669 37,928	27.05 19.90 6.24	22,106,520 20,477,578 5,998,667	0.56	6,058,119 15,936,076 20,231,303	0.78

Adjusted gross income less deficit.

\*\*Setimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

\*\*Setimate is not shown separately because of high sampling variability aince the returns in these classes are sampled at a 100 percent rate.

\*\*Percent\*\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*Percent\*\*\*\*

Table S.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION
LEVELS OF ESTIMATED NUMBER OF RETURNS

		h adjusted gro	
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	12 8 5 4
20,000. 25,000. 50,000. (00,000.	26 23 16 12 7	8 7 5 4 2	2. 2. 1. 1. n.e
,000,000,000,000	5 4 2	1.6 1.2 n.e.	n.e n.e

n.a. - Not applicable.

<sup>1</sup>Sample too small to yield reliable estimate of sampling variability.

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 classification were maintained.

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

Coverage was improved also by the inclusion of prioryear delinquent returns in the sample for the purpose of estimating data for 1961 returns that were filed after December 31, 1962. It was felt that the characteristics of 1961 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1962. As can be seen in table Q, the number of delinquent returns filed during 1962 was 401,000.

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

### EXPLANATION OF CLASSIFICATIONS AND TERMS

### Classifications

Income and tax data in the basic tables of this report are classified by adjusted gross income classes, taxable and nontaxable returns, types of tax, standard and itemized deductions, size of specified income and deductions, tax rate classes, marital status, number of exemptions other than age or blindness, 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 income. Deficit and a breakeven in adjusted gross income

were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income, the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns.--Whether a return was taxable or nontaxable depended upon the presence or absence of an income tax after credits. The self-employment tax was disregarded for this classification.

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax.

Types of income tax.--Taxable returns were classified for the type of income tax paid, that is, the regular normal tax and surtax combined, or the alternative tax. The self-employment tax was ignored in this classification

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

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

Returns with standard deduction or with itemized deductions.--Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in prior years, are classified separately for 1961.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the tax-payer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification.

Size of selected sources of income or loss.--For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were segregated into categories according to the size of a specific income or loss. The size intervals

are narrow at the lower end of the scale so that small amounts are adequately classified.

Size of deductions.--Returns with itemized nonbusiness deductions were classified by the size of total deductions.

Tax rate classes.--This classification was applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates 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 heads of household.

Marital status of taxpayer.--Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The 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. Also, included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (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 exemptions other than age or blindness.--In the frequency distribution of returns by number of exemptions, only the per capita exemption of the tax-payer, his spouse on a joint return, and each dependent was used. There is a class for each of I through 5 exemptions and for 6 or more exemptions for all returns and for joint returns; and a class for each of I through 3 exemptions and for 4 or more exemptions for the separate returns of husbands and wives, for returns of heads of household, for returns of surviving spouse, and for returns of single persons not head of household or surviving spouse.

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, dividends (after exclusions), interest received, and all other income or loss. Each source was a component of adjusted gross income, as described in the "Sources Comprising Adjusted Gross Income." A distinction was made between other income and other loss, the presence of either being considered a source whenever present. These four selected sources gave rise to 23 patterns and are grouped as having one, two, three, or four of the selected sources.

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 District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. 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 district in which the taxpayer filed, and his post-office address were the criteria upon which the return was classified for inclusion in a standard metropolitan statistical area. There are 100 standard metropolitan areas included in this publication. These 100 areas are those, within the 50 States, having the largest population based on the 1960 Census and conforming to the 1961 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget.

### 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 exceeding \$200 per return) included in other income on Form 1040A returns. Net salaries and wages excluded the tax exempt portion of both salaries earned abroad and receipts covering sick pay. 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 defintion. Prior to these adjustments, salaries and wages comprised the full amount of wages, salaries, fees, commissions, tips, bonuses, and other forms of payment for services performed for the employer, including the value of merchandise or property received in payment, as well as reimbursed expenses received by the employee from his employer.

Dividends (after exclusions) were the domestic and foreign dividends reported in adjusted gross income, exclusive of dividends (not more than \$200 per return) in other income on Forms 1040A, and income on line 5, Forms 1040, where this line was not supported by a Schedule B.

Dividends in adjusted gross income comprised:

- 1. Qualifying domestic dividends consisting of--
- a. Dividends from fully taxable corporations such as the regular industrial, mercantile, and commercial corporations, dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, dividends from regulated investment companies which the investment company especially designated as eligible for exclusion and tax credit, either received directly, or as 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 (a) and (b) was reduced by an exclusion, which should not have exceeded \$50, and
- 2. Nonqualifying dividends, foreign and domestic, consisting of dividends from China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, certain corporations doing business in possessions of the United States, foreign corporations, and regulated investment companies, are not allowed the \$50 exclusion.

On joint returns, if both husband and wife received qualifying dividends, each excluded up to \$50 against his respective dividends. If a taxpayer received less than \$50 of qualifying dividends, the exclusion equaled the amount received.

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, nor credit unions. This type of 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 and in income on line 5, Form 1040, where this line was not supported by a Schedule B. 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 or farm, or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, 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 exclusions 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, 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 taxpaver's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially tax-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 longterm gain over net short-term loss was reduced 50 percent. For the determination of net short- and longterm gain and loss, the taxpayer included with his personal, current-year 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 shortterm loss distributed by small business corporations that elected not to be taxed as corporations. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net longterm gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net shortterm gain, the entire net gain, and (e) 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 taxpaver 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 a corporation. 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 allowable 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 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 net long-term capital gain or loss received through partnerships and the net long-term gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1956-60 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 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, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

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 either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was 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, this ordinary loss is 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 portions were reported under two methods: (a) the general rule, referred to as life expectancy method, and (b) the 3-year method. Noncontributory annuities and pensions were reported under the life expectancy method for the second consecutive year.

Life expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost, and also included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined, it 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 reason other than death of the insured, under an annuity, endowment, or life insurance contract.

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

Net income or loss from rents, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income

from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

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 depletion and depreciation before reporting the amount as part of his adjusted gross income. The taxpayer excluded also from his fiduciary income his share of capital gain, dividends qualifying for 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.

Net operating loss deduction pertained to net operating loss carried over from preceding tax years. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes among other things loss from trade or business of a sole proprietor, casualty and theft losses, losses from sales of small business corporation stock and of small business investment company stock, taxpayer's share of partnership loss, and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The current year net operating loss deduction represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1961.

Sources not supported by Schedule B were amounts reported on line 5, page 1, Form 1040 where no accompanying Schedule B was present. This amount should have included only interest and dividends (after exclusions) not exceeding \$200 per return.

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 is a total \$112,684,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding \$200 per return) reported on 1,311,000 returns, Form 1040A.

Income attributable to several tax years which was reported by the taxpaver on 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: (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 if this produced a smaller 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.

Also, the net operating loss deduction has the effect of averaging 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 derived from current returns 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 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 additional exemptions were allowed for age 65 or over and for blindness of the taxpayer. The per capita exemption was \$600 for the taxpayer, his wife on a joint return (or a separate return where the wife had no income and the taxpayer elected to file a separate return) and for each son or daughter (including stepchild and adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer met the support test. Per capita exemption of \$600 was allowed, also, for each dependent listed below, who had less than \$600 gross income and who received more than half of his support from the taxpayer. To qualify as a dependent, the individual must have been either a citizen or resident of the United States; a resident of Canada. Mexico, the Republic of Panama. or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

Additional exemptions of \$600 for age 65 or over and \$600 for blindness were allowed for the taxpayer and, if a joint return was filed, the taxpayer's spouse. Such 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, grand-parent, or other direct ancestor: grandson, grand-daughter, or other direct descendent: brother, sister, half brother, half sister; stepmother, stepfather, stepsister, stepbrother; mother-in-law, father-in-law, sister-in-law, brother-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 affect the exemption, 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 the 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) expense 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 present 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 allowable 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, (i) 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.

Deficit (in adjusted gross income) occurred when the deductions allowed for the computation 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, however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns and on standard deduction returns with \$5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 and 1040A returns with adjusted gross income under \$5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who employed the tax table was computed by (a) using the midpoint of the 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 using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (a) using the total income reported, (b) deducting 10 percent of the total income as 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.

#### Tax Items

Income tax rates remained unchanged on 1961 individual income. They were 20 percent of the first \$2,000 of taxable income, and increased 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 tax credits was limited to 87 percent of taxable income.

Income tax before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including 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.

Tax credit for dividends received was allowed against the income tax 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. However, the credit could not exceed the income tax reduced by the two interest credits, foreign tax credit, and dividends received credit. If eligible, both husband and wife claimed the credit on a joint return.

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. As happened in 1960, the foreign tax credit was taken by a small number of taxpayers who did not itemize nonbusiness 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 against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the 'throwback tax credit' allowed the recipient of an accumulated distribution from a complex trust, whether claimed on a standard or itemized deduction return.

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 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 withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit alloted 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 income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits was the income tax liability excluding the self-employment tax. Income tax after credits was the criterion upon which taxable and non-taxable returns were classified. 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 which determined the overpayment or tax due status.

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 corporations. Citizens employed by Foreign Governments of International Organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. 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 no tax credits applied to this tax. The self-employment tax rate for 1961 was 4-1/2 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security em-

ployee tax. These items were considered to be 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 regulated investment companies was paid by the company and the taxpayer allotted his pro rata 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, reported with tax withheld, 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 for 1961 was 3 percent on \$4,800 of wages, with a maximum of \$144 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1961 declaration of estimated income tax were reported on returns, Form 1040.

These payments, received with the 1961 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1960 tax liability.

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 the 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 the income tax credits, the tax withheld, and payments on declaration exceeded the combined income tax before credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected 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 all overpayments on Form 1040A.

Credit on 1962 tax, requested on Forms 1040, was that part of the overpayment of 1961 tax which taxpayers specifically requested be carried to their estimated income tax for 1962.

#### Tax Rate Classifications

Data in tables 21 to 27 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. Data in table 27 summarize the information in tables 23 to 26.

The explanations which follow use the illustrations appearing at the end of this section to show how the tax return data presented in table 27 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term

capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

- a. 0 percent (returns with no tax base) This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.
- b. 50 percent (returns with capital gains tax only) This is the rate applicable to returns with alternative tax computation which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.
- c. 50 percent (returns with capital gains tax and normal tax and surtax) This is the rate applicable to returns with alternative tax computation where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.
- d. 87 percent (returns eligible for 87 percent limitation) This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) \$629,500 or more on a separate return of husband and wife and a single return, (2) \$1,259,000 or more on a joint return and a surviving spouse return, and (3) \$938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes, which for tables 24 and 26, are referred to as marginal tax rates for partial tax.

Tax base taxed at marginal rate (column 2) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 3) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 2.

Tax base taxed at all rates (column 4) is the entire tax base of each return classified by the marginal tax rate of the return.

Tax generated at all rates (column 5) is the total reported tax before credits of each return classified by the marginal tax rate of the return.

Number of returns with any tax at tax rate (column 6) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with \$11,000 tax base (for normal tax and partax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 7) is the tax base spread among the applicable tax rates. For example, a joint re-

turn with \$11,000 tax base (for normal tax and surtax rates) would have \$4,000 taxed at 20 percent, \$4.000 taxed at 22 percent, and \$3,000 taxed at 26 percent.

Tax generated at tax rate (column 8) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 7. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpavers for 1961 (column 5) because of the method used in statistically processing unaudited

## ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE. AS SHOWN IN TABLE 27

Example 1	Example 2	Example 3
Derivation of Tax Base:  \$16,000 - Adjusted gross Income -3,800 - Itemized deductions  \$12,200 - Balance -1,200 - Exemptions  \$11,000 - Tax base (taxable income)  Derivation of Tax:  lat \$4,000 of tax base taxed at 20% \$800	Derivation of Tax Base:  \$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)  -3,800 - Itemized deductions  \$46,200 - Balance -1,200 - Exemptions  \$45,000 - Tentative tax base (taxable income)  \$5,000 - Tax base for capital gains tax  \$40,000 - Tax base for normal tax and surtax  \$45,000 - Total tax base (taxable income)	Sign of the second seco
2nd \$4,000 of tax base taxed at 22%	Derivation of Tax:  1st \$4,000 of tax base taxed at 20% \$800 2nd \$4,000 of tax base taxed at 22% \$1,040 4th \$4,000 of tax base taxed at 26% \$1,040 4th \$4,000 of tax base taxed at 30% \$1,200 5th \$4,000 of tax base taxed at 34% \$1,360 6th \$4,000 of tax base taxed at 34% \$1,520 7th \$4,000 of tax base taxed at 33% \$1,720 8th \$4,000 of tax base taxed at 43% \$1,720 8th \$4,000 of tax base taxed at 47% \$1,880 9th \$4,000 of tax base taxed at 50% \$2,000 Bal \$4,000 of tax base taxed at 50% \$2,120  \$40,000 Normal tax and surtax \$14,520  Derivation of Capital Gain Tax:  \$5,000 of tax base taxed at 50% \$2,500	Serivation of Tax:  \$135,000 tentative tax base taxed at normal tax and surtax rates from tax rate schedule II
· · · · · · · · · · · · · · · · · · ·	\$45,000 Total tax	al rate Returns with any tax at tax rate

		THE COLUMN WE OUT				110 0 02 110 112	ou and can a	· van rave
Tax rate	Number of returns	Tax base taxed at marginal rate (Pollare)	Tax generated at marginal rate (Dollers)	Tax base taxed at all rates (Dollars)	Tax generated at all rates (Dollers)	Number of returns	Tax base at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Example 1. —Data Reported on Joint Return With Normal Tax and Surtax	Only							
20 percent. 22 percent 26 percent	1	3,000	780	11,000	2,460	1 1	4,000 4,000 3,000	800 880 780
Example 2. — Data Reported on Joint Return With Capital Gains Tax and M	lormal Tax ar	nd Surtax						
20 percent. 22 percent. 26 percent. 30 percent.						1 1 1	4,000 4,000 4,000 4,000	80 88 1,04 1,20
34 percent. 38 percent. 33 percent. 47 percent.						1 1 1	4,000 4,000 4,000 4,000	1,36 1,52 1,72 1,88
50 percent (returns with capital gains tax and surtax)	1 1	5,000 4,000	2,500	<sup>2</sup> 45,000 45,000	<sup>2</sup> 17,020	1 1 1	5,000 4,000 4,000	2,50 2,00 2,12
ixample 3. — Data Reported on Joint Return With Capital Gains Tax Only	1		1	L				
50 percent (returns with capital gains tax only)	1	145,000	72,500	145,000	72,500	1	145,000	72,50
Summary of Data Reported on the Above Three Joint Returns								
Total. 20 percent	3	157,000	77,900	201,000	91,980	53 2	201,000 8,000	91,98 1,60
22 percent. 26 percent. 30 percent.	1	3,000	780	11,000	2,460	2	8,000 7,000 4,000	1,76 1,82 1,20
4 percent, 3 percent, 7 percent,						1 1 1	4,000 4,000 4,000 4,000	1,30 1,52 1,72 1,88
50 percent (returns with capital gains tax only)	31	· ·	72,500 2,500	145,000 445,000	72,500 17,020	1 1	145,000 5,000 4,000	72, <b>5</b> 0 2,50 2,00
53 percent	1	4,000	2,120	45,000	17,020	1.	4,000	2,12

This return will not be included in the total as it already appears in the class which is its marginal normal tax and surtax rate. This amount is not included in the total for the reason stated in footnote 1.
This return is not included in the total as it already appears in the class which is its marginal normal tax and surtax rate.

This amount is not included in the total for the reason stated in footnote 1.

This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

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

[Texable and nontexable returns]

Adjusted groot income relations on the linear contributed   Process of Contributed State		Retu	rns		ross income	Taxable	income	Income tax a	fter credits
Carellet Color   Care	Adjusted gross income classes and classes cumulated		Percent of returns with adjusted	Amount	Percent of sdjusted	Amount	Percent of	Amount (Thousand	Percent of
Exercise with est_auton ground income, boths)	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.00	Grand total	61,499,420	-	<sup>1</sup> 329,861,284	-	181,779,732	-	42,225,498	
## Section	Returns with adjusted gross income, total	61,067,589	100.0	330,935,737	100.0	181,779,732	100.0	42,225,498	100.0
3.300 under \$1,500  3.1,269,206  4.5,000 under \$4,500  3.1,269,206  4.5,000 under \$4,500  3.1,269,206  4.5,000 under \$4,500  4.5,000 u	\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	3,018,799 3,936,724 3,327,969	4.9 6.4 5.4	2,408,551 4,885,375 5,808,170	.7 1.5 1.8	955,625 1,486,537	.5	189,510 292,233	.4
45.000 under \$1.000.  \$1.200.000  \$2.260.000  \$2.260.000  \$2.260.000  \$2.260.000  \$2.260.000  \$2.260.000  \$2.260.000  \$2.260.0000  \$2.260.0000  \$2.260.000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.0000  \$2.260.00000  \$2.260.0000  \$2.260.00000  \$2.260.00000  \$2.260.00000  \$2.260.000000000  \$2.260.000000000000000000000000000000000	\$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	3,369,204 3,326,078 3,299,804	5.5 5.4 5.4	10,946,358 12,463,965 14,024,272	3.3 3.8 4.2	4,127,353 5,119,308 6,072,505	2.3 2.8 3.3	815,164 1,024,627 1,222,059	1.9 2.4 2.9
\$13,000 under \$12,000	\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,282,007 4,142,911 2,984,990	8.6 6.8 4.9	34,247,138 30,956,323 25,283,832	10.3 9.4 7.6	17,474,075 16,913,191 14,722,711	9.6 9.3 8.1	3,547,517 3,452,819 3,033,931	8.4 8.2 7.2
\$20,000 under \$25,000	\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1,036,667 715,171 492,332	1.7 1.2 .8	11,887,459 8,914,720 6,629,383	3.6 2.7 2.0	7,897,693 6,063,280 4,601,284	4.3 3.3 2.5	1,676,636 1,307,064 1,009,422	4.0 3.1 2.4
\$200,000 under \$5,000,000.  985 (2) 66,519 .2 520,173 .3 246,591 .7 \$3,000,000 or nore.  \$300,000 under \$1,000,000  986 (2) 66,519 .2 520,173 .3 246,591 .7 \$3,000,000 or nore.  \$300,000 under \$1,000,000  \$300,000 under \$1,000  \$300,000 under \$1,000,000  \$300,000 under \$1,000  \$	\$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100.000.	357,280 496,591 110,476	.6 .8 .2	7,938,209 16,593,690 7,267,932	2.4 5.0 2.2	6,040,063 13,157,705 5,928,405	3.3 7.2 3.3	1,545,326 4,066,629 2,483,556	3.7 9.6 5.9
COMPLIATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES  Returns with adjusted gross income, total.  61,007,589  100.0  100.	\$200,000 under \$500,000 \$500,000 under \$1,000,000	6,104 985	(2) (2)	1,749,801 662,519	.5	1,363,584 520,171	.8	763,781 296,591	1.8
## Returns with adjusted gross income, total.   61,067,589   100.0   330,935,737   100.0   181,779,732   100.0   42,225,498   100.0	Returns with no adjusted gross income	431,831	-	<sup>3</sup> 1,074,453	-	-	-	-	
## Returns with adjusted gross income, total.   61,067,589   100.0   330,935,737   100.0   181,779,732   100.0   42,225,498   100.0	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASSES								
Under \$1,000.		61,067,589	100.0	330,935,737	100.0	181,779,732	100.0	42,225,498	100.0
Under \$3,500.	Under \$1,000	6,987,964	11.4 17.9 23.3	3,691,663 8,577,038 14,385,208	1.1 2.6 4.3	1,159,521 2,646,058	.6 1.5	230,193 522,426	.5 1.2
Under \$7,000.	Under \$3,500	24,365,931	39.9 45.3 50.8	42,195,235 54,659,200 68,683,472	12.8 16.5 20.8	12,171,802 17,291,110 23,363,615	6.7 9.5 12.9	2,394,742 3,419,369 4,641,428	5.7 8.1 11.0
Under \$12,000.	Under \$7,000. Under \$8,000. Under \$9,000.	45,784,170 49,927,081 52,912,071	75.0 81.8 86.6	152,689,197 183,645,520 208,929,352	46.1 55.5 63.1	64,176,045 81,089,236 95,811,947	35.3 44.6 52.7	12,905,941 16,358,760 19,392,691	30.6 38.7 45.9
Under \$25,000. 60,430,792 99.0 300,902,769 90.9 157,851,371 86.8 33,067,103 78.3 Under \$50,000. 61,037,859 100.0 324,766,991 98.1 176,937,481 97.3 39,617,288 93.8 Under \$100,000. 61,054,645 100.0 326,781,536 98.7 178,561,943 98.2 40,426,724 95.7 Under \$200,000. 61,060,102 100.0 327,717,875 99.0 179,306,757 98.6 40,823,472 96.7 Under \$500,000. 61,066,206 100.0 329,467,676 99.6 180,670,341 99.4 41,587,253 98.5 Under \$1,000,000. 61,067,191 100.0 330,130,195 99.8 181,190,512 99.7 41,883,844 99.2 Returns with no adjusted gross income 431,831 - 31,074,453	Under \$12,000. Under \$13,000. Under \$14,000.	57,620,248 58,335,419 58,827,751	94.4 95.5 96.3	257,117,922 266,032,642 272,662,025	77.7 80.4 82.4	126,487,458 132,550,738 137,152,022	66.0 72.9 <b>7</b> 5.4	25,819,842 27,126,906 28,136,328	61.1 64.2 66.6
Under \$500,000 61,066,206 100.0 329,467,676 99.6 180,670,341 99.4 41,587,253 98.5 Under \$1,000,000 61,067,191 100.0 330,130,195 99.8 181,190,512 99.7 41,883,844 99.2 Returns with no adjusted gross income. 431,831 - 31,074,453	Under \$25,000. Under \$50,000. Under \$100,000.	60,430,792 60,927,383 61,037,859	99.0 99.8 100.0	300,904,769 317,498,459 324,766,391	90.9 95.9 98.1	157,851,371 171,009,076 176,937,481	86.8 94.1 97.3	33,067,103 37,133,732 39,617,288	78.3 87.9 93.8
•	Under \$500,000. Under \$1,000,000.	61,066,206	100.0	329,467,676	99.6	180,670,341	99.4	41,587,253	98.5
Total returns	Returns with no adjusted gross income	431,831	-	<sup>3</sup> 1,074,453		-			<u> </u>
	Total returns	61,499,420	-	1329,861,284	-	181,779,732	-	42,225,498	<u></u> _

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

# INDIVIDUAL INCOME TAX RETURNS FOR 1961

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

	[Taxable	and nontaxable	returns					
	Ret	rns	Adjusted g	ross income	Taxable	income	Income tax	fter credits
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
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	61,067,589	100.0	330.935.737	100.0	181.779.732	100.0	42,225,498	100.0
Returns with adjusted gross income, total	61,067,389	100.0	330,933,737	100.0	101,779,732	-		
\$1,000,000 or more. \$500,000 or more. \$200,000 or more. \$150,000 or more. \$100,000 or more.	398 1,383 7,487 12,944 29,730	(2) (2) (2) (2) (2)	805,542 1,468,061 3,217,862 4,154,201 6,169,346	.2 .4 1.0 1.3 1.9	589,220 1,109,391 2,472,975 3,217,789 4,842,251	.3 .6 1.4 1.8 2.7	341,654 638,245 1,402,026 1,798,774 2,608,210	.8 1.5 3.3 4.3 6.2
\$50,000 or more. \$25,000 or more. \$20,000 or more. \$15,000 or more.	140,206 636,797 994,077 1,883,639	.2 1.0 1.6 3.1	13,437,278 30,030,968 37,969,177 53,119,972	4.1 9.1 11.5 16.1	10,770,656 23,928,361 29,968,424 41,000,035	5.9 13.2 16.5 22.6	5,091,766 9,158,395 10,703,721 13,280,482	12.1 21.7 25.3 31.5
\$14,000 or more. \$13,000 or more. \$12,000 or more. \$11,000 or more. \$10,000 or more.	2,239,838 2,732,170 3,447,341 4,484,008 6,008,861	3.7 4.5 5.6 7.3 9.8	58,273,712 64,903,095 73,817,815 85,705,274 101,672,803	17.6 19.6 22.3 25.9 30.7	44,627,710 49,228,994 55,292,274 63,189,967 73,443,046	24.6 27.1 30.4 34.8 40.4	14,089,170 15,098,592 16,405,656 18,082,292 20,231,303	33.4 35.8 38.9 42.8 47.9
\$9,000 or more. \$8,000 or more. \$7,000 or more. \$5,000 or more. \$5,000 or more.	8,155,518 11,140,508 15,283,419 20,565,426 26,792,692	13.4 18.2 25.0 33.7 43.9	122,006,385 147,290,217 178,246,540 212,493,678 246,656,804	36.9 44.5 53.9 64.2 74.5	85,967,785 100,690,496 117,603,687 135,077,762 151,384,255	47.3 55.4 64.7 74.3 83.3	22,832,807 25,866,738 29,319,557 32,867,074 36,167,379	54.1 61.3 69.4 77.8 85.7
\$4,500 or more. \$4,000 or more. \$3,500 or more. \$2,500 or more. \$2,500 or more.	30,075,776 33,375,580 36,701,658 40,070,862 43,483,371	49.2 54.7 60.1 65.6 71.2	262,252,265 276,276,537 288,740,502 299,686,860 309,059,790	79.2 83.5 87.2 90.6 93.4	158,416,117 164,488,622 169,607,930 173,735,283 176,900,256	87.1 90.5 93.3 95.6 97.3	37,584,070 38,806,129 39,830,756 40,645,920 41,265,671	89.0 91.9 94.3 96.3 97.7
\$2,000 or more. \$1,500 or more. \$1,000 or more. \$600 or more.	46,814,932 50,142,901 54,079,625 57,098,424	76.7 82.1 88.6 93.5	316,550,529 322,358,699 327,244,074 329,652,625	95.7 97.4 98.9 99.6	179,133,674 180,620,211 181,575,836 181,779,732	98.5 99.4 99.9 100.0	41,703,072 41,995,305 42,184,815 42,225,498	98.8 99.5 99.9 100.0
Returns with no adjusted gross income	431,831	-	1329,861,284	-	181,779,732	-	42,225,498	

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

ladjusted gross income less deficit.

less than 0.05 percent.

Deficit.

## INDIVIDUAL INCOME TAX RETURNS FOR 1961

Table 2. - SOURCES OF INCOME AND LOSS FOR RETURNS WITH STANDARD OCCUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME

(Tayahle and nontayahle returns! Returns with standard Returns with itemized Returns with no adjusted All returns deduction deductions arose income Sources of income Number of Number of Amount Number of Amount. Amount. Number of Amount returns returns dollara dollers) dollars) dollers) (1) (2) (3) (4) (5) (6) (7) (8) 21.074.453 ARE TAR ECEL DES DES TA 35 805 757 133 121 566 25 261 #32 196 564 191 431.831 Adjusted gross income or deficit...... 54,014,543 266.902.279 31.647.535 114.373.138 22,273,564 152,346,693 93,444 182.448 Solarice and warms (not) Business or profession: 14,884,409 4.038.61 Net loss 10.466.16 2,922,437 1,728,368 2,764,820 736,009 740,905 1,036,444 313,186 987,471 lales of capital assets: 127,620 t gain...... 4,698,499 Net loss..... Sales of property other than capital assets: 150,071 158,893 76, 94 37,614 99,753 100,182 4,438 6,376 101.981 69,970 249,853 Sources in Schedule B. 5,037,615 10,031,614 9,889,743 5,683,167 1,769,938 3,872,670 1,398,457 1,881,936 33,144 45,034 55,056 Dividends (after exclusions)..... Interest received.... Pensions and annuities. (3),585 2,786 Life expectancy method..... 3-year method..... 421,846 179,997 286,653 241,340 1,551,704 2,402,393 48,563 59,340 3.863.372 3.661.172 1.210.216 1,794,971 628,682 Rowalties. 409,082 27,574 58**3,592** 78,555 389,861 58,659 8,503 25,975 14,810 228,066 17,585 231,182 Net profit.... 1,53t,971 625,336 96,283 :,387,193 903,005 8,630 45,252 Net loss..... 345,793 204.258 413.175 142.457 267,544 21,402 3,572 492,833 Income. Loss 29,551 40,392 28,852 1,593 .648 4,492 4,834 15,099 (4) 91,897 13,116 68,103 Net operating loss deduction..... 2,014,683 141 5116,719 689,862 1,441,540

2 185 012

188.518

348.17

1.386.989

9,505

6832

Sources not supported by Schedule B.....

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." adjusted gross income less deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals,

Not taugated.

Negative "Other sources."

Negative "Sources not supported by Schedule B."

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

Table 3.—SOURCES OF INCOME AND LOSS AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES [Texable and nontexable returns]

								All returns								
			Salaries and (net)	nd wages		Business or profession	profession			Sales of cap:	capital assets		Sales of p	roperty othe	Sales of property other than capital	al assets
Adjusted gross income classes	Number of	Adjusted			Net profit	ofit	Net loss	390	Net g	gain	Net loss	880	Net gain	ain	Met loss	880
	returns	Income (Thousand dollers)	Number of returns	Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(1)	(2)	(6)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	61,499,420	1329,861,284	54,014,543	266,902,279.	6,979,924	25,394,526	1,728,368	2,764,820	4,698,499	8,290,879	1,097,455	670,085	150,071	158,893	176,609	249,853
No adjusted gross income	431,831	21,074,453	93,444	182,448	18,870	43,950	313,186	987,471	76,550	127,620	34,223	45,386	4,438	6,376	19,025	101,981
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	3,969,165 3,018,799 3,936,724 3,327,969 3,331,561	1,283,112 2,408,551 4,885,375 5,808,170 7,490,739	3,407,587 2,382,429 3,117,992 2,665,574 2,781,673	1,129,795 1,873,270 3,730,402 4,447,558 5,952,096	349,710 410,129 525,230 466,736 449,126	127,312 278,859 515,570 619,229 737,644	86,542 59,697 72,285 74,489	95,048 65,384 75,275 86,218	79,701 118,464 179,838 178,519	29,364 43,927 76,126 90,484 98,294	20,143 24,789 25,024 25,678 30,908	13,452 14,093 13,604 15,877 18,256	6,243 6,364 10,793 8,533 7,937	1,877 3,103 4,584 5,486 6,486	6,692 5,176 8,271 6,660 8,480	7,069 5,678 4,931 5,820
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	3,412,509 3,369,204 3,326,078 3,299,804 3,283,084	9,372,930 10,946,358 12,463,965 14,024,272 15,595,461	2,932,765 2,949,876 2,992,359 3,011,620 3,015,078	7,669,264 9,152,512 10,735,514 12,296,881 13,763,248	439,255 418,631 381,972 355,819 348,365	856,492 927,798 948,369 933,998 1,008,299	79,154 86,659 81,736 84,623 87,567	87,311 91,746 88,969 80,455 80,656	182,436 177,793 176,241 169,682 177,273	108,028 122,226 121,010 111,374 122,784	30,558 33,450 35,200 41,635 47,165	20,546 20,186 20,703 24,780 28,475	7,871 7,782 8,397 6,382 6,764	6,272 7,307 8,863 6,279 6,218	8,720 8,608 8,806 8,547 6,614	5,191 5,465 4,586 4,058 7,884
\$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	6,227,266 5,282,007 4,142,911 2,984,990 2,146,657	34,163,126 34,247,138 30,956,323 25,283,832 20,333,582	5,825,699 5,001,438 3,923,819 2,808,380 2,007,720	30,868,939. 31,277,287 28,192,935 22,738,854 18,055,945	568,901 442,880 353,834 276,045 208,416	1,766,985 1,450,037 1,332,512 1,198,935 1,044,309	160,441 110,277 85,440 63,214 44,539	136,219 91,770 71,229 60,116	319,761 323,915 298,483 260,349 236,734	218,387 234,086 229,667 228,698 210,533	85,519 81,408 68,375 68,707 54,295	46,361 46,133 40,749 35,782 28,546	11,979 9,100 9,664 7,599	10,426 10,478 8,667 10,065 8,328	12,645 9,272 12,027 8,052 5,062	10,124 12,396 10,037 5,774 3,109
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,524,853 1,036,667 715,171 492,332 356,199	15,967,529 11,887,459 8,914,720 6,629,383 5,153,740	1,415,351 948,423 638,435 429,423 302,087	13,997,683 10,145,515 7,297,970 5,203,294 3,844,069	155,816 116,549 92,478 73,230 62,666	878,946 737,025 677,082 597,863 553,716	31,353 20,709 15,913 11,826 10,223	39,829 24,904 23,724 18,417 15,510	196,306 166,769 143,197 112,684 97,481	180,009 174,785 161,336 154,379 140,673	50,485 39,721 34,348 29,585 26,177	27,201 21,107 19,048 16,644 14,772	4,448 2,990 2,819 1,733 1,393	6,537 3,065 5,543 2,260 2,915	4,417 3,399 3,801 1,779 2,108	3,918 2,771 2,938 1,852 1,862
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	889,562 357,280 496,591 110,476 16,786	15,150,795 7,938,209 16,593,690 7,267,932 2,015,145	699,773 252,152 321,136 71,181 11,034	9,843,877 4,147,981 6,871,477 2,457,212 547,340	192,389 97,070 146,465 25,705 2,336	2,166,969 1,467,859 3,342,489 992,197 115,575	26,832 13,538 21,397 7,648 1,821	59,609 63,820 109,317 76,492 33,116	312,679 160,367 270,147 75,080 13,087	564,734 430,281 1,172,664 913,414 449,810	79,644 40,564 69,971 15,660 2,097	47,614 25,987 49,490 12,594 1,745	4,857 1,769 2,891 570 114	9,297 5,308 8,004 3,401	5,552 3,403 6,356 2,213 385	6,951 5,359 12,912 6,254 1,807
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,457 6,104 985 398	936,339 1,749,801 662,519 805,542	3,381 3,811 643 254	185,345 234,713 39,824 19,031	652 565 57 27	33,154 30,384 5,667 5,362	721 999 211 105	16,046 38,128 14,357 14,258	4,504 5,369 907 360	266,956 :83,803 360,075 4:5,352	579 460 58 58 29	477 397 51 29	44 46 70 70	363	169 278 67 25	830 1,839 467 386
	34,706,728 20,783,831 6,008,861	83,204,480 144,984,001 101,672,803	29,350,397 19,567,056 5,097,090	70,932,988 131,133,960 64,835,331	4,163,843 1,850,076 966,005	6,997, <b>5</b> 20 6,792,778 11,604,228	1,101,161 463,911 163,296	1,813,181 404,112 547,527	1,700,320	1,051,237 1,121,371 6,118,271	348,773 358,304 390,378	235,358 197,571 237,156	81,504 44,879 23,688	62,851 47,954 48,078	95,599 47,058 33,952	158,257 41,440 50,156

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

Table 3. -SOURCES OF INCOME AND LOSS AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED CROSS INCOME CLASSES.-Continued

[Taxable and nontaxable returns]

								11	ADIAIDO	AL INC	OME TA	X RETU	KNS F	OR I
			88	Amount (Thousand dollars)	(35)	78,555	(٤)	1,10é	2,833	1,452	817 583 562 59t 463	2,9t4 4,277 9,682 8,324 6,313	2,813	18,749 12,121 47,685
		les	Net loss	Number of returns	(31)	27,574	(3)	2,764	2,983	3,094	1,088 748 781 913 747	2,346 1,258 3,603 1,505	139 221 48 44	6,639 7,171 13,764
		Royalties	оше	Amount (Thousand dellars)	(30)	583,592	25,975	2,533 5,082 12,062 9,858 9,214	14,903- 9,219 12,589 15,444 10,456	25,239 21,894 15,844 16,875 20,288	16,315 9,291 12,848 10,065 8,849	4¢,204 34,687 99,099 56,613 20,620	12,133 20,730 5,519 3,124	127,355 100,140 356,097
			Net income	Number of returns	(52)	780,087	8,503	7,842 13,279 21,640 19,781 17,723	17,381 17,461 17,157 18,596 14,109	31,814 28,378 19,984 16,943 17,715	12,750 10,919 7,851 7,555 7,040	25,153 13,501 24,168 8,524 1,651	083 773 143 65	173,472
			loss	Amount (Thousand dollers)	(28)	902,263	99,340	14,822 14,644 19,939 30,210 24,480	26,219 32,644 29,162 33,188 36,161	65,757 77,935 68,207 59,740 38,749	32,816 25,629 23,109 16,203 16,116	43,204 25,862 47,611 21,310	2,52c 5,754 2,418	320,809 310,388 271,066
		60	Net lo	Number of returns	(27)	1,794,971	40,087	35,212 37,035 47,964 54,425 53,388	62,543 67,741 79,311 87,075 94,799	190,922 188,929 172,897 133,465 99,802	73,371 51,769 37,908 26,93,	55,660 24,759 38,559 9,772 1,601	565 782 150 80	565,582 786,015 343,374
		Rents	оше	Amount (Thousand dollere)	(56)	3,661,172	48,563	41,601 80,239 171,670 169,243 149,469	152,188 134,892 118,316 118,415 116,691	211,465 198,235 180,157 176,919 140,749	125,172 94,829 90,341 72,512 71,019	243,959 172,204 367,266 150,38c	10,575 15,802 4,150 1,179	1,301,347
Continued	chedule B		Net income	Number of returns	(25)	3,863,372	47,039	121,956 168,024 269,286 230,633 192,967	184,903 168,591 157,977 162,737 162,896	331,581 304,772 271,445 211,225 165,319	125,103 91,815 74,371 53,725 43,938	125,347 62,346 102,968 25,662 3,881	1,196 1,388 1,201 80	1,867,009 1,284,342 712,021
All returns-Continued	Sources in Schedule		method	Amount (Thousand dollers)	(54)	745,922	(3)	1,847 7,439 26,447 45,845 61,391	72,662 72,151 53,615 45,104 44,937	56,973 53,054 40,565 26,408 19,059	13,971 11,617 9,703 9,428 5,172	19,946 13,245 21,369 9,020 1,706	1,058 1,622 123 190	431, e93 196,059 118,170
4		anmittes	3-уевг п	Number of returns	(23)	421,846	(3)	4,738 10,776 33,080 42,382 47,393	43,750 38,150 26,711 21,672 19,325	28,678 24,824 17,468 11,260 11,225	6,271 5,188 4,136 3,390 2,204	7,735 3,835 5,326 1,328	99 150 16	288,486 93,455 39,905
		Pensions and annuitles	cy method	Amount (Thousand dollars)	(22)	1,114,271	(3)	4,751 17,153 56,068 87,238 97,599	82,761 87,469 68,767 72,567 50,901	73,475 62,066 52,678 36,262 32,007	24,854 17,515 18,440 17,041 13,462	39,976 22,731 42,119 21,273 5,905	2,451 3,425 481 251	627,859 256,488 229,924
		, t-1	Life expectancy method	Number of returns	(21)	855,974	(٤)	10,696 28,255 78,329 87,178 85,796	65,638 60,969 45,219 48,063 36,214	58,347 43,784 34,740 25,792 21,389	17,675 13,027 12,136 9,030	22,102 11,547 20,436 6,804 1,370	502 571 99 40	549,143 184,052 122,779
		eceived	I	Amount (Thousand dollars)	(20)	5,683,167	55,056	41,998 88,4ee 187,455 214,949 202,992	203,791 205,874 170,841 170,650 191,955	337,717 330,173 305,989 282,308 251,463	202,630 177,244 155,851 131,013 115,153	407,092 256,937 570,116 254,626 68,061	28,587 48,896 14,386 10,898	1,734,027
		Interest received		Number of returns	(19)	10,031,614	73,264	157,252 271,895 450,935 441,445 387,746	400,815 373,331 370,491 387,975 390,090	824,833 836,600 757,360 637,574 528,530	.51,475 356,926 286,127 220,968 176,759	515,485 241,248 375,053 91,577 14,438	4,730 5,418 910 363	3,705,240
		(after		Amount (Thousand dollars)	(18)	9,889,743	45,034	12,621 44,364 85,499 104,225 101,020	126,669 144,661 118,035 127,911 124,422	262,610 270,181 257,767 241,107 257,093	232,793 224,544 215,245 197,179 176,096	800,980 602,269 1,838,887 1,317,825 532,968	293,651 603,355 225,264 305,468	1,034,461
		Dividends (after exclusions)		Number of returns	(11)	5,037,615	33,144	53,310 120,284 182,848 185,669 167,257	178,021 174,955 174,952 167,092 175,235	325,501 341,991 318,791 281,143 255,114	227, 194 193, 350 172, 648 139, 601 121, 076	394,847 204,900 352,211 95,747 15,636	5,193 5,886 965 385	1,585,436
		Adjusted gross income classes				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 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$15,000. \$50,000 under \$100,000.	\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.

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

[Taxable and nontaxable returns]

						יים שוות אווים בתחוות ווים בתחוות	T STORTES TO	i gra ma a								
						All r	All returns—Continued	Inned					_	Returns with	Returns with itemized deductions	uctions
					Sources in	Sources in Schedule B-Continued	Continued					Sources not supported by Schedule B	supported hle B			
Adjusted oross income classes		Partnership	rship			Estates and	d trusts		Net operating loss	ing loss				Membron	Adjusted	Total
	Net profit	ofit	Net loss	0.63	Income	me	Loss	9	deduction	tion	Other	Number of	Amount		gross income	deductions
	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand : dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	(Thousand dellars)	returns	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(70)	(41)	(42)	(43)	(44)	(45)	(97)	(47)	(48)
Total	1,536,971	9,719,238	345,793	770,393	413,175	669,421	29,551	40,392	15,099	91,897	2,014,683	2,185,012	601,756	25,261,832	196,764,191	38,391,226
No adjusted gross income	8,630	17,585	45,252	231,182	3,174	3,572	1,593	7,648	5,773	68,103	4116,719	9,505	5832	-	1	'
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500	28,629	13,178 26,918 50,836	8,262 5,813 7,951	7,895 9,209	7,232	3,143	2,490	3	3 2,884	8,361	11,075	36,841	5,921	41,045	15,594	29,331 84,069
\$1,500 under \$2,000 \$2,000 under \$2,500			7,855		17,753	13,457			(} 1,587	6,282	59,418	62,326	31,250	650,767	1,140,665	410,485
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000.			9,395 8,835 11,350	7,634	12,258	9,878	2,103	3,013	1,795	2,141	71,048	65,168 65,252 71,294	33,581 28,302 30,738	988,423	2,724,219	762,507 935,371 1,127,130
\$4,000 under \$4,500.	59,818 62,623	170,412	9,761		11,950	12,358	1,718	1,352			08,916	85,800	26,736	1,355,921	5,765,653	1,374,912
\$\$,000 under \$\$,000 \$\$,000 under \$7,000 \$7.000 under \$8.000			22,361	23,718	25,028	29,556 22,894	3,663	4,686	763	700.6	144,680	246,932	56, 101	3,328,900	18,302,351	3,880,372
\$8,000 under \$9,000.	74,971	341,622	18,183		22,102	31,917	2,875	6,449			74,407	190,871	40,971	1,921,480	16,271,338	3,133,664
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000	57,835 49,161 42,076		9,107	14,131	13,946	18,748 21,855 18,049	679	575 788 768	*	1,124	59,949	127,917	22,342	721,400	10, 536, 949 8, 274, 657	1,927,278
\$13,000 under \$14,000.		239,250	7,247		7,447	18,978	7775 678	287	> 556	175,1	42,813	23,520	7,960	369,408	3,956,489	852,316 671,476
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000.			21,418 12,992 25,255	39, 572 27, 902 74, 476	32,947 17,415 36,582	64,013 39,593 104,594	2,479	2,740	- ~		(167,144 (110,424 288,488	44,337 9,972 5,497	16,895 5,522 24,861	715,703	12,214,252 6,831,141 15,289,504	2,006,764 1,050,654 2,258,964
\$50,000 under \$100,000.			8,893 1,763		12,555	58,480	1,061	2,479	~ ~	16167	135,424	(3)	(3)	16,510	7,063,510	1,092,218
\$150,000 under \$200,000 \$200,000 under \$100,000 \$1,000,000 or under \$1,000,000 or unce	1,746	111,950 117,111 31,199 20,852	1,005 220 90	9,307 27,214 10,460	975 1,186 199	11,735	119	483 746 115 249	4244	9887	10,770	дд Г	(6)	5, 390 6, 069 983	924,741 1,740,033 660,903 801,892	183,595 376,390 150,938
Returns wider \$5,000 Returns \$5,000 under \$10,000		ਜੰਜੀ	132,448		133,394	ដង:	7,904	12,661	12,039	2,095	467,994	1,107,908		8,410,153	27,752,617	7,153,517
Heturns \$10,000 or more	15,655	5,864,388	116,601		164,059	_] ;	11,306	15,117	1,426	4,915	1,006,366	390,552	118,162	4,501,276	81,696,897	3,762,506

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

Adjusted gross income less deficit.

Deficit.

Shalfmate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Heagaitye "Other sources."

Negaitye "Conres not supported by Schedule B."

Less than \$500.

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

PART I. - ALL RETURNS

176,609 249,853	than capital Net loss Amount Tr of (Thousend Soliers)
121,980 119,735	sets Numbe retu
105,445 121	Se of of us
539,650 10	Ss Sales  Manunt Number of (Thousand returns dallers)  (12)
927,720 5	0 0
7,689,911	tes of capi
3,914,000 7	Net gain Number of Feturns (7)
1,300,610	mount N housend offere)
1,038,494	Or profession  Net loss  Number of Freturns (7)
22,587,149 1	ness nount nount liers
2 719,138.4	Busia Net profit Number of An returns (7)
252,882,069	Wages Amount (Thousand dollers)
2.42.187	Salaries and (net) Number of returns
111.283.359	Adjusted gross income N (Thousand dollers)
48.582.765	Number of Erreturns
Taxable returns, total	Adjusted gross income classes

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

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

PART I, -ALL RETURNS-Continued

								Sources in	in Schedule B							
	Dividend	Dividends (after exclusions)	Interest recei	received	Ь	Pensions and	annuities			Rents	8			Royaltles	iles	
Adjusted gross income classes					Life expec	expectancy	3-уевг	method	Net in	income	Net 1	loss	Net in	income	Net 1	loss
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Mumber of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
	(17)	(18)	(19)	(50)	(21)	(22)	(23)	(54)	(25)	(56)	(22)	(28)	(53)	(30)	(31)	(32)
Grand total.	5,037,615	9,889,743	10,031,614	5,683,167	855,974	1,114,271	421,846	745,922	3,863,372	3,661,172	1,794,971	902,263	780,007	583,592	27,574	78,555
Taxable returns, total	4,368,591	9,313,657	8,438,026	601,138%	545,628	783,920	248,304	507,259	2,844,045	2,926,165	1,514,664	721,459	325,513	514,272	23,579	60,348
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	30,672 55,763 77,569 93,127	12,457 27,725 45,790 49,231	52,165 113,169 186,231 207,180	13,003 43,068 81,375 94,356	(3) 8,427 20,358 30,627	(3) 5,644 18,856 30,445	(3) 3,893 7,967 12,432	(3) 3,724 7,965 13,076	17,453 39,947 69,943 89,231	7,293 22,190 44,350 65,031	(3) 10,998 24,219 31,661	(3) 4,747 9,676 13,600	2,796 4,519 7,457 9,725	952 1,680 3,826 4,869	1	•
\$2,500 under \$3,000. \$3,500 under \$3,500. \$3,500 under \$4,500. \$4,500 under \$5,000.	118,123 128,653 126,713 151,976 163,272	80,212 99,156 99,529 107,937 108,078	265,818 286,378 324,946 354,270 365,845	118,376 146,461 144,888 150,682 173,897	31,825 40,991 35,651 39,769 32,920	35,654 56,665 49,824 59,098 43,955	17,270 20,896 18,050 18,416 17,343	26,398 37,356 31,062 36,853	118,397 120,489 128,652 141,555 149,178	88,901 88,994 92,046 95,251 103,511	43,526 49,557 69,087 78,408 88,106	15,802 21,953 25,118 28,333 33,326	11,604 13,979 14,445 17,447 12,624	10,223 7,665 9,828 14,833 9,681	2,897	2,236
unde		249,265	805,669	317,448	57,293	72,879	27,187	52,822	317,787	196,219	184,980	63,328	29,862	23,528	3,874	1,393
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	279,580		635,852 526,571	280,922 280,922 248,290	25,690 21,389	36,216 36,216 32,007	11,260	26,408	269,702	173,051	132,892	58,699 38,746	16,841	16,842	3,094	10,669
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$14,000	225,739 192,652 171,970 139,126 120,736	225,972 220,215 212,835 193,497 173,657	450,053 356,160 285,517 220,492 176,453	200,009 175,867 154,199 130,518 114,932	17,607 12,993 12,068 8,962 7,406	24,769 17,401 18,307 17,017 13,460	6,271 5,188 4,136 3,390 2,204	13,971 11,617 9,703 9,428 5,172	124,457 91,645 74,066 53,521 43,836	122,801 94,198 89,963 71,712 70,679	73,201 51,701 37,806 26,934 21,430	32,730 25,544 21,859 16,203 16,098	12,648 10,885 7,783 7,487 7,006	16,305 9,199 12,742 9,347 8,764	1,088 748 781 913 747	817 583 662 596 463
\$15,000 under \$26,000 \$20,000 under \$25,000 \$25,000 under \$26,000 \$30,000 under \$100,000.	393,761 204,628 351,325 95,505 15,588	790,044 599,693 1,828,861 1,311,215 530,095	514,534 240,974 374,367 91,336	403,202 254,982 565,398 252,488 67,485	21,898 11,547 20,436 6,787 1,370	39,422 22,731 42,119 21,196 5,905	7,701 3,835 5,323 1,326 1,326	19,904 13,245 21,368 9,014 1,703	125,040 62,242 102,897 25,565 3,857	243,438 171,110 364,888 149,717 32,012	55,592 24,657 38,423 9,697 1,589	43,059 25,720 47,197 20,612 6,637	25,051 13,501 24,063 8,469 1,647	45,861 34,687 98,815 56,200	2,346 1,258 3,569 1,491 351	2,964 4,277 8,121 8,272 6,291
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	5,166 5,846 948 369	291,172 594,702 216,469 259,574	4,701 5,379 894 348	27,957 47,475 13,035 8,754	498 562 95 36	2,418 3,407 466 233	99 150 16	1,058 1,622 123 190	1,183 1,378 199 76	10,220 15,769 4,141 1,172	563 774 145 73	2,525 5,715 2,327 876	678 767 143 63	12,032 20,682 5,519 3,122	139 221 48 14	2,813 6,765 2,779 647
Nontaxable returns, total	,669,024	576,086	1,593,588	832,058	310,346	330,351	173,542	238,663	1,019,327	735,007	280,307	180,804	83,569	69,320	3,995	18,207
No adjusted gross income	33,144	45,034	73,264	55,056	(6)	(8)	(6)	(6)	47,039	48,563	46,087	59,340	8,503	25,975	(6)	(m)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.	53,310 89,612 127,085 109,100 74,130	12,621 31,907 57,774 58,435 51,789	157,252 219,730 337,767 255,214 180,566	41,998 75,463 144,387 133,574 108,636	10,696 27,011 69,902 66,820 55,169	4,751 16,433 50,424 68,382 67,154	4,738 9,692 29,187 34,415 34,961	1,847 6,712 22,723 37,880 48,315	121,956 150,571 229,339 160,690 103,736	41,661 72,946 149,480 124,893 84,438	35,212 34,504 36,966 30,207 21,727	14,822 14,139 15,192 20,534 10,880	7,842 10,483 17,121 12,324 7,998	2,533 4,130 10,382 6,032 4,345	1,687	777
\$2,500 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$4,000. \$4,500 under \$4,500.	29,898 46,302 19,907 15,116 11,964 29,456	46,457 45,505 18,506 19,974 16,344 171,740	134,997 86,953 45,545 33,705 24,245 44,350	85,415 59,413 25,953 19,968 18,058 64,137	33,813 19,978 9,568 8,294 3,294 3,015	47,107 30,804 18,943 13,469 6,946 3,353	26,480 17,254 8,661 3,256 4,389	46,264 34,795 22,553 8,251 9,068	66,506 48,102 29,325 21,182 13,718 27,163	63,287 45,898 26,270 23,164 13,180 41,227	19,017 18,184 10,224 8,667 6,693 12,819	10,417 10,691 4,024 4,855 2,835 13,055	5,777 6,194 2,634 4,693	4,680 4,315 631 5,522	1,416	2,623
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 or more.	1,585,436	1,034,461	3,705,240 3,584,897 2,741,477	1,734,027 1,507,650 2,441,490	549,143 184,052 122,779	627,859 256,488 229,924	288,486 93,455 39,905	431,693 196,059 118,170	1,867,009	1,301,347 907,525	665,582 786,015 343,374	320,809 310,388 271,066	173,472 114,834 120,776	127,355 100,140 356,097	6,639 7,171 13,764	18,749 12,121 47,685
Rootmotes at and of table See text for "Description	Jegonintion	Comp Comm	o and Ismitations	tone of the	Date! and "I	0.00140001000	f Classifice	+1 one and T	II Susan							

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

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, ADJUSTED GROSS INCOME CLASSES --Continued

PART I, -- ALL RETURNS -- Continued

					Source	Sources in Schedule	e B-Continued	per				Sources not supported	supported	
		Partnership	rship			Estates and	trusts		Net operating deduction	ing loss				Exemptions
Adjusted gross income classes	Net profit	rofit	Net 1	loss	Income	an en	Loss	50			Other	Number of	Amount	
	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	(Thousand dollars)	recuting.	(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(07)	(41)	(42)	(43)	(44)	(45)	(97)
Grand total	1,536,971	9,719,238	345,793	770,393	413,175	669,421	29,551	40,392	15,099	91,897	2,014,683	2,185,012	601,756	106,512,003
Taxable returns, total		9,344,448	256,798	454,813	349,558	616,991	25,560	29,177	4,370	6,897	1,892,639	1,952,962	476,755	82,548,099
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	9,845 20,140 19,978 26,914	6,934 19,953 27,834 46,831	3,245 3,377 4,510	2,970 3,296 3,301	8,052 7,123 7,534	3,029 5,742 6,640 7,857	2,030	- 609	,	i	8,103 19,013 29,634 41,791	15,862 28,021 32,120 44,024	2,942 8,250 11,419 19,525	830,819 1,399,536 1,551,123 2,277,772
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,000 under \$4,000. \$4,500 under \$5,000.	38,623 38,716 47,810 50,119 58,218	75,204 86,832 119,656 142,650 191,425	5,374 5,621 7,506 8,405 7,906	4,759 6,248 9,830 7,051 9,453	7,697 8,324 9,666 10,198 12,129	6,712 8,855 10,853 10,947 9,094	2,054	1,154	1,634	1,427	6,3,862 8,3,3,3,400 60,000 6,312	47,810 55,399 61,417 80,032 101,284	18,379 19,759 23,812 21,961 24,566	2,929,212 3,523,171 4,120,851 4,854,816 5,393,535
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$9,000.	111,830 105,685 92,392 74,666 66,917	367,528 386,259 362,051 340,810 323,794	21,255 19,506 19,634 18,081 16,620	20,011 21,293 24,265 13,518 20,128	23,333 21,124 22,995 22,102 21,642	27,789 19,059 28,235 31,917 23,683	3,561	1,479	1,352	1,521	131,388 106,333 111,544 89,744 73,414	240,177 265,336 252,544 190,322 148,188	49,715 53,672 47,378 40,409 16,822	11,606,241 10,936,342 8,969,218 6,507,680 4,609,282
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$14,000 \$14,000 under \$15,000	57,563 49,127 41,940 35,171 30,970	300,328 279,136 269,622 239,091 218,062	11,588 9,005 9,145 7,213 6,978	13,252 6,915 13,034 11,518 11,434	15,407 13,139 11,928 10,630 7,345	17,943 21,498 18,047 18,716 11,135	815 679 577 544 678	575 788 668 287 356	816	1,456	64,997 58,597 52,143 42,566 42,960	127,883 87,053 56,096 35,748 23,520	22,342 16,227 11,935 7,958 9,317	3,268,956 2,211,293 1,534,898 1,052,741 772,641
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$0,000. \$20,000 under \$100,000.	107,774 67,168 121,964 34,058 5,006	962,803 784,127 2,148,292 1,068,812 252,820	21,315 12,914 25,048 8,833 1,741	34,775 27,872 71,460 46,077 16,507	32,607 17,415 36,514 12,522 2,749	63,543 39,593 104,588 58,253 23,665	2,479 1,393 2,548 1,061	2,740 1,567 3,470 2,479	095	2,230	165,590 110,297 288,933 135,086 31,445	44,337 9,972 5,497 (3)	16,895 5,522 24,861 2,663 (3)	1,944,651 798,817 1,143,377 248,030 36,216
\$1.50,000 under \$200,000 \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,639 1,739 227 96	110,578 160,965 31,199 20,852	688 994 210 86	8,853 27,107 9,537 10,349	971 1,171 194 76	11,731 18,015 6,440 3,412	119 111 16 16	483 738 115 249	T \$ FT.	288 888 888	11,847 7,862 447 \$3,172	ਜਜ।।	95 (+)	11,424 12,693 1,996 768
Nontaxable returns, total	220,676	374,790	88,995	315,580	63,617	52,430	3,991	11,215	10,729	85,000	122,044	232,050	125,001	23,963,904
No adjusted gross income	8,630	17,585	752,252	231,182	3,174	3,572	(1)	(2)	5,773	68,103	\$116,719	6,505	6832	723,240
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.	28,629 27,751 31,530 22,290 23,582	13,178 19,984 30,883 33,571 37,159	8,262 4,897 5,622 4,478 4,001	7,895 8,222 9,762 5,982 3,821	7,232 8,940 9,726 10,630 4,623	3,143 4,305 6,224 6,817 3,867		-			11,075 22,240 34,978 29,784 30,487	36,841 30,857 42,162 30,206 24,644	5,921 10,087 21,632 19,831 20,108	3,296,393 2,194,988 3,144,889 2,812,026 2,546,788
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,000. \$4,000 under \$5,000.	21,154 19,978 12,384 9,699 4,405 10,644	40,288 45,914 33,030 27,762 16,965 58,471	4,021 3,214 3,844 5,404	2,875 5,015 6,983 33,843	3,750 3,934 3,934 5,691 5,917	3,166 5,313 5,421 10,602	2,398	3,567	4,956	16,897	27,186 20,612 18,513 8,916 10,304 24,668	17,358 9,853 9,877 5,768 3,512 11,467	15,202 8,543 6,926 4,775 2,973 9,835	2, 392, 310 1, 988, 273 1, 561, 020 1, 079, 735 812, 914 1, 411, 328
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	520,395 461,255 555,321	1,033,638 1,821,012 6,864,588	132,448 96,744 116,601	331,924 104,648 333,821	133,394 115,722 164,059	111,557 137,147 420,717	7,904 10,341 11,306	12,661 12,614 15,117	12,039 1,634 1,426	84,887 2,095 4,915	467,994 540,323 1,006,366	686,552 1,107,908 390,552	265,779 217,815 118,162	49,433,411 44,015,749 13,062,843
Prostanction of cond of taking one tout for House Little of the	4.4 4.4 4.4		The Brokell and	The state of the s										

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

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

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

PART I. -ALL RETURNS -- Continued

	Mimbor of	Taxable income	income	- Carolina				Tax credit for-	t for-					Self-employment	ent tex
ad tisted orose income	returns			before	Dividends r	received	Retirement	Income	Foreign	taxes	Other tax	credita	after		
	taxable	Number of returns	(Thousand	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount	(Thousand	Number of returns	(Thousand
			dollere)	dollere)		dollers)		dollara)		dollers)		dollers)	dollere)		dollere)
	(47)	(48)	(67)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(65)	(09)	(61)
Grand total	12,685,042	48,814,378	181,779,732	42,714,640	3,733,513	324,796	815,943	116,354	83,962	27,431	82,216	20,888	42,225,498	6,746,936	840,149
Taxable returns, total	-	48,582,765	181,634,697	42,683,550	3,645,882	322,420	606,017	92,920	81,100	25,332	77,155	17,380	42,225,498	4,802,466	639,029
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	řiti	1,385,033 2,136,415 1,994,863 2,311,741	203,641 952,147 1,470,373 2,208,070	40,816 190,117 293,777 440,838	22,614 42,702 61,403 65,351	127 505 897 1,122	(3) 14,072 28,515	(3) 635 2,188			3,628	198	40,683 189,510 292,233 437,401	69,730 126,627 177,258 242,705	2,553 6,483 11,763 19,732
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.		2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	3,139,194 4,105,087 5,106,332 6,060,988 7,024,606	626,889 825,266 1,033,723 1,231,257 1,428,517	92,648 100,877 100,356 114,367 130,139	2,144 2,561 2,787 3,103 3,399	44,951 51,548 44,195 38,839 45,994	4,886 7,477 6,094 5,966 8,139	5,908	274	3,836	308	( 619,751 815,164 1,024,627 1,222,059 1,416,691	274,658 296,097 309,687 322,160 329,013	26, 265 32, 844 38, 546 43, 564 49, 761
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$9,000 under \$10,000.	1111	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	16,298,681 17,471,657 16,912,781 14,722,069 12,523,858	3,317,798 3,565,676 3,470,123 3,048,653 2,614,631	241,931 265,151 249,726 229,128 216,866	7,644 8,699 8,541 8,246 8,733	60,885 48,554 43,079 32,044 22,961	9,376 8,377 7,703 5,371 3,762	3,424 4,944 4,202 (3)	221 857 (*)	8,959 5,815 4,419 6,112	252 785 785 501 564 (³)	3,300,305 3,547,517 3,452,819 3,033,931 2,601,504	534,012 405,240 322,419 253,776 197,378	83,438 65,293 53,673 43,561 35,387
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	, , , , , ,	1,521,938 1,035,358 714,051 491,518 355,621	10,252,681 7,897,115 6,062,664 4,601,233 3,627,215	2,160,893 1,687,854 1,317,497 1,018,801 816,862	185,824 158,798 147,226 118,709 105,572	7,976 7,992 7,565 6,977 6,416	17,335 13,801 11,864 9,812 7,098	2,883 2,408 2,022 1,629 1,183	2,509 3,021 2,321 2,778 1,664	597 486 545 390 142	3,457 3,047 2,709 1,968 1,937	426 332 301 383 433	2,149,011 1,676,636 1,307,064 1,009,422 808,688	147,384 113,449 92,132 73,069 63,019	27,329 21,536 17,940 14,422 12,442
\$15,000 under \$26,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000,		888,100 356,826 495,501 110,192 16,726	11,030,651 6,040,063 13,157,705 5,927,647 1,623,941	2,612,955 1,570,757 4,142,704 2,539,208 832,045	352,312 189,138 334,074 93,356 15,376	28,523 21,678 65,754 47,525 18,674	25,128 12,683 21,599 6,421 1,267	4,438 2,262 3,969 1,189 249	7,904 5,397 18,132 10,206 2,998	1,192 1,013. 4,106 4,861 2,894	7,019 3,733 8,027 3,842 1,041	2,041 478 2,246 2,077 792	2,576,761 1,545,326 4,066,629 2,483,556 809,436	192,612 94,900 131,603 26,910 3,809	38,903 19,529 27,142 5,580
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or wore.	1111	5,426 6,062 967 381	744,485 1,362,995 520,092 586,726	409,156 788,649 305,884 352,204	5,128 5,797 945 368	10,207 19,728 6,735 8,162	511 653 91 93	163 162 303 23	1,199 1,605 309 126	1,268 3,274 1,761	341 480 76 37	1,704	396,748 763,781 296,591 341,654	1,275 1,335 157 52	266 264 27 10
Nontaxable returns, total	12,685,042	231,613	145,035	31,090	87,631	2,376	209,926	23,434	2,862	2,099	5,061	3,508	-	1,944,470	141,120
No adjusted gross income	431,831	1	(	'	1	1	-	-	1	-	(3)	(3)	,	66,827	4,668
Under \$600,	3,969,165 1,630,574 1,782,348 1,288,253 972,475	3,192 17,961 44,853 47,345	255 3,478 16,164 25,348	50 615 3,086 4,981	(3) 4,437 16,759 16,704	(3) 21 208 208 444	(3) 15,925 41,746 43,613	(3) 556 2,774 4,502					1 + 1 1 1	177,767 305,048 375,637 274,461 207,381	5,588 11,159 18,629 17,953 17,010
\$2,500 under \$3,000 \$3,500 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000 \$5,000 or more	812,169 607,377 423,084 271,424 191,102 305,240	38,252 30,157 17,881 12,998 7,767 11,207	25,779 22,266 12,976 11,517 7,256 19,996	5,071 4,338 2,600 2,301 1,448 6,600	14,639 12,067 5,682 6,143 4,737 5,020	406 315 288 260 182 185	36,330 28,380 15,096 11,789 6,558 9,046	4,652 3,911 2,152 2,012 1,172 1,674	2,862	2,099	4,726	3,381	, , , , , ,	177,622 133,876 91,279 53,645 33,700 47,227	17,225 15,197 11,915 7,871 5,527 8,378
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	12,379,802 295,974 9,266	22,326,926 20,487,857 5,999,595	30,395,477 77,941,209 73,443,046	6,135,690 16,019,313 20,559,637	813,068 1,207,304 1,713,141	18,836 42,023 263,937	471,078 216,122 128,743	57,208 36,203 22,943	6,884 16,602 60,476	2,358 2,358 24,611	15,619 28,669 37,928	1,199 2,653 17,036	6,058,119 15,936,076 20,231,303	4,045,178 1,758,677 943,081	364,253 289,491 186,405

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

PART I, -ALL RETURNS-Continued

		Tax vi	vithheld		Payments on 1961 declaration	on 1961 tion	Tax due at time	ne of filing		Overp	Overpayment	
Adjusted gross income classes			Returns with excess social security tax	th excess urity tax					Refund	pu	Credit on 1962 tax	962 tex
	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	(Thousand dollers)	Number of returns	Amount (Thousend dollers)	Number of returns	Amount (Thousand dollars)
	(62)	(63)	(64)	(66)	(99)	(23)	(68)	(69)	(02)	(11)	(72)	(73)
Grand total.	51,588,710	34,416,758	2,698,825	99,602	5,152,940	8,964,638	18,576,011	5,666,776	38,355,882	5,215,788	1,646,853	767,064
Taxable returns, total	43,447,461	33,673,425	2,580,387	98,418	4,767,233	8,818,094	16,907,395	5,553,565	30,275,840	4,439,448	1,420,764	681,109
\$600 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,200.	1,205,740 1,853,476 1,660,586 1,947,786	114,730 259,728 339,844 492,850	2,812	9 111	11,840 45,370 65,402 96,455	1,247 6,292 11,860 22,799	226,212 566,226 600,66- 720,991	7,281 27,709 48,249 70,672	1,151,308 1,533,579 1,357,119 1,541,308	79,575 95,983 92,848 123,666	5,195 19,252 27,193 39,268	1,753 1,753 3,109 5,522
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,000 under \$4,000. \$4,500 under \$5,000.	2,186,722 2,373,197 2,560,782 2,717,451 2,793,945	683,730 881,247 1,101,763 1,317,434 1,521,020	6,625 11,678 72,281	108 88 199 966	126,309 143,303 179,599 193,177 202,475	33,286 42,069 58,145 67,812 83,125	826,679 1,036,486 1,145,928 1,142,253 1,087,653	87,894 106,722 121,388 132,091 154,737	1,680,496 1,645,807 1,678,853 1,810,809 1,934,304	151,733 174,211 209,067 242,202 278,732	46,707 45,198 54,984 61,576 65,696	7,161 7,819 9,056 9,512 13,698
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000.	5,588,171 4,896,626 3,881,071 2,782,719 1,991,863	3,577,311 3,801,348 3,610,204 3,054,552 2,520,658	478,277 502,435 437,810 317,092 221,189	8,106 13,791 15,626 13,269	393,037 363,485 332,801 293,088 259,326	179,858 186,004 200,325 205,610 199,723	1,837,157 1,552,196 1,251,054 961,255 770,341	276,084 256,305 240,159 221,288 192,964	4,071,194 3,552,556 2,775,678 1,935,471 1,303,262	624,296 606,271 517,786 378,022 255,299	122,410 111,253 102,126 91,678 72,289	25,214 24,576 26,410 25,936 21,155
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	1,401,761 938,430 630,216 422,457 295,825	2,009,959 1,494,497 1,094,209 794,477 591,917	147,596 96,921 63,162 38,845 27,880	6,765 5,089 3,869 2,547 1,954	219, 901 190, 430 169, 924 141, 741 129, 769	190,851 183,861 178,410 169,707 162,364	587,251 465,855 362,949 269,245 213,264	165,106 147,478 139,173 123,184 113,551	876,449 520,878 308,995 186,663	169,222 110,003 69,257 45,848 30,417	63,744 53,560 45,846 49,245 39,245	20,354 17,661 17,531 17,676 16,285
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$100,000 \$100,000 under \$150,000	683,781 242,943 306,249 67,335 10,689	1,580,689 709,315 1,323,171 556,938 134,636	60,511 26,123 40,884 13,868 2,309	4,610 2,659 5,377 2,556 520	436,607 243,327 400,675 100,899 15,796	747,267 629,354 2,108,635 1,491,240 513,614	572,069 249,829 357,959 81,430 12,518	430,775 312,411 859,588 540,766 190,110	205,582 48,172 40,212 4,942 594	74,861 31,321 50,982 17,373 4,028	120,055 64,130 103,386 24,767 3,725	68,206 54,904 146,641 82,435 24,120
\$130,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,233 3,580 600 227	43,115 51,820 8,384 3,879	758 789 133 58	178 176 30 13	5,258 5,922 945 371	263,013 502,538 185,488 193,597	4,168 4,680 764 319	103,523 228,944 108,180 147,233	180 179 25 5	2,204 3,258 856 127	1,127 1,237 183 58	10,433 15,999 4,578 2,918
Nontaxable returns, total	8,141,249	743,333	118,438	1,184	385,707	146,544	1,668,616	113,211	8,080,042	776,340	226,089	85,955
No adjusted gross income	79,830	26,788	(3)	(5)	57,712	36,316	59,127	3,963	95,029	37,610	37,337	24,916
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,500.	3,252,904 896,458 867,454 701,990 570,457	119,210 61,375 74,631 76,881 70,368	22,733 5,494 12,380 11,781 9,427	14 16 55 51 51	26,236 31,186 42,406 44,269 40,189	6,300 7,767 10,100 14,065 10,471	170,702 285,966 339,508 230,339 170,915	5,219 10,253 16,508 14,690 13,598	3,253,413 896,678 857,703 690,391 557,979	121,439 64,302 76,932 81,054 72,450	15,804 16,707 25,067 24,770 21,131	3,709 3,934 5,678 6,629
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,000 under \$5,000. \$4,000 under \$5,000.	493,136 403,045 298,252 198,936 145,918 232,869	67,442 61,261 46,183 35,213 28,255 75,726	8,739 4,218 6,898 3,707 4,771	47 63 78 53 42 42	35,506 29,979 22,236 16,421 12,008	9,289 9,152 9,152 6,331 5,186 4,630 26,937	141,652 104,750 68,398 39,303 25,442 32,514	13,158 11,592 8,945 5,589 4,109 5,587	477,138 390,872 290,032 194,411 144,906 231,490	67,498 60,472 46,453 35,389 28,575 84,166	19,630 17,421 12,703 9,500 8,269 17,750	5,166 6,336 3,091 2,728 2,892 15,899
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or wore.	27,208,065 19,369,223 5,011,422	7,379,953	195,318 1,983,103 520,404	2,022 61,140 36,440	1,422,098 1,665,686 2,065,156	446,242 985,197 7,533,199	8,489,194 6,403,753 3,183,064	864,367 1,192,260 3,610,149	22,182,135 13,864,780 2,308,967	2,140,191 2,453,929 621,668	573,408 515,086 558,359	128,133 130,682 508,249
Footnotes at end of table. See text for "Description of the Sample and Limitations	Inftetions	the Data" an	of the Data" and "Explanation of Classifications and Terms.	of Classific	ations and Te	rms."						

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

PART II. - JOINT RETURNS OF HUSBANDS AND WIVES

			Salaries e	s and wages (net)		Business or	profession		63	Sales of capi	capital assets	S	Sales of pro-	property other	other than capital assets	al assets
	Number of	Adjusted Eross income			Net pi	profit	Net	loss	Net ga	gain	Net loss	23	Net g	gain	Net loss	80
Adjusted gross income classes	returns	(Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollere)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(5)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(21)	(13)	(14)	(15)	(16)
Grend total	36,663,324	1256,610,709	32,022,587	206,645,555	5,630,632	22,618,036	1,426,342	2,325,595	3,432,854	6,541,137	816,338	475,638	114,336	131,372	142,369	199,002
Taxable returns, total	30,491,617	243,768,181	27,859,058	196,956,174	4,018,358	20,252,476	891,264	1,130,320	2,887,920	6,086,170	701,918	398,837	84,593	104,746	98,694	92,575
\$600 under \$1,000. \$1,000 under \$1,500. \$1,700 under \$2,700.	3,444 81,346 250,947 569,165	2,957 114,269 440,032 1,282,735	3,060 58,066 186,280 460,614	2,607 75,871 304,826 965,036	(3) 26,660 77,914 145,666	(3) 29,382 104,034 235,082	3,896 13,812 28,404	3,506 15,742 26,790	6,073 20,171 36,757	2,830 10,427 20,981	2,302	1,066 2,719	5,829	3.800	3,496	2,164
\$2,500 under \$3,000. \$3,000 under \$1,500. \$3,500 under \$4,500. \$4,000 under \$4,500.	846,145 1,115,611 1,364,787 1,679,636 1,938,267	2,343,332 3,639,853 5,117,426 7,146,324 9,219,597	705,589 955,115 1,204,508 1,513,406 1,769,485	1,814,514 2,917,404 4,245,650 6,109,482 8,035,617	193,007 226,741 238,794 262,622 275,022	371,674 485,413 582,149 665,200 772,132	36,294 49,239 55,501 63,741 71,075	36,622 47,449 57,949 59,429 58,780	53,022 70,133 87,032 91,183 103,860	26,847 47,681 62,684 59,220 64,424	8,106 12,043 17,151 20,279 27,228	4,260 6,397 9,309 11,235 16,570	3,286 5,004 4,490 5,848	2,520 4,416 3,884 4,172	3,489 4,310 5,178 5,370 4,326	1,165 3,264 2,683 2,772 2,443
unde unde unde unde	4, 01,613 4,334,782 3,618,843 2,710,100 1,997,860	24,233,765 28,143,797 27,055,249 22,964,119 18,924,232	4,119,892 4,128,676 3,452,424 2,575,669 1,886,272	21,847,901 25,869,129 24,880,574 20,941,871 17,036,458	485,531 398,284 326,390 256,703 196,221	1,474,484 1,289,064 1,219,287 1,097,312 969,859	137,627 99,550 80,139 58,930 40,914	112, 367 80, 066 66, 496 51, 679 35, 960	203,275 228,624 222,779 201,109 195,412	135,215 158,958 160,803 159,055 146,169	56,009 55,448 52,593 55,742 46,675	30,452 31,132 30,543 28,201 24,260	9,033 7,920 8,587 6,621 6,030	8,680 8,064 7,746 9,493	9,744 8,357 10,848 7,950 4,858	7,588 10,941 9,290 5,741 2,935
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1,430,069 974,349 670,830 670,830 457,939 331,337	14,975,994 11,173,172 8,362,458 6,166,341 4,793,729	1,343,756 90,,428 609,730 407,705 286,996	13, 337, 590 9, 724, 748 7, 005, 055 4, 970, 595 3, 679, 343	146,820 109,189 86,708 68,835 59,011	820,261 686,790 632,206 556,652 520,995	29,922 19,517 15,027 11,281 9,440	33,478 21,446 21,885 17,557 13,879	167,278 142,837 125,685 97,989 86,478	139,041 132,640 130,617 121,504 110,886	43,387 34,328 30,411 26,461 22,604	22,442 17,593 16,394 14,157 12,305	4,075 2,718 2,751 1,597 1,325	6,353 2,986 4,939 1,969 2,843	4,281 3,025 3,359 1,507 1,870	3,859 2,500 2,493 1,364 1,763
\$15,000 under \$29,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$55,000 under \$100,000.	816,495 323,463 450,552 98,658 14,585	13,898,616 7,187,196 15,056,255 6,478,105 1,751,328	662,611 236,533 303,387 67,105 10,293	9,408,098 3,929,410 6,561,506 2,336,705 511,297	180,067 90,575 139,629 24,336 2,186	2,022,197 1,383,750 3,205,586 948,535 110,443	24,710 12,585 19,372 6,938 1,609	54,168 58,525 94,712 67,093 26,742	276,277 142,198 242,004 66,912 11,414	449, 284 351, 242 969, 071 757, 905 379, 532	69,959 35,359 62,628 14,783 1,797	40,304 21,998 43,738 11,091 1,497	2,480 1,701 2,687 522 102	8,193 5,299 7,477 3,158	5,008 3,063 5,846 1,987	5,443 5,118 9,368 5,292 1,558
\$1.50,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,107 783 283	793,210 1,463,341 528,179 512,570	3,149 3,525 576 208	174,414 221,110 35,426 13,937	598 500 51	30,416 26,449 4,244 2,643	632 859 176 74	13,693 32,342 12,163 9,802	3,856 4,559 732 271	226,618 588,746 300,152 373,638	466 355 39	381 309 36	48 644	88 263 75	148 251 55 15	1,701 254 210
Nontaxable returns, total	6,1	112,842,528	4,163,529	186,689,981	1,612,274	2,365,560	535,078	1,195,275	544,934	454,967	114,420	76,801	29,743	26,626	43,675	106,427
No adjusted gross income	283,049	2810,807	72,395	157,277	13,680	37,873	218,350	769,610	57,176	106,516	22,445	20,046	(3)	(3)	13,387	76,925
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.		165,243 461,093 1,165,549 1,524,844 1,709,110	233,914 318,911 580,504 583,981 541,997	129,382 268,009 672,504 933,410 1,099,327	171,056 207,073 304,053 250,022 192,431	63,418 142,009 295,915 330,131 314,203	57, 962 40,760 49,577 42,618 30,100	78,680 49,430 57,908 55,244 32,990	38,984 52,611 80,993 73,693 66,588	18,961 23,812 39,770 41,025 38,766	7,528 10,656 10,701 10,870 12,804	4,759 6,721 6,721 5,409 7,845	5,100 4,106 4,703 3,801	1,716	3,795 (3) 5,501 3,669 4,273	3,950 (3) 3,500 4,494 3,340
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000.			509,963 416,290 308,809	1,265,974	160,514 116,549 82,296	311,690 271,383 208,868		40,609 33,063 22,551	54,957 43,000 25,069	34,900 31,646 17,401	9,625	6,217	3,974	3,111	6,333	4,209
\$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	251,639 175,260 278,703	_				127,246 94,386 168,438		10,438 11,545 33,207	17,404 10,873 23,586	14,859	6,090 3,651 6,292	3,244	2,400	4,285	3,706	5,198
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	13,742,352 17,335,217 5,585,755	40,370,478 122,934,837 93,305,394	10,781,951 16,396,217 4,844,419	32,799,038 111,877,037 61,969,480	3,017,977 1,702,772 909,883	5,448,425 6,204,727 10,964,884	845,568 428,010 152,764	1,468,335 364,463 492,797	989,579 1,072,000 1,371,275	676,097 791,194 5,073,846	200,995 272,073 343,270	124, 132	53,224 39,114 21,998	42,246	68,105 43,347 30,917	18,350 38,315 42,337
Footnotes at end of table. See text for	"Description	See text for "Description of the Sample and Limitations	and Limitati	ons of the Data"	ta" and "Ext	lanation of	Classificat	and "Explanation of Classifications and Terms."	". 2111							

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

							Source	Sources in Schedule	e B							
	Dividends (after exclusions)	(after ions)	Interest 1	received	14	Pensions and	annuities			Rents	01			Royalties	ies	
Adjusted gross income classes					Life expectancy	cy method	3-year m	method	Net inc	income	Net l	loss	Net inc	income	Net lo	loss
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount N (Thousand dollers)	Number of returns (	Amount (Thousand dollars)
	(11)	(18)	(19)	(50)	(21)	(22)	(23)	(57)	(25)	(2t)	(27)	(58)	(53)	(30)	(31)	(32)
Grand total	3,207,775	6,222,426	6,898,931	3,828,297	483,870	700,383	262,897	495,514	2,763,507	2,591,052	1,398,942	715,325	303,435	+25,55e	23,405	70,514
	2,877,623	5,955,315	5,971,709	3,308,077	304,684	489,213	153,203	330,048	2,162,709	2,13~,393	1,215,278	591,349	243,871	374,177	20,317	54,302
: : : :	(°) 7,770 15,319	(3) 3,822 6,428	7,093 30,071 51,70	3,475 11,419 20,610	3,125	2,209	3,090	(3)	(3) 4,231 17,314 32,390	(3) 2,241 8,349 22,962	(1) 5,990 10,793	(3) 2,497 5,88c	2,811	762	2,053	1,462
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,500 under \$5,000.	27,416 42,766 45,597 62,476 69,510	10,217 21,565 26,394 36,950 35,268	94,761 121,918 157,717 182,980 202,776	40,692 61,858 e5,222 79,416	10,834 15,140 17,170 22,113	12,797 22,498 24,907 35,599 23,291	6,534 9,708 8,766 7,828 11,431	3,362 14,738 13,013 18,63c 29,729	58,680 65,938 81,790 94,841 104,344	40,833 41,307 51,414 56,549 61,130	17,355 24,002 43,14c 50,355 65,551	7,606 12,032 17,066 17,629 24,646	1,9908 1,1908 1,1903 1,184	2,170		
unde		101,507	516,935	191,729	35,493	47,727	19,996	37,400	246,108	136,802	149,597	51,267	22,673	18,931	3,132	89
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	204,760 193,731 201,841	123,006 110,086 162,452	579, 594 518, 433 455, 228	194,277 189,284 183,367	18,002	29, 390 29, 390 24, 974	9,011	20,614	187,902	132,110	122,505	35,407	13,811	12,207	2,555	10,405
	182,797 159,417 146,798 118,499 104,946	125,660 126,368 129,911 119,735 115,304	399,394 318,001 257,564 197,575 159,191	156,547 135,367 124,093 103,768 93,561	13,433 9,600 9,123 7,233 6,005	18,002 14,029 14,665 14,958 10,837	5,017 4,171 3,559 2,678 2,001	10,820 9,894 8,320 7,345 4,834	112,877 82,924 67,116 47,791 39,275	98,832 75,763 72,728 57,785 56,194	69,198 48,507 35,499 25,407 20,342	30,506 23,091 20,322 15,139 15,474	10,714 8,949 6,728 6,560 6,119	11,124 7,229 8,707 6,738 6,738	1,020 680 213 879 879	806 54.1 594 448
\$15,000 under \$20,000 \$20,000 under \$25,000 \$55,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	342,951 179,120 312,938 84,837 13,582	510,103 418,044 1,296,363 998,691 416,510	461,934 215,066 338,709 81,785 12,597	320,708 204,903 475,048 213,894 57,305	17,320 8,551 16,942 5,595 1,159	32,970 17,947 35,990 17,671 5,067	3,258 4,046 1,208 193	17,322 10,861 18,320 8,424 1,504	111,181 54,851 93,031 23,098 3,345	192,202 138,251 314,788 131,550 25,794	50,827 22,437 35,218 8,860 1,442	39,110 22,068 41,943 18,534 5,552	21,657 11,520 21,501 7,421 1,401	36,941 26,438 78,332 43,759 16,627	2,040 2,122 3,399 1,324 1,324	2,412 4,173 7,407 7,385 5,754
\$150,000 under \$200,000 \$200,000 under \$500,000 \$1,000,000 under \$1,000,000	4,393 4,926 768 274	222,325 454,336 161,352 113,545	4,580 4,580 736 264	23,763 40,003 10,521 6,712	414 463 85 28	2,116 2,963 421 192	80 139 14	843 1,513 119 119	1,014 1,156 1,161 50	8,363 11,428 3,723 671	50€ 682 122 54	2,198 5,286 2,191 577	572 66- 121 53	9,802 17,002 3,825 1,055	124 199 44 12	2,513 5,493 2,736 540
Nontaxable returns, total	330,152	267,111	927,222	520,220	179,186	211,170	109,694	159,406	862,009	45€,059	183,564	123,976	59,624	51,379	3,088	16,212
No edjusted gross income	20,836	32,829	45,779	38,000	(6)	(6)	(3)	(3)	35,302	37,337	22,058	37,850	7,282	21,913	(5)	(3)
#600 under \$1,000. \$1,000 under \$1,000. \$2,000 under \$2,500.	17,406 25,896 47,899 47,111 44,518	3,440 8,657 16,934 20,510 22,263	63,450 81,016 156,801 154,570 130,790	18,840 31,070 63,148 76,099	(3) 10,355 33,499 38,374 38,848	(3) 7,134 24,933 38,246 47,859	(3) 4,097 14,075 18,968 22,058	(3) 3,016 10,015 20,415 29,458	41,884 57,789 113,682 106,424	15,257 27,121 70,398 79,54	16,715 16,149 21,508 20,992 11,919	6,965 9,543 13,027 8,112	3,998 11,362 8,794 8,794	1,539 3,275 7,039 4,377 2,915	1,017	11
\$2,500 under \$3,000. \$3,000 under \$3,500. \$5,000 under \$4,000. \$4,000 under \$4,500. \$5,000 or wore.	38,838 32,696 14,560 11,720 9,413	23,037 25,016 10,861 12,304 10,603 80,657	101, 643 71, 162 37, 833 28, 735 20, 952 34, 491	06,166 49,053 20,953 16,148 16,158 44,726	20,121 13,883 7,756 6,851 5,068	29,036 22,117 16,823 12,096 9,339	17,790 14,702 7,990 3,256 3,199	29,817 28,942 20,649 8,251 7,495	51,647 39,78c 23,135 18,661 12,064 22,652	50,115 37,615 20,312 17,316 10,549	17,238 16,009 9,248 7,793 6,256 11,519	9,074 9,669 3,350 3,767 2,773	4,465 4,882 2,329 3,408	3,023 2,987 1,243 3,068	1,382	1,062
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	583,134 964,898 1,659,743	327,309 632,987 5,262,130	1,741,517 2,702,807 2,454,607	841,290 1,008,119 1,978,888	268,773 118,920 96,177	335,915 176,205 188,263	158,769 70,470 33,058	244,882 150,351 100,281	1,037,476 1,086,674 639,357	710,274 686,394 1,194,384	390,158 689,116 319,668	199,634 270,423 245,268	107,171 91,903 104,421	78,783 70,719 276,054	4,922 5,840 12,593	17,541 11,452 41,521

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

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

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

					Sources in S	Sources in Schedule B-Continued	ontinued					Sources not supported by Schedule B	supported le B	
•		Partne	ership			Estates and trusts	d trusts		Nat operating loss deduction	ting loss				
Adjusted gross income classes	Net pr	profit	Net ]	loss	Income	me	Loss	88			Other	Number of	Amount	Exemptions
	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollers)	returns	(Thousand dollars)	(Thousand dollars)
	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(07)	(41)	(45)	(43)	(44)	(45)	(97)
Grand total.	1,223,837	8,679,244	275,260	649,825	239,742	355,472	21,373	32,092	10,759	66,433	1,485,610	1,653,289	425,479	83,192,285
Taxable returns, total.	1,066,657	8,357,496	211, 337	389,249	209,661	330,551	19,582	25,487	3,003	5,245	1,425,731	1,514,406	344,978	66,828,244
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$5,000.	(3) 4,507 11,096	(3) 6,361 20,423	2,886	1,822	4,149	3.111	11	1 1	11	( 1	505 4,444 13,122	(3) 5,472 12,824	(3) 1,783 4,763	2,066 96,268 300,031 831,838
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,000. \$4,500 under \$5,000.	17,475 25,112 30,267 38,864 45,004	35,492 54,899 80,418 112,871 149,044	3,919 3,658 4,842 6,740 6,770	3,539 4,091 7,404 8,487 8,393	5,401	4,134	2,228	1,278	1,729	1,584	18,974 26,516 32,089 40,126 41,028	20,070 24,756 33,237 45,693 58,773	8,469 10,168 15,479 15,965	1,430,354 2,037,300 2,667,575 3,527,954 4,213,346
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$2,000. \$9,000 under \$0,000.	92,511 90,122 80,041 65,851 57,068	313,628 332,169 315,903 305,505 282,097	13,907 16,774 16,197 14,350 14,698	13,073 19,891 20,615 12,027 12,939	11,620 13,520 14,792 12,855 15,000	8,655 10,193 8,646 10,795 15,670	5,046	5,116			88,465 77,356 80,936 73,604 63,836	173,649 224,556 220,301 175,184 139,124	41,806 39,250 40,052 31,292 15,013	9,937,004 10,034,303 8,439,175 6,249,418 4,468,676
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$15,000		269,490 255,360 245,902 212,586 195,189	10,637 8,258 8,431 6,533 6,298	11, 397 6, 440 12, 202 10, 767	11,373 8,933 8,468 7,816 5,748	10,849 10,393 9,461 9,089 7,280	645 441 475 476	533 6423 645 279 308	748	1,422	54,167 49,358 39,351 36,253 34,567	123,005 84,918 84,473 34,969 23,214	20,987 14,858 11,094 7,398 9,271	3,173,912 2,148,662 1,489,940 1,017,332 747,446
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$100,000 under \$150,000.	98,545 61,381 113,414 31,917 4,697	884,032 718,697 2,017,475 1,006,886 239,625	19,684 11,963 23,987 8,188 1,545	27,589 24,441 68,874 41,363 14,793	24,202 13,131 28,771 10,148 2,187	39, 070 23, 522 69, 906 42, 632 14,036	2,174 1,087 2,243 958 175	2,427 1,264 2,643 2,336 2,336	519	2,019	135,795 91,880 258,133 119,877 28,847	42,901 9,734 5,079 275 (3)	13,937 4,724 17,318 2,156 (3)	1,867,864 762,108 1,092,738 234,595 33,802
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,511 1,595 196 196	104,003 150,155 28,319 19,140	635 885 181 66	8,241 24,151 7,814 7,879	765 949 155 57	7,646 12,202 4,890 2,045	88 21 11	366 712 104 47	7777	42 42 86 90	10,778 7,207 7,906 51,979	7111	95	10,504
Nontaxeble returns, total	157,180	321,748	63,923	260,576	30,081	24,921	1,791	6,605	7,756	61,188	628,65	138,883	80,501	16,364,041
No adjusted gross income	6,791	15,633	28,555	187,696	(6)	(3)	(3)	(3)	4,402	49,081	5104,678	5,493	61,063	586,830
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	9,650 12,431 17,767 18,065 20,462	5,938 10,743 18,651 28,757 33,556	7,706 3,096 4,544 3,503 3,462	4,906 7,197 7,132 5,118 3,717	3,272	1,589 3,385 1,874					3,100 8,359 17,746 21,125 21,125	11,109 11,432 20,595 20,152 18,798	2,380 3,306 8,979 11,922	925,463 1,104,583 1,905,043 1,982,452 1,971,864
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	18,848 18,625 11,330 9,597 4,100	36,196 44,120 30,535 27,534 15,502 54,583	4,021 3,214 3,742 5,080	2,875 5,015 6,564 30,356	3,772 3,772 () 2,932 3,061	2,230 4,024 2,723 3,596	1,049	2,559	3,524	77,10/	20,627 19,069 17,024 6,241 10,143 19,927	14,599 8,207 9,003 5,157 3,075 11,263	12,825 5,904 6,680 4,022 2,943 9,300	1,922,916 1,684,240 1,336,951 958,144 719,368 1,266,187
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	321,751 394,409 507,677	728,500 1,586,992 6,363,752	89,774 77,574 107,912	265,153 86,978 297,694	46,191 70,457 123,094	34,896 56,575 264,001	4,018 7,819 9,536	7,875 11,541 12,676	8,488 (3) 1,278	61,436 (3) 3,845	216,756 407,630 861,224	330,634 943,941 378,714	146,597 176,697 102,185	30,204,586 40,374,960 12,612,739
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Pootmotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

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

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

		Taxable income	income					Tax credit for-	t for-				+ 0 mm x x x	Self-employment	nent tax
	Number of returns			before credits	Dividends received	received	Retirement income	income	Foreign taxes	taxes	Other tax credits	credits	after		
Adjusted gross income classes	taxable income	Number of returns	Amount (Thousand	(Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	(Doceand	Number of returns	Amount (Thousand dollars)
	(47)	(87)	(67)	(05)	(13)	(52)	(63)	(54)	(55)	(54)	(25)	(85)	(66)	(69)	(61)
Grand total	6,086,27t	30,577,048	139,388,969	32,818,445	2,400,664	211,303	330,739	060,13	58,000	20,523	55, 10c	14,222	32,520,	5,472,418	723,485
Taxable returns, total	'	710,191,UL	134,327,032	32,805,641	2,379,785	210,279	250,779	42,180	je,155	18,99	506,28	13,738	3,,520,447	3,941,302	£03,003
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	1111	3,444 81,340 74,947 549,163	6, 330 83,722 271, 448	121 1,254 15,892 54,252	(3) 4,519 9,090	₹ 8 75 (€)	(3)	(6)		1111	1111	1 1 1	121 1,251 10,790 1,133	(3) 27,396 77,066	(3) 1,50r 5,1r3 1;,3r
\$2,500 under \$3,000. \$3,000 under \$4,000. \$3,500 under \$4,500. \$4,500 under \$4,500.	1 1 4 4	844,145  ,115,911  ,364,787  ,27,936	570,443 1,056,977 1,643,974 2,480,045 3,523,937	113,473 210,846 328,634 797,061	10,525 28,603 30,960 43,947 51,158	195 558 805 120	5,244 3,745 16,644 17,625 21,615	1,22.	S	(3)	( <del>)</del>	19.5	112,82 204,125 32,284 434,148 494,502	198, 116 222, 425 252, 23 27, 73	200 g & 200 g
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$9,000. \$9,000 under \$10,000.		4,401,613 4,334,782 3,618,843 2,710,100 1,397,860	10,304,381 13,534,313 14,252,238 13,048,324 11,484,981	2,070,890 2,713,813 2,879,553 2,665,505 2,369,474	111,702 147,981 153,107 151,311 170,257	400 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	31,919 28,4 °c 22,999 15,123 10,200	11 45 110 10 10 10 10 10 10 10 10	4,507	137	3,833 3,833 3,109 4,100	23 344 344 150	2,000,910 2,704,041 2,87,131 2,050,810	478,49, 371,355 247,624 23,523 182,775	4. 4. 4. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1 1 1 1 1	1, +30, 064 474, 344 6.0, 830 451, 939 331, 337	9,531,334 7,393,082 5,647,045 4,250,275 3,349,945	1,985,467 1,553,767 1,209,944 925,131 740,238	146,474 128,379 123,617 99,471 91,139	4,489 4,489 4,437 4,377	9,973	1,721 1,373 1,194 1,194 564	1,594 1,967 1,332 1,833	509 228 422 252 10e	2,813 2,573 1,497 1,802	302 145 243 161 422	1,978,446 1,54,322 1,203,455 419,31	138,388 10:,531 86,158 56,060 59,032	25,415 20,230 14,18 13,438 11,646
\$15,000 under \$.0,000 \$20,000 under \$.5,000 \$25,000 under \$15,000 \$55,000 under \$100,000, \$100,000 under \$150,000.	1 1 1 1 1	816, 495 323, 413 450, 552 48, 658 14, 585	10,000,824 5,451,152 11,952,885 5,313,844 1,422,613	2,324,054 1,371,800 3,644,558 2,225,141 715,090	303,435 164,344 296,491 82,830 13,370	18,480 15,290 47,579 36,792 14,815	13,000° 1,040° 11,484 3,4°°	2,522 1,237 2,147 676 146	6,24,3 1,204 113,914 11,742 1,502	1,070 2,515 3,847 2,542	5,000 3,055 7,321 3,139	1,931 413 1,850 1,'57	2,300,045 1,354,244 3,545,4cc 2,182,0c9 5,182,0c9	180,539 88,75, 123,460 25,100 3,562	24, 269 20, 200 20, 200 200 200 200 200 200 200 200 200 200
\$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	5,107 283 283	155,412 425,763 425,763	342,515 653,765 245,317 239,930	1, 361 1,884 2,757	2,229 12,298 5,046 3,549	2''7 361 53	14, 111 285 3	1,019 1,306 245 87	335 2,364 1,071 320	<u> </u>	1,200 1,200 1,500	332,924	1,179 1,203 136 44	233 242 42 42
Nontaxable returns, total	r, 38e, 2°e	85,431	11,937	12,80m	26,873	1,024	13,950	1,310	1,845	1,52t	2,202	1007		1,531,110	120,482
No adjusted gross income	283, 147	•	1	•	ı	4	1	•	ı	•	(3)	(3)	'	51,262	6,4,6
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.	475,137 568,482 937,142 365,641 747,383	(3)	(3)	( <sup>(</sup> )	(¿)	(6)	- (¿)	(3)	(3)	(°)				84,583 185,705 283,912 234,850 187,242	2,431 7,021 14,159 15,482 15,245
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000.	555,924 512,591 361,822 240,186 168,601 269,798	13,145 18,641 15,086 11,453 7,659 6,659	6,004 10,934 11,085 9,971 6,528 13,009	1,203 2,105 2,223 1,992 1,992 1,302	3,599 3,893 2,893 2,598 3,731 3,536	142 111 201 204 204 137 134	11,528 11,320 12,536 10,244 5,785	1, 351 1, 474 1, 892 1,759 1,071 1,458	(3)	(3)	, sr 1	25		103,924 1124,001 85,856 51,406 31,428 44,28	15,81¢ 14,130 11,143 7,521 5,133 8,078
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	5,81c,478 263,620 5,178	7,925,874 17,071,597 5,579,577	9,691,744 62,700,518 65,396,707	1,930,249 12,699,292 18,182,904	208,941 737,651 1,460,092	4,062 19,783 187,458	138, c19 122, 173 c9, 947	17,587 21,329 13,174	(3) 9,987 45,804	(3) 1,991 18,374	5,802 18,229 31,075	387 1,743 12,092	1,914,182 12,054,440 17,451,819	2,975,303 1,013,n86 883,309	284,215 264,279 1.4,991
Footnotes at end of table. See text for "Description of the	tion of the	Samule and Limitation	60	the Data" s	of the Data" and "Explanation		of Classifications and Terms."	d Terms."							

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

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

		Tax withheld	hheld		Payments on 1961 declaration	on 1961 tion	Tax due at t	time of filling		Overpayment	yment	
Adjusted gross income classes			Returns with excess social security tax	h excess rity tax					Refund	pu	Credit on 1962	962 tax
	Mumber of returns	Amount (Thousand	Number of returns	Amount of excess (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(02)	(71)	(72)	(73)
Grand total.	30,586,039	26,279,380	2,328,098	89,345	3,832,332	7,191,198	11,067,546	4,389,283	22,910,175	4,002,265	1,239,010	613,804
Taxable returns, total.	27,325,842	25,819,576	2,249,861	88,272	3,539,285	7,078,779	9,784,945	4,294,552	19,731,259	3,522,255	1,062,077	547,202
\$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.	(3) 50,085 166,720 421,955	(3) 6,304 27,833 82,490	4,861	31	3,011 12,333 29,210	617 2,481 7,378	(3) 33,859 98,242 198,059	(3) 1,710 9,569 23,768	(3) 45,697 146,096 359,317	(3) 5,573 16,778 44,881	(*) 6,985 13,529	(3) 1,152 2,761
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$5,000.	653,138 903,482 1,156,396 1,469,005 1,726,176	156,780 260,380 396,177 586,766 811,755	4,940 7,159 49,382	68 151 785	52,716 74,940 99,275 125,821 130,404	14.411 21,600 32,106 42,954 53,021	279, 269 356, 392 421, 030 486, 158 528, 675	38,332 55,373 68,626 79,197 100,271	544,522 734,085 908,728 1,150,317 1,369,520	73,666 97,946 133,086 171,221 213,983	24,026 25,912 36,020 45,850 46,039	4,352 5,360 6,584 7,311 9,082
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$3,000. \$8,000 under \$3,000. \$9,000 under \$10,000.	4,064,968 4,090,253 3,430,621 2,556,909 1,873,366	2,370,684 3,027,849 3,107,122 2,766,091 2,354,619	356,985 430,341 393,488 293,166 212,401	6,178 11,747 13,706 11,950 9,322	283,608 266,498 247,697 225,398 205,930	128,933 136,887 145,349 153,584 155,616	1,048,850 1,068,581 937,327 777,772 665,914	184, 242 178, 903 174, 772 163, 403 149, 141	3,264,463 3,192,238 2,614,703 1,870,108 1,276,145	525,952 561,805 487,571 366,294 248,448	93,884 82,501 72,539 70,562 58,757	20,942 18,450 19,946 19,456 17,469
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	1,332,338 895,861 602,734 401,420 281,278	1,901,750 1,423,927 1,044,159 755,005 563,226	141,907 92,733 60,722 37,286 26,027	6,476 4,764 3,657 2,411 1,854	179,812 157,309 143,078 119,747 112,923	148,453 143,383 159,852 133,599 131,280	521,864 421,530 331,915 245,171 195,155	134,608 121,998 117,414 102,841 94,645	859,152 512,262 303,701 182,770 108,949	164,529 107,295 66,747 44,115 29,353	54,116 45,016 39,442 33,328 30,972	16,221 14,460 14,426 14,575 13,437
\$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.	648,023 228,252 289,816 63,604 9,975	1,498,884 666,343 1,255,433 529,676 126,810	57,637 24,179 39,080 13,105 2,174	4,396 2,423 5,083 2,406 493	380, 272 215, 015 360, 198 89, 894 13, 706	601,132 514,972 1,789,009 1,275,073 431,811	521,546 226,394 327,305 73,471 11,002	362, 380 264, 522 742, 809 465, 968 161, 969	198,446 45,652 37,356 4,499 519	68,581 27,949 42,275 15,231 3,383	105,670 56,416 91,642 21,576 3,156	57,185 45,279 123,928 68,180 19,620
\$150,000 under \$200,000 \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 on more.	3,020 3,321 543 194	40,548 47,923 7,743 3,041	719 738 121 50	168 165 28 10	4,465 4,986 765 274	214,855 408,303 144,451 107,669	3,581 3,965 619 245	88,062 194,605 89,807 125,569	147	1,847 2,761 709 100	936 1,020 348 36	8,456 13,102 3,462 1,705
Nontaxable returns, total	3,260,197	459,804	78,237	1,073	293,047	112,419	1,282,601	94,731	3,178,916	480,010	176,933	66,602
No adjusted gross income	59,578	20,718	(3)	(3)	41,925	25,058	44,274	3,114	70,100	29,404	27,490	15,840
Under \$600. \$600 under \$1,000. \$1,000 under \$2,500. \$2,000 under \$2,500.	185,579 237,630 423,449 449,489 4 18,784	11,713 17,650 37,473 50,235 52,964	5,262 (3) 5,594 6,992 7,671	(3) 42 51 10	14,775 17,596 27,935 34,243 31,998	4,018 5,571 6,887 11,768 8,786	79,563 172,525 254,475 196,618 153,093	2,658 6,361 12,399 12,584 12,171	186,024 235,982 409,891 435,286 403,297	13,011 19,372 38,682 53,270 53,976	8,328 10,055 17,410 20,089 18,795	2,447 3,189 3,918 5,835 4,650
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,000. \$4,500 under \$5,000. \$5,000 or more.	383,960 334,573 252,425 175,261 129,082 210,387	53,295 51,753 39,737 31,342 24,915 68,009	7,653 3,562 6,234 3,605 4,107 24,055	47 63 73 73 53 41 609	31,417 26,129 19,098 15,028 10,392 22,511	8,385 8,419 5,719 4,738 4,168 18,902	129, 277 96, 503 64, 071 37, 472 23, 713 31, 017	11,984 10,699 8,307 5,270 3,808 5,376	367,894 322,081 243,762 170,268 127,377 206,954	52,994 50,895 39,857 31,336 25,167 72,046	18,278 14,930 10,720 8,758 7,011 15,069	7,854 5,846 2,763 2,493 2,591 12,176
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	9,599,156 16,222,914 4,763,969	2,720,538 13,687,998 9,870,844	120,524	1,499 53,418 34,428	798,246 1,249,614 1,784,472	268,085 731,862 6,191,251	3,654,322 4,528,769 2,884,455	466,249 855,725 3,067,309	8,232,633 12,420,960 2,256,582	1,165,273 2,254.149 582,843	362,218 391,723 485,069	91,329 102,711 419,764
Footnotes at end of table. See text for "Description of the Sample and Limitations		he Data" and	of the Data" and "Explanation of Classifications and Terms,"	f Classifica	tions and Ter	", am						

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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, AOUSTED GROSS INCOME CLASSES

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

			Salaries and (net)	nd wages		Business or	or profession		S	Sales of capital	tal assets	Š	Sales of pro	property other	other than capital	al assets
Adjusted gross inclme classes	Number of	Adjusted gross income			Net pa	profit	Net 1	1068	Net g	gain	Net loss	50	Net ga	gain	Net 10	loss
	returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount	Number of returns	Amount (Thousand	Number of returns		Number of returns	1	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	19,153,675	152,530,018	16,907,046	42,570,141	919,310	1,764,149	220,004	309,484	1,028,524	1,350,381	198,561	131,429	26,696	19,465	22,649	32,529
Taxable returns, total	13,999,777	49,262,870	12,771,183	40,280,270	605,664	1,552,203	106,127	118,613	837,716	1,257,918	153,634	84,927	16,095	12,674	13,777	10,672
\$600 under \$1,000. \$1.000 under \$1.500		1,064,246	l	972,255	59,811	41,032	5,854	3,969	21,672	6,373	4,850	1,880	3,017	1,070	2,299	1,034
\$1,500 under \$2,000. \$2,000 under \$2,500.	1,503,183	2,614,024	1,360,100	2,304,534	79,209	102,854	10,598	8,764	48,993	22,131	5,226 7,276	3,874	3,179	1,923	1,910	426
under		3,596,922		3,5212,960	51,216	727,101	9,679	8,104	52,330	32,957	0,941	5,318	2,664	1,677	3,135	1,128
\$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	1,096,502	4,105,786 3,948,077 3,695,090	1,023,584,870,215	3,737,117 3,607,994 3,339,055	35,207 31,398 26,331	90,365 89,447 81,100	7,901 7,487 6,193	5,898 6,726 5,586	52,284 45,776 48,669	32,503 29,668 36,397	6,894 9,990 12,982	3,198	2,227	2,099		8
\$5,000 under \$6,000 \$6,000 under \$7,000		5,953,945	1,022,933	5,407,926	36,493	125,101	4,634	6,496	81,573	56,033	18,420	8,264	1,922	1,650	3) (5	3,900
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	344,316 200,943 101,071	2,565,407 1,696,390 958,027	303,924 168,558 80,161	2,122,273 1,302,226 672,261	16,120	61,457	3,240	2,995	26,234 26,990 32,870	52,260 52,917 45,756	8,005 8,015 9,247 4,190	4,783	1,820	1,446		
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000		654,701 486,363 368,727 317,823 248,512	45,835 28,635 18,336 13,960 9,803	416,560 267,674 182,197 143,478 103,386	2,555 4,975 3,340 2,556	36,113 32,004 23,919 22,657	852 750 682 443	1,749 865 1,251 649 539	20,653 18,316 13,021 11,302	30,168 31,993 23,054 24,369	4,824 3,288 2,578 1,969	3,122 2,058 1,642 1,579	678	1,329	1,588	009
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$26,000 \$50,000 under \$100,000 \$100,000 under \$150,000		876,998 524,528 1,097,851 569,523 198,380	24,325 10,118 11,248 2,627	270,012 133,814 186,985 72,695 21,723	7,745 3,851 4,058 839 97	85,821 46,117 78,700 21,524 3,084	1,090	2,672 2,672 4,507 2,143	28,293 14,157 20,941 0,102	87,425 59,494 153,928 114,859	5,291 2,929 4,623 1,211	3, 563 2, 122 3, 508 9, 31	579	1,446	1,043	3,769
\$150,000 under \$200,000. \$200,000 under \$100,000. \$200,000 under \$1,000,000. \$1,000,000 or more.		108,372 212,034 80,987 112,056	160 191 40	7,144 8,139 1,848 923	48 8 8 6	1,558 2,708 691 302	869 108 108	1,403	488 611 108 40	29,614 70,490 37,413 36,526	85 76	23 73	н эи I	012	1177	32335
Nontaxable returns, total	5,153,898	13,267,148	4,135,863	2,289,871	313,646	211,946	113,877	190,871	190,808	92,463	44,927	40,502	10,601	6,791	8,872	21,857
No adjusted gross income	115,832	2000,641	16,388	19,161	4,103	3,562	70,571	153,521	15,597	15,033	10,458	24,323	(3)	(8)	4,285	18,574
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,157,289 829,083 570,574 240,127 110,709	1,003,439 607,022 693,082 413,719 247,228	2,899,864 606,580 356,077 136,029 57,023	90c,855 421,154 403,089 225,793 119,344	133,895 91,310 55,719 15,478 5,399	48,030 58,558 52,036 19,430 9,340	24,035 8,983 5,104	13,374 8,343 3,728	36,361 37,021 36,545 24,256 14,296	9,421	10,897 7,330 6,175 4,480 2,897	7,337	4,778	1,621	3,071	1,553
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,000. \$4,000 under \$4,500. \$5,000 or nome.	64,598 31,141 10,868 5,627 4,574	173,456 100,398 40,345 23,447 21,475	34,280 14,533 5,473 (3) 3,364	86,963 44,418 17,832 (3),769	3,514	7,208	1,107	7,688	7,906 7,906 2,58n	3,561 5,962 2,663 2,054	2,690	1,590	4,189	÷0₹ <b>,</b> ≤	(3)	(6)
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	16,5	31,518,231 15,067,412 5,944,375	+	27,854,162 12,895,712 1,820,267	785, 649 97, 945 35,716	995, 521 389,703 377,925	190,037 22,870 7,097	249,228 25,143 35,113	592,515 290,734 145,275	310,224	110,038 58,908 29,615	81, 643 20, 243 20, 443	21,654	13,560	18,735	27,326
Footnotes at end of table. See text for "Description of the Sample and Limitations	"Description o	f the Sample	und Limitatio	ns of the Data"	a" and "Expl	anation of C	lassificatio	and "Explanation of Classifications and Terms."								

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

							Sour	Sources in Schedule	ule 3							
	Dividends	vidends (after exclusions)	Interest	received		Peneions and	annulties			Rents	8			Royalties	ies	
Adjusted gross income classes					Life expectancy	ncy method	3-уевг п	method	Net inc	income	Net loss	98	Net income	ome	Net loss	88
	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(17)	(18)	(19)	(50)	(21)	(22)	(23)	(54)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(35)
Grend total.	1,503,421	3,004,872	2,515,079	1,522,282	317,567	349,104	133,594	211,063	851,727	836,673	284,103	134,838	88,378	130,122	2,624	4,067
Taxable returns, total		2,746,402	1,973,252	1,272,481	208,273	251,506	82,402	150,469	522,492	651,669	211,826	95,508	66,632	113,875	2,086	3,695
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500.	28,456 50,947 62,172 69,337	11,620 26,343 37,331 39,869	46,482 95,592 137,257 135,994	11,685 34,514 61,688 65,471	(3) 6,445 16,427 21,296	(3) 4,224 15,448 21,332	(3) 3,121 6,523 7,563	(3) 3,119 6,381 8,794	14,524 30,467 43,325 47,384	5,861 16,529 29,501 35,320	2,532 8,964 14,494 18,076	505 3,995 5,787 6,212	2,593 3,369 4,545 4,518	908 919 2,908 2,749		
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,500. \$4,000 under \$4,500.	80,633 70,593 69,631 73,043 73,698	63,177 65,655 66,161 63,138 64,708	145,133 136,688 137,281 132,456 125,782	65,368 73,292 68,384 59,068 75,324	19,548 21,757 16,464 15,105 14,265	21,199 30,555 20,826 18,863 19,074	9,731 10,518 8,613 7,918 4,744	14,319 21,251 15,626 16,748 8,839	46,274 43,092 35,501 36,689 32,108	36,346 40,339 28,818 32,313 32,746	21,955 17,523 16,802 17,546 15,865	6,787 6,725 5,578 7,277 5,985	6,124 3,934 4,545 5,152 2,932	7,677 2,188 3,101 6,822 3,773	1,484	818
unde unde unde	126,058 109,919 89,294 71,596	122,239 119,310 109,511 106,752 69,270	219,466 170,170 127,649 97,642 54,356	98,924 83,617 88,727 78,162 53,853	17,771 12,659 12,422 6,682 4,232	18,923 16,089 19,018 5,488	6,083 4,635 2,653 3,896	13,767 9,210 7,367 9,290	51,306 34,585 26,391 18,304 9,173	42,256 41,923 30,822 36,615 15,727	22,510 13,487 14,283 6,893 5,615	7,985 8,581 5,973 2,783 2,298	5,135 4,647 3,264 4,179	3,085 4,230 6,751 10,637		
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000.	32,566 25,368 19,121 16,048 12,126	82,880 77,084 67,786 61,234 48,889	36,993 28,190 20,548 17,020 12,885	32,846 31,510 23,777 21,377 17,433	3,565 2,681 2,504 1,356 1,164	5,531 2,694 2,977 1,570 2,256	1,050 847 543 644 (3)	2,495 1,489 1,338 1,869 (3)	8,250 6,245 5,422 4,237 4,237	17,395 14,384 13,601 10,609 11,041	2,647 2,006 1,560 1,052 681	1,426 1,730 1,011 473 461	1,594 1,189 848 655 513	4,003 1,648 3,600 2,193 1,321	708	265
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	38,638 19,425 29,290 8,021 1,572	231,254 154,251 431,976 255,587 91,643	39,720 19,260 26,804 7,159	66,668 40,792 69,791 30,348 7,824	2,001 2,690 2,714 952 160	6,077 4,139 5,001 2,965 676	916 509 508 90 (3)	2,104 2,164 2,475 391 (3)	10,091 5,498 7,644 1,810 410	37, 619 24, 901 39, 899 13, 878 4, 906	2,987 1,336 2,174 606 98	2,642 2,159 3,246 1,499 669	2,444 1,471 1,872 741 191	6,843 5,875 14,587 7,650 2,953	161	1,074
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 on nore.	611 720 120 53	56,860 112,154 36,941 72,779	524 630 106 45	3,296 6,188 1,649 905	73 80 9	259 332 41 33	16 9 2	157 107 4 71	137 177 26 15	1,662 3,914 328 416	25 113 01	247 329 64 81	76 77 17	1,962 2,579 1,412 1,501	12 2 2 2 2	278 1,137 16 107
Nontaxable returns, total	283,591	258,470	541,827	249,801	109,294	865,76	51,192	60,594	329,235	215,004	72,277	42,330	21,746	16,247	(3)	(3)
No sdjusted grose income	10,616	8,302	22,709	10,806	(2)	(3)	(3)	(3)	9,397	7,919	19,391	18,217	(³)	(3)	(3)	(3)
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,500.	31,133 56,183 65,677 65,677 49,813 25,983	8,226 20,729 32,260 32,561 26,947	81,055 115,904 151,278 78,020 39,009	20,084 36,462 69,541 45,814 22,219	6,588 14,644 31,199 23,468 13,333	2,531 8,184 21,175 23,967 16,005	(3) 4,253 13,231 13,231 9,518	(3) 2,734 11,154 15,151 14,525	66,528 79,291 91,776 38,037 19,833	20,278 39,341 63,957 33,316	15,468 14,217 11,391 6,957 2,653	6,705 4,943 3,628 5,743 1,611	3,640 3,407 5,352 2,992	894 854 3,036 1,119	(6)	(3)
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,600 under \$4,000. \$4,000 under \$4,500. \$5,000 or more.	15,471 11,684 4,137 2,857 (3) 8,258	17,961 18,819 5,857 7,054 (3) (3)	24,610 11,917 4,442 3,659 (3)	15,551 8,381 4,048 3,435 (3) 12,333	10,907	15,536 6,297 3,185	(3)	(9)	10,619 4,849 3,825 2,162 2,918	9,370 4,749 3,189 3,932 7,944	2,200	1,483	5,338	6,425	116881	
Returns under \$5,000	853,843 443,510 206,068	620,957 552,369 1,831,546	1,626,813 674,715 213,551	752,262 407,841 362,179	241,415 53,946 22,206	249,169 64,916 35,019	17,782	155,894 40,129 15,040	655, 681 142,178 53,868	466,833 172,788 197,052	205,888 62,890 15,325	91,064 27,636 16,138	58,336 18,201 11,841	45,097 25,895 59,130	(3) (3) 602	(3) (3) 2,877
	:						1000									

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

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

					Sources in	Schedule	B-Continued					Sources not supported by Schedule B	supported ule B	
		Partnership	rship			Estates and	1 trusts		Net operating loss deduction	ing loss				Exemptions
Adjusted gross income classes	Net profit	ofit	Net loss	sso	Licone	me	Loss	ø			Other	Number of	Amount	
	Number of returns	Amount (Thousand	Number of returns	Amount (Doussed	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	(Thousand	retume	(Dougend	(Thousand
	(33)	(%)	(35)	(36)	(32)	(38)	(36)	(07)	(41)	(75)	(43)	(44)	(45)	(46)
Grand total.	242,012	729,220	53,696	79,280	145,082	255,774	5,849	6,595	3,155	14,718	371,749	369,045	127,963	14,625,777
	192,089	094,127	34,558	39,501	110,495	233,451	4,323	2,258	866	1,599	333,558	305,577	96,040	10,192,914
\$coo under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500.	9,438 15,255 12,622 13,957	15,720 15,213 15,730 23,619	4,965	4,091	4,869 7,615 5,500 5,747	2,458 5,709 4,995 6,402					7,446 1t,392 21,099 25,074	14,814 24,385 22,683 24,070	2,421 1,258 2,054 11,425	7c4,806 1,172,518 1,041,853 1,061,943
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$4,500.	15,897 10,61- 13,132 7,633 9,108	32,078 23,522 28,143 18,352 28,353	5,112	3,036	4,5ub 5,354 c,534 4,534 5,208	4,405 5,311 7,721 7,364 8,472	3,159	1,023			16,597 18,261 17,015 13,504 16,437	23,512 23,279 18,522 21,308 25,155	5,947 5,713 5,531	1,008,952 934,449 850,580 719,812 605,914
inder inder inder inder	14,628 12,456 9,415 9,604 7,201	42,321 40,091 34,276 20,288 30,246	4,827	3,206 4,275 3,156	9,497 5,520 7,469 7,469	15,572 5,439 16,790 15,810 6,004	) 1	1 1	997	1,555τ	27,355 16,938 23,552 13,088 5,881	41,093 28,093 19,110 8,193	5,273 9,162 3,354 8,108 1,563	818,059 447,169 269,599 157,513
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	4,046 2,857 2,758 2,990 2,929	20,410 14,817 16,364 20,903 16,744	245 475 476 442 408 408	935 352 555 521 428	3,355 3,527 2,512 2,272 1,224	5,898 8,944 6,625 8,411 3,311	442	206			7,208 6,031 7,233 1,838 3,947	2,883 1,491 779 474	401 1,325 529 519 (3)	51,023 35,666 25,028 20,559 1-,876
\$15,000 under \$20,000, \$20,000 under \$25,000, \$25,000 under \$25,000. \$100,000 under \$100,000.	6,021 4,083 5,445 1,430 211	51,444 45,598 83,41 40,052 8,843	1,121 713 713 783 451	1,121 3,034 2,251 3,406 819	0,743 3,537 0,386 1,833 482	18,141 13,723 28,929 11,497 7,930	576	747			21, 329 13,088 21,009 8,800 1,035	8255	1,873	40,703 22,981 32,390 8,799
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	89 93 20 2	4,101 6,021 1,747 10	40 82 17 7	,23 1,830 1,240 323	168 167 2r 11	3,367 4,160 1,254 137	20 13 3	91 26 11 (4)	1411	43	914 713 5176	1 1 1 1	1 (7)	670 803 131 50
Nontaxable returns, total	49,923	35,093	19,138	39,779	29,187	22,323	1,520	4,337	2,157	13,119	38,191	63,408	31,923	4,432,863
No adjusted gross income	(6)	( <sub>f</sub> )	13,480	35,224	(٤)	(٤)	(٤)	(3)	(3)	(٤)	\$11,14c	2,557	64.53	92,650
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,500.	17,345	0,370 7,887 9,149 2,901	2,916	2,454	4,995 6,025 4,198 7,007	2,381 2,513 2,839 4,447					10,923 13,150 3,959 4,885	19,845 15,137 13,363 6,150 3,893	2,559 5,460 8,051 5,279	2,044,834 741,946 730,985 358,984 191,089
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,500. \$5,000 under \$5,000.	1,9t8	4,756	(6)	(3)	} 3,223 } 4,230	2,532	(3)	(3)	1,100	2,913	3,381 504 1,026 4,190	2,523	4,030 (	133,916 50,983 25,946 11,075 12,425 28,030
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	159,101 50,009 32,902	22c,686 171,086 331,448	33,363 14,422 5,911	50,365 10,637 18,278	76,424 36,019 33,239	08,513 61,886 125,375	2,576 (3) 1,188	(3) 1,235	(3) 80	13,602 (3)	180,420 90,734 94,589	258,095 103,900 7,050	90,478 28,497 3,988	12,500,660 1,794,290 264,821
Footnotes at end of table. See text for "Description of the Sample and Limitations of	Sample and I	imitations o	f the Data"	the Data" and "Explanation of Classifications and Terms,"	ation of Clas	ssifications	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.—Continued

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

		Taxable	Taxable income					Tax credit for-	t for-					Self-employment	ment tax
Adjust of amount moved	Number of returns			Income tax before	Dividends received	received	Retirement income	income	Foreign taxes	taxes	Other tax credits	credits	after arter		
Adjusted gross income classes	with no taxable income	Number of returns	Amount (Thousand	(Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand	(Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(47)	(48)	(67)	(20)	(51)	(55)	(53)	(24)	(55)	(95)	(25)	(28)	(65)	(60)	(61)
Grand total.	5,024,482	14,129,193	32,526,088	7,608,369	1,107,910	93,545	439,031	57,693	20,390	4,938	21,178	5,842	7,446,538	875,935	77,066
Taxable returns, total	-	13,999,777	32,454,664	7,592,589	1,053,611	92,311	317,545	45,953	19,746	4,814	19,324	2,973	7,446,538	638,629	67,366
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1111	1,275,011 1,871,628 1,503,183 1,397,643	187,928 873,226 1,231,779 1,653,845	37,666 174,404 245,936 330,265	21,841 39,808 51,208 52,661	125 483 783 984	(3) 12,697 25,689	(3) 531 2,063	4,801	214	2,856	182	27,535 173,821 244,610 327,106	60,511 85,689 80,356 70,194	2,211 4,263 5,243 5,746
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,500. \$4,900 under \$4,500.	11111	1,311,762 1,206,937 1,096,502 929,147 779,309	2,110,399 2,467,837 2,721,547 2,722,696 2,604,830	421,980 498,173 555,653 561,381 541,528	69,140 60,698 61,883 59,400 63,888	1,857 1,890 2,057 2,130 2,107	36,872 37,861 24,127 20,425 22,083	4,158 5,876 3,771 3,670 4,085	^	<u> </u>	2,965	320	415,874 490,407 549,655 555,465 535,16e	56,591,425,425,38,710,32,694,28,373	5,555 5,311 4,923 4,056 4,555
under under under under	11111	1,093,880 593,233 344,316 200,943 101,071	4,356,413 2,869,427 1,950,674 1,307,282 746,904	922, 545 628, 369 439, 673 304, 947 180, 206	102,240 94,264 79,348 65,649 37,093	3,909 4,254 4,109 3,991 2,510	25,100 18,864 19,074 15,342 6,025	3,672 3,045 2,975 2,525 1,001	<pre>4,167</pre>	272	3,761	570	914,789 620,993 432,458 297,870 176,688	38,135 23,521 16,050 10,795 10,693	5,342 4,093 2,896 2,038 1,819
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.		62,610 42,419 29,612 23,611 17,160	509,710 382,616 293,483 253,492 201,627	126,864 98,374 78,106 69,399 57,319	30,293 23,299 18,237 15,203 11,210	2,881 2,714 2,437 2,119 1,720	6,244 5,729 4,201 4,077 2,861	982 926 730 608 462	847 (3) 843 475	(3) 248 (3) 81 30	508 406 576 474 (*)	121 182 24 24 222 (³)	122,793 94,304 74,712 66,369 55,09c	6,236. 4,805 3,793 3,442 2,862	1,172 884, 704 673 522
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$20,000. \$50,000 under \$100,000. \$100,000 under \$150,000.		51, 255 24,045 32,789 8,500 1,659	703,074 427,111 878,348 452,168 151,709	215,427 148,484 369,574 235,528 92,014	37,553 19,051 28,611 7,969 1,568	8,293 5,426 14,457 8,726 3,113	10,586 5,490 8,622 2,554 517	1,648 933 1,565 440 90	1,457 950 3,136 1,193 395	307 307 1,141 309 253	1,502 1,502 546 85	22 61 375 205 205	205,372 141,757 352,035 225,348 88,447	8,485 4,294 5,290 1,317	1,620 817 1,004 244 35
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1111	632 745 121 53	84,971 161,839 61,639 83,090	53,118 105,131 39,756 60,859	609 714 120 53	1,883 2,580 1,098 2,675	212 264 33	46 50 50 50	147 185 40 18	308 567 70 222	45 66 13 2	123 305 28 28	50,739 100,633 38,555 57,940	78 92 12 2	23
Nontaxable returns, total	5,024,482	129,416	71,424	15,780	54,299	1,234	121,486	11,740	5773	124	1,854	2,869	1	237,306	9,700
No adjusted gross income	115,832	'	ŧ	-	-	l	1	1	1	1	ı	1	1	11,798	299
Under \$600	3,157,289 825,891 554,235 201,454 76,018	3,192 16,339 38,673 34,691	255 3,213 13,587 20,038	50 561 2,626 3,921	(3) 3,432 14,980 14,489	(3) 18 242 387	(3) 15,153 36,643 32,912	(3) 505 2,336 3,503	(6)	(3)	200	0	11111	71,448 79,343 51,231 13,220 4,453	2,025 2,702 2,460 839 364
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$5,000 or under \$5,000.	43,797 21,423 9,079 4,082 3,466 11,916	20,801	16,918 9,966 2,144 5,303	3,298 1,961 428 2,935	8,512 6,323 2,999 2,121	226 202 65 77	20,496 9,617 3,334 1,888	3,059 1,709 363 236	C		+100 fT	50067		4,406	198
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	5,012,566 9,392 2,524	11,498,978 2,334,653 295,562	16,640,936 11,231,723 4,653,429	3,379,977 2,475,943 1,752,449	533,711 379,468 194,731	13,618 18,796 61,131	302,107 85,279 51,645	35,820 13,322 8,551	5,340 4,167 10,883	302 272 4,364	7,234 8,192 5,752	605 755 4,482	3,329,639 2,442,798 1,674,101	734,928 100,008 40,999	52,024 17,305 7,737
Footnotes at end of table. See text for "Description of the Sample and Limitation	otion of the	Sample and I	(0)	the Data" s	nd "Explanat	ion of Classi	of the Data" and "Explanation of Classifications and Terms.	d Terms,"							

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

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

Fig. 19   Fig.			Tax withheld	held		Payments on 1961 declaration	on 1961 ation	Tax due at t	time of filing		Overpayment	yment	
Column	Adjusted gross income classes		Amount	Returns wit social secu	h excess rity tax					Refu	nd	Credit on 1962	962 tex
1,4,13,6,45   (40)		Number of returns	(Thousand		Amount of excess (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollare)
1,2,10,5,10   0,000,998   245,000   0,773   1,107,01   1,135,773   5,111,470   0,913,904   1,145,773		(62)	(63)	(64)	(65)	(99)	(29)	(89)	. (69)	(02)	(71)	(72)	(73)
1,117,72,72   1,06,424   2,21,11   6,71,2   94,26   1,100   1,000	Grand total.	16,218,635	866,080,9	245,036	6,773	1,057,012	1,364,959	948,650,49	785 4066	11,687,936	793,267	32t, 064	119,857
1,117,704   1,105,444   1,105,444   1,105	Taxable returns, total		5,886,814	222,110	6,743	983,998	1,338,073	5,811,426	981,853	7,852,064	588,590	286,113	104,246
1,000,5716   4,000,700   4,0	\$600 under \$1,000 \$1,000 under \$1,500 \$1,000 under \$2,000 \$2,000 under \$2,500		106,485 231,294 273,355 339,916	2,710	6	9,846 38,014 47,129 56,072	1,034 5,100 8,052 13,232	199,470 484,770 431,401 436,160	6,404 23,187 32,850 38,521	1,068,924 1,353,974 1,043,872 931,400	73,818 80,139 62,659 56,531	4,279 16,415 17,748 21,119	359 1,358 1,745 2,286
1,00,610   686,023   981,546   1,132	\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,000. \$4,000 under \$4,000.		418,775 486,717 536,924 538,026 510,129	1,414 3,287 15,799	33	56,14 56,14 65,526 54,287 55,973	16,677 16,749 20,696 20,303 24,373	440,081 560,518 592,353 524,372 440,769	39,001 39,955 40,249 40,365 41,239	844, 596 627, 674 484, 524 390, 255 321, 970	50,530 45,768 41,354 36,717 31,917	13, 399 15,458 13,957 13,762	2,494 1,935 1,927 1,856 4,103
4.5, 544         772, 840         3,790         197         30,828         32,564         47,380         23,790         8,080         1,593           18,012         27,134         1,581         1,581         1,593         1,593         1,593           18,012         27,134         1,582         25,284         16,552         22,224         16,593         1,593           18,012         25,746         1,672         1,731         16,017         16,017         1,993         1,599           23,743         27,138         1,791         1,791         16,021         1,993         1,599         1,599           23,762         24,027         1,179         24,212         1,179         24,226         4,675         24,226         2,173         1,199         1,599	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$8,000 under \$5,000 \$9,000 under \$10,000	ਰ	858,023 547,891 352,783 221,600 115,185	81,548 50,025 27,367 17,574 5,898	1,338 1,352 1,198 992 339	81,843 76,637 71,650 56,475 39,368	39,408 38,690 47,425 44,867 33,703	627,072 380,141 251,793 143,639 80,308	71,575 62,223 53,740 46,121 35,522	446, 322 188, 799 70, 946 40, 394 11, 908	45,055 18,551 12,978 5,582 3,433	19,504 23,430 24,670 18,998 9,560	2,820 5,167 5,616 6,098 2,470
23,984         54,002         1,864         113         42,156         114,460         36,91         51,399         4,596         4,695         2,225         9,643         1,502         2,225         9,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         2,225         1,502         1,502         2,225         1,502         1,502         1,502         2,225         1,502	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	45,564 28,260 18,019 13,721 9,633	72,840 47,334 32,738 25,946 19,120	3,790 2,619 1,593 881 745	197 221 126 76 64	30,828 25,281 20,054 16,529 12,976	32,564 31,520 29,795 28,319 24,234	47,380 32,726 22,244 17,731 13,291	23,790 20,177 16,552 16,031 14,809	8,080 3,896 3,050 1,931 1,152	2,110 1,503 1,599 981 602	7,422 6,204 4,555 4,288 2,852	3,113 2,340 2,070 2,273 1,943
155   1,773   28	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$51,000 \$50,000 under \$100,000,	ရို ၈ ရှိ ရှိ ၈ ရှိ	54,002 27,198 43,557 16,871 5,070	1,864 1,085 983 495 86	133 112 115 107 20	42,156 21,152 30,107 8,216 1,631	114,460 88,740 242,640 165,257 65,452	36,517 17,353 23,133 5,872 1,179	51,389 36,013 89,762 56,139 22,244	4,596 1,502 1,865 312 55	4,675 2,295 6,044 1,598 482	10, e17 5, e31 8, 130 2,405	8,184 7,082 16,875 11,077 3,802
3,612,690         194,184         22,926         30         73,014         25,886         222,450         8,731         3,635,922         204,677           2,615,782         4,837         (2)         (3)         13,412         10,145         11,289         632         20,394         6,744           2,615,186         23,668         14,534         10         10,384         1,678         75,375         2,332         218,057         36,957           26,026         23,668         14,534         10         10,384         1,678         75,375         2,322         22,20         218,057         36,951           26,026         23,668         10,384         10,684         1,006         2,322         22,20         22,032         23,911           45,744         5,997         11,562         1,006         1,006         261         49,313         0,760           26,902         4,682         8,314         13         5,192         963         3,999         352         12,140         2,460           26,902         4,182         1,006         1,006         21         49,313         0,740         0,740         0,740           1,294         4,182         4,101         5	\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000		1,773 2,760 341 161	28 36 3	22.78	622 733 119 53	39,209 74,020 27,060 44,494	456 560 95 42	11,698 24,451 11,886 13,960	24 19 4	262 311 86	157 169 23 10	2,272
16,327         4,837         (3)         13,412         10,145         11,289         632         20,394         6,744           2,815,733         98,686         14,534         10         10,399         2,137         69,707         1,943         2,532         218,007         35,853           24,546         23,908         21,572         10,379         2,137         69,707         1,943         2,532         218,007         35,853           26,902         23,903         11,562         2,622         10,379         2,532         27,909         23,911           45,748         5,997         11,562         2,622         10,705         2,532         27,909         23,911           45,748         3,114         13         5,192         96,300         1,064         31,699         261         47,118         1,740         3,194           11,524         3,114         3,863         814         3,999         352         27,909         4,128         1,741         5,043         1,740         3,194         5,144         6,803         1,740         5,043         1,740         1,740         1,740         1,740         1,740         1,740         1,740         1,740         1,740 <t< td=""><td>Ontaxeble returns, total</td><td>3,812,</td><td>194,184</td><td>22,926</td><td>30</td><td>73,014</td><td>24,886</td><td>222,450</td><td>8,731</td><td>3,835,922</td><td>204,677</td><td>39,951</td><td>15,611</td></t<>	Ontaxeble returns, total	3,812,	194,184	22,926	30	73,014	24,886	222,450	8,731	3,835,922	204,677	39,951	15,611
2,815,783         98,686         14,534         10         10,379         2,137         69,707         1,943         2,815,712         99,576           24,086         35,965         14,534         10,384         1,678         1,537         2,220         2,732         23,931           103,482         12,441         11,684         1,678         1,537         2,220         2,732         23,931           103,482         12,441         13         7,221         1,582         11,006         0.04         49,133         11,291           45,748         4,748         4,832         8,314         13         5,192         96.3         3,999         352         1,741           12,904         4,102         5,192         96.3         3,999         352         1,741         3,194           4,102         3,104         4,101         5,880         4,331,765         10,397         5,030         1,050           13,944,506         2,097,981         182,412         5,219         325,841         1,433,765         310,401         10,897,688         5,030           13,944,506         2,097,981         182,412         5,219         2,133,765         2,99,67         1,043         5,030	No adjusted gross income	16,	4,837	(2)	(6)	13,412	10,145	11,289	632	70,394	6,744	8,219	8,203
26,902   4,682   3,314   13   5,192   963   3,999   352   77,909   4,828   3,994   1,052   1,052   1,048   1,052   1,048   1,052   1,048   1,052   1,048   1,052   1,048   1,052   1,048   1,048   1,053   1,048   1,053   1,048   1,053   1,048   1	thder \$600. \$600 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.		98, 686 35,965 23,058 12,41 5,997	14,534	10	10,379 10,884 11,562 7,321 6,300	2,137 1,678 2,622 1,583 1,064	69,707 75,375 45,676 11,006 3,039	1,943 2,532 2,220 2,220 261	2,815,712 518,067 267,059 107,129 49,313	99,576 36,853 23,911 13,291	6,835 5,197 6,406 3,603	1,172 620 1,529 558
13,944,525 3,632,901 48,406 325 516,481 147,222 4,331,765 310,401 10,897,688 677,315 2,110,700 2,097,981 182,412 5,219 318,897 205,841 1,483,462 289,567 77,8803 90,270	\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,500 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	~~_	4,682 3,114 1,052 1,448 2,904	8,314	13	\$ 5,192 3,863 4,101	963 814 5,880	3,999		27,909 14,180 5,03e 5,080 5,443	4,828 3,194 1,073 1,656 6,805	5,170	858 4, e??
163,500 550,116 14,218 1,229 211,834 1,011,896 216,649 410,916 27,495 25,682	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	13,944, 2,110, 163,	3,632,901 2,097,981 350,116	48,406 182,412 14,218	325 5,219 1,229	516,481 328,697 211,834	147,222 205,841 1,011,896	4,331,765 1,483,462 218,649	310,401 269,267 410,916	10,897,688 762,803 27,495	90,270 90,270 25,682	174,864 97,575 53,625	31,553 22,716 55,588

Adjusted gross income less deficit.

Adjusted gross income less deficit.

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Table 5. - PERCENTAGE DISTRIBUTION OF SOURCES OF INCOME, AND PERCENT OF RETURNS WITH SELECTED SOURCES OF INCOME AND LOSS BORR EACH ADJUSTED GROSS INCOME CLASS

		ties		0.7	0.7	0.2	00000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1.2	3.1 4.1 9.0 11.0	15.1 16.3 19.8 20.2	0.7	2.2	0.0 0.1 0.0 0.0 0.0 8	6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00
	loss from-	Royalties	(20)	2	0	4450	44000	mmcnm	0 20 1 - 4 4				٠۵	O m w m m	140994
	and	Rents	(18)	9.2	0.6	1.4 4.7 5.2	6.3	8.3 9.3 10.7 11.5	13.0 13.8 15.7 16.4	20.3 24.4 28.5 32.0	32.2 35.5 35.6 39.1	10.	21,	4.0 11.3 14.8 14.8 12.3	1.01 4.01 7.01 8.01 8.04
	Net income	Estates and trusts	(18)	0.7	0.8	4.0 4.0 6.0	0.0000	4.0 6.0 8.0 1.1	1.1	5.3 7.9 17.7	20.1	0.5	1,1	0.00	0.0000
	s and	3-year method	(11)	0.7	0.5	0.0	00000	0.5	4.0000	1.1	1.8	1,3	0.1	0.1	2.7 2.7 1.0 1.0
dth-	Pensions and annuities	Life ex- pectancy method	(16)	1.4	1,1	0.1	22.11.2	0.8	1.2	3.2	0.0.0.0 5.6.8.4	2,4	9.0	0.3	4.6.0 0.0.0 7.0.0
returns with	Inter-	re- re- ceived F	(15)	16.3	17.4	8 6 6 6 8 6 6 6	10.4	13.4 15.9 18.2 21.4 24.6	67 4 64 6 4 0 6 6	57.9 67.5 75.6 82.9 86.0	86.6 88.7 92.5 91.3	12,3	17.0	4.0 13.4 18.8 19.1 17.7	15.9 13.6 10.3 11.9
Percent of	9.9	from sales of capital	(14)	4.6	10.0	4.2.7 4.1.7 8.1.7	0000 0000 0000 0000 0000 0000 0000 0000 0000	6.5 7.6 8.8 11.0	16.1 19.9 24.8 28.9	44.1 56.2 68.4 83.0	93.2 95.5 97.9	7.4	25.7	2.5	6.05.00 6.05.00 6.05.00
Pe	Divi- Ne		(13)	8.2	0.6	2.2	444.00	5.2	14.8 18.6 24.1 28.3	44.3 57.3 70.9 86.7	95.2 96.4 98.0 96.9	5.2	7.7	1.3 7.5 7.7 7.3	0 2 4 4 9 9
		Part- ex	(12)	3.1	3.2	0.8	1.9	2.5.2 4.5.2 1.0.2 1.0.2	4.5 5.6 7.2 8.6 10.7	14.5 22.4 29.7 38.9	42.9 45.1 45.2 47.8	2.4	12.5	2.0	0.0000
	Net profit and loss from-		(11)	14.2	12.1	5.5 6.4 10.2 12.0	12.2 13.0 12.5 12.9	11.5 10.4 11.3	12.3 13.2 15.1 17.2 20.5	24.7 30.9 33.8 30.2 24.7	25.1 25.5 27.2 32.3	21.8	6.97	11.0 24.1 25.6 25.3	24.2 23.7 23.6 19.3
	-			87.8	91.5	92.6 91.7 88.2 68.7	89.3 89.7 91.2 92.0	93.8 94.8 94.1	92.9 91.5 89.3 87.3	78.7 70.6 64.5 64.5	62.0 62.6 66.0 64.0	74.1	21.6	85.9 67.3 68.0 71.6	76.0 78.2 82.1 83.4
			(01)	420 8							5,426 6,062 967 831				
	Total	of returns	(6)	7,667,19	48,582,765	1,385,033 2,136,415 1,994,863 2,311,741	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	1,521,938 1,035,358 714,051 491,518 355,621	888,100 356,826 495,501 110,192 16,726	2,0	12,916,655	431,83	3,969,165 1,633,766 1,800,309 1,333,106 1,019,820	850,421 637,534 440,965 284,422 198,869
(or deficit)	A11	other sources (net)	(8)	2.5	2.2	0.00	2.2.2 8.2.2 1.5.1	1.3 6.1 1.3 1.4 1.4	1.6 2.2 2.4 2.8	6.4.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.	4.7 3.0 1.8 0.4	6.9	26,3	3.5 9.6 12.6 11.5	8 0 0 4 0 0 6 5 8 5 0 6
	Inter-	est re- ceived	(4)	1.7	1.6	1.6	7.1.2	0.1.0	4.1.0.0 6.1.0.0	0.0.0.0.0. 0.01.0.0.0.0.0.0.0.0.0.0.0.0.	3.0	4.5	-5,1	6.00.4 6.00.4	2.00
gross income	5 8	from sales of capital	(9)	2,3	2.3	4.00	7.0000	00000	0.0	3.4 5.1 6.7 12.4 22.0	28.4 39.2 54.9	2.5	7.7-	2.0.1.2.0.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.1.2.0.0.0.1.2.0.0.1.2.0.0.0.1.2.0.0.0.1.2.0.0.0.0	20.11
adjusted (		(after seexclu-	(5)	3.0	3.0	1.1	1.1	0.0	1.0.0.6 4.0.4	5.2 7.6 11.0 18.1 26.4	33.3	3,1	1.2	22.22	22.0
of		Part- e	(4)	2.7	2.9	0.5	1.00	111111	11.02.04 8.0.4 0.4	6.1 9.5 12.5 14.1	10.9 7.7 3.3 1.4	0.3	19.9	4.00.0 1.00.0 1.00.0	1,21,21, 2,4,4,6,0,6
distribu	Net profit and loss from-	Busi- P	(3)	6.9	6.8	3.8 4.2 6.0 6.7	0.000.00	7.6.4.4 0.0.4.0	5.3 6.0 7.3 10.5	13.9 17.7 19.5 12.6 4.2	1.9	7.2	87.8	2.5 13.5 14.8 13.8	13.0
Percentage distribution	Sala-		(2)	6.08	81.2	91.1 89.6 85.6 85.7	88 84 6 6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	90.6 91.5 91.2 90.0	87.7 85.4 81.9 778.5	65.0 52.3 41.5 27.2	19.8 13.5 6.0 2.6	75.5	-17.0	88.1 65.5 60.4 63.1 65.4	69.9 71.9 76.6 80.2
Pe					L										
	Ad justed gross	Income (Thousand dollars)	(1)	1329,861,284	311,283,359	1,156,177 2,669,719 3,476,020 5,191,501	7,054,839 8,888,553 10,811,292 12,819,405 14,656,867	33,079,800 33,777,686 30,785,997 25,224,815 20,301,941	15,936,910 11,872,509 8,900,727 6,618,388 5,145,396	15,126,018 7,928,268 16,557,695 7,249,539 2,007,835	931,085 1,737,313 650,434 726,630	118,577,925	21,074,453	1,283,112 1,252,374 2,215,656 2,332,150 2,299,238	2,318,091 2,057,805 1,652,673 1,204,867
	ما المراجعة	Aujusteu gross attoure crasses		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 \$3,000 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$35,000 under \$25,000 \$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.	Nontexable returns, total	No adjusted gross income	%500 under \$1,000. \$1,000 under \$1,500 \$1,000 under \$2,000. \$2,000 under \$2,500.	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,000 under \$5,000.

See text for "Description of the Sample and Limitations of the Osta" and "Explanation of Classifications and Terms," Adjusted gross income less deficit.
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Table 6. -FORM 1040A RETURNS -INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

(refund)	Amount (Thousand	(18)	1,044,343	729,914	63,601 63,601 48,767 55,895	56, 227 55, 906 53, 254 58, 525 55, 123	86,015 51,186 38,909 24,364 10,914 (1)	314,429	(1)	87,545 37,055 39,251 35,406 28,029	25,818 22,566 14,042 8,×93 8,×93 6,550 9,400	813,536 230,788 (1)
Overpayment (refund)	Number of returns	(17)	14,144,902	9,015,494	896,398 1,118,713 880,340 897,916	864,067 711,520 591,431 579,568 529,653	811,813 527,542 315,548 182,281 108,288 (1)	5,129,408	(1)	2,592,169 594,547 509,203 371,657 285,413	250, 582 200, 006 1137, 331 72, 916 58, 409	12, 143, 151 2,001, 355 (1)
time of ng	Amount (Thousend	(10)	173,422	173,422	1,236 5,577 6,963 10,021	10, 164 10, 604 14, 557 15, 742 16, 037	24,304 19,529 16,485 11,920 10,012 (1)	'	1	11111	11111	90,901 82,250 (1)
Tax due at time filing	Number of returns	(15)	4,299,314	4,299,314	68,354 251,901 199,239 248,944	293,420 433,456 512,877 473,572 394,404	514,179 355,"10 268,843 166,111 106,419 (1)	-	1	1111	~~~~	2,886,167 1,411,262 (1)
	s with social ty tax Amount of excess (Thousand	(14)	6,761	6,575	(1)	(1)	1,498 1,683 1,319 1,359 558 (1)	136	1	(2) (2) 30	(2) 22 124	186 64,541 (1)
eld	Returns with excess social security tax Amount Off Coff Coff Coff (Thouse coff Coff Coff Coff Coff Coff Coff Coff	(51)	316,901	258,742	€	(1)	80,805 66,697 46,918 30,549 16,077 (1)	58,159	•	15,421 4,265 6,890 7,882 5,578	4,922 5,984 7,217	68,986 246,923 (1)
Tax withheld	Ameant (Possend dollers)	(27)	5,451,412	6,136,983	89, 105 190, 550 221, 723 297, 108	372,908 443,579 501,611 537,017	913,978 731,637 585,467 416,543 296,411 (1)	314,429	(1)	87,545 37,065 37,251 35,406 28,029	25,818 22,566 14,042 8,493 6,550 9,400	3,494,408 2,953,436 (1)
	Number of returns	(11)	18,343,701	13,204,116	929,543 1,356,796 1,060,715 1,130,426	1,148,614 1,137,101 1,101,324 1,049,281	1,330,592 884,564 584,411 348,392 214,707 (1)	5, 139, 585	(J)	2,595,450 596,188 510,187 373,304 286,725	251,238 200,662 137,659 72,916 58,081 55,863	14,922,891 3,418,529 (1)
	Income tax  (Thousand dollers)	(10)	6,580,491	5,580,491	29,132 132,526 179,919 251,234	326, 845 398, 277 462, 914 494, 234 496, 692	852, 267 689, 980 563, 043 404, 099 295, 509 (1)	1	1	<del>, , , , , , , , , , , , , , , , , , , </del>	1 ( 1 1 1 )	2,771,773 2,804,898 (1)
income	Amount (Thousand dollars)	(6)	27,270,265	27,270,265	144,985 662,131 899,717 1,255,320	1,635,072 1,975,251 2,273,807 2,417,430 2,423,659	4,151,608 3,352,101 2,717,356 1,937,998 1,406,138	ı	1	11111	11111	13,687,372 13,565,201 (1)
Taxable income	Number of returns	(8)	13,376,488	13,376,488	766,064 1,393,160 1,085,563 1,155,062	1, 166,674 1, 149,241 1, 109,971 1,055,515	1,332,233 885,220 584,411 348,392 214,707 (1)	1	1	1111		10,009,244 3,304,903 (1)
	Number of returns with no taxable income	(7)	5,758,186	1		1111	11111	5,758,186	(1)	2,684,822 687,723 635,091 450,552 355,383	322,223 242,338 162,595 89,978 64,315 61,854	5,696,332
	Exemptions (Thousand dollers)	(9)	26,871,624	17,150,500	579,638 894,869 794,987 1,073,556	1,251,734 1,384,837 1,459,972 1,618,139 1,542,990	2,408,630 1,799,404 1,201,438 718,492 417,820 (1)	9,721,124	. 1,575	1,927,301 860,001 1,186,977 1,056,548 1,023,761	1,047,094 869,152 862,323 413,978 315,007 357,407	19,964,439 6,903,191 (1)
come	Amount (Thousand	(5)	112,684	85,334	2,384 4,368 3,910 5,043	6,815 5,317 7,888 7,078 6,373	11,857	27,350	-	5,988 3,871 4,637 4,817 3,326	1,178 1,640 850 1,043	76,362
Other income	Number of returns	(7)	1,310,714	1,095,277	41,013 57,104 50,885 50,885	75,947 80,516 82,789 88,915	157,924 119,849 95,164 59,073 44,301	215,437	-	89,360 31,308 29,551 22,340 11,350	8,217 10,507 5,257 7,547	832,106 478,608
	Salaries and wares  (Thousand dollers)	(3)	56,262,654	49,263,692	802,593 1,725,451 1,879,067 2,582,727	3,200,759 3,728,097 4,141,261 4,477,377 4,401,417	7,274,170 5,713,186 4,345,394 2,947,095 2,021,131	6,998,962	ı	838,991 504,663 770,674 785,715 801,833	875, 394, 780, 203 609, 545 381, 856 301, 363 348, 725	33,588,986 22,649,701 (1)
	Adjusted gross income (Poused dollers)	(2)	56,375,338	49,349,026	804,977 1,729,819 1,882,977 2,587,770	3,207,574 3,733,414 4,149,149 4,484,455 4,407,790	7,286,027 5,720,901 4,352,279 2,951,359 2,026,568	7,026,312	'	844, 979 508, 534 775, 311 790, 532 805, 159	876, 572 781, 843 610, 395 382, 126 301, 972 348, 889	33,665,348 22,686,023 (1)
	Munber of returns	(1)	19,134,674	13,376,488	966,064 1,393,160 1,085,563 1,155,062	1,166,674 1,149,241 1,109,971 1,055,515	1,332,233 885,220 584,411 348,392 214,707	5,758,186	(1)	2,684,822 687,723 635,091 450,552 355,383	322, 223 242, 338 162, 595 89, 978 64, 315 61, 854	15,705,576
	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 \$4,500 \$4,500 under \$4,500	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$10,000 or more	Nontaxable 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	\$2,500 under \$3,000. \$1,000 under \$3,500. \$1,500 under \$4,000. \$4,000 under \$4,500. \$5,000 or more.	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. \*Less than \$500.

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

01 /	DJ031ED GRO	33 INCOME C	LASSES					
Maria de la Caracteria de	Number of returns with	Adjusted gross income	Total itemized	Exemptions	Number of returns with	Taxable	income	Income tax before credits
Adjusted gross income classes	itemized deductions	(Thousand	(Thousand dollars)	(Thousand	no taxable income	Number of returns	Amount (Thousand	(Thousand
	(1)	dollere)	(3)	dollara) (4)	(5)	(6)	dollars) (7)	(8)
	(2)	12/	(2)	(4)	(2)	(0)	100	(0)
Grand total	25,261,832	196,764,191	38,391,226	50,611,922	1,880,975	23,380,857	108,908,280	27,203,448
Taxable returns, total	23,257,937	190,866,896	35,565,628	46,467,706	~	23,257,937	108,833,562	27,187,718
\$600 under \$1,000	62,289	55,224	11,675	37,373	-	62,289	6,176	1,208
\$1,000 under \$1,500 \$1,500 under \$2,000	238,340	302,002	81,313	147,189	-	238,340	73,500	14,595
\$1,000 under \$2,000\$2,000 under \$2,500	386,626 552,030	682,256	175,107 311,521	315,091 540,122	_	386,626 552,030	192,058	38,241 79,517
	-	1,200,100	311,321	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		332,030	3,0,2	77,517
\$2,500 under \$3,000	738,094	2,033,588	484,354	842,831	-	738,094	706,403	140,923
\$3,000 under \$3,500 \$3,500 under \$4,000	900,681	2,937,483 4,060,128	665,075 908,135	1,189,313	-	900,681	1,083,095 1,534,773	216,517 308,615
\$4,000 under \$4,500	1,218,807	5,186,292	1,139,544	2,036,736	[	1,218,807	2,010,012	405,205
\$4,500 under \$5,000	1,430,979	6,800,047	1,452,044	2,621,620	-	1,430,979	2,726,383	550,716
\$5,000 under \$6,000	3,218,316	17,702,370	3,641,834	6,550,067	_	3,218,316	7,510,469	1,517,679
\$6,000 under \$7,000	3,078,053	19,979,530	3,995,577	6,837,290	-	3,078,053	9,146,663	1,849,743
\$7,000 under \$8,000\$8,000 under \$9,000	2,577,051	19,268,840	3,756,340	5,950,036	-	2,577,051	9,562,464	1,942,157
\$9,000 under \$10,000	1,914,463	16,212,321	3,096,163	4,432,093 3,142,123	-	1,914,463	8,684,065 7,399,977	1,778,833 1,530,586
\$10,000 under \$11,000	1.002,924	10,506,671	1.896.814	2,287,951	_	1.002,924	6,321,906	1,320,321
\$11,000 under \$12,000	720,091	8,259,707	1,449,233	1,618,890		720,091	5,191,584	1,097,996
\$12,000 under \$13,000	515,853	6,431,131	1,105,126	1,162,617	-	515,853	4,163,388	893,651
\$13,000 under \$14,000. \$14,000 under \$15,000.	368,594 272,897	4,963,859 3,948,624	841,760 662,870	828,263 621,789	-	368,594 272,897	3,293,836 2,663,965	720,545 591,944
	212,071	3,540,024	002,010	021,709	_	212,097	2,000,900	221, 2444
\$15,000 under \$20,000	714,276	12,190,009	1,977,208	1,622,819	-	714,276	8,589,982	2,011,363
\$20,000 under \$25,000	306,607 453,791	6,821,200	1,039,344 2,215,045	700,342	-	306,607 453,791	5,081,514	1,309,510 3,757,640
\$50,000 under \$100,000	106,973	7,045,117	1,070,677	241,891	_	106,973	5,732,549	2,451,212
\$100,000 under \$150,000	16,450	1,975,538	347,401	35,702	-	16,450	1,592,435	815,853
\$150,000 under \$200,000	5,359	919,487	175,112	11,321	_	5,359	733,054	402,977
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	6,027	1,727,545	361,591	12,641	-	6,027	1,353,313	783,593
\$1,000,000 under \$1,000,000	965 380	648,818 725,476	128,342 139,134	1,993 766	-	965 380	518,483 585,576	304,944 351,634
Nontaxable returns, total	2.003.895	5,897,295	2,825,598	4,144,216	1,880,975		74,718	15,730
		, ,				122,920	74,710	15,750
Under \$600\$600 under \$1,000	41,045 153,088	15,594 123,130	29,331	56,085	41,045	(1)	- (1)	
\$1,000 under \$1,500	240,640	309.773	72,394 157,9 <b>8</b> 9	133,233 285,214	152,651 237,651	2.989	(1)	(1) 130
\$1,500 under \$2,000	264,141	458,409	235,378	363,360	248,947	15,194	3,242	637
\$2,000 under \$2,500	263,725	590,770	250,597	447,765	239,989	23,736	8,672	1,731
\$2,500 under \$3,000	250,329	690,631	278,153	517,364	230,086	20,243	12,134	2,418
\$3,000 under \$3,500 \$3,500 under \$4,000	206,328	668,599	270,296	470,692	187,087	19,241	12,806	2,553
\$4,000 under \$4,500	150,542 137,114	560,442 579,361	218,995 235,368	395,807 410,518	137,733 126,098	12,809 11,016	7,366 8,877	1,467 1,770
\$4,500 under \$5,000	94,372	448,153	176,248	303,932	87,551	6,821	5,818	1,160
\$5,000 or more	202,571	1,452,433	900,849	760,246	192,137	10,434	15,134	3,863
Returns under \$5,000	8,410,153	27,752,617	7,153,517	12,731,465	1,688,838	6,721,315	8,791,076	1,767,404
Returns \$5,000 under \$10,000	12,350,403	87,314,677	17,475,203	27,647,919	182,907	12,167,496	42,314,334	8,621,132
Returns \$10,000 or more	4,501,276	81,696,897	13,762,506	10,232,538	9,230	4,492,046	57,802,870	16,814,912

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

# INDIVIDUAL INCOME TAX RETURNS FOR 1961

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

				Tax cred	it for—				Income tax	Self-empl	oyment tax
Additional group fragme places	Dividends	received	Retiremen	nt income	Foreign	n taxes	Other tax	x credita	after credits		Amount
Adjusted gross income classes	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Number of returns	(Thousand
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Grand total	2,525,820	279,337	512,507	73,479	79,172	26,809	62,064	16,437	26,807,474	2,867,356	421,924
Taxable returns, total	2,467,984	277,744	404,119	61,993	76,480	24,914	59,200	15,593	26,807,474	2,442,631	378,479
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(1) 11,491 27,929 36,243	(1) 104 289 513	4,334 14,889	- 116 835	]	-	( =		1,202 14,491 37,834 78,110	9,455 22,909 52,413 77,098	403 1,138 3,512 6,227
\$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.	52,262 64,397 57,900 66,751 77,916	1,157 1,505 1,569 1,864 2,193	23,157 29,518 26,943 24,346 29,629	1,854 3,826 3,288 3,303 4,897	3,557	150	2,389	129 332	137,852 211,126 303,606 399,912 543,474	100,888 119,273 135, <b>624</b> 152,890 161,100	9,590 13,149 16,673 20,429 24,485
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,00.	139,745 153,926 150,228 137,520 132,220	4,867 5,368 5,218 5,166 5,998	42,457 33,612 32,425 21,146 16,943	6,444 5,885 6,452 3,532 2,723	3,426 (1) 2,759 4,168 (1)	221 (1) 558 541 (1)	5,893 (1) 3,240 4,066 2,894	219 (1) 419 493 454	1,505,928 1,837,927 1,929,510 1,769,101 1,521,237	293,082 234,460 185,549 147,460 109,382	45,562 37,300 30,116 24,737 19,172
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$41,000 \$14,000 under \$15,000	111,700 102,694 98,688 85,563 78,283	4,952 5,277 5,323 5,387 4,873	11,084 9,361 8,707 8,181 5,471	1,8% 1,658 1,475 1,369 871	2,136 2,580 2,150 2,473 1,630	494 400 505 382 142	2,711 2,268 2,336 1,696 1,564	360 218 251 240 350	1,312,619 1,090,443 886,097 713,167 585,708	81,777 66,397 55,995 46,887 40,245	14,935 12,389 10,742 9,053 7,844
\$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.	284,020 165,823 311,438 91,219 15,215	23,436 19,448 62,921 46,954 18,591	20,945 11,394 20,717 6,319 1,259	3,726 2,007 3,771 1,167 247	7,4% 5,295 18,030 10,178 2,962	1,178 1,011 4,105 4,857 2,860	6,306 3,5 <b>97</b> 7,925 3,816 1,039	1,824 458 2,243 2,052 793	1,981,199 1,286,586 3,684,600 2,396,182 793,362	131,833 73,510 112,240 25,635 3,736	26,304 15,039 23,045 5,312 760
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	5,073 5,773 943 367	10,156 19,714 6,734 8,161	507 652 90 33	163 162 303 23	1,199 1,604 309 126	1,268 3,274 1,761 735	340 480 76 37	1,704 494 1,630	390,725 758,739 295,652 341,085	1,257 1,328 156 52	262 264 27 10
Nontaxable returns, total	57,836	1,593	108,388	11,486	2,692	1,895	2,864	844	_	424,725	43,445
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(1) 7,295 10,728	(1) 90 234	(1) 13,164 21,418	(1) 541 1,466	2,692	1,895	2,864	- 844	-	5,223 24,032 45,169 49,512 57,698	190 911 2,326 3,269 4,803
\$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.	10,027 8,844 5,245 5,706 4,300 5,020	262 232 209 211 168 185	18,830 17,462 10,796 10,010 5,815 8,342	2,143 2,209 1,168 1,559 898 1,411	2,092	1,095	2,004	0444		60,825 50,202 40,575 34,432 21,698 35,359	6,043 5,672 5,292 5,033 3,669 6,237
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	450,362 718,141 1,357,317	10,608 26,777 241,952	252,862 154,512 105,133	28,194 26,395 18,890	4,431 16,300 58,441	332 2,313 24,164	8,843 18,817 34,404	670 1,944 13,823	1,727,607 8,563,703 16,516,164	1,221,016 1,003,918 642,422	132,814 162,885 126,225

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

LEstimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 8. -NUMBER OF RETURNS WITH ITEMIZED DEDUCTIONS BY SIZE OF TOTAL DEDUCTIONS

[Taxable and nontaxable returns]

	returns													-			
Adjusted gross income classes	with	Under	\$100	\$200	\$300	\$400	\$500	\$1,000	\$1,500	\$2,000	\$2,500 under	\$3,000	\$4,000 under	\$5,000	\$10,000	\$20,000	\$30,000
	deductions	\$100	\$200	\$300	\$400	\$500	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$4,000	\$5,000	\$10,000	\$20,000	\$30,000	поге
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(213)	(13)	(14)	(12)	(16)	(11)
Total	25, 261, 832	33,746	143,707	339,824	558, 698	842,256	7, 224, 170	7,524,606	4,278,737	1,956,448	910,293	721,817	278,286	335,456	80,737	15,686	17,365
Under \$600	41,045 215,377 478,980 650,767 815,755	4,521 12,321 6,490 3,030	4,383 55,679 49,607 16,246 4,094	3,980 52,602 106,773 83,608 52,759	4,718 30,500 82,568 116,290 123,040	2,431 19,886 63,471 108,410 138,622	11, 874 31, 993 131, 143 239, 373 369, 907	5,215 6,803 25,488 58,347 90,548	1, 387 2, 485 7, 635 12, 631 23, 142	2,830	4,345 4,345 4,468	7,060	3,670	2,963			
\$2,500 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$7,000 \$6,000 under \$7,000	988, 423 2, 338, 534 2, 881, 272 3, 328, 900 3, 130, 168	3,731	3, 192 4, 845 3, 869 1, 180	25,387 7,001 5,208 1,078	109,417 81,153 5,029 3,582	145,981 257,268 92,168 9,847 2,521	503,353 1,336,634 1,568,313 1,495,209 903,305	141, 102 449, 071 821, 401 1, 201, 111 1, 387, 035	37,353 131,801 253,506 416,730 561,564	9,861 38,022 80,284 118,925 166,605	6,504 16,550 23,706 45,832 57,917	7,311 18,281 25,725 32,177	4,100 3,081 4,861 9,835	2,928 4,006 3,430 6,240	4,582	***	(1)
87,000 under \$9,000 86,000 under \$9,000 87,000 under \$10,000 810,000 under \$11,000 811,000 under \$12,000	2, 596, 499 1, 921, 480 1, 373, 356 1, 005, 804 721, 400	Ş			- 1	1,650	436,964 153,300 33,200 3,366 2,340	1, 187, 406 819, 724 497, 340 316, 872 184, 018	617, 225 581, 286 470, 651 355, 474 246, 589	230, 586 224, 537 216, 920 186, 435 150, 397	66, 286 77, 223 83, 738 77, 216 70, 709	36,444 41,489 49,810 44,516 46,899	9,473 14,210 10,512 10,428 11,575	9,693 7,860 9,941 9,737 7,869	1,285		
\$13,000 \$14,000 \$1,000 \$20,000 \$25,000	516,973 369,408 273,441 715,703 307,061	762 47	611	1,428	(T)		994 679 845 985 (1)	105, 278 64, 249 40, 997 80, 936 23, 055	168,647 105,403 71,771 135,637 41,870	119, 133 87, 984 63, 299 151, 140 50, 704	60, 229 51, 369 41, 223 121, 486 46, 388	42,061 38,824 34,902 130,721 65,415	11, 353 11, 626 10, 346 49, 601 36, 324	7,909 8,188 8,869 40,235 38,027	1, 199 984 1, 053 4, 347 4, 484	454	
225,000 under \$50,000. \$50,000 under \$100,000. \$150,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000.	454,881 107,257 16,510 5,390 6,069	141		111	110	111H	146	17, 157 1, 319 23 23 19	33, 400 2, 367 122 32 27	42,254 3,214 190 45	49,314 4,181 196 47 35	88,854 9,188 494 98 80	66, 895 9, 697 497 114	39,479 39,479 3,076 574 428	28,111 26,824 5,296 1,161 1,161	3,274 6,916 2,742 930 675	1,490 4,013 3,807 2,363 3,958
\$500,000 under \$1,000,000	983	1	1 (	1 1	1 1	1 !	1 1	44	нн	н	C/ I	27 2	10	47	87 29	37	784

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
\*\*ISstimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 9. --SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES [Income sources: Salaries and wages, dividendi, interest, and combined other income or loss]

								INDIVI	DOME	11001112	11111 142					
Returns with two sources	net) and lusions)	Dividends (after exclusions)	(Thousand dollare)	(17)	152,502	1-5,533	(2) 1,084 1,467 249	1,248 1,444 3,641 3,174 5,150	5,00, c,175 8,673 8,461 7,590	7,480 7,015 5,855 5,219 3,848	15,407 11,005 17,205 7,799 1,127	1,259	695,0	1	(2) 817 1,048 2,208	2,698
	Salaries and wages (net) and dividends (after exclusions)	Salaries and Wages (net)	(Thousand dollars)	(13)	2,199,941	2,182,125	(2) 3,265 5,904 1,708	12,772 14,735 22,458 34,306 45,918	104,746 174,346 181,436 198,561 143,756	165,843 151,105 115,405 116,314 78,875	261,186 129,086 172,084 34,838	2,517 1,503 376	17,816	•	(2) 1,735 2,255 4,012	8,750
Returns	Salaries	Number of returns		(12)	263,607	243,348	(2) 3,926 4,103 3,052	5,133 5,133 5,133 5,721 10,811	20,203 29,083 25,337 24,489 15,400	16,560 13,742 0,729 8,508 5,723	15,221 6,29g 5,835 65,42	22 12 2	15,259	•	(2) 3,354 2,863 3,558	3,000
	Other loss1	Amount	(Thousand dollars)	(11)	551,841	1	1 ( 1	1111	1 1 1 1	1 ( ) ( )	1111	1 1 1	551,841	551,841	1111	
	Other	Number of returns		(10)	264,957	•	1 1 ( )	11171	17117	1111	1111	1111	269,957	200,057		
	псоше 1	Amount	(Thousand dollars)	(6)	13,336,463	10,621,078	52,794 131,178 217,418 324,871	416,684 467,940 490,837 538,524 604,041	1,004,301 794,360 698,956 637,558 489,438	410,742 339,921 293,067 245,070 217,603	805,811 474,217 738,592 140,108 16,231	5,224 4,513 1,004	2,715,885	,	150,249 277,757 454,727 403,824 351,657	295, n04 758, 931 176, 320 114, 733 75, 956 156, 113
	Other income1	Number of returns		(8)	3,097,954	1,862,932	63,145 101,402 124,745 144,820	150,48 144,120 131,121 125,744 126,871	183,500 122,694 93,407 75,163 51,591	39,182 29,572 23,420 18,184 15,020	50,307 21,304 22,814 2,263 141	31 15	1,835,022	1	419,187 351,642 371,673 231,069 156,708	109,043 80,233 47,018 27,075 16,093
one source	eceived	Amount	(Thousand dollars)	(2)	146,459	69,16	(2) 7,974 11,092 7,278	9,229		13,572	1111	1111	84,703	1	13,176 22,814 15,215 10,907	16,617
Returns with one source	Interest received	Number of returns		(9)	ښېرا وه	26,501	(2) 6,452 5,217 3,155	3,354		2,012		1 1 3 1	72,543	•	18,043 17,140 18,527 8,978 4,774	5,031
Re	Dividends (after exclusions)	Amount	(Thousand dollars)	(5)	83,305	1,130	5,11.2	4,00	13,507	6,811	16,208	1,823	14,169	,	1,475 2,557 5,146	(5)
		Number of returns		(7)	29,-31	14,093	5,031	3,022	2,718	476	575	112	14,738	1	4,7/4 3,714 4,180	(2)
	Salaries and wages (net)	Amount	(Thousand dollars)	(3)	154,952,449	144,275,379	482,509 2,176,433 2,583,478 3,749,745	4,914,368 7,368,241 8,444,521	20,8e0,157 20,057,832 12,833,255 12,784,001	2,554,362 2,017,653 1,608,968	1,770,451 340,642 369,083 28,440 3,138	329	10,077,070	1	492,343 660,730 1,038,750 1,105,935 1,158,475	1,361,634 1,131,855 978,750 731,817 559,559 1,057,172
		Number of returns		(2)	36,498,997	28,899,130	1,177,912 1,750,395 1,485,687 1,071,139	1,786,573 1,892,239 1,967,161 1,986,839 1,989,800	3,803,795 3,096,505 2,255,742 1,510,612	526,773 368,458 210,376 119,640 67,217	106,461 17,798 10,200 464	4111	7,549,861	ţ	3,175,737 886,575 848,445 629,643 512,020	462,635 350,988 260,963 172,612 118,749 181,494
	Total	number of returns		(1)	61,499,420	48,582,765	1,385,033 2,136,415 1,994,863 2,311,741	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	6,027,260 5,208,406 4,124,040 2,477,373 2,1+3,339	1,521,438 1,035,358 714,051 491,518 355,621	888,100 356,826 445,501 110,142 16,726	5,426 6,062 967 381	12,916,655	431,831	3,969,165 1,633,766 1,800,304 1,333,106 1,019,820	850,421 637,534 440,965 284,422 198,869 316,447
				Grand total	Taxable returns, total	\$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	\$2,500 under \$3,000; \$3,000 under \$3,500. \$3,500 under \$4,500. \$-,500 under \$4,500.	\$5,000 under \$1,000 \$5,000 under \$3,000 \$7,000 under \$2,000 \$5,000 under \$1,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	\$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 \$200,000 under \$500,000 \$1,000,000 under \$1,000,000 \$1,000,000 on more	Nontaxable returns, total	No adjusted gross income	Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,500.	\$2,500 under \$3,000. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$4,500.	

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

Table 9, --SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES --Continued [Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

						E	Returns with	Returns with two sources —Continued	-Continued						
	Salaries in	Salaries and wages (net) interest received	et) and red	Salaries	s and wages (net)	(net) and	Salaries	and wages other loss	(net) and	Dividends	Dividends (after exclusions)	lons) and	Dividends	(after exclusions)	ons) and
Adjusted gross income classes	Number of returns	Salaries and Wages (net)	Interest	Number of returns	Salaries and wages (net)	Other Income <sup>1</sup>	Number of returns	Salaries and wages (net)	Other loss1	Number of returns	Dividends (after exclusions)	Interest	Number of returns	Dividends (after exclusions)	Other income1
		(Thousand dollers)	(Thousand dollers)		(Thousand dollers)	(Thousand dollers)		(Thousand dollare)	(Thousand dollers)		(Thousand	(Thousand dollers)		(Thousand dollars)	(Thousand dollars)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(56)
Grand total	1,931,328	13,376,770	585,353	7,930,349	41,059,408	7,109,990	1,854,470	11,538,502	1,561,469	132,716	319,154	127,273	310,311	602,172	2,169,439
Taxsble returns, totsl	1,814,851	13,201,321	543,914	6,858,359	39,611,759	6,283,104	1,486,012	10,471,454	923,942	72,301	256,177	89,193	219,953	540,564	2,051,655
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	8,725 15,603 33,793 37,002	4,980 15,195 45,600 69,138	2,427 5,197 13,361 13,430	75,154 137,374 149,945 212,822	49,407 134,109 204,268 362,627	13,608 39,263 58,240 118,291	5,357 17,835 28,674 51,414	7,557 33,912 68,840 152,519	3,115 10,606 18,805 37,272	6,373 10,253 7,861 7,258	4,287 8,024 10,282 8,272	1,115 4,865 3,458 8,139	3,952 5,867 9,783 10,887	1,011 3,125 4,809 4,943	2,296 4,275 12,341 19,449
\$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	53,608 53,393 74,183 86,182 81,502	129,235 157,079 255,543 341,173 368,171	19,385 17,265 22,275 25,827 21,937	272,357 307,006 343,609 408,110 442,341	586,902 783,807 1,021,416 1,434,230 1,760,339	165,998 216,460 269,432 301,625 342,578	56,568 70,766 88,681 98,328 115,483	197,648 283,118 394,984 483,522 619,506	41,165 52,188 61,917 64,926 71,515	4,540 6,576 4,774 7,361	7,619 16,434 10,378 12,777	4,810 5,352 7,363 7,004	10,897 12,322 9,655 9,655 12,751 9,259	7,976 11,845 7,173 13,972 8,227	21,752 28,394 28,839 39,900 35,725
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$9,000 under \$10,000	224,780 238,632 213,663 172,833 141,530	1,178,749 1,486,747 1,544,499 1,414,279 1,300,415	58,718 65,300 55,719 48,571 42,652	921,912 883,528 769,903 561,024 421,399	4,408,052 5,107,919 5,192,598 4,280,927 3,599,414	664,457 632,643 571,703 476,773 393,073	231,613 192,330 168,193 121,260 76,522	1,402,646 1,357,507 1,346,855 1,093,008	133,827 110,646 90,250 64,540 40,138	5,133	17,846 15,108 28,440	10,396	17,382 12,552 10,763 9,708 8,060	21,211 12,478 13,870 16,189	74,037 69,733 66,509 66,271 57,842
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	111,757 78,851 55,542 40,501 25,125	1,140,597 880,865 674,261 529,445 354,615	31,294 23,305 17,738 15,292 9,041	296,673 200,597 133,078 85,338 60,177	2,808,580 2,074,767 1,464,221 987,977 726,600	297,745 225,384 193,437 160,443 143,215	53,301 34,116 22,524 15,424 10,147	590,281 410,123 298,049 218,553 155,460	32,411 19,626 16,769 10,990 8,735	1,049 850 711 542 (2)	8,700 7,839 7,931 °,795	2,312 1,822 1,016 1,016 (2)	7,382 6,736 6,128 5,081 4,118	13,810 15,504 12,203 13,802 9,230	63,900 62,169 64,475 54,690 50,252
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$10,000 \$50,000 under \$100,000 \$100,000 under \$150,000	47,375 11,446 8,266 8,261 541	778,125 248,531 249,649 32,421 1,833	19,876 6,434 7,760 1,078	116,535 32,121 25,039 2,119 134	1,572,363 490,587 484,335 67,172 5,329	391,526 218,556 301,483 65,575 10,316	18,837 4,821 3,495 308	334,674 114,266 120,834 20,563 1,037	17,842 6,950 7,489 2,126	1,351 643 680 241 50	19,701 13,083 22,393 14,986 5,679	3,344 1,388 1,409 781 265	13,803 8,644 18,561 4,619	40,519 33,667 108,191 68,323 23,065	198,556 159,209 518,613 236,397 44,481
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	- · · · ·	176	elti	27 27 2	1,922 1,769 72 50	3,796 4,982 1,353 1,149	2 - 1	910	75 22	13	2,333	68 22 0	215 228 20 20 10	14,368 29,371 6,712 6,668	22,346 36,004 5,804 7,396
Nontaxable returns, total,	116,477	175,449	41,439	1,071,990	1,447,649	826,886	368,458	1,067,048	637,527	60,415	62,977	38,080	90,358	61,508	117,784
No adjusted gross income	1	i	1	i	1	1	75,044	128,586	323,768	ŧ	1	ı	1	ı	1
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	11,974 17,927 25,948 20,956 12,255	2,798 9,275 23,519 27,248 21,409	2,204 5,467 8,971 8,943 5,828	143,705 116,425 173,048 152,697 126,668	39,769 55,642 130,048 161,312 167,364	17,364 35,015 85,499 107,169 117,809	47,527 32,743 40,993 35,019 28,458	70,827 63,760 91,577 101,532 91,784	55,949 37,722 40,989 40,703 27,156	5,065 11,998 16,514 11,249 5,445	1,123 6,062 10,858 10,455 7,639	1,180 3,322 9,429 8,476 4,610	11,843 14,036 14,033 16,810 9,940	1,940 3,547 6,229 8,324 5,664	2,740 7,324 11,355 20,765 16,969
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000		21,759	3,947	102,556 84,872 62,673	160,232	119,876	29,531 25,576 19,675	113,996	32,928 24,980 22,901	3,019	6,347	3,933	7,246	6,693	12,891
\$4,000 under \$4,500 \$4,500 under \$5,000 \$5,000 or more.	4,126 2,783 2,450	16,882 12,129 14,723	1,005	35,523 28,408 45,415	103,971 99,441 217,228	46,156 35,176 65,762	12,974 8,303	64,129 46,252 89,897	9,210	3,021	13,419	3,788	2,299	1,740	8,612
Footnotes at end of table. See text for "Description of the Sample and Limitations	lon of the Sa	mple and Limi	ξj	the Data" an	Deta" and "Explanation	on of Classif	of Classifications and	1 Terms."							

Table 9. --SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES-Continued

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

								INDIV.	IDUALI	11002111	11111 101			-	. 1001		
	idends income1	Other income <sup>1</sup>	(Thousand dollars)	(40)	1,272,723	1,241,054	(2) 4,88 2,054 4,515	5.41 9.563 10,311 11,825 119,483	33,547 39,594 46,220 51,308	29,051	137,461 97,275 203,488 144,500 50,380	20,174 41,915 15,578 11,14	31,054	'	015 2,.57 3,847 1,855	7,295	3,585
	(net), dividends and other income	Dividends (after exclusions)	(Thousand dollers)	(45)	504,587	493,201	(2) 635 1,089 1,281	3,007 2,775 3,785 5,115 5,077	1r,147 8,747 11,971 11,113 24,955	14,122 13,391 12,149 12,506	48,314 30,658 101,351 68,128 26,405	15,042 23,165 5,493 8,011	11,386	ī	01. 1,123 709 1,584	1,3,5	1,038
3	Salaries and wages (after exclusions),	(f)	(Thousand dollers)	(4)	3,931,661	3,901,765	(2) 2,599 2,542 10,00	17, 152 14, 535 18, 082 47, 744	131,718 172,206 223,607 214,076 297,792	215,216 188,716 183,955 160,060 152,322	531,371 312,210 501,722 238,829	19,332 22,055 2,064 2,228	24,896	1	1,1h1 3,432 4,378 2,227	3,50"	4,067
three sources	Salaries (after es	-	returns	(43)	470,210	4431	(2) 5.888 3.429 7,157	4,390 9,559 15,311 18,715	32,982 33,859 36,609 32,009	20,823 20,823 18,431 15,292 13,378	-1,530 20,220 28,841 5,874 1,054	319 309 37 14	25,279	1	5,480 5,480 4,982 2,928	J ()	1,892
with	idends	Interest	(Thousand dollars)	(42)	270,012	205,465	1,182 2,541 3,942	2, 4, 4, 4, 6, 6, 6, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	16,11+ 15,425 19,275 19,075 13,054	12,330 9,122 10,189 7,075 4,745	18,070 8,142 12,217 3,126 3,126	2 (5)	10,607	í	(2) 901 1,586 1,832 1,832 2,352	1,828	1,850
Returns	(net), divi	Dividends (after exclusions)	(Thousand dollars)	(41)	348,850	337, t.09	712	4,417 4,414 7,165 7,585 6,255	21,200 24,159 17,336 20,873 16,870	16,739 13,645 14,579 11,405 8,398	38,811 22,114 45,659 18,915 4,141	1,57e 3,150 117	11,250	1	(2) 734 1,217 1,186 1,186 1,634	2,439	3,872
	Salaries and weges (net), dividends (after exclusions), and interest received	Salaries snd wages (net) e	(Thousand dollars)	(40)	4,763,638	4,724,328	1,627	24,012 27,078 43,344 73,782 96,184	235,504 316,220 329,281 382,124 324,273	346,717 308,307 302,714 231,384 187,952	655,753 265,652 425,044 96,538 19,686	3,038	39,310	1	(2) 1,548 3,601 5,402 3,627	6,130	18,741
	Salarie (after exc		returns	(34)	509,686	541,839	3,354 5,307 1,000 1,130	11,507 11,068 14,393 20,854 23,538	4°,4°0 54,838 48,896 4°,558 37,303	35,760 28,804 26,228 18,557 13,915	41,987 13,365 14,913 1,872 213	27 20 1	27,847	1	(2) 3,791 5,468 4,798 7,48	3,792	5,200
	ed and	Other loss1	(Thousand dollars)	(38)	174,157	467,4	853	2,206	1,849	1,526	1	1 1 1 1	167,723	152,314	7,437 2,305 2,233 1,527	1.407	
	Interest received other loss1	Interest	(Thousand doilars)	(37)	165,491	32,215	956.4	7,450	840.0	500 m		1111	12,276	23,422	12,884 7,632 6,458 5,936	7,944	
1	Inter	Number of	returns	(36)	83,359	980°3	2,827	1,520	1,229	514		1 1 1 1	77,273	42,933	10,391 0,945 3,478 2,563	1.963	
Returns with two sources—Continued	ed and	Other income1	(Thousand dollars)	(35)	7,331,059	6,505,103	9,973 31,247 70,629 103,932	132,863 170,719 198,052 183,890 223,627	359,720 358,272 307,829 307,829	256,047 230,763 213,145 202,263 182,025	746,440 538,507 1,002,322 224,191 35,149	11,915	765,95e.	1	16,260 48,724 128,780 126,433 117,877		35,726 22,687
Wo sources	Interest received other income1	Interest	(Thousand dollars)	<u>\$</u>	917,746	850,038	3,177 11,840 21,602 27,936	28,022 38,910 38,405 29,177 36,098	57,158 37,756 37,594 41,253 31,288	20,389 21,226 17,523 14,538	48,007 27,704 42,177 10,561 3,123	464 733 256 122	257,688	1	9,521 23,824 51,985 49,318 39,455		8,401 5,970 4,633
urns with t	Inter	Number	returns	(33)	1,523,318	937,945	15,760 33,298 52,452 58,638	58,380 64,616 63,148 50,249 54,700	90,984 61,450 52,931 41,230 35,789	26,354 21,968 18,494 16,081 13,463	46,112 25,437 32,223 3,725 3,725	77 60 60	585,373	1	63,450 89,353 ( 145,258 ( 101,452 ( 70,256	50,162	16,813 9,783 5,766
Ret	ustons)	Other loss1	(Thousand dollars)	(32)	76,600	8,270		1,872		1,405	661 802 864 977	486 621 360 418	68,330	962,09	1,494	4,695	
l)	Dividends (after exclusions) and other loss <sup>1</sup>	Dividends (after exclusions)	(Thousand dollars)	(31)	117,988	171,19		10,687		00,00	8,686 15,857 10,390 8,177	4,475 8,035 4,425 8,834	26,817	7,035	3,369	14,153	
	Dividends		returns	(30)	23,626	5,301		3,372			407 475 138 62	23	18,325	10,407	2,892	2,996	
		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 \$2,000.	\$2,500 under \$3,000. \$3,000 under \$3,500. \$5,000 under \$4,000. \$4,500 under \$4,500.	\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$9,000 under \$9,000.	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000	\$150,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000	Nontaxable returns, total	No adjusted gross income	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,500.	\$2,500 under \$3,000. \$3,000 under \$3,500.	\$3,500 under &,000. \$4,000 under &,500. \$4,500 under \$5,000.

Pootnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Chassifications and Terms."

117,183 85,470 187,864 84,378 21,919

297,850 204,596 657,912 416,181 169,975

74,991 47,595 97,396 27,180 4,319

9,128 4,934 7,086 877 39

381,859 243,541 503,028 146,746 34,283

45,481 21,212 45,102 13,408 2,987

88,716 32,663 36,939 4,843 4,843

9,954 4,566 114,368 6,896 3,844

11,307 9,537 35,745 20,700 11,031

159,474 89,303 162,874 73,634 25,595

0,431 4,273 5,535 1,350

\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$20,000 \$50,000 under \$100,000 \$100,000 under \$150,000

04,071 191,639 63,534 71,099

1,587

1,238

9991

11,235 24,015 4,268 16,750

723 892 85 138

5,979 4,985 254 1,752

103

5,145 9,938 1,281 5,506

6,031 6,280 (3) 202

2001

\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.

189,085

1,560 7,957 22,420 20,564 20,640

1,561 6,465 20,183 21,090 22,302

10,213 32,855 59,852 47,551 37,074

10,926 9,338 10,592 8,199 5,503

590 514 5202 8,202 8,75

1,403 5,157 18,547 21,705 22,536

685 2,681 8,391 11,230 10,434

7,917 16,714 37,753 34,857 27,328

1,246

10,238

3,898

Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000.

044,69

28,685

174,049 21,035

0,9,640

160,324

58,058

196,432

185,037

39,574

6,844 2,694

45,116 8,090 3,918

13,820 3,159

ontaxable returns, total...... No adjusted gross income....

21,153 2,899 6,103 18,391 19,253 8,625 8,612 4,991 57,612

28,446 22,223 10,404 7,873 4,521 11,755

149,

6,627

1,702 970

4,420

220,098 197,474 215,530 193,155 200,301

39,743 35,496 36,626 31,267 30,165

85,861 77,493 80,629 68,736 57,756

32,960 27,062 26,658 21,733 19,915

19,431 11,717 10,773 8,446 9,530

8,432 6,213 5,150 4,448 3,112

333,446 260,105 204,524 157,093 137,964

177,221 159,263 140,722 110,700 95,620

33,754 29,157 20,234 17,067 14,597

956,742 807,810 620,490 489,416 389,726

111,343 86,810 62,635 45,792 34,542

3,650 3,750 3,640 2,887 2,487

2,995 2,594 4,329 2,532 2,433

61,351 57,175 59,593 46,439 45,900

5,774 4,882 4,814 3,423 3,150

\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000

231,418 250,942 238,903 234,905 238,450

59,442 61,139 57,512 48,914 55,142

99,892 117,215 92,223 98,033 95,100

71,524 65,922 51,995 45,056 41,035

36,672 33,582 38,802 28,295 22,648

15,408 14,344 13,193 9,581 9,623

347,079 416,186 426,901 449,662 368,869

201,189 221,638 232,780 227,257 183,931

47,803 58,199 48,090 46,406 37,986

823,580 1,126,351 1,188,937 1,127,307

5,802 6,776 6,231 5,972 10,928

5,094 2,202 5,597 6,315 6,037

9,466 10,850 8,442 7,856 6,297

\$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

ADJUSTED GROSS INCOME CLASSES -Continued BY. Table 9. --SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME,

Adjusted gross income classes	Salaries ex Number of returns (47)	Salaries and wages (reclusions), showing and wages (returns (notes) (A) (42) (43) (43) 118.894 1.235.715	[Income sources: Si [Income sources: Si is), and other loss tees [Income sources: Si is) and other loss tees	Salaries (Salaries (Cher loss) (50) (50)	(after Salar (other Number of Peturns Politics) (50) (51)	[Income sources: Salaries and wages, dividends, interest, and combine other income or loss]  Returns with three sources—Continued  Salaries and wages (net), dividends (after Salaries and wages (net), interest scalaries and wages (net), dividends (after received, and other loss), and other loss of the continued  Salaries and wages (net), dividends (after Salaries and wages (net), interest scalaries and wages (net), interest	Returns w Returns w Returns w s (net), in other incom Interest received (Thousand dollses) (53)	Teet, and combine other income.  Returns with three sources—Continued first), interest Salaries and her income!  Theresay Other Number of Salaries and Income!  Thousand Thousand Income Adults:  (53) (54) (54) (55) (56)	Selaria Selaria Selaria (55)	Throme or loss   Salaries and wages and wages and wages and wages and wages thurns (Photasand deliers) (55) (56)	Salaries and Wages (net), interest received and Other Cost of the	Other Jose J (58)		le le l	pg 2
Oragu total		105 074 1 190 599	156 944	107 509	1 813 663	11 826 230	601 920	3 501 060	200,470	4,478,72	1/4,1/3	- 11		-1	1,232,723
ACO make the Contractions of the Contractions of the Contraction of th		44.00,000	1,001	101,304	700,610,1	11,620,239		096,100,6	069,800	4,304,674	145,488	m	348,455	+	959,956 3,2
\$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,497	5,913	1,181	983	14,208 25,770 32,753	25,890 25,890 39,969	2,881 5,612 9,090	1,46 5,853 13,848 24,987	(*) 3,413 8,446 6,871	5,796 19,007 19,605	(*) 535 2,406 1,463		(*) 1,950 6,414 5,528	(*) 6,215 1,950 15,399 6,414 29,409 5,528 33,628	
\$2,500 under \$3,000 \$3,500 under \$4,500 \$4,000 under \$4,500 \$4,500 under \$5,000	2,874 2,874 3,671 4,653	14,287 11,802 17,262 24,198	2,630 765 684 1,366	3,795 1,824 2,143 3,614	48,467 52,344 68,538 80,938 81,690	74,053 106,238 161,629 236,561 273,287	13,583 16,901 21,643 23,400 24,882	46,353 47,026 72,872, 83,675 89,954	13,303 16,713 21,959 25,176 27,268	42,057 60,913 92,605 118,424 142,737	4,232 4,614 6,461 5,638 8,298	7448	9,123 10,716 16,374 16,419 20,837	9,123 42,578 0,716 45,778 6,374 42,663 6,419 43,861 0,837 41,372	

9,521,186 9,214,685

(Thousand dollars) (62)

Other income1

ons), interest

23,390 22,233 13,811 9,105 8,404 14,033 pug Classifications 6,691 4,636 3,195 1,306 2,338 6,471 23,183 19,558 18,350 9,453 13,832 28,786 οţ 19,591 14,483 9,497 4,688 5,186 7,023 and Data" the Jo Limitations and Sample the Jo "Description \$2,500 under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,000 \$4,000 under \$4,500 \$5,500 under \$5,000 \$5,000 or more. text for See Footnotes at end of table.

617'6

2,049

870

22,

3,475

Table 9. --SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME, BY ADJUSTED GROSS INCOME CLASSES --Continued

[Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

	Retm	Returns with three sources		-Continued				Re	Returns with four sources	ur sources				
	Dividends	Dividends (after exclusions), interest received, and other loss1	ons), interes	t received,	Salaries	and wages (ne interest rec	Salaries and wages (net), dividends (after exclusions) interest received, and other income	(after exclu	stons),	Salaries	Salaries and wages (no	st), dividends	nd wages (net), dividends (after exclusions), interest received, and other loss <sup>1</sup>	stons),
Adjusted gross income classes	Number of returns	Dividends (after exclusions)	Interest received (Thousand	Other loss <sup>1</sup>	Number of returns	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Other income <sup>1</sup>	Number of returns	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Other loss1 (Thousand
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(77)	(72)	(73)	(77)	(75)	(26)
Grand total	82,438	585,520	149,794	212,838	1,494,722	13,666,842	2,858,181	1,092,556	6,639,967	309,251	3,675,959	677,834	197,288	451,636
Taxable returns, total	34,910	679'187	93,38%	64,856	1,434,476	13,601,981	2,808,431	1,063,911	6,560,278	286,809	3,590,445	646,474	179,737	3.3,537
\$600 under \$1,000. \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,765	4,086	4,159	1,965	2,555 5,811 11,121 14,822	973 3,591 9,167 13,923	466 1,468 2,942 6,364	289 1,442 3,222 3,677	1,047 4,629 9,398	3,617	6,288	1,791	1,358	3,929
\$2,500 under \$3,000. \$3,000 under \$3,500 \$3,500 under \$4,000. \$4,500 under \$4,500.		17,130	7,624	3,570	22,009 26,685 28,799 31,080 39,786	30,676 44,234 61,521 78,646 116,850	7,176 9,629 9,847 10,909 17,724	7,509 11,141 12,936 9,442 16,637	14,087 21,429 24,783 34,334 37,465	5,449 4,348 4,473 9,312 10,367	14,330 12,977 17,157 37,757 46,776	2,021 2,039 2,856 5,389	1,382 2,065 1,625 3,212 5,113	2,855 2,997 4,971 5,105
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$0,000 \$9,000 under \$10,000	3,773 3,773 1,484	13,855	16,910	6,377	88,504 94,231 105,599 90,348 84,025	334,999 430,754 566,239 553,124 564,619	38,917 40,571 60,150 47,467 57,191	32,359 33,772 46,301 44,322 42,976	74,220 105,901 117,368 119,826 131,317	18,018 28,441 22,810 17,466 20,112	95,874 179,430 168,143 141,443 186,072	11,363 14,062 9,700 11,436 10,460	6,634 12,492 7,619 8,250 11,573	13,625 20,466 14,40 11,908 14,666
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1,051 1,052 781	9,165 10,698 10,220 14,232	3,074 2,558 3,074 4,658	1,248 1,182 3,497 1,849	80,180 74,125 66,113 54,975 (49,671	617,526 622,485 602,996 525,857 508,188	53,303 58,789 54,097 53,145 54,245	40,497 38,517 36,136 32,086 29,084	129,770 131,487 131,563 130,790 128,012	18,783 14,304 12,343 10,269 9,712	190,263 156,384 148,181 130,755 132,351	12,448 10,052 10,413 10,211	7,810 6,489 5,608 5,132 5,504	13,637 8,831 9,834 7,811 8,341
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$10,000. \$50,000 under \$100,000.	1,661 858 2,385 920 243	27,125 117,71 182,276 66,063 30,813	3,729 3,018 9,394 4,663 1,545	2,313 1,508 7,586 8,017 2,967	164,759 87,386 152,188 45,794 7,740	1,909,996 1,185,080 2,796,164 1,379,807 333,103	238,376 192,518 615,558 524,868 198,302	115,780 83,264 219,752 117,512 33,683	568,899 488,469 1,557,221 1,023,093 365,196	27,586 14,952 24,177 5,796 5,995	439,012 309,289 718,633 302,237 81,128	44,495 47,845 114,933 90,314 48,904	17,500 12,605 31,700 15,797 3,654	26,745 37,983 49,942 29,120 13,381
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	109 148 29 21	20,228 45,979 21,105 49,649	828 1,842 97 157	2,123 4,672 1,624 3,444	2,489 2,942 533	116,982 153,642 28,003 12,836	101,865 204,592 73,603 74,349	13,364 25,049 8,347 4,815	195,129 458,777 249,882 300,205	288 318 53 13	25,525 36,908 6,052 1,539	28,986 69,343 36,707 35,458	2,260 2,341 595 189	7,437 14,747 6,749 6,749
Nontaxable returns, total	47,528	103,871	56,410	147,982	60,246	64,861	76,750	28,645	79,089	22,442	85,514	31,360	17,551	108,099
No adjusted gross income	15,090	30,170	19,441	116,583	•	1	1	1	1	4,488	24,737	5,135	4.700	960,19
Under \$600. \$600 under \$1,000 \$1,000 under \$1,500. \$1,500 under \$2,000.	6,678 5,054 7,209 7,209	2,573 6,191 6,854 6,007	3,916	4,933 5,831 3,860 4,210	(2) 5,612 7,402 8,947	(2) 1,247 2,769 5,723	(2) 907, 1,708 1,531	(2) 971 2,137 2,075	(2) 1,414 2,511 6,070	6,335	13,875	1,592	2,406	13,746
\$2,000 under \$2,500.			3,908	2,510	8,417	6,661	2,475	4,150	6,107	2,064	8,173	1,484	1,842	.,843
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000	3,365	8,905	7,017	3,465	8,939 7,472 2,867	7,107 8,312 3,017	3,691	4,482 3,445 1,626	9,261 8,568 4,124	1,489	8,20	2,826	909	6,505
\$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	2,562	37,909	8,603	065,9	$\begin{cases} 3,162 \\ (2) \\ 5,401 \end{cases}$	5,381	2,217 (2) 31,015	1,804	4,028 (2) 36,124	2,598	22,123	17,658	5,242	16,292

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

\*\*Circher Innova" and "Other loss," for this table, mean the net amount of sources of innome and loss comprising adjusted gross income other than salaries and wages, dividends, and interest, "Less than \$500.

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME (Income sources: Salaries and wages, dividends, interest, and combined other income or loss)

[Taxable and nontaxable returns]

				(10.	xable and n			eturns with-					
Income source and size	Total number of	Salaries	2 sources:	Salaries	and wages (		3 sources.	Salaries , dividends clusions), s	and wages (after	3 sources; and wages interest rec	s (net),		, dividends (clusions),
	returns	and wages (net) only	Dividends (after exclusions)	Interest received	Other income <sup>1</sup>	Other loss <sup>1</sup>	Interest received	Other income <sup>1</sup>	Other loss <sup>1</sup>	Other income <sup>1</sup>	Other loss <sup>1</sup>	Other income <sup>1</sup>	Other loss <sup>1</sup>
SALARIES AND WAGES (NET)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	54,014,543	36,498,997	263,607	1,931,328	7,930,349	1,854,470	569,686	470,210	118,894	1,998,699	574, 330	1,494,722	309, 251
Under \$100. \$100 under \$200. \$200 under \$300. \$300 under \$400. \$400 under \$500.	620, 530 761, 345 749, 245 740, 336 734, 622	392, 145 556, 919 562, 287 550, 722 563, 082	3,498 4,798	3,355 4,440 5,469 6,139 10,578	130, 354 119, 399 112, 352 110, 213 100, 947	8,035 8,393 6,820 7,535 6,805	(2) 3,354 3,387 2,350 3,790	7,828 5,671 6,056 5,306 3,335	1,154	46,845 34,815 28,205 30,428 24,680	2,611 1,555 2,136 2,079 2,389	26,030 23,788 19,066 22,399 12,890	(2) 1,093 1,465 (2) 2,826
\$500 under \$600. \$600 under \$800. \$800 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	707,811 1,365,720 1,289,147 3,356,305 2,712,891	550,579 1,066,674 997,811 2,598,840 2,115,329	7,616 5,079 5,468	5,313 17,859 18,859 59,000 45,022	102,553 179,066 168,999 421,969 344,423	5,766 14,996 14,751 44,782 53,154	4,059	3,973 7,423 7,214 17,670 15,826	2,423 2,972 2,109	22,575 37,943 41,193 100,053 66,512	(2) 3,447 3,119 13,066 10,050	11, 139 26, 648 26, 235 64, 321 36, 819	(2) 1,260 1,365 6,978 5,503
\$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.	2,823,031 2,898,988 2,921,841 2,980,464 2,976,380	2,183,159 2,249,208 2,243,228 2,228,125 2,159,450	4,499 8,186 5,381 6,051 9,897	46,730 60,587 69,760 80,212 84,243	355,929 352,601 365,365 377,047 408,517	66, 268 72, 518 78, 554 97, 532 103, 578	11,509 11,709 10,912 24,195 24,216	14,040 11,873 13,905 13,438 22,037	2,490 ( <sup>2</sup> ) 2,467 4,236 4,882	76,806 70,144 74,521 74,037 81,452	14,272 13,329 14,791 24,095 21,996	42,829 41,382 38,495 43,822 45,162	4,500 5,850 4,462 7,67 <b>4</b> 10,950
\$4,500 under \$5,000. \$5,000 under \$5,500. \$5,500 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	3,010,746 3,027,445 2,801,603 4,893,649 3,797,991	2, 108, 548 2,060, 798 1,869, 875 3, 139, 489 2, 264, 767	11,550 9,606 12,357 30,311 26,427	98,904 123,058 106,791 238,978 203,799	419,138 444,519 428,888 779,490 670,527	124,830 131,267 135,755 222,262 190,099	26,214 26,550 25,574 53,692 49,175	18,663 16,175 15,296 37,141 38,651	4,545 4,383 5,422 10,974 10,059	96, 337 104, 843 103, 264 189, 518 166, 021	30, 402 33, 468 31, 867 62, 761 53, 019	60, 708 63, 384 57, 808 102, 543 97, 803	10,907 9,394 8,706 26,490 27,644
\$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	2,666,402 1,886,013 3,368,312 544,697 169,455	1,511,619 997,732 1,393,583 106,529 17,798	21,481 15,343 50,579 14,873 5,292	162,032 130,594 287,823 43,076 10,768	471,054 342,670 615,150 79,575 17,533	146,603 100,797 175,045 26,348 6,621	42,925 34,461 108,377 34,687 10,853	31,942 26,125 72,512 29,391 11,024	7,875 5,820 22,695 10,521 4,464	122,068 97,141 228,686 50,695 14,779	49,860 45,819 99,086 23,127 7,436	80,090 70,292 250,786 99,125 48,499	18,853 19,219 63,990 26,750 14,388
\$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	80,420 72,332 27,183 26,656 2,969	6,433 2,920 847 467 34	2,016 2,347 443 464 45	3,728 2,983 752 459 17	6,513 4,186 678 675 19	2, 138 2, 114 680 398 26	5,910 4,091 1,740 1,212 110	6,169 6,478 2,265 2,551 232	2,296 1,979 1,044 974 266	6,895 5,427 1,452 1,294 69	2,657 2,380 770 618 66	27,481 28,117 12,723 12,966 1,371	8,184 9,310 3,789 4,578 714
\$500,000 under \$1,000,000 \$1,000,000 or more	9	-	-	-	-	-	-	-	-	ī	3	1 -	5 2
							Number of r	eturns with	-				
Income source and size	Total number of	Dividends (after	2 sources:	Dividends and-	(after exc	clusions)	exclusions	s: Dividen ), salaríes (net), and-	and wages	(after ex	Dividends clusions), ceived,and—	(after ex	Dividends clusions), wages (net), eeived,and—
	returns	exclusions) only	Salaries and wages (net)	Interest received	Other income <sup>1</sup>	Other loss <sup>1</sup>	Interest received	Other income <sup>1</sup>	Other loss1	Other income <sup>1</sup>	Other loss1	Other income <sup>1</sup>	Other loss <sup>1</sup>
DIVIDENDS (AFTER EXCLUSIONS)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total	5,037,615	29,431	263,607	132,716	310, 311	23,626	569,686	470,210	118,894	1,232,723	82,438	1,494,722	309,251
Under \$10. \$10 under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$300.	186,983 578,058 489,749 633,379 451,310	3,725	11,058 38,694 30,778 46,040 32,056	6,241 7,861	11,526 37,372 26,640 34,149 29,793	2,786 2,178 1,770	78,812 95,122	27,849 73,157 61,248 66,311 46,842	5,940 17,655 16,171 16,448 13,854	28,795 99,664 81,909 119,571 90,718	1, 315 4, 147 4, 281 4, 257 3, 207	64,137 178,218 152,939 197,313 132,505	12,044 39,001 32,973 45,077 27,857
\$300 under \$400. \$400 under \$500. \$500 under \$600. \$600 under \$600. \$800 under \$1,000.	315,944 225,856 189,377 310,216 210,504	1	21,927 16,867 9,571 17,793 7,500	4,730 5,065 5,401 18,896 11,686	17,337 14,764 10,274 25,883 13,637	1,861 2,027	25,788	31, 246 21, 643 15, 668 24, 368 17, 329	8,230 4,689 4,673 5,027 3,552	75, 363 53, 644 44, 165 77, 968 55, 644	3,234 3,765 1,753 5,962 2,525	91, 245 62, 268 57, 990 83, 234 61, 147	20,075 14,501 12,210 14,673 13,907
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	348,929 212,751 263,494 150,986 100,134	6, 865 (2) 3, 802 (2) (2)	9,787 7,689 5,444 3,690 1,277	15,766 11,964 13,787 8,464 5,099	21,022 12,799 14,678 10,285 7,087	3,759 1,088 3,240 (²) 1,054	13,484	24,158 12,546 15,767 7,722 5,807	6,667 3,418 3,383 2,792 1,050	105,496 68,321 94,871 52,768 38,882	6,775 5,567 9,560 6,306 2,694	98,751 60,328 74,221 40,897 27,705	20,421 12,864 13,051 7,306 4,349
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000.	200,588 101,357 50,594 11,415 5,630	(2) 475 610 67 39	2,547 620 213 41 14	7,798 3,795 1,150 215 69	12,520 6,013 3,485 732 302	821 1,086 678 160 127	5,515 1,935 723 102 23	11,096 4,953 1,871 427 192	2,975 1,144 843 282 97	78,874 40,134 19,981 3,955 1,910	7,089 5,004 3,367 891 671	60,739 30,829 15,005 3,619 1,545	9,271 5,369 2,668 924 641
\$500,000 under \$1,000,000 \$1,000,000 or more	236 125	2 -	1 -	1 -	10 3	9	1 -	5 5	- 4	59 31	42 26	60 27	46 23

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME—Continued (Income pources: Salaries and wages, dividends, interest, and combined other income or loss)

[Taxable and nontaxable returns]

Number of returns with—

									Number of	returns with	a—					
Income source and size	Total number of returns	Interest received	2	source:	: Intere	st rece	ived and—			Interest : d wages (net		rec	eived,	: Inter dividen clusions d—	ds receive	ces: Interest d, salaries and net), dividends clusions),and—
		only	Saler and w	vages	ividends (after clusions)	Othe inco	r Othe		Dividends (after exclusions)	Other income <sup>1</sup>	Other loss <sup>1</sup>	Oth ine	er cme <sup>1</sup>	Othe loss		Other loss1
INTEREST RECEIVED	(27)	(28)	(29	+)	(30)	(31	) (32	)	(33)	(34)	(35)	(3	6)	(37)	(38)	(39)
Total	10,031,614	99,044	1,931,	328	132,716	1,523,	318 83,3	159	569,686	1,998,699	574, 330	1,23	2,723	82,	438 1,494,7	22 309,251
Under \$10. \$10 under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$300.	1,147,001 1,457,495	4, n89 6, 353	121, 324, 229, 269, 308,	.333 497 166	(°) 10,211 8,151 15,909 7,571	47, 174, 158, 227, 175,	533 4,3 759 4,5 972 10,0	97 93	28, 143 83, 207 76, 426 103, 509 66, 877	151,318 413,136 287,912 333,622 221,999	46, 229 138, 294 79, 924 94, 304 58, 508	9. 9 13.	4,071 6,789 2,192 2,386 4,003	4, 2, 6,	931 63,5 760 198,9 797 169,8 617 217,1 747 144,9	30 45,452 91 36,184 95 44,130
\$300 under \$400. \$400 under \$500. \$500 under \$600. \$600 under \$800. \$800 under \$1,000.	825,905 594,252 437,479 634,473 396,525	13, 350 6, 475	203, 139, 89, 103, 52,	724 143	7,548 11,247 9,314 12,068 9,545	134, 102, 74, 107, 74,	444 5,5 629 4,4 759 8,4	20 28 66	49,519 36,379 22,530 30,321 22,747	142,784 89,947 69,412 94,737 54,065	41,067 27,537 17,863 22,816 13,860	7 6 11	6,887 5,629 4,433 1,854 5,847	2, 4, 7,	796 110,5 949 81,7 535 63,7 355 103,6 487 63,6	18, 113 17 13, 450 14 18, 286
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	576,228 281,680 268,214 112,878 57,156	24,977 15,196 13,966 (2) (2)	18, 12, 2,	980 762 247 452 721	14,526 6,093 9,535 4,169 2,027	106, 52, 44, 18, 8,	93 <b>2</b> 5,3 437 5,5 811 1,9	73	28,658 8,647 8,290 2,515 630	69,501 31,315 21,096 8,337 3,753	17,879 7,113 3,855 1,453 1,876	6' 7. 3:	0,530 7,008 5,971 8,225 7,917	6, 8, 5,	309 103,1 586 53,6 565 55,0 198 23,2 087 13,9	9,079 32 9,647 00 4,105
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 or more.	83,820 20,274 4,446 738	(2) (2)	1, (2 (2	159	2,530 (2) (2) (2) (2)	11, 2,		81	1,098 182 8	4,358 1,159 234 14	1,366 275 109 2	'	0,261 7,023 1,482 215	1,	930 20,4 342 5,6 268 1,6 179 2	31 835
										Number of	returns	with—				
							2 sourc	es:	Other incom	me <sup>1</sup> and—	3	source.	s: Oti	her inco	me <sup>1</sup> ani—	4 sources:
Income source	e and size			Total number ( return:	in in	her come <sup>1</sup> nly	Salaries and wage (net)	S	Dividends (after xclusions)	Interest received	Salarie wages (, and div (aft exclus	net), idends er	wages and in	ies and (net), nterest	Dividends (after exclusions) and interest received	Salaries and wages (net), dividends (after exclusions), interest received, and other income
OTHER INCO	OME1			(40)	(	41)	(42)		(43)	(44)	(45	)	(4	(6)	(47)	(48)
Total	· · · · · · · · · · · · · · · · · · ·		1	8,658,28	3,6	97,954	7,930,34	9	310, 311	1,523,318	476	0,210	1,9	998,699	1,232,723	1,494,722
Under \$10. \$10 under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$300.		· · · · · · · · · · · · · · · · · · ·	:::	696,39 1,882,23 1,317,77 1,670,21	36 75 .9	3,692 14,128 19,421 44,325 59,263	593, 28 1, 505, 19 983, 39 1, 177, 65 456, 13	3 2 5	(2) 2,291 5,944 5,991 7,758	2,287 9,861 12,052 24,196 28,227	36 41	9,367 0,752 6,511 7,333 2,543	1	53,683 172,246 138,057 210,479	6, 156 20, 821 24, 635 33, 492 34, 218	27,374 116,944 97,763 126,748 90,806
\$300 under \$400. \$460 under \$500. \$500 under \$600. \$600 under \$800. \$800 under \$1,000.			•••	760,09 607,63 506,58 922,63 787,65	31 35 23 2	89,806 88,721 99,832 13,614 01,152	363,67 266,22 197,16 340,13 259,46	7   8   9	7,887 6,678 6,829 11,496 11,040	38, 175 36, 451 34, 169 74, 861 84, 743	18 1' 20	5,698 3,330 7,124 5,740 0,003	]	127,555 102,437 78,585 119,761 96,942	34,967 30,785 21,865 55,906 47,636	71,339 58,002 51,013 80,106 66,680
\$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.				1,556,79 1,129,34 888,82 704,25 591,38	8 3 20 3 51 2:	73,044 55,966 01,531 59,994 24,049	457, 03 306, 33 218, 17 168, 27 133, 88	2 0 5	25,098 27,958 22,047 14,680 12,943	177,813 128,397 106,647 83,555 69,893	2: 2: 1:	3,936 4,594 1,193 5,666 2,174	]	159,538 115,943 76,291 63,377 48,628	107, 171 86, 266 78, 459 51, 315 50, 354	118, 165 83, 892 65, 082 47, 389 39, 453
\$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 under \$5,500. \$5,500 under \$6,000.				468, 77 392, 32 352, 14 284, 37 232, 37	20 1.5 1.74 1	78, 343 54, 018 43, 066 10, 020 90, 819	91,76 7 <b>7</b> ,27 59,23 45,38 35,79	8 2	11,522 11,257 7,424 7,567 7,001	71,839 52,004 52,675 45,844 36,607	£	9, 157 8,022 6,287 6,277 ,,534		35,219 29,073 25,030 20,703 16,058	37, 905 32, 872 36, 986 27, 516 22, 894	33,025 27,796 21,445 21,064 18,673
\$6,600 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000.		• • • • • • • • • • • • • • • • • • •		360,06 275,36 211,87 159,87 452,61	69 1 6 1	27,535 95,361 75,570 51,897 25,823	53, 189 36, 936 23, 130 17, 233 39, 953	6 8 3	12, 256 9, 255 8, 565 6, 251 23, 406	56,843 46,382 37,171 29,421 85,650	4	7, 85 5,064 5,777 3,845 5,810		27,321 21,032 15,596 11,235 29,083	46,645 35,521 28,880 24,617 84,696	28, 593 24, 818 18, 179 15, 378 53, 198
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000.			• • •	214,34 118,06 72,94 77,46 34,24	6 0 8	50,343 21,304 10,720 8,951 3,177	12,73 5,46 2,75 1,84 87	5	11,258 6,956 5,181 6,684 2,735	42,085 23,434 12,886 11,915 4,093	1	0,045 2,565 1,917 2,412 1,048		14,354 8,227 4,328 3,499 1,176	49,989 31,928 23,919 29,154 14,162	28, 534 18, 184 11, 234 13, 009 6, 984
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.				38,56 9,79 48 21	13	2,275 191 2 1			3,242 553 7 4	3, 365 370 4 3		1,366 409 20 6		1,323 293 6 7	16, 901 3, 899 140 53	9,400 4,013 304 135

Table 10.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE OF INCOME —Continued (Income sources: Salaries and wages, dividends, interest, and combined other income or loss)

[Taxable and nontaxable returns]

		[Taxable a	nd nontaxable	returns;					
					Number of	returns with-	-		
			2 source	s: Other los	s¹ and—	3 sour	ces: Other lo	cs1 and—	4 sources: Salaries and
Income source and size	Total number of returns	Other loss <sup>1</sup>	Salaries and wages (net)	Dividends (after exclusions)	Interest received	Salaries and wages (net), and dividends (after exclusions)	Salaries and wages (net), and interest received	Dividends (after exclusions), and interest received	wages (net), dividends (after exclusions), interest received, and other loss1
OTHER LOSS <sup>1</sup>	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total	3,316,325	269,957	1,854,470	23,626	83,359	118,894	574,330	82,438	309,251
Under \$10. \$10 under \$50. \$50 under \$100. \$100 under \$200. \$200 under \$300.	51,546 214,721 249,712 421,880 331,286	3,512 11,062 13,014 24,979 21,655	27,719 120,841 141,982 246,907 198,954	1,837	1,312 6,335 4,838 7,981 6,380	( <sup>2</sup> ) 9,295 8,505 11,260 9,087	10,476 44,256 49,226 88,314 58,279	( <sup>2</sup> ) 3,793 5,674 8,094 6,346	5,160 18,049 26,062 32,506 28,807
\$300 under \$400. \$400 under \$500. \$500 under \$600. \$600 under \$800. \$800 under \$1,000.	264,474 215,184 166,602 277,500 211,141	14,273 15,602 12,408 19,480 16,256	163,648 130,332 93,644 159,782 113,222	2,264 1,563 311 2,697	6,496 4,933 3,214 7,201 4,529	8,605 8,596 6,008 9,918 8,362	45,632 33,470 30,083 44,345 39,184	2,986 4,766 4,569 5,875 6,263	20,570 15,922 16,365 29,563 21,964
\$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	398,428 144,424 155,169 72,004 39,084	27, 277 18, 770 22, 897 13, 900 8, 611	218,942 77,674 85,268 32,128 14,822	(²) 1,379 (²) 519	6,590 3,925 5,324 3,907 2,317	20,671 4,697 4,139 1,593 1,577	57, 392 25, 076 21, 906 10, 052 5, 145	13,110 3,300 3,951 3,007 2,129	50, 238 10, 471 10, 305 6, 564 3, 964
\$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 under \$1,000,000.	63,463 25,038 12,166 2,104 386 9	15,502 7,138 3,274 344 3 -	19,801 5,416 3,161 214 3	2,415 770 567 116 9	4,189 3,130 475 283 -	3,196 931 603 84 50	8,281 2,494 705 (²) 4 2	3,496 1,759 1,369 479 154 1	6,583 3,400 2,012 576 163 5

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

1"Other income" and "Other loss," for this table, mean the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, dividends, and interest.

2 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 11. -SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME

Part I.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND DIVIDENCS (AFTER EXCLUSIONS) [Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

( Inc	ome sources	: Salaries	min wakes,			rno by size					-	<del></del>
41/ 4 )	Total		\$10	\$50	\$100	\$200	\$300	\$400	\$500	\$1,000	\$2,000	ås 000
Adjusted gross income classes	number of returns	Under \$10	under \$50	under \$100	under \$200	under \$300	under \$400	under \$500	under \$1,000	under \$2,000	under \$5,000	\$5,000 or more
2 BASIC SOURCES ONLY	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(Salaries and wages (net) and dividends (after exclusions))								4/8	21.201	15.454	20.12	2 /2/
Total	263,607	11,058	38,694	30,778	46,040	32,056	21,927	16,867	34,864	17,476	10,411	3,436
Taxable returns, total	248,348	10,353	36,012	29,670	43,478	29,503	21, 154	15,525	33, 187	16,358	9,707	3,401
\$600 under \$3,000	18,328 31,655	(2) (2)	(²) 6,990	2,788 3,533	5,064 6,038	(2) (2)	(2) (2)	(2) (2)	(²) 4,026	(2) (2)	(2)	-
\$3,000 under \$5,000. \$5,000 under \$10,000.	115,012	6,038	18,196	14,526	19,690	14,135	10,846	9,158 3,691	15,206 10,559	5, 109 6, 163	(²) 3,555	1,220
\$10,000 under \$20,000. \$20,000 under \$50,000.	70,483 12,133	2,099 (²)	8,137 542	8,138 676	11,749	9,011 982	6,161 677	576	1,998	1,660	2, 269	1,738
\$50,000 or more	737	-	(2)	(2)	(2)	(2)	(2)	(2)	56	72	92	443
Nontaxable returns	15,259	(2)	(2)	(2)	2,562	2,553	(2)	(2)	(2)	(2)	(2)	(2)
2 BASIC SOURCES AND INTEREST RECEIVED												
Total	569,686	23,444	86,503	78,812	95,122	64,511	40,907	26,728	78,532	42,946	23,882	8,299
Taxable returns, total	541,839	22,672	82,276	75,120	90,058	61,157	38,457	24,045	75,480	41,168	23, 178	8, 228
\$600 under \$3,000 \$3,000 under \$5,000	36,308 69,853	(²) 3, 199	6,140 12,927	4,360 10,509	6,406 11,452	5,368 8,050	(²) 8,389	(2) (2)	4, 360 8, 386	2,090 4,258	(2) (2)	-
\$5,000 under \$10,000	239, 995	10,200	37,886	38,464	42,148	28, 359	14,894	9,697	34,254	16,409	6,577	(2)
\$10,000 under \$20,000	165,251 28,299	6,914 338	23,800 1,490	20,009 1,727	27,461 2,506	17,102 2,201	10,912 1,423	9,211 1,6 <b>2</b> 5	23,250 5,086	14,318 3,942	9,802 4,402	2,472 3,559
\$20,000 under \$50,000	2, 133	(2)	33	51	85	77	55	56	144	151	385	1,090
Nontaxable returns	27,847	(2)	4,227	3,692	5,064	3, 354	(2)	( <sup>2</sup> )	3,052	( <sup>2</sup> )	( <sup>2</sup> )	(²)
2 BASIC SOURCES AND OTHER INCOME <sup>1</sup>												
Total	470,210	27,849	73, 157	61,248	66, 311	46,842	31, 246	21,643	57, 365	36,704	29, 296	18,549
Taxable returns, total	44.,931	25,358	67,066	57,445	63 <b>,</b> 917	44,768	29,731	20,298	53,335	35,830	<b>28,</b> 723	18,440
\$600 under \$3,000 \$3,000 under \$5,000	24,409 52,317	2,288 4,606	4,079 10,402	4,869 6,471	4,137 8,258	3,318 6,155	(²) 3,366	(²) 2,725	2, 293 6, 424	( <sup>2</sup> ) 2,701	(2)	-
\$3,000 under \$5,000. \$5,000 under \$10,000.	174,945	11,766	30, 214	28,792	27, 397	18, 133	12,582	9,180	19,703	10,956	4,809	(²) 4,609
\$10,000 under \$20,000. \$20,000 under \$50,000.	135,592 49,061	5,937 713	19,249 2,949	14,240 2,924	19,705 4,106	13,396 3,528	9,292 2,409	6,250 1,865	18, 226 6, 144	13,324 6,624	11,364 9,863	7,936
\$50,000 cr more	8,607	48	173	149	314	258	202	176	545	782	1,478	4,482
Nontaxable returns	25,279	2,491	6,091	3,803	2, 394	2,054	(2)	(2)	4,030	(2)	(2)	(²)
2 BASIC SOURCES AND OTHER LOSS <sup>1</sup>												
Total	118,894	5,940	17,655	16,171	16,448	13,854	8,230	4,689	13,252	10,085	7,225	5,345
Taxable returns, total	105,074	5,402	14,963	14, 322	14,041	12,573	6,639	4,383	11,877	9,084	6,582	5, 208
\$600 under \$3,000	5,886	(2) (2)	(2)	(2) (2)	(2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	-
\$3,000 under \$5,000 \$5,000 under \$10,000	13,252 4 <b>2,</b> 911	2,623	2, 133 6, 674	7, 130	3,312 5,076	6,002	2,755	1,922	4,040	3,528	(2)	(²)
\$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 or more.	31,474 9,808	121 (²)	5.011 577	3.828 880	4.510 780	2,644	1,569 410	1,557 340	4,340 1,425	3,504 1,288	2,338 1,288	1,052 2,006
\$50,000 or more	1,743	(2)	(2)	(2)	58	(2)	(2)	(2)	119	123	231	1,073
Nontaxable returns	13,820	(2)	2,692	(2)	2,407	(2)	(2)	(2)	1,375	(²)	( <sup>2</sup> )	(²)
2 BASIC SOURCES, INTEREST RECEIVED, AND OTHER INCOME <sup>1</sup>												
Total	1,494,722	64, 137	178,218	152,939	197,313	132,505	91,245	62,268	202, 371	159,079	142,823	111,824
Taxable returns, total	1,434,476	61,303	168,002	143,735	188,271	126,420	87,101	57,493	194,463	156, 147	140, 296	111,245
\$600 under \$3,000	50,318	2,794	7,903	7,199	10,242	7,462	5, 337	2,055	9,432	3,894	-	-
\$3,000 under \$5,000. \$5,000 under \$10,000.	126, 350 462, 707	7,388 29,884	20,460 74,026	18,820 57,775	19,846 77,931	13,812 46,457	9,289 29,701	5, 113 18, 382	18,221 57,396	10,778	2,623 26,848	3,060
\$10,000 under \$20,000 \$20,000 under \$50,000	489,823 239,574	17,878 3,159	54,934 9,781	48,550 10,660	62, 150 16, 871	43,787 13,784	30,725	22,758	73,596 32,093	60,816 34,171	52,959	21,670 52,043
\$50,000 or more	59,704	200	898	731	1,231	1,118	11,003 1,046	8, 344 841	3,725	5,241	47,665 10,201	34,472
Nontaxable returns	60,246	2,834	10,216	9,204	9,042	b,085	4,144	4,775	7,908	2,932	2,527	579
2 BASIC SOURCES, INTEREST RECEIVED, AND OTHER LOSS <sup>1</sup>										ļ		
Total	309,251	12,044	39,001	32,973	45,077	27,857	20,075	14,501	40,790	33 <b>, 28</b> 5	24,706	18,942
Taxable returns, total	286, 809	11,704	35,945	30,405	40,963	25,634	18,925	14, 263	36,699	30,821	23, 169	18, 281
\$600 under \$3,000	11,873	(2)	2,055	1,790	1,884	(2)	(2) (2)	(2)	( <sup>2</sup> )	(2)	(2)	/21
\$3,000 under \$5,000 \$5,000 under \$10,000	28,500 106,847	1,797 3,866	4,810 15,355	3,574 13,366	3,336 20,094	3,832 10,494	(²) 8,138	(2) 5,400	3,660 13,589	2,419 10,786	772 5,174	(2) (2)
\$10,000 under \$20,000. \$20,000 under \$50,000.	92, 997 39, 1 <i>2</i> 9	4,511	12,077 1,565	9,21"	12,700	8,136	b, 336	3,999	12,544	10,591	8,443	4,443
\$20,000 under \$50,000. \$50,000 or more		(2)	83	2,337 121	2,781 168	2,373 158	1,830 100	1,593 135	5,048 415	5,085 550	7,482 993	8,391 4,728
Nontaxable returns	22,442	(2)	3,056	2,568	4, 114	2,223	(2)	(2)	4,091	2,464	1,537	661
	لتننيب			,		,				-,,	_,	

Table 11. —SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME —Continued

Part II.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND INTEREST RECEIVED [Income sources: Salaries and wages, dividends, interest, and combined other income or loss]

L.	Income sources	s: Salarie:	s and wages,	dividends,								
	Total					f returns b						
Adjusted gross income classes	number of returns	Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$2,000	\$2,000 under \$5,000	\$5,000 or more
2 BASIC SOURCES ONLY	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(Salaries and wages (net) and interest received	)				_							
Total	1,931,328	121,018	324, 333	229,497	269,166	308,998	203,618	139,724	245,610	72,742	15,420	1,202
Taxable returns, total	1,814,851	117,821	314,761	214,922	256, 496	287,898	188,759	127,800	222,497	67,610	15,085	1,202
\$600 under \$3,000	148,731	7,077	17,099	14,614	21,539	26,473	12,449	12,513	27, 576	9,056	(2)	-
\$3,000 under \$5,000. \$5,000 under \$10,000.	991.438	17,076	46,765 184,178	36, 195 117, 784	39, 276 141, 879	53,001 154,292	33,492 107,697	23, 158 66, 074	32,545 112,117	11,404	(²) 6,810	(2)
\$10,000 under \$20,000	. 359.151	21,272	64,336	404 ,404	51,289	51,685	33, 395	24,682	46,962	16,590	4,028	(2)
\$20,000 under \$50,000 \$50,000 or more	19,712 559	745	2,303 80	1,897 (2)	2, 473 40	2,405 42	1,694 32	1,354	3,214 83	1,866 73	1,456 108	(²) 54
Nontaxable returns	116,477	3, 197	9,572	14,575	12,670	21,100	14,859	11,924	23,113	5, 132	(²)	-
2 BASIC SOURCES AND DIVIDENDS (AFTER EXCLUSION	s)				'							
Total	1	28,143	83, 207	76,426	103,509	66,877	49,519	36,379	75,598	37,305	11,435	1,288
Taxable returns, total	541,839	27,471	79,313	74,042	98,111	63,087	47,138	34, 265	70,128	35,629	11,401	1,254
\$600 under \$3,000		(2)	5,032	5,704	7,044	3,869	3,354	(2)	5,501	(2)		1,00
\$3,000 under \$5,000	69,853	3,532	8,588	7,346	14,861	10,578	6,475	3,768	7,996	5,703	(2)	
\$5,000 under \$10,000 \$10,000 under \$20,000	165.251	11,914 9,952	35,912 26,438	35,086 23,132	42,756 29,097	26,738 18,686	23,148 12,338	14,835 10,526	30,955 21,097	13,855 9,924	4,461 3,688	(2) (2)
\$20,000 under \$50,000	28.299	1,016	3, 149	2,607	4, 143	3,047	1,727	2,242	4,236	3,792	1,968	372
\$50,000 or more	2,133	52	194	167	210	169	96	109	343	341	278	174
Nontaxable returns	27,847	(2)	3,894	(2)	5,398	3,790	(2)	(2)	5,470	(2)	(2)	(2)
2 BASIC SOURCES AND OTHER INCOME <sup>1</sup>			1									
Total	1,998,699	151,318	413, 136	287,912	333,622	221,999	142,784	89,947	218,214	100,816	33, 186	5,765
Taxable returns, total	1,813,662	143,943	381,746	261,666	298, 849	196, 789	125,769	79,973	195,056	93,049	31,437	5,385
\$600 under \$3,000		6,273	24,752	20, 140	23,222	15,651	9,859	4,417	15,545	4,911	(2)	-
\$3,000 under \$5,000	283,510	15,440 85,135	53,974 206,724	41,688   130,588	49,116 148,658	36, 800 96, 211	21,555 60,268	14,276 37,452	32,360 87,605	15, 170 36, 667	3, 131 10, 577	437
\$10,000 under \$20,000	429,838	34,035	86,414	62,128	68,108	41,733	29,411	20,232	49,052	26,233	10,896	1,596
\$20,000 under \$50,000 \$50,000 or more	69,602 5,518	2,955 105	9,612 270	6,929 193	9, 318 427	6,081 313	4,401 275	3,366 230	9,678 816	9,147 921	5,670 1,061	2,445 907
Nontaxable returns	185,037	7,375	31,390	26,246	34,773	25,210	17,015	9,974	23,158	7,767	1,749	(2)
2 BASIC SOURCES AND OTHER LOSS <sup>1</sup>												
Total	574, 330	46,229	138, 294	79,924	94,304	58,508	41,067	27,537	54,539	24,992	7,184	1,752
Taxable returns, total	508,690	41,819	126,072	73,741	84, 124	50,955	35, 364	23,486	47,744	17,976	5,797	1,612
\$600 under \$3,000		(2)	8,006	4,502	5,728	4,240	1,723	1,849	3,790	1,888	(2)	
\$3,000 under \$5,000	91,116	6,850	21,544	12,639	16,746	9,220	6,432	3,285	10,220	2,928	(2)	(2)
\$5,000 under \$10,000\$10,000 under \$20,000	109.105	24,276 8,785	69,341 25,461	39,208 16,019	41,306 18,305	26, 163 10, 136	18,813 7,636	12,854 4,883	21,594 10,377	7,315 4,857	1,501 2,204	(²) 442
\$20,000 under \$50,000. \$50,000 or more.	11,740	8,785 ( <sup>2</sup> )	1,692	1,353	1,998	1,156	713 47	577	1,697	916	882	485 44
\$50,000 or more		(-)	28		41	40		38	66	72	59	
Nontaxable returns	65,640	4,410	12,222	6,183	10,180	7,553	5,703	4,051	6,795	7,016	1,387	(²)
2 BASIC SOURCES, DIVIDENDS (AFTER EXCLUSIONS) AND OTHER INCOME <sup>1</sup>												
Total	1,494,722	63,523	198,930	169,891	217, 195	144,962	110,586	81,744	231,030	156,768	92, 137	27,956
Taxable returns, total	1 1	61,802	190,605	160,741	208,300	139,506	103,828	79,988	219, 549	151,804	90,657	27,696
\$600 under \$3,000		(2)	11,761	6,022	10,846	4,840	5,073 10,936	5,005 8,671	8,672	(2) 9,384	2 050	-
\$5,000 under \$10,000	462,707	4,576 21,666	20,744 66,025	15,443 67,318	18,910 76, <b>2</b> 45	13,307 51,401	34,380	24,760	21,522 66,179	38,656	2,857 15,304	(²)
\$10,000 under \$20,000. \$20,000 under \$50,000.	489,823	25,555 7,235	69,751	52,953 16,530	72,304 26,147	48,119 18,537	33,518 17,222	27,047 12,056	74,971 39,683	53, 367 38, 269	27,488 32,492	4,750 11,648
\$50,000 or more	59,704	7,235	19,755 2,569	2,475	3,848	3,302	2,699	2,449	8,522	10,045	12,516	10,525
Nontaxable returns	60,246	1,721	8, 325	9,150	8,895	5,456	6 <b>,</b> 758	1 <b>,</b> 756	11,481	4,964	(2)	(2)
2 BASIC SOURCES, DIVIDENDS (AFTER EXCLUSIONS) AND OTHER LOSS <sup>1</sup>	,											
Total	309, 251	17,516	45,452	36, 184	44, 130	30,482	24,088	18,113	45,058	27,669	16,512	4,047
Taxable returns, total	286,809	16,433	42,040	35,332	41,558	28,000	21,628	16,626	40,464	25,775	15,184	3,769
\$600 under \$3,000	11,873	(2)	1,915	2,257	(2)	(2)	(2)	(2)	2,234	(2)	(2)	_
\$3,000 under \$5,000. \$5,000 under \$10,000.	28,500	3,138	4,913	2,958	4,240	2,731	2,755	(2)	2,490	(2)	(2)	(²)
\$10,000 under \$20,000	92,997	6,501 5,130	15,782 15,353	14,879	15,909 14,471	11,020 9,153	9,301 6,107	6,490 5,421	14,080 13,019	9,184 8,014	3,599 4,104	815
\$20,000 under \$50,000 \$50,000 or more	39, 129	1,120 131	3,729 348	3,459 369	4,408 579	2,951 528	2,713 345	1,929 265	7,482 1,159	5,262 1,129	4,411 1,423	1,665 1,187
								ĺ				
Nontaxable returns	22,442	(2)	3,412	852	2,572	2,482	2,460	1,487	4, 594	1,894	1,328	(2)

Table 11. —SELECTED PATTERNS OF INCOME WHICH INCLUDE SALARIES AND WAGES, NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASSES AND BY SIZE OF A SPECIFIC SOURCE OF INCOME —CONTINUED

Part III.—RETURNS WITH 2 BASIC SOURCES: SALARIES AND WAGES (NET) AND OTHER INCOME<sup>1</sup> [Income sources: Salaries and wages, dividends, interest, and combined other income]

	(free to 1				Number	of returns	by size of	other inco	me <sup>1</sup>			
Adjusted gross income classes	Total number of returns	Under \$10	\$10 under \$50	\$50 under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$460	\$400 under \$500	\$500 under \$1,600	\$1,000 under \$2,600	\$2,000 under \$5,000	\$5,000 or more
2 BASIC SOURCES ONLY	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(Salaries and wages (net) and other income <sup>1</sup> )												
Total	7,930,349	593,289	1,505,193	983, 392	1, 177, 655	456, 130	363,671	26h, 227	796,769	763,362	748,606	276,055
Taxable returns, total	6,858,359	557,594	1, 394, 525	885,445	1,045,873	382,257	285,257	206,908	606,539	582,251	639,531	272, 179
\$000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000. \$50,000 or more.	1,501,066 3,557,766 892,398	83,769 99,342 409,115 64,244 1,118 ( <sup>2</sup> )	155,722 273,651 777,632 183,392 4,097 31	102,456 170,488 481,886 120,482 4,099	125,535 228,105 551,555 136,252 4,370 56	50,877 92,653 197,890 39,602 1,186 49	38,227 70,512 146,731 28,437 1,289 61	36,373 42,826 106,092 20,792 814 (2)	105,388 148,354 288,270 61,716 2,723 88	111,541 157,141 253,951 56,168 3,391	37,764 217,994 308,301 69,304 6,038	136,343 106,009 28,035 1,792
Nontaxable returns	1,071,990	35 <b>, 69</b> 5	110,668	97 <b>,</b> 947	131,782	73 <b>,</b> 873	78,414	59,319	196, 236	181,111	109,075	3,876
2 BASIC SOURCES AND DIVIDENDS (AFTER EXCLUSIONS)												
Total	470,210	9,367	40,752	36,511	47, 333	32,543	26,698	18,330	63,867	63,530	72,499	58,780
Taxable returns, total	444,931	8, 259	39,173	35,404	44, 141	30, 292	25,237	17,275	60,350	58,059	68,578	58,163
\$600 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$50,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	174,945 135,592	(2) (2) 3,558 2,669 644 46	(2) 3,894 22,966 8,678 1,120 88	(2) 7,146 15,674 9,486 1,558	5,080 4,768 18,277 12,804 3,008 204	3,043 4,330 13,118 7,998 1,692 111	(2) 3,395 11,803 7,150 1,355 91	(2) 3,096 6,127 5,593 1,017	4,741 5,188 27,232 18,282 4,542 365	3,742 8,915 20,121 19,397 5,322 562	(2) 10,585 25,567 22,724 7,943 946	10,502 20,811 20,860 5,990
Nontaxable returns	25, 279	(2)	(2)	(²)	3, 192	(2)	1,461	( <)	3,517	5,471	3,921	(²)
2 BASIC SOURCES AND INTEREST RECEIVED												
Total	1,998,699	53, 683	172,246	138,057	210,479	171,614	127,555	102,437	295,288	275,481	277,618	174, 241
Taxable returns, total	1,813,662	50,491	162,403	129,654	189,644	154,986	110,076	9u,789	254,467	240,945	256, 325	173,882
\$600 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$50,000 or more.	283,510 900,322 429,838	(2) 6,176 28,462 12,894 509	7,126 24,508 90,959 37,944 1,798 68	8,695 17,769 72,916 28,593 1,660 ( <sup>2</sup> )	12,361 27,824 100,206 41,094 2,111 48	11,528 23,545 90,104 28,057 1,627	10,666 20,583 55,074 22,398 1,322 33	7,978 16,250 47,686 17,522 1,322 31	26,508 46,226 122,809 54,160 4,620	29, 104 45, 561 112, 096 48, 739 5, 224 221	8,456 55,068 122,679 59,925 9,937 260	51,331 78,512 39,472 4,567
Nontaxable returns	185,037	3, 192	9,843	8,403	20,835	10,028	17,479	11,648	40,821	34,536	<b>21, 2</b> 93	(2)
2 BASIS SOURCES, DIVIDENDS (AFTER EXCLUSIONS), AND INTEREST RECEIVED												
Total	1,494,722	27, 374	116, 944	97,763	126,748	90,806	71,339	58,002	197,799	202,057	234, 190	271,700
Taxable returns, total	1,434,476	26, 367	112,365	92,714	122,581	84,190	66,56 <b>2</b>	55,268	186,637	188,214	228, 363	271,215
\$600 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	126, 350 462, 707 489, 823	(2) 4,127 11,514 8,029 1,220	6,144 16,221 50,560 33,583 5,419 438	7,483 10,448 36,686 31,744 5,896 457	5,339 14,203 49,458 43,116 9,800 665	7,015 4,534 36,077 30,423 5,458 683	3,731 6,485 29,131 21,797 4,911 507	2,989 7,251 21,482 17,823 5,287 436	11,234 19,906 70,963 62,763 19,660 2,111	10,330 21,318 61,565 67,895 24,114 2,992	(2) 21,857 72,161 87,000 40,736 5,897	23,110 85,650 117,073 45,382
Nontaxable returns	50, 246	(2)	<b>→,</b> 579	5,049	4,167	6,616	4,777	2,734	11, 162	13,843	5,827	(2)

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

1"Other income" and "Other loss," for this table, mean the net amount of sources of income and loss comprising adjusted gross income other than salaries and wages, dividends, and interest.

2Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 12. -RETURNS WITH DIVIDENDS IN SCHEDULE B-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

		70 +012	Salaries and (net)	and wages		Business or	or profession			Sales of cap	capital assets		Sales	s of proper capital	of property other than capital assets	ri ri
Adjusted gross income classes	Number of	gross			Net pr	profit	Net loss	SBC	Net g	gsin	Net loss	988	Net gain	ain	Net loss	988
	returns	(Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
	(3)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(10)
Grand total	6,370,720	173,057,368	4,272,367	37,895,452	1,120,648	8,224,617	264,177	844,620	2,804,186	6,247,343	583,741	347,908	37,112	35,728	47,623	76,535
Taxable returns, total	5,553,291	71,484,713	4,051,055	37,507,415	1,003,223	8,055,153	189,990	519,158	2,523,577	5,993,928	524,342	304,743	29,886	32,034	39,413	50,125
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	34,712 64,498 89,150 109,922	29,285 81,722 157,792 247,747	10,914 24,493 33,811 48,854	5,634 22,404 39,005 71,411	3,188 6,314 14,108 17,872	1,876 4,639 15,925 26,281	(2) 2,238 2,628 3,944	(2) 1,547 4,076 4,223	11,633 22,878 33,478 45,073	2,602 7,447 11,889 17,527	2,216 2,623 3,365 5,064	841 1,412 1,850 2,331	2,563	405	3,336	1,453
\$2,500 under \$3,000. \$3,000 under \$1,500. \$3,500 under \$4,000. \$4,500 under \$5,000.	145,173 155,143 165,473 191,058 206,541	397,999 505,827 620,609 813,537 981,066	74,243 77,625 93,187 120,537 141,282	146,774 174,725 261,061 408,921 536,102	23,841 32,322 31,934 35,209 38,200	40,276 62,473 75,978 87,276 106,052	4,375 5,392 6,386 8,169 7,487	5,576 5,711 10,532 10,138 11,451	57,648 59,291 70,975 75,652 79,853	27,980 26,735 43,071 41,928 42,683	7,778 9,575 9,453 15,097 17,897	5,927 6,247 5,195 9,568	4,850	2,505	6,382	2,823
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000	417,025 452,098 438,760 379,543 342,061	2,292,068 2,942,880 3,284,465 3,221,257 3,245,744	303, 562 354, 685 359, 923 312, 568 282, 433	1,365,738 1,957,331 2,297,674 2,252,452 2,277,883	78,444 73,080 61,635 58,716 53,593	255,736 264,017 239,524 262,274 261,847	14,129 13,169 14,312 12,497 10,975	14,811 14,776 14,124 16,004 15,611	163,783 183,221 176,930 154,207 152,836	84,861 119,061 114,610 120,334 125,883	34,263 41,002 27,313 31,211 30,621	16,212 24,227 15,441 14,869 16,209	1,688 2,156 2,431 (2) 1,881	1,748 1,228 3,090 (2) 1,969	1,149 1,862 3,508 2,034 1,285	939 4,903 2,533 2,056 188
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	311,938 264,331 228,584 180,176 152,281	3,273,150 3,036,067 2,853,591 2,428,512 2,204,245	261,729 221,911 188,481 147,135 123,551	2,354,923 2,162,642 1,983,623 1,638,001 1,460,875	48,378 41,623 38,397 30,544 28,433	267,714 248,243 263,824 226,604 226,732	9,547 7,018 6,065 4,428 4,771	13,086 10,669 12,724 7,890 8,435	133,420 118,305 104,836 85,181 75,498	108,582 110,103 105,668 104,754 99,221	29,791 24,493 22,944 19,849 18,476	15,755 13,149 12,565 11,039	1,357 1,190 1,150 849 815	766 606 1,891 1,103	(2) 1,427 1,699 545 986	(2) 1,227 1,351 1,351 1,150
\$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$0,000. \$50,000 under \$100,000.	476,826 234,492 385,897 99,281 15,908	8,183,418 5,217,334 13,055,903 6,562,690 1,911,595	367,476 167,181 252,672 64,513 10,507	4,913,377 2,644,074 5,345,786 2,208,766 522,524	99,261 57,692 105,144 21,955 2,129	1,023,577 801,046 2,312,369 814,437 102,050	15,024 9,100 17,343 6,808 1,739	34,862 47,267 83,833 64,540 29,337	250,494 134,340 240,292 70,458 12,545	415,036 337,342 994,918 833,910,	59,735 32,879 60,202 15,399 2,017	34,982 20,873 42,408 11,709	3,054 1,156 2,074 479 105	3,898 2,211 3,952 2,865 671	3,228 2,348 4,995 2,006	3,673 3,947 10,760 5,167 1,757
\$120,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,206 5,890 953 371	893,399 1,689,305 641,781 711,625	3,232 3,683 630 237	175,373 225,547 37,874 16,915	598 535 55 23	27,853 26,683 4,874 4,973	682 955 205 95	14,944 35,273 13,867 13,153	4,326 5,202 5,202 340	251,126 653,540 351,555 424,536	559 441 53 26	462 381 47 26	4,5	154 290 135 14	163 273 65 65 22	784 1,823 421 265
Nontaxable returns, total	817,429	11,573,155	221,312	388,037	117,425	169,464	74,187	325,462	280,609	253,415	59,399	43,165	7,226	3,694	8,210	26,410
No adjusted gross income	44,436	3190,740	10,693	39,609	2,430	12,551	27,125	219,063	16,670	765,84	9,583	8,112	(2)	(2)	2,850	16,666
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	70,274 106,231 151,007 133,590 89,874	25,851 83,860 189,177 231,898 201,595	15,106 27,154 32,099 37,231 22,605	15,694 18,536 25,228 44,233 25,746	7,264 15,136 20,541 20,616 13,430	3,288 7,935 14,244 22,402 16,679	10,853 8,248 6,881 6,393 4,171	20,928 13,804 11,588 12,820 4,570	22,017 31,312 45,188 41,553 32,741	8,220 9,052 14,637 20,590 14,595	6,148 5,701 6,737 8,256 5,957	7,676 3,600 4,074 5,798 4,168	3,903	1,150	2,258	5,731
\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	72,194 54,383 25,846 19,528 15,198 34,868	197,273 176,010 95,956 82,689 71,973	22,838 16,292 8,388 7,039 6,365 15,502	29,452 28,695 21,459 19,965 21,172 98,248	11,768 8,573 8,573 5,121 3,798 3,357 5,391	19,486 15,845 11,558 10,495 10,643 24,338	2,849 2,238 2,849 2,580	5,427 4,146 8,087 25,029	26,031 23,781 10,039 8,931 4,563 17,783	14,984 14,170 7,694 5,958 8,170 86,753	4,311 3,211 2,551 2,288 4,656	2,827 2,661 1,621 1,682 3,946	2,273	1,693	2,078	1,993
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	1,944,231 2,057,794 2,368,695	5,001,126 15,167,135 52,889,607	830,756 1,626,187 1,815,424	1,955,826 10,211,498 25,728,128	315,022 330,081 475,545	565,902 1,298,274 6,360,441	112,735 67,048 84,394	354,385 82,496 407,739	719,307 844,676 1,240,203	388,524 582,037 5,276,782	127,811 168,261 287,669	81,833 90,268 175,807	14,156 10,586 12,370	6,490 9,966 19,272	17,639	29,764 11,321 35,450
Footnotes at end of table. See text for "Description of the Sample and Limitations	Description o	of the Sample	and Limitatio		ta" and "Exp	of the Data" and "Explanation of Classifications and Terms."	Classificati	ons and Term	, en							

Table 12. -RETURNS WITH DIVIDENDS IN SCHEDULE B-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES-Continued

							Sou	Sources in Schedule B	edule B							
	Dividends (after exclusions)	(after ions)	Interest 1	received	Δ.	Pensions and annuities	annuities			Rents	8'	-		Royalties	Les	
Adjusted gross income classes		40000		Amount	Life expectancy	cy method	3-year m	me thod	Net in	Income	Net loss	88	Net income	оше	Net loss	88
	Number of returns		Number of returns	Domestic	Number of returns	Amount	Number of returns	Amount (Thousand	Number of returns	Amount	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns (	Amount (Thousand
		dollara)		dollere)		+		dollars)		dollare)		dollers)	-+	dollars)	+	dollars)
	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)
Grand total	5,037,615	9,889,743	4,781,024	3,452,482	448,612	606,681	189,720	357,550	1,159,888	1,605,045	444,733	311,744	170,824	339,203	15,182	65,361
Taxable returns, total.	4,368,591	9,313,657	4,182,180	3,101,426	330,551	491,566	137,541	294,442	949,266	1,448,348	386,662	262,657	150,584	310,004	14,183	767,620
\$600 under \$1,000		12,457	22,902	4,902	1,915	276	3,120	2.506	3,094	1,008	(2)	(2)	3,267	1,04		
\$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	93,127	45,790	65,236 80,796	27,199	9,599 16,291	8,084	7,217	6,871	15,220	7,960	3,467	3,312	2,759	711		
\$2,500 under \$3,000. \$3,000 under \$4,000. \$3,500 under \$4,000.	118,123	80,212 99,156 99,529	105,944	48,078 69,581 67,161	13,398 20,762 16,739	27,431	7,756 8,295 7,976	10,133 72,424 72,864	31,104, 28,726, 29,326	23,872 21,999 22,443 28,236	10,827 9,689 12,760	2,905	2,898 4,827 1,677 5,724	941 1, 655 3,437 6,642	2,328	1,248
\$4,000 under \$4,500	151,976	108,078	147,376	86,704	19,822	30,151	7,522	17,132	35,944	28,473	12,527	4,432	4,183	3,658		
under under under under	315,473 334,758 315,727 279,580 253,826	249,265 252,023 246,986 235,333 251,934	307,007 328,729 322,409 278,076 245,929	154,999 156,410 168,475 149,454 146,203	31,662 25,178 22,540 15,948 14,802	36,859 37,681 32,860 22,497 22,318	14,450 13,673 9,508 7,963 7,089	27,477 27,285 21,539 19,681 13,424	70,678 67,676 75,026 62,000 54,569	57,459 59,357 66,340 66,747 57,630	30,136 31,811 35,589 26,138 25,442	12,322 14,403 18,369 13,326 11,415	9,620 8,430 7,458 6,112 7,404	5,615 8,463 5,768 5,302	1,345	995.66
unde:	225,739 192,652 171,970 139,126	225,972 220,215 212,835 193,497 173,657	234,715 199,891 174,246 137,559	123,146 110,562 103,391 89,207 82,200	11,713 9,805 8,540 7,335	17,190 12,735 12,956 13,241 10,531	4,237 3,762 2,983 2,576 1,797	9,962 8,779 7,288 6,833 4,430	46,705 40,812 36,870 28,879 25,738	55,708 48,709 46,679 42,514 44,842	20,974 17,137 14,839 11,723 10,569	10,139 10,186 9,114 7,203 8,345	6,014 6,090 4,317 4,258 4,251	6,54 6,328 6,328 6,324	476 476 611 743 577	414 321 572 346 427
\$15,000 under \$50,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$50,000.		790,044 599,693 1,828,861 1,311,215 530,095	375,702 188,057 318,152 84,725 13,832	303,890 205,731 484,287 233,472 62,995	19,419 10,596 19,451 6,674 1,356	20,956 20,956 40,076 20,984 5,846	6,242 3,529 5,052 1,304	16,823 12,442 20,451 8,973 1,694	81, 197 45, 323 82, 953 23, 132 3, 681	155,402 118,596 286,226 131,382 29,472	31,941 16,630 30,181 8,803 1,483	25,143 18,303 37,895 18,847 6,252	16,987 9,998 20,284 7,846 1,574	25,394 22,204 76,268 47,330 18,793	1,428 1,019 3,025 1,405	1, 606 3, 686 6, 297 7, 387 5, 642
	5,166 5,846 948 948	291,172 594,702 216,469 259,574	4,547 5,249 884 339	26,984 46,417 12,750 8,510	493 556 94	2,408 3,373 456 233	98 149 16	1,052 1,622 123 190	1,138	9,864 15,213 4,132 1,172	541 759 141	2,412 5,601 2,277 854	655 748 140 63	11,233 19,703 5,519 3,122	136 216 47 14	2,699 6,009 2,753
Nontaxable returns total	669,024	576,086	598,844	351,056	118,061	115,115	52,179	63,108	210,622	156,697	58,071	49,087	20,240	29,199	666	15,741
No adjusted gross income.	33,144	45,034	25,517	26,927	(2)	(2)	(2)	(2)	9,197	12,053	7,809	15,187	3,442	17,253	(2)	(3)
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	53,310 89,612 127,085 109,100	12,621 31,907 57,774 58,435	40,729 74,557 117,122 99,958	11, 212 21, 959 21, 959 49, 618 51, 405	(2) 6,032 22,394 25,551	(2) 2,385 12,748 23,163	3,731 7,217 9,463	1,684	14,507 25,240 40,685 36,006	4,389 9,849 19,970	5,826 6,552 9,163 7,815	3,601	3,353	1,229		
\$2,000 under \$2,500		51,789	56,823	36,693	21,224	20,075	8,332 9,643	10,932	17,714	16,221	3,000	1,817	660'7	1,932	760	5,039
\$3,000 under \$5,000 \$4,000 under \$6,000 \$4,000 under \$4,500		18,506	15,816	12,41	4,364	6,915		758	9,394	9,194	4,850	3,561	1,891	1,437		
\$4,500 under \$5,000. \$5,000 or more.	11,964	16,344	10,947 25,389	11,889	(2)	(*) 2,508			8,909	2,974 18,142	2,984	4,775	2,936	2,987		
<u> </u>	1,585,436	1,034,461	1,417,716	740,400	234,131 112,092 102,389	256,242 153,767 196,672	103,102 54,612 32,006	143,334,113,501	402,991 337,500 419,397	289,459 319,432 996,154	126,841 151,554 166,338	74,563 72,147 165,034	45,639 41,545 83,640	44,300 32,632 262,271	1,691 2,931 10,560	14,589 10,331 40,441
			1 1 1 1 1 1	4000 of the	The base Heater	0.000	0 0 0000 0000	tone and Te	11 11							

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

Table 12. -RETURNS WITH DIVIDENDS IN SCHEDULE B -- SOURCE OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -- Continued

					Sources in Sahedule	Sahedule B-	B-Continued						
		Partn	Partnership			Estates and	d trusts		Net operat	operating loss deduction			Number of returns
Adjusted gross income classes	Net p	profit	Net 1	loss	Income	пе	Loss	8		Amount	Other	Exemptions	with no
	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)	(Thousand	(Thousand	income
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grend total.	558,710	5,184,544	138,208	401,321	285,528	502,812	17,891	28,860	2,751	12,720	805,737	11,095,122	716,426
Taxable returns, total	527,670	5,124,796	119,425	289,254	251,312	477,750	16,308	24,794	1,212	2,703	837,248	9,676,551	
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	) 1,790 2,777 3,495	1,004	1,957	2,478	2,653 3,460 4,500 4,300	1,648 1,359 2,928 3,782					, 1,550 2,451 7,840	20,827 44,130 79,257 109,473	1111
\$2,500 under \$3,500 \$3,000 under \$4,500 \$3,500 under \$4,000 \$4,000 under \$5,000	7,537 7,069 9,579 10,359 10,958	11,849 12,599 20,719 23,830 27,212	3,712	1,617 5,074 1,746	4,785 4,182 5,151 5,785 7,412	4,547 4,627 6,938 7,007 4,903	5,075	5,417			7,926 10,147 9,041 7,631 16,950	161,423 194,995 213,040 255,523 293,654	11111
under under under under	24,722 27,884 27,884 29,064 25,512 23,516	68,568 90,252 102,153 92,413 102,878	5,400 4,567 5,973 5,353 7,616	6,665 4,355 8,268 4,467 8,618	14,040 13,094 10,664 15,443 14,278	17,584 12,339 14,149 19,396 14,202	1,078	4,471	1,150	2,149	21,185 21,247 31,159 29,727 26,347	619,407 722,359 769,220 689,267 638,896	1111
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$14,000.	23,746 22,311 20,662 18,482 16,837	108,922 106,378 114,219 106,907 101,994	5,298 4,722 5,235 4,485 4,393	5,852 3,972 8,704 5,837 6,391	11,030 10,118 8,969 8,526 5,918	12,357 15,766 12,958 14,221 8,857	475 475 475 (2) 441	337 654 615 (2) 173			28,486 25,661 27,587 18,735 20,540	596, 639 510, 259 455, 196 357, 672 309, 069	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$10,000. \$100,000 under \$100,000.	63,134 44,743 94,779 30,422 4,727	484,153 467,815 1,602,811 931,129 232,713	14,847 9,373 20,960 8,167 1,663	26, 224 18, 631 58, 521 40, 765 15, 914	28,688 15,920 34,441 12,237 2,712	52,077 33,826 95,534 54,439 22,881	2,037 1,222 2,277 1,018	2,420 1,218 3,315 2,366 430	747	257	93,399 65,389 207,732 114,826 25,893	986,104 504,075 864,724 221,033 %,339	11111
\$1.50,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,567	104,377 153,428 30,073 17,730	665 972 207 85	8,539 26,824 9,460 10,282	969 1,168 193 76	11,654 17,849 6,440 3,412	118 108 16 15	458 725 115 249	4011	85 86 90	10,449 7,659 407 43,180	10,930 12,328 1,966 746	1 1 1 1
Nontaxeble returns, total,	31,040	59,748	18,783	112,067	34,216	25,062	1,583	4,066	1,539	10,017	431,511	1,418,571	716,426
No adjusted gross income		2,788	7,768	67,272	1,560	2,207	(2)	(2)	(5)	(2)	451,771	72,881	44,436
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,500.	2,197 3,316 4,502 2,472 3,275	908 3,050 2,846 2,799 3,336	2,603	4,019 5,012	3,765 3,372 4,270 6,696 3,192	1,555					2,191 3,929 2,537 2,667	82,969 136,794 229,954 227,328 168,259	70,274 104,788 145,592 113,274 71,654
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$4,000. \$5,000 under \$5,000.	3,478 3,610 4,496 2,226	4,490 8,117 11,185 20,229	3,666	3,406	1,725 2,186 1,142 1,112 1,112 976 4,220	917 2,295 1,010 1,038 1,930 5,725	) 1,248	2,654	1,117	3,746	5,222 4,752 6,006 767 1,903 4,5,517	147,731 118,016 61,930 48,941 38,743 85,025	25,309 40,233 20,337 12,379 10,277 27,833
Returns \$5,000 under \$10,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	82,378 132,355 343,977	145,402 461,731 4,577,411	27,025 29,520 81,663	95,518 35,566 270,237	72,224 71,054 142,250	57,146 80,547 365,119	3,291 5,250 9,350	4,407 11,024 13,429	1,398 2742 611	9,307 21,157 2,256	38,006 131,462 636,269	2,705,868 3,510,882 4,878,372	688,593 22,025 5,808
Footnotes at and of table. See text for "Description of the Sample and Limitations		f the Data"	of the Data" and "Explanation of Classifications and Terms."	tion of Class	ifications 8	und Terms."							

Table 12. -RETURNS WITH OLVIDENDS IN SCHEDULE B-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES -Continued

	Taxable income	Income					Tax credit for	for—					Self-employment	ent tex
Additional entering allocation			Income tax	Dividends received	received	Retireme	Retirement income	Foreign taxes	texes	Other ta	Other tax credits	Income tax		
Adjusted gross income classes	Number of returns	Amount (Thousand	before credits (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Credits (Thousand	Number of returns	Amount
	(%)	(7~)	(48)	(67)	(05)	(15)	(52)	(53)	(54)	(55)	(95)	(25)	(58)	(66)
Grend total	5,554,294	50,840,315	15,055,646	3,638,559	320,267	505,795	72,645	74,249	23,735	40,876	14,342	14,624,707	1,128,302	180,28c
Taxable returns, total	5,553,291	50,777,653	15,042,688	3,555,978	318,549	413,740	63,032	73,370	22,378	45,703	14,022	14,624,707	1,021,912	172,3-8
\$600 under \$1,000. \$1,000 under \$1,000. \$1,500 under \$2,000. \$2,000 under \$2,500.	34,712 54,498 89,150 109,922	4,850 25,215 50,991 92,708	969 5,027 10,200 18,471	22,099 42,031 59,521 62,565	125 504 875 1,069	7,963	307				,	8.1 4,508 9,022 15,058	2,984 6,440 12,887 19,307	117 303 770 1,367
\$2,500 under \$3,000. \$3,000 under \$5,500. \$4,000 under \$4,500. \$4,000 under \$4,500.	145,173 155,143 165,473 191,058 200,541	161,662 212,457 294,494 410,698 513,819	32,278 42,395 59,544 83,511 104,783	90,560 97,200 97,832 112,618 126,072	1,966 2,472 2,732 3,075 3,318	25,423 27,570 25,865 23,441 27,793	2,506 3,539 3,539 3,475 4,752	7,698	155	5,947	437	27,782 36,348 53,120 76,974 96,552	25,367 31,855 34,081 38,072	2,172 3,277 4,115 4,877 5,868
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	417,025 452,098 438,760 379,543 342,061	1,277,626 1,724,703 1,974,517 2,015,164 2,084,240	262,782 358,749 414,419 427,650 443,231	233,690 256,418 239,673 222,009 207,429	7,425 8,212 8,301 8,105 8,496	39,469 32,636 31,253 23,425 18,925	5,931 5,306 5,265 3,760	2,216 1,311 1,549 3,663 2,084	80 99 57 57 57 59	9,510	1,724	249,279 34,578 400,438 415,106 431,069	84, 397 79,034 55,282 50,280	13,432 13,119 12,231 10,508 9,974
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$14,000.	311,938 264,331 228,584 180,176 152,281	2,173,903 2,073,844 1,980,482 1,719,078 1,577,393	466,753 451,559 437,146 386,754 360,034	179,690 154,225 143,838 116,201 103,404	7,831 7,800 7,434 5,857 6,113	13,541 11,665 10,132 8,758 6,250	2,264 1,903 1,677 1,677 1,433	2,102 2,682 1,981 2,643 1,460	279 259 390 306 114	1,932	174 137 114 1145 232	456,205 41,460 427,531 378,013 352,563	-8,821 -1,590 38,926 31,601 28,601	9,164 7,776 7,407 5,509
\$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.	47°,826 234,492 385,897 99,281 15,908	6,038,006 3,985,148 10,368,487 5,354,306 1,543,401	1,448,890 1,043,965 3,292,773 2,296,590 790,857	348,277 187,340 332,566 93,137 15,355	28,243 21,437 65,286 47,390 18,668	22,821 11,700 20,581 6,187 1,242	4,013 2,087 3,736 1,135	7,597 5,193 17,928 10,071 2,975	965 898 4,029 4,632 2,857	5,865 3,325 7,687 3,757 1,039	1,463 241 2,030 1,936 793	1,414,206 1,019,302 3,217,692 2,241,497 768,295	96,154 55,379 93,930 23,121 3,515	18,992 11,229 19,099 4,766
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,00,000 \$1,000,000 or more.	5,206 5,890 953 371	712, 999 1,322,348 512,576 572,478	391,948 7e6,228 301,672 343,410	5,121 5,794 5,945 368	10,199 19,719 5,735 8,162	504 645 91 33	162 161 304 24	1,190 1,590 307 124	1,250 3,205 1,757	338 470 76	768 1,704 	379,569 741,439 292,382 332,878	1,199 1,292 1,52 50	249 255 27 10
Nontaxable returns, total	101,003	02,662	12,958	82,581	1,718	92,055	9,613	(2)	(2)	(2)	(2)	,	106,390	7,938
No sdjusted gross income	1	1	1	,	•	1	1	1	,	'	-	-	a80, a	53
Under \$600. \$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	(2) 5,415 20,316 18,220	(2) 044 6,675 9,808	(2) 87 1,265 1,910	(2) 4,437 15,806 15,363	(2) 21 211 211 313	3,893 18,669 17,213	57 1,005 1,507			ě	ě	11111	4,816 10,276 16,794 18,042 12,005	145.85
\$,500 under \$3,000. \$3,000 under \$4,500. \$,500 under \$4,500. \$4,000 under \$4,500. \$5,000 or more.	16,885 14,150 5,449 7,149 4,941 7,035	11,023 10,504 2,686 5,786 4,032 11,420	2,158 2,092 544 1,155 803	14,100 12,000 4,239 5,700 7,402 5,019	30c 315 75 160 128	16,346 13,144 5,113 6,479 4,605 6,593	1,852 1,777 482 995 675	÷	£	<u> </u>	<u> </u>		11,463 9,535 9,426 1,939 1,950	마. 10 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등 등
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	1,255,638	1,818,13e 9,083,9e9 39,938,210	367,309 1,908,371 12,779,966	788,050 1,163,721 1,686,778	17,069 40,699 201,899	239,344 151,889 114,562	27,755 24,682 20,208	11,260 11,260 £8,087	170 778 22,787	°, e17 9,851 30, 438	51.0 1,7.4.2 12,090	321,205 1,840,470 12,403,032	31-,414	30,120 58,846 91,320

Table 12. - RETURNS WITH DIVIDENDS IN SCHEDULE B - SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued

		Tax withheld	hheld		Payments on 1961 declaration	on 1961 ation	Tax due at time filing	time of		Overpayment	yment	
Adjusted gross income classes			Returns with excess social security tax	th excess brity tax					Refund	pu	Credit on ]	on 1962 tax
	Number of returns	Amount (Thousand	Number of returns	Amount of excess (Thousand	Number of returns	Amount (Thousend	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(20)	(71)
Grand total	4,011,824	6,142,500	282,476	18,455	2,549,288	6,766,814	3,362,184	2,885,117	1,760,616	471,115	800,200	518,323
Taxable returns, total	3,879,302	6,108,633	278,874	18,221	2,442,180	6,704,150	3,282,531	2,879,861	1,594,857	416,023	736,727	479,566
\$600 under \$1,000. \$1,000 under \$2,000. \$1,500 under \$2,000. \$2,000 under \$2,500.	10,006 18,539 27,996 42,550	2,369 4,349 7,759			2,321 17,076 20,852 30,864	285 2,147 3,339 6,455	25,275 42,298 63,600 73,118	2,509 2,509 4,979 7,573	8,661 13,931 16,875 24,445	522 1,582 2,069 2,730	878 7,364 8,344 12,562	132 632 806 1,632
\$2,500 under \$3,000 \$3,000 under \$1,500 \$3,500 under \$4,000 \$4,000 under \$4,500	60,762 67,101 84,493 114,330 131,952	16,886 21,107 32,911 53,484 70,494	3,466	58	42,297 46,502 59,900 65,239 69,157	10,168 13,141 18,028 22,412 26,079	88,886 97,547 100,619 108,717 116,853	11,556 14,981 17,350 19,822 22,995	.2,690 39,575 47,373 62,267 70,979	6,523 6,894 8,025 10,640 12,914	15,315 18,404 18,997 21,428 21,428	2,133 2,710 3,029 3,227 4,234
\$5,000 under \$6,000 \$6,000 under \$1,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$10,000	285,688 342,028 350,752 305,074 277,396	184,098 268,547 317,393 317,885 328,965	13,733 23,614 28,184 23,015 21,590	226 643 678 759 952	145,140 150,529 144,863 126,239 128,166	63,891 77,639 87,044 89,438 97,522	234,933 234,283 218,685 199,969 180,039	49,391 54,330 56,227 61,446 55,632	141,543 175,803 177,492 144,087 126,321	26,031 32,684 36,985 31,686 28,819	45,746 46,055 47,369 40,340 39,573	8,638 10,135 12,010 11,469 12,257
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	255,912 217,289 184,408 143,367 120,488	345,194 323,379 301,055 252,420 228,697	17,286 15,962 14,844 10,206 9,465	790 818 891 591 645	114,816 104,759 99,113 85,497 80,079	101, 363 103,412 105,904 102,157 99,270	163,748 149,695 136,422 110,189 96,716	55,321 55,653 56,961 52,148 51,773	116,784 86,308 66,548 48,049 35,237	24,755 22,019 17,935 12,782 10,207	35,189 31,559 28,493 24,109 23,009	11,754 11,189 11,047 9,907 11,461
\$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	357,805 160,885 241,654 61,218 10,217	799,424 456,777 1,041,770 500,788 129,322	28,586 16,282 32,637 12,356 2,169	2,090 1,584 4,158 2,257 2,257	288,898 175,702 325,055 91,900 15,099	498,187 451,740 1,739,544 1,372,587 493,590	310,669 163,001 273,280 72,593 11,815	220,545 182,949 620,946 465,950 173,651	87,279 27,174 30,123 4,376 564	36,339 19,153 38,854 15,829 3,876	85,598 48,389 87,854 23,214 3,641	-8,619 41,782 126,615 77,233 23,680
\$150,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,104 3,474 593 221	41,215 49,929 8,189 3,540	715 749 749 132 54	166 166 31	5,058 5,766 932 361	254,041 491,596 183,349 189,822	3,984 4,536 4,536 310	96,691 219,059 106,224 142,559	173 170 25 5	2,107 3,080 85c 127	1,097	10,022
Nontaxable returns, total,	132,522	33,867	3,602	234	107,108	62,664	79,653	5,256	165,759	55,092	63,473	38,757
No adjusted gross income	8,310	4,923	521	96	13,644	16,644	4,457	308	12,279	8,750	8,414	12,666
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$1,500 under \$2,000. \$2,000 under \$2,500.	10,987 18,129 17,720 20,104 11,194	1,774 1,924 1,416 2,617 1,827	1,258	το	5,904 8,155 11,989 12,136 10,712	1,990 2,352 3,437 5,712 2,700	4,171 9,055 13,383 14,074 9,360	197 317 594 726 559	12,618 21,219 22,340 24,241 14,956	2,366 2,721 2,977 5,969 2,763	4,845 4,484 6,594 7,041 4,502	1,351 1,458 1,695 2,105
\$2,500 under \$3,000 \$3,000 under \$5,500 \$4,000 under \$4,500 \$4,500 under \$4,500 \$5,000 or more	11,472 8,914 5,192 4,314 4,647 11,539	2,381 2,016 1,845 1,189 1,480 10,475	1,823	170 (	7,363 8,267 5,291 4,824 5,155 13,668	2,072 3,363 1,461 1,572 1,846 19,515	8,614 6,895 3,900 2,442 1,730 1,572	624 649 462 349 222 249	12,881 11,208 6,869 6,127 6,222 14,799	2,915 2,340 2,380 1,764 1,759 18,382	3,753 4,620 3,305 2,736 4,311 8,868	1,202 2,740 695 726 1,389
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	678,712 1,570,446 1,762,666	233,438 1,423,054 4,486,008	9,620	226 3,470 14,759	447,648 705,719 1,395,921	145,203 423,147 6,198,464	794,994 1,069,266 1,497,924	107,412 277,236 2,500,469	477,756 777,274 505,586	88,609 165,627 216,879	178,639 226,061 395,500	46,119 58,494 413,710

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
Adjusted gross income less deficit.
\*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
\*Deficit.
\*Higgative "Other sources."

Table 13.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

TYPES OF INCOME TAX					_
Adjusted gross in come classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollara)
ALL TAXABLE RETURNS	(1)	(2)	(3)	(4)	(5)
Total	48,582,765	311,283,359	181,634,697	42,225,498	869
\$600 under \$1,000.	1,385,033	1,15c,177	203,641	40,683	29
\$1,000 under \$1,500.	2,136,415	2,669,719	952,147	189,510	89
\$1,500 under \$2,000.	1,994,863	3,476,020	1,470,373	292,233	146
\$2,000 under \$2,500.	2,311,741	5,191,501	2,208,070	437,401	189
\$2,500 under \$3,000.	2,562,038	7,054,839	3,139,194	619,751	242
\$3,000 under \$3,500.	2,731,670	8,888,553	4,105,087	815,164	298
\$3,500 under \$4,000.	2,885,113	10,811,292	5,106,332	1,024,627	355
\$4,000 under \$4,500.	3,015,382	12,819,405	€,060,988	1,222,059	405
\$4,500 under \$5,000.	3,084,215	14,65c,8F7	7,024,60€	1,416,691	459
\$5,000 under \$c,000.	6,027,260	33,079,800	16,298,631	3,300,305	548
\$6,000 under \$7,000.	5,208,966	33,777,686	17,471,657	3,547,517	681
\$7,000 under \$8,000.	4,120,040	30,785,997	16,912,781	3,452,819	838
\$8,000 under \$9,000.	2,977,973	25,224,815	14,722,069	3,033,931	1,019
\$9,000 under \$10,000.	2,143,339	20,301,941	12,523,858	2,601,504	1,214
\$10,000 under \$11,000.	1,521,938	15,436,910	10,252,581	2,149,011	1,412
\$11,000 under \$12,000.	1,035,358	11,872,509	7,897,115	1,676,636	1,619
\$12,000 under \$13,000.	714,051	8,900,727	£,062,554	1,307,064	1,830
\$13,000 under \$14,000.	491,518	h,618,388	4,501,233	1,009,422	2,054
\$14,000 under \$15,000.	355,621	5,145,396	3,627,215	808,688	2,274
\$15,000 under \$20,000.	888,100	15,126,018	11,030,651	2,576,761	2,901
\$20,000 under \$25,000.	355,825	7,928,268	6,040,063	1,545,326	4,331
\$25,000 under \$50,000.	495,501	16,557,695	13,157,705	4,066,629	8,207
\$50,000 under \$100,000.	110,192	7,249,539	5,927,647	2,483,556	22,538
\$100,000 under \$150,000.	16,725	2,007,835	1,623,941	809,436	48,394
\$150,000 under \$200,000.	5,426	931,085	744,485	395,748	73,120
\$200,000 under \$500,000.	6,062	1,737,313	1,352,995	763,781	125,995
\$500,000 under \$1,000,000.	967	h50,434	520,092	296,591	306,713
\$1,000,000 or more.	381	725,630	585,725	341,654	896,730
RETURNS WITH NORMAL TAX AND SURTAX	43,474,006	301,398,459	173,461,405	38,415,340	792
\$b00 under \$1,000.	1,385,033	1,156,177	203,641	40,683	29
\$1,000 under \$1,500.	2,136,415	2,669,719	952,147	189,510	89
\$1,500 under \$2,000.	1,994,863	3,476,020	1,470,373	292,233	146
\$2,000 under \$2,000.	2,311,741	5,191,501	2,208,070	437,401	189
\$2,500 under \$3,000.	2,562,088	7,054,839	3,139,194	619,751	242
\$3,000 under \$3,500.	2,731,670	8,888,553	4,105,087	815,164	298
\$3,500 under \$4,000.	2,885,113	10,811,292	5,106,332	1,024,627	355
\$4,000 under \$4,000.	3,015,382	12,819,405	6,060,988	1,222,059	405
\$4,500 under \$5,000.	3,084,215	14,656,867	7,024,606	1,416,691	459
\$5,000 under \$0,000.	6,027,260	33,079,800	16,298,681	3,300,305	548
\$6,000 under \$7,000.	5,208,966	33,777,686	17,471,657	3,547,517	681
\$7,000 under \$8,000.	4,120,040	30,785,997	16,912,781	3,452,819	838
\$8,000 under \$9,000.	2,977,973	25,224,815	14,722,069	3,033,931	1,019
\$9,000 under \$10,000.	2,143,339	20,301,941	12,523,858	2,601,504	1,214
\$10,000 under \$11,000.	1,521,938	15,936,910	10,252,681	2,149,011	1,412
\$11,000 under \$12,000.	1,035,358	11,872,509	7,897,115	1,676,636	1,619
\$12,000 under \$13,000.	T14,051	8,900,727	e,062,664	1,307,064	1,830
\$13,000 under \$14,000.	491,518	6,618,388	4,601,233	1,009,422	2,054
\$14,000 under \$15,000.	355,621	5,145,396	3,627,215	808,588	2,274
\$15,000 under \$20,000.	888,100	15,126,018	11,030,651	2,576,761	2,901
\$20,000 under \$25,000.	354,351	7,871,809	5,990,023	1,527,784	4,311
\$25,000 under \$50,000.	458,589	15,473,872	12,231,156	3,720,081	7,937
\$50,000 under \$100,000.	53,453	3,399,316	2,713,458	1,130,126	21,142
\$100,000 under \$150,000.	4,555	556,579	431,954	228,118	49,005
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,145	194,799	145,554	86,938	75,928
	894	249,374	171,034	114,711	128,312
	92	61,505	40,065	31,170	338,804
	43	96,655	66,118	54,635	1,270,581
RETURNS WITH ALTERNATIVE TAX COMPUTATION Total	108,759	9,884,890	8,173,242	3,810,158	35,033
Under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$0,000. \$50,000 under \$100,000.	2,475 26,812 56,739	56,459 1,083,823 3,850,223	50,040 925,549 3,214,189	17,542 346,548 1,353,430	7,088 12,925 23,853
\$100,000 under \$150,000.	12,071	1,451,256	1,191,987	581,318	48,158
\$150,000 under \$200,000.	4,281	736,286	597,931	309,810	72,369
\$200,000 under \$500,000.	5,168	1,487,939	1,191,961	649,070	125,594
\$500,000 under \$1,000,000.	875	588,929	480,027	265,421	303,338
\$1,000,000 or more.	338	629,975	520,608	287,019	849,169
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	22,106,520	66,724,373	30,270,438	6,058,119	274
	20,477,578	143,170,239	77,929,046	15,936,076	778
	5,998,667	101,388,747	73,435,213	20,231,303	3,373

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

Table 14.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME TAX--ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY
ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

PART 1.—ALL RETURNS

														1	
							Joint returns	s of husbands	s and wives		Š,	Separate returns	is of husbands	s and wives	
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thomsand dollars)	(Thousand dollers)		(Thousand dollars)	(Thousand dollars)	(Thoward dollars)	(Thousand dollars)		(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(17)	(15)
Grand total	61,499,420	1329,861,284	106,512,003	181,779,732	42,225,498	36,663,324	1256,610,709	83,192,285	139,388,969	32,520,447	3,767,971	111,819,274	6,027,399	5,017,855	1,143,329
Taxsble returns, total	48,582,765	311,283,359	82,548,099	181,634,697	42,225,498	30,491,617	243,768,181	66,828,244	139,327,032	32,520,447	2,524,412	9,850,531	3,410,097	5,013,953	1,143,329
	1,385,033 2,136,415 1,994,863 2,311,741	1,156,177 2,669,719 3,476,020 5,191,501	830,819 1,399,536 1,551,123 2,277,772	203,641 952,147 1,470,373 2,208,070	40,683 189,510 292,233 437,401	3,444 81,346 250,947 569,165	2,957 114,269 440,032 1,282,735	2,066 96,268 300,031 831,838	6, 330 6, 330 83,722 271,448	121 1,251 16,790 54,133	94,913 154,559 182,875 253,933	78,936 196,237 319,215 569,337	56,948 108,829 152,106 273,838	13,551 63,409 127,579 226,027	2,715 12,675 25,453 44,944
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	7,054,839 8,888,553 10,811,292 12,819,405 14,656,867	2,929,212 3,523,171 4,120,851 4,854,816 5,393,535	3,139,194 4,105,087 5,106,332 6,060,988 7,024,606	619,751 815,164 1,024,627 1,222,059 1,416,691	846,145 1,115,611 1,364,787 1,679,636 1,938,267	2,343,332 3,639,853 5,117,426 7,146,324 9,219,597	1,430,354 2,037,300 2,667,575 3,527,954 4,213,346	570,443 1,056,977 1,643,974 2,486,045 3,523,937	112,828 209,125 326,284 494,148 699,502	282,456 284,371 287,847 243,669 199,806	778,593 925,370 1,078,601 1,032,643 949,849	332,031 380,616 410,495 386,231 342,208	349, 555 426, 959 518, 303 503, 571 478, 479	69,472 85,365 104,613 102,580 98,245
under under under under	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	33,777,686 33,777,686 30,785,997 25,224,815 20,301,941	11,606,241 10,936,342 8,969,218 6,507,680 4,609,282	16,298,681 17,471,657 16,912,781 14,722,069 12,523,858	3,547,517 3,452,819 3,033,931 2,601,534	4,401,613 4,334,782 3,618,843 2,710,100 1,997,860	24,233,765 28,143,797 27,055,249 22,964,119 18,924,232	9,937,004 10,034,303 8,439,175 6,249,418 4,468,676	10,366,381 13,536,313 14,252,238 13,048,324 11,486,981	2,062,816 2,704,041 2,870,131 2,656,816 2,360,642	268,095 131,154 61,812 25,875 13,589	1,453,923 841,135 457,598 218,216 128,896	480,314 247,460 119,473 44,720 20,032	757,216 456,200 260,462 137,565 86,727	157,280 96,567 55,932 30,811 19,879
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1,521,938 1,035,358 714,051 491,518 355,621	15,936,910 11,872,509 8,900,727 6,618,388 5,145,396	3,268,956 2,211,293 1,534,898 1,052,741 772,641	10,252,681 7,897,115 6,062,664 4,601,233 3,627,215	2,149,011 1,676,636 1,307,064 1,009,422 808,688	1,430,069 974,349 '670,830 457,939 331,337	14,975,994 11,173,172 8,362,458 6,166,341 4,793,729	3,173,912 2,148,662 1,489,940 1,017,332	9,531,334 7,363,082 5,647,045 4,250,275 3,349,945	1,978,446 1,547,322 1,203,465 919,317 734,665	8,978 5,969 4,202 3,054 2,341	93,826 68,363 52,227 41,206 33,816	12,667 8,180 6,194 7,397 3,134	64,379 47,436 36,340 30,356 23,666	15,335 11,622 9,093 7,974 6,308
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	888,100 356,826 495,501 110,192 16,726	15,126,018 7,928,268 16,557,695 7,249,539 2,007,835	1,944,651 798,817 1,143,377 248,030 36,216	11,030,651 6,040,063 13,157,705 5,927,647 1,623,941	2,576,761 1,545,326 4,066,629 2,483,556 809,436	816,495 323,463 450,552 98,658 14,585	13,898,616 7,187,196 15,056,255 6,478,105 1,751,328	1,867,864 762,108 1,092,738 234,595 33,802	10,060,824 5,451,152 11,952,885 5,313,844 1,422,613	2,300,045 1,354,244 3,595,466 2,182,069 696,859	6,353 3,310 3,934 992 126	107,864 73,507 125,413 65,745 15,499	8,721 4,378 5,513 1,213	82,058 58,518 100,828 53,130 11,135	23,955 19,840 40,557 27,032 6,228
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,426 6,062 967 381	931,085 1,737,313 650,434 726,630	11,424 12,693 1,996 768	744,485 1,362,995 520,092 586,726	396,748 763,781 296,591 341,654	4,621 5,107 783 283	793,210 1,463,341 528,179 512,570	10,504 11,605 1,775 653	636,328 1,153,912 425,763 434,317	332,924 634,726 237,806 234,465	56 74 32 37	9,464 23,712 21,424 89,916	28 % C	7,242 17,402 17,079 58,781	4,337 10,830 10,515 43,172
Nontaxsble returns, total	12,916,655	118,577,925	23,963,904	145,035	1	6,171,707	112,842,528	16,364,041	61,937	-	1,243,559	11,968,743	2,617,302	3,902	1
No adjusted gross income	. 431,831	21,074,453	723,240		-	283,049	2810,807	586, 830	1	ı	18,529	435,121	25,918	1	1
Under \$600, \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,969,165 1,633,766 1,800,309 1,333,106 1,019,820	1,283,112 1,253,374 2,215,656 2,332,150 2,299,238	3,296,393 2,194,988 3,144,889 2,812,026 2,546,788	255 3,478 16,164 25,348	11111	475,137 568,982 937,657 867,511 756,540	165,243 461,093 1,165,549 1,524,844 1,709,110	925,463 1,104,583 1,905,043 1,982,452 1,971,864	714		287,760 177,655 208,560 167,084 121,683	96,619 138,286 254,845 291,701 273,300	273,243 269,834 388,224 373,244 323,281		
\$2,500 under \$3,000 \$3,000 under \$3,500 \$4,000 under \$4,500 \$4,000 under \$4,500 \$5,000 or more	850,421 637,534 440,965 284,422 198,869 316,447	2,318,091 2,057,805 1,652,673 1,204,867 938,594 2,097,818	2,392,310 1,988,273 1,561,020 1,079,735 812,914 1,411,328	25,779 22,266 12,976 11,517 7,256 19,996	11111	669,069 531,252 376,908 251,639 175,260 278,703	1,825,643 1,716,134 1,412,785 1,066,997 827,362 1,778,575	1,922,916 1,684,240 1,336,951 958,144 719,368	6,004 10,934 11,085 9,971 6,528 13,669	111113	95,158 62,637 43,004 24,658 16,544 20,287	259,386 201,279 161,337 103,979 77,968 145,164	291,086 216,589 170,611 103,378 74,661 107,233	3,902	, , , , ,
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	34,706,728 20,783,831 6,008,861	83,204,480 144,984,001 101,672,803	49,433,411 44,015,749 13,062,843	30,395,477 77,941,209 73,443,046	6,058,119 15,936,076 20,231,303	13,742,352 17,335,217 5,585,755	40,370,478 122,934,837 93,305,394	30, 204, 586 40, 374, 960 12, 612, 739	9,691,744 62,700,518 66,996,707	1,914,182 12,654,446 17,951,819	3,207,701 520,629 39,641	7,752,360 3,212,479 854,435	4,953,371 1,018,794 55,234	2,710,318 1,698,460 609,077	546,062 360,469 236,798
Footnotes at end of table, See text for "Description of the Sample and Limitations	Sescription of	f the Sample s	nd Limitstion	s of the Data"	" and "Expla	nation of Cl	and "Explanation of Classifications and Terms."	and Terms."							

Table 14. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY
ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

PART I. - ALL RETURNS - Contlined

		Returns	of heads of	household			Heturns	.f surviving	emods		Returns	of single pe	persons not head surviving spouse	of single persons not head of household or surviving spouse	1व ०४
seasett auc ut sande talting	Number d' returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollers)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted grees income (Thousand dollers)	Exemptions (Thousand dollars)	Taxible insome (Thousand dollers)	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thousand dollars)	Taxable income income (Thousand dollars)	Income tax sfrer redits (Thousand
	(14)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(2.)	(50)	(58)	(59)	(30)
Grand total	1,578,351	10,840,1r2	2,100,834	182,712,4	1,021,588	335,099	121,055,121	505,703	424,334	93,546	19,153,075	152,530,119	14,625,777	32,524,388	7,-40,538
Taxable returns, total	1,370,222	7,520,598	1,829,583	4,412,332	1,021,588	196,737	881,179	287,261	420,716	93,596	13,990, 277	49,262,870	10,192,914	32,454,14	1,441,538
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	1,845 23,063 44,541 541 540 54	8,444 30,307 79,140 158,421	5,900 15,691 43,324 83,834	1,241 , 582 21,461 44,264	248 1,488 4,205 8,764	1,820 5,819 13,317 21,338	1,594 8,115 23,509 47,740	1,092 5,230 13,804 26,314	(3) 1,500 5,332 12,486	(3) 275 275 190 5,429	1,275,011 1,871,+28 1,503,183 1,34,+43	2,320,791 2,320,791 2,514,324 3,133,28	1, 2, 30. 1, 2, 2, 3, 3 2, 1,42, 953 2, 1,43, 4,3	197, 128	13, 23, 13, 13, 13, 13, 13, 13, 13, 13, 13, 1
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,500. \$4,500 under \$4,500.	46, 397 103, 958 116, 769 166, 392	266,059 338,465 431,124 618,153 698,779	124,481 140,478 158,245 195,869 192,774	87,981 131,318 193,852 314,657 375,476	11,470 25,968 28,401 53,055	25,328 20,793 21,028 17,538 19,639	64,933 67,808 74,208 74,208	33, 194 30, 528 33, 956 24, 950 32, 293	20,816 21,436 28,546 34,019 41,884	5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5	1,311,12 1,20,331 1,00,502 1,00,502 1,00,502 1,00,300	3,54c,122 3,917,05 4,105,38c 3,948,07 3,545,090	1,308,352 934,449 250,580 714,812	2,110,349 2,461,837 2,721,54 2,22,690 2,50,690 2,50,690	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
\$5,000 under \$5,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	244, 605 138, 899 88, 685 37, 426 27, 725	1,334,290 895,907 660,303 315,444 261,578	341,349 189,955 120,522 50,155 31,489	763,440 568,022 420,648 210,122 184,439	154,575 117,522 89,747 44,780 40,407	19,067 10,898 6,384 3,029 3,094	103,877 9,862 47,440 30,596 29,208	29, 515 17, 455 14, 449 5, 874 5, 269	55,181 41,595 22,739 18,776 18,807	10,845 8,394 4,551 3,654 3,888	1, 243, 880 543, 233 344, 314 200, 943 101, 071	5,953,745 3,825,485 2,565,407 1,696,390 958,027	818,759 	1,35r,413 1,950,r7 1,750,r74 1,30°,282	47.4, 19.5 720, 19.3 432,458 29.1,210 11.1,088
\$10,000 under \$11,000, \$11,000 under \$12,000, \$12,000 under \$13,000, \$13,000 under \$14,000,	18,722 11,603 8,661 6,473 4,444	196,050 132,815 107,969 87,102	28,487 17,136 12,576 9,700	136,748 95,825 79,204 62,801 48,178	30,253 21,681 18,405 14,815 11,784	1,559	1t, 339 11, 796 9, 346 (3)	2,867 1,549 1,160 (3)	10,510 8,356 6,592 (3)	2,184 1,707 1,389 (3)	62,610 29,612 29,612 23,611 17,160	554,701 486,363 368,727 317,823 248,512	51,023 35,666 25,028 20,559 14,8°c	509, 110 382, e16 293, 483 253, 492 201, 62	222,793 74,304 74,712 76,369 55,096
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	12,774 5,296 7,478 1,838 324	221, 129 117, 844 252, 411 122, 517 38, 852	19,142 8,068 11,324 3,001	168, 313 91, 614 204, 703 97, 447 30, 390	43,614 26,704 72,045 44,583 16,394	1,223 712 748 204 32	21,411 15,193 25,765 13,649 3,776	2,161 1,282 1,406 422 54	16,382 11,668 20,941 11,058 3,094	3,775 2,781 5,525 6,525 1,508	51,255 24,045 32,789 8,500 1,659	876,998 534,528 1,097,851 569,523 198,380	20,981 20,981 32,981 8,799 1,080	703,074 427,111 878,348 452,108 151,709	205,372 141,757 352,036 225,348 88,447
\$150,000 under \$200,000. \$200,000 under \$100,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	105 127 29 7	17, 997 36, 144 18, 461 10, 398	167 188 50 9	14, 343 28, 346 14, 329 9, 708	7,900 16,775 9,082 5,518	12 8 2 1	2,042 2,080 1,383 1,690	12 2 2 2 1	1,601	848 817 633 559	132 121 53	108,372 212,034 80,987 112,05c	r.70 80 <b>3</b> 131 56	84,471 161,839 61,639 83,090	50,739 100,633 38,555 57,940
Nontaxable returns, total	208,129	1325,554	331,256	5,149	-	139,362	173,942	218,442	2,423	1	5,153,818	13,265,148	4,+32,803	1,424	
No adjusted gross income	7,501	215,572	8,700	1	•	6,920	212,312	9,136		ı	115,432	-200,441	92,650	1	•
Inder \$600. \$400 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.	28,778 30,550 4c,155 3c,460 21,555	10,783 24,434 57,189 04,052 45,274	29,737 30,187 63,171 61,504	1,213	11111	20, 201 27, 436 37, 363 21, 924 10, 322	2028 21,534 44,991 37,234 23,326	23,116 39,438 57,466 35,842 20,235		1 ( ) )	3,157,284 829,083 570,574 240,127 110,704	1,003,439 607,725 643,082 413,119 247,229	2,044,834 741,141 30,985 358,984 191,784	255 3,213 13,58 20,138	1 1 1 1 3
\$2,500 under \$3,000. \$3,000 under \$3,500. \$5,000 under \$4,500. \$4,000 under \$6,500.	13,589 7,08 3,203 1,952 3,175	37, 420 31,071 30,441 (3) 9,290 25,347	21, 18.7 21, 26.4 22, 388 (3) 5, 6.30 8, 40c	3,736		2,824	21,994 8,423 20,632	18,205 5,192 9,812	2,23		14,508 31,41 10,868 5,868 5,874 4,574 13,47t	1.3,456 1.8)346 40,346 23,447 21,475 114,178	133, 41e e-1, 193 25, 44e 11,075 12,425 28,030	11, 318 "1, 4111 2, 1111 5, 303	
Returns wider \$5,000 959,455 Returns \$5,000 under \$10,000 550,108 Returns \$10,000 or more.	959,455 540,198 78,198		2, 431,059 1,290,463 3,484,424 752,929 1,430,679 117,447	1,182,256 2,153,310 1,081,415	235,004 447,031 339,553	285,1"6 *3,742 7,181	532,352 284,849 137,920	418,331	170,223 157,198 101,918	33,232 31,332 29,032	16,511,544 2,344,045 298,08t	31,518,231 15,0e7,412 5,944,375	12,50€,0€0 1,794,29€ 264,521	11, 231, 23 11, 231, 23	3,329,(39 2,442,78 1,(74,101

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explaination of Classifications and Terms."

Table 14. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX-ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER.-Continued

PART II. - RETURNS WITH STANDARD DEDUCTION

							INDI	VIDUIID	11100111	J 11111 1	thi oit	NO	ron 130	-	
	Income tax after credits	(Thousand dollars)	(15)	604,116	604,116	2,594 11,351 22,455 39,231	57,645 69,164 77,255 73,452 68,118	90,439 40,688 18,700 11,018 (3)	2,751	3,052 2,139 3,563 1,829	8111	'	11111	· · · · · · · · · · · · · · · · · · ·	"21,265 164,653 18,198
is and wives	Taxable	(Thousand doilers)	(14)	2,918,763	2,916,278	12,927 56,744 112,468 197,177	290,153 345,158 381,836 359,646 330,455	432,597 189,687 86,938 47,895 (3)	10,972	9,742 5,939 8,408 3,649	183	2,485		2,485	2,088,552 773,110 \$7,101
ns of husbands	Exemptions	(Thousand dollars)	(13)	4,676,385	2,255,362	53,179 96,293 126,642 238,895	275,760 296,109 296,944 268,401 226,883	246,087 71,894 37,348 12,186 (3)	1,487	673 332 367 80	1 1 I	2,421,023	269,261 263,005 372,979 354,244 297,550	271, 464 203, 500 158, 434 82, 675 61, 139 86, 672	4,213,457 458,258 4,670
Separate returns	Adjusted gross income	(Thousand dollars)	(12)	7,473,127	5,721,346	73,473 170,088 265,656 484,606	628,819 712,711 754,224 698,063 619,642	748,582 283,823 133,250 63,894 (3)	13,083	10,735 6,412 8,916 3,757	184	1,751,781	94,770 130,706 237,588 266,956 239,079	232, 624 184, 954 144, 783 76, 269 59, 078 84, 974	6,074,089 1,335,182 63,856
90	Number of returns		(11)	2,884,381	1,750,374	88,631 134,370 152,323 216,438	227,929 218,928 201,460 164,756 130,386	138,751 44,485 17,921 7,626 (3)	1,255	646 282 285 285 57	- 1 + 1·	1,134,007	283,778 168,267 195,170 153,071 106,399	85,428 57,547 38,584 18,101 12,575 15,087	2,654,141 226,052 4,188
	Income tax after credits	(Thousand dollers)	(10)	9,662,530	9,662,530	121 1,211 14,585 42,003	81,446 142,913 207,056 299,526 382,894	99 <b>6,43</b> 0 1,179,107 1,158,721 1,033,439 935,041	737,089 518,708 367,428 256,283 187,859	501,426 216,311 315,574 67,350 11,116	4,353 3,032 939 569	-		111111	1,171,755 5,302,738 3,188,037
and wives	Taxable	(Thousand dollars)	(6)	45,894,027	45,868,842	600 6,110 72,493 210,337	410,930 720,201 1,039,572 1,502,448 1,924,251	5,001,378 5,882,621 5,715,266 5,034,619 4,513,601	3,523,222 2,436,453 1,693,568 1,159,572 837,668	2,129,913 837,014 1,023,466 154,966 21,733	8,279 5,802 1,609 1,150	25,185	(3)	3,784 7,239 5,610 5,545	5,910,660 26,148,952 13,834,415
e or time parting	Exemptions	(Thousand dollars)	(8)	37,925,648	25,431,181	2,066 93,761 231,667 626,034	1,008,768 1,309,265 1,532,175 1,961,130 2,060,408	4,148,818 3,657,831 2,760,094 1,948,619 1,396,049	938,129 366,979 354,865 213,285 142,097	303,378 92,797 76,869 5,520	28 88 64 54	12,494,467	888,855 1,064,798 1,787,525 1,796,928 1,643,629	1,493,176 1,271,537 983,710 580,419 437,427 546,463	20,773,278 14,457,529 2,694,841
annu recums	Adjusted gross income	(Thousand dollars)	(2)	87,929,292	78,745,166	2,957 110,972 338,021 929,468	1,577,457 2,254,880 2,857,726 3,848,829 4,427,750	10,167,214 10,600,879 9,417,353 7,759,388 6,566,548	4,932,868 3,290,537 2,227,135 1,482,998 1,052,530	2,586,450 973,953 1,136,764 163,070 22,373	8,415 5,861 1,616 1,154	9,184,126	158,852 444,610 1,070,518 1,325,728 1,310,566	1,285,871 1,158,789 924,863 543,263 421,140 539,926	24,992,260 45,050,967 17,886,065
	Number of returns		(9)	16,859,161	12,262,719	3,444 78,987 193,809 414,344	569, 043 691, 533 764, 295 905, 506 930, 815	1,850,020 1,634,589 1,260,947 915,166 693,394	471,441 287,131 178,707 110,170	153,150 44,175 36,429 2,590 192	49 22 2	4,596,442	456,864 548,507 865,186 754,239 579,183	474,061 359,503 245,793 127,778 89,743 95,585	9,052,633 6,449,665 1,356,863
	Income tax after credits	(Thousand dollars)	(5)	15,418,024	15,418,024	39,481 175,019 254,399 359,291	481,899 604,038 721,021 822,147 873,217	1,794,377 1,709,590 1,523,309 1,264,830 1,080,267	836, 392 586, 193 420, 967 296, 255 222, 980	595, 562 258, 740 382, 029 87, 374 16, 074	6,023 5,042 939 569	1	1111	111111	4,330,512 7,372,373 3,715,139
	Taxable	(Thousand dollers)	(7)	72,871,452	72,801,135	197,465 878,647 1,278,315 1,808,978	2,432,791 3,021,992 3,571,559 4,050,976 4,298,223	8,788,212 3,324,994 7,350,317 6,038,004 5,123,881	3,930,775 2,705,531 1,899,276 1,307,397 963,250	2,440,669 958,549 1,180,858 195,098 31,506	11,431 9,682 1,609 1,150	70,317	247 2,817 12,922 16,676	13,645 9,460 5,610 8,940	21,604,401 35,626,875 15,640,176
	Exemptions	(Thousand dosfare)	(3)	55,176,841	36,080,393	793,446 1,252,347 1,236,032 1,737,650	2,086,381 2,333,858 2,503,631 2,818,080 2,771,915	5,056,174 4,099,052 3,019,182 2,075,587 1,467,159	981,005 592,403 372,281 224,478 150,852	321,832 98,475 81,760 6,139	103 52 8	19,096,448	3,240,308 2,061,755 2,859,675 2,448,666 2,099,023	1,874,946 1,517,581 1,165,213 669,217 508,982 651,082	35,978,706 16,367,830 2,830,305
	Adjusted gross income	(Thousand dollars)	(2)	134,171,546	120,416,463	1,100,953 2,367,717 2,793,764 3,940,766	5,021,251 5,951,070 6,751,164 7,633,113 7,856,820	15,377,430 13,798,156 11,517,157 9,012,494 7,322,552	5,430,239 3,612,802 2,469,596 1,654,529 1,196,772	2,936,009 1,107,068 1,304,186 204,422 32,297	11,598 9,768 1,616 1,154	13,755,083	1,267,518 1,129,244 1,905,883 1,873,741 1,708,468	1,627,460 1,389,206 1,092,231 625,506 490,441 645,385	56,526,316 57,669,324 19,975,906
	Number of returns		(1)	35,805,757	25,324,828	1,322,744 1,898,075 1,608,237 1,759,711	1,823,994 1,830,989 1,804,130 1,796,575 1,653,236	2,808,944 2,130,913 1,542,989 1,063,510 773,301	519,014 315,267 198,198 122,924 82,724	173,824 50,219 41,710 3,219 276	67 35 2 1	10,480,929	3,928,120 1,480,678 1,559,669 1,068,965 756,095	600,092 431,206 290,423 147,308 104,497 113,876	25,864,744 8,433,428 1,507,585
	Adjusted gross income classes			Grand total.	Taxable returns, total,	\$600 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,700.	\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000.	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	\$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$0,000. \$30,000 under \$100,000.	\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	Nontaxable returns, total	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	\$2,500 under \$3,000. \$5,000 under \$3,500. \$5,000 under \$4,000. \$4,000 under \$4,500. \$5,000 under \$5,000.	Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.

TABLE 14. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ABITAL STATUS OF TAXPAYER—Continued

PART II. - RETURNS WITH STANDARD DEDUCTION - Continued

		Returns o	Returns of heads of household	sehold			Returns	esnods Buixixins jo	asnods		Returns	O.	single persons not head of surviving spouse	ad of household se	old or
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand	Exemptions (Thousand dollars)	Taxable income (Thosand dollars)	Income tax after credits (Thousand	Number of returns	Adjusted gross income (Thousand dollers)	Exemptions (Thomsand dollers)	Taxable income (Thousend dollers)	Income tax after credits (Thousend dollers)	Number of returns	Adjusted gress income (Thousand dollers)	Exemptions (Thousand dollers)	Taxable income (Thousand dollers)	Income tax after credits (Thousand
	(16)	(11)	(13)	(19)	(50)	(21)	(22)	(23)	(57)	(25)	(56)	(27)	(28)	(56)	(30)
Grand total.	160,669	2,804,392	878,696	1,717,997	368,736	153,408	343,475	236,817	133,285	27,304	15,269,776	35,621,260	11,459,295	22,207,380	4,755,338
:	517,550	2,651,777	677,988	1,716,420	368,736	60,872	241,553	86,417	131,908	27,304	10,733,313	33,056,621	7,629,445	22,167,687	4,755,338
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,900.	5,952 12,593 21,266 28,157	4,900 16,699 37,576 63,796	3,571 10,348 21,703 36,107	843 4,694 12,093 21,314	170 914 2,363 4,242	(3) 4,006 7,204 7,910	(3) 5,596 12,690 17,383	(3) 4,082 7,536 11,006	(3) 956 3,869 4,644	(3) 147 793 904	1,222,999 1,668,119 1,233,635 1,092,862	1,018,126 2,064,362 2,139,821 2,445,513	733,599 1,047,863 848,484 825,608	182,781 810,143 1,077,392 1,375,506	36,533 161,396 214,203 272,911
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,500. \$4,000 under \$4,500.	35,283 32,037 39,712 53,344 55,060	97,050 103,887 149,096 227,176 262,119	47,462 41,984 56,760 72,957 70,419	39,909 51,468 77,353 131,512 165,462	7,927 10,213 1 <b>5,</b> 308 26,484 33,408	5, 611 5, 406 5, 276 4, 276 2, 823	15,380 17,728 19,701 17,862 13,550	7,521 8,539 8,790 5,952 5,000	6,325 7,413 8,932 10,126 7,195	1,259 1,450 1,733 2,028 1,457	986,128 883,085 793,387 668,693 534,152	2,702,545 2,861,864 2,970,417 2,841,183 2,533,759	746, 870 677, 961 608, 962 509, 640 409, 205	1,685,474 1,897,752 2,063,866 2,047,244 1,870,860	333, 622 380, 298 419, 669 420, 657 387, 340
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$3,000 under \$9,000.	87,376 58,122 37,750 14,012	475,888 374,343 280,884 118,595 126,031	119,911 75,675 51,802 17,662 18,145	308,425 261,224 200,994 89,073 95,281	63,003 54,476 42,692 19,343 21,201	6,831 5,713 2,491	37,690 36,871 20,344	9,570	24,381 23,769 12,897	4,787 4,795 2,650	725,966 388,004 224,958 126,167 63,747	3,948,056 2,502,240 1,675,205 1,065,985 603,533	531,788 284,234 166,870 95,870 47,782	3,021,431 1,967,693 1,340,770 863,499 495,376	639,718 430,524 301,912 200,420 119,461
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	8,041 4,373 3,698 1,696 1,324	84,260 49,910 46,038 22,769 19,231	11, 683 6,406 5,253 2,463 1,793	64,537 39,131 37,087 18,611 16,114	14,581 9,031 8,880 4,596 4,091	882	10,135	1,466	97,77	1,651	37,938 22,678 15,420 10,447 8,361	396,491 259,893 191,778 140,541 121,055	29,238 17,594 11,735 7,976 6,595	329, 314 219, 623 164, 624 122, 120 106, 100	81, 399 55,926 43,619 33,479 30,194
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,953 825 476 844 7	50,223 18,360 15,814 5,144 906	3,849 1,262 122 122 122	43,420 16,273 14,706 4,938 886	11,753 5,028 5,607 2,388 2,388	2884	8,083	1 1 1	7,352	2,200	16,803 4,835 4,350 4,76	284,009 106,111 137,628 31,664 9,018	13,545 3,982 3,587 3,587 55	253,661 97,295 129,691 30,808 8,887	78,391 34,726 55,922 15,506 4,447
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	4611	182 900	нФІІ	181 891	986	1 1 1 1	1 1 1 1	1 1 1 1	1 1 1 1	1 1 1 1	16	2,817	1,4 8	2,788	1,495
Nontaxsble returns, total	121,481	152,615	200,708	(2)	•	92,536	101,922	150,400	1,377	-	4,536,463	2,564,639	3,829,850	39,693	
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500.	27,467 25,364 32,844 18,703 8,732	10,255 20,135 40,010 32,927 19,782	28,487 34,782 48,564 38,298 20,757			19,764 23,094 29,494 11,067 5,178	6,835 18,134 34,952 19,221 11,811	22,854 34,540 47,883 21,698 12,427			3,140,247 715,446 436,975 131,885 56,603	996,806 515,659 522,815 228,909 127,230	2,030,851 664,630 602,724 237,498 124,660	2,552 10,797 12,314	1111
\$2,500 under \$3,000. \$3,500 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000.	3,234	8,792	8,291	(6)		3,635	9,835	9,531	1,377		33,734 12,408 4,133 2,499 2,533	90,338 39,844 15,235 11,166 16,637	92,484 36,532 15,390 11,159 13,922	8,664	
Returns \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	404,214 211,336 23,481	1,111,066 1,379,589 313,737	557, 994 287, 220 33, 482	506,225 954,997 256,775	101,029 200,715 66,992	136,766 15,035 1,607	223, 309 94, 905 25, 261	209,857 24,398 2,562	51,151 61,047 21,087	9,834 12,232 5,238	13,616,990 1,531,340 121,446	24,125,592 9,808,681 1,686,987	10,224,120 1,140,425 94,750	13,047,813 7,688,769 1,470,798	2,626,629 1,692,035 436,674
Footnotes at end of table. See text for "Description of the Sample and Limitations	escription of	the Sample a	nd Limitation	Jo	" and "Exple	nation of Cla	the Data" and "Explanation of Classifications and Terms."	and Terms."							

Footnotes at end of table.

Table 14. —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

							Joint returns	spuspands	and wives		Sel	Separate returns	s of husbands	s and wives	
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 tax after credits	Number of returns	Adjusted gross income	Exemptions	41	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand doilars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(9)	(4)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	25,261,832	196,764,191	50,611,922	108,908,280	26,807,474	19,521,114	169,492,224	44,679,807	93,494,942	22,857,917	865,061	4,381,268	1,325,096	2,099,092	539,213
	<u> </u>	190,866,896	46,467,706	108,833,562	26,807,474	18,228,898	165,023,015	41,397,063	93,458,190	22,857,917	774,038	4,129,185	1,154,735	2,097,675	539,213
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	62,289 238,340 386,626 552,030	55,224 302,002 682,256 1,250,735	37,373 147,189 315,091 540,122	6,176 73,500 192,058 399,092	1,202 14,491 37,834 78,110	2,359 57,138 154,821	3,297 102,011 353,267	2,507 68,364 205,804	220 11,229 111,16	2,205 12,130	6,282 20,189 30,552 37,495	5,463 26,149 53,559 84,731	3,769 12,536 25,464 34,943	624 6,665 15,111 28,850	1,324 2,998 5,713
\$2,500 under \$3,000. \$3,000 under \$3,500. \$1,500 under \$4,500. \$4,500 under \$5,000.	738,094 900,681 1,080,983 1,218,807 1,430,979	2,033,588 2,937,483 4,060,128 5,186,292 6,800,047	842,831 1,189,313 1,617,220 2,036,736 2,621,620	706,403 1,083,095 1,534,773 2,010,012 2,726,383	137,852 211,126 303,606 399,912 543,474	277,102 424,078 600,492 774,130 1,007,452	765,875 1,384,973 2,259,700 3,297,495 4,791,847	421,586 728,035 1,135,400 1,566,824 2,152,938	159,513 336,776 604,402 983,597 1,599,686	31,382 66,212 119,228 194,622 316,608	54,527 65,443 86,387 78,913 69,420	149,774 212,659 324,377 334,580 330,207	56,271 84,507 113,551 117,830 115,325	59,402 81,801 136,467 143,925 148,024	11,827 16,201 27,358 29,128 30,127
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$9,000 under \$10,000.	3,218,316 3,078,053 2,577,051 1,914,463 1,370,038	17,702,370 19,979,530 19,268,840 16,212,321 12,979,389	6,550,067 6,837,290 5,950,036 4,432,093 3,142,123	7,510,469 9,146,663 9,562,464 8,684,065 7,399,977	1,505,928 1,837,927 1,929,510 1,769,101 1,521,237	2,551,593 2,700,193 2,357,896 1,794,934 1,304,466	14,066,551 17,542,918 17,637,896 15,204,731 12,357,684	5,788,186 6,376,472 5,679,081 4,300,799 3,072,627	5,365,003 7,653,692 8,536,972 8,013,705 6,973,380	1,066,386 1,524,934 1,711,410 1,623,377 1,425,601	129,344 85,669 43,891 18,249 11,373	705,341 557,312 324,348 154,322 107,703	234,227 175,566 82,125 32,534 15,941	324,619 266,513 173,524 89,670 70,734	66,841 55,879 37,232 19,793 16,071
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,002,924 720,091 515,853 368,594 272,897	10,506,671 8,259,707 6,431,131 4,963,859 3,948,624	2,287,951 1,618,890 1,162,617 828,263 621,789	6,321,906 5,191,584 4,163,388 3,293,836 2,663,965	1,312,619 1,090,443 886,097 713,167 585,708	958,628 687,218 492,123 347,769 258,569	10,043,126 7,882,635 6,135,323 4,683,343 3,741,199	2,235,783 1,581,683 1,135,075 804,047 605,349	6,008,112 4,926,629 3,953,477 3,090,703 2,512,277	1,241,357 1,028,614 836,037 663,034 546,806	7,723 5,223 3,897 2,579	80,743 59,821 48,440 34,805 32,311	11,180 7,346 5,888 3,929 3,032	53,407 40,101 33,011 24,661 22,314	12,584 9,720 8,199 6,384 5,919
\$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,	714,276 306,607 453,791 106,973	12,190,009 6,821,200 15,253,509 7,045,117 1,975,538	1,622,819 700,342 1,061,617 241,891 35,702	8,589,982 5,081,514 11,976,847 5,732,549 1,592,435	1,981,199 1,286,586 3,684,600 2,396,182 793,362	663,345 279,288 414,123 96,068 14,393	11,312,166 6,213,243 13,919,491 6,315,035 1,728,955	1,564,486 669,311 1,015,869 229,075 33,355	7,930,911 4,614,138 10,929,419 5,158,878 1,400,880	1,798,619 1,137,933 3,279,892 2,114,719 685,743	5,707 3,028 3,649 935 126	97,129 67,095 116,497 61,988 15,499	8,048 4,046 5,146 1,133	72,316 52,579 92,420 49,481 11,135	20,903 17,701 36,994 25,203 6,228
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	5,359 6,027 965 380	919,487 1,727,545 648,818 725,476	11,321	733,054 1,353,313 518,483 585,576	390,725 758,739 295,652 341,085	4,572 5,085 781 282	784,795 1,457,480 526,563 511,416	10,417 11,567 1,772 651	628,049 1,148,110 424,154 433,167	328,571 631,694 236,867 233,896	55 74 32 37	9,280 23,712 21,424 89,916	86 98 49	7,059 17,402 17,079 58,781	4,248 10,830 10,515 43,172
Nontexable returns, total	. 2,003,895	5,897,295	4,144,216	74,718	1	1,292,216	4,469,209	3,282,744	36,752	1	91,023	252,083	170,361	(3)	1
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	41,045 153,088 240,640 264,141 263,725	15,594 123,130 309,773 458,409 590,770	56,085 133,233 285,214 363,360 447,765	(3) 661 3,242 8,672	11111	18,273 20,475 72,471 113,272 177,357	6,391 16,483 95,031 199,116 398,544	36,608 39,785 117,518 185,524 328,235	(3)	1   1   1	3,982 9,388 13,390 14,013 15,284	1,849 7,580 17,257 24,745 34,221	3,982 6,829 15,245 19,000 25,731	(5)	
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,000 under \$4,500. \$4,000 under \$5,000.	250,329 206,328 150,542 137,114 94,372 202,571	690,631 668,599 560,442 579,361 448,153 1,452,433	517,364 470,692 395,807 410,518 303,932 760,246	12,134 12,806 7,366 8,877 5,818 15,134	11111	195,008 171,749 131,115 123,861 85,517 183,118	539,772 557,345 487,922 523,734 406,222 1,238,649	429,740 412,703 353,241 377,725 281,941 719,724	2,220 3,695 5,475 7,331 5,090 12,202	11111	9,730 5,090 4,420 6,557 3,969 5,200	26,762 16,325 16,554 27,710 18,890 60,190	19,622 12,989 12,177 20,703 13,522 20,561	^	
Re turns under \$5,000. Re turns \$5,000 under \$10,000. Re turns \$10,000 or more.	8,410,153 12,350,403 4,501,276	27,752,617 87,314,677 81,696,897	12,731,465 27,647,919 10,232,538	8,791,076 42,314,334 57,802,870	1,727,607 8,563,703 16,516,164	4,406,670 10,885,552 4,228,892	16,189,025 77,883,870 75,419,329	8,844,478 25,917,431 9,917,898	3,781,084 36,551,566 53,162,292	742,427 7,351,708 14,763,782	535,031 294,577 35,453	1,877,297	713,996 560,536 50,564	621,766 925,350 551,976	124,797 195,816 218,600
Pootnotes at end of table. See text for "Description of the Sample and Limitations	Description of	the Sample a	nd Limitation	of the	Deta" end "Expla	nation of Cle	"Explanation of Classifications	and Terms."							

Table 14. —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 DEUCTIONS-Continued

		Returns o	of heads of hor	of household			Returns of	Returns of surviving spouse	esmod		Returns	Returns of single persons not head of household surviving spouse	persons not head surviving spouse	of househol	a or
Adjusted gross income classes	Number of	Adjusted gross income	Exemptions	Taxable	Income tax after credits	Number of	Adjusted gross income	Exemptions	Taxable	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable Ir	Income tax after credits
	SILTELLE	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand (	(Thousand dollars)
	(16)	(12)	(18)	(19)	(50)	(21)	(22)	(23)	(57)	(25)	(26)	(27)	(28)	(50)	(30)
Grand total	931,819	5,057,342	1,273,437	2,699,484	652,852	175,771	723,958	259,750	296,054	66,292	3,768,067	17,109,399	3,073,832	10,318,708	2,691,200
Taxable returns, total	852,672	4,868,821	1,151,595	2,695,912	652,852	135,865	639,626	200,844	294,808	66,292	3,266,464	16,206,249	2,563,469 1	10,286,977	2,691,200
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500.	3,893 10,470 23,275 41,505	3,544 13,608 41,564 94,625	2,336 6,343 21,626 47,732	398 2,888 9,368 22,950	78 574 1,837 4,547	(3) 6,113 13,428	(3) 10,919 30,357	(3) 6,268 15,308	(3) 1,963 7,842	(3) 387 1,525	52,012 203,509 269,548 304,781	46,120 256,429 474,203 687,755	31, 207 124, 655 193, 369 236, 335	5,147 63,083 154,387 278,339	1,002 12,425 30,407 54,195
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,500. \$4,500 under \$4,500.	61,114 71,921 75,237 92,048 92,134	234, 578 234, 578 282, 028 390, 977	77,219 98,294 101,485 122,912 128,355	48,072 79,850 116,509 183,145 210,014	9,543 15,755 23,093 36,571 41,977	19,717 15,387 15,752 13,262 16,816	54, 553 50,080 58, 654 56,346 80,002	25,673 21,989 25,166 18,998 27,293	14,491 14,583 19,714 23,893 34,689	2,848 2,849 3,941 4,783 6,936	325, 634 323, 852 303, 115 260, 454 245, 157	894,377 1,055,193 1,135,369 1,106,894 1,161,331	262,082 256,488 241,618 210,172 197,709	424,925 570,085 657,681 675,452 733,970	82,252 110,109 129,986 134,808 147,826
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$10,000.	157,229 80,777 50,935 23,414 14,320	858,402 521,564 379,419 196,899 135,547	221,438 114,280 74,720 32,493 18,844	455,065 306,798 225,674 121,049 89,158	91,572 63,046 47,055 25,437 19,206	12,236 5,185 5,185 4,971 3,090	66,187 32,991 36,975 25,964 23,961	19,945 8,037 11,381 5,624 4,177	30,800 17,926 16,390 15,858	6,058 3,267 3,044 3,132	367,914 205,229 119,358 74,776 37,324	2,005,889 1,324,745 890,202 630,405 354,494	286,271 162,935 102,729 60,643 3.,534	1,334,982 -01,734 609,904 443,783 251,528	275,071 190,469 130,546 97,450 57,227
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$14,000 under \$14,000.	10, 681 7, 230 4, 963 4,777 3,120	111,790 82,905 61,931 64,333 45,212	16,804 10,730 7,323 7,237 4,842	72,211 56,494 42,117 44,190 32,064	15,672 12,650 9,525 10,219 7,693	1,220 679 678 (3)	12,802 7,876 8,488 (3)	2,399 1,059 1,038 (3)	7,780 5,367 5,924 (3)	1,612 1,081 1,243 (3)	24,672 19,741 14,192 13,164 8,799	258,210 226,470 176,949 177,282 127,457	21,785 18,072 13,293 12,583 8,281	180,396 162,993 128,859 131,372 95,527	41, 394 38, 378 31, 093 32, 890 24, 902
\$15,000 under \$20,000 \$20,000 under \$25,000 \$55,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	9,821 4,471 7,002 1,754 317	170,906 99,484 236,597 117,373 37,946	15,293 6,806 10,692 2,879 505	124,893 75,341 189,997 92,509 29,504	31,861 21,676 66,438 42,195 15,883	951 610 578 192 32	16,819 12,961 20,701 12,862 3,776	1,774 1,180 1,101 385 54	12,449 9,640 16,354 10,321 3,094	2,835 2,245 5,162 4,223 1,508	34,452 19,210 28,439 8,024 1,582	592, 989 428, 417 960, 223 537, 859 189, 362	33,218 18,999 28,809 8,419 1,625	429,413 329,816 748,657 421,360 147,822	126,981 107,031 296,114 209,842 84,000
\$150,000 under \$200,000 \$200,000 under \$500,000 \$100,000 under \$1,000,000 \$1,000,000 or more.	104 124 29	17,815 35,246 18,461 10,398	166 182 50 9	14,162 27,455 14,329 9,708	7,814 16,335 9,082 5,518	12 8	2,042 2,080 1,383 1,690	19 12 2	1,601 1,496 1,282 1,282	848 817 633 559	616 736 121 53	105,555 209,027 80,987 112,056	656 795 131 56	82,183 158,850 61,639 83,090	49,244 99,063 38,555 57,940
Nontaxable returns, total	79,147	188,521	121,842	3,572	1	39,906	84,332	906,85	(8)	-	501,603	903,150	510,363	31,731	,
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	(3) 5,186 13,311 17,757 11,834	(3) 4,304 17,179 31,125 26,492	(3) 4,405 14,607 23,206 19,562		1 111	(3) 4,402 7,869 10,857 5,144	(3) 3,400 10,039 18,613 11,515	(3) 4,898 9,583 14,144 7,808		1111	17,042 113,637 133,599 108,242 54,106	6,633 91,363 170,267 184,810 119,998	13,983 77,316 128,261 121,486 66,429	(3) 661 2,790 7,724	
\$2,500 under \$3,000. \$3,000 under \$5,000. \$1,500 under \$4,000. \$4,000 under \$4,500.	10,355 8,031 6,391 2,467 2,504	28,828 25,774 23,705 11,037 19,549	17,896 15,724 15,259 5,552 4,381	3,572		4,372 2,725 4,100	12,151 8,601 19,820	8,674 4,825 8,712	£)	, , , , , , , , , , , , , , , , , , ,	30,864 18,733 6,735 4,636 3,066 10,943	83,118 60,554 25,110 19,289 14,467 127,541	41,432 24,451 10,556 6,911 5,430	8,254 7,745 2,144 2,405	11111
Returns 45,000   Returns 45,000   Returns 45,000 under \$10,000   Returns \$10,000 or more.	548,240 328,862 54,717	1,835,565 2,104,835 1,116,942	723,763 465,709 83,965	676,031 1,198,313 825,140	133,975 246,316 272,561	141,490 28,707 5,574	421,355 189,944 112,659	199, 338 50, 372 10, 040	119,072 96,151 80,831	23,398 19,100 23,794	2,778,722 812,705 176,640	7,593,280 5,258,731 4,257,388	2,249,890 653,871 170,071	3,593,123 3,542,954 3,182,631	703,010 750,763 1,237,427
Can those formula framework or of the Committee and	1 total total con	The the thete	and "Exertone	for of Chart	Ciontions and	Towns "									

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

Deficite gross income less deficit.

Deficit.

Setimate is not shown beparately because of high sampling variability. However, the data are included in the appropriate totals.

Table 15. - NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARTIAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES

						All returns	D.B						Jc	Joint returns o	of husbands	and wives	
			Returns with exemptions for again and/or blindness	s with s for age lindness		Number of	f returns by	number of	exemptions o	other than a	age or blindness	hess			Returns with exemptions for agand/or blindness	with for age induess	
Adjusted gross income classes	Mirmition of	Mumber of			Number of exemptions						Six or	more	Mumbon	Mumbon of			Number of exemptions
	returns	exemptions	Number of returns	Number of exemptions for age and blindness	other than age or blindness	One	Two	Three	Four	Five	Number of e	Number of exemptions other than age or blindness	returns		Number of returns	Number of exemptions for age and blindness	other than age or blindness
	(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(12)
Grand total	61,499,420	177,520,335	5,346,418	6,916,111	170,604,224	18,946,104	14,397,992	8,906,746	8,788,075	5,522,477	4,938,026	33,377,213	36, 663, 324	138,653,807	3,101,817	4,606,758	134,047,049
Texable returns, total	48,582,765	137,580,504	2,826,645	3,483,722	134,096,782	14,076,943	11,526,070	7,675,200	7,567,010 4	. 673,603,4	3,227,963	21,126,164	30,491,617	111,380,409	1,665,501	2,308,763	109,071,646
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1,385,033 2,136,415 1,994,863 2,311,741	1,385,033 2,332,561 2,585,204 3,796,286	39,673 116,189 170,260	39,673 116,189 170,901	1,385,033 2,292,888 2,469,015 3,625,385	1,385,033 1,979,942 1,520,711 1,348,966	156,473 474,152 611,906	350,869	1134	1111	1 1 1 1	1 1 1 1	3,444 81,346 250,947 569,165	3,444 160,447 500,051 1,386,397	(1)	(1) - 41,531	3,444 160,447 499,614 1,344,866
\$2,500 under \$3,000. \$3,000 under \$4,500. \$3,500 under \$4,500. \$4,000 under \$4,500.	2,562,088 2,731,670 2,885,113 3,015,382 3,084,215	4,882,019 5,871,952 6,868,086 8,091,361 8,989,225	217,221 222,590 226,260 217,642 210,694	240,984 263,679 276,658 275,953 264,447	4,641,035 5,608,273 6,591,428 7,815,408 8,724,778	1,286,081 1,175,125 1,076,053 917,375 771,962	667, 590 705, 813 740, 981 754, 422 771, 221	413,894 444,381 463,389 509,365 504,660	194,523 343,376 380,204 437,255 530,354	62, 975 224, 486 269, 716 305, 343	127,249	763,494	846,145 1,115,611 1,364,787 1,679,636 1,938,267	2, 383, 923 3, 395, 500 4, 445, 959 5, 879, 924 7, 022, 243	88,296 110,979 127,894 138,866 131,009	110,725 151,122 177,005 195,997 183,247	2,273,198 3,244,378 4,268,954 5,683,927 6,838,996
under under under	6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	19,343,735 18,227,238 14,948,697 10,846,134 7,682,136	326,695 238,458 174,698 123,119 84,431	416,421 304,236 221,004 157,425 115,934	18,927,314 17,923,002 14,727,693 10,688,709 7,566,202	1,095,939 587,675 332,146 197,480 101,524	1,433,182 1,233,612 957,258 720,581 588,437	1,072,769 964,049 777,899 590,667 438,617	1,156,493 1,104,390 957,477 664,732 470,290	718,227 711,823 588,602 452,055 316,110	550, 650 607, 417 506, 658 352, 458 228, 361	3,529,597 3,999,281 3,374,416 2,358,863 1,510,243	4,401,613 4,334,782 3,618,843 2,710,100 1,997,860	16,561,674 16,723,839 14,065,291 10,415,697 7,447,793	232,742 174,019 128,649 88,130 65,875	320,853 238,828 173,511 121,664 97,042	16,240,821 16,485,011 13,891,780 10,294,033 7,350,751
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	1,521,938 1,035,358 714,051 491,518 355,621	5,448,261 3,685,489 2,558,166 1,754,567 1,287,734	69,183 48,473 41,988 34,554 25,508	90,841 63,319 56,668 45,218 33,963	5,357,420 3,622,170 2,501,498 1,709,349 1,253,771	62,767 42,985 30,697 23,885 17,080	430,360 300,574 206,530 143,301 100,131	309,423 208,247 141,789 97,298 67,723	349,773 236,125 163,212 107,032 80,537	210,442 141,713 98,941 69,578 52,626	159,173 105,714 72,882 50,424 37,524	1,054,362 700,231 484,821 330,950 247,982	1,430,069 974,349 670,830 457,939 331,337	5,289,854 3,581,103 2,483,234 1,695,553 1,245,743	51,990 35,416 31,160 24,986 19,255	73,409 50,126 45,739 35,616 27,608	5,216,445 3,530,977 2,437,495 1,659,937 1,218,135
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	888,100 356,826 495,501 110,192 16,726	3,241,087 1,331,360 1,905,630 413,384 60,360	84,066 46,182 75,537 23,777 4,995	113,561 63,628 106,031 33,589 7,148	3,127,526 1,267,732 1,799,599 379,795 53,212	53,053 24,340 33,926 1,701	247,722 99,270 135,998 35,134 6,294	161,103 57,792 78,957 17,618 2,765	195,039 76,035 96,646 19,381 2,374	133,068 56,216 79,178 15,360 1,305	98,115 43,173 70,796 13,858 1,687	650,224 286,256 474,332 93,508 11,607	816,495 323,463 450,552 98,658 14,585	3,113,107 1,270,180 1,821,230 390,992 55,336	59,414 33,476 56,316 17,911 3,875	88,436 50,684 86,572 27,543 6,013	3,024,671 1,219,496 1,734,658 363,449 50,323
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.			1,811 2,161 3,44 136	2,562 3,022 477 191	16,476 18,132 2,850 1,089	660 785 137	2,138 2,459 385 146	838 894 140 54	764 828 127 43	529 557 102 27	497 539 76 37	3,325 3,650 505 254	4,621 5,107 783 283	17,507 19,342 2,958 1,088	1,341 1,596 1,596 91	2,082 2,449 379 145	15,425 16,893 2,579 943
Nontaxable returns, total	12,916,655	39,939,831	2,5	3,432,389	36,507,442	4,869,161	2,871,922	1,231,546	1,221,065	1,012,898	1,710,063	12,251,049	6,171,707	27,273,398	1,436,316	2,297,995	24,975,403
No adjusted gross income	431,831	1,205,400	90,027	120,823	1,084,577	127,540	154,020	49,005	47,564	29,279	24,423	165,331	283,049	978,050	55,174	84,851	893,199
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500.	3,969,165 1,633,766 1,800,309 1,333,106 1,019,820	5,493,987 3,658,314 5,241,480 4,686,707 4,244,645	316,678 403,211 649,821 407,813 274,107	403,577 499,948 827,613 570,772 413,146	5,090,410 3,158,366 4,413,867 4,115,935 3,831,499	3,326,421 749,186 381,355 144,435 64,453	419,491 582,420 823,460 361,651 235,545	96,130 135,262 296,711 431,267 100,995	63,183 81,715 147,489 202,067 341,254	31,370 41,105 71,056 97,180 149,115	32,570 44,078 80,238 96,506 128,458	227, 035 306, 169 550, 223 660, 229 882, 380	475,137 568,982 937,657 867,511 756,540	1,542,439 1,840,972 3,175,071 3,304,086 3,286,440	150,398 174,176 303,867 261,731 200,329	229,750 265,037 471,476 413,764 332,203	1,312,689 1,575,935 2,703,595 2,890,322 2,954,237
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,000 under \$4,000. \$4,000 under \$4,500. \$5,000 or more.	850,421 637,534 440,965 284,422 198,869 316,447	3,987,183 3,313,787 2,601,700 1,799,557 1,354,857 2,352,214	171,076 94,743 42,154 24,077 16,939 29,127	264,373 151,873 69,660 38,496 28,234 43,874	3,722,810 3,161,914 2,532,040 1,761,061 1,326,623 2,308,340	35,663 17,810 4,340 4,401 2,550 11,007	129, 670 76, 900 36, 524 19, 873 12, 259 20, 109	62,990 27,259 13,612 5,916 4,575 7,824	209,062 65,309 29,160 14,694 8,419 11,149	228,718 225,124 59,350 39,514 19,101 21,986	184,318 225,132 297,979 200,024 151,965 244,372	1,258,999 1,521,671 2,000,426 1,442,820 1,156,649 2,079,117	669,069 531,252 376,908 251,639 175,260 278,703	3,204,860 2,807,066 2,228,251 1,596,906 1,198,947 2,110,310	128,954 73,841 35,698 19,442 13,623 19,083	218,697 129,091 62,097 33,861 24,247 32,921	2,986,163 2,477,975 2,166,154 1,563,045 1,174,700 2,077,389
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	20,783,831	82,389,344 73,359,582 21,771,409	3,911,175 972,831 462,412	5,036,999 1,254,096 625,016	77,352,345 72,105,486 21,146,393	16,319,402 2,322,927 303,775	7,734,371 4,951,110 1,712,511	3,910,280 3,850,705 1,145,761	3,095,628 4,363,065 1,329,382	1,853,432 2,808,026 861,019	1,793,615 2,487,998 656,413	12,183,689 16,835,834 4,357,690	13,742,352 17,335,217 5,585,755	50,340,976 67,291,600 21,021,231	2,056,245 707,094 338,478	3,125,138 982,451 499,169	47,215,838 66,309,149 20,522,062
Footnots at end of table, See	e text for "D	Ψ	f the Sample	e and Limits		of the Data" and "Explanation of Classifications and Terms."	xplanation of	f Classifics	tions and T	'erms."							

Table 15. -NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME -Continued

		Today woton		of histopande and	wives-Continued	inped					Separate z	returns of hu	of husbands and wives	wives			
	Number of	of returns		exemptions	0	F-	blindness			Returns with exemptions for age and/or blindness	with for age indness		Number of r	returns by m	by number of exemptions age or blindness	emptions other	er than
Adiusted gross income classes						Six or	nore	Number of	Number of		Ţ,	Number of exemptions				Four or	поте
	Orne	P	Three	Four	Five	Number of returns	Number of exemptions other than age or blindness		guo.	Number of returns f	Number of exemptions for age and blindness	age or blindness	One	Two	Three	Mumber of our	Number of exemptions other than age or blindness
	(18)	(19)	(20)	(21)	(22)	(23)	(55)	(25)	(56)	(23)	(28)	(56)	(30)	(31)	(32)	(33)	(%)
Grand total	33,903	11, 366, 707	7,466,779	8,078,578	5, 141, 575	4,575,782	30, 857, 208	3,767,971	10,045,668	192,482	235,043	9,810,625	1,453,390	768,038	552, 189	994,354	5, 164, 592
Taxable returns, total	22,503	9, 191, 439	96,689,796	7, 156,401	4,318,340	3, 113, 138	20,379,573	2,524,412	5,683,498	78,482	85,408	5,598,090	1, 153, 818	533, 147	359,216	478,231	2,300,330
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	3,444 2,245 2,280 3,677	79, 101 248, 667 355, 275	210,213	1111		1 1 1 1	1 4 1 1	94,913 154,559 182,875 253,933	94,913 181,382 253,510 456,397	3,170 6,434 11,098	3,170 6,434 11,098	94,913 178,212 247,076 445,299	94,913 130,906 118,674 121,983	23,653 64,201 72,534		1 1 1	
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	2,591	411,414 476,077 511,244 543,478 582,671	280, 781 312, 664 345, 956 398, 499 421, 827	151, 359 274, 586 319, 873 386, 953 475, 993	50,901 185,348 239,024 276,725	109, 372	656,232	282, 456 284, 371 287, 847 243, 669 199, 806	553, 385 634, 360 684, 159 643, 718 570, 347	7,675 8,264 11,266 7,040 6,339	8, 338 9, 108 12, 373 7, 783	545,047 625,252 671,786 635,935 562,594	128, 773 111, 273 111, 183 93, 469 68, 215	71,170 84,627 86,782 36,349 74,165	56, 118 58, 156 45, 998 41, 076 27, 193	26, 395 50, 315 66, 584 72, 775 70, 233	105, 580 210, 257 294, 445 346, 540
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000.		1, 159, 466 1, 077, 598 868, 450 678, 739 560, 497	957,098 903,538 739,139 575,245 428,384	1,092,907 1,072,592 938,100 659,391 467,429	676, 675 695, 657 576, 462 448, 013 314, 158	514, 282 585, 320 496, 356 348, 712 227, 392	3, 294, 407 3, 850, 471 3, 302, 417 2, 333, 191 1, 504, 099	268, 095 131, 154 61, 812 25, 875 13, 589	800, 524 412, 434 199, 122 74, 534 33, 387	5,944 2,985 1,952 1,251	6,686 3,517 2,623 1,251	793, 838 408, 917 196, 499 73, 924 32, 746	88,019 40,792 15,261 8,354 5,827	23, 367 23, 039 14, 378 5, 716 2, 286	33,449 16,553 9,349 3,727 2,525	101, 260 50, 770 22, 824 8, 078 2, 951	514,738 272,388 124,435 42,957 14,772
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,207	412,350 289,782 198,697 137,066 95,551	303, 150 203, 839 138, 939 95, 501 65, 880	346, 917 234, 420 162, 351 105, 980 80, 198	209, 221 140, 933 98, 432 69, 239 52, 354	158, 329 105, 307 72, 411 50, 153 37, 354	1, 048, 420 697, 483 481, 720 329, 187 246, 831	8, 978 5, 969 4, 202 4, 202 3, 054 2, 341	21, 111 13, 633 10, 324 7, 328 5, 224	949 406 747 271 (1)	1,018 406 747 271 (1)	20,093 13,227 9,577 7,057 4,885	3,493 2,407 1,866 1,154	2, 636 1, 696 1, 051 882 815	1, 222 815 543 643 73	1, 627 1, 051 742 577 (1)	7,662 4,983 3,980 2,816
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.		237, 104 93, 819 129, 839 33, 606 6, 032	155, 863 55, 583 76, 286 16,937 2, 656	193,500 75,182 95,477 19,146 2,333	132, 389 55, 876 78, 632 15, 209 1, 890	97, 639 43, 603 70, 318 13, 752 1, 676	646,929 285,001 471,054 92,789 11,517	6, 353 3, 310 3, 934 992 126	14, 535 7, 297 9, 188 2, 022 272	825 612 649 196 31	858 200 13 200 13	13,677 6,651 8,504 1,822 241	2, 548 1, 369 1,723 486	1,959 1,088 1,121 281 (1)	1,15 2,42 3,82 1,08 1,00 1,00 1,00 1,00 1,00 1,00 1,00	690 309 726 57 (1)	3,743 1,474 3,447 270
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1111	2,054 2,365 362 362 135	798 846 127 47	749 808 120 39	526 550 99 27	494 538 75 35	3, 297 3, 643 499 241	32 33	106 141 63 82	28219	8833	83 112 51 72	23 23 23 23 23 23 23 23 23 23 23 23 23 2	11 2	4914	w w 4 40	15 28 29 29
Nontaxable returns, total	11,400	2,175,268	776, 983	922,177	823, 235	1,462,644	10,477,635	1,243,559	4,362,170	114,000	149, 635	4,212,535	299,572	234,891	192,973	516, 123	2,864,262
No adjusted gross income	1993	142, 863	73,608	44,333	27,697	23,555	159,839	18,529	43,197	2,832	3,747	39,450	9,248	3,702	2, 125	3,454	16,423
10.00 under \$1,000. \$600 under \$1,000. \$1,500 under \$2,000. \$2,000 under \$2,000.	3,293	311, 488 373, 049 549, 776 311, 416 213, 460	58, 053 73, 420 168, 964 254, 454 74, 863	47,567 55,546 103,060 147,140 242,467	24,729 29,908 52,481 76,751 117,885	28,537 33,766 61,394 77,750 107,530	196, 878 234, 560 420, 524 531, 813 743, 100	287,760 177,655 208,560 167,084 121,683	455,405 449,724 647,040 622,073 538,801	18,628 20,574 34,868 18,493 11,172	24,638 25,241 42,897 25,108 16,324	430,767 424,483 604,143 596,965 522,477	206, 953 52, 071 19, 255 7, 368	47,837 06,253 85,219 17,237 9,555	16,243 28,313 54,644 77,818 9,882	16,727 31,018 49,442 64,661	79, 411 154, 967 250, 518 321, 669 470, 972
\$2,500 under \$3,000. \$3,000 under \$5,504. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,351	119, 569 70, 475 33, 740 19, 873 10, 712 18, 847	52, 154 23, 966 11, 886 4, 473 4, 269 6, 873	167,000 58,590 24,471 13,616 8,013	176,480 186,413 53,667 37,867 18,552 20,805	153,866 191,808 253,144 175,810 133,714 221,770	1,040,163 1,298,702 1,696,797 1,266,081 1,015,657 1,873,521	95, 158 62, 637 43,004 24, 658 16, 544 20, 287	485, 143 360, 981 284, 352 172, 296 124, 435 178, 723	3,803	5,967	479, 176 358, 927 283, 142 171, 859 122, 765 178, 381	) 1,928	2,836	2,758	88,252 61,225 42,052 23,886 15,873	463,918 355,767 280,956 170,417 121,423 177,821
Returns 45,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	32,093 1,598 (1)	5, 364, 348 4, 361, 781 1, 640, 578	2,740,050 3,609,498 1,117,231	2,520,567 4,239,328 1,318,683	1,554,428 2,731,064 856,083	1, 530, 866 2, 391, 948 652, 968	10, 380, 491 16, 142, 863 4, 333, 854	3, 207, 701 520, 629 39, 641	8,255,618 1,697,993 92,057	175,045 12,336 5,101	215, 350 14, 382 5, 311	8,040,268 1,683,611 86,746	1, 278, 883 158, 253 16, 254	665,635 90,786 11,617	480, 794 65, 705 5, 690	782, 389 205, 885 6, 080	3,987,733 1,146,671 30,188
Entrotee at and of table See text	£0.	"Description of the	S. Carried	and Limitation	s of the	Dote " end "Fr	Wernlanetton of	f Classifications	pue	Terms."							

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

Table 15. -NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARTIAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES --Continued

				Ren	Returns of heads of household	of household						Returns of	of surviving spouse	abonae	
			Returns with exemptio for age and/or blindn	exemptions or blindness		Number of	returns by nu	number of exems	Number of returns by number of exemptions other than age	than age			Returns with exemptions for age and/or blindness	exemptions	
Adjusted gross income classes		M.m.kan		i	Number of exemptions				Four or	r more	Mark and	1 9			Number of exemptions
	returns	exemptions	Number of returns	Number of exemptions for age and blindness	other than age or blindness	Опе	Two	Three	Number of returns	Number of exemptions other than age or blindness	returns	exemptions	Number of returns	Number of exemptions for age and blindness	other than age or blindness
	(35)	(96)	(37)	(36)	(36)	(70)	(41)	(42)	(43)	(44)	(45)	(97)	(47)	(48)	(67)
Grand total	1,578,351	3,601,399	107,881	108,434	3,492,965	309,954	828,542	305,453	134,402	609,568	336,099	842,835	59,050	59,487	783,348
Taxable returns, total	1,370,222	3,049,305	66,302	66,754	2,982,551	253,481	759,167	261,479	96,095	426,299	196,737	478,768	14,621	14,723	464,045
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	9,845 23,063 44,541 69,662	9,845 27,818 72,215 139,731	(¹) 3,324 3,702	(1) 3,324 3,702	9,845 26,608 68,891 136,029	9,845 19,518 20,191 17,035	3,545 24,350 38,887	13,740	1 1 1 1	1 1 1 1	1,820 5,819 13,317 21,338	1,820 8,717 23,006 43,856	(1) 1,885 1,790	(¹) 1,885 1,892	(1) 8,076 21,121 41,964
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	96,397 103,958 114,949 145,392 147,194	207,802 233,797 263,742 326,449 331,290	4,635 9,713 3,633 3,904 5,516	4,635 5,713 3,633 3,904 5,516	203,167 228,084 260,109 322,545 325,774	19,774 17,339 20,591 22,041 25,774	50,271 55,940 60,782 83,961 80,694	22,557 23,851 21,639 29,285 29,265	3,795 6,828 11,937 10,105 11,466	15,180 27,312 53,037 44,727 50,832	25,328 20,793 21,028 17,538 19,639	55,323 50,880 56,593 41,583 53,821	2,959	2,959	52,364 49,667 55,718 40,810 53,486
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$3,000 under \$9,000.	244,605 138,899 88,685 37,426	568,915 316,592 210,870 83,591 61,649	8,299 5,588 3,659 3,629	8,299 5,588 3,995	560,616 311,004 206,875 81,944 59,667	32,443 18,192 10,416 5,138 2,887	140,400 83,476 51,351 23,892 19,355	50,381 26,656 17,810 6,647 4,605	21,381 10,575 9,108 2,627	96,230 45,892 40,327 13,336	19,067 10,898 6,384 3,629 3,094	49,191 29,092 24,082 11,457 8,781	3,630	3,630	48,083 28,451 23,411 10,582 8,781
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	18,722 11,603 8,661 6,473 4,444	47,478 28,560 20,960 16,166 11,058	2,335 1,457 1,367 1,590	2,335 1,457 1,367 1,624 509	45,143 27,103 19,593 14,542 10,549	2,304 1,696 1,265 1,354	10,818 6,213 5,221 3,492 2,612	3,356 2,542 1,392 780 984	2,244 1,152 1,152 847 373	11,135 5,355 3,710 3,864 1,898	1,559	2,779 2,749 1,934 1,255	87.7	278	4,542 2,613 1,866 1,188 883
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	12,774 5,296 7,478 1,838 324	31,904 13,446 18,874 5,001 862	2,645 1,028 1,763 588 124	2,645 1,028 1,831 1,831 128	29,259 12,418 17,043 4,405	2,069 7,58 1,793 4,34 7,6	6,588 3,006 3,270 788 148	2,997 920 1,630 336	1,120 612 785 280 44	5,023 2,888 3,820 1,387 1,94	1,223 712 748 204 204	2,3462		5	3,568 2,000 2,242 672 88
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	105 127 29 7	278 313 84 15	33 44 66	35	243 269 78 14	39 77 77 77 78	43 50 11	22 24 24 2	12 14 7	337	12	31.70	9 7 1 1	9811	18 4 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Nontaxable returns, total	208,129	552,094	41,579	41,680	510,414	56,473	69,375	43,974	38,307	183,269	139,362	364,067	44,429	44,764	319,303
No adjusted gross income	7,501	14,510	1,227	1,227	13,283	3,519	2,721	824	(1)	(1)	6,920	15,227	(1)	(1)	13,771
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	28,778 30,550 46,155 36,460 20,566	49,561 65,312 105,285 102,506 67,198	7,216 6,017 11,482 5,653 3,060	7,216 6,017 11,482 5,653 3,060	42,345 59,295 93,803 96,853 64,138	19,024	6,910 12,291 23,079 12,583 7,414	2,359 4,653 8,455 13,871 6,211	(1) 1,935 2,204 5,737 8,397	(1) 9,083 9,863 25,805 35,133	20,201 27,496 37,363 21,924 10,322	38,526 65,730 95,776 59,736 33,725	6,311 6,294 14,732 8,068 2,593	6,311 6,294 15,067 8,068 8,068	32,215 59,436 80,709 51,668 31,132
\$2,500 under \$3,000. \$3,000 under \$4,500. \$4,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	13,589 9,678 8,203 1,522 1,952 3,175	43,645 35,448 37,313 7,920 9,384 14,012	3,636	3,737	39,908 34,340 36,978 7,585 9,049	5,573 (	2,966	3,535	4,443 5,072 6,424 2,163 1,010	19,664 23,817 32,749 14,479 8,402	8,007 2,826 4,303	30,341	2,622	2,622	27,719 7,341 8,204 3,976 3,132
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	959,955 540,198 78,198	2,150,771 1,254,883 195,745	72,041 22,181 13,659	72,142 22,517 13,775	2,078,629 1,232,366 181,970	228,109 69,411 12,434	466,689 319,483 42,370	183,729 106,607 15,117	81,428 44,697 8,277	365,955 204,168 39,445	285,176 43,742 7,181	697,212 124,616 21,007	54,530 3,631 889	54,967 3,631 889	642,245 120,985 20,118
Footnote at end of table, See ter	at for "Descr	iption of the	Sample and Li	mitations of	See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."	"Explanation	of Classifica	ations and Te	".EET.						

Table 15. -NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER, AND BY ADJUSTED GROSS INCOME CLASSES -Continued

	I	Returns of sur	surviving spouse-Continu	Continued				Returns of	of single perso	persons not head	of household or surviving spouse	r surviving s	bonse		
	Number of	Number of returns by number of exemptions other blindness	blindness		than age or			Returns with exemptions for again and/or blindness	with for age Indness	Whom her	Number of re	returns by number	number of exempti blindness	exemptions other than iness	n age or
Ad lusted gross income classes				Four or	more	Mumber of	Mumber of			exemptions				Four or	nore
	One	Two	Three	Number of returns	Number of exemptions other than age or blindness	returns	exemptions	Number of returns	Number of exemptions for age and blindness	other than age or blindness	One	94	Three	Number of returns	Number of exemptions other than age or blindness
	(95)	(51)	(52)	(53)	(54)	(55)	(95)	(57)	(95)	(65)	(09)	(61)	(62)	(63)	(64)
Grend total	76, 291	141,674	72,886	45,248	205,051	19, 153, 675	24, 376, 626	1,885,188	1,906,389	22,470,237	17,072,566	1,293,031	509,439	278, 639	1,283,292
Taxeble returns, total	30,660	95,024	806 '8"	22, 145	96,613	13,999,777	16,988,524	1,001,739	1,008,074	15,980,450	12,616,481	947,293	315,801	120,202	521,980
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	(1) 3,562 5,513 4,138	2,257 7,804 13,774	3,426		111.	1,275,011 1,871,628 1,503,183 1,397,643	1, 275, 011 1, 954, 197 1, 736, 422 1, 769, 905	34,652 104,109 112,139	34,652 104,109 112,678	1, 275, 011 1, 919, 545 1, 632, 313 1, 657, 227	1,275,011 1,823,711 1,374,053 1,202,133	47,917 129,130 131,436	64,074	1 1 1 1	r 1 1 1
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	(1) 2,317 2,867	15,255 11,309 7,631 9,731 9,395	5,235 6,983 6,516 4,300 5,242	(1) 1,054 4,564 5,642	(1) 4,653 18,591 24,551	1,311,762 1,206,937 1,096,502 929,147 779,309	1,681,586 1,557,415 1,417,633 1,199,687 1,011,524	113,656 96,421 82,592 67,059	114, 327 96, 523 82, 772 67, 496 67, 596	1,567,259 1,460,892 1,334,861 1,132,191 943,928	1, 130, 542 1, 043, 683 939, 596 797, 695 676, 535	119, 480 97, 860 97, 242 80, 903	49, 203 42, 727 43, 280 36, 204 21, 138	12,537 22,667 16,384 14,344 17,340	50, 148 93, 308 70, 941 64, 075 75, 387
\$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	3,966	8,017 4,814 2,422	5,574 5,205 1,545 2,622	8,907	39,998	293, 233 344, 316 200, 943 101, 071	1,363,431 745,281 449,332 260,855 130,526	78,602 55,225 39,767 31,857 15,933	79, 475 55, 662 40, 204 32, 629 16, 269	1,283,956 689,619 689,128 228,226 114,257	971, 741 528, 410 306, 133 183, 113 92, 474	79, 932 44, 685 21, 900 11, 563 5, 727	26, 267 12, 097 10, 056 4, 073 (1)	15,940 8,041 6,227 2,194	73, 550 35, 548 29, 027 9, 768 (1)
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	625	507 441 374 339	441 339 543	1,540	7,068	62,610 42,419 29,612 23,611 17,160	85,039 59,444 41,714 34,265 24,793	13,672 11,058 8,646 7,640 5,406	13, 842 11, 194 13, 747 7, 640 5, 474	71, 197 48, 250 32, 967 26, 625 19, 319	56,698 38,712 27,533 21,343 15,657	2, 049 2, 442 1, 187 1, 658 1, 017	1,254 712 610 474 350	609 553 282 (1)	2,639 2,518 1,230 (1)
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$0000. \$50,000 under \$100,000.		441	340 541	~		51, 255 24, 045 32, 789 8, 500 1, 659	77,939 38,301 53,994 14,665 2,800	21, 148 10, 930 16, 707 5, 050 963	21, 588 11, 134 16, 842 5, 218	56, 351 27, 167 37, 152 9, 447 1, 826	48, 334 22, 077 30, 410 7, 898 1, 550	1,630 1,188 1,528 1,528	747 508 373 134 (1)	272 272 478 478 (1)	2,516 1,190 2,567 371
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	6411	9481	2011	HIII	4111	632 746 121 53	1,116 1,338 218 93	408 491 79	416 498 80 80 35	700 840 138 58	587 693 110 49	88 82 % ~	12 15 6 1	5611	217
Nontexable returns, total	45,631	7,6,650	23,978	23, 103	108,438	5, 153, 898	7,388,102	883,449	898, 315	6,489,787	4,456,085	345,738	193,638	158,437	761,312
No adjusted gross income	3,426	(1)	(1)	(1)	(1)	115,832	154,416	29, 338	29,542	124,874	110,354	2,969	(1)	(1)	(1)
Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,000	12,479 7,145 13,816 5,468	4,884 13,872 13,822 7,134	1,892 3,293 5,659 6,568 2,288	(1) 3,186 4,066 2,754 4,202	(1) 14,668 22,272 12,228 17,986	3, 157, 289 829, 083 570, 574 240, 127 110, 709	3,408,056 1,236,576 1,218,308 598,306 318,481	134, 125 196, 150 284, 872 113, 868 56, 953	135, 662 197, 359 286, 691 118, 179 58, 966	3,272,394 1,039,217 931,617 480,127 259,515	3,083,202 675,006 333,885 127,330 58,443	48,372 116,955 151,564 13,281 5,666	17,583 25,583 58,989 78,556	8, 132 11, 539 26, 136 20, 960 38, 849	39,699 53,552 117,637 90,567 106,487
\$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.	3,297	5, 173	2,084	4,073 2,461	18,307	64, 598 31, 141 10, 868 5, 627 4, 574 13, 476	223, 194 101, 639 43, 244 18, 459 20, 708 46, 715	32, 061 17, 302 5, 012 3, 863 (1) 8, 258	33, 350 18, 308 5, 682 3, 863 (1) 9, 066	189, 844 83, 331 37, 562 14, 596 19, 061 37, 649	31, 697 16, 600 4, 005 3, 629 (1) 10, 054	2, 989	1,928	27,984 11,816 5,420 (1) 2,256 3,143	146, 385 60, 946 30, 234 (1) 16, 305 26, 866
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	71, 327 4, 301 663	123,805 15,253 2,616	55,613 14,946 2,327	34,431 9,242 1,575	156,469 41,340 7,242	16, 511, 544 2, 344, 045 298, 086	20,944,767 2,990,490 441,369	1,553,314 227,589 104,285	1,569,402 231,115 105,872	19, 375, 365 2, 759, 375 335, 497	14, 708, 990 2, 089, 364 274, 212	1,113,894 163,807 15,330	450,094 53,949 5,396	238, 566 36, 925 3, 148	1,088,305 180,550 14,437

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Latimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 16. -- CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

						Returns w	ith net loss	from sales	Returns with net loss from sales of capital assets	ssets				
			Net loss from sales	Net loss	Sho	Short-term (aft	(after carryover)			Long-term	EL.		Conttal loss	1040/044
	Number of returns		of capital assets after	from sales of capital	Net short-term capital gain		Net short-term loss	rm capital	Net long-term capital gain	-term gain	Net long-term capital loss	term loss	from 1956-60	56-60 56-60
Adjusted gross income classes	or loss from sales of capital assets	Number of returns	statutory limitation (deducted from gross income)	assets before statutory limitation	Number of	Amount	Number of	Amount	Number of	mt	Number of	unt	Number of	Amount
			(Thousand	(Thousand dollars)		(Thousand		(Thousand		(Thousand	di in	(Thousand	gii.rona.i	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)
Grand total	5,795,954	1,097,455	670,085	2,305,400	72,547	52,373	438,915	1,460,547	107,844	163,343	770,266	1,060,579	187,117	940,796
Taxable returns, total	4,841,720	927,720	539,650	1,792,961	66,077	41,662	385,071	1,153,536	93,418	132,770	644,419	813,867	161,115	778,062
\$600 under \$1,000, \$1,000 under \$1,500, \$1,500 under \$2,000, \$2,000 under \$5,500.	27,570 57,274 82,725 111,871	5,054 7,203 8,843 14,363	1,996 3,169 6,086 8,086	6,414 7,669 13,000 22,195	2,287	957	2,054 2,498 4,206 4,711	1,275 3,425 6,636 11,347	2,087	627	3,101 5,376 5,380 10,862	5,576 4,253 6,444 11,296	} 5,052	16,496
\$2,500 under \$3,000. \$3,000 under \$5,500. \$4,000 under \$4,000. \$4,000 under \$4,500.	133,829 149,891 176,536 185,463 208,165	18,951 24,919 29,363 35,341 43,077	13,380 15,128 16,619 21,374 25,364	36,602 54,491 59,704 73,571 72,931	3,941	2,708	7,724 9,826 11,928 13,546 14,236	23,992 21,231 43,544 40,553 30,610	1,969 1,587 2,359 2,102	1,516	13,382 17,715 20,026 26,329 32,920	12,847 34,813 16,904 36,451 44,715	2,958 4,593 4,288 7,408	17,260 13,682 22,832 35,789 20,113
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	391,035 396,110 362,130 326,620 289,070	82,845 79,822 67,132 67,887 53,624	44,518 44,738 39,601 35,101 28,193	126,621 126,170 107,383 120,493 72,962	3,976 6,893 3,030 5,348 3,768	1,868 2,000 658 1,347 2,140	28,589 28,856 29,089 25,490 21,528	71,410 65,896 62,240 62,781 36,823	6,022 5,359 5,829 5,057 5,512	2,304 4,213 6,837 1,923 4,340	59, 543 57, 219 44, 109 49, 395 36, 810	59, 383 66, 488 52, 638 60, 983 42, 621	12,028 12,625 8,877 9,707 8,054	37,547 50,293 35,582 49,799 25,709
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$14,000.	245,403 205,892 177,001 141,861 123,386	50,281 39,619 34,144 29,517 26,177	27,032 21,037 18,893 16,581 14,772	87,960 62,246 56,404 46,230 44,624	4,611 3,663 2,985 2,681 2,681	2,465 2,105 1,513 1,193 1,821	19,910 16,421 14,526 13,126 12,153	59,937 41,956 34,668 26,838 30,530	4,274 4,411 3,328 2,820 3,322	4,496 5,829 3,703 3,005	35,931 27,608 23,791 20,590 17,450	34, 985 28,223 26,953 23,591 18,088	7,363 5,904 6,416 4,924 4,219	40,777 29,818 25,231 16,247 18,596
\$15,000 under \$20,000. \$20,000 under \$50,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	391,305 200,613 339,165 91,508 15,131	79,338 40,564 69,832 16,622 2,094	47,358 25,987 49,397 12,560 1,742	162,579 104,638 213,465 85,113 17,568	6,962 4,715 6,728 1,570 1,570	5,488 3,861 8,335 2,739 325	37,209 20,351 35,828 9,382 1,184	113,354 76,255 185,411 72,807 16,815	12,330 7,406 12,888 3,830 579	15,471 10,816 38,750 14,679 4,041	52,763 26,604 45,143 10,442 1,304	70,184 43,061 75,139 29,724 5,119	16,194 9,441 19,027 5,818	69,285 56,453 115,019 56,982 13,835
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	5,055 5,791 947 373	575 454 53 26	473 392 47 26	4,397 5,427 671 1,433	41 23 3	98 40 1	360 287 34 19	4,151 6,038 947 2,066	162 153 19 19	1,328 1,893 409 892	341 247 27 11	1,672 1,323 134 259	242 202 25 25 17	2,839 5,098 783 1,997
Nontaxable returns, total	954,234	169,735	130,435	512,439	6,470	10,711	53,844	307,011	14,426	30,573	125,847	246,712	26,002	162,734
No adjusted gross income	110,773	34,223	45,386	118,282	(1)	(1)	8,500	48,741	2,480	6,198	27,370	81,606	2,663	33,099
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	99,844 115,683 147,588 121,472 102,860	20,143 19,735 17,821 16,835 16,545	13,452 12,097 10,435 9,791 10,170	29, 393 40, 248 23, 365 32, 121 51, 919	2,390	1,289	5,817 6,731 4,668 3,854 6,429	13,051 23,279 10,914 14,615 29,973	2,665	3,309	15,632 14,112 14,099 13,621 11,733	16,686 21,735 15,798 18,072 27,877	4,658	23,163
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,500 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.	79,165 61,352 24,905 25,854 16,273 38,465	11,607 8,531 5,837 6,294 4,088 8,076	7,166 5,058 4,084 3,406 3,111 6,279	34, 241 10, 502 11, 998 10,179 77, 538 72, 653	2,565	3,555	4,000 2,499 2,227 2,491 2,369 4,259	18,686 5,713 6,756 8,378 72,967 53,938	4,193	8,413	7,991 6,235 3,814 3,803 2,261 5,176	18,409 6,603 5,833 4,252 4,662 25,179	2,460	13,023 8,119 40,777
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	2,049,093 1,797,546 1,949,315	348,773 358,304 390,378	235,358 197,571 237,150	786,363 599,971 919,066	11,545 24,122 36,880	11,448 10,730 30,195	120,314 137,201 181,400	435,686 337,310 687,551	23,065 28,991 55,788	32,706 21,278 109,359	255,762 251,600 262,904	394, 832 294, 673 371, 074	52,809 53,481 80,827	248,129 234,524 458,143
Footnote at end of table. See text for "Description of the Sample and Limitations	le Sample and I		of the Data"	of the Data" and "Explanation of Classifications and Terms."	ion of Class	ifications ar	d Terms."							

Table 16. -CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES --Continued

					Returns with	net gain fro	Returns with net gain from sales of capital assets	dial assets				
						Total	al					
	ļ	Net gain	Sh	Short-term (after	r carryover)			Long-term	era		Capital loss	TAVOVER
Adjusted gross income classes		from sales of capital	Net short-term capital gain	L-term gein	Net short-term capital loss	-term loss	Net long-term capital gain	term	Net long-term capital loss	-term loss	from 1956-60	09-9
	returns	adjusted gross income	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grend total	4,698,499	8,290,879	611,624	628,434	229,307	283,357	4,475,539	15,702,293	59,65	47,010	58,068	116,072
Taxable returns, total	3,914,000	7,689,911	563,571	594,420	213,031	262,757	3,713,692	14,541,041	57,385	43,645	55,275	108,254
\$600 under \$1,000. \$1,000 under \$1,500. \$1,000 under \$2,000. \$2,000 under \$2,000.	22,516 50,071 73,882 97,508	6,500 19,700 35,123 48,566	2,321 6,049 4,785 7,040	536 2,347 2,420 6,093	2,054	779	21,608 47,448 70,924 93,407	11,941 35,388 65,929 90,801	3,090	3,363		
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,000 under \$4,000. \$4,000 under \$5,000.	114,878 124,972 147,173 150,122 165,088	66,192 82,781 100,244 94,656 107,812	8,585 7,155 15,597 13,106 12,195	4,489 5,788 9,797 6,733 8,263	2,227 2,970 2,736 3,342 4,142	1,480 1,423 840 1,484 637	110,097 120,898 141,671 145,140 157,747	125,476 158,610 183,015 178,076 201,595	2,593	2,240	2,664	3, 650
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$8,000 under \$5,000.	308,190 316,288 294,998 258,733 235,446	204,213 224,979 224,142 225,212 207,179	33,780 34,230 38,275 36,291 36,081	20,043 19,716 22,444 25,161 24,925	10,605 9,124 14,000 10,364 10,201	2,486 2,801 7,804 5,519 5,804	291,393 302,525 278,106 242,622 221,187	376,676 415,115 415,789 408,087 374,580	3,237 3,772 2,992 4,138 3,366	1,925 894 2,294 1,233 2,134	4,341	3,809 4,023 2,313
\$10,000 under \$11,000 \$11,000 under \$12,000 \$22,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	195,122 166,273 142,857 112,344 97,209	177,818 173,187 160,588 152,726 140,065	33,247 28,586 26,907 20,628 19,938	21,900 21,401 23,836 18,021 17,251	9,634 9,086 7,328 6,346	6,858 6,937 5,339 4,485 6,426	182,401 155,646 134,002 106,100 90,886	323,063 314,820 282,025 276,257 255,804	3,597 3,529 2,781 2,410 2,817	2,184, 2,155 1,591 1,181 1,1875	2,511 2,375 1,629 1,766 1,868	3,402 3,231 1,800 1,196 2,190
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000.	311,967 160,049 269,333 74,886 13,037	561,482 428,671 1,157,830 908,875 443,707	63,936 33,727 59,144 16,549 2,791	69,648 47,71 116,064 52,568 12,870	24,550 16,150 36,601 15,976 3,459	21,456 17,248 60,366 48,999 17,991	293,085 152,166 257,314 73,351 12,953	1,014,963 784,298 2,161,580 1,766,226 879,992	7,093 3,329 5,399 892 **	4,919 2,625 8,841 2,306 163	6,798 4,850 12,672 5,277 1,025	8,554 8,383 28,064 19,587 6,323
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	4,480 5,337 894 347	265,318 680,934 357,113 434,298	1,015 1,300 224 89	7,346 14,869 5,423 6,697	1,236 1,620 272 102	8,503 16,062 5,178 3,696	4,455 5,323 891 346	524,582 1,348,214 709,230 858,909	18	67 11 336 5	362 387 298 298	3,597 5,068 1,415 1,649
Nontakable returns, total	784,499	896,009	78,053	34,014	16,276	20,600	761,847	1,161,252	2,240	3,365	2,793	7,818
No adjusted gross income	76,550	127,620	4,352	5,017	1,897	3,039	74,236	249,308	(1)	(1)	(1)	(1)
Under \$600. \$600 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$2,000.	79,701 95,948 129,767 104,637 86,315	29, 364 37, 427 50, 425 55, 361 49, 728	4,454 7,178 6,274 5,244 4,766	738 3,821 2,931 4,155	3,082	1,029	77,211 91,396 126,666 102,739 83,907	57,538 68,235 107,736 104,748 95,657	2	, 20 20 20 20 20 20 20 20 20 20 20 20 20	5.5	6877 5
\$2,500 under \$3,000. \$3,000 under \$5,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	67,558 52,821 29,068 19,560 12,185 30,389	41,836 39,445 20,766 16,718 14,972 111,305	3,207	1,710	2,431	3,445	51,744 51,744 28,630 19,020 11,310 29,047	81,400 77,304 41,220 32,548 21,604 223,954	~			
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	1,700,320 1,439,242 1,558,937	1,051,237 1,121,371 6,118,271	120,547 181,956 309,121	73,673 115,728 439,033	33,706 55,982 139,619	15,159 33,283 234,915	1,641,740 1,360,193 1,473,606	1,988,129 2,063,748 11,650,416	9,787 17,888 31,950	8,916 9,587 28,507	4,692 11,543 41,833	9,621 10,573 95,878
Pootnote at end of table. See text for "Description of the Sample and Limitations of the	mitations of t	he Data" and	"Explanation	of Classificat	Clons and Terms	ns."						

Table 16. --CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES --Continued

				l ea	Returns with	th normal	tax and	Returns w	ith net &	Returns with net gain from sales	sales of		capital assets—Continued	Continued	Retu	Returns with	alternative	tax	computation			
•			6	+00 / mov		1		. 1	The second second						Chowt town	0 to 0 to 0	Cimer of a		-	- 1		Net long-
Adjusted gross		from sales	Net short-term	rt-term	(after carryover) m Net short-term	t-term	Net long-term	- Anor			Capital loss carryover from 1956-60	loss r from 50		Net gain from sales	Net shor		The Reservation of the Report Control of the	g.		Capital loss carryover from 1956-60		term capital
income classes	Number of returns		Number of returns	t	Number of returns	Amount	Number of returns	int	Number of returns	t	Number of returns		Mumber of returns	assets in adjusted gross income	Number of returns	Amount	Number A of returns	4		Number of returns	-	excess of net short- term capital loss
		(Thousand dollars)		(Thousand dollare)	.~	(Thousand dollars)		(Thousand dollars)		(Thousand	<u> </u>	(Thousand		(Thousand dollars)	<u></u>	(Thousand dollare)	C T	(Thousand (	(Thousand dollars)	<del></del>	(Thousand dollars)	(Thousand dollars)
	(27)	(28)	(59)	(30)	(31)	(35)	(33)	(34)	(35)	(36)	(32)	(38)	(36)	(07)	(41)	(75)	(64)	(44)	(57)	(97)	(44)	(48)
Texable returns, total 3,805,241	3,805,241	4,815,232	541,724	506,161	189,386 176,271		3,604,933	8,881,713	57,385	43,645	47,527	74,333	108,759	2,874,679	21,847	88,259	23,645 8	86,486 5,	,659,328	7,748	33,921	5,572,842
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	22,516 50,071 73,882 97,508	6,500 19,700 35,123 48,566	(1) 6,049 4,785 7,040	(1) 2,347 2,420 6,093	2,054	997	21,608 47,448 70,924 93,407	11,941 35,388 65,929 90,801	3,090	3,363	6											
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500	114,878 124,972 147,173 150,122 165,088	66,192 82,781 100,244 94,656 107,812	8,585 7,155 15,597 13,106 12,195	4,489 5,788 9,797 6,733 8,263	2,227 2,970 2,736 3,342 4,142	1,480 1,423 840 1,484 637	110,097 120,898 141,671 145,140 157,747	125,476 158,610 183,015 178,076 201,595	2,593	2,240	7,719	7,634										
\$\$,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	308,190 316,288 294,998 258,733 235,446	204,213 224,979 224,142 225,212 207,179	33,780 34,230 38,275 36,291 36,081	20,043 19,716 22,444 25,161 24,925	10,605 9,124 14,000 10,364	2,801 7,804 5,519 5,804	291,393 302,525 278,106 242,622 221,187	376,676 415,115 415,789 408,087 374,580	3,237 3,772 2,992 4,138	1,925 894 2,294 1,233 2,134	2,593	4,827	^				Not applicable	sable			-	
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	195,122 166,273 142,857 112,344 97,209	177,818 173,187 160,588 152,726 140,065	33,247 28,586 26,907 20,628 19,938	21,900 21,401 23,836 18,021 17,251	9,634 9,086 7,328 6,346	6,858 6,937 5,339 4,485 6,426	182,401 155,646 134,002 106,100 90,886	323,063 314,820 282,025 276,257 255,804	3,597 3,529 2,781 2,410 2,817	2,184 2,155 1,591 1,181 1,875	2,511 2,375 1,629 1,766 1,868	3,402 3,231 1,800 1,196 2,190	-		<del> </del>							
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$60,000. \$50,000 under \$100,000	311,967 157,574 242,521 18,147	561,482 423,356 1,022,173 281,186	63,936 33,285 54,184 5,096	69,648 46,938 102,058 20,451	24,550 15,778 32,149 3,487	21,456 17,136 52,331 17,349	293,085 1749,691 230,502 16,612	1,014,963 775,221 1,910,242 543,433	7,093 3,329 5,399	2,625 8,841 2,306	6,798 4,716 10,871 1,192	8,554 8,226 23,634 6,130	2,475 26,812 56,739	5,315 135,657 627,689	4,960 4,960 11,453	833 14,006 32,117	372 4,452 12,489	112 8,035 31,650 1.	9,077 251,338 1,222,793	(1) 1,801 4,085	(1) 4,430 13,457	8,965 243,303 1,191,143
\$100,000 under \$150,000	996	39,670	287	2,282	260	2,492	882	77,594	×	163	103	1,106	12,071	404,037	2,504	10,588	3,199	15,499	802,398	922	5,217	786,899
\$150,000 under \$200,000	199	11,890	73	827	41	2/2	174	22,909	18	69	18	412	4,281	253,428	942	6,519	1,195	7,854	501,673	¥	3,185	618,867
\$500,000 under \$500,000	169	170,81	59	1,096	24	1,055	155	35,027	7	П	7	194	5,168	662,863	1,241	13,773	1,573 1	15,007	1,313,187	376	4,874	1,298,180
\$1,000,000 or more	19	5,081	10 m	1,577	2 7	544	16	8,224	L 1	336	H I	463	338	352,032 433,658	219 86	3,846	265	3,695	701,006	57 29	952 1,649	696,372
Returns under \$5,000	946,210	561,574	76,833	46,466	19,962	6,799	908,940	1,050,831	7,970	6,900	2,064	3,550	1	1	,	1	1	1	•	1	ı	t
ore.	1,413,655	1,085,725	178,657 286,234	112,289	54,294	26,414 143,058	1,335,833	1,990,247	17,505 31,910	8,480	33,859	10,145	108,759	2,784,679	21,847	88,259 2	23,645 8	86,486 5	5, 659, 328	7,748	33,921	5,572,842
See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."	ion of the	Sample and I	imitation	as of the	Date" and	"Explana"	tion of Cla	ssification	is and Ter	". smr												

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." "Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 17. -SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

[Taxable and nontaxable returns]

		·	<del></del>	1180	able and non	raxable lett	11116]						
								Net gain	and long		Sources in	Schedule B	
States	Number of	Number of	Adjusted gross income less deficit	Salaries s (net		Business : and l		from sal capital	es of		omestic and dividends ved	Dividends exclus	
	returns	joint returns	(Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States 1	61,497,971	36,668,506	330,073,552	54,013,246	266,988,976	· · · · · · · · · · · · · · · · · · ·	22,669,842	5,800,008	7,632,900	6,375,731	10,322,006	5,042,633	9,929,404
Alabama	825,932	524,510	3,743,183 407,648	742,653 59,992	3,243,046 367,700	117,821 9,718	172,232 24,647	46,746 4,927	45,906 1,759	48,762 2,426	61,507 1,534	38,239 1,546	58,733 1,392
AlaskaArizona	63,971 422,004	37,715 273,749	2,295,300	375,131	1,830,618	48,129	141,428	47,605	80,291	38,581	69, 368	29,298	66,929
Arkansas	467,252	316,917	1,787,483	390,092	1,389,282	107,429	191,839	28,711	33,428	23,117	24,781	19,190	23,398
California	5,928,684	3,597,281	37,041,487	5,227,841	29,623,986	684,876	2,351,394	735,348	1,220,030	723,770	1,079,481	553,036	
Colorado	632,945	412,890	3,519,237	557,290	2,780,857	107,770	267,554	83,818	104,056	77,195	83,899	54,875	79,505
Connecticut	986,541	558,873	6,170,642	892,640	4,960,521	85,518	347,987	96,316	169,636	147,849	317,117	122,754	307,516
Delaware	160,089	97,148	1,016,353	143,996	793,993	17,195	44,119	15,765	15,958	24,036	123,867	18,591	122,493
Florida	1,603,908	973,565	7,854,348	1,351,201	5,924,725	219,775	521,838	176,153	320,233	193,868	359,783	160,883	347,284
Georgia	1,078,957	633,801	4,926,255	967,402	4,123,651	156,783	311,949	65,086	88,204	69,060	109,297	56,091	105,336
HawailIdaho	238,993	128,604	1,333,816	221,464	1,093,401	24,066	76,250	24,850	43,217	30,983	36,899	22,774	35,032
Idaho	217,749	147,232	1,004,710	180,466	765,980	58,703	124,279	29,603	21,934	18,726	15,288	13,833	14,053
Illinois	3,763,903	2,180,561	22,317,734	3,317,346	18,127,800	481,395	1,485,284	341,941	520,361	409,161	689,386	333,131	663,127
Indiana	1,567,519	975,660	8,142,474	1,371,783	6,742,401	273,732	655,764	135,890	100,826	126,580	156,407	96,620	148,769
Iowa	950,287	609,170	4, 355, 464	712,598	3,025,798	301,045	718,320	181,134	112,050	100,817	83,689	71,083	78,212
Kansas	740,653	507,108	3,646,550	598,382	2,677,996		488,193	90,543	68,971	77,206	62,900 90,015	55,921 47,989	58,653 86,549
Kentucky	852,839	518,231	3,641,059 6,018,594	712,428 740,879	2,882,540 3,252,107	199,723 115,802	362,449 279,344	50,336 45,873	44,884 74,407	60,381 65,050	77,527	49,499	73,463
Maine	837,706 343,996	552,778 192,790	1,428,734	308,772	1,167,966	50,881	109,365	23,494	23,511	33,039	55,761	27,735	53,688
Louisiana. Maine. Maryland <sup>4</sup>	1,547,086	791,117	8,515,045	1,415,155	7,164,220	127,676	403,554	118,895	137,466	162,087	268,031	130,200	258,100
Massachusetts	2,013,059	1,015,836	10,835,371	1,845,700	9,039,281	161,420	645,250	153,901	195,232	245,637	432,750	194,344	418,044
Michigan	2,579,709	1,646,593	14,629,803	2,299,216	12,287,897	327,062	854,142	227,297	227,415	267,815	396,133	210,413	378,593
Minnesota Mississippi	1,176,442	738,414	5,901,677	969,470	4,599,512	256,188	546,385	167,350	143,119	128,158	158,736	98,321	151,371
Mississippi	438,008	277,207	1,728,827	369,745	1,381,624	91,698	147,561	26,717	29,835	27,283	25,153	22,046	23,509
Missouri	1,467,682	936,411	7,374,420	1,247,813	5,881,458	293,859	594,623	162,992	138,351	149,758	244,001	115,032	234,654
Montana	226,933	145,491	1,037,834	185,108	777,678	55,474	103,162	36,793	29,657	30,274	23,844	22,948	22,186 40,592
Nebraska	511,691	335,263	2,415,308	391,609	1,677,923	153,859	412,055	82,108	68,489 27,887	42,629 11,379	43,052 25,106	32,556 8,567	24,373
New Hampshire	121,165 235,902	70,873 132,614	751,000 1,130,362	209,86b	598,431 933,678	12,702 27,444	44,884 73,087	12,568 19,403	21,785	26,719	41,787	21,532	40,184
New Jersey	2,334,605	1,307,552	14,075,689	2,110,171	11,743,246	200,703	774,185	202,956	287,531	291,680	447,626	251,822	428,606
New Mexico	278,607		1,385,490	2/4 20.2	1 151 52/	42,579	95,610	22,226	29,614	13,866	17,609	9,486	16,703
New York	6,576,397	187,542 3,432,600	40,016,566	246,293 5,928,157	1,151,524 31,744,695	601,457	2,203,350	676,893	1,312,891	869,413	1,893,715	725,674	1,838,958
North Carolina	1,347,775	730,979	5,569,938	1,172,688	4,518,200	238,470	465,028	67,772	79,760	85,050	154,377	68,443	
North Dakota	205,379	130,400	755,750	138,281	504,880	85,358	146,758	31,717	17,413	16,029	8,816	12,075	7,977
Ohio	3 <b>, 3</b> 29 <b>, 39</b> 9	2,072,267	18,670,688	2,982,979	15,648,312	427,705	1,180,169	247,707	300,270	343,099	517,557	263,062	497,811
Oklahoma	731,453	496,101	3,421,427	610,281	2,673,380	169,460	267,952	56,279	100,826	51,649	74,716	41,039	71,804
Oregon	612,490	394,764	3,185,919	528,766	2,521,758	102,740	231,330	74,777	68,700	60,421	64,073	44,407	60,499
Pennsylvania	4,015,992	2,303,029	20,832,624	3,603,782	17,381,176	410,295	1,214,627	286,128	314,955	411,422	765,219	336,287	739,438
Rhode Island	321,796	177,025	1,646,206	296,899	1,389,443	26,301	97,708	19,766	27,337	28,475	53,525	21,591	51,791
South Carolina	615,884	361,861	2 <b>,5</b> 79 <b>,</b> 520	555,524	2,211,952	87,852	145,448	31,226	29,228	32,121	47,640	26,452	45,763
South Dakota	228,788	144,687	899,635	157,845	577,250	86,469	185,575	58,889	30,703	24,936	12,663	18,703	11,454
Tennessee	1,060,595	643,568	4,551,566	918,353	3,720,294	200,143	341,953	65,463	75,679	67,061	91,272	52,174	87,461
TexasUtah	2,932,469	1,989,967	14,827,975	2,544,319	11,719,949	546,238	1,152,899 93,400	249,801	410,156 26,272	235,340 26,281	326,416 31,044	168,637 19,656	311,474 29,460
Vermont	297,232 131,456	197,067 76,210	1,605,943 559,174	270,469 113,030	1,359,635 442,902	44,366 23,148	44,624	24,588 13,307	10,129	15,495	25, 351	10,978	24,451
Virginia	1,272,805	726,799	6,154,659	1,143,151	5,217,861	154,324	307,448	88,811	104,215	104,904	191,173	85,209	184,872
Washington.	987,722	641,760	5,695,080	879,349	4,681,641	147,419	412,444	112,170	101,373	102,028	112,160	73,664	106,011
West Virginia	530,808	333,801	2,386,150	479,295	2,044,724	61,322	145,784	23,890	21,252	34,031	50,426	27,676	48,430
Wisconsin	1,387,789	828,279	6,991,732	1,177,661	5,581,065	257,937	611,973	174,904	128,775	154,459	213,834	119,468	205,291
Wyoming	115,723	75,511	592,699	97,842	465,857	24,759	53,289	17,729	14,899	14,676	12,638	10,986	11,856
Other areas <sup>5</sup>	176,202	88,335	698,404	140,804	573,162	3,411	6650	20,846	32,024	30,949	53,057	26,097	51,163
	,						L	L				<u> </u>	

Table 17. -- SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES -- Continued

[Taxable and nontaxable returns]

				[ raxable a	nd nontaxable	returns						
			Sour	ces in Sched	ule B—Contin	nued			Taxable	income	Income to	
States	Interest	received	Rent net and	t income loss	Royalty ne		Partners profit					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
United States <sup>1</sup>	10,030,533	5,693,500	5,656,316	2,758,481	435,769	502,205	1,883,314	8,969,544	48,808,343	181,940,175	48,576,211	42,271,001
Alabama Alaska Arizona Arkansas California	80,762 6,473 70,053 38,339 1,166,182	44,218 2,601 54,700 29,275 832,739	62,230 6,561 40,843 38,332 665,501	33,619 611 25,716 23,903 326,941	2,560 290 2,584 5,265 50,510	1,583 173 1,254 3,668 59,222	22,989 2,009 15,377 17,137 224,259	100,154 10,004 59,705 61,634 1,053,704	587,090 53,389 323,137 305,054 4,900,677	1,806,624 246,935 1,199,682 806,249 21,199,664	586,220 53,315 321,410 304,166 4,863,489	398,949 55,683 274,572 182,345 4,954,608
Colorado. Connecticut Delaware Florida. Georgia.	120,765 229,186 26,473 312,539 106,221	64,271 103,402 9,395 257,472 63,252	68,417 98,927 13,588 153,403 80,322	32,113 31,517 3,359 87,636 49,377	9,824 1,148 (³) 4,174 (³)	9 <sub>3</sub> 319 (3) (3) 2,550 (3)	26,509 24,200 3,136 46,329 26,443	129,757 139,056 11,415 174,726 126,101	510,315 858,063 134,311 1,168,804 797,76+	1,937,446 3,750,723 603,228 3,981,244 2,438,934	508,252 854,504 133,879 1,154,906 795,189	443,624 898,886 170,761 936,425 553,523
Hawaii Idaho Illinois Illinois Indiana Iowa	46,446 34,628 617,299 220,230 187,922	18,618 18,774 344,913 122,466 94,584	17,941 22,966 370,554 137,656 105,537	17,447 12,817 208,089 70,181 73,568	538 (3) 23,461 5,479 2,396	310 (3) 14,714 5,223 86	8,291 9,098 125,342 40,028 49,002	31,787 35,444 628,088 200,161 195,965	197,970 165,846 3,138,957 1,267,926 721,400	759,005 493,727 13,231,322 4,555,819 2,251,641	197,649 164,979 3,126,733 1,264,869 716,345	179,505 107,182 3,124,181 1,020,070 502,815
Kansas Kentucky Louisiana Maine Maryland <sup>4</sup>	125,864 96,558 84,507 53,922 243,683	57,755 51,705 50,414 23,073 140,219	110,696 75,481 85,810 26,426 101,589	95,752 43,396 56,470 5,650 64,733	30,506 5,913 33,099 ( <sup>3</sup> )	21,956 4,285 59,120 ( <sup>3</sup> )	25,748 32,535 23,707 4,752 30,249	127,642 124,850 118,238 12,938 188,415	565,515 602,102 617,255 245,943 1,255,062	1,894,994 1,792,489 2,061,031 713,016 4,863,071	561,833 600,059 613,527 244,746 1,245,964	426,901 401,990 479,060 157,085 1,115,402
Massachusetts, Michigan, Minnesota Mississippi Missouri	359,431 444,879 221,639 34,748 225,789	180,782 239,678 116,986 27,726 126,551	201,121 229,137 102,056 31,165 141,127	29,421 103,430 45,356 16,184 81,408	1,950 7,246 2,945 6,434 6,238	1,650 8,331 3,113 8,526 2,414	28,365 72,360 44,490 14,292 49,375	149,620 358,007 189,894 66,409 224,075	1,690,042 2,096,382 909,202 277,493 1,130,779	6,139,233 8,168,167 3,037,509 738,740 4,021,460	1,679,506 2,089,894 904,217 276,397 1,126,069	1,410,865 1,891,949 690,988 165,770 939,080
Montana Nebraska Nevada New Hampshire New Jersey	40,807 79,664 18,533 44,795 382,009	24,171 45,693 16,924 18,104 195,250	26,323 64,515 10,452 27,507 194,069	13,912 61,921 6,271 7,951 72,210	3,618 9,264 ( <sup>3</sup> ) ( <sup>3</sup> ) ( <sup>3</sup> )	5,162 6,356 (3) (3) (3)	10,255 20,423 4,975 4,216 59,608	36,661 75,742 30,490 17,754 343,379	172,670 388,239 102,141 191,188 1,971,606	543,132 1,319,533 457,152 611,621 8,213,346	171,798 385,756 101,383 189,884 1,964,760	119,855 301,869 110,298 133,197 1,909,484
New Mexico. New York. North Carolina. North Dakota. Ohio	33,330 1,291,154 124,431 29,235 565,735	20,691 750,770 61,581 15,485 294,826	24,006 476,468 94,125 20,763 297,982	19,364 110,444 58,912 12,555 133,249	5,326 11,119 ( <sup>3</sup> ) 5,296 11,426	9,159 9,963 ( <sup>3</sup> ) 5,125 5,904	8,789 221,045 36,298 8,966 75,861	30,352 1,297,777 173,489 32,235 378,623	208,332 5,517,781 937,406 133,063 2,750,122	703,390 22,840,624 2,573,861 341,915 10,601,292	206,532 5,500,725 934,244 132,961 2,737,593	157,442 5,629,153 577,923 72,949 2,432,800
Oklahoma. Oregon. Pennsylvania. Rhode Island. South Carolina.	84,732 128,575 552,625 51,664 50,353	57,678 79,940 252,440 22,303 29,411	84,729 63,403 291,764 33,287 47,021	52,546 28,918 121,706 8,058 24,551	40,591 2,270 9,395 ; ( <sup>3</sup> ) (د)	53,087 2,063 <sup>2</sup> 9,312 ( <sup>3</sup> )	23,964 25,663 99,392 5,834 13,139	110,655 148,860 506,674 22,279 61,976	528,377 494,597 3,291,178 266,427 435,248	1,741,196 1,748,351 11,506,799 914,889 1,188,071	525,963 491,174 3,281,474 265,995 433,669	403,733 391,523 2,635,134 209,112 257,151
South Dakota	34,133 129,827 388,476 52,050 23,834	19,765 65,378 223,718 29,167 11,020	32,426 86,518 340,390 28,870 11,991	26,018 46,153 202,090 17,132 3,868	1,307 ( <sup>3</sup> ) 102,645 ( <sup>3</sup> ) ( <sup>3</sup> )	(3) 191,310 (3) (3)	11,287 31,060 107,749 12,611 4,098	38,934 145,073 460,212 41,157 11,206	156,151 739,926 2,198,190 235,995 95,661	420,197 2,225,314 7,911,599 798,372 276,874	155,808 738,309 2,185,071 235,467 95,459	90,636 508,564 1,866,117 174,926 60,187
Virginia, Washington, Weat Virginia, Wisconsin, Wyoming,	148,028 213,073 52,143 306,527 20,649	68,399 125,191 21,994 141,588 10,206	95,805 97,345 44,022 146,121 15,259	48,103 44,670 26,145 61,899 9,897	2,324 3,175 6,832 ( <sup>3</sup> ) 4,430	1,162 3,279 2,043 (3) 4,990	31,544 35,355 16,156 40,546 6,676	133,664 132,758 37,292 164,451 17,951	951,727 828,469 393,293 1,101,149 90,047	3,261,759 3,285,508 1,250,258 3,815,567 326,656	949,090 821,898 392,189 1,095,673 89,404	734,060 733,881 272,502 851,172 71,991
Other areas <sup>5</sup>	29,613	16,238	13,769	2,466	(3)	(³)	1,782	2,111	108,882	370,946	105,815	83,123

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

Lincludes data for "Other areas" described in footnote 5.

Net loss exceeded net income.

Betimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Includes data for the District of Columbia.

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

Not loss exceeded net profit.

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME. AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Ad, usted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
		ľ	(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
			dollara)	dollers) Alab	dollera) ema		dollers)	dollere)
				1				
Grand total	825,932	524,510	<sup>3</sup> 3,743,183	1,541,422	1,509,888	587,090	1,806,624	398,949
Taxable returns, total  Under \$1,000	586,220 13,529	403,502	3,370,965 10,900	1,047,247	1,031,721	586,220 13,529	1,806,083	398,949
\$1,000 under \$2,000. \$2,000 under \$3,000.	53,886	6,726	81,348	8,117 41,585	8,117 41,063	53,886	1,560 29,431	31; 5,86
\$3,000 inder \$3,000 \$4,000 under \$5,000.	75,600 82,305	32,115 49,462	191,163 286,405	96,088 127,475	94,000 124,607	75,600 82,305	69,038 117,598	13,702 23,565
\$5,000 under \$6,000. \$6,000 under \$7,000.	74,684 71,166	55,883 58,807	336,614 391,425	146,235 150,446	143,227 148,391	74,684 71,166	136,805 176,284	27,364 35,495
\$6,000 under \$7,000	59,076 48,945	54,318 45,209	383,158 367,879	131,144 110,408	148,391 130,715 109,963	59,076 48,945	191,764 198,431	38,769 40,414
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	33,436 19,796	30,468 18,890	281,788 188,430	74,725 41,071	74,357 40,150	33,436 19,796	163,001 114,203	33,558 23,456
\$10,000 under \$11,000. \$11,000 under \$12,000.	13,981	13,380	146,707	30,234 20,341	29,788	13,981	93,777	19,605
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	9,310 6,089	8,922 5,877	106,688 75,795	13,631	20,047 13,372	9,310 6,089	69,824 50,891	14,738 10,898
\$14,000 under \$15,000.	5,327 3,286	5,221 3,178	71,594 47,684	11,450 7,652	11,279 7,457	5,327 i 3,286	48,974 32,433	10,633 7,169
\$15,000 under \$20,000. \$20,000 under \$25,000.	7,340 4,032	7,023 3,888	125,233 89,000	16,231 9,623	15,653 9,219	7,340 4,032	91,209 66,661	21,119 16,509
\$25,000 under \$56,000. \$50,000 under \$106,000. \$100,000 under \$106,000.	3,612 706	3,360 662	122,413 45,831	8,914 1,635	8,572 1,536	3,612 706	98,626 38,227	30,580 16,106
	63	63	7,446	136	116	63	6,226	3,149
\$150,000 under \$200,000. \$200,000 under \$500,000.	27 20	27 19	4,678 5,946	58 40	49 36	27 20	3,702 4,859	1,960 2,723
\$500,000 under \$1,000,000. 31,000,000 or more.	4 -	4 -	2,840	8 -	7 -	4 -	2,559	1,260
Nontaxable returns, total	239,712	121,008	372,218	494,175	478,167	(4)	(4)	-
No adjusted gross income	7,096	4,647	<sup>5</sup> 17,552	12,562	11,549	-	-	
Under \$1,000. \$1,000 under \$2,000.	92,667 59,331	23,163 32,325	40,465 84,765 96,503	100,420 118,110	95,011 111,577 109,577	]		:
φ2,000 under \$3,000 φ3,000 under φ <sub>4</sub> ,000	38,529 27,344	29,067 20,053	93,083	110,911 93,970	92,771	(4)	(4)	<b>K</b> :
\$3,000 under \$3,000. \$3,000 under \$-,000. \$4,000 under \$5,000.	9,771 4,974	7,444 4,309	43,521 31,433	38,616 19,586	38,494 19,188	)		[[ :
Returns under \$5,000	534,742	260,885	1,247,215	894,089	869,993	300,874	354,973	70,808
Returns \$5,000 under \$10,000	237,356 53,834	211,964 51,661	1,641,699 854,269	527,269 120,064	522,653 117,242	232,419 53,797	843,683 607,968	171,692 156,449
				Ala	ska			
Grand total	63,971	37,715	<sup>3</sup> 407,648	114,229	113,093	53,389	246,935	55,683
Taxatle returns, total	53,315	31,650	392,632	90,994	90,261	53,315	246,855	55,683
Under \$1,000 \$1,000 under \$2,000	1,692 5,096	(4)	1,415 7,341	1,015 3,116	1,015 3,116	1,692 5,096	242 3,370	49 674
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,060. \$4,000 under \$5,000.	4,082 4,023	1,517 1,789	10,643 14,056	4,774 5,245	4,735 5,196	4,082 4,023	4,694 7,098	941 1,422
	5,765	3,014	25,657	9,395	9,375	5,765	13,196	2,687
\$5,000 under \$6,000. \$6,000 under \$7,000.	3,699 3,770	1,795 2,415	20,590 24,363	5,722 6,619	5,420 6,551	3,699 3,770	11,733 13,713	2,431 2,842
\$7,000 under \$8,000. \$8,000 under \$9,000.	4,857 4,592	2,843 4,144	36,230 39,164	9,474 9,532	9,449 9,507	4,857 4,592	22,447 24,347	4,819 5,115
\$9,000 under \$10,000. \$10,000 under \$11,000.	2,836 3,286	2,457	27,082 34,499	6,255 7,831	6,254 7,785	2,836 3,286	17,158 21,999	3,623 4,707
\$11,000 under \$12,000. \$12,000 under \$13,000.	1,893 1,621	2,749 1,572 1,538	21,586	3,796 3,669	3,722 3,669	1,893 1,621	14,752 13,417	3,242 2,889
\$13,000 under \$1-,000. \$14,000 under \$15,000.	1,754	1,588	23,609 19,842	4,238 3,304	4,238 3,304	1,754 1,368	15,420 13,490	3,438 3,025
\$15,000 under \$20,000	1,368 1,909	1,292	32,061	4,229	4,146	1,909	23,052	5,302
\$20,000 under \$25,000. \$25,000 under \$50,000.	509 448	444 448	11,429 14,758	1,178 1,148	1,178 1,148	509 448	8,601 11,696	2,210 3,543
\$50,000 under \$100,000. \$100,000 under \$150,000.	112	111	7,360	446	445	112	5,862	2,445
\$150,000 under \$200,000 \$200,000 under \$500,000	2	2	327 338	6	6 2	2 1	256 312	129 150
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	1 -	338	2	-	-	-	-
Nontaxable returns, total	10.757	6 065		22.025	22 432	(4)	(4)	-
No adjusted gross income	10,656 917	6,065 569	15,016 52,788	23,235 1,388	22,832 1,368	-	-	_
Under \$1,000. \$1,000 under \$2,000.	3,764	745	1,736	4,490	4,470	}		: ۲
\$2,000 under \$3,000	2,105	1,119 2,056	3,092 5,294	4,140 6,477	4,008 6,290	(4)	(4)	] :
\$3,000 under \$4,000. \$4,000 under \$5,600. \$5,000 or more.	779 525	615 525	2,701 2,366	2,897 2,101	2,873 2,081 (4)	, ,		] -
	(4)	(4) 12,046	( <sup>4</sup> ) 71,513	(4) <sup>'</sup> 45 <b>,</b> 038	44,527	20,732	28,680	5,773
Returns under \$5,000	30,878						20.00U	

Table 18. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

			Adjusted	Tot-1	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
		L	dollara)	dollars)	dollars)		dollars)	dollars)
				Aria	zona			
Grand total	422,004	273,749	<sup>3</sup> 2,295,300	783,722	762,582	323,137	1,199,682	274,572
Taxable returns, total	321,410	219,586	2,133,761	585,999	575,494	321,410	1,198,544	274,572
Under \$1,000\$1,000 under \$2,000	8,428 29,595	2,123	7,100 43,661	5,057 19,931	5,057 19,680	8,428 29,595	1,322 18,309	263 3,663
\$2,000 under \$3,000	25,549 31,058	9,198 15,8 <b>8</b> 6	64,293 108,077	28,495 38,531	27,388 37,574	25,549 31,058	26,236 51,031	5,175 10,075
\$4,000 under \$5,000	32,136	19,475	144,979	55,347	54,270 95,952	32,136 46,133	64,357: 112,081	12,814
\$5,000 under \$6,000. \$6,000 under \$7,000.	46,133 40,723	36,664 34,383	253,676 264,244	98,063 85,433	84,599	40,723	131,481 96,217	26,313 19,482
\$7,000 under \$8,000. \$8,000 under \$9,000.	25,508 20,588	23,196 20,156	190,124 176,146	63,119 50,843	62,500 50,245	25,508 20,588	93,304	18,875
\$9,000 under \$10,000. \$10,000 under \$11,000.	18,469 11,187	17,904 10,551	174,224	43,667 24,775	43,149 24,534	18,469 11,187	100,666 73,737	20,608 15,424
\$11,000 under \$12,000	8,069 5,381	7,737 4,986	92,407 67,194	18,706	18,466 11,747	8,069 5,381	58,796 44,983	12,345 9,734
\$12,000 under \$13,000. \$13,000 under \$14,000.	3,014 2,147	2,846 2,046	40,455 31,056	7,001	6,822 4,378	3,014 2,147	27,607 21,625	6,007 4,698
\$14,000 under \$15,000	6,828	6,423	116,790	15,561	14,958	6,828	84,107	19,593
\$20,000 under \$25,000. \$25,000 under \$50,000.	2,476 3,199	2,272 2,897	54,911 105,289	5,518 7,385	5,214 7,022	2,476 3,199	41,097 84,157	10,541 25,788
\$50,000 under \$100,000. \$100,000 under \$150,000.	765 96	697 90	51,515 11,688	1,738	1,609 204	765 96	42,121 9,887	17,674 4,899
\$150,000 under \$200,000	29	28	5,052	68	61	29	3,989	2,009
\$200,000 under \$500,000 \$500,000 under \$1,000,000	27 4	23	7,937 2,622	61	56 8	27 4	6,631 2,423	3,537 1,294
\$1,000,000 or more	1	1	3,292	2:	1	1	2,380	1,148
Nontaxable returns, total	100,594	54,163	161,539		187,088 5,962	(4)	(4)	-
No adjusted gross income	4,057 39,994	3,226 6,737	<sup>5</sup> 9,594	6,839 39,349	37,770	h		ſ -
\$1,000 under \$2,000. \$2,000 under \$3,000.	20,193 17,574	11,295 14,979	16,471 29,856 43,841	36,578 46,035	33,815 42,556	(4)	(4)	-
\$3,000 under \$4,000. \$4,000 under \$5,000.	8,119 5,813	7,600 5,813	28,366 25,199	26,185 23,152	24,650 22,753	(4)	( · )	] :
\$5,000 or more	4,844	4,513	27,400	19,585	19,582	Ų		-
Returns under \$5,000. Returns \$5,000 under \$10,000.	222,516 156,192	96,332 136,743	502,249 1,084,196	325,499 360,535	311,475 355,855	128,493 151,421	162,393 533,749	31,990 107,891
Returns \$10,000 or more.	43,296	40,674	708,855	97,688	95,252	43,223	503,540	134,691
			,	Arkar	nsas			
Grand total	467,252	316,917	<sup>3</sup> 1,787,483	847,356	820,890	305,054	806,249	182,345
Taxable returns, total	304,166	208,814	1,556,919	518,146	509,254	304,166	805,876	182,345
Under \$1,000. \$1,000 under \$2,000.	11,765 39,804	8,342	9,886 58,215	7,059 32,678	7,059 31,456	11,765 39,804	1,736 18,866	348 3,701
\$2.000 under \$3.000	42,537	22,069	107,737	53,581	52,562 83,228	42,537 51,718	39,579 67,654	7,866 13,521
\$3,000 under \$4,000. \$4,000 under \$5,000.	51,718 40,679	35,625 33,236	179,512 182,426	84,512 78,781	77,413	40,679	74,581	14,712
\$5,000 under \$6,000 \$6,000 under \$7,000	35,397 24,489	31,706 22,250	195,077 158,608	76,276 56,184	75,295 55,880	35,397 24,489	87,619 76,420	17,593 15,418
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	16,587 13,423	16,384 12,637	123,408 113,758	37,925	37,659 28,526		66,166 66,996	13,343 13,594
\$9,000 under \$10,000	7,116	7,015	67,004	17,233	16,762	7,116	39,421	8,131
\$10,000 under \$11,000. \$11,000 under \$12,000.	4,728 3,188	4,573 3,092	49,598 36,815	7,062	9,965 6,893	4,728 3,188	32,003 24,582	6,691 5,208
\$12,000 under \$13,000 \$13,000 under \$14,000	2,091 1,834	1,964 1,742	25,989 24,695	4,623 4,330	4,467 4,157		17,557 16,572	3,790 3,628
\$14,000 under \$15,000	1,601	1,601 2,861			3,545 5,945		16,124 40,235	3,541 9,615
\$20,000 under \$25,000. \$25,000 under \$50,000.	3,082 1,812	1,649	39,105	3,838	3,683 3,719		30,810 53,321	7,914 17,494
\$50,000 under \$100,000	1,825	1,598	28,629	963	879		23,940 4,147	10,259 1,984
\$100,000 under \$150,000 \$150,000 under \$200,000	45	43	5,226 1,405	110	104	8	1,215	641
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	16	15	4,499	38	36 -	-	3,681	1,945
\$1,000,000 or more	3	3	4,050	7	7	_	2,651	1,408
Nontaxable returns, total	163,086	108,103	230,564	ł	311,636	(4)	(4)	-
No adjusted gross income	4,151 59,013	3,141	30,576	7,352	6,539 63,940	h .	_	-
Under \$1,000. \$1,000 under \$2,000.	52,514	39,957	76,626	105,807	97,727 79,213	11		:
\$2,000 under \$3,000 \$3,000 under \$4,000	29,243 14,660	27,001 13,893	49,960	49,928	49,686 11,590	ł ' '	(4)	<b>S</b> :
\$4,000 under \$5,000. \$5,000 or more.	2,927 (4)	2,927 (4)	(4)	(4)	(4)	γ		μ -
Returns under \$5,000	349,011 97,557	206,797 90,537	764,752 660,918	582,880 219,437	560,413 216,943	187,391 97,012	202,789 336,62 <b>2</b>	40,148 68,079
Returns \$10,000 or more.	20,684	19,583	361,813		43,534		266,838	74,118

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES-Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand dollars)
			dollars)	dollers) Calif	dollere)		doller*)	ω(1878)
	£ 000 604	3 509 341	322 0/1 /09	10.327 / 0	0 838 103	4 000 677	21 100 66/	/ 05/ 400
Grand total	5,928,684 4,863,489	3,597,281	337,041,487 35,426,684	10,137,469 8,248,646	9,737,192 8,029,048	4,863,489	21,199,664	4,954,608 4,954,608
Taxable returns, total	121,024	(4)	100,715	72,614	72,614	121,024	17,562	3,510
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000.	372,220 368,287 435,564	23,306 92,906 173,649	549,662 925,231 1,534,609	255,821 368,957 555,437	248,986 348,019 527,980	372,220 368,287 435,564	219,382 410,289 727,949	43,622 80,031 144,298
\$4,000 under \$5,000	494,843 534,962	244,347 344, <b>7</b> 19	2,234,415	731,789 922,016	702,263 894,968	494,843 534,962	1,116,211	224 <b>,</b> 173 302 <b>,07</b> 7
\$5,000 inder \$6,000. \$6,000 under \$7,000. \$7,000 under \$6,000. \$8,600 under \$0,000. \$9,000 inder \$10,000.	521,135 472,033 375,049 282,555	404,485 399,723 327,713 257,268	3,387,404 3,536,379 3,180,554 2,675,207	1,019,743 1,006,633 813,828 608,119	996,796 987,551 803,393 597,235	521,135 472,033 375,049 282,555	1,740,854 1,869,612 1,781,554 1,592,439	354,368 381,048 366,972 330,698
\$10,000 under \$11,000. \$11,000 under \$12,000.	219,201 161,462	203,114 151,486	2,296,380 1,852,326	465,143 342,253	458,633 337,564	219,201 161,462	1,445,451 1,202,236	303,019 254,748
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	111,857 82,003 55,184	105,896 75,680 51,379	1,395,361 1,104,099 798,329	237,833 172,210 118,601	233,731 168,353 115,617	111,857 82,003 55,184	936,220 761,248 554,478	201,100 167,004 123,078
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	128,084 46,946 64,624 12,963	117,552 41,217 58,292 11,371	2,175,341 1,040,772 2,149,549 853,814	273,353 102,626 145,243 28,861	265,316 98,291 138,541 26,542	128,084 46,946 64,624 12,963	1,570,249 787,265 1,695,827 687,015	366,632 203,037 523,834 287,554
\$100,000 under \$150,000	1,976 636	1,681	234,224	4,346 1,375	3,874 1,213	1,976 636	187,442 86,948	92,215 44,917
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	727 118 36	607 96 31	208,072 81,254 70,180	1,526 246 73	1,298 205 65	727 118 36	165,616 66,084 62,128	89,742 35,374 31,557
Nontaxable returns, total	1,065,195	509,890	1,614,803	1,888,823	1,708,144	37,188	23,903	-
No adjusted gross income	40,989 440,038	28,105 57,736	2166,417 192,046	66,956 390,103	60,678 358,180		-	_
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$4,000. \$5,000 or more.	238,590 153,039 92,004 52,764 47,771	131,468 113,428 82,762 48,277 43,114	347,293 380,153 315,508 236,038 310,182	424,673 363,848 269,742 180,569 192,932	360,312 318,735 251,770 170,384 188,085	8,383 13,583 6,346 5,835 3,041	3,071 7,510 3,973 5,678 3,671	-
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 or more.	2,809,362 2,231,489 887,833	1,001,316 1,775,763 820,202	6,649,253 15,985,457 14,406,777	3,680,509 4,559,205 1,897,755	3,419,921 4,464,521 1,852,750	1,826,035 2,188,602 885,990	2,511,625 8,479,501 10,208,538	495,634 1,735,163 2,723,811
				Colo	rado			
Grano total	632,945	412,890	<sup>3</sup> 3,519,237	1,102,692	1,064,305	510,315	1,937,446	443,624
Taxable returns, total	508,252	351,194	3,358,391	888,839	866,118	508,252	1,936,441	443,624
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	13,560 42,239 48,639 44,482 68,333	(4) 3,975 17,550 23,657 46,959	11,495 63,824 122,072 157,930 307,945	8,136 29,757 51,213 62,421 121,216	8,136 27,988 47,872 60,357 117,380	13,560 42,239 48,639 44,482 68,333	2,198 26,534 54,473 71,640 139,583	434 5,245 10,733 14,304 28,180
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$2,000. \$8,000 under \$2,000.	59,332 55,169 45,086 36,176	46,762 48,846 39,325 34,443	324,810 355,701 336,404 307,654	119,441 111,315 95,279 78,176	116,968 109,756 93,824 77,108	59,332 55,169 45,086 36,176	150,732 184,509 183,313 177,272	30,502 36,846 37,592 36,428
\$9,600 under \$10,000	26,601	24,516 16,918	252,580 185,989	58,258 40,226	57,739 39,704	26,601 17,789	153,038 115,405	32,052 24,106
\$16,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$1,000 \$14,000 under \$1,500	17,789 11,584 8,476 5,088 4,457	11,081 7,874 4,753 4,188	132,954 105,368 68,475 64,424	25,483 18,128 11,288 9,652	25,021 17,666 10,869 9,370	11,584 8,476 5,088 4,457	85,039 69,891 46,292 45,446	17,980 15,036 10,062 10,112
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$100,000	11,165 3,545 5,441 920 75	10,595 3,377 5,073 827 67	189,516 77,637 182,515 58,833 9,169	25,313 8,405 12,674 2,092 167	24,488 8,145 11,474 1,935	11,165 3,545 5,441 920 75	135,788 57,857 143,890 47,840 7,526	31,297 14,516 44,412 19,887 3,814
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	36 49 6 4	30 39 6 4	6,182 14,208 4,244 18,462	79 100 11 9	72 83 8 7	36 49 6 4	4,830 11,530 3,928 17,887	2,550 6,434 2,175 8,927
Nontaxable returns, total	124,693	61,696 5,573	160,846 519,449	213,853 13,339	198,187 12,599	2,063	1,005	-
No adjusted gross income	7,011 59,492	8,638	25,436	49,320	46,121	<u> </u>		11 -
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	23,137 14,162 11,952 6,419 2,520	14,982 12,740 11,188 6,089 2,486	34,209 34,746 41,412 28,353 16,139	43,122 34,325 39,923 25,027 8,797	37,913 30,157 38,016 24,644 8,737	2,063	1,005	
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	339,426 224,784 68,735	151,680 196,312 64,898	807,973 1,591,945 1,119,319	477,799 470,985 153,908	451,183 463,873 149,249	219,316 222,364 68,635	295,433 848,864 793,149	58,896 173,420 211,308

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	m- : 3	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	age or	Number of	Amount	after credits
	2002120	Joann I Cours	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollars)	dollars)	dollars)		dollars)	dollars)
				Connec	ticut	1		
Grand total	986,541	558,873	<sup>3</sup> 6,170,642	1,608,778	1,537,929	858,063	3,750,723	898,886
Taxable returns, total	854,504	520,920	5,998,357	1,414,567	1,370,567	854,504	3,749,328	898,886
Under \$1,000. \$1,000 under \$2,000.	26,392 57,927	2,389	22,159 85,898	15,835 38,091	15,835 36,510	26,392 57,927	4,055 37,972	815 7,471
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	77,680 82,680	11,457 22,391	195,575 288,538	69,146 90,392	63,687 85,099	77,680 82,680	101,381 161,847	20,148 32,587
\$4,000 under \$5,000.	97,197	44,496	437,194	140,923	132,071	97,197	235,825	47,754
\$5,000 under \$6,000 \$6,000 under \$7,000	109,111 101,621	77,909 85,121	598,577 658,290	201,675 207,680	196,262 204,597	109,111 101,621	308,305 355,756	62,371 72,323
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	77,955 51,495	67,844 47,633	583,069 437,444	162,611 108,794	161,047 106,216	77,955 51,495	335,040 267,770	68,748 55,025
\$9,000 under \$10,000	45,917	43,846	436,327	101,167	99,464	45,917	272,040	56,400
\$10,000 under \$11,000. \$11,000 under \$12,000.	31,718 21,399	29,970 19,934	331,602 245,011	66,837 45,212	65,676 44,129	31,718 21,399	219,193 16 <b>7,</b> 368	45,938 35,493
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	14,250 9,336	13,326 8,622	177,601 125,852	31,687 20,123	31,109 19,543	14,250 9,336	121,823 87,832	26,263 19,219
\$14,000 under \$15,000	7,471	6,986	108,195	16,682	16,395	7,471	76,519	17,042
\$15,000 under \$20,000. \$20,000 under \$25,000.	17,858 8,356	16,488 7,705	306,295 187,408	39,690 19,262	38,165 18,250	17,858 8,356	223,935 143,250	52,039 36,380
\$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	12,467 2,839	11,579 2,509 394	416,694 191,080	30,503 6,371	29,009 5,849 932	12,467 2,839	330,552 161,332	101,206 68,392 22,141
\$100,000 under \$150,000	449 168	394 139	52,826	1,048	932	168	44,610 24,154	22,141 12,920
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	181	148	28,677 51,472	380	318	181	41,010	23,223
\$500,000 under \$1,000,000	. 8	27 7	20,008 12,565	69 22	62 19	29 8	16,659 11,100	9,474 5,514
Nontaxable returns, total	132,037	37,953	172,285	194,211	167,362	3,559	1,395	-
No adjusted gross income	2,707	(4)	<sup>5</sup> 5,272	3,294	2,604	-	-	-
Under \$1,000. \$1,000 under \$2,000.	72,333 26,200	4,701 10,657	30,988 37,311	56,545 45,079	50,627 33,627	)		]( =
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	16,060 8,941	10,170 7,409	39,247 30,650	39,487 28,512	33,104 26,870	3,559	1,395	} :
\$4,000 under \$5,000.	2,273 3,523	1,609 2,488	9,962 29,399	8,993 12,301	8,733 11,797	)		l( :
Returns under \$5,000.	470,390	116,198	1,172,250	536,297	488,767	345,367	542,408	108,775
Returns \$5,000 under \$10,000. Returns \$10,000 or more.	389,143 127,008	324,731 117,944	2,732,049 2,266,343	793,488	778,948 270,214	386,099 126,597	1,538,911 1,669,404	314,867 475,244
neutris \$10,000 or more	227,000	227,	1,200,545	*	ware	120,577	1,000,100	1 17)
Grand total	160,089	97,148	<sup>3</sup> 1,016,353	285,222	275,675	134,311	603,228	170,761
Taxable returns, total	133,879	84,057	973,971 2,377	229,834	224,926	133,879 2,919	603,087 381	170,761
\$1,000 under \$2,000.	2,919 14,241	(4)	21,464	10,033	1,751 9,640	14,241	9,060	1,810
\$2,000 under \$3,000. \$3,000 under \$4,000.	13,282 12,726	2,941 5,866	33,964 44,596	14,675 10,066	14,159 15,299	13,282 12,726	14,964 23,199	2,953 4,567
\$4,000 under \$5,000. \$5,000 under \$6,000.	16,487 18,726	10,083 14,301	74,034 103,809	27,645 38,126	27,323 37,287	16,487 18,726	37,313 52,000	7,653 10,538
\$6.000 under \$7.000	11,597	9,872	76,223	24,042	23,623	11,597	43,389	8,876
\$7,000 under \$8,000. \$8,000 under \$9,000.	9,734 7,476	9,080 6,168	73,170 62,956	20,416 16,944	20,228 16,748	9,734 7,476	43,380 37,407	8,878 7,830
\$9,000 under \$10,000	7,056 4,690	7,056 4,299	66,718	16,808	16,808 10,232	7,056 4,690	41,584 32,384	8,570 6,766
\$11,000 under \$12,000 \$12,000 under \$13,000	2,814 2,633	2,494 2,349	49,214 32,343 32,761	10,552 6,270 5,202	6,184 5,096	2,814 2,633	21,879 23,221	4,670 5,088
\$13,000 under \$14,000. \$14,000 under \$15,000.	1,356	1,213 960	18,285	2,834	2,706	1,356 1,031	12,936 10,778	2,787
\$15,000 under \$20,000.	1,031 3,375	3.305	14,992 57,424	2,282 8,120	2,261 7,948			2,445 9,643 7,154
\$20,000 under \$25,000. \$25,000 under \$50,000.	3,375 1,713 1,424	1,642 1,244	57,424 37,410 48,199	8,120 3,772 3,117	7,948 3,728 2,818	3,375 1,713 1,424	41,800 28,408 38,731	7,154
\$50,000 under \$100,000. \$100,000 under \$150,000.	373 87	256 78	24,718 11,134	722 194	673 184	3 <b>73</b> 87	19,583 8,936	8,432 4,290
\$150,000 under \$200,000.	25	21	4,462	52	4.4	25	3,622	2,143
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	70 19	13	22,277 13,169	121 46	104 44	70 19	17,026 9,004	11,656 6,438
\$1,000,000 or more	25	13	48,272	44	38	25	32,102	25,400
Nontaxable returns, total	26,210	13,091 ( <sup>4</sup> )	42,382 (4)	55,388 (4)	50,749 ( <sup>4</sup> )	(4)	(4)	.
No adjusted gross income	( <sup>4</sup> ) 9,042	1,219	4,082	8,907	8,111	1		[, ]
\$1,000 under \$2,000. \$2,000 under \$3,000.	7,357 3,999	3,715 3,244	10,684 9,615	15,931 11,933	14,311 10,694	1	,,,	} :
\$3,000 under \$4,000	2,743	2,743	9,290	9,251	8,858	(4)	(4)	}
\$4,000 under \$5,000. \$5,000 or more.	(4)	(4)	(4)	(4)	(4)	IJ		-
Returns under \$5,000. Returns \$5,000 under \$10,000.	85,175 55,239	32,086 47,127	210,300 386,677	121,387 120,433	114,752 118,791	60,087 54,589	85,058 217,760	17,056 44,692
ALCOULANC WAS DOOR MANUEL WARDS DUCCES FOR	19,675	17,935	419,376	43,402	42,132	19,635	300,410	109,013

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
		L	dollars)	dollars)	dollars) rida		dollara)	dollars)
			3					
Grand total	1,603,908	973,565	<sup>3</sup> 7,854,348	2,807,662	2,649,756	1,168,804	3,981,244	936,425
axable returns, total	1,154,906 29,855	736,488	7,164,867 25,269	1,973,812	1,901,346 17,913	1,154,906 29,855	3,972,267 4,707	936,425 942
\$1,000 under \$2,000.	101,905 135,651	9,604 45,994	152,473 343,099	74,825 152,588	71,864	101,905 135,651	56,555 133,713	11,152 26,312
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	156,224	77,728	548,313	227,595 283,768	217,684 270,171	156,224 157,730	224,393 289,925	44,045
\$4,000 under \$5,000	157,730 151,611	108,548	708,436 834,428	309,923	301,056	151,611	360,957	57,416 71,929
\$6,000 under \$7,000	104,094 87,263	88,438 76,461	676,174 652,239	223,273 186,699	217,819 183,115	104,094 87,263	334,518 351,464	66,825 71,173
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$10,000.	53,617 50,080	48,262 46,858	453,358 474,943	110,872 112,499	108,685 108,203	53,617 50,080	260,414 274,439	53,167 56,2 <b>2</b> 4
\$10,000 under \$11,000	28,348	25,728	297,219	60,454	58,667	28,348	189,544	39,659
\$11,000 under \$12,000. \$12,000 under \$13,000.	19,123 14,523	17,740 12,934	218,834 181,059	40,052 31,059	38,709 29,612	19,123 14,523	144,914 120,472	30,581 25,745
\$12,000 under \$12,000. \$12,000 under \$13,000. \$14,000 under \$15,000.	10,757 7,052	9,989 6,216	144,920 102,169	23,758 14,479	22,781 14,086	10,757 7,052	99,374 71,676	21,507 16,211
\$15,000 under \$20,000	20,905 9,102	18,000 8,208	357,828 201,244	44,985 20,049	41,788 18,948	20,905 9,102	258,265 153,430	61,082 39,110
\$20,000 under \$25,000. \$25,000 under \$50,000.	13,462	12,290	442,823	31,006	28,377	13,462	352,882	108,122
\$25,000 under \$25,000. \$25,000 under \$50,000. \$100,000 under \$100,000.	2,902 368	2,581 324	189,949 44,515	6,572 746	5,945 643	2,902 368	157,269 35,859	65,865 17,482
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	129 158	107 133	22,145 47,514	259 348	214 293	129 158	18,061 39,082	9,265 20,331
\$500,000 under \$1,000,000.	34, 13	28 12	22,854 23,062	64 26	55 23	34 13	19,912 20,442	10,492 11,788
iontaxable returns, total.	449,002	237,077	689,481	833,850	748,410	13,898	8,977	11,700
No adjusted gross income	17,343	10,839	559,434	27,287	25,184	-	-	-
Under \$1,000 \$1,000 under \$2,000	162,395	37,505	72,893	161,625	144,110	} 2,979	893	l -
\$2,000 under \$3,000	109,955 80,744	65,388 60,061	155,999 201,532	196,817 198,010	168,112 176,821	5,784	3,004	-
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	49,358 20,652	38,745 16,537	168,317 90,973	143,669 73,645	131,302 71,680	5,135	5,080	<b> </b> {
	8,555	8,002	59,201	32,797	31,201	,		-
eturns under \$5,000 eturns \$5,000 under \$10,000. eturns \$10,000 or more.	1,021,812 454,855	470,949 388,073	2,407,870 3,142,153	1,557,742 975,279	1,439,536 949,403	594,758 447,133	717,034 1,582,907	139,867 319,318
leturns \$10,000 or more	127,241	114,543	2,304,325	274,641 Cer	260,817	126,913	1,681,303	477,240
			3					
Grand total	1,078,957	633,801	34,926,255	1,918,530	1,872,180	797,764	2,438,934	553,523
axable returns, total	795,189	494,111	4,483,983	1,349,538	1,328,129	795,189	2,437,362	553,523 676
Under \$1,000. \$1,000 under \$2,000.	23,285 76,506	6,703	19,297 113,256	13,971 56,933	13,971 56,036	23,285 76,506	3,371 42,582	8,449
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	115,503 118,481	42,084 64,237	294,796 410,070	140,230 186,727	136,879 183,224	115,503 118,481	115,464 164,034	22,939 32,857
\$4,000 under \$5,000. \$5,000 under \$6,000.	108,772	69,522 80,020	484,111 550,873	199,672 208,168	195,835 206,183	108,772	210,214 253,889	42,315 51,273
\$5 000 under \$7 000	68,778 46,536	61,345 42,668	443,336 347,191	142,934 102,576	142,177 100,955	68,778 46,536	229,098 187,522	46,202 37,939
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	30,911 31,733	27,948 30,091	260,485 300,853	64,640 68,360	63,877 67,603	30,911 31,733	154,509 184,220	31,810 38,226
\$10,000 under \$11,000. \$11,000 under \$12,000.	17,078	16,155	178,716	38,138	37,666	17,078	111,908	23,433
\$12,000 under \$13,000	12,73 <b>1</b> 8,863	12,389 8,111	146,396 110,340	27,722 19,900	27,373 19,592	12,731 8,863	95,715 72,845	20,199 15,682
\$13,000 under \$14,000. \$14,000 under \$15,000.	6,023 4,518	5,750 4,176	80,984 65,258	12,976 9,960	12,689 9,673	6,023 4,518	54,761 44,205	11,885 9,862
\$15,000 under \$20,600	11,256	10,364	192,092	25,123	24,303	11,256	136,554	31,844
\$20,000 under \$25,000. \$25,000 under \$50,000.	4,620 7,080	4,346 6,601	102,280 232,981	9,689 17,890	9,094 17,377	4,620 7,080	76,098 178,516	19,055 53,449
\$50,000 under \$100,000. \$100,000 under \$150,000.	1,405 180	1,322	91,506 20,847	3,280 388	3,051 352	1,405 180	73,012 16,512	29,938 8,014
\$150,000 under \$200,000. \$200,000 under \$500,000.	71 35	64 31	12,101 9,335	152 79	124 69	71 35	9,6 <b>09</b> 7,627	5,097 4,301
\$500,000 under \$1,000,000. \$1,000,000 or more	8	8 5	5,688	15	12 14	8 6	4,814	2,898 5,180
ontaxable returns, total.			11,191	568 992			10,283	,,100
No adjusted gross income	283,768 9,380	139,690 6,158	442,272 516,369	568,992 15,734	544,051 14,152	(4)		] .
Under \$1,000	103,362	23,059	47,908	107,064	98,977	)		-
\$1,000 under \$2,000. \$2,000 under \$3,000.	75,122 50,776	41,942 30,915	108,923 125,266	140,113 143,096	131,836 139,641	(4)	(4)	]} =
\$3,000 under \$4,000. \$4,000 under \$5,000.	28,366 11,679	23,526 10,199	96,048 51,475	93,929 46,720	91,298 46,038			]} =
\$5,000 or moreeturns under \$5,000	· 5,083 721,232	3,891 318,345	29,021 1,734,781	22,336 1,144,189	22,109 1,107,887	445,122	537,237	107,236
Returns \$5,000 under \$10,000	283,817	245,929	1,930,825	608,891	602,781	278,768	1,009,238	205,450

Returns \$3,000 under \$10,000... 283,817 245,929 1,930,825 608,891 602,781 278,768 1,009,238 Returns \$10,000 or more... 73,908 69,527 1,260,649 165,450 161,512 73,874 892,459 Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES --Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)
				Haw				
Grand total	238,993	128,604	<sup>3</sup> 1,333,816	415,063	407,586	197,970	759,005	179,505
Taxable returns, total	197,649	111,095	1,274,522	342,034	337,721	197,649	758,710	179,505
Under \$1,000. \$1,000 under \$2,000.	6,187 23,933	2,142	5,070 35,986	3,712 16,226	3,712 16,033	6,187 23,933	771 15,548	155 3 <b>,</b> 139
\$2,000 under \$3,000. \$3,000 under \$-,000. \$4,000 under \$5,000.	18,788 25,896 22,465	5,251 10,908 12,822	48,241 92,125 100,949	18,979 35,953 38,834	18,469 35,200 38,255	18,788 25,896 22,465	24,196 45,693 49,961	4,883 9,164 10,128
\$5,000 under \$6,000	19,637 16,774	10,780 11,954	106,777 108,692	35,204 37,999	35,011 37,359	19,637 16,774	57,873 56,189	11,826 11,638
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	18,901 9,602 6,727	15,915 8,649 5,659	140,606 81,182 63,493	48,752 23,762 14,201	48,559 23,576 14,201	18,901 9,602 6,727	71,079 45,938 40,847	14,481 9,482 8,594
\$10,000 under \$11,000. \$11,000 under \$12,000.	7,048 5,487	6,682 5,288	73,791 63,039	16,548 13,781	16,429 13,741	7,048 5,487	46,892 40,460	9,83 8,54
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,046 2,150 1,461	2,914 2,017 1,361	38,114	8,116 4,728 3,425	8,036 4,€28 3,366	3,046 2,150 1,461	24,087 19,261 14,625	5,05° 4,19° 3,23
\$15,000 under \$20,000. \$20,000 under \$25,000.	4,594 1,878	4,328 1,745	77,691 41,448	10,622 4,180	10,463 4,100	4,594 1,878	55,842 31,232	12,951 7,859
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,119 815 95	1,821 734 91	71,080 50,966 11,289	4,844 1,895	4,724 1,641 141	2,119 815 95	56,339 41,004 9,137	17,668 16,591 4,126
\$150,000 under \$200,000	19 21	17	3,300 6,201	46 42	39	19 21	2,630 5,292	1,330 2,67
\$500,000 under \$1,000,000. \$1,000,000 or more.	5	4	3,051 1,331	8 2		5	2,550 1,264	1,324
Nontaxable returns, total	41,344 ( <sup>4</sup> )	17,509 ( <sup>4</sup> )	59,294 ( <sup>4</sup> )	73,029 (4)	69,865 (4)	( <sup>4</sup> )	(4)	
Under \$1,000. \$1,000 under \$2,000.	22,499 5,389	(4)	8,534 8,159	15,525 10,085	14,637 8,425	)		l( :
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	3,712 5,732	3,183 5,003	9,535 19,721	10,714 20,324	10,396 20,274	(4)	(4)	} :
\$4,000 under \$5,000 \$5,000 or more	( <sup>4</sup> ) <sup>2,357</sup>	(4)2,357	10,283 (4)	10,675	10,675 (4)	j)		[( :
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	137,728 72,492 28,773	47,780 53,808 27,016	336,138 505,601 492,077	182,327 164,260 68,476	177,128 163,048 67,410	97,590 71,641 28,739	136,464 271,926 350,615	27,469 56,021 96,011
	,	-			aho	,		,
Grand total	217,749	147,232	<sup>3</sup> 1,004,710	416,263	399,937	165,846	493,727	107,182
Taxable returns, total	164,979	116,998	923,853	304,750	295,803	164,979	493,339	107,182
Under \$1,000. \$1,000 under \$2,000.	6,238 14,072	2,504	5,219 20,591	3,743 10,406	3,743 10,006	6,238 14,072	937 7,822	18° 1,568
\$2,000 under \$3,000.	20,937 22,111	9,582 15,071	51,586 78,441	24,963 35,153	22,873	20,937 22,111	19,948 33,449	3,91 6,69
\$4,000 under \$5,000	24,193	19,514	108,718	48,797	48,016	24,193	45,047 53,777	9,08: 10,67:
\$5,000 under \$6,000. \$6,000 under \$7,000.	21,190 13,917 14,009	18,405 12,403 12,384	115,137 90,418 104,345	45,846 33,133 31,511	45,451 32,153 30,530	21,190 13,917 14,009	43,105 57,151	8,54; 11,57;
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	7,113 6,364	7,012 6,163	60,320 60,162	20,481	20,021 14,841	7,113 6,364	31,924 36,575	6,450 7,54
\$10,000 under \$11,000	4,095	3,996	42,788	9,193	9.054	4.095	27,556	5,76
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,495 1,807 935	2,228 1,707 901	28,683 22,506 12,575	5,651 4,466 2,099	4,303	2,495 1,807 935	18,932 14,784 8,772	4,02 <sup>6</sup> 3,15 1,92
\$14,000 under \$15,000	967	733	13,921	1,965	1,765	967	9,904	2,26
\$15,000 under \$20,000\$20,000 under \$25,000	2,349 843	2,315 809	40,162 19,055	6,442 2,229	2,209	2,349 843	28,752 14,461	6,61° 3,67°
\$25,000 under \$50,600. \$50,000 under \$100,000. \$100,000 under \$130,000.	1,243 92 4	1,175 88 4	41,384 5,778 459	3,326 167 9	3,227 163 7	1,243 92 4	33,687 5,002 386	10,41 2,090 20
\$150,000 under \$200,000. \$200,000 under \$500,000.	2 2	2	345 614	4 2	4 2	2 2	301 598	154 29:
\$500,000 under \$1,000,000 \$1,000,000 or more.	1 -	1 -	646	3		i -	469	354
Nontaxable returns, total	52,770	30,234	80,857	111,513	1	(4)	(4)	
No adjusted gross income	3,770 20,266	2,431 3,471	°6,623 9,837	6,592 18,617	6,110 16,325	, -	-	(
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	9,829 8,416 5,769 3,683 (4)	6,610 7,334 5,768	14,346 20,858 19,501	18,938 25,853 20,410	16,316 25,151 19,430	(4)	(4)	
\$5,000 or more.  Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 or more.	139,284 63,630 14,835	75,968 57,304 13,960	338,832 436,962 228,916	230,358 150,349 35,556	218,116	88,418 62,593 14,835	107,591 222,532 163,604	21,441 44,78' 40,94'

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Ad funt ad	m - : 3	Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or	Number of	Amount	after credits
	1001115	JOZING TEVALIE	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollers)	dollers)	dollers)		dollara)	dollars)
				Illir	nois			
Grand total	3,763,903	2,180,561	<sup>3</sup> 22,317,734	6,322,285	6,034,378	3,138,957	13,231,322	3,124,181
axable returns, total	3,126,733	1,920,271	21,475,131	5,237,942	5,079,971	3,126,733	13,224,638	3,124,18
Under \$1,000. \$1,000 under \$2,000.	77,617 232,358	( <sup>4</sup> ) 12,944	64,109	46,570 163,322	46,570 156,147	77,617 232,358	10,972 143,747	2,15 28,68
\$2.000 under \$3.000	262,139	63,064	348,820 659,221	270,928	254,050	262,139	302,836	60,128
\$3,000 nier \$4,000 \$4,000 under \$5,000	326,974 375,203	106,157 183,637	1,148,565 1,692,965	397,057 572,264	372,130 551,029	326,974 375,203	598,951 885,298	120,152 180,153
\$5,000 under \$6,000. \$6,000 under \$7,000.	385,095	254,491	2,112,434	691,967	671,471	385,095	1,114,528	227,694
\$7,000 under \$8,000	334,514 277,422	269,507 243,222	2,172,500 2, <b>07</b> 3,424	663,514 597,031	647,611 587,989	334,514 277,422	1,189,385 1,167,010	242,577 239,062
\$8,000 under \$9,000. \$9,000 under \$10,000.	233,733 160,813	209,240 147,620	1,985,810 1,524,557	509,461 331,096	500,545 325,195	233,733 160,813	1, <b>1</b> 74,169 971,569	243,024 203,051
\$10,000 under \$11,000. \$11,000 under \$12,000.	124,101	116,193	1,298,427	265,446	260,725	124,101	843,976	177,383
\$12,000 under \$13,000	81,888 54,534	77,203 51,589	939,521 679,288	170,162 115,549	166,977 112,729	81,888 54,534	637,747 468,527	136,052 101,389
\$13,000 under \$14,000. \$14,000 under \$15,000.	35,885 27,685	33,497 26,078	483,117 400,625	76,066 61,694	74,458 59,824	35,885 27,685	343,273 285,122	75,855 63,672
\$15,000 under \$20,000 \$20,000 under \$25,000	66,287	61,525	1,126,929	145,245	140,794	66,287	830,331	193,578
\$25,000 under \$50,000	25,362 34,459	23,033 31,617	563,816 1,163,854	56,876 79,903	54,488 75,565	25,362 34,459	435,435 949,785	111,878 299,547
\$50,000 under \$100,000	8,263 1,374	7,477 1,199	547,601 166,112	18,704 2,977	17,240 2,598	8,263 1,374	462,994 138,907	197,081 70,564
\$150,000 under \$200,000	434	370	74,465	871	764	434	62,304	33,94
\$200,000 under \$500,600. \$500,000 under \$1,000,000. :1,000,000 or more.	475 84	408 69	135,249 54,155	997 180	865 157	475 84	110,306 45,502	61,999 26, <b>0</b> 99
\$1,000,000 or more	34	27	59,567	62	50	34	51,964	28,455
Nontaxable returns, total	637,170	260,290		1,084,343	954,407	12,224	6,684	-
No adjusted gross income	24,685 309,435	13,083 43,458	<sup>3</sup> 45,005 140,264	38,085 285,653	31,947 252,035	(4)	(4)	
\$1,000 under \$2,000	150,836	82,638 52,834	220,016	278,192 181,857	220,085 160,544	3,938 4,300	846 2,364	
\$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	69,913 45,668	35,786	171,099 157,894	149,648	143,371	)		
φ4,000 under ψ5,000	20,219 16,414	19,267 13,224	90,275 108,060	74,819 76,089	72,043 74,382	3,556	3,431	1
Returns under \$5,000	1,895,047	612,972	4,648,223	2,458,395	2,259,951	1,285,708	1,947,065	391,268
Returns \$5,000 unuer \$10,000	1,407,427 461,429	1,137,017 430,572	9,962,947 7,706,564	2,867,483 996,407	2,805,666 968,761	1,392,346 460,903	5,617,146 5,667,111	1,155,408 1,577,505
	-			Indi	ana			
Grand total	1,567,519	975,660	<sup>3</sup> 8,142,474	2,776,921	2,661,852	1,267,926	4,555,819	1,020,070
Taxable returns, total	1,264,869	827,461	7,729,905	2,200,859	2,147,093	1,264,869	4,553,912	1,020,070
Under \$1,000	38,810	027,401	32,029	23,286	23,286	38,810	5,550	1,114
\$1,000 under \$2,000. \$2,000 under \$3,000.	102,734 111,847	7,256 33,836	152,494 280,165	73,001 118,551	70,102 110,133	102,734 111,847	62,878 126,876	12,496 25,066
\$3,000 under \$4,000. \$4,000 under \$5,000.	150,456	71,015 110,883	526,857	204,439	194,878 299,668	150,456 172,863	259,278 369,269	52,082 74,747
\$5,000 under \$6,000	172,863 170,024	131,631	777,347 934,462	346,256	340,378	170,024	466,594	94,511
\$6,000 under \$7,000. \$7,000 under \$8,000.	134,653 116,676	113,044 105,574	874,370 872,484	284,222 261,302	280,751 258,939	134,653 116,676	473,584 497,426	96,448 101,747
\$6,000 under \$9,000. \$9,000 under \$10,000.	72,839	68,786 55,383	616,981	157,581 128,432	155,321 127,016	72,839 57,810	376,983 346,955	77,658 71,976
\$10,000 under \$11,000	57,810 40,464	39,255	549,667 423,780	87,158	85,805	40,464	282,665	59,121
\$11,000 under \$12,000 \$12,000 under \$13,000.	25,832 17,181	25,058 16,572	296,058 214,151	54,812	54,043 35,548	25,832 17,181	205,922 151,026	43,826 32,647
\$13,000 under \$14,000. \$14,000 under \$15,000.	10,452 7,165	9,981 6,424	140,724 103,543	21,356	20,771 13,844	10,452 7,165	101,522 76,920	22,315 17,522
\$15,000 under \$20,600	17,436	16,460	295,932	38,678	37,648	17,436	223,834	52,623
\$20,000 under \$25,000 \$25,000 under \$50,000	6,090 9,435	5,619 8,728	136,478 321,053	13,664 22,765	12,857 21,574	6,090 9,435	107,274 266,839	27,765 84,516
\$50,000 under \$100,000. \$100,000 under \$150,000.	1,737	1,628	112,212 25,793	4,121 475	3,828 416	1,737 212	96,011 21,566	40,63 10,88
\$150,000 under \$200,000	76	69	13,015		142	76	10,877	5,898
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	66 7	54 6	18,276 5,197	142	120 18	66 7	14,666 4,048	8,70° 2,406
\$1,000,000 or more	4	4	6,837	9	7	4	5,349	3,359
Wontaxable returns, total	302,650	148,199	412,569	576,062	514,759	3,057	1,907	-
Maria di Contra di America di Contra di	12,302	7,458	517,785	21,040	17,385	-	-	], •
No adjusted gross income	138,061	29,486 44,865	63,216 106,563	144,422 147,533	124,072 122,962	)		( :
Under \$1,000	74,989			101,162	91,675	11		} -
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	36,320	29,674 18,959	89,515 74,228		72,463	3,057	1,907	- ا
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	36,320 21,550 11,778	18,959 10,141	74,228 52,069	74,736 49,703	72,463 49,318	3,057	1,907	[{
Under \$1,000. \$1,660 under \$2,660. \$2,600 under \$3,060. \$3,000 under \$4,060.	36,320 21,550	18,959	74,228	74,736 49,703 37,466 1,267,897	72,463	579,733 552,002	1,907 825,741 2,161,542	- 1

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	mark-7	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or	Number of	Amount	after credits
			(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollars)	dollara)	dollars)		dollars)	dollara)
				100				!
Grand total	950,287	609,170	<sup>3</sup> 4,355,464	1,674,058	1,578,117	721,400	2,251,641	502,815
Taxable returns, total	716,345 25,987	472,471	4,032,171 22,157	1,222,561	1,182,266 15,592	716,345	2,249,578	502,815 838
\$3,000 under \$2,000	77,945	7,625	113,656	15,592 55,718	52,814	25,987 77,945	4,190 43,966 93,127	8,712 18,374
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	85,448 77,816	32,405 43,833	215,410 272,724	93,497 106,033	87,566 99,802	85,448 77,816	130,107	26,037
\$4,000 under \$5,000\$5,000 under \$6,000	104,007 94,973	77,397 79,374	467,497 519,990	190,495 201, <b>1</b> 43	184,044 196,328	104,007 94,973	210,444	42,320 48,976
\$6,000 under \$7,000. \$7,000 under \$8,000.	80,033 53,723	71,110 50,652	516,371 401,892	176,350 125,107	172,077 122,820	80,033 53,723	264,010 218,313	53,556 44, <b>2</b> 73
\$8,000 under \$9,000. \$9,000 under \$10,000.	31,246	28,872	264,642	65,707	64,324 59,708	31,246 26,192	158,596 152,938	32,520 31,484
\$10,000 under \$11,000	26,192 14,983	25,189 14,485	248,165 156,620	60,670 33,114	32,398	14,983	101,381	21,169
\$11.000 under \$12.000	9,151 6,983	8,819 6,585	105,059 87,169	20,195 15,635	19,697 15,117	9,151 6,983	70,444 60,402	14,907 13,126
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	4,445 3,318	4,280 3,119	59,988 48,102	9,536 7,007	9,038 6,449	4,445 3,318	42,752 34,280	9,360 7,688
\$15,000 under \$20,000	9,059	8,429	154,120	20,749	19,913	9,059	114,334	26,889 17,268
\$20,000 under \$25,000 \$25,000 under \$50,000	3,883 5,888	3,684 5,423	85,879 194,606	8,803 14,052	8,206 13,415	3,883 5,888	67,545 156,858	48,749
\$50,000 under \$100,000. \$100,000 under \$150,000.	1,100	1,043	71,716 15,726	2,696 385	2,533 362	1,100 122	61,107 12,465	25,796 6,124
\$150,000 under \$200,000	19	15	3,174	34	29	19	2,613	1,403
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	21 3	16 3	5,579 1,929	3 <b>8</b> 5	29	21	4,201 1,527	2,461 785
	-	-	-	-	-	-	-,	-
Nontaxable returns, total  No adjusted gross income	233,942	136,699	323,293	451,497	395,851	5,055	2,063	-
Under \$1,000	12,457 95,792	9,413 26,239	516,302 45,375	22,762 106,403	20,700 89,791		_	-
\$1,000 under \$2,000	61,305 36,571	42,435 33,062	88,164	118,177	95,885	2,616	682	_
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	17,035	15,630	90,572 59,199	99,802 57,175	89,494 53,484	2,439	1,381	[
ψ5,000 or more	6,266 4,516	5,738 4,182	27,980 28,305	24,305 22,873	23,945 22,552	)	0,000	[ -
Returns under \$5,000	600,629 290,518	293,777 259,214	1,386,432 1,976,567	889,959	813,117	376,158	483,738	96,281
Returns \$5,000 under \$10,000. Returns \$10,000 or more.	59,140	56,179	992,465	651,015 133,084	636,974 128,026	286,267 58,975	1,037,994 729,909	210,809 195,725
				Kens	as			
Grand total	740,653	507,108	<sup>3</sup> 3,646,550	1,334,827	1,261,643	565,515	1,894,994	426,901
Taxable returns, total	561,833	408,356	3,403,477	1,012,767	983,610	561,833	1,893,051	426,901
Under \$1,000	21,545 50,663	4,615	17,678 75,709	12,927 34,691	12,927 33,869	21,545 50,663	2,920 31,528	588 6,275
\$2,000 under \$3,000. \$3,000 under \$4,000.	46,798 68,584	21,480 45,792	117,101 239,267	53,017 107,644	49,235 101,303	46,798 68,584	46,872 98,392	9,342 19,502
\$4,000 under \$5,000	80,764	64,750	364,137	161,533	156,339	80,764	150,720	29,792
\$5,000 under \$6,000. \$6,000 under \$7,000.	75 <b>,1</b> 34 56,048	66,619 50,691	411,248 364,250	160,157 122,292	157,162 120,491	75,134 56,048	186,861 187,438	37,304 37,971
\$7,000 under \$8,000\$8,000 under \$9,000	47,400 29,649	44,539 28,455	354,124 250,099	107,832 66,821	105,913 65,542	47,400 29,649	190,344 142,871	38,714 29,030
\$9,000 under \$10,000	23,645	22,647	223,958	50,162	49,797	23,645	140,718	29,254
\$10,000 under \$11,000. \$11,000 under \$12,000.	15,760 11,685	15,166 11,454	164,751 133,346	34,269 25,908	33,436 25,371	15,760 11,685	106,166 88,124	22,163 18,613
\$12,000 under \$13,000. \$13,000 under \$14,000.	7,692 4,987	7,428	95,822 67,187	16,246 11,077	15,572 10,601	7,692 4,987	64,393 47,105	13,797 10,314
\$14,000 under \$15,000	3,467	3,336	50,029	7,313	7,075	3,467	35,952	8,002
\$15,000 under \$20,000. \$20,000 under \$25,000.	8,520 4,000	7,925 3,636	144,636 89,230	19,641 9,026	18,928 8,609	8,520 4,000	105,770 68,331	24,603 17,506
\$25,000 under \$50,000. \$50,000 under \$100,000.	4,364 984	4,099 903	146,012 64,038	9,818 2,096	9,2 <b>23</b> 1,957	4,364 984	120,415 53,868	37,829 22,893
\$100,000 under \$150,000	71	71	8,477	153	131	71	7,375	3,715
\$200,000 under \$500,000	28 36	24 28	4,795 11,005	51 70	46 62	28 36	3,995 8,5 <b>23</b>	2,138 4,657
\$500,000 under \$1,000,000. \$1,000,000 or more	6 3	6 <b>3</b>	3,478 3,100	17   6	15 6	6. 3	1,676 2,694	1,061 1,838
Nontaxable returns, total	178,820	98,752	243,073	322,060	278,033	3,682	1,943	-
No adjusted gross income	6,803	5,239	512,092	11,617	10,368	-	-	-
Under \$1,000\$1,000 under \$2,000	80,940 45,966	19,320 33,705	37,225 67,951	84,086 87,826	70,756 69,179	-	-	[ ]
\$2,000 under \$3,000. \$3,000 under \$4,000.	23,049	20,011 11,003	57,080 38,926	58,649 35,965	51,643 33,528	3,682	1,943	[ ]
\$4,000 under \$5,000. \$5,000 or more.	6,989 3,740	6,354 3,120	31,246 22,737	27,432 16,485	26,396 16,163	\	2,7-75	[[ -
Returns under \$5,000	443,434	232,269	1,034,228	675,387	615,543	271,605	331,955	65,499
Returns \$5,000 under \$10,000	235,548 61,671	216,005 58,834	1,625,456 986,866	523,566 135,874	514,887 131,213	232,307 61,603	848,652 714,387	172,273 189,1 <b>2</b> 9

Table 18. -- ADJUSTED GROSS INCOME. EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			4 d In = 4 = 3		Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or	Number of	Amount	after credits
	Tetarib	Joine recurre	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollara)	dollara)	dollers)		dollars)	dollara)
		T		Kent	uck;			
Grand total	852,839	518,231	<sup>3</sup> 3,641,059	1,542,156	1,484,079	602,102	1,792,489	401,990
Taxable returns, total	600,059	383,759	3,302,234	1,036,715	1,014,075	600,059	1,791,099	401,990
Under \$1,000. \$1,000 under \$2,000.	20,573 66,146	9,782	17,118 101,274	12,344 51,486	12,344 50,216	20,573 66,146	3,080 37, <b>3</b> 29	613 7,392
\$2,000 under \$3,000. \$2,000 under \$4,000. \$4,000 under \$5,000.	83,073 80,487	33,257 43,169	209,842 283,038	103,443 124,976	99,685 121,856	83,073 80,487	80,678 121,663	16,001 24,507
	82,071	58,808	369,505	155,244	152,215	82,071	161,945	32,493
\$5,000 under \$5,000. \$6,000 under \$7,000.	74,906 57,164	58,859 52,570	410,131 369,555	153,055 132,629	150,559 130,612	74,906 57,164	197,178 179,840	39,893 36,284
\$7,000 under \$8,000. \$8,000 under \$9,000. -9,000 under \$10,000.	39,620 25,722	36,792 24,107	294,017 218,660	93,527 59,878	91,981 58,439	39,620 25,7 <b>22</b>	153,916 125,127	31,090 25,660
	18,861	17,868	178,829	39,236	38,995	18,861	114,422	23,875
\$10,000 under \$11,000 \$11,000 under \$12,000	12,642 9,546	12,202 9,040	132,270 109,422	28,252 19,345	27,866 18,874	12,642 9,546	84,116 7 <b>3,2</b> 78	17,566 15,496
\$12,000 under \$13,000. \$13,000 under \$14,000.	6,086 4,050	5,847 3,847	75,638 54,510	12,811 8,344	12,402 8,081	6,086 4,050	50,712 38,080	10,880
\$14,000 under \$15,000. \$15,000 under \$20,000.	2,961	2,860	42,972	6,270	5,960	2,961	30,503	6,719
\$20,000 under \$25,000	7,321 2,960	6,644 2,757	124,942 65,486	15,799 7,055	15,047 6,788	7,321 2,960	91,303 49,045	21,358 12,454
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	4,828 866	4,387 797	160,132 55,230	10,687	10,031 1,821	4,828 866	127,391 46,657	38,973 19,586
150 000 under \$200 000	114	112	12,825	244 46	206	114	10,638	5,122
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	36	32	3,979 10,685	67	41 52	23 36	3,341 8,778	1,799 4,965
\$1,000,000 or more.	2	1 1	1,168 1,006	2 2	2 2	2 1	1,117 962	556 476
Nontaxable returns, total	252,780	134,472	338,825	505,441	470,004	(4)	(4)	_
No adjusted gross income	8,140	4,971	523,136	12,441	10,753	-	-	-
Under \$1,000. \$1,000 under \$2,000.	105,347 71,885	32,992 46,334	53,480 102,471	131,873 141,399	117,962 129,352	)		l( :
2,000 under \$3,000. \$3,000 under \$-,000.	38,526 21,115	27,851 16,117	93,696 72,346	108,560 75,016	102,864 73,259	(4)	(4)	} :
\$3,600 under \$4,600 \$4,600 under \$5,000 \$5,000 or more	4,484 3,283	2,957 3,250	19,723 20,245	19,052 17,100	19,052 16,762	1)		11 -
Patrimo i rican \$5 GOC	581,847	276,238	1,299,357	935,834	889,558	334,393	406,085	81,006
Returns \$5,000 under \$10,000.	219,488 51,504	193,411 48,582	1,490,552 851,150	495,114 111,208	487,056 107,465	216,273 51,4 <b>3</b> 6	770,483 615,921	156,802 164,182
			1	Louis				· · · ·
Grand total	837,706	560 070	<sup>3</sup> 4,018,594	1 633 500	1 /01 /100	(37, 255	2.0(3.023	150.000
Taxable returns, total		552,778		1,531,572	1,491,880	617,255	2,061,031	479,060
Indon \$1 000	613,527 15,843	415,729	3,667,737 13,225	1,076,692 9,506	1,058,381 9,506	613,527 15,843	2,059,274 2,239	479,060 448
11,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	54,580 77,740	7,742 34,595	83,367 196,596	41,254 92,969	40,529 91,070	54,580 77,740	32,335 78,194	6,453 15, <b>3</b> 74
\$3,000 under \$4,000.	84,348 83,120	54,476 56,768	296,946 371,864	130,952 146,711	128,711	84,348	123,712	25,000
\$5,000 under \$6,000	71,565	58,223	<b>3</b> 94,375	148,171	143,785 146,043	83,120 71,565	166,110 182,898	33,527 36,899
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	66,065 46,042	56,871 42,308	428,416 344,693	152,206 102,398	150,485 100,594	66,065 46,042	209,860 189,597	42,446 38,356
\$8,000 under \$9,000. \$9,000 under \$10,000.	28,349 20,081	25,546 19,159	240,110 190,408	63,455 42,286	62,861 41,798	28,349 20,081	139,174 119,639	28,602 24,852
\$10,000 under \$11,000	15,971	14,850	167,678	36,263	35,633	15,971	105,595	22,179
\$11,000 under \$12,000. \$12,000 under \$13,000.	11,504 8,698	10,760 8,226	132,079 108,032	26,921 19,473	26,416 19,189	11,504 8,698	87,417 74,336	18,628 16,108
\$13,000 inder \$14,000 \$14,000 under \$15,000	4,996 3,647	4,694 3,410	67,104 52,730	11,059 7,552	10,816 7,432	4,996 3,647	47,050 38,132	10,337 8,560
\$15,000 ander \$20,000	9,314	8,134	157,351	19,523	18,836	9,314	117,909	28,087
\$20,000 under \$25,000. \$25,000 under \$50,000.	4,343 5,726	3,771 4,875	97,615 192,472	9,112 13,364	8,708 12,736	4,343 5,726	77,882 157,107	20,594 50,792
\$50,000 under \$100,000	1,316 166	1,089	84,979 19,567	2,943 329	2,740 286	1,316 166	71,168 15,852	30,652 8,163
\$150,000 under \$200,000.	56	45	9,558	121	102	56	7,883	4,373
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	52 5	45	14,814 3,758	110 14	92 13	52 5	11,639 3,546	6,840 1,790
\$1,000,000 or more	_	-	-	-	-	-	-	
Nontaxable returns, total	224,179	137,049	350,857	454,880	433,499	3,728	1,757	_
Under \$1,000	5,202 86,754	3,807 24,670	<sup>3</sup> 24,292 42,960	8,548 93,632	8,243 88,099		•	1
\$1,000 under \$2,000. \$2,000 under \$3,000.	56,779 38,066	39,121 33,878	84,025 94,843	110,992 104,918	102,471 98,980	[[	_	] -
\$3,000 under \$4,000. \$4,000 under \$5,000.	22,087	20,418 8,218	75,519	71,040	69,997 31,922	3,728	1,757	
\$5,060 or more	7,073	6,937	36,055 41,747	33,828	33,787	<i>                   </i>		-
Returns under \$5,000	532,737 239,002	283,693 208,871	1,271,108 1,637,390	842,444 541,621	813,313 534,885	319,325 232,102	404,320 841,168	80,802 171,155
Returns \$10,000 or more	65,967	60,214	1,110,096	147,507	143,682	65,828	815,543	227,103

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

					Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or	Number of	Amount	after credits
	10 002 115	John Telatin	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollars)	dollara) Mai	dollars)		dollara)	dollers)
						215.212	T 2 02/	250.005
Grand total	343,996	192,790	31,428,734	588,203	560,677	245,943	713,016	157,085
Taxable returns, total	244,746 9,234	149,410	1,297,431 7,818	408,730 5,540	397,075 5,540	244,746 9,234	71,2,336	157,085
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	24,941 31,505 32,594 39,798	1,639 8,669 15,797 30,336	35,853 78,658 113,499 179,295	17,731 32,521 47,558 77,521	17,410 31,266 46,916 75,427	24,941 31,505 32,594 39,798	13,723 36,115 51,227 74,331	2,703 7,210 10,169 14,889
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	29,734 26,896 17,481 12,111 5,071	20,951 24,169 16,714 12,010 5,071	162,344 173,204 130,299 101,921 48,120	56,903 57,078 37,986 28,202 13,390	54,964 55,717 37,328 27,577 13,069	29,734 26,896 17,481 12,111 5,071	83,947 90,747 74,321 59,062 28,483	16,824 18,346 15,072 12,013 5,834 5,031
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,596 2,428 1,949 842 872	3,360 2,327 1,747 842 804	37,620 27,783 24,303 11,317 12,586	8,165 5,118 4,315 1,696 1,627	7,836 4,775 3,970 1,615 1,506 5,563	3,596 2,428 1,949 842 872 2,614	24,240 19,068 16,864 7,589 9,097 32,977	3,958 3,609 1,637 2,001 7,678
\$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.	2,614 971 1,738 324 33	2,277 836 1,569 254 26	44,413 21,319 58,899 20,636 3,736	6,064 2,327 4,268 641 50	2,144 3,847 541 40	971 1,738 324 33	16,661 48,903 17,673 2,631	4,254 15,310 7,312 1,200
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	6 8 - -	57	1,038 2,770 -	12 17 -	10 14 -	8	2,444	352 1,382 -
Nontaxable returns, total	99,250		131,303	179,473	163,602	(4)	(*)	-
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 or more.	3,057 48,561 21,657 10,487 10,180 3,932 (4)	7,646	<sup>5</sup> 7,268 21,019 31,919 24,722 35,320 17,196 ( <sup>4</sup> )	44,570 43,744 28,275 35,023	4,663 39,059 37,845 25,417 34,442 15,299 ( <sup>4</sup> )	(4)	(4)	{ -
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 or more.	235,946 92,669 15,381	98,445 80,291 14,054	538,031 624,283 266,420		333,284 195,532 31,861	139,269 91,293 15,381	177,580 336,560 198,876	35,272 68,089 53,724
		1		Mary	land <sup>1</sup>			
Grand total	1,547,086	791,117	<sup>3</sup> 8,515,045	2,599,668	2,512,842	1,255,062	4,863,071	1,115,402
Taxable returns, total	1,245,964	684,422	8,040,419	2,028,354	1,977,204	1,245,964	4,857,524	1,115,402
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	29,926 113,687 129,599 148,014 160,993	50,573	25,360 169,469 323,340 518,963 721,895	79,169 135,950	17,956 77,298 130,196 197,667 241,012	29,926 113,687 129,599 148,014 160,993	4,704 69,420 147,517 244,591 377,403	937 13,800 29,113 48,902 76,249
\$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.	140,097 129,250 95,107 60,478 54,501	77,489	768,801 837,510 711,501 511,983 516,446	194,277 128,379	253,141 245,481 190,448 126,038 112,960	140,097 129,250 95,107 60,478 54,501	394,289 460,598 411,327 304,863 323,710	80,040 94,552 84,783 63,328 67,499
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	43,997 33,234 23,682 17,328 12,023	30,638 21,954 15,850 11,004	461,627 382,061 295,434 233,513 173,525	50,808 36,126 24,926	93,404 68,923 50,064 35,305 24,467	43,997 33,234 23,682 17,328 12,023	297,877 256,960 202,233 164,530 124,338	62,703 54,721 43,906 36,360 27,982
\$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.	28,717 10,604 11,642 2,498 362	9,659 10,333 2,305	488,118 235,864 390,540 166,816 43,611	5,786	60,761 22,263 23,439 5,261 714	28,717 10,604 11,642 2,498 362	355,552 181,043 313,817 137,240 35,356	83,037 46,271 97,939 57,144 17,822
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	102 107 10 6	9	17,499 30,292 6,766 9,485		185 195 19 7	102 107 10 6	13,843 23,720 5,558 7,035	7,490 13,254 3,258 4,312
Nontaxable returns, total	301,122	1	474,626	1	535,638	9,098	5,547	-
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.	5,431 127,541 75,448 39,987 31,114 14,746 6,855	20,712 12,041 6,094	107,230 65,358 42,698	143,716 104,210 108,957 62,456 29,920	6,871 107,319 128,552 96,591 105,837 61,826 28,642	(*)	1,287 2,264 ( <sup>4</sup> )	{
Returns under \$5,000	876,486 486,058 184,542	362,507	2,190,955 3,384,322 2,939,768	976,903	1,171,125 956,138 385,579	590,619 480,131 184,312	848,585 1,895,384 2,119,102	169,001 390,202 556,199

Table 18. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES - Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
		L	dollers)	dollers) Massach	dollere)		dollers)	dollers)
			3					
Grand total	2,013,059	1,015,836	<sup>3</sup> 10,835,371	3,189,319	3,023,345	1,690,042	6,139,233	1,410,865
Taxable returns, total	1,679,506 52,128	910,340 ( <sup>4</sup> )	10,374,865 42,835	2,659,428 31,277	2,560,586 31,277	1,679,506 52,128	6,133,741 7,070	1,410,865 1,418
\$1,000 under \$2,000	147,455 173,164	4,783 27,143	215,539 436,464	99,205 158,856	95,431 145,787	147,455 173,164	91,337 219,552	18,196 43,554
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000.	217,130 211,267	58,192 100,617	762,768 948,597	248,740 322,126	230,859 306,058	217,130 211,267	408,375 491,070	81,684 98,938
As and As are	204,988	137,811	1,123,347	387,074	374,744	204,988	560,897	113,969
\$6,000 under \$7,000. \$7,000 under \$8,000.	18€,301 145,844	144,494 125,191	1,207,660 1,090,693	375,97 <b>1</b> 308,708	365,637 303,762	186,301 145,844	6 <b>38,3</b> 55 6 <b>02,8</b> 96	129,568 123,314
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	99,395 60,425	90,319 55,579	844,747 572,323	209,208 121,862	205,084 119,153	99,395 60,425	506,407 360,843	104,497 75,115
\$10,000 under \$11,000	47,029 30,152	43,717 28,238	492,493 345,984	101,542 63,567	99,268 62,138	47,029 30,152	314,720 229,633	65,806 48,689
\$12,000 under \$12,000. \$13,000 under \$13,000. \$14,000 under \$15,000.	20,210 14,033	18,827 12,679	251,445 189,083	43,075 30,287	42,236 29,432	20,210	170,274 129,823	36,740 28,549
	10,389	9,465	150,541	23,738	22,988	10,389	103,809	23,077
\$15,000 under \$20,000\$20,000 under \$25,000	27,835 10,409	24,433 9,371	474,352 232,644	59,300 24, <b>89</b> 5	56,907 23,867	27,835 10,409	343,275 173,301	80,341 44,136
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	16,404 3,945	14,457 3,488	549,942 258,667	38,708 9,130	35, <b>8</b> 93 8,270	16,404 3,945	428,678 208,304	130,822 86,264
\$100,000 under \$150,000	607 175	536 151	73,676 29,917	1,300 362	1,066 301	607 175	58,222 22,551	29,005 11,972
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	199 17	170 13	57,529 10,745	448	383 29	199 17	44,944 7,525	24,970 4,089
\$1,000,000 or more	5	5	12,874	16	16	5	11,880	6,152
Montaxable returns, total	333,553	105,496	460,506	529,891	462,759	10,536	5,492	-
No adjusted gross income	6,678 169,499	2,227 11,893	717,976 73,721	9,610 137,900	7,978 123,436	(4)	(4)	-
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	75,899 37,114	32,573 24,335	112,305 92,429	133,604 89,798	103,103 77,420	4,002 2,539	963 1,655	-
\$1,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$5,000 or more.	20,024 15,035	13,954 13,293	68,957 67,309	61,474 58,209	56,402 56,285	2,346	1,601	, -
5,000 or more	9,304	7,221	63,761	39,296	38,135	1,546	1,241	{
Returns under \$5,000	1,125,393 705,740	289,671 560,209	2,802,948 4,891,892	1,350,799 1,440,895	1,234,036 1,405,465	811,134 697,391	1,222,465 2,669,779	243,790 546,463
Returns \$10,000 cr more	181,926	165,956	3,140,531	397,625	383,844	181,517	2,246,989	620,612
				Mich	igen			
Grand total	2,579,709	1,646,593	<sup>3</sup> 14,629,803	4,679,038	4,515,492	2,096,382	8,168,167	1,891,949
Taxable returns, total	2,089,894	1,404,742	13,924,905	3,746,260	3,663,177	2,089,894	8,164,210	1,891,949
Under \$1,000 \$1,000 under \$2,000	57,238 155,766	10,340	48,164 229,398	34,343 107,558	34,343 104,478	57,238 155,766	8,976 93,630	1,796 18,577
\$2,000 under \$3,000. \$3,000 under \$4,000.	170,041 192,524	51,412 89,307	427,0 <b>34</b> 675,390	175,714 260,143	165,164 248,745	170,041 192,524	192,763 317,851	38,033 63,763
\$4,000 under \$5,000. \$5,000 under \$6,000.	240,657 300,249	142,582 224,106	1,089,971 1,646,748	400,085 579,409	385,380 567,143	240,657 300,249	525,996	106,342
\$6.000 under \$7.000	241,921 195,069	207,779 172,252	1,567,955	536,754	529,592	241,921	822,385 778,270	167,012 158,292
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	148,028 112,705	137,506	1,457,282	441,147 340,291	435,506 336,548	195,069 148,028	791,326 724,292	161,782 149,053
\$10,000 under \$11,000. \$11,000 under \$12,000.	75,205	106,986 71,589	1,067,812 788,102	255,110 164,810	253,669 162,642	112,705 75,205	653,633 511,848	135,476 107,495
\$12,000 under \$13,000	51,838 33,126	49,930 31,686	594,219 412,346	116,035 71,387	114,688 70,021	51,838 33,126	394,777 286,300	83,662 61,753
\$13,000 under \$14,000. \$14,000 under \$15,000.	21,928 15,652	21,024 14,648	295,302 226,141	47,972 34,712	47,288 34,150	21,928 15,652	207,870 161,488	45,496 36,083
\$15,000 under \$20,000. \$20,000 under \$25,000.	39,905 13,478	38,097 12,506	678,633 298,853	90,961 31,988	88,166 30,881	39,905	497,917 228,512	115,369
\$25,000 under \$50,000. \$50,000 under \$100,000.	19,176 4,240	18,038 3,922	641,626 277,590	45,151	43,081	13,478 19,176	522,766	58,234 162,239
\$100,000 under \$150,000	642	598	76,145	10,016 1,582	9,285 1,467	4,240 642	235,055 65,945	99,715 33,578
\$150,000 under \$200,000 \$200,000 under \$500,000	209 240	186 205	35,703 70,043	443 532	386 451	209 240	30,458 57, <b>33</b> 2	16,649 <b>3</b> 4,488
\$500,000 under \$1,000,000. \$1,000,000 or more.	39 18	33 10	25,638 43,672	82 35	73 30	39 18	20,274 34,546	12,463 24,599
Nontaxable returns, total	489,815	241,851	704,898	932,778	852,315	6,488	3,957	_
No adjusted gross income	15,861	11,065	546,847	27,456	24,279		-	-
Under \$1,000\$1,000 under \$2,000	223,041 106,118	39,816 64,831	94,585 156,008	213,008 206,992	194,060 171,341	} 4,420	1,981	[ =
\$2,000 under \$3,000 \$3,000 under \$4,000	66,811 38,983	56,212 35,453	165,144 130,402	178,485 130,888	161,424 126,586	1		]} -
\$4,000 under \$5,000 \$5,000 or more	21,482 17,519	19,286 15,188	95,886 103,720	89,067 86,882	88,246 86,379	2,0-8	1,976	<b> </b> {
Returns under \$5,000 Returns \$5,000 under \$10,000	1,288,522 1,015,355	520,304 863,682	3,071,135 7,092,285	1,823,739 2,239,265	1,704,046 2,208,572	822,613 998,073	1,143,038 3,770,041	228,511 771,615
Returns 55,000 under \$10,000								

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

		Addusted	m-1.7	Exemptions other than	Taxable	income	Income tax
Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	age or	Number of	Amount	after credits
		(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
		dollars)	doilers) Minne	dollere)		dollars)	dollara)
		,					
							690,988
1	579,466						690,988
80,132	6,165	117,116	55,323	53,854	80,132	47,994	9,534
99,564	49,213	349,094	135,690	128,308	99,564	163,415	32,673
120,796	97,908	663,990	253,099	248,209	120,796	300,090	48,664 60,534
106,034 75,041	90,893 69.016	688,808 559,396	233,061 172.074	229,737 169. <b>82</b> 6	106,034 75,041	336,401 291,312	68,056 59,470
49,170	45,456	417,702	117,904	116,612	49,170	227,278	59,470 46,770 47,279
24,868	23,657	260,212	55,715	54,745	24,868	161,524	33,700
14,568 10,267	13,964 9,744	167,023 127,608	32,549 23,432	31,902 22,533	10,267	83,646	22,895 17,863
6,971 4,550	6,532 4,247	93,704 65,856	15,760 10.858	15,294 10,473		62,812 44,654	13,737
13,567	12,657	231,757	33,909	32,712	13,567	160,500	37,173
5,440 8,783	8,044	121,359 296,933	22,655	21,458	8,783	228,184	22,412 69,699
1,603 224	1,510 213	106,683 26,040	3,882 490	3,609 448	1,603 224	86,510 20,807	35,863 10,122
96	87	16,541	230	200	96	12,645	6,446 10,284
11	10	7,265	21	16	11	5,572	3,387
_	4		,				2,592
					4,985	3,237	
		i			_	_	] .
59,126	44,349	84,535	122,030	102,365	)		l( :
22,051	21,127	76,223	73,766	70,484	4,985	3,237	]} ·
6,826	6,556	40,212	28,960	28,920	)		[( :
686,624	304,130	1,593,344	1,009,756	939,938	426,207	368,418	112,814 282,109
91,171	85,714	1,554,059	213,077	206,090	91,036	1,086,383	296,06
			Missis	sippi			
438,008	277,207	<sup>3</sup> 1,728,827	819,337	799,069	277,493	738,740	165,770
276,397	181,370	1,477,374	485,767	479,102	276,397	737,513	165,770
10,099	5 707	8,502	6,059	6,059	- 10,099 26,918	1,443	288 2,820
42,044	15,193	104,977	51,452	50,855	42,044	35,903	7,167
41,839 41,694	32,595	145,117	81,397	80,221	41,839	69,523	10,300 13,966
33,861 23,694	27,546 23,031	184,963 153,894	71,723 55 481	71,005 54,840	33,861 23,694	78,681 69,288	15,745 13,909
16,497	15,732	122,937	40,603	40,222	16,497	59,589	12,084
8,394	8,292	78,230	18,914	18,733	8,394	46,796	9,640
5,628	5,593 2 934	58,976 36,106	13,182	13,015	5,628 3.146	35,737 23,512	7,424 5,008
2,175	2,070	27,189	4,991	4,886	2,175	18,175	3,874 2,79
1,404	1,299	20,375	3,289	3,204	1,404	14,188	3,16
3,783 1,625	3,537	64,047 36,716	7,945	7,690 3,245	3,783 1.625	46,445 28,849	10,823
2,367	2,262	78,029	5,641	5,343	2,367	62,669	19,359
30	30	3,590	51	44	30	2,869	1,42
10	6	1,725	16 11	14	10 7	1,435 1,336	824 653
i	i	547	1	1	i	531	27.
161 611	95 837	251 .453	333, 570	319.967	(4)	(4)	
3,476	2,263	59,620	6,540	5,812	_	-	
56,128	17,771	30,436	68,641	63,774	)		1
47,574 34,567	30,579 27,882	68,283 84,733	94,456 93,227	89,687 90,751	(4)	(4)	}
		/ / 110	45,384	44,821	1 1	/	1.
13,733 3,839	12,407 2,973	48,220 16,869	15,370	15,370			- 1
13,733				15,370 9,752 533,872	163,358	173,528	34,541
	1,176,442  904,217 39,897 80,132 86,499 99,564 115,133 120,796 106,034 77,041 49,170 40,918 24,868 14,558 16,633 1,603 224 96 80 11 5  272,225 12,782 115,617 59,126 41,933 22,051 13,830 6,826 686,624 398,647 91,171  438,008  276,397 10,099 26,918 42,044 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 41,839 41,694 33,861 23,694 62,175 1,483 1,404 3,783 1,404 3,783 1,404 5,028 3,146 62,175 1,483 1,404 63,184 63,184 64,184	Teturns   Joint returns   Jo	Number of returns   Joint returns   Thousand dollers	Number of   Joint returns   Pross Income   Pross Income   Prospect   Pross Income   Pross Inco	Number of returns	Name of returns	

Table 18. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES --Continued

		T	<del></del>	T		<del></del>		
	Number of	Number of	Adjusted	Total	Exemptions other than	Taxable		Income tax after
Adjusted gross income classes	returns	joint returns	gross income	exemptions	age or blindness	Mumber of returns	Amount	credits
			(Thousand dollers)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
				Miss	ouri			
Grand total	1,467,682	936,411	<sup>3</sup> 7,374,420	2,505,195	2,392,673	1,130,779	4,021,460	939,080
Taxable returns, total	1,126,069	740,873	6,923,415	1,875,689	1,827,184	1,126,069	4,019,399	939,080
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 inder \$4,000. \$4,000 under \$5,000.	30,174 112,399 123,006 133,919 151,789	(4) 16,193 42,002 78,304	25,646 167,125 307,542 469,467	18,104 82,349 131,012 196,831 255,640	18,104 80,816 125,083 188,797	30,174 112,399 123,006 133,919	4,854 64,713 137,329 208,459	977 12,895 27,068 41,831
\$5,000 under \$7,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000.	134,488 112,842 84,676 71,148 52,401 31,514	96,222 107,912 95,010 76,751 66,381 50,948 29,690	684,582 741,304 730,191 632,483 601,965 495,907 330,183	263,797 226,691 188,107 150,140 110,750 66,470	249,227 256,895 221,263 186,094 147,987 109,436 65,086	151,789 134,488 112,842 84,676 71,148 52,401 31,514	331,266 361,450 386,997 339,311 358,177 308,851 212,666	67,130 73,164 78,683 69,124 73,780 64,008
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	21,930 12,952 8,542 6,090	20,546 12,431 8,333 5,675	250,561 161,879 114,889 87,985	45,493 26,353 18,992 12,269	44,529 25,651 18,457 11,753	21,930 12,952 8,542 6,090	168,403 112,232 78,973 63,191	44,583 35,742 24,120 17,134 14,137
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	17,253 6,665 10,321 3,311 407	15,736 5,627 9,495 2,945 360	294,041 147,279 348,103 217,227 49,315	36,434 13,693 23,818 7,345 901	34,843 12,661 22,624 6,735 727	17,253 6,665 10,321 3,311 407	215,089 113,414 277,594 181,359 41,472	50,274 29,612 85,326 77,227 21,678
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	118 105 16 3	96 95 15 2	20,321 29,580 11,694 4,146	242 218 33 7	202 182 28 4	118 105 16 3	16,975 24,262 9,299 3,063	9,321 14,038 5,227 2,001
Nontaxable returns, total	341,613	195,538	451,005	629,506	565,489	4,710	2,061	-
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 or more.	14,619 155,510 84,914 37,483 32,796 9,295	10,244 47,120 59,935 32,392 30,576 8,955	70,350 121,160 92,144 113,855 40,624	25,257 171,066 160,240 100,039 109,144 34,991	22,224 150,590 135,877 90,571 104,954 33,635	2,093	760 1,301	- - - - - -
Returns under \$5,000. Returns \$5,000 under \$10,000 or more.	6,996 885,904 462,518 119,260	6,316 422,047 403,285 111,079	42,169 2,063,198 3,243,582 2,067,640	28,769 1,284,673 968,074 252,448	27,638 1,199,878 949,133 243,662	555,997 455,555 119,227	748,682 1,754,786 1,517,992	149,901 358,759 430,420
				Mon	tana			
Grand total	226,933	145,491	<sup>3</sup> 1,037,834	407,449	387,111	172,670	543,132	119,855
Taxable returns, total	171,798	111,309	972,403	303,357	293,801	171,798	542,616	119,855
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	8,021 18,636 17,673 18,540 22,791	(4) 5,969 10,385 17,553	6,689 27,080 43,958 65,403 103,279	4,813 12,980 18,753 25,927 46,211	4,813 12,018 17,533 24,526 44,181	8,021 18,636 17,673 18,540 22,791	1,209 10,902 20,191 30,448 44,161	243 2,168 3,978 5,962 8,739
\$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.	26,059 15,362. 14,781 11,364 3,680	21,679 12,729 13,909 10,391 3,493	144,186 99,880 111,626 96,179 35,023	53,182 32,349 37,054 29,492 8,911	52,477 31,704 36,190 29,371 8,850	26,059 15,362 14,781 11,364 3,680	71,858 54,058 59,141 52,250 21,986	14,471 10,866 11,921 10,694 4,573
\$16,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	3,865 2,233 2,102 1,170 468	3,564 2,133 1,968 1,036 468	40,419 25,602 26,318 15,804 6,790	8,322 5,119 4,444 2,747 1,121	7,960 4,898 4,324 2,606 1,082	3,865 2,233 2,102 1,170 468	27,193 17,007 18,037 10,987 4,351	5,725 3,579 3,923 2,404 951
\$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.	2,576 1,071 1,139 217 42	2,375 1,004 1,105 205 42	44,622 23,805 35,316 13,022 4,636	6,001 2,572 2,814 423 103	5,700 2,472 2,572 409 101	2,576 1,071 1,139 217 42	33,201 18,898 28,817 11,200 4,376	7,849 4,907 8,471 4,619 2,191
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	2 4 2	2 3 2 -	357 982 1,427	7 8 4	5 5 4	2 4 2	264 843 1,238	139 498 984
Nontaxable returns, total	55,135	34,182	65,431	104,092	93,310	(4)	(4)	-
No sijusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,600 under \$4,000. \$4,000 under \$5,000.	22,459 14,151 6,508 5,869 }	3,656 5,859 11,027 6,173 5,768	510,652 10,739 20,360 16,383 20,355 (4)	8,334 22,661 29,457 16,706 19,974 (4)	7,424 19,896 25,391 14,993 18,667 (4)	(4)	(4)	-
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	140,427 71,581 14,925	69,014 62,536 13,941	309,450 488,892 239,492	210,888 162,795 33,766	194,514 160,399 32,198	86,533 71,246 14,891	107,427 259,293 176,412	21,090 52,525 46,240

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
			dollars)	dollars) . Nebra	dollara) ska		dollars)	dolints)
Grand total	511,691	335,263	<sup>3</sup> 2,415,308	902,234	850,723	388,239	1,319,533	301,86
Taxable returns, total	385,756	263,152	2,266,554	668,801	647,442	385,756	1,318,242	301,869
Under \$1,000	12,129	_	9,919	7,277	7,277	12,129	1,649	33
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	35,616 44,405 51,076	4,136 18,172 31,723	54,835 110,458 179,323	25,892 50,998 77, <b>2</b> 18	25,015 47,750 73,154	35,616 44,405 51,076	22,696 46,124 79,880	4,520 9,11 15,95
\$4,000 under \$5,000. \$5,000 under \$6,000.	54,310 45,543	43,176 34,809	245,568 249,789	108,956 86,411	105,727 84,488	54,310 45,543	105,027 132,289	21,04° 26,80
\$6,000 under \$7,000	40,392 32,732	35,313 29,731	261,545 244,774	85,227 72,731	84,803 71,273	40,392 32,732	140,541 139,894	28,60 28,58
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$1,000.	20,572 13,268	19,717 13,066	174,289 124,510	44,168 30,127	43,409 28,762	20,572 13,268	106,456 77,766	21,90 16,03
\$10,000 under \$11,000	8,578	8,209	89,821	18,661	17,795	8,578	59,003	12,31
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	6,068 4,253	5,765 4,119	69,679 52,677	14,179 9,450	13,757 9,209	6,068 4,253	46,701 36,919	9,89. 7,97.
\$13,000 under \$14,000 \$14,000 under \$15,000	2,848 2,282	2,284 2,148	38,500 33,0 <b>2</b> 9	6,442 4,773	5,882 4,450	2,848 2,282	27,864 24,252	6,33 5,40
\$15,000 under \$20,000. \$20,000 under \$25,000.	4,937 2,352	4,501 2,135	84,365 51,573	11,006 5,627	10,502 5,245	4,937 2,352	64,984 40,855	15,51 10,46
\$25,000 under \$50,000. \$25,000 under \$100,000. \$100,000 under \$150,000.	3,594 680	3,359 629	121,173 42,525	7.881 1,517	7,297 1,419	3,594 680	103,283	32,52 15,44
	77	74	9,373	179	158	77	8,162	4,08
\$150,000 under \$200,000\$200,000 under \$500,000	18 22	15 17	3,105 6,094	37 37	32 31	18 22	2,720 5,338	1,49 2,91
\$500,000 under \$1,000,000. \$1,000,000 or more	3	3 1	1,630 8,000	5 2	5 2	3 1	1,308 7,981	62 3,98
Nontaxable returns, total	125,935	72,111	148,754	233,433	203,281	2,483	1,291	
No adjusted gross income	7,277	5,938	526,121	13,676	12,949	-	-	
Under \$1,000 \$1,000 under \$2,000	51,959 33,854	12,574 23,424	24,516 47,633	54,612 64,406	45,541 51,023	)	-	(
\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$4,000 or more.	16,925 10,825	15,336 10,172	41,875 37,585	46,115 36,268	41,331 34,565	2,483	1,291	}
φ5,000 or more.	( <sup>4</sup> ),263	( <sup>4</sup> )	18,686	(4)	14,474 ( <sup>4</sup> )	)		(
Returns under \$5,000	322,639 153,339	168,584 133,370	744,277 1,059,487	500,317 322,121	458,806 316,133	200,019 152,507	256,667 596,946	50,97 121,94
Returns \$10,000 or more	35,713	33,309	611,544	79,796	75,784	35,713	465,920	128,94
		Ι		Neva	ıda			T
Grand total	121,165	70,873	<sup>3</sup> 751,000	199,330	193,890	102,141	457,152	110,29
Faxable returns, total	101,383	63,395	726,089	167,670	165,024	101,383	456,551	110,29
Under \$1,000. \$1,000 under \$2,000.	3,801 8,904	(4)	3,172 13,601	2,281	2,281 5,918	3,801 8,904	570 5,544	11
\$2,000 under \$3,000. \$3,000 under \$4,000.	8,841 8,545	2,993 3,645	23,195 29,163	7,882 10,271	7,693 10,075	8,841 8,545	11,868	2,37 2,97
\$4,000 under \$5,000. \$5,000 under \$6,000.	8,723 11,150	4,961 7,175	39,812 60,919	14,775	14,525 18,118	8,723 11,150	19,429 34,107	3,92 6,86
\$6,000 under \$7,000	10,308 11,106	7,805 10,348	66,899 82,033	22,659 23,871	22,067 23,810	10,308 11,106	35,128 44,256	7,16 9,01
\$8,000 under \$9,000. \$9,000 under \$10,000.	7,468 5,469	4,965 5,368	63,284 51,369	14,755 10,077	14,755 9,880	7,468 5,469	40,302 33,445	8,76 6,95
\$10,000 under \$11,000	3,566	3,197 3,158	37, <b>2</b> 74 37,735	7,331	7,311 6,854	3,566	24,505	5,17 5,46
\$12,000 under \$13,000	3,292 2,320	2,085	28,869	6,914 4,763	4,682	3,292 2,320	25,684 20,386	4,41
\$13,000 under \$14,000 \$14,000 under \$15,000	1,681 1,076	1,647 1,076	22,550 15,629	3,914 2,825	3,874 2,704	1,681 1,076	15,610 10,446	3,41 2,30
\$15,000 under \$20,000. \$20,000 under \$25,000.	2,194 1,112	1,992 1,012	36,835 24,799	4,498 2,388	4,336 2,308	2,194 1,112	27,103 19,692	6,34 5,08
\$25,000 under \$50,000 \$50,000 under \$100,000	1,387 346	1,286 282	46,257 24,364	3,166 679	3,024 634	1,387 346	38,007 20,170	11,84 8,83
\$100,000 under \$150,000. \$150,000 under \$200,000.	50 14	12	5,961 2,473	106	104	50 14	5,080 2,038	2,55
\$200,000 under \$500,000. \$200,000 under \$1,000,000. \$1,000,000 or more.	26 4	25	7,301 2,595	53	42	26 4	6,512 1,957	3,50
Wontaxable returns, total.	19,782	7,478	24,911	31,660	28,866	(4)	(4)	
No adjusted gross income	(4)	(4)	(4)	(4)	(4)	-	-	1,
Under \$1,000. \$1,000 under \$2,000.	9,729 4,908	( <sup>4</sup> ) 1,993	4,863 7,106	8,230 8,327	7,791 7,199	)		[(
\$2,000 under \$3,000. \$3.000 under \$4.000.	2,607	2,203	8,083	8,620	8,105	(4)	(4)	K
\$4,000 under \$5,000. \$5,000 or more	1,706	1,604	8,659	5,090	4,378	)		[(
Returns under \$5,000	57,966 46,131	18,863	129,885	70,972	67,405 90,583	39,572 45,501	52,724 187 238	10,47
	46,131	36,191	328,473	91,689	90,583	42,501	187,238	38,76

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Ad located		Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or	Number of	Amount	after credits
	10 301 120	Joint Petalin	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
	ļ	L	dollers)	dollers)	dollars)		dollara)	dollers)
				New Ham	pshire			
Grand total,	235,902	132,614	<sup>3</sup> 1,130,362	393,517	378,632	191,188	611,621	133,197
Taxable returns, total	189,884	113,533	1,067,790	317,194	311,178	189,884	610,745	133,19
Under \$1,000. \$1,000 under \$2,000.	5,561 18,656	1,487	4,559 26,955	3,337 12,676	3,337 12,284	5,561 18,656	749 11,333	150 2,168
\$2,000 under \$3,000	24,079	4,278	61,566	21,949	21,378	24,079	32,549	6,49
\$3,000 inder \$4,000. \$4,000 under \$5,000.	24,921 24,356	8,058 16,545	88,473 108,960	12,276 42,832	31,822 42,064	24,921 24,356	45,185 51,378	9,178 10,326
\$5,000 under \$6,000. \$6,000 under \$7,000.	23,022 22,618	18,703 20,653	125,931 146,319	50,716 51,639	49,105 51,188	23,022 22,618	57,728 75,165	11,586 15,08
\$7,000 under \$8,000	14,700	14,374	109,980	33,193	33,193	14,700	62,604	12,69
\$8,000 under \$9,000	9,047 8,337	8,069 8,012	76,481 79,038	19,162 17,551	18,966 17,356	9,047 8,337	47,317 50,607	9,79 10,41
\$10,600 under \$11,000. \$11,600 under \$12,000.	4,322 2,268	4,119 2,164	45,460 26,039	9,206 4,810	8,986 4,708	4,322 2,268	30,854 18,069	6,39 3,82
\$12,000 under \$13,000. \$13,000 under \$14,000.	1,528	1,326	18,964	3,353	3,170 2,200	1,5 <b>2</b> 8 1,119	12,728 11,003	2,73
\$13,000 under \$14,000\$14,000 under \$15,000	1,119 720	651	15,114 10,381	2,365 1,292	1,231	720	7,779	2,450 1,769
\$15,000 under \$20,000. \$20,000 under \$25,000.	2,081 862	1,779 828	35,943 19,211	4,798 1,946	4,576 1,863	2,081 862	26,713 15,088	6,335 3,819
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,393	1,290	45,352	3,422 569	3,140 525	1,393 251	34,327	9, <b>99</b> ; 4,72
\$100,000 under \$150,000	251 27	241 27	15,708 3,119	71	59	27	13,180 2,753	1,36
\$150,000 under \$200,000. \$200,000 under \$500,000.	7 7	6 4	1,261 1,760	18 9	16 8	7 7	1,0 <b>6</b> 9 1,469	56: <b>77</b> :
\$500,000 under \$1,000,000. \$1,000,000 or more.	2	2	1,216	4	3	ź	1,098	556
		10.00			-	- (4)	- (4)	•
Nontaxable returns, total	46,018 (4)	19,081 (4)	62,572 ( <sup>4</sup> )	76,323 (4)	67,454 ( <sup>4</sup> )	(4)	(4)	
Under \$1,000	23,762	3,165	10,912	21,164	18,344	\		1
300 under \$2 000	9,547 5,510	5,469 4,429	13,448 13,112	16,311 13,661	12,308 12,262		(4)	} :
2,000 under \$3,000. \$3,000 under \$-,000. \$-,000 under \$5,000. \$-,000 or more.	4,046 2,165	3,717	14,293	14,668	14,473 7,529	(4)	(4)	)
45,000 or more	(4)	( <sup>4</sup> ),839	(4) (4)	7,725 ( <sup>4</sup> )	(4)	)		( :
Returns under \$5,000	143,165	49,023	350,884	187,213	176,159	98,877	142,070	28,317
Returns \$5,000 under \$10,000	78,150 14,587	70,237 13,354	539,950 239,528	174,441 31,863	171,988 30,485	77,724 14,587	293,421 176,130	59,576 45,304
				New Je	rsey			
Grand total	2,339,605	1,307,552	314,075,689	3,875,223	3,710,947	1,971,606	8,213,346	1,909,484
Taxable returns, total	1,964,760	1,172,319	13,545,831	3,275,535	3,188,363	1,964,760	8,206,755	1,909,484
Under \$1,000	50,121	-	42,014	30,073	30,073	50,121	7,285	1,449
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	136,524 164,138	5,974 27,590	202,409 411,444	96,547 150,709	92,819 140,606	136,524 164,138	78,484 197,134	15,564 39,206
\$3,600 under \$4,060	201,991 243,206	61,60 <b>7</b> 109,156	708,609 1,096,708	241,402 365,678	229,633 351,448	201,991 243,206	358,338 556,999	71,686 113,041
\$5,000 under \$6,000	235,570	148,076	1,294,508	418,850	403,020	235,570	667,481	135,949
\$6,000 under \$7,000. \$7,000 under \$8,000.	219,368 177,447	173,325 150,002	1,422,309 1,326,081	441,476 380,686	432,489 375,719	219,368 177,447	737,837 731,240	150,491 150,162
\$8,000 under \$9,000. \$9,000 under \$10,000.	135,818	121,996 94,702	1,150,426 963,137	282,079 218,234	278,425 215,632	135,818 101,641	68 <b>1,22</b> 5 591,911	140,905 123,003
\$10 000 under \$11 000	75,452	70,634	789,291	159,089	156,380	75,452	513,099	107,568
\$11,000 under \$12,000 \$12,000 under \$13,000	53,031 33,975	49,716 32, <b>2</b> 67	608,266 4 <b>2</b> 3,622	113,219 73,461	111,336 72,115	53,031 33,975	404,416 289,693	86,015 62,4 <b>6</b> 6
\$13,600 under \$14,600. \$14,000 under \$15,000.	24,381 16,934	22,977 15,729	328,840 244,484	52,262 37,070	51,200 36,364	24,381 16,934	229,752 171,423	50,437 38,272
\$15,00C under \$20,00C	47,508	44,268	807,836	105,966	102,707	47,508	591,224	137,870
\$20,000 under \$25,000. \$25,000 under \$50,000.	17,972 23,842	16,705 22,209	398,146 795,291	40,578 54,836	38,715 52,396	17,972 23,842	308,342 644,937	78,848 200,101
\$50,000 unier \$100,000. \$100,000 unier \$150,000.	4,747 686	4,405 617	311,111 83,564	10,932 1,501	10,151	4,747 686	260,035 70,58 <b>8</b>	109,355 35,878
\$150,000 under \$200,000	179	162	30,783	390	331	179	25,171	13,378
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	181 35	158 31	51,517 26,701	395 76	35 <b>0</b> 65	181 35	41,782 23,650	22,819 12,580
\$1,000,000 or more	13	13	28,734	26	20	13	24,709	12,439
Nontaxable returns, total	374,845	135,233	529,858	599,688	522,584	6,846	6,591	
	7,676	4,239 19,346	514,111 78,865	12,057 152,120	11,078	-	-	,
No adjusted gross income					122,093	1,752	424	
Under \$1,000. \$1,000 under \$2,000.	90,623	40,658	131,006	154,650		1,122		1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	90,623 47,035 28,462	29,720 21,800	114,327 96,551	108,853 88,201	91,502 82,726	3,235	2,371	<b>-</b>
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	90,623 47,035	29,720	114,327	108,853	91,502	3,235 1,859		{
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	90,623 47,035 28,462 12,041	29,720 21,800 11,085	114,327 96,551 53,759	108,853 88,201 40,847	91,502 82,726 38,762	3,235	2,371	<b>-</b>

Table 18. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
			dollars)	dollars)	dollars)		dollars)	dollars)
				New Me	xico			
Grand total	278,607	187,542	<sup>3</sup> 1,385,490	543,270	530,616	208,332	703,390	157,442
Taxable returns, total	206,532	142,739	1,269,534	380,648	373,818	206,532	701,498	157,442
Under \$1,000. \$1,000 under \$2,000.	7,601 23,535	3,413	6,597 35,397	4,561 17,050	4,561 17,030	7,601 23,535	1,260	256
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	22,937 19,311	8,505 12,985	57,158 67,454	26,075 33,638	24,606 32,452	22,937 19,311	14,165 24,276 23,751	2,834 4,690 4,606
	22,327	17,134	100,559	44,087	43,327	22,327	39,427	7,891
\$5,000 under \$6,000. \$6,000 under \$7,000.	20,290 24,307	16,486 22,101	1 <b>1</b> 1,588 158,080	42,034 60,736	41,362 59,736	20,290 24,307	50,526 72,491	10,245 14,559
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	17,203 15,664	15,997 14,336	127,428 132,881	39,761 34,571	39,637 34,200	17,203 15,664	67,758 76,967	13,774 15,788
	7,412	7,308	69,826	19,416	19,354	7,412	37,849	7,770
\$10,000 under \$11,000 \$11,000 under \$12,000	6,419 3,910	6,114 3,774	67,225 44,924	14,776 9,240	14,715 9,076	6,419 3,910	42,244 29,055	8,849 6,036
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,466 3,227	3,262 2,989	43,280 43,146	7,522 7,112	7,399 6,948	3,466 3,227	30,251 30,345	6,550 6,680
\$14,000 under \$15,000	1,392	1,291	20,059	2,915	2,874	1,393	14,849	3,343
\$15,000 under \$20,000. \$20,000 under \$25,000.	3,884 1,639	3,611 1,536	65,261 36,257	8,891 3,506	8,748 3,384	3,884 i 1,639	48,656 28,287	11,373 7,281
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,605 361	1,536 331	53,339 23,045	3,791 889	3,525 i 817	1,605 361	44,858 19,204	14,016 8,048
\$100,000 under \$150,000	30	22	3,662	55	46	30	3,379	1,765
\$200,000 under \$500,000	8	6 2	1,393 975	17 5	16 5	8 3	1,210 690	629 459
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	-	-	-	-	-	-	-	-
Nontaxable returns, total	72,075	44,803	115,956	162,622	156,798	(4)	(4)	_
No adjusted gross income	4,848	4,082	<sup>5</sup> 11,431	9,607	8,637	-	_	_
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	26,909 14,411	6,588	12,756 21,272	27,121	25,760	)		1 -
\$2,000 under \$3,000.	10,076	9,364 8,972	23,944	29,786 32,132	28,029 31,539	(4)	(4)	]) =
\$4,000 under \$5,000	7,923 4,158	7,923 4,158	28,124 18,397	26,416 18,173	25,804 17,766	1		] -
	3,750	3,716	22,894	19,387	19,263	,		-
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	164,036 88,592 25,979	83,124 79,944 24,474	360,227 621,958	268,646 215,885	259,511 213,532	97,172 85,215 25,945	104,392 305,970	20,277 62,136 75,029
Returns \$10,000 or more	25,979	24,474	403,305	58,739 New	57,573	25,945	293,028	75,029
-				new	TOPE			
Grand total	6,576,397	3,432,600	<sup>3</sup> 40,016,566	10,761,007	10,304,149	5,517,781	22,840,624	5,629,153
Taxable returns, total	5,500,725	3,066,543	38,460,558	8,972,897	8,705,603	5,500,725	22,830,072	5,629,153
Under \$1,000\$1,000 under \$2,000	130,045 408,957	(4) 18,409	108,199 617,317	78,027 288,755	78,027 276,895	130,045 408,957	18,289 236,950	3,638 47,000
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	535,199 665,371	88,746 186,197	1,349,843 2,339,742	552,235 819,037	525,653 779,091	535,199 665,371	585,842 1,149,806	115,648 229,640
\$4,000 under \$5,000	689,155	309,891	3,097,844	1,031,843	990,350	689,155	1,563,857	317,042
\$5,000 under \$6,000. \$6,000 under \$7,000.	671,165 576,968	416,487 443,401	3,676,415 3,741,610	1,181,261 1,168,690	1,151,343 1,146,916	671,165 576,968	1,868,660 1,918,181	380,591 391,659
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	460,973 343,524	378,880 305,297	3,442,724 2,905,096	969,323 732,564	948,252 723,075	460,973 343,524	1,882,370 1,674,821	385,652 345,838
\$9,000 under \$10,000	235,318	211,933	2,230,356	495,388	485,503	235,318	1,350,820	281,256
\$10,000 under \$11,000. \$11,000 under \$12,000.	175,484 125,301	159,192 113,786	1,837,280 1,437,029	367,187 258,589	359 <b>,</b> 869 253 <b>,</b> 723	175,484 125,301	1,162,108 941,837	244,535 200,700
\$12,000 under \$13,000	90,482 63,742	82,356 57,330	1,128,431 858,597	186,630 133,474	181,895 129,655	90,482 63,742	758,076 579,788	163,707 127,356
\$14,000 under \$15,000	46,451	42,903	672,656	98,918	96,023	46,451	462,611	102,872
\$20,000 under \$25,000	121,701 52,599	109,263 46,463	2,079,692 1,169,022	261,784 114,577	252,167 108,427	121,701 52,599	1,465,926 851,459	341,730 215,803
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	79,239 21,296	70,486 18,581	2,664,583 1,417,141	172,706 45,739	162,802 41,810	79,239 21,296	2,003,847 1,086,540	608,100 445,754
\$100,000 under \$150,000. \$150,000 under \$200,000.	4,119	3,501	496,833	8,677	7,594	4,119	377,987	186,028
\$200,000 under \$500,000	1,445	1,213 1,489	248,929 508,349	2,995 3,656	2,626 3,190	1,445 1,767	187,792 376,467	98,506 209,142
\$500,000 under \$1,000,000. \$1,000,000 or more.	310 114	234 80	204,949	616 226	523 194	310 114	157,642 168,396	89,165 97,791
Nontaxable returns, total	1,075,672	366,057	1,556,008	1,788,112	1,598,546	17,056	10,552	_
No adjusted gross income	22,079	12,011	556,292	34,163	30,575	-	,	_
Under \$1,000	508,073 251,468	52,447 97,117	224,737 364,658	448,189 443,726	404,068 363,959	(4) 4,182	( <sup>4</sup> ) 1,478	-
\$1,000 under \$2,000	157,175	100,368	387,745 253,419	378,866 227,570	332,962 216,392	8,913 2,705	4,959 2,201	-
\$2.000 under \$3.000								
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5.000.	73,489 37,210	52,055 29,479	164,966	140,137	137,489	928		(
\$2.000 under \$3.000	73,489					)	1,901 3,563,941	712,968

Table 18. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES - Continued

			Adjusted	m-4-3	Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or	Number of	Amount	after credits
	10001111	Jozna revaria	(Thousand	(Thousend	blindness (Thousend	returns	(Thousand	(Thousand
			dollars)	dollars)	dollars)		dollars)	dollers)
	_			North Ca	roline		•	·
Grand total	1,347,775	730,979	<sup>3</sup> 5,569,938	2,387,922	2,329,273	937,406	2,573,861	577,923
Taxable returns, total	934,244	556,533	4,959,561	1,575,481	1,549,818	934,244	2,572,510	577,923
Under \$1,000 \$1,000 under \$2,000	35,030 102,920	11,720	29,378 153,425	21,018 79,978	21,018 78,973	35,030 102,920	5,201 53,586	1,038 10,676
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	137,760 147,808	46,713 71,072	348,953	167,114	164,734	137,760	133,181	26,471
	133,838	92,199	513,642 602,881	231,293 267,439	226,660 263,023	147,808 13 <b>3,</b> 838	200,095 232,318	40,019 46,294
\$5,000 under \$6,000. \$6,000 under \$7,000.	109,855 78,978	89,694 70,635	601,738 511,689	232,590 171,236	230,123 168,976	109,855 78,978	268,670 256,900	54,014 51,818
\$7.000 under \$8.000	48,791 40,783	44,326 38,618	364,570 345,054	98,095 88,909	97,514 86,554	48,791 40,783	208,514	42,321
\$8,000 under \$9,000. \$9,000 under \$10,000.	29,196	26,569	277,659	65,560	64,660	29,196	197,089 163,040	40,081 33,815
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000.	17,505 9,919	16,696 9,322	183,580 113,594	38,289 21,648	37,450 21,353	17,505 9,919	114,091 72,953	23,759 15,379
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	6,086 5,371	5,803 5,020	76,280 72,365	13,140 11,812	12,595 11,435	6,086 5,371	49,483 48,837	10,518 10,614
	4,266	4,092	61,724	9,353	9,165	4,266	42,306	9,316
\$15,000 under \$20,000. \$20,000 under \$25,000.	11,509 6,158	10,810 5,457	196,999 138,180	25,097 13,303	24,318 12,631	11,509 6,158	138,995 101,916	32,016 25,786
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	6,770 1,410	6,277 1,263	224,217 91,513	15,717 3,242	15,109 2,961	6,770 1,410	173,043 71,816	51,949 29,563
\$100,000 under \$150,000. \$150,000 under \$200,000.	200	173	23,086	445	391	200	18,180	9,023
\$200,000 under \$500,000.	36 50	31 41	6,103 15,001	85 109	80 90	3 <del>6</del> 50	4,744 11,034	2,502 6,149
\$200,000 under \$500,000 \$500,000 under \$1,000,000 31,000,000 or more	1 4	1 1	508 7,422	2 7	2	1 4	433 6,085	208 4,594
Nontaxable returns, total	413,531	174,446	610,377	812,441	779,455	3,162	1,351	
No adjusted gross income	7,235	4,451	59,410	11,638	10,501	- ,		-
Under \$1,000 \$1,000 under \$2,000	167,698 114,277	27,750 55,970	77,500 167,961	177,301 229,977	165,037 216,842	-	-	-
\$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	71,072 36,893	44,693 28,154	174,137 125,656	198,101 128,521	193,556 127,058		1 261	}
\$4,000 under \$5,000	14,478 1,878	11,821	63,361	59,321	58,922	3,162	1,351	]} =
Returns under \$5,000	969,009	1,607	11,172 2,247,484	7,582	7,539	5/0 510	(25 822	12/ /02
Returns \$5,000 under \$10,000. Returns \$10,000 or more.	309,378	394,543 271,415	2,110,541	1,571,701 663,723	1,526,324 655,158	560,518 307,603	625,732 1,094,213	124,498 222,049
Resulting \$10,000 of more	69,388	65,021	1,211,913	152,498 North	147,791	69,285	853,916	231,376
				NOI (III	MADOLA			
Grand total	205,379	130,400	<sup>3</sup> 755,750	377,385	359,080	133,063	341,915	72,949
Taxable returns, total	132,961	84,077	664,777	226,407	219,318	132,961	341,814	72,949
\$1,000 under \$2,000	3,909 19,595	1,999	3,240 29,273	2,345 14,203	2,345 13,277	3,909 19,595	575 11,415	115 2,239
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	17,798 18,871	8,557 11,630	44,692 65,771	20,502 26,719	19,691 25,589	17,798 18,871	18,076 29,226	3,553 5,777
	19,674	14,547	88,726	39,253	38,061	19,674	36,103	7,293
\$5,000 under \$6,000. \$6,000 under \$7,000.	17,061 10,208	13,849 9,154	92,921 65,762	38,697 23,788	37,690 23,605	17,061 10,208	39,750 31,399	8,077 6,348
\$7,000 under \$8,000. \$2,000 under \$9,000.	8,075 6,229	7,656 5,809	59,844 52,397	18,217 16,079	17,659 15,766	8,075 6,229	33,090 28,964	6,613 5,973
\$9,000 under \$10,000. \$10,000 under \$11,000.	2,294	2,157 1,964	21,581	5,108 4,924	4,795	2,294	13,422	2,802
\$11,000 under \$12,000. \$12,000 under \$13,000.	1,865	1,690	21,547	4,055	4,818 3,843	1,865	13,455 14,431	2,803 3,082
\$13,000 under \$14,000. \$14,000 under \$15,000.	1,304	1,269 633	16,215 8,584	3,448 1,456	3,406 1,414	1,304 633	10,065 5,899	2,129 1,274
\$15,000   nder \$20,600	1,412	423 1,341	7,089 24,523	910 3 <b>,</b> 283	889 3,240	494 1,412	5,397 18,255	1,248 4,331
\$20,000 under \$25,000. \$25,000 ender \$50,000.	635 811	565 811	14,002	1,311	1,249	635	10,957	2,890
\$56,000 under \$100,000. \$100,000 under \$150,000.	20	20	25,179 1,211	2,050 49	1,924 47	811 20	20,047 977	5,855 404
\$150,000 under \$200,000	1	2	164	7	7	2	171 140	75 68
\$200,000 under \$500,000. \$500,060 under \$1,000,000.		-	-	-	-		-	-
\$1,000,000 or more	-	-	-	-	-	-	-	-
Nontaxable returns, total	72,418	46,323	90,973	150,978	139,762	(4)	(4)	
N aljusted gross income	8,361	5,611	510,152	17,128	14,920	-	-	-
\$1,000 under \$2,000	28,855 14,450	8,929 11,938	13,121 20,349	35,972 31,932	33,064 29,091			] :
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	10,024 6,859	9,117 6,859	24,487 24,007	26,875 23,176	24,555 22,237	(4)	(4)	K :
\$4,000 under \$5,000	2,621 1,248	2,621 1,248	11,433 7,728	10,581 5,314	10,581 5,314	)		[[ :
psycological more and a more and								
Returns under \$5,000	151,017 45,115	81,808 39,873	314,947 300,233	248,686 107,203	233,411 104,830	79,949 43,867	95,496 146,625	18,977 29,813

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

İ			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
			dollars)	dollara) Ohi	dollars)		dollars)	dollars)
Grand total.	3,329,399	2,072,267	318,670,688	5,880,835	5,604,631	2,750,122	10,601,292	2,432,800
Taxable returns, total.	2,737,593	1,802,666	17,812,762	4,776,403	4,665,951	2,737,593	10,594,035	2,432,800
Under \$1,000	77,231	(4)	64,656	46,339	46,339	77,231	11,580	2,311
\$1,000 under \$2,000. \$2,000 under \$3,000.	198,588 238,028	13,630 63,297	299,873 597,388	142,193 248,686	137,984 234,566	198,588 238,028	121,266 271,363	24,247 53,625
\$3,000 under \$4,000. \$4,000 under \$5,000.	264,370 338,063	117,157 198,422	927,903 1,524,926	345,917 564,478	329,963 545,999	264,370 338,063	459,361 749,956	92, <b>3</b> 28 151,517
\$5,000 under \$6,000 \$6,000 under \$7,000	362,850 356,674	273,842 302,447	1,996,586 2,316,457	711,841 755,668	698,024 747,190	362,850 356,674	998,769 1,222,866	202,489 248,885
\$7,000 under \$8,000. \$8,000 under \$9,000.	258,050 192,506	231,690 178,392	1,932,331 1,631,091	558,988 429,974	551,929 422,678	258,050 192,506	1,097,958 967,876	224,629 200,132
\$9,000 under \$10,000. \$10,000 under \$11,000.	129,371	120,638	1,226,494	272,282	270,046	129,371	781,188	162,974
\$11,000 under \$12,000. \$12,000 under \$13,000.	89,330 56,697	85,612 54,019	934,939 649,886	188,882 121,687	186,410 119,647	89,330 56,697	619,319 442,272	129,898 93,943
\$13,000 under \$14,000. \$14,000 under \$15,000.	39,762 24,772 17,918	37,421 23,332	496,074 333,529	86,557 53,334	84,830 52,128	39,762 24,772	344,669 236,592	74,485 52,008
\$15,000 under \$20,000	43,569	16,746 40,387	259,310 743,914	38,946 94,383	38,041 91,024	17,918 43,569	187,907 557,322	42,034 131,018
\$20,000 under \$25,000. \$25,000 under \$50,000.	17,407 25,549	15,731 23,406	386,968 853,224	39,034 61,583	36,980 58,020	17,407 25,549	303,634 691,421	78,372 214,945
\$50,000 under \$100,000. \$100,000 under \$150,000.	5,424 7º1	4,924 700	356,323 94,665	12,563 1,729	11,524 1,505	5°,424 791	299 <b>,763</b> 79 <b>,</b> 062	126,486 40,087
\$150,000 under \$200,000. \$200,000 under \$500,000.	268 323	230 266	46,210 92,039	565 666	471 562	268 323	37,131 72,160	20,308 41,441
\$500,000 under \$1,000,000. \$1,000,000 or more.	39 13	36 10	25,616 22,360	83 26	71 20	39 13	20,544	12,465 12,173
Nontaxable returns, total	591,806	269,601	857,926	1,104,482	998,680	12,529	7,257	_
No adjusted gross income	15,477	10,339	<sup>5</sup> 36,194	25,792	23,287	-	-	-
Under \$1,000 \$1,000 under \$2,000	266 <b>,7</b> 71 143,363	49,363 82,236	118,550 206,648	262,329 276,554	234,910 228,663	(4) 4,282	( <sup>4</sup> ) 1,459	-
\$2,000 under \$3,000. \$3,000 under \$4,000.	78,768 46,451	56,580 37,167	192,955 159,171	212,608 150,997	196,141 144,404	3,866 2,954	2,090 2,491	-
\$4,000 under \$5,000	20,747	17,357 16,559	92,172 124,624	81,399 94,803	79,187 92,088	} (4)	(4)	[{ -
Returns under \$5,000	1,687,857	645,879	4,148,048	2,357,292	2,201,443	1,128,477	1,620,734	324,028 1,039,109
Returns \$5,000 under \$10,000	1,319,437 322,105	1,123,393 302,995	9,222,817 5,299,823	2,822,668 700,925	2,781,151 682,037	1,299,783 321,862	5,068,706 3,911,852	1,069,663
		-		Oklah	oma			
Grand total	731,453	496,101	<sup>3</sup> 3,421,427	1,287,135	1,237,631	528,377	1,741,196	403,733
Taxable returns, total	525,963	370,246	3,138,223	900,387	879,758	525,963	1,739,458	403,733
Under \$1,000 \$1,000 under \$2,000	18,416 49,583	( <sup>4</sup> ) 8,554	14,957 75,344	11,050 37,691	11,050 36,167	18,416 49,583	2,395 27,372	480 5,414
\$2,000 under \$3,000. \$3,000 under \$4,000.	63,519 61,199	27,146 42,258	156,898 215,914	71,366 98,330	67,169 95,538	63,519 61,199	58,606 81,526	11,477 16,268
\$4,000 under \$5,000 \$5,000 under \$6,000	70,844	53,179 54,954	320,519 362,975	127,354	125,365 126,817	70,844 66,007	139,392 171,701	27,741
\$6,000 under \$7,000. \$7,000 under \$8,000.	66,007 51,892 45,898	48,768 43,332	338,066 342,600	129,276 109,203 102,783	107,575	51,892 45,898	173,837 181,517	34,578 35,082 36,808
\$8,000 under \$9,000. \$9,000 under \$10,000.	28,077 17,044	25,581 16,240	236,595 161,593	59,691 39,086	59,014 38,349	28,077 17,044	136,591 94,585	28,201 19,575
\$10,000 under \$11,000	13,184	12,515	137,852	28,387	27,682	13,184	87,721	18,352
\$11,000 under \$12,000. \$12,000 under \$13,000.	9,201 5,823	8,561 5,587	105,312 72,658	19,136 12,587	18,914 12,325	9,201 5,823	70,424 49,772	14,999 10,716
\$13,000 under \$1-,000. \$14,000 under \$15,000.	5,317 3,251	5,148 3,116	71,683 47,104	11,467 6,658	11,045 6,517	5,317 3,251	48,848 32,942	10,637 7,236
\$15,000 under \$20,000\$20,000 under \$25,000	7,944 2,767	7,374 2,498	135,602 61,109	17,390 5,933	16,640 5,650	7,944 2,767	100,843 48,187	23,627 12,432
\$25,000 under \$50,000. \$50,000 under \$100,000.	4,806 883	4,229 839	158,782 57,636	10,279 2,019	9,607 1,819	4,80 <sub>6</sub> 883	129,849 48,702	40,726 20, <b>3</b> 45
\$100,000 under \$150,000. \$150,000 under \$200,000.	204	180 28	24,731 6,141	458	388	204 36	19,528 5,102	9,628 2,723
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	47 12	40 I	13,143 8,541	107 29	87 24	47 12	11,036 7,365	6,182 4,317
\$1,000,000 or more.	9	9	12,468	31	29	9	11,617	6,189
Nontaxable returns, total	205,490	125,855	283,204	386,748	357,873	2,414	1,738	-
No adjusted gross income Under \$1,000	9,472 85,195	7,238 25,423	<sup>5</sup> 22,533 38,859	16,307	15,048 82,807		-	-
\$1,000 under \$2,000. \$2,000 under \$3,000.	51,738 30,092	36,652 28,280	74,990 74,787	95,847 80,378	84,257 74,746	)		( =
\$3,000 under \$4,000. \$4,000 under \$5,000.	17,474 7,801	16,846 7,700	60,085 34,670	56,483 29,350	54,793 28,775	2,414	1,738	]
\$5,000 or more	3,718	3,716	22,346	17,568	17,447	) 2.5.005	212 000	-
Returns under \$5,000 under \$10,000.	465,333 212,568	253,376 192,525	1,044,490	714,971 457,426	675,715 450,944	265,975 208,918	311,029 758,231	61,380 154,244
Returns \$10,000 or more	53,552	50,200	914,290	114,738	110,972	53,484	671,936	188,109

Table 18. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES --Continued

			hatium*ed	To 4 - 1	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	age or	Number of	Amount	after credits
			(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
		L	dollers)	dollara) Oreg	dollers)		dollars)	dollers)
				0.06	5011	1		
Grand total	612,490	394,764	<sup>3</sup> 3,185,919	1,058,951	1,012,456	494,597	1,748,351	391,523
Taxable returns, total	491,174	329,781	3,031,489	843,923	822,427	491,174	1,746,072	391,523
Under \$1,000 \$1,000 under \$2,000	17,449 47,422	4,452	14,757 68,197	10,469 33,334	10,469 31,690	17,449 47,422	2,758 26,627	577 5,282
\$2,000 under \$3,000. \$2,000 under \$4,000. \$4,000 under \$5,000.	41,334 50,254	14,373 26,002	105,062 175,062	40,796 63,865	37,820 60,295	41,334 50,254	49,013 84,879	9,761 17,084
\$4,000 under \$5,000	63,442 62,771	43,153 50,851	287,632 346,184	115,079 121,826	111,591 119,568	63,442 62,771	130,325	26,268
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$2,000.	57,400 46,010	49,417 41,227	370,880 342,391	122,611	120,970 101,971	57,400	172,907 195,075	35,050 39,425
\$8,000 under \$9,000. \$9,000 under \$10,000.	27,540 23,347	26,327	233,619	67,008	66,247	46,010 27,540	185,798 130,494	37,960 26,699
\$10,000 under \$11,000	15,188	22,238 14,813	220,753 159,167	47,306 32,481	46,377 31,923	23,347 15,188	140,991 103,870	29,281 21,639
\$11,000 under \$12,000. \$12,000 under \$13,000.	9,470 7,838	9,194 7,320	108,569 97, <b>7</b> 24	19,957 16,858	19,604 16,568	9,470 7,838	73,430 67,458	15,522 14,541
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,787 2,432	3,581 2,302	51,011 35,322	8,387 5,081	8,056 4,977	3,787 2,432	35,431 25,571	7,689 5,712
\$15,000 under \$20,000.	7,121	6,776	121,230	15,896	15,277	7,121	89,354	20,871
\$20,000 under \$25,000. \$25,000 under \$50,000.	3,246 4,058	3,072 3,711	72,539 139,007	7,884 9,764	7,635 9,098	3,246 4,058	54,368 110,422	13,714 34,788
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	929 91	849 86	59,115 10,725	2,177 229	2,003 209	929 91	49,261 8,522	20,584 4,115
4.150, 000dea # \$300, 000	22 18	16 17	3,833 5,166	44 39	36 35	22 18	2,999 3,956	1,610 2,101
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	5	4	3,544	10	, š	5	2,563	1,250
Nontaxable returns, total	121,316	64,983	154,430	215,028	190,029	3,423	2,279	
No adjusted gross income	5,927	4,905	<sup>5</sup> 11,427	11,227	190,029	5,425	2,219	] -
Under \$1,000. \$1,000 under \$2,000.	57,988	14,347	27,351	60,379	51,926		-	, -
12 000 under \$3 000	25,924 17,048	18,087 14,002	38,324 41,821	49,467 41,433	40,214 35,767	)		{ :
7,000 under 4,000. 4,000 under 45,000. 7,000 cr more.	9,511 3,486 (4)	8,862 3,486	33,291 15,645	32,306 14,453	31,300 14,453	3,423	2,279	} :
Returns under \$5,000.	i	(4)	(4)	(4)	(4)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Returns \$5,000 under \$10,000. Returns \$10,000 or more.	339,785 218,459 54,246	151,669 191,348 51,747	795,715 1,522,243	472,808 467,281 118,862	436,258 460,717 115,481	223,221 217,171 54,205	295,807 825,339 627,205	58,972 168,415 164,136
decigno experience of modernia	54,240	21,747	867,961	Pennay		34,203	627,205	104,130
0		<u> </u>	2					
Grand total	4,015,992	2,303,029	320,832,624	6,758,586	6,509,210	3,291,178	11,506,799	2,635,134
Taxable returns, total	3,281,474 72,687	1,988,078	19,780,285 60,899	5,431,822 43,612	5,303,458 43,612	3,281,474   72,687	11,501,828	2,635,134 2,145
\$1,000 under \$2,000. \$2,000 under \$3,000.	2 <b>8</b> 1,228 363,616	17,422 76,990	418,632 908,575	197,349 360,300	191,996 345,674	281,228	169,719	33,746
\$3,000 under \$4,000. \$4,000 under \$5,000.	399,775 440,732	165,534	1,400,669	526,102	501,248	363,616 399,775	426,960 675,676	84,610 134,820
\$5,000 under \$6,000	462,236	267,633 340,352	1,986,426 2,540,350	733,101 900,214	711,070 884,280	440,732 462,236	961,957 1,259,122	194,110 255,121
\$6,000 under \$7,000. \$7,000 under \$8,000. \$6,000 under \$8,000.	376,335 276,570	318,155 240,838	2,436,341 2,060,961	795,296 589,762	785,734 582,952	376,335 276,570	1,276,988 1,153,807	259,374 235,922
\$8,000 under \$9,000. \$9,000 under \$10,000.	178,687 116,040	162,785 106,551	1,511,237 1,099,195	379,063 234,499	374,497 231,635	178,687 116,040	911,755 703,343	188,130 146,409
\$16,000 under \$11,000. \$11,000 under \$12,000.	83,870 51,932	79,602	878,096	176,201	173,261	83,870	575,958 403,967	120,740
\$12,000 under \$13,000. \$13,000 under \$14,000.	36,287	48,679 34,065	595,366 452,666	108,622 76,242	106,508 74,726	51,932 36,287	313,753	85,887 67,838
\$13,000 under \$15,000.	23,513 17,917	21,969 17,012	316,819 259,240	50,108 39,753	48,360 38,907	23,513 17,917	223,414 185,131	49, <b>094</b> 41,100
\$15,000 .nder \$20,600. \$20,000 under \$25,000.	45,301 19,367	41,095 17,734	771,404 431,165	98,518 43,0 <b>8</b> 3	94,403 40,313	45,301 19,367	572,891 332,799	133,540 85,093
\$25,000 under \$50,000 \$50,000 under \$100,000	27,681 6,100	24,844 5,447	935,255 403,094	63,258 13,383	59,086 12,293	27,681 6,100	753,509 337,513	235,650 143,079
\$100,600 under \$150,000	892	774	106,512	1,908	1,693	892	87,569	43,953
\$150,000 under \$200,000.	320 320	270 276	54,678 90,824	646 672	526 577	320 320	44,970 73,257	24,700 41,690
\$500,000 under \$1,000,000. \$1,000,000 or more.	47 21	36 15	32,89 <b>2</b> 28,989	92 38	77 30	47 21	24,535 22,496	15,252 13,131
Nontaxable returns, total	734,518	314,951	1,052,339	1,326,764	1,205,752	9,704	4,971	_
No adjusted gross income.	19,537	12,043	554,623	32,333	27,944	- ا	-	-
Under \$1,000 \$1,000 under \$2,000	336,152 178,952	57,226 95,898	153,969 261,411	320,983 333,673	290,067 280,838	( <sup>4</sup> ) 2,752	(*) 878	:
\$2,000 under \$3,000. \$3,000 under \$4,000.	100,707 54,252	71,904 42,485	248,505 187,546	266,512 180,172	241,445 174,184	3,939 2,346	2,012 1,884	]. :
\$4,000 under \$5,000 \$5,000 or more	28,908 16,010	23,912 11,483	128,396 127,135	119,609 73,482	118,840 72,434	} (4)	(4)	{ :
Returns under \$5,000. Returns \$5,000 under \$10,000.	2,276,546 1,425,484	831,047	5,700,405	3,113,746	2,926,916	1,567,605	2,249,876 5,305,087	449,431 1 084 956
Returns \$10,000 or more	313,962	1,179,916 292,066	9,738,463 5,393,756	2,971,276 673,564	2,930,621 651,673	1,409,970 313,603	3,951,836	1,084,956

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand dollars)	(Thousand dollars) .	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)
					Ialand			
Grand total	321,796	177,025	<sup>3</sup> 1,646,206	534,533	513,889	266,427	914,889	209,112
Taxable returns, total	265,995	158,122	1,569,381	434,219	423,570	265,995	914,669	209,112
Under \$1,000. \$1,000 under \$2,000.	6,510 21,600	(4)	5,333 31,232	3,906	3,906 13,540	6,510 21,600	899 13,438	180 2,686
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	29,405 40,135 40,519	6,849 16,302 23,888	73,666 142,335 183,528	14,202 29,696 51,420 68,451	28,774 48,863 67,192	29,405 40,135 40,519	34,633 70,730 87,537	6,846 13,926 17,710
\$5,000 under \$6,000. \$6,000 under \$7,000.	30,598 28,323	23,491 25,140	167,633 184,099	58,949 59,923	58,091 58,924	30,598 28,323	82,294 97,784	16,543 19,874
\$7,000 under \$8,000. \$8,000 under \$9,000.	20,204 16,645	17,673 15,314	150,440	45,023	44,045 34,355	20,204	83,698 88,554	17,150 18,371
\$9,000 under \$10,000	10,428	9,331	97,262	34,555 20,306	20,107	10,428	63,247	13,205
\$10,000 under \$11,000. \$11,000 under \$12,000.	4,924 3,812	4,544 3,434	51,134 43,754	10,331 8,486	10,082 8,320	4,924 3,812	33,583 29,624	7,074 6,371
\$12,000 under \$13,000	2,315 1,449	2,246 1,346	28,766 19,433	4,958 3,190	4,708 3,169	2,315 1,449	19,860 14,113	4,233 3,118
\$14,000 under \$15,000	1,175	1,036	16,973	2,737	2,633	1,175	12,192	2,761
\$15,000 under \$20,000. \$20,000 under \$25,000.	2,870 1,681	2,593 1,578	49,338 36,899	6,287 3,535	5,976 3,226	2,870 1,681	36,240 27,755	8,453 6,947
\$25,000 under \$50,000 \$50,000 under \$100,000	2,959 344	2,681	101,284 22,545	7,327 733	6,850 640	2,959 344	81,711 18,015	25,861 7,375
\$100,000 under \$150,000. \$150,000 under \$200,000.	20	33 16	5,074 3,293	91 46	73 40	44 20	4,389 2,750	2,313 1,485
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	26 8	19	6,841 5,697	50 15	43	26 8	5,342 4,896	3,132 2,804
\$1,000,000 or more	ĺ	-	1,757	2	2	ĩ	1,385	694
Nontaxable returns, total	55,801	18,903	76,825	100,314	90,319	(4)	(4)	-
No adjusted gross income	(4) 27,807	(4)	11,655	( <sup>4</sup> ) 21,551	(4) 19,388	-	-	1 -
	11,947 8,042	5,161 5,067	17,624 20,292	22,041 28,405	17,128 26,486			
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,004	3,335	13,764	13,283	12,484	(4)	(4)	}
\$5,000 or more	1,198	1,198	6,935	5,209	5,209			-
Returns under \$5,000	192,772 107,396 21,628	65,044 92,147 19,834	505,984 747,434 392,788	262,780 223,965 47,788	247,385 220,731 45,773	138,601 106,198 21,628	207,457 415,577 291,855	41,348 85,143 82,621
		•	•	South 0	arolina			
Grand total	615,884	361,861	<sup>3</sup> 2,579,520	1,149,468	1,128,735	435,248	1,188,071	257,151
Taxable returns, total	433,669	276,721	2,293,676	759,613	749,680	433,669	1,187,256	257,151
Under \$1,000. \$1,000 under \$2,000.	17,079 39,955	3,438	14,338 60,256	10,247 30,124	10,247 29,707	17,079 39,955	2,630 22,353	511 4,460
\$2,000 under \$3,000	54,657 72,879	18,473 39,281	137,800 256,361	66,569 121,061	66,151 119,809	54,657 72,879	52,494 99,812	10,491 19,892
\$4,000 under \$5,000	66,527	45,925	298,453	127,010	125,585	66,527	124,890	25,059
\$5,000 under \$6,000. \$6,000 under \$7,000.	47,185 41,239	42,075 38,029	257,448 267,039	101,818 93,757	100,149 93,096	47,185 41,239	113,477 131,990	22,678 26,583
\$7,000 under \$8,000. \$8,000 under \$9,000.	32,661 19,693	31,676 18,520	244,140 166,957	71,132 42,687	69,926 42,392	32,661 19,693	138,448 98,668	27,993 20,248
\$9,000 under \$10,000 \$10,000 under \$11,000	12,890 7,132	12,093	122,496 74,693	29,553 15,200	28,953 14,987	12,890 7,132	73,124 48,084	15,204 10,015
\$11,000 under \$12,000. \$12,000 under \$13,000.	4,410 3,344	4,040 3,129	50,529 41,539	9,234 7,692	9,127 7,399	4,410 3,344	33,746 27,302	7,156 5,772
\$13,000 under \$14,000. \$14,000 under \$15,000.	2,841 1,620	2,759 1,583	38,276 23,512	6,737 3,697	6,551 3,652	2,841 1,620	25,591 16,388	5,525 3,605
\$15,000 under \$20,000.	4,814	4,436	83,221	10,812	10,435	4,814	59,238	13,646
\$20,000 under \$25,000 \$25,000 under \$50,000	2,023 2,298	1,897 2,173	45,053 74,444	5,107 6,195	4,943 5,658	2,023 2,298	32,553 56,468	7,963 16,484
\$50,000 under \$100,000	349 37	335 28	22,998 4,407	824 82	778 71	349 37	18,814 3,547	7,830 1,751
\$150,000 under \$200,000. \$200,000 under \$500,000.	17	17	2,980 4,895	38 29	35 21	17 16	2,242 3,947	1,124 2,366
\$500,000 under \$1,000,000. \$1,000,000 or more.	3	3	1,841	8	8	3	1,450	795
Nontaxable returns, total	182,215	85,140	285,844	389,855	379,055	(4)	(4)	_
No adjusted gross income	. 3,274	1,948	514,081	4,534	4,047	_	-	-
Under \$1,000. \$1,000 under \$2,000.	68,071 44,732	12,506 22,881	32,061 64,830	75,836 94,841	72,299 91,126	()		(
\$2,000 under \$3,000. \$3,000 under \$4,000.	35,792 22,149	24,016 16,685	88,519 76,943	97,808	94,993 79,987	(4)	(4)	} =
\$4,000 under \$5,000. \$5,000 or more.	6,677 1,520	5,584 1,520	29,162 8,410	29,047	29,047 7,556	)		( :
Returns under \$5,000	431,792	190,737 143,911	1,044,642	1	722,998 342,071	252,676 153,668	302,994 555,707	60,413 112,706
Returns \$5,000 under \$10,000	155,186		1,066,386					

Table 18. -- ADJUSTED CROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Ad, usted gross income classes	Number of returns	Number of joint returns	gross income	Total exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousand	(Thousand	returns	(Thousand	(Thousand
			dollers)	dollers)	dollers)		dollars)	dollers)
		· · · · · ·		South D	akc ta			[
Grand total	228,788	144,687	<sup>3</sup> 899,635	426,626	401,343	156,151	420,197	90,636
Taxable returns, total	155,808	100,916	800,326	274,664	263,325	155,808	420,001	90,636
Under \$1,000. \$1,000 under \$2,000.	6,980 16,646	(4)	5,995 24,431	4,188 11,616	4,188 11,200	6,980 16,646	1,178 9,690	238 1,941
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	21,014 24,869	7,315 16,052	53,042 86,826	21,496 40,072	19,717 36,804	21,014 24,869	24,073 36,469	4,773 7,240
\$4,000 under \$5,000	21,800	18,948	97,911	46,724	45,061	21,800	38,184	7 <b>,7</b> 92
\$5,000 under \$6,000. \$6,000 under \$7,000.	17,791 16,888	14,077 15,076	97,877 108,737	37,027 42,027	36,335 41,373	17,791 16,888	47,252 50,317	9,455 10,156
97 000 andon \$8 000.	8,401 5,545	7,654 5,001	62,939 47,048	22,463 12,682	21,870 12,112	8,401 5,545	32,465 27,479	6,635 5,669
\$8,000 under \$9,000. \$9,000 under \$10,000.	4,329	4,227	40,947	9,781	9,043	4,329	24,941	4,932
\$10,000 under \$11,000. \$11,000 under \$12,000.	2,627 2,347	2,593 2,313	27,581 26,699	6,078 5,078	5,933 4,912	2,627 2,347	18,251 18,037	3,819 3,805
\$12,000 under \$13,000. \$13,000 under \$13,000. \$14,000 under \$15,000.	1,556 657	1,452 657	19,399 8,820	3,361 1,597	3,340 1,556	1,556 657	13,491 6,366	2,950 1,391
\$14,000 under \$15,000	966	896	13,949	2,585	2,482	966	8,672	1,928
\$15,000 under \$20,000. \$20,000 under \$25,000.	1,659 726	1,521 726	27,789 16,301	3,629 1,639	3,484 1,452	1,659 726	21,543 13,068	5,1 <b>3</b> 9 3,327
\$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	899 98	830 95	26,435 6,116	2,385 218	2 <b>,2</b> 82 166	899 98	21,862 5,357	6,516 2,245
\$100,000 under \$150,000.	8	6	963	11	8	8	803	437
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1	1 1	150 3 <b>71</b>	1 6	1 6	1	142 361	68 180
\$500,000 under \$1,000,000.	-	-	-	-	-	-	-	-
			_			- 14	.45	_
Nontaxable returns, total  No adjusted gross income.	72,980 6,033	43,771 4,235	99,309 57,890	151,962 11,688	138,018	(4)	(4)	-
•	27,812	5,753	12,434	28,312	24,760	\ \	-	f -
Under \$1,000. \$1,000 under \$2,000.	18,402 9,058	14,001 8,412	26,770 21,730	39,364 26,08 <b>4</b>	32,290 24,253	[[ ]		[]
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	7,201	6,998	24.874	25.735	24,853	(4)	(4)	-
\$5,000 under \$5,000 \$5,000 or more	( <sup>4</sup> ) <sup>3,321</sup>	6,998 3,219 ( <sup>4</sup> )	14,746 ( <sup>2</sup> )	14,981 ( <sup>4</sup> )	14,981 (4)	)		[ ]
Returns inder \$5,000.	163,136	86,408	360,869	270,260	249,190	91,652	109,790	21,984
Returns \$5,000 under \$10,000. Returns \$10,000 or more.	54,107 11,545	47,188 11,091	364,193 174,573	129,778 26,588	126,531 25,622	52,954 11,545	182,454 127,953	36,847 31,80 <b>5</b>
				Tenne	ssee			
Grand total	1,060,595	643,568	<sup>3</sup> 4,551,566	1,860,994	1,801,784	739,926	2,225,314	508,564
Taxable returns, total.	738,309	473,660	4,084,165	1,240,063	1,216,908	738,309	2,224,682	508,564
Under \$1,000	27,487	-	23,091	16,492	16,492	27,487	4,178	829
\$1,000 under \$2,000. \$2,000 under \$3,000.	84,429 105,607	9,961 44,945	127,340 266,257	62,986 132,326	61,777 129,364	84,429 105,607	48,086 96,782	9,573 19, <b>2</b> 50
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	104,223 98,973	55,5 <b>7</b> 9 71,439	363,789 443,867	159,680 184,678	154,841 181,612	104,223 98, <b>97</b> 3	149,163 190,029	29,714 38,107
\$5,000 under \$6,000	75,691	65,894	416,377	154,411	151,883	75,691	193,811	38,749
\$6,060 under \$7,000 \$7,000 under \$8,000	72,053 50,107	65,744 46,734	467,270 375,246	161,036 111,332	158,915 109,925	72,053 50,107	229,404	46,036 40,880
\$8,000 under \$9,000. \$9,000 under \$10,000.	30,344 24,859	28,353 23,472	257,171 235,455	63,823 52,160	62,672 51,893	30,344 24,859	149,055 145,390	30,698 30,349
\$1C,00C under \$11,000	16,605	16,034	1 <b>7</b> 3,977	34,820	4,475	16,605	111,707	23,356
\$11,000 under \$12,000 \$12,000 under \$13,000.	9,475 7,033	9,173 6,625	108,766 87, <b>7</b> 55	20,620 15,133	20,397 14,871	9,475 7,033	72,629 60,532	15,422 13,063
\$13,600 under \$14,000. \$14,000 under \$15,000.	4,953 4,532	4,751 4,397	66,619 65,500	10,387 10,390	10,184 10,148	4,953 4,532	47,381 46,420	10,425 10,325
\$15,000 under \$20,000.	10,011	9,396	171,096	22,139	21,306	10,011	126,503	29,482
\$20,000 under \$25,000	4,214 6,136	3,911 5,763	94,513 201,966	9,634 14,470	9,110 13,781	4,214 6,136	73,722 - 160,570	18,956 48,717
\$50,000 under \$160,000. \$160,000 under \$150,000.	1,285	1,214	83,254	2,942	2,722	1,285	70,033	29,265
\$150,000 under \$200,000.	62	168 56	21,444 10,543	357 144	327 131	175	18,121 9,033	9,156 4,871
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	44. 7	42	12,231 4,447	84 12	65 10	44,	10,331 4,013	5,538 2,381
\$1,000,000 or more	4	3	6,191	7	7	4	5,401	3,422
Nontaxable returns, total	322,286	169,908	467,401	620,931	584,876	(4)	(4)	-
No adjusted gross income	7,147	4,929	<sup>5</sup> 10,496	11,695	10,915	-	-	-
Under \$1,000 \$1,000 under \$2,000	132,662 90,888	36,736 54,783	64,638 132,627	148,287 182,985	135,709 167,589	])	-	[ :
\$2,000 under \$3,000. \$3,000 under \$4,000.	54,777 22,684	42,908 18,184	135,425 77,212	147,808 71,147	142,337 69,757	(4)	(4)	] -
	1 22,004		41,043	37,309		11		17
\$4,000 under \$5,000	9,340 4,788	8,243 4 125		21 700	36,914 21,655	[]		1.0
\$4,000 under \$5,000. \$5,000 or more. Returns under \$5,000.	9,340 4,788 738,217	4,125 347,707	26,952 1,664,793	21,700 1,155,393	21,655	422,336	438,870	97,473

Table 18.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

			Ad Suct od	m- · · · ·	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	age or	Number of	Amount	after credits
	70000	Jozno icodino	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollars)	dollers)	dollera)		dollara)	dollara)
				Tex	88			
Grand total	2,932,469	1,989,967	<sup>3</sup> 14,827,975	5,378,370	5,210,832	2,198,190	7,911,599	1,866,117
Taxable returns, total	2,185,071	1,559,551	13,742,873	3,922,838	3,845,762	2,185,071	7,901,967	1,866,117
Under \$1,000 \$1,000 under \$2,000	69,704 184,891	28,623	58,305 278,094	41,822 141,862	41,822 138,575	69,704 184,891	10,415 102,997	2,080 20,627
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	235,632 282,135	107,503 174,815	586,966 992,788	283,777 438,226	274,786 425,664	235,632 282,135	226,876 417,823	44,858 83,176
\$4,000 under \$5,000	273,462	213,785	1,234,922	528,922	516,590	273,462	525,473	105,537
\$5,000 under \$6,000. \$6,000 under \$7,000.	263,185 219,184	224,042 194,962	1,443,701 1,419,202	557,039 479,042	549,521 473,383	263,185 219,184	664,004 726,472	133,792 146,625
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	186,515 120,957	172,658 113,947	1,391,067 1,024,508	419,619 270,479	415,490 265,061	186,515 120,957	753,891 602,725	152,818 123,828
\$9,000 under \$10,000 \$10,000 under \$11,000	89,433	86,335	845,321	196,489	194,743	89,433	527,130	109,157
\$11,000 under \$12,000	65,952 42,771	63,169 40,855	691,070 490,508	144,451 92,996	142,235 91,804	65,952 42,771	448,404 330,965	93,948 70,177
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	28,147 21,587	26,094 20,002	350,451 290,465	60,382 44,947	59,007 43,898	28,147 21,587	240,466 206,652	52,203 45,729
\$14,000 under \$15,000. \$15,000 under \$20,000.	15,446 39,076	14,203 35,804	223,414	32,589	31,919 81,030	15,446 39,076	161,782	36,447
	17,579 22,825	16,161	391,935	84,406 38,917	37,342	17,579	499,515 311,602	118,102 81,035
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	5,292	20,782 4,744	756,251 345,670	52,407 11,767	49,733 10,814	22,825 5,292	627,338 296,097	198,168 127,323
\$150,000 under \$200,000.	717 247	583	85,872 42,124	1,476	1,286 440	717 247	72,683 36,118	37,216 19,460
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	275 44	228	78,186 29,706	583 89	512	275	64,320	36,485
\$1,000,000 or more	15	10	25,659	34	78 29	44 15	25,324 22,895	14,713 12,613
Nontaxable returns, total	747,398	430,416	1,085,102	1,455,532	1,365,070	13,119	9,632	-
No adjusted gross income	29,246	21,231	588,123	49,444	46,060	-	-	
Under \$1,000. \$1,000 under \$2,000.	306,340 183,809	74,683 125,769	138,335 265,688	310,603 353,379	283,871 316,129	2,594	688	-
\$2,000 under \$3,000. \$3,000 under \$4,000.	115,600 68,030	101,392 64,795	287,942 236,281	321,309 236,108	306,056 231,118	5,907 2,586	4,150 1,966	
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more	26,623 17,750	25,528 17,018	118,175 126,804	111,041 73,648	110,017 71,819	2,032	2,828	[{
Returns under \$5,000.	1,775,472	938,124	4,109,373	2,816,493	2,690,688	1,057,656	1,291,173	256,278
Returns \$5,000 under \$10,000	896,161 260,836	808,176 243,667	6,225,250 4,493,352	1,994,145 567,732	1,967,934 552,210	880,526 260,008	3,276,236 3,344,190	666,220 943,619
				Ut	ah	-		
Grand total	297,232	197,067	<sup>3</sup> 1,605,943	583,992	566,046	235,995	798,372	174,926
Taxable returns, total	235,467	166,220	1,508,192	462,429	454,299	235,467	797,694	174,926
Under \$1,000	10,260		8,741	6,156	6,156	10,260	1,702	342
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	18,531 17,619	( <sup>4</sup> ) 6,340	25,099 44,681	11,946 18,624	11,884 18,041	18,531 17,619	9,848 19,561	1,964 3,782
\$3,000 under \$4,000 \$4,000 under \$5,000	19,490 23,452	8,210 16,411	67,965 105,704	26,904 41,306	26,332 40,354	19,490 23,452	30,400 47,077	6,117 9,524
\$5,000 under \$6,000 \$6,000 under \$7,000	29,665	24,817	162,927	67,693	66,152	29,665	67,839	13,742
\$7,000 under \$8,000. \$8,000 under \$9,000.	32,385 25,571	28,209 24,279	210,001 190,820	76,003 66,211	75,113 65,314	32,385 - 25,571	96,958 91,403	19,682 18,503
\$9,000 under \$10,000.	18,614 11,568	18,085 11,568	157,163 109,701	46,777 29,102	46,012 28,529	18,614 11,568	82,378 62,803	16,766 12,897
\$10,000 under \$11,000. \$11,000 under \$12,000.	8,399 5,152	8,232 5,119	87,773 58,911	21,302 12,674	21,163 12,574	8,399 5,152	52,028 35,691	10,807 7,440
\$12,000 under \$13,000. \$13,000 under \$14,000.	3,724 2,071	3,624 2,004	46,351 27,969	9,338	9,178	3,724	30,030	6,367
\$14,000 under \$15,000	2,124	2,024	30,738	5,130 4,729	5,049 4,417	2,071 2,124	18,733 21,588	4,085 4,674
\$15,000 under \$20,000. \$20,000 under \$25,000.	3,516 1,282	3,313 1,249	59,300 28,595	9,124	8,923 3,339	3,516 1,282	41,591 20,584	9,564 5,042
\$25,000 under \$50,000	1,649	1,615	55,145 21,068	5,050 745	4,909 698	1,649	42,465 17,394	12,579 7,182
\$100,000 under \$150,000	49	45	5,692	130	122	49	4,608	2,277
\$150,000 under \$200,000. \$200,000 under \$500,000.	14	14	2,426	35 10	32 8	14	1,993 1,020	1,048 542
\$500,000 under \$1,000,000. \$1,000,000 or more.	-	-	-	-	-	-	-	
Nontaxable returns, total	61,765	30,847	97,751	121,563	111,747	(4)	(4)	
No adjusted gross income	2,054	(4)	<sup>5</sup> 6,585	4,058	3,872	-		-
Under \$1,000. \$1,000 under \$2,000.	27,869 12,388	4,198 6,933	11,429 18,046	25,200 24,021	21,895 19,745	1)		l( :
1 ,	6,677	5,828 5,825	16,771 21,539	17,854	16,571	(4)	(4)	[} -
\$2,000 under \$3,000 \$3,000 under \$4,000		1 2.062	L 41,009	20,528	19,762	1.1		1) -
\$3,000 under \$4,000. \$4,000 under \$5,000.	6,250 2,211	2,107	9,561	8,477	8,477	[]		
\$3,000 under \$4,000	2,211 4,316 146,801 122,086	2,107 4,316 58,243	9,561 26,990 322,951 857,268	8,477 21,425 205,074	8,477 21,425 193,089	89,777	109,042	21,729

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Adjusted	Total	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	gross income	exemptions	age or blindness	Number of	Amount	after credits
			(Thousand	(Thousend	(Thousand	returns	(Thousand	(Thousand
			dollers)	dollers) Verm	dollars)	l	dollers)	dollers)
					<u> </u>			
Grand total	131,456	76,210	3559,174	225,574	215,421	95,661	276,874	60,187
Taxable returns, total	95,459	59,035	512,101	159,149	154,712	95,459	276,764	60,187
Under \$1,000 \$1,000 under \$2,000	4,587 7,547	(4)	3,656 11,481	2,752 5,743	2,752 5,548	4,587 7,547	529 4,046	107 802
01der \$1,000 inder \$2,000 \$2,000 inder \$3,000 \$3,000 inder \$3,000 \$4,000 inder \$5,000	12,353 16,547	3,510 10,675	30,547 59,321	14,141 26,251	12,903 25,618	12,353 16,547	12,351 24,888	2, <b>5</b> 07 4,941
\$4,000 under \$5,000	15,119	9,269	68,962	25,652	25,531	15,119	33,611	6,821
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	9,139 6,747	7,304 5,339	50,844 43,702	19,784 13,798	19,663 13,151	9,139 6,747	22,876 24,244	4,617 4,955
\$5,000 under \$5,000. \$6,000 under \$10,000.	7,311 7,185	6,985 6,458	54,996 60,577	15,001 16,381	14,805 16,064	7,311 7,185	31,412 34,442	6,38 6,94
\$9,000 under \$10,000.	2,334 1,711	2,334 1,505	21,739 17,871	5,198 3,469	5,198 3,305	2,334	13,249 11,908	2, <b>7</b> 17 2,487
	1,332	1,230	15,208 9,845	2,827 1,841	2,723 1,718	1,332	9,838 6,386	2,079
\$12,000 under \$12,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	512	512	6,844	1,148	1,046	512	4,588	966
\$15,000 under \$20,000.	410 649	376 444	5,950 11,199	1,066	984 1,107	410 649	4,063 8,458	\$88 2,076
	546 546	546 546	11,835 17,187	1,270 1,351	1,168 1,207	546 546	8,887 13,564	2,166 3,892
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	67 25	57 22	4,350 2,857	144	129	67 25	3,332 2,349	1,332
150 000 under \$200 fig0.	-	-	_	_	-	-	-	- 1,10
\$260,000 under \$500,000. \$500,000 under \$1,000,000. 31,000,000 or more.	6 1	5 1	1,486 563	19 1	16 1	6	962 425	559 261
\$1,000,000 or more	1	1	1,081	1	1	1	356	260
Non-taxable returns, total	35,997	17,175	47,073	66,425	60,709	(4)	(4)	-
Nr adjusted gross income	(4) 15,316	( <sup>4</sup> ) 2,396	( <sup>4</sup> ) 7,101	( <sup>4</sup> ) 15,045	( <sup>4</sup> ) 13,126		-	/
\$1,000 under \$2,000.	8,884	4,681	13,041	17,367	14,910			{ -
φ2,000 under φ3,000	5,686 2,675	5,178 2,574	13,917 9,148	16,008 8,145	15,052 8,145	(4)	(4)	} =
0nder \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 or more.	1,393	(4)	6,809	6,090	5,948	)		( =
	91,689	41,693	218,078	138,483	130,601	56,355	75,535	15,178
Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 or more.	33,142 6,625	28,521 5,996	234,086 107,010	72,600 14,491	71,319 13,501	32,716 6,590	126,223 75,116	25,619 19,390
				Virg	inia			
Grand total	1,272,805	726,799	3 <sub>6,154,659</sub>	2,242,427	2,174,958	951,727	3,261,759	734,060
Taxable returns, total	949,090	574,212	5,659,081	1,589,057	1,557,466	949,090	3,260,720	734,060
Under \$1.000	27,895	-	23,379	16,737	16,737	27,895	4,042	807
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	92,160 116,321	7,387 39,785	136,076 291,635	69,565 138,320	67,822 133,030	92,160 116,321	50,548 116,715	10,103 23,245
\$3,000 under \$4,000. \$4,000 under \$5,000.	130,828 123,844	61,349 73,062	457,376 557,193	189,829 215,001	185,437 209,830	130,828 123,844	206,747 262,627	41,248 53,313
\$5.000 under \$6.000	109,994	78,343	603,551	204,532	201,800	109,994	309,377	62,516
\$6,066 under \$7,000. \$7,006 under \$8,006. \$8,000 under \$9,000.	79,566 65,952	67,748 57,723	514,317 493,065	175,471 144,270	173,447 142,184	79,566 65,952	262,405 277,759	53,153 56,906
\$8,000 under \$9,000 \$9,000 under \$10,000	53,943 33,730	48,686 31,799	458,047 318,991	113,236 70,862	111,732 69,500	53,943 33,730	275,504 202,196	56,999 42,022
\$10,000 under \$11,000	28,216	26,854	295,966	60,277	59,455	28,216	192,634	40,368
\$11,000 under \$12,000. \$12,000 under \$13,000.	18,627 14,758	17,428 14,259	213,412 183,675	40,702 32,657	40,222 32,177	18,627 14,758	140,182 125,717	29,721 27,041
\$13,600 under \$14,000 \$14,000 under \$15,600	10,429 8,760	9,896 8,226	140,226 126,720	22,558 20,033	22,180 19,631	10,429 8,760	97,148 88,708	21,196 19,724
\$15,000 nder \$20,000. \$20,000 under \$25,000.	18,451 6,594	17,415 5,983	312,671 145,843	39,435 15,055	38,473 14,611	18,451 6,594	228,905 109,402	53,263 27,631
\$25,000 under \$50,000. \$50,000 under \$100,600.	7,295 1,469	6,793	237,283 97,576	16,691	15,809	7,295 1,469	187,153 80,884	56,155 34,271
\$100,000 under \$150,000.	132	1,253 122	15,697	3,287	2,919 259	132	13,025	6,454
\$150,000 under \$200,000. \$200,000 under \$500,000.	67 52	54 44	11,513 14,447	134 103	113 89	67 52	9,394 11,489	5,182 6,330
\$500,000 under \$1,000,000. \$1,000,000 or more.	3 4	1 2	1,854 8,568	5 5	5 4	3 4	947 7,212	678 5,734
Nontaxable returns, total.	323,715	152,587	495,578	653,370	617,492	2,637	1,039	,,,,,,
No adjusted gross income	5,315	3,470	513,875	9,775	8,449		-	-
Under \$1,000	127,625	23,394	62,188	132,143	120,158	_	-	, -
\$1,000 under \$2,000 \$2,000 under \$3,000	91,631 59,289	46,638 45,263	133, <b>8</b> 77 147,649	182,678 175,253	169,246 168,482	1)		{ :
\$3,000 under \$4,000. \$4,000 under \$5,000.	26,955 8,959	23,106 7,174	91,017 38,937	97,190 36,430	95,480 36,230	2,637	1,039	} :
\$5,000 or more	3,941	3,542	35,785	19,901	19,447	/ / / / / / / / / / / / / / / / / / / /	(13.104	120 776
Returns under \$5,000. Returns \$5,000 under \$10,000.	810,822 346,987	330,628 287,769	1,925,452 2,410,742	1,262,921 728,076	1,210,901 717,954	493,338 343,530	641,498	128,716 271,596
Returns \$10,000 or more	114,996	108,402	1,818,465	251,430	246,103	114,859	1,292,902	333,748

Table 18. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES --Continued

					Durantidano	Mana 2.2 -		
	Number of	Number of	Adjusted	Total	Exemptions other than	Taxable	income	Income tax after
Adjusted gross income classes	returns	joint returns	gross income	exemptions	age or blindness	Number of returns	Amount	credits
			(Thousand dollars)	(Thousand	(Thousand dollars)	recurs	(Thousand dollars)	(Thousand dollars)
				Washir				
Grand total	987,722	641,760	35,695,080	1,725,309	1,659,205	828,469	3,285,508	733,881
Taxable returns, total	821,898	556,153	5,482,127	1,432,947	1,397,768	821,898	3,280,850	733,881
Under \$1,000	24,303	(4)	20,678	14,582	14,582	24,303	3,975	795
\$1,000 under \$2,000. \$2,000 under \$3,000.	62,921 58,712	3,804 19,439	91,447 148,355	42,677 56,861	40,858 54,094	62,921 58,712	38,030 72,340	7,598 14,416
\$3,000 under \$4,000. \$4,000 under \$5,000.	81,220 89,970	42,063 53,208	284,369 406,963	110,690 143,579	104,510 138,824	81,220 89,970	132,188 205,672	25,963 40,820
\$5,000 under \$6,000	100,512	75,220	551,287	188,452	183,314	100,512	279,105	56,284
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	100,136 78,679	84,849 66,371	652,339 588,250	212,647 165,446	208,718 162,865	100,136 78,679	342,094 330,582	68,846 67,846
\$8,000 under \$9,000\$9,000 under \$10,000	65,042 45,346	59,985 41,923	551,928 429,017	148,045 96,972	146,466 96,356	65,042 45,346	323,151 271,174	66,681 56,651
\$10,000 under \$11,000. \$11,000 under \$12,000.	31,183	29,984	326,523	68,105	67,286	31,183	211,678	44,324
\$12,000 under \$13,000	22,012 15,177	20,847 14,744	252,160 189,393	46,633 35,096	45,994 34,496	22,012 15,177	171,272 129,452	36,483 27,832
\$13,000 under \$14,000\$14,000 under \$15,000	9,145 6,559	8,712 6,026	123,069 94,773	19,393 14,043	19,113 13,663	9,145 6,559	88,087 68,202	19,331 15,335
\$15,000 under \$20,000. \$20,000 under \$25,000.	15,700 6,015	14,702 5,582	266,151 134,302	33,847 14,013	32,810 13,295	15,700 6,015	200,209 104,490	47,045 26,895
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	7,695	6,904	244,506	18,177	17,126	7,695	200,678	61,466
\$100,000 under \$150,000.	1,333 158	1,251 148	86,555 19,979	3,187 317	2,962 280	1,333 158	74,936 17,304	31,704 8,278
\$150,000 under \$200,000 \$200,000 under \$500,000	46 29	39 25	7,942 7,702	110 52	99 46	46 29	6,626 6,437	3,581 3,733
\$500,000 under \$1,000,000 \$1,000,000 or more.	4	4	3,132 1,307	11 2	10	4	1,864 1,304	1,328 646
Nontaxable returns, total	165,824		212,953			6,571	4,658	040
No adjusted gross income	7,337	85,607 5,093	538,401	292,362	261,437 11,194	- 0,5/1	- 4,020	_
Under \$1,000	74,320	13,172	32,926	65,345	59,930	)		-
\$1,000 under \$2,000. \$2,000 under \$3,000.	33,174 24,099	23,364 19,572	48,564 60,454	59,953 59,611	47,074 52,274	3,563	1,923	[{ -
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	16,052 5,554	14,123 5,128	54,044 23,956	48,479 19,987	46,117 18,377	3,008	2,735	[{ -
\$5,000 or more	5,288	5,155	31,410	27,178	26,471	,		-
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	477,662 <b>3</b> 94,937	199,288 333,470	1,133,355 2,803,421	633,573 838,620	587,834 824,130	323,371 390,041	456,635 1,546,334	89,592 316,308
Returns \$10,000 or more	115,123	109,002	1,758,304	253,116	247,241	115,057	1,282,539	327,981
				West \	/irginia			T
Grand total	530,808	333,801	<sup>3</sup> 2,386,150	958,097	929,306	393,293	1,250,258	272,502
Taxable returns, total	392,189	261,493	2,190,494	680,881	667,851	392,189	1,249,615	272,502
Under \$1,000	11,566 40,288	3,230	9,329 60,077	6,940 29,636	6,940 28,309	11,566 40,288	1,449 23,941	291 4,773
\$2,000 under \$3,000 \$3,000 under \$4,000	48,515 44,098	18,201 26,103	122,007 153,205	56,217 67,930	53,957 66,598	48,515 44,098	51,690 67,860	10,290 13,641
\$4,000 under \$5,000.	51,704	37,736	233,863	95,782	94, 386	51,704	110,360	22,282
\$5,000 under \$6,000\$6,000 under \$7,000	48,231 46,669	39,697 42,254	263,527 302,591	102,208 103,189	100,745 101,928	48,231 46,669	129,926 164,357	26,099 33,212
\$7,000 under \$8,000. \$8,000 under \$9,000.	33,332 24,108	30,672 22,120	248,344 203,183	74,544 51,162	73,279 50,433	33,332 24,108	143,268 126,392	29,041 26,171
\$9,000 under \$10,000	14,101	13,659	132,923	30,450	30,316	14,101	85,271	17,666
\$10,000 under \$11,000 \$11,000 under \$12,000	8,043 4,949	7,642 4,850	84,276 56,695	16,666 10,025	16,567 9,827	8,043 4,949	57,247 39,760	12,029 8,439
\$12,000 under \$13,000. \$13,000 under \$14,000.	3,357 2,891	3,257 2,725	41,951 38,883	7,478 6,180	7,2 <b>1</b> 9 6,041	3,357 2,891	29,268 27,966	6,300 6,135
\$14,000 under \$15,000	1,692	1,527	24,465	3,325	3,166	1,692	18,526	4,207
\$15,000 under \$20,000. \$20,000 under \$25,000.	4,409 1,821	4,110 1,589	74,921 40,588	9,444 4,170	9,086 3,912	4,409 1,821	56,961 32,767	13,291 8,577
\$25,000 under \$50,000. \$50,000 under \$100,000.	1,985 378	1,753 325	65,576 24,450	4,583 834	4,285 756	1,985 <b>378</b>	53,862 20,901	16,895 8,863
\$100,000 under \$150,000	26	23	3,213	63	58	26	2,620	1,340
\$150,000 under \$200,000. \$200,000 under \$500,000.	12	9	2,047 2,773	23	20 17	12	1,564 2,218	853 1,289
\$500,000 under \$1,000,000. \$1,000,000 or more.	3 -	3 -	1,607	7 -	6 -	3 -	1,441	818
Nontaxable returns, total	138,619	72,308	195,656	277,216	261,455	(4)	(4)	_
No adjusted gross income	(4)	(4)	(4)	(4)	(4)	-	-	-
Under \$1,000 \$1,000 under \$2,000	60,327 36,751	15,568 22,987	28,091 53,616	62,562 82,239	57,424 75,931	])		[( :
\$2,000 under \$3,000. \$3,000 under \$4,000.	23,100 11,550	18,543 9,773	57,794 39,179	66,389 43,239	63,269 42,643	(4)	(4)	]
\$4,000 under \$5,000. \$5,000 or more.	2,333	1,887	10,286	10,129	9,995	1)		
Returns under \$5,000	333,013	155,803	763,435	525,394	503,319	197,275	255,943	51,277
Returns \$5,000 under \$10,000	168,216 29,579	150,177 27,821	1,161,093 461,622	369,878 62,825	365,026 60,961	166,441 29 <b>,</b> 577	649,214 345,101	132,189 89,036

Table 18. -- ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES -- Continued

			Ad lucked	m- 1 3	Exemptions other than	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	age or	Number of	Amount	after credits
	10001110	Join Icoarns	(Thousand	(Thousand	blindness (Thousand	returns	(Thousand	(Thousand
			dollars)	doll=r=)	dollars)	,	dollers)	dollers)
		T		Wisec	nsin			
Grand total	1,387,789	828,279	<sup>3</sup> 6,991,732	2,439,732	2,321,227	1,101,149	3,815,567	851,172
Taxable returns, total	1,095,673	684,461	6,575,816	1,863,358	1,816,174	1,095,673	3,811,862	851,172
Under \$1,000. \$1,000 under \$2,000.	33,829 100,035	( <sup>4</sup> ) 6,627	28,223 145,268	20,297 69,465	20,297 65,786	33,829 100,035	5,042 59,463	1,010 11,848
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	103,587	32,226	258,811	103,954	97,569	103,587	123,104	24,468
\$3,000 inder \$4,000. \$4,000 under \$5,000.	131,246 140,297	49,236 86,603	460,445 631,878	160,964 233,039	152,017 226,406	1 <b>3</b> 1,246 140,297	242,239 316,634	48,534 64,012
\$5,000 under \$6,000. \$6,000 under \$7,000.	147,780	109,532	812,108	300,059	294,532 279,004	147,780 123,545	404,596 40 <b>1,</b> 831	81,886 81,505
\$7,000 under \$8,000.	123,545 102,184	106,853 91,078	801,130 761,984	282,739 220,060	217,632	102,184	433,161	88,414
\$7,000 under \$8,000. \$3,000 under \$10,000. \$9,000 under \$10,000.	63,842 44,090	61,117 42,348	539,743 416,845	142,928 95,620	141,440 94,286	63,842 44,090	320,241 266,977	65,876 55,179
\$10,000 under \$11,000. \$11,000 under \$12,000.	28,528 18,949	26,946	298,674	62,257 40,586	61,100 39,974	28,528 18,949	194,661 147,191	40,753 31,260
\$12,000 under \$13,000	11,729	18,125 10,740	217,150 146,262	25,459	24,679	11,729	101,490	22,109
\$13,000 under \$14,000. \$14,000 under \$15,000.	7,470 6,675	7,158 6,163	100,622 96,993	16,564 15,793	16,049 15,387	7,470 6,675	70,364 68,088	15,307 15,214
\$15,000 under \$20,000. \$20,000 under \$25,000.	15,046 6,011	13,843	257,284	34,196 14,018	32,944 13,366	15,046 6,011	188,881 101,464	44,302 25,551
\$25,000 under \$50,000.	8,777	5,704 7,950	133,343 292,639	20,539	19,297	8,777	227,566	69,658
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,674 211	1,554 174	107,665 25,106	4,013 454	3,72 <b>1</b> 397	1,674 211	86,458 19,425	35,513 9,765
\$150,000 under \$200,000. \$200,000 under \$500,000.	77 83	66 69	13,217 22,742	173 166	151 129	77 83	9,919 16,914	5, <b>3</b> 66 9,661
\$200,000 under \$1,000,000.	5	3	3,251	10	7	5	2,822	1,954
	3	2	4,433	5	·	3 -	3,331	2,027
Nontaxable returns, total	292,116	143,818	415,916 518,361	576,374 18,590	505,053 16,880	5,476	3,705	_
Undow \$1,000	131,947	6,055 27,656	60,293	137,385	112,060	`		1
%1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 or more.	71,167 37,437	45,633 29,251	103,145 91,004	144,570 99,713	114,314 88,060	6.84		
\$3,000 ander \$4,000	19,617 12,615	16,096 11,005	66,994	71,931 54,565	70,330	5,746	3,705	-
√5,000 or more	8,825	8,122	57,526 55,315	49,620	53,852 49,557	)		( -
Returns under \$5,000.	792,285	310,732	1,887,226	1,114,473	1,017,571	514,368	749,616	149,872
Returns \$5,000 under \$10,000. Returns \$10,000 or more	490,125 105,379	418,948 98,599	3,381,926 1,722,580	1,090,752 234,507	1,076,240 227,416	481,541 105,240	1,827,304 1,238,647	372,860 328,440
		-		Wyor	ning			
Grand total	115,723	75,511	<sup>3</sup> 592,699	211,472	202,372	90,047	326,656	71,991
Taxable returns, total	89,404	62,407	562,171	162,257	158,585	89,404	326,366	71,991
Under \$1,000	3,108	- 02,407	2,535	1,865	1,865	3,108	422	83
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	9,469 7,230	1,719 3,081	13,877 17,742	7,367 7,690	6,713 7,366	9,469 7,230	4,691 8,017	877 1,599
\$3,000 under \$4,000 \$4,000 under \$5,000	7,504 10,332	3,555 7,063	25,969 47,314	10,245 19,236	9,659 18,649	7,504 10,332	12,609 21,871	2,522 4,482
\$5,000 under \$6,000	11,230	9,067	61,877	22,997	22,935	11,230	31,036	6.266
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	10,848 7,286	9,681 7,286	69,278 55,102	23,220 18,200	22,967 17,830	10,848 7,286	36,283 29,581	7,333 5,976
\$8,000 under \$9,000. \$9,000 under \$10,000.	7,883	6,777	66,665	18,392	18,191	7,883	36,909	7,566 5,011
\$10,000 Under \$11,000	4,041 2,904	4,041 2,837	38,452 30,351	9,305 6,579	9,305 6,559	4,041 2,904	24,300 19,463	4,070
011,000 under \$12,000. \$12,600 under \$13,000.	1,713 1,415	1,615 1,415	19,726 17,587	3,757 3,358	3,598 3,278	1,713 1,415	13,592 12,408	2,880 2,661
\$13,000 under \$14,000. \$14,000 under \$15,000.	1,058	1,025	14,424	2,121	2,062	1,058	10,927	2,438
\$15,000 .nder \$20,000	496 1,090	1,058	7,190 18,683	1,211 2,380	1,211	1,090	14,249	1,059 3,296
426,000 under \$25,000. \$25,000 under \$50,000.	759 962	726 896	16,840 33,019	1,724 2,434	1,684 2,334	759 962	13,644 26,759	3,499 8,283
\$50,000 under \$160,600. \$100,000 under \$150,000.	69	62	4,483	160	142	69	3,818	1,579
\$150,000 under \$200,000.	3	3	341 509	7 7	7	3	323 385	176 216
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	1 -	1 -	207	2	2	1	191	119
\$1,000,000 or more	-	-	-	-	-	-	-	_
Nontaxable returns, total	26,319	13,104	30,528	49,215	43,787	(4)	(4)	-
	2,080	(4)	56,347	3,968	3,721	-	-	-
No adjusted gross income	J.	(4)	5,569	11,754	10,581 8,536	)		( :
No adjusted gross income Under \$1,000 \$1,000 under \$2,600.	11,535 5,710	4,006	7,436	10,325	0,230			
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$1,000 under \$4,000.	5,710 3,372	4,006 2,430	7,936 8,101 6,558	8,615	6,519	(4)	(4)	(
No adjusted gross income.  Under \$1,000. \$1,000 under \$2,600. \$2,000 under \$3,000. \$4,000 under \$4,000. \$4,000 under \$5,000.	5,710	4,006	8,101 6,558 8,711		6,519 6,334 8,096	(4)	(4)	-
No adjusted gross income. Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$1,000 under \$4,000.	5,710 3,372 1,893	4,006 2,430 1,471	8,101 6,558	8,615 6,457	6,519 6,334	38,286 41,288	(4) 47,900 158,109	-

Table 18. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES --Continued

					Exemptions	Taxable	income	Income tax
Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	other than age or blindness	Number of	Amount	after credits
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)
				Other a	reas <sup>2</sup>			
Grand total	176,202	88,335	3698,404	301,047	296,192	108,882	370,946	83,123
Taxable returns, total	105,815	52,925	596,616	163,452	161,289	105,815	365,600	83,123
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,475 22,563 16,286 9,709 9,111	(4) 2,324 5,542 5,248 5,293	3,778 30,384 40,634 33,420 40,639	2,685 15,793 19,725 15,899 18,269	2,685 15,584 19,508 15,683 18,178	4,475 22,563 16,286 9,709 9,111	719 11,367 16,733 13,609 17,817	146 2,303 3,086 2,738 3,503
\$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.	10,499 5,897 4,311 4,657 3,014	7,337 4,321 3,227 3,062 3,014	57,682 38,007 32,324 39,487 28,685	19,733 10,926 7,837 10,277 8,306	19,517 10,709 7,403 10,277 8,125	10,499 5,897 4,311 4,657 3,014	30,974 22,806 19,503 24,491 17,201	6,227 4,674 3,817 4,890 3,268
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,033 1,967 2,042 1,754 1,514	2,526 1,790 1,784 1,607 1,460	31,701 22,705 25,286 23,468 21,960	7,166 4,508 4,575 4,223 3,002	7,144 4,486 4,575 4,201 2,972	3,033 1,967 2,042 1,754 1,514	21,024 15,258 18,297 17,060 16,989	4,055 3,284 3,876 3,690 3,670
\$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.	3,061 811 796 214 94	2,656 634 529 153 53	51,442 17,761 28,230 13,710 12,513	6,461 1,658 1,683 622 88	6,395 1,542 1,587 616 88	3,061 811 796 214 94	39,955 14,424 23,305 9,875 11,742	9,219 3,801 7,549 3,169 5,074
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	6 - 1	4 -	1,538 - 1,262	14 - 2	12 - 2	- 6 - 1	1,222 - 1,229	459 - 524
Nontaxable returns, total	70,387	35,410	101,788	137,595	134,903	3,067	5,346	-
No adjusted gross income	9,177	5,151	51,393	11,904	11,724	-	-	-
Under \$1,000 under \$2,000. \$1,000 under \$3,000. \$2,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000.	27,748 14,627 7,982 5,333 2,359 3,161	8,940 7,223 5,691 4,983 (4)	11,804 20,997 19,465 18,530 10,660 21,725	33,525 33,245 20,321 18,639 7,598 12,313	32,785 31,963 19,893 18,689 7,598 12,251	3,067	5,346	
Returns under \$5,000	129,370 31,176 15,656	52,043 22,872 13,420	228,918 213,089 256,397	197,653 68,600 34,794	194,290 67,552 34,350	63,905 29,426 15,551	61,828 116,359 192,579	11,776 22,876 48,471

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

Includes data for the District of Columbia.

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

Adjusted gross income less deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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	(7)		,								Sources in	Schedule B	
	Mumber of	Number of Joint	Adjusted gross income less	Salaries and	wages (net)	Business net profit and loss	et profit loss	Net gain and sales of cap	and loss from capital assets	Total domestic	and foreign received		(after ons)
ivi largret 'tandard merropolitan statistical areas	returns	returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
	(1)	(2)	(3)	(*;	(5)	(9)	(4)	(8)	3	(01)	(11)	(12)	(13)
Total	34,423,073	19,802,578	206,131,914	31,093,465	168,679,886	3,220,404	11,315,602	3,205,411	5,200,403	4,038,913	7,362,453	3,23",534	7,108,032
Akron, Ohlo Albany-Schenectady-Iroy, New York Abuquerque, New Mexico Altantow-Bethlehem-Easton, Pennsylvania-New Jersey Atlanta, Georgia	173,433 240,116 80,103 169,224 338,393	108,497 130,610 55,122 105,343 194,517	1,024,554 1,282,864 448,484 955,678 1,927,262	160,259 216,774 70,753 151,774 310,676	879,472 1,105,971 367,239 793,995 1,604,850	13,755 21,189 10,256 18,610 30,350	29,500 59,892 29,865 70,348 106,717	10,886 12,850 7,507 15,399 25,049	19,833 10,773 10,471 13,237 43,878	17,767 30,215 4,130 21,757 31,736	26,233 40,229 6,182 30,636	13,660 23,777 1,550 19,174 25,119	25,200 38,375 5,910 29,185
Bakersfield, California Baltimore, Maryland Beaumont-Port Arblur, Texas Birmicham, Alobema Boston, Massachusetts	93, 267 663, 910 104, 572 181, 630 948, 372	67,317 344,051 73,837 114,910	521,414 3,467,064 579,750 991,238 5,296,028	83,905 611,153 95,526 168,821 867,722	439,751 2,947,050 506,941 848,845 4,341,029	11,829 44,379 11,105 14,729 70,999	46,049 163,265 32,691 47,057 310,556	9,136 -0,557 5,477 12,029 80,046	10, 125 50, 272 5,613 11, 217 120, 212	7,73€ 61,362 8,989 15,403 119,544	6,805 104,257 9,546 25,746 258,108	5,530 50,685 0,138 11,628	6,290 100,30° 8,939 24,90° 751,011.
Bridgeport, Connecticut Buffalo, New York Canton, Otho Charlestow, West Virginia Charlotte, North Carolina	129,802 -45,348 102,293 76,887 88,518	76,610 259,460 70,165 51,461 47,563	748,317 2,508,150 593,076 437,771 508,083	116,553 406,310 94,318 64,743 82,026	627,144 2,130,251 512,976 379,915 413,267	9,268 40,204 13,894 7,044 8,143	+0,754 135,326 33,908 21,831 26,873	10, 907 32, 600 5,012 7,329	13,109 37,283 6,352 2,570 11,948	20, 333 43, 686 8, 973 7, 004 11, 038	23,750 72,080 14,525 9,574 20,304	15,415 33,991 5,926 5,779 8,304	25, 45 12, 40 12, 12, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13
Chattanooga, Ternessee-Georgia. Chicago, Illinois. Cincinnati, Chic-Kentucky. Clevelinati, Chic-Kentucky. Clevelinati, South Carolina.	2,378,283 378,283 379,087 626,343 68,778	58,985 1,300,208 209,459 365,314 42,198	2,167,731 3,878,937 3,22,122	2,169,770 340,801 575,405 63,720	417,403 12,723,070 1,739,492 3,292,863 273,026	9,282 177,995 32,942 46,246 7,465	28,576 764,625 122,275 184,302 15,815	4,531 188,820 27,475 53,294 2,095	8,016 396,669 51,342 69,975 5,105	268,499 268,499 50,966 71,773 3,761	17,113 550,854 109,815 137,280 6,766	228,957 228,957 44,35 57,44,3	1t, 756 53, 405 106, 750 132, 865 6, 569
Columbus, Ohio Dellas, Texas Devenport Rock Island-Pollne, Iows-Illinois Devenport Good	232,136 377,415 100,185 248,000 335,363	136,957 239,974 63,445 154,526 208,928	1,387,583 2,250,958 591,105 1,502,209 2,11c,033	210, 801 335, 990 90, 067 225, 607 304, 733	1,160,033 1,766,202 496,919 1,295,861 1,702,601	23,627 55,025 9,963 22,812 41,121	81,482 145,703 33,625 70,329 125,161	16,578 37,228 9,425 16,781 42,741	26,595 113,085 13,593 22,937 69,673	24,891 40,665 12,582 26,747 47,510	33,8t6 69,256 10,053 34,006 54,059	18, 324 31, 528 9, 823 20, 279 35, 324	32,402 66,520 9,266 32,483 51,320
Des Yofnes, lova. Detroit, Michigan. Luith-Uperior, Minnesota-Wisconsin. El Paso, Texas. Filmt, Michigan.	87,565 1,243,765 101,645 78,804 122,358	55,112 778,543 66,12- 51,362 86,405	543,342 7,531,327 515,851 393,566 767,398	77,483 1,131,854 91,832 73,823 113,698	422,769 6,443,487 444,295 337,645 658,665	12,289 102,784 11,142 6,841 12,580	45,037 370,773 22,957 18,610 39,986	8,751 100,748 7,399 6,810 8,+33	111,049 111,049 7,644 7,971 7,042	12,260 130,749 10,747 6,478 14,489	16,282 189,825 14,911 8,025 26,895	9,008 104,318 9,126 5,029 10,207	15,598 181,20° 14,252 7,627 25,931
Fort Lauderdale-Hollywood, Florida. Fort Worth, Texas. Fresno, California. Gary-Hammond-Sast Chicago, Indiana. Grand Rapids, Wichigan.	119,291 186,451 112,380 191,125 128,731	70,842 129,247 76,224 117,307	1,009,114 585,010 1,141,008	38,334 166,639 93,888 176,642 114,009	426,822 837,787 439,717 1,018,056 611,017	16,925 28,478 21,996 12,520 15,772	45,762 46,859 59,760 -3,798 54,194	14,103 15,197 12,158 11,328 11,834	39,66 24,619 18,063 9,523 12,645	19,465 10,353 11,736 14,858 16,057	39,459 31,340 11,720 12,031 21,644	16,913 c,668 7,851 11,610 10,845	38, 189 30, 658 11, 088 11, 040 20, 62•
Harrisburg, Pennsylvania Harriord, Connectivut. Homoblub, Hawaii Hunston, Texas Huntington-Ashiband, West Virginia-Kentucky-Chio	12.1, 045 18., 072 16., 734 400, 198 76, 480	68,72~ 99,041 87,664 276,196 48,569	0.07,511 1,168,014 995,232 2,460,022 361,408	108,136 167,024 154,167 367,035 69,075	522,602 940,115 808,032 2,028,351 311,846	13,668 13,460 13,880 47,638	32,540 65,588 53,180 113,882 14,983	9,178 19,877 19,494 32,478 2,461	6,241 28,310 37,676 81,637 3,050	14,694 30,05e 23,241 36,605 5,428	13,320 58,992 31,973 80,271	11,785 24,440 17,287 27,165 3,818	12,405 57,150 30,592 77,742 3,928
Indianapolis, Indiana Jacksonville, Florida Jersey City, New Jersey Johnstown, Pennay Vania, Kansas City, Missouri-Kansas	260, 108 158, 147 244, 071 76, 110 369, 276	145, 637 93, 636 111, 417 45, 127 229, 606	1,510,566 801,750 1,274,157 332,434 2,182,626	241,888 1-6,154 224,754 68,456 336,628	1,266,226 680,440 1,110,411 284,165 1,812,045	21,260 14,316 14,946 8,412	87,110 39,701 59,412 24,226 125,046	18,802 9,297 13,616 5,398 33,590	21,707 16,593 15,303 4,225 42,311	24,802 8,969 22,136 5,171 41,443	46,306 21,264 26,552 5,325 61,667	20,531 5,865 20,255 5,400	44, 064 20, 761 25, 270 4, 946 59, 143
Knoxville, Tennessee. Lancaster, Pennsylvania Lansing, Michigan. Los Angeles-Jung Beach, Galifornia Louisville, Kentucky-Indiana.	107, 967 98, 338 89, 750 2, 540, 469 248, 849	69, 640 55, 325 00, 512 1, 509, 385 152, 593	538,408 484,209 535,055 16,576,244 1,359,904	101,201 84,530 81,049 2,252,970 228,056	456,921 398,256 459,032 13,418,724 1,119,821	13,507 14,418 14,064 280,228 25,756	27,916 40,293 30,261 996,113 85,067	7,270 7,130 11,975 314,281 13,712	7,817 5,737 7,787 550,292 17,595	7,173 10,122 10,113 304,074 24,258	11,255 11,376 9,267 439,663	5,167 7,374 7,630 231,111 18,810	10,843 11,287 8,638 48,102
Memphis, Tennesser. Mismi, Plorida Milwakser Wisconsin. Minespoile'St. Paul, Minnesota Mobile, Alabama	196,013 319,233 437,299 516,861 91,735	113,876 183,503 244,573 314,007 58,791	998,017 1,702,713 2,595,014 3,190,100 425,665	178, 913 272, 029 342, 462 471, 208 85, 033	819,087 1,272,495 2,163,825 2,622,154 381,833	20,261 40,164 33,306 46,123 6,381	70,025 107,861 136,480 163,433 13,592	12,670 39,206 38,645 51,225 3,865	20,526 82,927 38,695 79,114	15,805 42,078 54,976 67,697 4,543	22,093 75,062 75,471 115,533 3,480	12,055 33,339 44,106 49,469 3,426	21, 184 72,450 92,279 111,577 3,218
Nashville, Tennessee New Haven, Connecticut New Objects Ludislana New York, New York, Newark, New Jersey.	130,462 117,837 258,953 4,408,026 668,956	75,702 62,839 150,625 2,166,759 355,212	695, 366 691, 131 1, 362, 575 28, 420, 401 4, 285, 709	116, 277 106, 395 230, 934 3, 989, 390 602, 058	551, 208 544, 920 1, 082, 194 21, 976, 804 3, 491, 407	14,446 11,412 23,480 352,351 52,257	45,345 43,363 86,215 1,556,116 235,299	8,957 10,748 15,830 511,752 69,592	16,965 15,216 24,937 1,141,047 112,014	13,628 18,168 21,295 629,846 100,10e	19,414 37,664 38,558 1,538,248 170,736	11,643 15,987 15,924 533,645 88,332	18, 616 36,400 37,361 1,498,242 164,104
See text for "Description of the Sample and Limitations of the Data" and "Explanati	the Data" and	"Explanation of	of Classifications	ions and Terms	= • •								

Table 19. -SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -Continued

ומודה בין התתתמודה ממונים בין הממונים											Sources in Schedule B	hedule B	
	Number of	Number of	Adjusted gross income less	Salaries and wages (net)	wages (net)	Business net profit and loss	loes	Net gain and loss from sales of capital assets	loss from	Total domestic and foreign dividends received	c and foreign received	Dividends (after exclusions)	(after
100 largest standard metropolitan statistical areas	returns	returns	deficit (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(21)	(13)
Norfolk-Portemouth, Virginia Oklahome Gity, Oklahome Chanha, Nebreske-lowe Paterson-Clifton-Passatc, New Jersey	179,378 187,212 169,934 99,751 425,344	105,698 117,434 109,733 60,979 245,194	855,586 997,309 1,006,466 534,359 2,809,982	167,413 168,686 154,850 86,663 384,787	742, 215 822, 584 835, 294 408, 315 2, 330, 699	11,221 25,123 25,123 18,600 14,414 34,615	37,002 53,018 59,121 39,319 153,459	9,563 14,757 14,756 9,966 45,722	8,300 29,130 27,922 24,533 62,372	10,693 16,132 14,938 11,938 61,298	20,904 24,691 21,195 21,664 82,717	9,295 12,354 12,667 10,317 51,165	20,219 23,718 20,196 20,876 78,689
Peoria, Illinois Philadelphia, Pennsylvania-New Jersey Philadelphia, Arlsona Phoenix, Arlsona Perisburgh, Pennsylvania. Portland, Oregon-Washington	94,913 1,553,685 223,002 794,386 315,085	61,664 862,861 144,095 467,305 193,894	557,667 8,932,000 1,266,680 -,418,754 1,771,920	84,606 1,407,374 199,275 718,566 278,351	451,423 7,399,862 1,003,500 3,739,298 1,436,612	13,433 127,339 27,507 64,460 39,801	40,141 487,681 87,612 215,720 105,231	7,402 116,003 27,454 52,495 32,977	11,346 170,341 47,259 45,234 32,717	8,122 168,428 19,819 78,931 34,829	13,590 361,260 35,297 178,027 44,729	5,840 140,835 15,171 62,297 27,031	13,131 350,641 33,986 173,177 42,596
Providence-Partucket, Rhode Island-Massachusetts Reading, Pennsylvania Richmond, Virginia Richester, New York Sacramento, California	284,940 99,055 145,569 218,128 181,428	158,725 59,942 81,188 125,615 115,900	1,466,089 495,523 855,670 1,398,117 1,221,092	263,243 88,564 132,753 199,148 164,592	1,250,158 416,396 710,517 1,160,105 1,019,402	22,259 11,088 10,300 18,547 16,536	90,890 24,051 41,138 70,662 77,243	16,357 8,309 12,771 17,824 21,767	19,325 13,458 16,091 27,329 28,996	24,969 12,015 18,047 30,356 21,896	38,057 16,768 39,424 57,908 15,560	18,447 9,742 14,691 26,823 15,399	36,517 16,049 38,337 55,871 14,238
St. Louis, Missourt-Illinois Salt Lake City, Utah San Antonio, Texas Ban Antonio, Texas San Dernardio-Riverside-Catario, Californis San Diego, California	713,059 130,589 204,431 265,004 317,363	445,356 84,509 128,453 174,788 200,807	4,269,305 733,158 974,618 1,449,037 1,878,998	648,109 121,014 183,384 231,938 277,045	3,540,872 616,680 789,442 1,172,584 1,525,155	69,220 12,611 25,204 35,957 35,173	236,831 39,072 54,087 97,760 72,139	70,623 9,865 14,271 27,641 44,433	76,386 12,244 23,046 41,877 67,592	92,693 13,990 15,133 24,810 36,874	165,962 18,871 25,677 31,163 58,442	72,431 9,851 11,815 17,629 27,104	160,093 18,047 24,672 29,584 56,151
San Francisco-Oakland, Celifornia. San Jose, California. Seattle, Washington. Spokane, Washington.	1,067,343 232,225 390,274 72,852 77,819	607,101 148,212 238,782 45,979	7,236,488 1,590,047 2,505,270 370,615	941, 440 207, 735 354, 793 65, 949 66, 242	5,656,952 1,316,154 2,081,988 296,107 3-4,221	99,143 24,622 44,510 8,803 12,337	426,761 88,442 144,868 19,836 37,274	136,095 35,445 46,411 6,304 11,042	250,768 49,478 34,421 15,447 7,972	168,619 33,203 46,015 6,855 10,373	320,848 44,205 58,185 10,425 11,943	137,167 23,974 33,474 5,775	309,802 42,033 55,303 9,993 11,385
Springfield-Chioopee-Holyoke, Massachusetts. Syracuse, New York. Tacome, Washington. Toledo, Ohio Petersburg, Florida	148,379 203,186 105,067 262,139 155,179	82,583 117,017 70,079 160,236	812, 123 1, 134, 622 597, 668 1, 202, 457 905, 683	135,455 181,281 96,121 205,988 142,152	691,169 970,918 509,835 870,669 756,951	10,952 20,858 12,188 34,654 13,734	47,701 55,084 41,626 79,432 52,007	10,360 17,014 8,607 37,381 11,273	7,229 14,532 7,662 39,695 11,108	20,818 23,098 7,643 46,014 14,249	20,936 25,033 7,777 70,486 29,559	17,006 16,893 5,806 39,459 10,536	19,630 23,726 7,292 67,419 28,758
Trenton, New Jersey  Tucson, Artzona  Tulsa, Eklahoma  Washington, District of Columbia-Maryland-Virginia	105,638 79,246 139,944 114,073 714,204	59,662 51,992 96,087 68,282 366,134	602,240 453,213 808,384 578,278 4,725,622	97,241 60,898 122,641 101,119 658,697	507,359 344,276 635,609 498,834 4,009,260	8,676 7,046 21,933 12,614 55,958	33, 196 23, 402 29, 350 28, 219 187, 737	7,021 10,419 10,546 5,920 74,470	10,104 17,806 34,871 5,398 90,129	10,235 10,272 11,475 9,131 93,163	24,502 23,158 29,317 17,384 13,081	9,086 7,768 9,423 6,681	23,836 22,510 28,651 16,814 127,575
Wichita, Kanses. Wilkes-Barre-Hauleton, Pennsylvania Winningon, Delaware-New Jersey. Youngstown-Warren, Chio.	113,209 113,671 124,508 93,123 170,223	80,194 59,747 77,096 50,511 113,445	e67,326 480,342 872,082 495,557 955,459	101,339 100,716 113,694 85,519 155,814	555,822 396,318 681,497 417,072 832,420	16,289 11,450 8,589 7,349 16,810	40,497 32,770 26,045 33,643 50,712	9,978 8,114 12,924 6,657 6,805	10,933 3,098 16,396 7,669 9,012	9,392 11,674 20,830 7,051 14,208	10,137 15,725 118,310 14,882 16,909	6,994 10,188 15,641 5,810	9,569 15,032 117,106 14,449 16,030

ext for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms,"

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			Cour	ces in Schedule	le B—Continued	pa			Taxable	Income	Income tax af	after credits
	Interest	received	Rent net income	me and loss	Royalty ne	net income loss	Partnership net and loss	net profit		\$mount.		+ cr. (O#4)
100 iaffest standard metrojoiittan statisticui areas	Number of returns	Amount (Thousand	Number of returns	Amount ( Phousand	Number of returns	Amount ( Rousand	Number of returns	Amount (Thousand	Number of returns	(Phusand	Number of returns	( Phousand
	(14)	dolfars) (15)	(10)	(17)	(18)	dollars) (19)	(20)	dollars) (21)	(22)	dellars) (23)	(34)	dollars)
Total	6, 221, 121	3,637,227	3,061,929	1,421,454	162,485	180,103	975,691	5,400,201	28,084,078	118, 391, 495	28,555,357	28,004,101
Akron, Ohic Albuny-Schenectady-Troy, New York Albunyantus, New Moxico Allentus-Sentialthene Easton, Pennsylvania-New Jersey Atlanta, Georgia	27,130 46,784 15,319 26,667 41,684	12, 392 24,091 8,181 10,484 24,760	13, 619 21,023 8,482 12,465 12,465	8,510 1,929 9,825 6,114 15,847	eeee	20000	3,177 4,378 2,558 3,847 8,114	15,268 10,264 10,264 11,036	142, 531 195, 954 67, 185 147, 640	584, 365 722, 057 224, 327 557, 364 1, 149, 533	142,199 195,232 197,532 147,538	137,406 158,836 52,564 127,236 246,902
Bakersfield, California Baltimore, Muryland Besundt-Port Arthur, Paxas Bratingham, Alabama Boston, Massachusetts.	13,703 48,809 15,74: 20,664 169,133	8,724 58,840 6,130 12,669 88,425	12, 939 45, 738 30, 673 12, 920 18, 209	136 25,*24 4,29; 10,338 14,501	20000	22222	4,677 11,527 2,167	11, 380 70, 686 27, 100 27, 100	1,960 542,065 81,412 1,41,321 872,1 6	241,146 1,420,768 308,071 521,403 2,764,518	71, 626 729, 615 81,038 140, 656 797, 158	25. 4. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.
Bridgeport, Connectiout. Buffalo, New York. Canton, Other Charton, West Virginia. Charleston, West Virginia.	33,169 77,422 14,831 11,560 9,780	15,052 41,407 7,979 5,030 5,382	14, 494 47, 621 8,096 7,096 8,231	3,548 13,085 3,262 4,782 6,362	88888	33333	2, 9e0 10, e58 (1) (1)	15,218	111,245 373,117 86,261 64,775 66,101	438,356 1,348,357 135,900 243,935 271,394	110,579 372,304 86,261 64,745 69,101	74,728 31e,625 7e,559 55,043 64,000
Chattanoga, Tennessee-Georgia, Chicago, Illinois Cincinnat, Chio-Kennueky Cleveland, Mio- Columbia, South Garolina	11,092 380,956 66,196 115,456 4,880	5,113 229,057 43,558 59,545 1,964	7,254 216,951 36,297 51,713 5,448	1,46 121,281 16,275 19,810 4,281	(1) (1) (1) (1) (1)	(3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(1) 72,785 10,211 11,482 (1)	(1) 403,e12 53,472 70,966 (1)	74,261 2,050,710 311,789 531,062 48,675	256,402 0,423,671 1,263,937 2,281,493 153,147	74,261 2,044,276 310,028 529,073 48,675	60,034 2,278,437 304,105 537,950 34,278
Oclumbus, Uhio Dallas, Texas Dallas, Texas Davern-Rock Island-Moline, Towa-Illinois Davernyon'd- Dayyon, Ohio Dayyon, Ohio	40,381 65,331 20,481 45,142 71,918	20,382 39,899 13,399 25,928 38,349	21,108 42,531 11,360 23,501 32,005	14, 768 20, 633 6, 160 12, 060 17, 236	(1) 9,334 (1) (1) (1) 3,580	(1) 12,929 (2) (2) (3) 3,953	4,815 13,128 2,731 4,286 11,938	36,059 67,172 14,623 25,388 76,960	196,91. 305,525 85,810 211,487 287,045	828,178 1,312,292 340,880 86~,566 1,231,592	196,250 304,534 85,144 210,823 286,179	192,458 321,121 76,010 198,005 289,420
Des Moines, lows, Detroit, Michigan, Dalute-Superior, Minnesota-Misconsin, E. Paso, Texas. Flint, Michigan.	19,788 219,207 13,335 9,361 23,303	9,754 110,308 5,879 4,622 10,331	10,238 110,437 8,518 4,677 8,682	7,470 60,728 3,149 4,973 3,491	£2222		3,555 34,146 2,947 (1) 2,706	23,336 165,618 12,181 (1) 16,792	77,626 1,031,874 84,960 56,394 104,118	309,340 4,354,623 267,470 197,531 426,298	77,292 1,028,520 84,558 50,294 104,118	71,793 1,017,613 58,867 46,135
Fort Lauderdale-Hollywood, Flortda Fort Worth, Texas Fresno, Californiu Gary-Hammond-East Onfeago, Indiana Grand Rapids, Michigan	26,318 24,793 20,307 25,105 25,727	20,775 14,332 14,319 12,858 12,638	12,096 21,362 12,696 18,500 10,747	14, 635 8,702 7,139 8,560 4,903	(1) (1) (1) (1) (1)	(1) (1) (1) (1) (1)	(1) 4,616 5,593 3,601 3,723	(1) 30,671 24,490 25,774 23,872	85,701 149,844 84,335 162,102 111,554	310, 208 551, 277 307, 282 660, 134 424, 557	85,701 148,163 83,670 161,770 111,554	77, 638 130, 687 69, 371 145, 538 97,001
Harisburg, Pennsylvania Hariford, Conzecticut Haroliu, Hawaii Houston, Texas Huntington-Ashland, West Virginia-Kentucky-Ohio	20,796 42,589 33,969 54,619 10,164	9,950 18,464 13,879 36,088	8,169 14,158 13,432 43,130	2,709 6,942 14,517 20,633 4,887	(1) (1) (1) (1) (1)	(1) (1) (1) (1) 16,075 (1)	(1) 4,809 6,758 12,932 2,362	(1) 24,490 24,842 65,812 65,812 8,233	98,093 161,372 135,474 322,946 57,864	336, 695 739, 144 585, 197 1, 387, 920 197, 527	97,767 160,673 135,474 322,646 57,533	73,871 176,522 140,434 340,892 42,644
Indianapolis, Indiana Jacksonville, Florida Jersey City, New Jersey Johnstown, Penniqy Vania Kansas City, Missouri-Kansas	34,797 19,880 30,527 9,080 63,358	23,064 13,875 14,578 3,789	21,888 10,176 25,475 6,271 35,167	16,549 6,471 6,232 3,042 18,647	(1) (1) (2) (1) (1) (3)	(1) (2) (3) (4) 53	4,992 2,744 5,144 (1) 11,368	31,880 16,385 22,676 (1) 65,911	218,643 122,264 210,637 56,493 308,538	.108,264 411,625 744,034 168,389 1,247,891	218,540 120,611 210,309 56,671 306,465	213,304 96,643 162,548 37,483 288,445
Knoxville, Tennessee, Lanesster, Pennsylvanis Lansing, Michigan Los Augelee-Ling Benah, Galifornis Louisville, Kentucky-Indians	17,588 13,510 17,485 508,843 37,327	8,813 e,936 12,374 382,452 24,804	8,787 6,792 8,836 291,580 20,989	4,153 2,523 2,176 116,825 12,812	(1) (2) (3) (1) (1)	(1) (1) (1) 28,047 (1)	2,807 2,452 2,043 90,584 5,026	10,927 12,760 8,137 418,352 32,376	82,079 83,705 75,753 2,114,680 204,473	282,856 273,962 296,946 2,489,372 725,262	82,079 83,222 75,420 2,100,872 203,381	65, 305 61, 187 67, 123 2, 240, 662 167, 284
Memphis, Tennessee Miani, Fordin Misukee, Wisconsin Annespoile-S. Poul, Minneso's	23,676. 71,870 112,575 113,034.	13, 471 72, 022 52, 979 60, 319 5, 407	17,772 31,136 53,293 43,139 <sup>4</sup> ,301	10,886 21,792 29,676 17,519 2,449	(1) (1) (2) 2,022 1,586	(1) (1) (1) 1,257	4,673 9,815 9,555 13,225 2,084	30,497 (1),361 (1),709 75,046 11,566	149, 998 242, 600 369, 940 436, 440 63, 871	509,071 869,672 1,554,379 1,776,098 1 16,846	149,669 239,762 367,870 433,711 63,769	119,201 210,651 354,882 418,340 42,340
Nashville, Termesset. New Hwert, Connecticut. New Criens, Loutofana. New York, New York. Newark, New Jersey.	24, 040 25, 742 28, 021 904, 715 126, 758	14,046 13,798 18,551 552,271 64,716	13,251 12,721 32,582 275,919 57,778	9,168 3,573 26,763 69,142 18,618	(1) (1) 5,048 7,965	(1) (1) 12,885 7,869 (1)	3,297 2,740 6,025 169,040 17,655	27,371 18,287 49,319 1,075,070 124,607	104,252 104,111 207,560 3,751,954 571,885	776, 267 410, 74. 747, 544 16, 441, 995 2, 580, 481	103,823 103,779 205,987 3,740,179 570,476	89,328 96,529 179,322 4,202,766 625,359

Table 19. -SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS-Continued

			ThoS	Sources in Schedule	ile B—Continued	per			Taxabl	Taxable income	Income tax a	Income tax after credits
	Interest	Interest received	Rent net income	ome and loss	Royalty net income and loss	t income	Partnership net profit and loss	net profit loss		Amount		Amount
LOU largest standard metropolitan statistical areas	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)
Norfolk-Portsmouth, Virginia Oklahoms City, Oklahoms Gmaha, Nebraska-Towa Chlando, Florida. Paterson-Cilifon-Bessado, New Jorsey	16,578 22,846 24,725 17,635	10,869 14,139 12,102 13,231 43,052	14,071 19,411 14,344 9,620 36,129	10,693 9,266 13,011 5,250 16,057	(1) (1) (1) (1) (1)	(1) 7,160 (1) (1) (1)	2,902 5,406 3,764 2,774 13,610	15,020 29,778 27,234 12,793 83,615	133,910 174,309 173,747 364,282	420,885 534,087 591,765 284,944 1,664,452	133,111 143,780 143,574 73,030 363,300	93,723 123,736 138,783 67,064 393,197
Peoris, Illinois Philadelphis, Pennsylvania-New Jersey Phoenix, Aricona Pittsburgh, Pennsylvania.	18,517 236,341 39,248 110,297 74,952	9,049 119,088 25,744 46,418 40,524	10,555 101,022 21,867 65,411 29,837	5,174 48,758 15,428 32,663 11,900	(1) (2) (2) (2) (3)	(1) (1) (2) (2) (4)	2,570 35,525 8,672 19,567 10,344	19,315 226,597 34,238 98,424 73,395	75,890 1,314,474 172,153 659,136 265,764	329,569 5,043,695 683,262 2,541,677 1,018,018	75,684 1,310,274 171,058 657,746 263,785	75,359 1,170,389 158,102 592,529 232,537
Providence-Partucket, Rhode Island-Wassachusetts Reading, Pennsylvania Richmond, Virginia Rochester, Nav York. Sacramento, California	49,538 15,134 24,885 49,054 34,462	20,676 6,966 9,888 20,824 21,259	29,540 6,887 9,255 21,590 21,591	7,152 828 5,034 6,153 11,194	£££££	EEEEE	5,125 (1) 2,733 5,093 6,934	19,959 (1) 23,176 33,575 30,457	235,251 81,737 123,924 188,967 159,852	818,912 278,057 499,619 839,048 725,016	235,151 80,984 123,924 188,299 159,520	186,688 62,338 115,118 193,693 165,337
St. Louis, Missourt-Illinois. Sait Lake City, Utah. San Antonio, Texas. San Antonical Warside-Ontario, California. San Diego, California.	130,781 24,731 27,657 47,212 60,679	69,378 14,328 19,741 39,576 51,803	64,788 14,195 19,893 28,752 37,928	33,287 7,014 9,128 14,564 17,953	(1) 3,246 (1) 3,387 (1) 2,241	(1) (1) (1) (1) (1) (1)	15,840 5,491 5,257 7,469 10,854	95,665 19,955 29,835 31,468 47,141	600,093 108,861 156,287 205,989 264,049	2,444,391 367,449 499,386 750,594 1,016,622	599,072 108,861 152,806 203,983 260,540	573,311 82,438 118,197 165,557 226,724
San Francisco-Cekland, California. San Jose, California. Setilia Mashington. Sheveport, Louistana. Spokane, Washington.	243,973 49,353 93,350 9,780 19,819	143,116 29,751 53,938 6,809 11,818	107,974 23,578 33,891 6,970 10,533	77,506 11,782 17,716 2,456 7,586	(1) (1) (1) (1) (1)	8,965 (1) (1) (1) (1)	41,658 9,007 13,726 2,655 2,843	242,990 32,921 55,289 11,321 12,781	925,783 192,012 336,959 54,272 64,288	4,429,309 918,826 1,513,557 196,376 246,058	919,555 189,686 335,554 53,896 63,209	1,063,405 211,045 345,591 47,754 55,372
Springfield-Chicopee-Holyoke, Massachusetts. Symetuse, New York. Tacome, Washington. Toledo, Chic	32,283 38,142 20,801 65,856 30,559	15,164 21,591 10,964 50,397 17,187	12,855 14,839 7,240 27,758 15,718	4,353 4,500 1,739 12,401 6,878	55555	22222	2,507 4,016 2,882 7,484 2,740	11,955 21,077 11,769 23,775 21,871	122,895 172,249 88,339 190,213 131,628	452,512 635,678 335,934 612,690 529,283	121,022 171,561 87,034 187,126 131,297	101,036 139,792 74,377 139,322 123,084
Trenton, New Jersey Tueson, Arizona Tulsa, Okidhoma Tulsa, New York, Washington, Dietrict of Columbia-Maryland-Virginia	15,547 14,594 20,164 16,475 133,583	8,453 16,831 19,939 8,912 74,686	5,943 7,906 13,317 11,307 48,462	1,707 3,046 9,649 1,066 33,283	(1) (2) (1) (1) (1)		2,408 2,833 4,098 2,601 16,029	10,350 13,645 28,306 12,122 102,923	88,274 62,035 107,456 94,751 612,926	355,077 230,214 439,420 315,058 2,911,893	88,274 61,935 107,027 94,652 607,332	81,841 51,986 109,689 68,122 674,987
Wichifs, Kaness. Wilkes-Barre-Hauleton, Pennsylvania. Winnigton, Delaware-New Jersey. Worcetter, Massachusetts. Youngstown-Warren, Ohlo.	19,403 12,530 21,721 13,430 26,610	8,474 4,751 7,751 7,258 6,258 10,340	15,097 10,303 9,596 9,669 12,206	17,322 2,916 2,147 2,147 5,913	3,639 (1) (1) (1) (1)	2, 393 (1) (1) (1) (1)	2,751 3,019 (1) (1) 3,292	18,927 15,417 (1) (1) 14,429	91,513 88,986 107,957 74,378 141,580	359,454 255,099 529,912 275,126 519,670	91,183 88,986 105,630 74,044 140,803	81,674 57,074 154,073 63,758 114,971
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See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." \*\*Isstimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 20. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS [Taxable and nontaxable returns]

	į.	Number of	Adjusted	Total	Exemptions other than	Taxable income	income	credits	its	er	Number of	77		Exemptions other than	Taxable income	псоше	income tax credit	ne tax after credits
Adjusted gross income classes	of returns	joint	Income	(Thousand	blindness	Number	Amount	Number	Amount	of returns	joint	income	exemptions b	blindness		Amount	Number	Amount
			dollars)	dollers)	dollars)	returns	dollars)		dollars)				dollers)	dollare)		dollere)	returns	(Ihousand dollars)
					Akron, Ohio							All	Albany-Schenectady-Troy,		New York			
Total	173,433	108,497	1,024,554	309,901	300,393	142,531	586,365	142,199	137,406	240,110	130,610	1,282,864	388,718	309,448	195,854	722,057	195,232	158,836
No adjusted gross income	(2)	(2)	(5)	(2)	(2)	1	1	1	1	411	(2)	(2)	1,1%	064	•	•	1	1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$5,000 \$3,000 under \$5,000 \$4,000 under \$5,000	21,347 14,675 15,036 13,216 18,508	(2) 4,119 4,684 5,848 11,109	10,989 21,535 37,758 45,843 83,714	16,715 16,678 20,482 21,069 36,070	15,082 13,989 19,264 20,273 35,672	5,511 0,360 10,785 10,455 10,517	5,152 14,242 19,693 36,353	5,511 9,360 10,785 10,623 16,517	129 1,026 2,814 3,982 7,386	31,049 26,041 28,010 24,637 22,421	3,467 4,270 9,452 8,102 11,594	16,379 38,824 69,293 85,08h 101,80¢	25,578 27,808 35,417 34,009 34,808	22,410 23,868 32,668 32,955 32,604	6,215 17,650 21,725 23,132 21,532	829 10,651 26,276 41,508 50,667	t,215 17,339 21,414 23,132 21,532	15- 2,112- 4,301- 8,15- 10,235
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000	16,047 16,307 16,756 16,552 4,450	13,093 13,772 15,430 15,125 4,349	89,278 104,960 124,923 139,555 42,051	33,695 33,995 38,678 37,014	33,135 33,736 38,420 36,436 10,378	15,415 16,307 16,756 16,552 4,450	40,711 54,287 66,816 84,104 25,971	15,415 16,307 16,756 16,552 4,450	8,222 10,936 13,625 17,469 5,352	21,074 21,999 14,654 14,484 10,551	15,279 19,512 12,539 13,450 9,827	114,515 142,609 109,751 121,599 100,367	40,314 48,840 33,004 30,704 21,976	39,325 47,477 32,444 30,331 21,790	20,560 21,377 14,5% 14,173 10,551	57,835 71,131 58,661 72,312 61,937	20,560 21,377 14,154 14,173 10,551	11,592 14,329 12,077 14,857 12,818
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	6,347 3,351 1,913 1,441 973	6,179 3,284 1,813 1,340	66,649 38,409 23,826 19,474	13,364 7,580 4,674 2,695 1,953	13,243 7,480 4,634 2,574 1,872	6,347 3,351 1,913 1,441 1,441	44,234 25,772 15,843 14,260 10,672	0,347 3,351 1,913 1,441	9,269 5,448 3,418 3,160 2,351	5,884 3,993 3,292 2,230 1,349	3,454 3,850 3,085 2,052 1,309	61,550 45,806 40,962 30,079 19,520	12,565 8,533 7,503 5,074 2,724	12,351 8,423 7,458 4,943 2,683	3,88 3,29 2,23 1,230	39,884 30,423 27,305 20,729 13,948	5,884 3,993 3,292 2,230 1,349	8,391 5,451 5,825 4,535 3,089
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,818 1,074 1,580 342 40	2,684 973 1,412 324 38	47,842 23,403 50,982 22,591 4,812	5,978 2,457 3,975 785 88	5,747 2,417 3,733 739	2,818 1,074 1,580 342 40	35,763 18,210 41,678 19,205 4,026	2,818 1,074 1,580 1,580	8,350 4,689 12,898 8,215 2,054	3,733 1,336 2,151 278 30	3,584 1,158 2,048 247 20	63,592 29,964 71,381 17,418 3,370	8,755 3,221 4,925 633 59	8,544 3,091 4,667 570 25	3,733 1,336 2,151 278 30	45,557 21,588 53,542 13,392 2,550	3,733 1,336 2,151 278 30	10,563 5,4°0 15,762 5,412 1,273
\$150,000 under \$200,000.	20	19	3,464	50	24	20	2,966	20	1,691	200	10.01	1,046	10	80 M	2 M	6880	0.5	790
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	83,398 70,112 19,923	27,670 61,769 19,058	197,542 500,767 326,245	77	105,638 152,105 42,650	53,128 69,480 19,923	75,086 271,889 241,390	52,796 69,480 19,923	15,337 55,604 66,465	133,0% 82,7% 24,285	37,189 70,607 22,814	308,636 588,841 385,387	159,774 174,838 54,106	145,295 171,367 52,786	90,254 81,315 24,285	129,931 321,875 270,250	89,632 81,315 24,285	25,600 65,673 67,557
ı				Albuquerque, N	rque, New Mc	ew Mexico						Allentown-B	Allentown-Bethlehem-Easton,		Pennsylvania-New	Jersey		
Total	80,103	55,122	1448,484	150,563	152,390	65,185	229,327	63,827	52,569	169,224	105,343	1955,678	281,218	269,822	147,040	557,364	147,538	127,236
No adjusted gross income	(5)	(5)	(2)	(2)	(3)	ī	-	•		1,210	1,008	(2)	2,419	2,056	1	1	•	1
Under \$1,000. \$1,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000.	3,044 11,454 5,035 8,328 8,698	3,347 2,497 6,546 7,068	( 16,822 13,005 28,983 39,418	6,619 11,077 8,744 18,536 18,792	6,037 10,465 8,071 18,129 18,730	(2) 8,598 3,752 5,922 7,832	(2) 5,053 4,401 6,606 13,690	(2) 8,598 3,423 5,243 7,832	(2) 1,013 866 1,034 2,691	13,12, 15,58, 16,937 17,938 20,592	(²) 2,763 6,240 9,904 12,252	6,576 22,829 43,153 63,389	10,250 15,765 22,410 28,230 35,835	9,043 14,681 20,240 27,029 33,700	3,484 11,543 12,509 16,358 20,107	503 5,520 15,526 26,045	3,382 11,543 12,609 16,358 20,167	97 1,322 3,107 5,176 8,602
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000.	8,542 7,255 5,589 5,274 2,065	7,623	47,310 40,682 41,019 44,939 25,278	19,012 22,036 11,301 12,778 6,476	18,401 21,424 11,391 12,530 6,476	8,015 6,577 5,589 5,274 2,065	20,215 16,193 23,116 24,360 12,660	8,015 6,237 5,589 5,274 2,605	4,073 3,090 4,72e 4,941 2,599	21,68° 15,888 13,08° 12,08¢ 6,776	15,066 13,474 11,477 11,984 6,348	120,044 101,414 97,054 101,670 64,347	41,602 30,752 25,418 24,673 13,023	41,153 30,632 25,166 24,481 12,639	21,689 15,565 13,085 12,085 6,776	60,431 56,771 58,394 14,111 43,463	21, 184 15,505 13,086 12,086	12,357 11,515 12,002 13,149 8,897
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	2,449 987 1,022 1,086 1,086	2,381 987 920 1,052 374	25,755 11,374 12,733 14,539 5,401	5,734 2,570 2,369 2,443	2,734 2,528 2,329 2,382	2,449 987 1,022 1,086	15, 909 7,059 8,834 9,978 4,382	2,449 987 1,022 1,085 1,085	3,317 1,467 1,927 2,151 999	3,359 2,183 1,913 1,110 876	3,225 2,048 1,778 1,076	35,198 24,978 24,017 14,963 12,700	7,139	7,039 4,329 3,861 2,164 1,898	3,354 2,183 1,880 1,110 876	23,333 17,032 16,713 10,942 8,959	3,359 2,183 1,880 1,110 1,110	3,643 3,650 2,603 1,995
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$120,000.	1,259 (2) 648 142 17	1,123 (2) 614 142 142	21,160 (2) 23,47 9,642 1,975	3,083 (2) 11,598 407 26	3,042 (2) 1,556 343 23	1,259 (2) 14,8 14,2	14,737 (2) 19,544 8,048 1,818	1,254 (2) 648 142 17	3,470 (2) 5,312 3,418	2,421 877 1,221 298 16.	2,21c 810 384 279 16	41,826 19,372 39,803 19,395 2,007	2,814 1,800 2,749 683 37	1,030 1,570 2,687 611	2,421 877 1,221 298	31,417 14,736 33,280 16,171 1,662	2,421 877 1,221 298 16	7,3.7 3,738 10,01 6,805
\$150,000 under \$200,000.	711	C) I	457	7	1	7.1	560 252	11	299	15	13	2,579	32	27	15	2,169 5,013	21	1,271
Returns under \$5,000	42,075 29,326 8,702	19,870 26,944 8,288	100,768 205,228 142,488	64,510 71,693 20,360	62,174 70,222 19,994	28,363 28,120 8,702	30,157 96,544 102,626	27,345 27,780 8,702	5,747 19,429 27,393	85,389 69,525 14,310	33,121 58,949 13,273	227,424 484,529 243,725	115,909 135,468 29,841	106,749 134,071 29,002	,4,101 ,09,202 14,277	91,297 283,720 182,347	77.7 14,202 14,277	18,3,4 57,920 50,952

Table 20. -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]

	redmi.M	Number of	Adjusted		Exemptions other than	Taxable income	псоше	Income tax a	tax after edits	Number 1	Number of	Adjusted		Exemptions other than	Taxable income	псоше	Income tax a credits	after ta
Adjusted gross income classes	Ø	joint	income (Thousand	exemptions to (Thousand dollars)	or ess and	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	Ø	joint returns	. g	exemptions (Thousand dollars)	age or blindness (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Atl	Atlanta, Georgia	ia							Baker	Bakersfield, California	fornia			
Total	338,393	194,517	11,927,262	596, 396	580,461	271,249	1,048,233	271,249	246,902	93,967	67,317	1521,414	179, 193	174,900	71,960	291,196	71,626	67,547
No adjusted gross income	1,997	1,011	(2)	3,367	2,776	1	1	1	,	1,685	(2)	(2)	3,643	3,182	1	ı	1	ì
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000	33, 159 36, 430 43, 461 32, 678 38, 284	3,364 8,407 14,980 17,234 21,864	18, 399 55, 286 110, 416 112, 725 172, 909	28, 192 47, 600 63, 334 57, 442 72, 082	26,414 45,109 61,059 55,873 69,822	9, 372 18, 388 33, 787 26, 105	1, 336 10, 995 34, 995 40, 657 73, 419	9, 372 18, 388 33, 787 26, 105 33, 754	268 2,196 6,996 8,159 14,868	10,359 7,588 9,664 8,485 9,175	4,204 5,152 5,768 6,981	5,874 10,239 24,035 29,664 40,855	9,994 11,917 14,736 17,750 21,705	9,594 10,872 13,684 17,689 21,243	(2) 2,797 6,102 6,431 7,547	(2) 1,425 5,134 8,203 11,823	(2) 2,797 5,768 6,431 7,547	(2) 281 1,000 1,650 2,393
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000.	40,509 24,061 20,375 13,006 13,845	28,751 20,117 17,643 10,679 12,405	220,420 155,232 152,232 109,942 131,018	85,408 47,930 45,497 26,141 28,672	84,529 47,870 44,407 25,499 28,202	38,449 23,959 19,996 13,006	97, 523 81, 851 77, 304 64, 437 79, 587	38,449 23,959 19,996 13,006	19,786 16,530 15,606 13,357 16,583	9, 143 10, 053 7, 628 5, 367 4, 019	8,160 9,616 6,535 5,367 4,019	50,469 65,968 56,917 46,489 37,870	19,610 20,474 14,961 13,224 7,915	19,549 20,273 14,961 13,103 7,915	8,710 10,053 7,527 5,367 4,019	21, 513 34,473 33,538 24,742 24,245	8,710 10,053 7,527 5,367 4,019	4,343 6,899 6,937 5,028 5,016
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	9,549 7,190 4,858 3,285 2,395	9,104 6,985 4,551 3,148 2,155	100,059 82,615 60,412 44,095 34,726	21, 091 15, 757 11, 085 7, 082 5, 152	20,906 15,613 10,880 6,959 4,926	9,549 7,190 4,858 3,285 2,395	62, 244 53, 592 39, 116 29, 311 23, 604	9,549 7,190 4,858 3,285 2,395	13,032 11,279 8,377 6,327 5,299	2,874 1,827 1,392 915 947	2,604 1,625 1,392 1,392 881	30,175 20,992 17,294 12,295 13,649	6,715 3,431 3,011 2,114 1,949	6,694 3,350 3,010 2,094 1,888	2,840 1,827 1,392 915	17,695 14,671 11,911 8,230 10,093	2,840 1,827 1,392 915	3,757 3,196 2,545 1,781 2,220
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$0.000 \$50,000 under \$100,000 \$100,000 under \$150,000	6, 327 2, 394 3, 660 734 127	5,713 2,189 3,352 681 121	108,115 53,010 118,641 47,967 14,515	14,550 4,782 9,049 1,754	14, 222 4, 577 8, 783 1, 651 259	6,327 2,394 3,660 127	74,927 40,201 91,158 37,869 11,459	6,327 2,394 3,660 127	17, 572 10, 213 27, 183 15, 530 5, 558	1,052 784 848 130 21	1,019 547 679 108 19	18,179 17,574 28,796 8,717 2,407	2, 161 1, 577 1, 933 1, 933 49	2,038 1,516 1,892 284 47	1,052 784 848 130 21	13,866 14,097 23,391 7,331 2,137	1,052 784 848 130 21	3,263 4,010 7,791 3,228
\$150,000 under \$200,000 \$200,000 or more	38	36	6,547	80	25 62	38	5, 108	331	2,596	m 60	25	502	19	18	O1 60	306	N 40	166
Returns wnder \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	186,009 111,796 40,588	66,860 89,595 38,062	467,896 768,844 690,522	272,017 233,648 90,731	261,053 230,507 88,901	121,406 109,255 40,588	161,402 400,702 486,129	121,406 109,255 40,588	32,487 81,862 132,553	46,956 36,210 10,801	23,790 33,697 9,830	90,607 257,713 173,094	79,745 76,184 23,264	76,264 75,801 22,835	25, 518 35, 676 10, 766	26,954 138,511 125,731	25, 184 35, 676 10, 766	5, 398 28, 223 33, 926
				Baltimore	Mary]	and												
Total	663,910	344,051	13,467,064	1, 121, 956	1,084,539	532,065	1,920,068	529,615	435,475									
No adjusted gross income	2,041	(2)	32,142	3, 673	2,623	1	1	1	•									
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	72,083 84,143 76,064 66,018 77,129	6,839 16,886 19,054 24,743 37,110	36,768 126,475 188,424 229,506 344,774	59, 908 104, 575 103, 021 117, 278 137, 962	56,524 96,549 96,750 114,803 135,383	13, 153 51, 209 61, 435 53, 335 69, 737	2,035 32,123 70,853 91,958 164,139	13, 153 49, 809 60, 735 52, 985 69, 737	6,334 13,830 18,528 33,485									
\$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.	74,710 61,048 40,936 25,233 18,788	49, 335 49, 012 37, 421 23, 982 17, 087	407,794 393,325 306,155 212,233 176,862	147, 169 128, 774 87, 647 55, 789 36, 530	143,659 125,743 85,858 54,409 36,140	72,478 60,044 40,936 25,233 18,788	194, 261 201, 230 169, 624 120, 238 114, 732	72,478 60,044 40,936 25,233 18,788	39, 246 40, 986 34, 365 24, 609 23, 839									
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000	17, 304 12, 092 7, 395 5, 784 3, 992	16, 659 11, 301 6, 924 5, 380 3, 662	181, 508 138, 817 92, 303 78, 066 57, 594,	37,426 24,401 15,144 11,694 8,128	36,948 23,993 14,791 11,434 7,908	17, 304 12, 092 7, 395 5, 784 3, 992	117, 109 94, 262 63, 793 55, 657 41, 874	17, 304 12, 092 7, 395 5, 784 3, 992	24,502 20,008 13,820 12,291 9,448									
\$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	9,789 3,916 4,271 990 99	9,106 3,627 3,651 915 915	165,471 86,802 143,026 66,057 11,922	22, 223 8, 645 9, 275 2, 292 2, 292 216	21,465 8,450 8,701 2,057 191	9,789 3,916 4,271 990 990	118,346 66,041 116,304 55,255 9,524	9,789 3,916 4,271 990 99	27, 347 16, 604 36, 826 22, 893 4, 761									
\$150,000 under \$200,000.	36	28	6,137 19,187	109	93	36	4,841 15,869	36	2,584									
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	377,478 220,715 65,717	105,822 176,837 61,392	923,805 1,496,369 1,046,890	526,417 455,909 139,630	502, 632 445, 809 136, 098	248,869 217,479 65,717	361,108 800,085 758,875	246,419 217,479 65,717	72,584 163,045 199,846									

Table 20. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

						111	DI VIDO	ill inoc	נבות	IMA	1,		J 10.	115 1 010	1001				
oredits	Amount (Thousand dollars)		120,54	1	(2) 1,164 2,530 5,143 6,882	8,870 9,672 14,149 8,155 5,417	5,835 5,065 3,163 3,454 2,767	6,898 5,622 12,064 7,798 2,581	1,14	15,779 46,263 58,502		99,728	'	78 737 3,620 3,791 3,906	9,769 8,972 12,218 5,857 6,547	6,771 2,943 2,871 2,653 2,082	2,470 2,904 7,031 5,184 1,132	9.70	12,132
Income tax credi	Number of returns		140,656	-	(2) 9,589 12,534 16,240 18,920	17,603 15,199 17,860 8,136	4,064 3,229 1,683 1,682	2,396 1,381 1,324 322 50	21	59,720 63,438 17,498		110,579	-	2,756 7,113 12,844 9,46	17,341 12,651 13,779 5,598 5,290	4,662 3,024 1,463 1,274 931	1,54 656 834 209 21	12 9	41,281
іпсоше	Amount (Thousand dollars)		521,403	,	(2) 5,835 12,690 36,034 34,544	43,703 43,703 39,508 39,118	27,934 23,913 14,623 15,833	29,801 22,726 37,889 18,148 5,049	2,160	79,399 227,349 214,655		956,867		388 3,731 18,370 18,773 19,198	-8,104 -4,700 -60,009 -28,657 31,732	32,313 23,388 13,085 11,983	19,304 11,529 22,170 12,049 2,151	1,805	213,202
Taxable i	Number of returns		141,321		(2) 9,589 12,534 16,905 18,929	17,603 15,199 17,860 8,136 4,640	1,064 1,683 1,683 1,882	2,396 1,381 1,324 322 50	15	60,385 63,438 17,498	teut	111,245	ī	2,757 2,757 13,176 9,476 9,092	17,341 12,651 13,774 5,598 5,290	4,662 3,024 1,463 1,274	1,54 656 33: 203	12	41,947
Exemptions other than	age or blindness (Thousand dollers)	ваш, Адараше	323,094	(2)	18,369 20,592 27,652 39,471 41,301	38,350 34,281 42,728 16,671	7,964 6,988 3,154 3,322	4,820 2,908 3,008 665 86	32 20	147,936 139,189 35,969	ort, Connecticut	201,708	(2)	8,686 11,411 11,690 11,936 16,167	32,047 26,144 28,668 11,319 11,944	9,814 6,545 2,828 2,812 2,166	3,496 1,526 1,632 356	24 14	00,333
	(Thousand dollers)	Birmingham,	329,960	(2)	19, 151 21, 897 27,775 20, 991 42, 100	38,596 34,281 42,928 15,732	8,111 7,178 3,219 3,385 3,132	4,970 3,185 3,092 702 105	37	152,527 140,295 37,138	Bridgeport,	211,428	(2)	10,080 13,667 13,148 13,253 16,827	32,507 26,144 28,990 11,541	10, 200 6,646 2,848 2,833	3,619 1,568 1,859 392	27	67,742
Adjusted	Income (Thousand dollers)		1991,238	(2)	9,047 26,243 14,047 76,759 92,471	100,470 98,179 136,419 67,724 44,403	42,615 37,030 20,985 22,651 19,386	41, 193 30,770 46,712 21,357 5,927	2,594	248, 349 447, 195 295, 694		1748,317	(2)	6,496 17,274 36,490 36,637 42,035	96,282 82,146 103,166 47,927 50,008	52,379 34,560 18,176 17,158	26,715 15,006 27,883 13,462 2,503	2,053	138,551
٠.			114,910	(2)	3,506 4,577 9,718 12,712 13,890	12,408 13,868 15,992 7,138	3,855 3,088 1,612 1,647 1,305	2,291 1,308 1,216 294 50	115	44,505 53,713 16,692		76,610	(2)	(2) 2,925 2,581 2,799 6,538	12,755 11,552 12,681 5,266 5,290	1,423 2,889 1,361 1,204	1,474 656 733 181	111	15,177
Number	ω		181,630	(2)	21,278 17,799 17,444 22,405 20,361	18,268 15,199 18,193 8,136 4,640	1,064 1,064 1,683 1,682	2,396 1,381 1,324 322 50	15	99,696 64,436 17,498		129,802	(2)	12,814 12,137 14,479 10,639	17,508 12,651 13,779 5,598 5,290	4,995 3,024 1,463 1,274 931	1, 54 656 83. 209 21	12	54,826
tax after redits	Amount (Thousand doilers)		69, 397	•	(2) 491 999 3,176 2,686	4,429 7,641 6,544 6,270 4,958	4,213 4,438 1,955 2,086 1,417	4,300 1,960 6,030 3,326	232	7,375 29,842 32,180		722,986	1	787 7,659 21,296 42,369 49,672	55,314 57,042 55,851 46,749 33,925	35,148 26,105 19,044 14,625 13,185	23, 166 23, 215 72, 645 49, 923 20, 759	7,811	121,783
Income tax a credits	Number of returns		81,058	•	(2) 4,634 4,898 11,279	10,520 10,697 9,250 6,465 3,911	2,991 2,671 1,096 971 605	1,513 439 846 133	wr	28,924 40,843 11,291		797,158	1	29,089 61,387 83,174 109,433	96,931 79,831 65,774 45,451 27,054	25, 295 16,049 10,601 7,117 5,932	15,874 5,394 9,126 2,335	113	383,688
income	Amount (Thousand dollers)		308,071	1	(2) 2,600 5,015 15,895 13,199	22,017 37,712 32,325 30,671 23,902	20,088 20,822 9,056 9,556	18,682 7,732 20,248 7,683 1,686	2,186	36,829 146,627 124,615		3,069,618	1	3,936 38,745 107,982 212,126 246,208	272,065 280,197 271,838 225,412 163,023	168,097 122,613 88,503 65,862 59,238	193,707 90,544 237,189 121,304 41,674	14,605	1,212,535
Taxable	Number of returns	ır, Texas	81,412	1	(2) 4,988 4,898 11,279 7,149	10,520 10,697 9,250 6,465 3,911	2,991 2,671 1,096 971	1,513 439 846 133 16	e/ (-	29,278 40,843 11,291	etts	302,106	'	29,194 63,053 84,508 110,870 100,938	96,931 79,831 65,774 45,451 27,054	25,330 16,049 10,601 7,152 5,932	15,874 5,394 9,126 2,338	113	388,563
Exemptions other than	age or blindness (Thousand dollars)	Beaumont-Port Arthur,	202,127	(2)	10,905 13,460 14,022 23,323 19,407	25,205 22,982 24,059 15,311 8,306	6,655 5,726 2,431 1,730 1,410	3,247 847 1,784 255 29	2 EJ		Σ	1,371,541	3,136	76,992 79,715 103,236 131,732 154,177	177,462 155,550 138,637 93,902 50,666	53,165 32,939 21,860 14,476 13,097	33,081 11,848 19,839 4,787	184 308	548,988 616,217
Total	exemptions (Thousand dollars)	Beaumon	207,889	(5)	11,721 16,205 14,274 23,788 20,163	25,385 22,982 24,059 115,311 8,306	6,776 5,726 2,491 1,750 1,450	3,347 908 1,907 272 32	6 15	87,166 96,043 24,680	Boston,	1,456,871	4,045	84,756 94,302 117,635 142,695 164,576	185,099 160,020 141,808 95,996 51,728	54,497 33,814 22,438 14,860 13,524	34, 492 12, 321 21, 398 5, 346 942	221 358	608,000
Adjusted	income (Thousand dollars)		1579,750	(2)	5,221 15,275 20,131 46,235 39,651	57,764 70,693 68,146 54,714 36,811	31,357 30,609 13,699 13,069 8,779	25,558 9,788 25,308 8,591 1,983	499	119,900 288,128 171,722		15,296,028	.38° €	59,337 137,263 252,591 412,015 478,009	544,391 527,805 478,145 384,785 258,795	265,742 184,940 132,745 96,312 86,052	271,893 121,207 308,949 153,539 53,542	19,280	1,330,835
Number of	joint		73,837	(5)	(2) 4,269 4,203 8,248 6,375	9,071 9,990 8,897 6,366 3,812	2,858 2,568 1,030 971 605	1,480 439 7779 129	m o	24,819 38,136 10,882		442,710	(2)	7,230 14,631 22,772 29,351 43,612	59,736 57,415 54,164 39,444 24,518	23,399 14,986 9,929 6,153 5,400	13,492 4,716 7,959 2,001	91	118,290
Number	of returns		104,572	(2)	11,245 10,622 8,228 13,048 8,698	10,520	2,991 2,671 1,096 971 605	1,513 439 846 133 13	7 33	52,338 -0,943 11,291		348,372	2,850	108,689 93,043 101,013 117,428 106,683	79,212 81,137 66,647 .5,451 27,388	25,365 16,119 10,673 7,152 5,932	15,945 5,394 9,198 2,342	113	529,706 319,835
	Adjusted gross income classes		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.	\$5,000 under \$6,000. \$50,000 under \$7,000. \$50,000 under \$5,000. \$8,000 under \$9,000.	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$10,000.	\$150,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.		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. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	\$15,000 under \$20,000 \$25,000 under \$55,000 \$25,000 under \$50,000 \$50,000 under \$100,000, \$100,000 under \$150,000	\$150,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000

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

Table 20. -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]

							arosysti	פתוח דוסוו	arne recurrie									
	Number	Number of			Exemptions other than	Taxable i	income	credits	redits	Number	Number of	Adjusted		Exemptions other than	Taxable income		Income tax arter credits	arter
or Adjusted gross income classes	100	joint	income (Thousand	S	age or blindness (Thousand	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand	£Q			exemptions b	age or blindness (Thousand	Number of returns	Amount (Thousand	Number of returns (	Amount (Thousand
			(-1970)	Buffalo,	New	York								Canton, Ohio				(0.1810)
Total	445,358	269,460	12,508,150	782,922	754,908	373,119	1,398,357	372,304	316,625	102,293	70,165	1593,076	184,736	178,708	86,261	335,900	86,261	76,559
No adjusted gross income	1,605	(5)	(2)	2,929	2,537	-	,	+	,	(2)	(2)	(2)	(2)	(2)	1	-	ı	'
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	49,110 40,929 41,740 33,962 46,383	3,816 10,305 14,524 14,983 25,914	26,272 61,287 105,610 120,085 209,156	38,884 44,797 61,083 49,115 80,691	35,777 37,217 57,072 46,379 78,333	12,661 26,890 29,759 30,240 43,909	2,147 16,468 36,897 56,307 96,851	12, e61 26, 789 29, 380 29,905 43,909	429 3,266 7,329 11,361 19,750	7,885 10,203 9,868 9,150 10,694	(2) 3,487 5,153 4,536 6,279	4,224 15,431 24,728 32,200 48,095	6,289 12,670 14,597 15,905 18,412	6,109 11,566 13,680 14,730 17,316	(2) 6,605 7,438 7,422 10,061	(2) 3,857 8,138 11,656 23,541	(2) 6,605 7,438 7,422 10,061	(2) 772 1,628 2,319 4,693
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$6,000 under \$9,000 \$9,000 under \$10,000	57,299 57,637 37,083 22,584 14,171	43,303 49,886 30,650 20,691 13,792	314, 962 373, 956 276, 133 191, 335 134, 589	119, 638 127, 395 80, 861 52, 102 33,005	118, 383 126, 293 79, 876 51, 056 32, 143	55,703 57,637 36,749 22,584 14,171	150,773 191,628 156,995 111,446 81,066	55,703 57,637 36,749 22,584 14,171	30,547 38,860 32,306 23,031 16,836	12,984 10,327 9,463 8,066 3,817	10,994 8,670 8,699 8,066 3,817	71,896 66,559 70,646 67,572 36,500	27,943 20,868 20,536 18,941 7,328	27,485 20,868 19,879 18,941 7,328	12,219 10,327 9,463 8,066 3,817	33,936 36,627 39,329 39,130 24,491	12,219 10,327 9,463 8,066 3,817	6,876 7,473 8,019 7,981 5,082
\$10,000 under \$11,000 \$11,000 under \$12,000 \$1,000 under \$13,000 \$13,000 under \$14,000	12,086 7,940 4,645 3,030 2,256	11,688 7,597 4,546 2,831 2,223	126,603 91,014 58,215 40,891 32,594	26,281 15,898 9,976 6,304 5,375	26,022 15,639 9,778 6,104 5,315	12,086 7,940 4,645 3,030 2,223	81,452 62,282 40,085 28,545 21,964	12,086 7,940 4,645 3,030 2,223	16,970 13,192 8,597 6,233 4,830	2,917 1,723 1,174 739 336	2,850 1,656 1,107 1,107 336	30,498 19,758 14,678 10,005 4,866	6,218 3,641 2,577 1,531 1,05	6,218 3,601 2,557 1,531 1,63	2,917 1,723 1,174 1,174 336	20,323 13,647 9,955 7,439 3,574	2,917 1,723 1,174 1,174 336	4,250 2,906 2,154 1,638
\$15,000 under \$20,000. \$20,000 under \$25,000. \$55,000 under \$50,000. \$50,000 under \$150,000.	6,308 2,766 2,821 827 127	5,699 2,500 2,523 7767 117	108,825 61,361 90,639 52,578 16,015	13,762 6,286 6,376 1,782	13,225 5,869 5,995 1,625 1,85	6,308 2,766 2,821 821 127	78,237 45,059 69,853 41,369 12,804	6,308 2,766 2,821 821 127	18,237 11,334 21,032 16,591 6,402	1,343 404 809 157 22	1,209	22,510 8,979 26,746 10,253 2,694	2,759 910 2,083 339	2,639 829 1,981 311	1,343	16,745 6,871 21,845 8,840 2,367	1,343 404 809 157 22	3,906 1,766 6,795 3,890 1,227
\$150,000 under \$200,000 \$200,000 or more	27	25	4,592	61	33	27	3,536	27	1,841	m eo	w r	3,933	14	11	6, 60	3,051	m <b>6</b> 0	197
Returns wider \$5,000	213,729 188,774 42,855	70,605 158,322 40,533	518,901 1,290,975 698,274	277,499 413,001 92,422	257,315 407,751 89,842	143,459 186,844 42,816	208,670 691,908 497,779	142,644 186,844 42,816	42,135 141,580 132,910	48,001 44,657 9,635	20,750 40,246 9,169	124,522 313,173 155,381	68,294 95,616 20,826	63,822 94,501 20,385	32,734 43,892 9,635	47,326 173,513 115,061	32,734 43,892 9,635	9,439 35,431 31,689
				Charleston,	West	Virginia									!			
Total	76,887	51,461	1437,771	142,579	139,541	64,795	248,935	64,795	55,043									
No adjusted gross income	(2)	(2)	(2)	(3)	(2)	,	1	,	•									
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	8,105 8,863 5,442 6,437 8,325	(2) 2,554 1,445 3,547 7,324	4,156 12,810 14,169 21,815 37,659	8,329 9,978 6,665 9,973 17,907	7,730 8,715 6,399 9,973 17,707	(2) 4,870 5,330 5,777 7,660	(2) 3,013 5,887 9,118 16,599	(2) 4,870 5,330 5,777 7,660	(2) 602 1,177 1,836 3,335									
\$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	6,080 8,199 8,407 5,542 3,237	4,976 6,769 8,296 4,546 3,237	33, 151 53, 142 62, 079 47, 241 30, 707	13,874 18,617 21,229 10,904 7,633	13,542 18,617 21,229 10,904 7,633	6,080 8,199 8,407 5,542 3,237	15,165 27,961 32,629 30,766 17,959	6,080 8,199 8,407 5,542 3,237	3,018 5,708 6,581 6,481 3,702									
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1,496 1,596 865 1,131	1,462 1,563 865 1,065	15,713 18,279 10,796 15,164 8,616	3,350 3,072 1,955 2,336 1,294	3,310 3,072 1,915 2,336 1,274	1,496 1,596 865 1,131	10,232 12,615 7,404 11,040 6,390	1,496 1,596 865 1,131	2,142 2,677 1,591 2,444 1,431									
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,294 364 463 104	1,228 298 396 99	21,672 8,150 15,480 6,620	2,588 854 1,170 238	2,469 795 1,091 220	1,294	16,628 6,573 12,341 5,666	1,294 364 463 104	3,910 1,768 3,851 2,351									
\$150,000 under \$200,000. \$200,000 or more.	m (v	27	509	N N	w.4	60 N	374	W C1	212									
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	37,507 31,465 7,915	16,094 27,824 7,543	89,959 226,320 121,492	53,455 72,257 16,867	51,127 71,925 16,489	25,415 31,465 7,915	34,868 124,480 89,587	25,415 31,465 7,915	7,003									
									1	E				ļ				

Table 20. —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]

				-				Income tax after	after					evernot fone	-		Income tax after	after
	Number	Number of	71	Total	other than	Targara	amoone.	credita		Number	4	<del></del>	Total	other than			credita	(3)
Adjusted gross income classes	of returns	joint	Income (Thousand	(Thousand (	blindness (Thousend	Number of returns	Amount (Thousand dollars)	Number of returns	Amount Thousand	of returns	Joint returns	income (Thousand dollers)		Olindness (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)
			( )	Charlotte, North		Carolina							Chattenoogs,	Tennessee-C	Georgia			
Total	88,518	47,563	1508,083	158,548	155,580	101,69	271,394	69,101	64,000	66,063	58,985	1491,306	174,638	170,366	74,261	256,402	74,261	60,036
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	t	1	-	,	(2)	(2)	(2)	(2)	(3)	1	1	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$5,000. \$3,000 under \$5,000.	10,505 10,909 10,055 9,629 7,084	4,673 4,124 4,432	4,877 16,820 25,419 33,316 31,659	7,567 15,196 13,581 17,473	7,108 14,655 13,339 17,274 15,696	(2) 6,595 7,566 7,008 6,219	(2) 3,308 3,038 11,970 11,970	(2) 6,595 7,566 7,008 6,219	(2) 629 1,793 2,417 1,936	10,383	(2) 3,465 7,105 6,270 6,343	4,728 19,377 41,810 39,464 45,364	9,740 17,796 26,583 19,394 23,951	9,421 16,886 25,789 18,400 23,831	(2) 6,274 11,905 9,417 8,808	(2) 4,330 11,626 14,132 16,517	(2) 6,274 11,905 9,417 8,808	( <sup>2</sup> ) 850 2,314 2,781 3,304
\$5,000 under \$6,000. \$6,000 under \$7,000 \$7,000 under \$9,000. \$9,000 under \$9,000.	7,822 8,951 6,322 4,027 2,266	5,297 7,291 5,225 3,926 2,266		16,099	15,778 19,772 11,804 10,427 6,157	7,620 8,749 6,322 4,027 2,266	19, 216 28, 355 26, 501 17, 647 11, 618	7,620 8,749 6,322 4,027 2,266	3,793 5,773 5,425 3,606	8,253 8,799 6,666 2,756 3,362	7,262 8,140 5,907 2,756 3,362	44,716 57,456 49,972 23,260 31,673	18,787 18,052 14,714 4,458 5,657	18,590 17,854 14,427 4,458 5,657	8,253 8,739 6,666 2,756 3,342	18,307 20,757 27,554 15,052 19,234	8,253 8,799 5,756 3,362	3,678 6,181 5,589 3,090 3,962
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000, \$13,000 under \$15,000, \$14,000 under \$15,000,		2,403 1,167 1,128 953 529		5,318 2,778 2,453 2,244 1,312	5,233 2,778 2,347 2,182 1,271	2,439 1,308 1,164 1,059	15,942 9,409 9,189 9,266 4,964	2,439 1,308 1,164 1,059 529	3,291 1,994 1,951 2,020 1,074	1,816 1,008 604 539 571	1,816 1,008 470 539	18,928 11,615 7,560 7,227 8,254	3,675 1,996 1,027 1,212 1,291	3,636 1,996 1,212 1,212 1,210	1,816 1,008 604 539 539	12,406 7,924 5,502 5,065 5,065	1,816 1,008 60- 539 539	2,569 1,675 1,246 1,106 1,281
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$100,000. \$50,000 under \$100,000.	1,691 985 1,195 237 237	1,691 914 1,089 222 18	29,440 21,880 39,454 15,725 2,655	3,866 2,273 2,928 5,48	3,802 2,236 2,782 498 46	1,691 985 1,195 237 23	20,831 15,945 30,178 12,412 2,101	1,691	4,751 4,002 9,061 5,150 1,026	1,312 404 775 165 165	1,178 404 674 151 38	22, 154 9, 233 26, 399 10, 571 5, 044	2,765 950 1,618 368 76	2,684 910 1,537 1,537 69	1,312	16,008 7,494 20,805 8,627 3,955	1,312 404 775 165 165	3,732 1,913 6,416 3,544 1,899
\$150,000 under \$200,000\$200,000 or more.	8	6 7	1,398	19	17	18	1,087	40 ℃	585 1,303	ti ti	пп	2,251	28	23	ដដ	1,858	SI	1,034
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more	48,485 29,388 10,645	13,431 24,005	181	70,474	68,436 63,938 23,206	29,472	34,224	29,472 28,984 10,645	6,837 20,955 36,208	61,999	24,687	150,548 207,077	97,943 61,668 15,027	94,806 60,986 14,574	37, 167 29, 836 7, 258	46,724 110,904 98,774	37,167 29,836 7,258	9,273 22,500 28,263
	-	_		Chicago,	ago, Illinois	its							Cincinnati,	t1, Ohio-Kentucky	ntucky			
Total	2,378,283	1,300,208	721,136,31	3,906,425	3,735,271	2,050,710	9,423,671	2,044,276	2,278,427	379,087	506,459	12,167,731	637,591	608,665	311,789	1,263,937	310,028	304, 105
No adjusted gross income	9,710	3,911	313,325	12,977	10,656	1	,	ı	'	1,862	1,031	(2)	2,297	1,977	1	,	1	•
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000	220,510 211,509 187,499 224,205 250,660	13,698 36,974 44,818 59,500 107,832	116,015 318,316 469,167 786,670 1,128,953	174, 223 222, 239 231, 672 294, 281 382, 823	161,173 188,793 211,351 273,882 365,904	49,283 141,477 155,248 200,877 238,840	6,825 88,890 188,163 392,474 584,381	79,282 139,479 152,584 200,211 238,404	1,321 17,643 37,256 79,034 119,112	41,943 42,484 41,978 39,841 36,145	5,394 9,505 13,646 16,222 18,679	22,691 62,818 107,280 139,524 163,273	40,028 47,998 61,897 59,335 59,320	36,584 40,849 57,497 57,399 55,731	9,478 26,434 33,976 35,350 35,111	1,571 15,726 38,966 64,273 81,485	9,478 25,769 33,312 35,250 34,779	3,094 7,523 12,830 16,271
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$5,000 under \$9,000.	251,214 214,745 176,094 162,829 117,716	146,147 160,947 150,201 142,133 107,093	1,377,191 1,397,247 1,315,729 1,384,874 1,116,866	435, 308 420, 527 377, 989 352, 661 243, 494	419,011 409,006 372,112 346,334 238,984	246,760 211,667 175,347 162,393 117,716	740,341 760,415 735,011 813,572 708,291	246,427 211,334 175,347 162,393 117,716	151,843 155,799 150,861 168,762 148,349	37,855 36,720 28,516 21,245 10,330	26,565 29,779 22,473 19,415 9,669	208,504 239,232 213,771 180,539 98,190	75,514 73,999 60,767 47,634 20,794	74,634 72,841 59,072 46,580 20,594	36, 329 35, 955 27, 752 21, 245 9, 998	104,219 128,510 117,813 104,721 61,160	35,955 27,752 21,245 9,998	21,288 26,232 24,124 21,628 12,813
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$15,000 \$13,000 under \$14,000 \$14,000 under \$15,000	92,801 61,759 41,721 27,543 20,976	86, 383 57,730 39, 638 25, 600 19, 612	971,049 708,737 519,414 370,741 303,522	198,992 127,882 88,514 57,989 46,001	195,815 125,689 86,255 56,774	92,665 61,691 41,687 27,475 20,976	627,093 479,507 356,081 261,905 216,786	92,665 61,691 41,687 27,475 20,976	131,932 102,466 76,882 57,892 48,531	8,612 6,780 5,136 3,542 2,471	8,211 6,380 4,903 3,240 2,337	90, 181 77, 720 64, 166 47, 858 36, 029	18,827 15,062 11,009 7,316 5,268	18,607 14,762 10,608 7,014 5,167	8,612 6,780 5,136 3,542 2,471	58,233 51,514 43,886 34,109 26,374	8,612 6,780 5,136 3,542 2,471	12,149 10,941 9,438 7,518 5,899
\$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		47,559 17,906 24,432 6,278 1,018		112,695 44,408 61,666 15,627 2,535	109, 595 42, 637 58, 231 14, 405 2, 242	51,083 19,750 26,731 6,935 1,174	636, 376 337, e36 734, 414 387, 302 117, 674	51,083 19,750 26,731 6,935 1,174	148,767 86,603 231,873 164,564 59,561	5,558 2,608 4,126 1,032 166	4,987 2,207 3,625 931 149	95,694 58,061 138,832 70,110	11,958 5,760 9,801 2,329	11,616 5,459 8,976 2,116	5,558 2,608 4,122 1,030	71,477 44,496 111,298 58,015 17,126	5,558 2,608 4,122 1,030	16,916 11,320 34,842 24,399 8,604
\$150,000 under \$200,000	385	330	66,159	1,144	9896	385	55,252 195,282	383	29,930	71 66	61	12,264 24,138	160	134	71 65	9,556	71 65	5,121 10,846
Returns 45,000 under \$1,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	1,104,093 922,598 351,592	266,733 706,521 326,954	2,805,796 6,591,907 5,993,424	1,318,215 1,829,979 758,231	1,211,759 1,785,447 738,065	785,725 913,883 351,102	1,260,733	779,960 913,217 351,099	254,366 775,614 1,248,447	204,253 134,666 40,168	64,477 107,901 37,081	492,340 940,236 735,155	270,875 278,708 88,008	250,037 273,721 84,907	140, 449 131,279 40,161	202,021 516,423 545,493	138,588 131,279 40,161	40,027 106,085 157,993
Footnotes at end of table, See	text for	Description	See text for "Description of the Sample and Limitations	le and Limit	j,	the Data" E	the Data" and "Explanation of Classifications	tion of Clas	sifications	and Terms.	=_	1						

Table 20. -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	Total	Exemptions	Taxable	income	Income tax after credits	x after its	Monthon	,	Adjusted	Total	Exemptions other than	Taxable i	încome	Income tax	ne tax after credits
Adjusted gross income classes	Number of returns	Number of Joint returns	gross income (Thousand	Pu C	age or blindness (Thousand	Number of returns	Amount (Thausand	Number of returns	Amount (Thousand	to.		gross income (Thousend dollars)	ons br	age or blindness (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand
				Cle	Cleveland, Ohio	0,							Columbia,	South	Carolina			
Total	626,363	365,314	13,878,937	1,067,714	1,027,724	531,062	2,281,493	529,073	537,950	68,208	42,198	1322,122	132,381	130,146	48,675	153,147	48,675	34,278
No adjusted gross income	2,400	(2)	(2)	3,580	3,381	1	-	ı	1	(2)	(2)	(2)	(2)	(2)	1	1	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	59,103 51,516 52,323 48,287 70,595	5,515 10,805 14,528 18,666 30,313	31,033 76,455 130,618 168,224 318,109	47,863 60,147 70,194 71,966 107,439	44,019 52,534 64,023 67,404 101,370	14,140 30,390 39,919 41,527 66,877	1,946 19,592 47,174 74,280 162,290	14,139 30,390 38,925 40,553 66,877	386 3,909 9,229 14,741 32,884	8,590 6,898 11,245 8,970 8,161	(2) (2) 6,281 4,787 5,935	4,501 9,927 28,444 31,519 35,874	7,715 10,853 23,538 18,262 16,986	7,654 10,853 22,834 18,262 16,986	(2) 3,152 4,897 6,749 7,728	(2) 1,634 3,721 10,867 13,604	(2) 3,152 4,897 6,749 7,728	(2) 326 744 2,197 2,607
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000	68,644 77,087 54,769 40,205 28,008	46,570 61,329 46,741 36,587 25,255	375,748 500,142 412,590 341,234 265,722	133,579 156,796 111,547 86,548 56,107	130,493 155,959 110,173 85,891 55,468	66,885 75,329 54,438 40,205 28,008	184,244 265,256 237,575 201,151 168,886	66,885 75,329 54,438 40,205 28,008	37,487 54,435 49,003 41,767 35,418	7,058 3,792 (2) 4,169 (2)	6,175 3,462 (2) 4,169 (2)	38, 397 24, 135 (2) 35, 338 (2)	15,232 7,855 (2) 10,675 (2)	14,875 7,672 (2) 10,614 (2)	6,855 3,792 (2) 4,169	15,441	6,855 3,792 (2) 4,169	3,025
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	18,501 13,207 8,980 5,632 4,191	17, 127 12, 234 8, 045 5, 230 3, 890	193,704 151,392 111,786 75,587 60,435	38,372 28,099 20,082 12,998 9,475	37,889 27,433 19,660 12,717 9,275	18,434 13,207 8,980 5,632 4,191	127,476 102,589 75,646 52,028 42,478	18,434 13,207 8,980 5,632 4,191	26,931 21,845 16,344 11,407 9,451	1,052 474 533 674 (2)	963 429 533 674 2)	11,041 5,415 6,605 9,061 (2)	2,191 955 1,030 1,487 ( <sup>2</sup> )	2,164 902 1,007 1,443 (2)	1,052 474 533 674 (2)	7,280 3,721 4,519 6,421 (2)	1,052 474 533 654 (2)	1,515 805 963 1,387 (2)
\$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	10,565 4,033 6,420 1,449 230	9,760 3,663 5,816 1,299 1,299	181,063 90,435 212,856 94,644 27,527	24,070 9,137 15,435 3,344 500	23,045 8,713 14,448 3,030 439	10,532	132, 598 70, 531 166, 272 78, 689 21, 959	10,532 4,033 6,420 1,449 230	31,129 18,368 50,671 33,014 11,087	1,058 384 (2) 68 (2)	924 384 (2) (2)	17,784 8 564 (2) 4 500 (2)	2,378 1,135 (2) 170	2,258 1,091 (2) 166 (2)	1,058 384 (2) 68 (2)	12, 185 5, 550 (2) 3,649 (2)	1,058 384 (2) 68 (2)	2,793 1,336 (2) 1,529 (2)
\$150,000 under \$200,000	80	67	13,866	157	131	80	11,081	36	5,980	10	6.2	3,311	17	77	102	2,964	102	1,562
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	284,224	81,394 216,482 67,438	719,740	361,189 544,577 161,948	332, 731 537, 984 157,009	192,873 264,865 73,324	305,282	190,884 264,865	61,149 218,110 258,691	44,291 19,147 4,770	19,770	109,677	77,976	77,211	24,961 18,944 4,770	30,195 65,568 57,384	24,961 18,944 4,770	5,947 13,157 15,174
			- 1		Columbus, Ohio								1 R F	llas, Texas				
Total	232,136	136,957	11,387,583	384,998	372,040	196,914	828,178	196,250	192,458	377,915	239,974	12,250,958	664,671	642,446	305,525	1,312,292	304,534	321,121
No adjusted gross income	(2)	(2)	(2)	(2)	(2)		1	ı	'	3,275	2,023	312,773	5,168	4,780	ı	t	ı	1
Under \$1,000. \$1,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	23,800 20,683 23,441 20,845 23,006	1,962 3,428 5,760 9,510 13,301	12,259 30,509 58,605 73,672 104,067	18, 252 21, 973 26, 782 28, 090 43, 886	16,995 19,698 25,086 27,173 43,428	3,858 13,861 20,046 19,013 21,476	8,608 25,016 36,217 46,920	3,858 13,861 19,382 19,013	1,716 4,834 7,347 9,452	45,595 35,437 36,334 45,752 37,476	6,295 10,842 14,804 24,696 27,877	24,692 53,652 91,046 160,534 169,498	40,522 43,097 54,907 81,754 70,605	35,941 39,216 52,334 78,521 68,189	10,288 20,788 28,943 38,203 35,650	1,425 12,920 31,598 59,584 74,929	10,288 20,788 28,843 37,413 35,549	2,597 2,597 6,229 11,780 14,905
\$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.	26,093 25,471 13,762 12,627 13,192	19,944 20,550 11,468 11,631 12,096	143,541 165,300 103,416 108,356 124,793	51,855 49,961 28,303 27,154 27,134	49,483 48,743 27,644 26,955 26,953	25, 228 25, 370 13, 762 12, 627 13, 192	70,545 90,417 59,911 64,102 79,423	25, 228 25, 370 13, 762 12, 627 13, 192	14,216 18,470 12,256 13,303 16,578	39,507 25,502 25,696 18,410 16,857	31,804 21,003 23,035 16,082 16,353	217,249 164,931 192,161 156,309 160,470	79,018 53,172 55,765 40,102 36,230	78,655 52,396 55,394 39,179 36,109	37,984 24,740 25,696 18,410 16,857	104,868 85,960 105,101 93,598 100,762	37,984 24,740 25,696 18,410 16,857	21,195 17,386 21,530 19,334 20,945
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	8,210 4,104 3,571 2,202 2,037	7,910 3,904 3,404 1,969 1,770	85,866 47,036 44,527 29,591 29,380	17, 104 8, 309 7, 249 4, 885 4, 168	16,903 8,249 6,989 4,845 4,007	8,177 4,104 3,571 2,202 2,037	56,493 32,275 31,379 20,356 21,253	8,177 4,104 3,571 2,202 2,027	11,840 6,868 6,771 4,514 4,800	12,157 7,145 5,555 4,203 2,791	11,921 6,809 5,084 3,834 2,623	127,469 82,020 69,112 56,713	25,526 15,165 11,994 9,200 6,013	25,204 15,084 11,752 9,019 5,932	12,123 7,145 5,521 4,170 2,791	82,645 55,724 45,686 38,906 29,232	12,123 7,145 5,521 4,170 2,791	17,270 11,805 9,924 8,590 6,559
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000.	4,044 1,437 2,373 422 74	3,810 1,304 2,140 391 70	68,585 32,452 80,309 27,754 8,975		8,022 3,109 5,258 888 157	4,044 1,437 2,373 422 422	51,972 25,693 66,736 23,813 7,470	4,044 1,437 2,373 422 74	12,154 6,718 21,263 10,155 3,782	6,993 3,260 4,409 1,267 160	6,556 2,923 3,967 1,177	119,817 71,864 149,509 82,973 19,418	15,854 7,398 9,724 2,813 343	15,128 7,197 9,240 2,599 306	6,993 3,260 4,409 1,267 1,567	87,575 56,511 124,150 71,189 15,611	6,993 3,260 4,409 1,267 1,267	20,497 14,707 39,544 30,440 7,732
\$150,000 under \$200,000\$200,000 or more	16 24 24	28	2,768	31	57	16	2,170	16 24	1,264	57	51	9,825	125	107	57	8,294	57	4,284
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	112,477 91,145 28,514	34,563 75,689 26,705	277,023 645,406 465,154	140,548 184,407 60,043	133,764 179,778 58,498	78,254 90,179 28,481	117,448 364,398 346,332	77,590	23,487 74,823 94,148	203,869 125,972 48,074	86,537 108,277 45,160	486,649 891,120 873,189	296,053 264,287 104,331	278,981 261,733 101,732	133,872 123,687 47,966	180,456 490,289 641,547	132,881 123,687 47,966	35,793 100,390 184,938
Footnotes at end of table. See	text for	Description	n of the Sam	See text for "Description of the Sample and Limitations	Jo	the Data"	and "Explana	"Explanation of Classifications	ssifications	s and Terms.	=							

Table 20. —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]

Î	er	Amount	(Thousand dollars)			148,005		225 1,765 3,402 4,610	225 225 3,402 4,610 10,854 15,665 18,513 18,713 18,713 18,713 18,713 18,713	1,705 1,705	1,000 1,	1, 225 1, 765 10, 854 10, 8	1, 705 1, 705	1,705 2,25 2,50 1,705 1,70	1, 125 1, 125 1, 125 1, 125 1, 125 1, 125 1, 137 1, 137 1, 135 1, 135	11,705 11,705 11,705 11,705 11,705 11,705 11,705 11,705 11,703	1, 1222 1, 1222 1, 1222 1, 1222 1, 1233	1, 10   1, 1	85, 600   1, 222   1,	1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	1, 122   1, 123   1
	Income tax after credits				210,823	i	7,178 13,863 14,463 12,168 25,559	27, 883 28, 744 20, 212 16, 588 13, 755	9, th 3 5, 273 4, 205 2, 104 1, 737	4,042 1,470 1,410 425 49	35	73,231 107,182 30,410		77,292	1	9,190 9,100 7,36 7,36 7,38	9,947 9,534 6,048 5,417 4,84,4	1,750 1,289 1,194 1,194 829	1, +26 999 228 228	0.0	30,786 8,451 35,930 28,037
	Incor	Number	of returns								83.				1					267	
	income	Amount	(Thousand		864,566		1,134 8,905 17,208 22,524 53,678	76,655 91,429 82,453 88,488 77,948	67,421 41,135 36,888 20,064 18,311	52,923 25,843 38,974 23,403 4,971	2,428	103,449 416,973 344,144		075,600		321 2,810 11,835 11,0+8 11,0+8	25,982 30,786 23,981 24,480 30,138	18,362 15,060 10,172 7,471 6,884	17,668 7,989 27,740 12,974 2,308	2	137,367
	Taxable	Number	or returns		211,487	•	7,178 14,195 14,795 12,168 25,559	27,883 28,744 20,212 16,588 13,755	9,643 5,273 4,205 2,104 1,737	1,470 1,470 1,410 425 425	35	73,895 107,182 30,410	, B	77,626		2,500 2,588 4,53 2,53 7,982	9,53. 6,53. 5,117 5,117 9,484	2,750 1,989 11,194 829	1,126	61.60	31,120
	Exemptions other than	age or blindness	(Thousand dollars)	Dayton, Ohic	442,556	(2)	19,546 21,504 23,284 26,140 47,472	55,476 68,468 46,913 33,990 32,414	20,543 11,756 9,350 4,609 3,586	8,177 2,966 3,562 919 83	83	139,650 237,261 65,645	Moines, lowa	138,646	(2)	4,775 5,832 10,945 9,225 15,683	18,890 18,458 12,473 10,251 9,615	6,083 6,216 2,567 1,750 1,154	3,025 975 1,920 507	10	46,700
		exemptions	(Thousand dollars)	۵	454,843	(2)	20,064 25,193 24,781 26,859 49,209	56,273 68,927 47,033 34,967 33,073	20,783 11,777 9,410 4,669 3,706	8, 357 3, 147 3, 642 992 106	37	147,870 240,273 66,700	Des 1	145,582	(2)	4,955 7,216 12,004 10,289 16,145	18,890 19,582 12,874 10,512 9,875	6, 12- 4, 276 2, 567 1,829 1,254	3,06- 1,075 2,198 5-1	ુલ	71,733
	Adjusted	_	(Thousand dollars)		11,502,209	(2)	13,315 32,642 46,152 55,165 122,357	154,441 188,021 150,616 143,067 130,257	101,618 60,501 52,390 28,254 25,125	69,043 32,470 47,730 27,385 5,899	2,863	269,026 766,402 466,781		1543,342	(2)	3,470 10,384 26,618 27,201 39,591	54,904 64,206 45,138 45,909 47,884	28,788 22,823 14,908 11,158	24,296 10,570 34,813 15,400 2,674	338	106,885
					154,526	(2)	1,960 4,457 5,956 6,489 16,721	18,181 24,558 19,115 14,827 12,759	9,243 5,106 4,105 2,037 1,536	3,674 1,337 1,376 395 45	32	36,185 89,440 28,901		55,112	(2)	(2) 670 2,560 4,013 6,535	7,746 8,422 5,714 4,547 4,282	2,651 1,922 1,094 829 630	1, 34 56. 139 209 209 22	26	30,711
		c)			248,000	(2)	25,429 22,174 18,387 15,761 26,725	28,215 28,844 20,212 16,920 13,755	9,676 5,273 4,205 2,104	4,042 1,470 1,410 425 49	35	109,611 107,946		87,565	(2)	6,829 6,842 10,369 7,740 8,740	9,947 9,869 6,048 5,417 4,984	2,750 1,989 1,194 829 664	1,426 464 499 228 22	2.6	36, 724
Wanna a a a a a a a a a a a a a a a a a	me tax after credits	Amount	(Thousand dollers)		76,010	1	(2) 450 1,637 2,213 5,085	6,533 7,148 10,290 6,041 6,567	4,854 2,686 1,479 1,930 1,235	2,849 2,467 7,330 3,113 1,016	348	9,442		289,420	-	172 2,723 5,774 8,255 15,260	16,354 21,538 22,898 21,601 20,211	15,677 13,217 10,832 7,176	23,414 10,101 31,713 15,174 2,980	1,774	32,189 102,602 15., 629
	Income ta	Number	oi returns		85,144	1	(2) 4,723 6,112 7,061 10,422	12,361 10,143 12,015 5,849 5,262	3,370 1,712 843 878 538	975 544 849 129 18	44	29,650		286,179		5,80c 22,453 24,821 21,972 34,082	30,691 32,932 36,422 21,301 16,924	11, 069 8, 602 6, 130 3, 648 3, 286	8,256 2,508 3,840 703 58	22 82	109, 134
or court	income	Amount	(Thousand dollers)	linois	340,880	,	(2) 2,259 8,216 11,752 25,375	32,277 35,222 51,010 29,598 31,792	23,306 12,805 6,946 8,736 5,463	12,218 9,593 23,137 7,391 1,906	1,009	47,880 179,899 113,101		1,231,592	•	868 13,746 29,227 41,263 75,360	80,560 107,669 110,692 104,423 95,927	74, 923 62,423 50,262 32,946 32,988	100, 996 40, 262 102, 091 36, 502 5, 874	3,374	160,464
	Taxable	Number	of returns	e, Iowa-Illinois	85,810	1	(2) 5,056 6,112 7,394 10,422	12,361 10,143 12,015 5,849 5,262	3,370 1,712 34,3 878 538	975 544 849 129 18	44	30,316 45,630 9,864		287,045	'	5,806 22,453 24,821 22,404 34,516	30,691 32,932 26,422 21,301 16,924	11, 667 8, 602 6, 130 3, 648 3, 286	8,256 2,508 3,840 703 58	25 50	110,000
	Exemptions,	age or blindness	(Thousand dollars)	Island-Moline,	169,888	(2)	5,269 5,984 10,726 10,086 16,018	28,128 21,879 26,165 12,372 10,309	7,139 3,927 2,118 1,517 1,153	2,072 1,188 2,037 2,833	99	49,552	Denver, Colorado	543,274	1,912	23,581 22,942 33,286 35,296 59,859	58,403 67,189 52,759 45,557 36,364	26,5 an 18,631 12,658 7,655 7,123	18,207 5,860 7,712 1,501 1100	52	260,272
		exemptions	(Thousand dollars)	Davenport-Rock I	176,503	(2)	5,530 7,757 10,908 10,886 16,477	28, 328 23, 001 27, 167 12, 372 10, 510	7,238 3,967 2,159 1,557 1,153	2,091 1,249 2,120 311	7	53,227 101,378 21,898	Denv	562,821	2,035	24, 864 26, 408 36, 795 36, 192 62, 348	59, 914 67, 749 53, 675 40, 125 36, 563	26,812 18,872 13,040 8,054 7,264	18,641 6,020 8,692 1,620 125	35 106	189,443 264,026
	Adjusted	income	(Thousand dollars)	Daven	1591,105	(2)	4,000 10,523 19,547 27,706 48,788	70,674 67,556 90,837 49,816 49,067	35,393 19,398 10,510 11,806 7,788	16,271 12,139 28,806 8,540 (2)	673	108,249 327,950 154,906		12,116,033	(2)	17,011 .4,192 75,666 92,862 163,755	169, 943 213, 242 197, 627 181, 109 160, 764	122,859 98,768 76,160 49,109	141,200 54,680 129,478 45,099 7,115	4,393	384,685
	Number of	joint			63,445	(2)	(2) (2) 2,340 2,741 5,582	8,847 9,276 111,353 5,849 5,262	3,370 1,712 843 811 811	941 510 814 125	22	13,205		208,928	1,028	2,142 5,041 12,077 11,294 22,070	23,579 28,806 22,118 19,672 15,170	11,064 8,167 5,628 3,347 3,152	7,820 2,408 3,538 640 53	12.5	53,702
	N.mber	·			100,185	(2)	8,645 7,532 7,939 8,035 10,729	12,800 10,476 12,015 5,849 5,262	3,370 1,712 843 878 538	975 544 849 129 18	44	43,919		335,363	1,336	24,512 29,400 30,292 26,147 36,098	31,021 33,068 26,422 21,301 16,924	11,736 8,602 6,130 3,648 3,286	8,256 2,508 3,840 703 58	22	128,736
		Adjusted gross income classes			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.	\$5,000 under \$7,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$00,000. \$50,000 under \$150,000.	\$150,000 under \$200,000	Returns under \$5, NX). Returns \$5,000 under \$10,000 Returns \$10,000 or more.		Total	:	Under \$1,000 \$1,000 under \$1,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$1,000. \$6,000 under \$7,000. \$7,000 under \$3,001. \$5,000 under \$5,001.	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$15,000 \$14,000 under \$15,000	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$60,000. \$50,000 under \$120,000.	\$150,000 under \$200,000 \$200,000 or more	Returns under \$5,000

Table 20. -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]

tax after edits	Amount	dollars)	58.867		115 502 2,012 2,766 4,166	7,472 7,885 5,860 4,363	2,148 1,468 1,650 1,148	2,405 1,478 3,101 2,212 960	228	9,561 30,409 18,897		100,101	. 1	(2) 724 1,330 2,342 4,161	10,528 8,152 7,116 7,737 10,226	6,868 3,260 3,260 1,394 1,635	4,651 2,239 6,473 4,006 602	784	8,577 43,759 47,765
Income tax a credits	Number		82.558		4,059 5,022 8,338 8,653 10,024	15,096 12,156 7,271 4,010 3,845	1,555 880 877 542 473	910 336 371 107 21	4 80	36,096		104,118	ı	(2) 5,889 6,967 7,849 10,284	19,447 12,072 8,330 8,334 8,334	4,683 3,365 1,706 1,606	1,526 504 839 172 14	9 %	32,088 56,883 15,147
income	Amount	dollars)	027 790	,	595 2,549 10,214 13,702 20,467	37,144 38,851 28,788 21,185 23,052	10,426 6,958 7,619 5,235 4,437	10,578 5,411 9,973 5,574 2,122	483	47,527 149,020 70,923		426,298	,	(2) 3,627 6,807 11,612 20,502	51,695 39,987 34,556 37,559 49,552	32,715 26,639 15,064 15,558 7,398	19,783 8,874 21,584 9,470 1,168	1,287	42,658 213,349 170,291
Taxable i	Number	returns	777.301 84.660	,	4,059 5,121 8,338 8,653 10,024	15,096 12,156 7,271 4,010 3,845	1,555 880 877 542 473	910 336 371 107 24	4 8	36,195 42,378 6,087		104,118	1	(2) 5,889 6,967 7,849 10,284	19,447 12,072 8,330 8,334 8,700	4,683 3,365 1,706 1,606	1,526 504 839 172	6 82	32,088 56,883 15,147
Exemptions other than	age or blindness (Thousand			(2)	9,153 10,255 14,609 15,413 20,093	34,399 27,593 17,075 8,257 7,020	3,083 1,952 1,839 1,033	2,428 647 649 211 201	14	70,011 94,344 12,946	, Michigan	233, 151	(2)	7,704	22,222 27,447 17,776 21,884 20,443	9,932 6,955 3,453 3,594 1,547	3,163 1,231 1,793 400	38	71,233
	exemptions (Thousand	dollers)	51 183,269	(2)	9,768 12,033 15,174 16,128 20,416	34,580 28,479 17,075 8,257 7,217	3,206 1,992 1,839 1,033	2,508 707 770 265	10	74,129 95,608 13,532	FlInt,	237,920	(2)	7,903 10,806 12,490 16,952 26,372	42,463 27,447 18,176 21,884 20,443	9,932 7,035 3,553 3,594 1,547	3,224 1,291 1,854 1,854 37	16	74,944 130,413 32,563
	income (Thousand	dollars)	1515.851	(2)	6,409 12,293 26,915 34,711 47,596	84,241 80,287 54,185 34,303 36,070	16,241 10,085 10,818 7,287 6,893	15,755 7,603 12,600 6,732 2,797	2,775	126,491 289,086 100,274		1767, 398	(2)	4,318 14,339 22,316 34,108 54,827	110,913 79,632 62,044 70,167 82,319	49,162 38,751 21,193 21,552 10,130	25,982 11,265 26,655 11,079 1,613	1,585	129, 224 405, 075 233, 099
Number of			66.124	(2)	(2) 3,391 4,524 4,855 7,101	12,430 10,918 6,834 3,909 3,568	1,555 880 775 508 406	809 269 304 101 24	10	21,824 38,659 5,641		86,405	(2)	(2) 2,465 4,001 5,636 7,735	15,132 10,987 7,332 7,667 8,700	1,549 1,639 1,606	1,459 504 772 155 10	13	21,872 49,818 14,715
Number	va		101.645	(2)	12,277 9,158 10,880 9,821 10,504	12,357	1,555 880 877 542 473	944 336 371 107	~1 to	52,894 42,630 6,121		122,358	(2)	9,073 9,353 8,900 9,683 12,019	20,214 12,405 8,330 8,334 8,700	;,683 3,365 1,706 1,606	1,526 504 839 172 14	6 02	49,228 57,983 15,147
after	Amount	dollers)	1.017.613	1	821 8,656 16,431 29,526 48,408	87,866 78,721 94,379 78,551 75,258	60,560 47,372 35,177 27,184 21,599	67,633 29,513 86,335 51,750 21,019	9,105	103,842 414,775 498,996		46,135		(2) 534 1,123 1,390 2,710	3,115	2,507 2,314 1,450 1,564	2,762 (2) 6,335 3,268 827	199	5,807 16,388 23,940
Income tax after credits	Number		1.028.820	+	27,510 69,740 69,931 83,241 104,840	147,365 119,440 110,411 78,048 62,099	42,481 29,194 19,100 13,087 9,238	23,368 6,770 10,039 2,233 398	115	355,262 517,363 156,195		56,294	1	(2) 4,313 6,092 6,505 7,607	7,936 6,034 2,873 4,838 (2)	1,657 1,396 1,396 704	(2) 815 128 128	w w	25,901 23,262 7,131
income	Amount (Thousand	dollars)	7. 359, 623	+	4,098 43,855 83,513 147,920 239,143	431,356 386,915 460,004 380,702 361,029	287,975 222,977 163,251 124,015 96,366	291,690 115,041 276,125 122,271 41,182	16,832	518,529 2,020,006 1,821,088		162,531	1	(2) 2,676 5,601 6,899 13,453	16,010 17,506 10,368 26,826 (2)	11,822 10,905 6,826 7,047 4,284	11,663 (2) 20,892 7,551 1,764	413	28,881 80,178 88,472
Taxable i	Number	returns	1.031.872		27,511 70,740 70,683 84,342 104,940	147,365 119,440 110,411 78,148 62,099	42,481 29,194 19,100 13,087 9,238	23, 368 6, 770 10, 039 2, 233 398	115	358,216 517,463 156,195		56,394	,	(2) 4,313 6,092 6,505 7,607	8,035 6,034 2,873 4,838 (2)	1,657 1,396 1,396 704	(2) 815 128 128	W 10	25,902 23,361 7,131
Exemptions other than	age or blindness (Thousand	dollars)	504 2 126 915 1		107,916 117,111 125,399 139,886 195,948	279,550 263,616 236,542 175,952 138,355	92,283 63,758 41,665 27,094 19,423	51,124 14,638 21,875 4,914 975	215	694,616 1,094,015 338,284	Paso, Texas	156,299	(2)	12,174 10,351 17,161 19,320 24,774	22,481 15,085 7,606 8,309 (2)	3,417 3,124 1,917 1,387	1,801 (2) 1,652 345 36	90	84,357 56,671 15,271
Total	exemptions (Thousand	dollars)	2 196 504	_	114, 296 132, 839 133, 539 146, 589	287,152 267,996 239,701 178,154 139,075	93,547 64,461 42,227 27,638 19,704	52,570 15,101 22,839 5,248 1,045	249	739,423 1,112,078 345,003	El P	977,772	(2)	12,506 10,590 17,281 19,532 24,774	22,600 15,085 7,666 8,309 (2)	3,436 3,184 2,018 1,427 898	1,860 (2) 1,712 358 40	96	85,260 56,850 15,669
773		dollars)	17 531 327	_	68,512 168,481 236,368 341,934 521,220	846, 328 786, 508 830, 090 663, 101 588, 206	34, 894 334, 987 237, 751 176, 220 133, 610	398,144 149,872 336,699 145,944 47,324	19,697	1,312,892 3,714,233 2,504,202		1393,566	(2)	5,884 13,110 22,873 28,139 44,431	45,699 38,869 21,334 40,330 (2)	17,336 16,000 10,394 9,401 6,728	14,999 (2) 25,611 8,725 2,034	503	113,890 161,068 118,608
Mumber of			778 593 1	-	14,962 29,584 38,497 43,308 64,160	107,459 102,770 95,194 72,748 57,481	20,474 28,123 18,397 12,518 8,603	22,397 6,133 9,436 2,070 381	106	194, 158	- 1	51,362	(2)	(2) 3,735 5,630 5,489 7,793	7,527 5,128 (2) 4,131 (2)	1,522 1,331 831 671	(2) 749 121 17	mm	24,273 20,433 6,656
N	10		1 243 765	5,917	134,168 1113,540 94,202 97,571 114,940	154, 363 121, 174 111, 078 78,449 62,099	42,515 29,227 19,100 13,087 9,238	23,368 6,770 10,039 2,235 398	115	560,338 527,163 156,264		78,804	(2)	12,524 8,317 9,210 8,068 9,663	8,234 6,034 2,873 4,838		(2) 815 128 128 17	MN	48,113 23,560 7,131
	Adjusted gross income classes			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 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$55,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	\$150,000 under \$200,000\$200,000 or more	Returns under \$5,000		Total	No adjusted gross income	Under \$1,000. \$1,000 under \$2,000 \$5,000 under \$3,000 \$5,000 under \$5,000 \$4,000 under \$5,000	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$52,000 under \$20,000 \$50,000 under \$100,000 \$100,000 under \$150,000	\$150,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more

Table 20. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS-Continued

								Income tax	after				ís.	Fyorm+10ng	F 1		Income tax after	after
	Number	Number of	m-1	Total	other than	Taxaore 1	тисоше	credits	ts	Number	Number of	Adjusted	Total	other than	T ATOMET	2000	credit	
Adjusted gross income classes	of returns	joint	income (Thousand	(Thousand	blindnass (Thousand	Number of returns	Amount (Thousand doffers)	Number of returns	Amount (Thousand dollers)	of returns	joint			blindness (Thousand dollars)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand
			.	Fort Lauderdale-Hollywood,	le-Hollywoo	i, Florida							τ ¥	Worth, Texas				
Total	162,611	70,842	1619,114	212,634	197,572	85,701	310,208	85,701	77,638	186,451	129,247	1,009,622	336,877	327,672	149,844	551,277	148,163	130,687
No adjusted gross income	1,280	(2)	(2)	2,259	2,193	,	1	1	1	(2)	(2)	(2)	(2)	(2)	1	1	-,	1
Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$3,000 \$4,000 under \$5,000	12, 164 16, 570 17, 194 16, 031 13, 162	2,697 3,736 8,810 9,133	6,439 24,521 42,537 56,127 59,179	12, 107 19, 676 28, 518 26, 518	10,057 16,961 25,758 26,750 25,373	(2) 6,720 9,791 12,238 11,181	(2) 5,694 10,331 18,007 15,624	(2) 8,720 9,791 12,238 11,181	(2) 1,103 2,058 3,449 3,036	21,749 17,587 22,393 25,733 18,626	3,596 5,854 13,424 16,837 15,910	11,818 26,279 56,331 90,161 83,599	17,545 20,725 38,058 47,881 39,392	16,993 18,594 35,558 46,605 39,392	6,526 11,087 15,193 20,681 17,447	6,057 14,923 31,989 32,740	6,526 10,643 14,402 20,580 17,102	198 1,197 2,834 6,217 6,841
\$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		7,630 6,774 6,902 4,902 3,781	52,310 53,44 74,65 46,544 34,465 34,465 35,883	18,965 17,135 14,742 13,786 9,826	18,039 16,078 14,330 13,786 9,264	9,174 8,098 6,886 5,291 3,781	21,029 26,304 25,741 22,328 16,259	9,174 8,098 6,886 5,291 3,781	4,098 5,240 5,257 4,506 3,637	16,958 17,466 11,470 8,363 5,650	13,825 16,167 11,025 7,816 5,849	92,467 112,781 85,850 71,026 52,909	36,044 38,651 22,846 17,725 12,455	35,475 38,530 22,846 17,725 12,334	16,756 17,020 11,470 8,363 5,549	41,020 54,975 48,590 42,804 30,904	16,756 17,020 11,470 8,363 5,549	8,276 11,075 9,786 8,858 6,316
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.		1,539 1,480 743 609 538	18,010 17,342 10,040 9,208 7,732	3,448 3,210 1,803 1,416	3,320 3,040 1,759 1,354	1,722 1,517 814 684 538	11,467 11,168 6,606 6,042 5,252	1,722 1,517 1,517 664 664 538	2,401 2,304 1,432 1,313 1,137	5,726 3,733 1,884 1,749	5,491 3,700 1,716 1,682 807	60,266 42,818 23,435 23,628 12,733	12,523 8,678 3,996 3,774 1,775	12,301 8,638 3,935 3,653 1,775	5,726 3,700 1,884 1,749	38,965 27,581 16,406 17,135 9,530	5,726 3,700 1,884 1,749	8,165 5,819 3,550 3,766 2,174
\$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.	1,219 917 1,362 324 42	1,107 683 1,293 273 42	20,995 20,286 44,718 21,186 5,017	2,828 1,858 3,457 696	2,627 1,754 3,130 631	1,219 917 1,362 324 42	14,574 15,477 34,646 17,750 4,276	1,219 917 1,362 324 42	3,315 3,826 10,287 7,418 2,053	2,488 1,479 1,381 401 63	2,287 1,411 1,276 3,48 53	42,395 32,772 46,859 26,863 7,556	5,831 3,246 3,226 3,226 134	5,750 3,165 3,106 7795 112	2,455 1,479 1,381 401 63	30,820 26,528 39,050 23,215 6,595	2,455 1,479 1,381 401 63	7,180 6,880 12,459 10,188 3,428
\$150,000 under \$200,000 \$200,000 or more	% %	8%	4,189	717	50.33	55	3,706	2,8	1,832	12 28	21 %	2,045	31	25	23 82	1,875	12.	1,052
Returns under \$5,000Returns \$5,000	76,401	34,272 28,019 8,551	185,071 237,730 196,313	118,073	107,092 71,497 18,983	43,279 33,230 9,192	49,948 113,661 146,599	43,279	9,704 22,738 45,196	106,726 59,907 19,818	56,058 54,382 18,807	263,330 415,033 331,259	164,972	157,452	70,934 59,158 19,752	86,701 218,293 246,283	69,253 59,158 19,752	16,987 44,311 69,389
				Fresno,								Gar	Gary-Harmond-East	ast Chicago,	, Indiana			
Total	112,380	76,224	1585,010	207,705	200,308	84,335	307,282	83,670	69,371	191,125	117,307	11,141,008	355,566	346,437	162,102	660,134	161,770	145,538
No adjusted gross income	2,670	1,933	35,605	4,045	3,802	,		,	,	(2)	(2)	(2)	(2)	(4)	1	1	١	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$5,000 under \$5,000.	13,802 12,067 11,190 11,784 12,206	2,608 4,751 6,255 8,129 7,530	7,565 16,883 28,986 41,195 54,904	12,225 16,448 18,552 23,594 24,086	11,43 15,361 16,895 22,411 23,105	3,611 5,651 7,618 8,535 11,059	2,612 7,934 13,572 21,301	3,611 5,651 7,286 8,535 10,726	81 519 1,497 2,722 4,141	20,363 14,852 9,897 14,973 18,607	(2) 2,246 3,255 4,564 9,564	10,581 21,634 24,352 52,825 83,332	18, 842 17, 062 13, 298 22, 093 24, 409	17,461 15,007 12,013 21,434 33,612	4,092 9,615 7,594 13,471 17,506	638 5,656 9,200 25,870 38,446	4,092 9,615 7,262 13,471 17,506	127 1,131 1,827 5,222 7,868
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$3,000 under \$9,000.		7,216 11,665 5,306 5,849 4,799	44,996 83,182 43,260 51,761 46,270	18,942 28,912 12,352 13,194 11,623	18,881 28,652 11,953 13,133	7,523 12,841 5,773 6,182 4,901	17,568 38,354 23,164 29,950 27,735	7,523 12,841 5,773 6,182 4,901	3,557 7,740 4,545 6,173 5,738	22,602 24,552 19,930 12,200 10,617	14,581 19,992 17,534 11,433 9,952	123,445 160,291 149,079 1003,420	46, 895 52, 670 48, 523 29, 764 25, 636	46,002 52,472 47,528 29,764 25,636	21,172 24,220 19,827 12,200 10,617	60,193 85,543 80,177 59,656 61,309	21, 172 24, 220 19, 827 12, 200 10, 617	12,223 17,431 16,506 12,315 12,826
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	2,631 1,699 1,133 1,133 766	2,731 1,699 1,06 <b>7</b> 699 698	29,481 19,631 14,109 10,384 10,136	6,338 3,338 2,438 1,698 1,613	6,296 3,257 2,419 1,698 1,613	2,831 1,699 1,100 766 698	18,899 13,365 9,233 7,248 7,285	2,831 1,699 1,100 766 698	3,959 2,822 1,985 1,584 1,606	6,554 4,675 2,920 2,112 2,112 1,076	6,353 4,608 2,920 2,011 1,008	68,533 53,524 36,579 28,533 15,490	13,430 9,505 5,682 3,965 2,420	13,350 9,464 5,520 3,925 2,400	6,554 4,675 2,920 2,112 1,076	46,878 37,630 26,387 21,029 11,335	6,554 4,675 2,920 2,112 1,076	9,853 8,021 5,670 2,579
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$100,000 \$50,000 under \$100,000	1,926 697 696 206 11	1,827 630 630 181 11	32,699 15,791 22,021 13,088 1,278	4,444 1,892 1,392 471 80	4,284 1,793 1,333 430	1,926 697 696 206 11	23,855 11,575 18,447 10,915	1,926 697 696 206 11	5,506 2,916 5,750 4,593	2,622 471 1,148 192 13	2,521 437 1,115 180 13	43,775 10,851 39,453 12,175 1,622	5,727 1,111 2,693 452 33	5,646 1,009 2,633 433 33	2,622 471 1,148 192 13	33,675 8,698 33,670 10,646 1,500	2,622 471 1,148 192 13	7,905 2,267 10,778 4,507 829
\$150,000 under \$200,000 \$200,000 or more	41	. 10 2	729	23	22	17	671 2,059	47	330	60	w a	505 1,657	0.0	40	m cv	412	60	226 784
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	63,719 37,987 10,674	31,206 34,835 10,183	143,928 269,469 171,613	98,950 85,023 23,732	93,017 84,120 23,171	36,474 37,220 10,641	45,825 136,771 124,686	35,809 37,220 10,641	8,960 27,753 32,658	79,436 89,901 21,788	22,644 73,492 21,171	191,087 637,224 312,697	107,044 203,488 45,034	100,606	52,278 88,036 21,788	79,810 346,878 233,446	51,946 88,036 21,788	16,175 71,301 58,062
Footnotes at end of table, See	text for	Description	See text for "Description of the Sample and Limitations	ole and Limi	<b>J</b> o	the Data" s	and "Explanat	ion of Clas	"Explanation of Classifications	and Terms	=							

100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS - Continued Table 20. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN

2,947 14,234 32,381 27,256 73,871 (2) 1,318 2,222 5,270 5,396 7,611 7,996 7,436 4,947 4,391 3,966 3,396 016 519 084 (Thousand dollars) e tax after credits 191,767 (2) 10,148 8,469 15,255 12,773 11,748 12,206 8,211 4,680 3,459 47,830 092 474 613 96 14 2,666 2,026 1,049 710 887 of returns Number 6,678 11,703 26,166 26,695 37,212 39,868 36,430 23,898 21,248 71,378 158,556 106,661 118,863 115,916 9,398 6,806 9,405 13,012 8,446 16,143 5,725 1,624 (Thousand dollars) 336,695 2,666 2,026 1,049 710 887 Taxable 98,093 10,474 8,469 15,2**5**5 12,773 11,748 12,206 8,211 4,680 3,459 48,156 40,304 9,633 of returns 474 Number Pennsylvania Exemptions other than age or blindness 7,633 15,373 15,107 25,070 23,971 185,041 19,831 26,326 15,890 9,924 6,667 2,408 933 1,003 178 31 87,582 78,638 18,821 ,183 ,997 ,810 ,418 ,850 (Thousand dollars) Harrisburg, exemptions 8,454 18,150 16,926 26,111 25,131 20,088 26,387 16,086 9,924 6,862 5,183 4,058 1,933 1,459 2,513 973 1,125 1,87 79,347 (Thousand dollers) 194,302 5,172 24,976 31,398 59,870 61,932 68,006 79,259 60,874 39,558 32,808 27,861 23,147 13,036 9,570 12,821 182,964 280,505 144,042 607,511 Adjusted gross income (Thousand dollers) ,023 440 546 82 12 of 68,724 3,712 3,771 7,591 7,319 3,276 2,126 3,126 3,136 3,136 2,563 1,926 982 641 787 24,447 35,270 9,007 joint (5) Number 2,666 2,026 1,049 710 887 9,672 16,576 12,691 17,157 13,953 12,399 12,206 8,211 4,680 3,459 1,092 474 613 96 14 70,457 121,045 of returns Number [Taxable and nontaxable returns] 97,001 1,580 5,815 3,341 9,510 5,863 15,502 38,490 43,009 9,880 7,373 6,930 4,520 4,254 10,183 8,841 20,024 13,033 4,246 22,111 58,877 95,534 11,794 12,511 11,273 11,888 176,522 e tax after Amount Number of returns 111,554 14,248 15,834 11,636 5,802 5,154 2,944 1,975 2,007 804 670 2,045 806 1,140 239 53 46,182 52,674 12,698 160,673 4,546 12,880 13,060 16,035 17,877 17,185 12,080 11,083 9,629 3,434 1,987 2,194 514 85 65,756 67,854 27,063 8,921 10,250 12,303 14,044 6,801 4,364 3,709 2,112 39 Income 424,557 109, 311 285, 663 344, 170 5,957 13,326 22,491 35,354 39,546 48,685 45,084 26,883 29,193 20,160 14,934 17,404 7,272 6,520 77,255 689 7,952 17,067 36,938 46,665 57,900 61,087 54,053 56,890 55,733 47,239 34,667 31,836 20,458 18,922 43,774 35,009 62,780 30,254 8,414 25,394 113,284 30,761 113,690 5,488 739,144 (Thousand dollars) Amount income 46,182 52,674 12,698 Taxable 14, 248 15, 834 11, 636 5, 802 5, 154 161,372 4,879 13,213 13,060 16,035 17,877 17,185 12,080 11,083 9,629 6,801 4,397 3,709 2,112 3,434 1,987 2,194 514 85 66,422 67,854 27,096 (2) 8,921 10,250 12,303 2,944 2,045 806 1,140 239 of returns 111,554 Grand Rapids, Michigan 14,207 8,613 8,098 4,133 3,965 4,364 1,994 2,455 521 103 Exemptions other than age or blindness 74,099 29,434 33,268 22,702 23,015 20,831 6,214 10,555 15,708 19,861 21,360 30,556 37,864 26,929 14,684 11,318 6,021 4,339 3,994 1,870 10,142 12,478 17,071 18,180 26,032 7,128 4,344 4,668 1,052 1,052 84,454 129,250 56,462 14 270,166 222,488 (Thousand dollars) Hartford 11,201 14,978 19,389 18,180 27,888 29,695 33,989 22,763 23,814 21,751 80,079 122,511 28,203 7,352 4,528 4,957 1,147 92,310 132,012 58,179 30,556 38,024 27,649 14,744 11,518 14,435 8,878 8,327 4,276 3,985 55 exemptions 230,793 282,501 (Thousand dollars) Total 8,820 24,010 40,351 61,591 86,007 71,302 50,341 46,616 28,438 26,230 219,308 487,412 461,294 1756,518 4,363 17,776 24,710 48,701 67,734 81,275 102,741 86,736 49,273 30,753 22,633 25,027 10,852 34,842 17,675 37,474 16,023 6,225 369,070 101,297 110,854 90,476 94,065 58,888 44,895 76,012 35,003 9,885 1,168,014 Adjusted gross Thousand dollars) (5) (2) 1,569 4,467 6,496 7,349 3,227 1,818 1,992 429 20,816 46,276 12,069 433 2,533 3,872 4,458 7,807 11,715 14,069 10,303 5,702 4,487 2,844 1,841 2,007 704 603 12,034 13,761 9,651 9,651 19,307 54,522 25,212 79,161 1,944 772 1,073 218 49 99,041 6,526 4,023 3,470 1,909 1,702 24 Jo Number of joint returns 14,681 15,834 11,636 5,802 5,154 2,944 1,975 2,967 864 676 62,926 53,107 12,698 18,312 17,185 12,080 11,083 9,629 6,801 4,397 3,743 2,112 1,805 3,434 1,987 2,194 514 85 86,653 68,289 27,130 2,045 806 1,140 239 53 Number of returns 182,072 (5) \$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 # \$6,000 # \$7,000 # \$8,000 # \$9,000 Returns under \$5,000 Returns \$5,000 under \$10,000.... Returns \$10,000 or more..... \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 bilonder \$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 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$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 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000 Returns under \$5,000..... Returns \$5,000 under \$10,000.... Returns \$10,000 or more..... \$150,000 under \$200,000...... \$200,000 or more..... \$150,000 under \$200,000....... \$200,000 or more..... No adjusted gross income... Total.... No adjusted gross income, \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$15,000. \$13,000 under \$14,000. Adjusted gross income Total ..... \$5,000 under \$5,000 under \$7,000 under \$8,000 under \$9,000 under \$ Under \$1,000. Under \$1,000.

and Terms. of Classifications "Explanation and 1 Data" the 1 and Limitations of the Sample Jo "Description text for See Footnotes st end of table.

100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS -- Continued -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN Table 20.

[Taxable and nontaxable returns]

15,086 8,696 19,149 12,700 3,726 340,892 (Thousand dollars) Amount income tax after credits 4,8,6 2,2,2 4,2,4 6,2,4 6,2,4 6,4,4 8,264 3,273 4,574 1,173 125,258 145,552 51,836 5,982 18,165 19,819 22,644 27,182 5,385 1,846 2,289 531 76 93,792 93,045 31,703 8,076 19,933 22,648 34,918 39,683 37,861 37,237 35,130 20,512 14,812 218,540 31, 100 21, 842 15, 875 14, 531 8,066 5,615 4,066 2,386 98 86 of returns Aumber 322 379,611 799 10, 391 24, 294 42,070 61, 61 92,947 81,238 70,826 77,444 55,974 44,845 35,309 12,206 172,005 534,407 681,508 308,264 1,387,920 (Thousand dollars) 12,945 8,232 5,430 4,249 3,436 5,982 118,165 119,819 222,747 27,182 93,895 93,045 31,703 37,237 35,130 3,066 5,615 6,066 2,386 1,378 Number of returns 322,946 290,020 340,608 111,492 , Indiana Exemptions
other than
age or
blindness 411,369 167, 301 177, 344 66, 724 8-0 163 253 3-6 7-6 18,686 29,766 27,946 38,932 50,838 56,875 39,883 31,829 28,074 20,683 11,655 4,084 5,173 1,141 1,141 30,961 43,955 55,079 74,331 81,990 91,865 83,240 31,760 862 203 588 376 16,919 11,580 8,891 742,120 (Thousand dollers) ndianapolis, Total c 28,142 18,343 11,273 8,468 301,196 343,512 113,418 178,018 181,728 68,347 758,126 32,552 48,056 57,778 75,478 83,330 88,021 92,568 83,879 -7,224 31,820 20,177 32,439 30,535 41,090 52,021 58,642 40,921 32,488 28,472 21,205 17,181 11,742 8,971 4,698 2,581 494,363 1,042,056 923,603 218,348 245,591 264,658 173,575 139,884 135,696 94,440 68,017 56,982 56,480 138,97c 74,053 152,318 77,441 23,816 84,288 64,455 50,559 32,486 19,911 335, 714 650, 503 524, 349 11,510,566 12,460,022 (Thousand Adjusted gross income 4,981 1,745 2,054 490 12,444 7,829 4,929 3,840 3,169 Number of joint returns 93,039 135,084 48,073 43,160 72,440 30,037 276, 196 1,561 4,488 113,162 118,135 26,558 29,135 32,677 32,556 32,556 19,054 14,125 21,670 15,990 11,581 13,502 9,697 210,288 134,663 93,708 31,737 400,198 39,467 38,502 42,784 43,151 39,608 37,912 35,483 20,512 14,812 12,946 8,232 5,463 4,249 3,503 199,824 148,327 52,047 31,763 21,842 15,875 115,875 9,697 3,066 5,615 2,420 1,378 5,385 1,846 2,289 531 76 Number of returns (5) 42,644 8,03. 21,623 12,987 2,306 1,231 1,038 6,36 7,33 152 113 523 523 617 421 Amount Income tax after credits 14,220 12,191 14,640 7,903 5,774 3,865 1,680 1,822 661 57,744 54,728 23,002 57,533 7,604 25,839 27,198 4,496 12,82,20 135,474 Number of 354 8,948 15,970 24,140 35,514 43,934 53,536 37,184 34,732 36,461 29,383 18,493 16,133 12,998 46,639 27,840 48,357 32,929 (2) 2,245 7,455 7,656 22,362 19,832 28,202 26,348 24,225 7,818 10,999 5,793 4,820 2,902 2,292 9,133 4,322 5,223 3,967 818 39,989 106,425 51,113 585,197 84,926 212,421 287,850 197,527 Ohio 26,170 27,198 4,496 57,744 54,728 23,002 returns Number West Virginia-Ken ij 135, Exemptions other than age or blindness 1,471 480 359 167 18 103,188 12, 179 11, 887 13, 589 11, 662 11, 662 65,854 55,814 9,101 14,131 14,752 17,084 26,586 29,909 3,163 1,238 1,260 539 402 (Thousand dollars) 130,769 Total o (Thousand dollars) 67, 954 57, 408 9, 278 28,527 24,881 38,888 19,746 12,679 106,742 124,721 53,896 14,772 16,158 17,594 26,880 30,488 12,221 9,970 6,261 3,991 2,929 -Ashland 12,842 12,086 13,910 12,258 16,027 285,359 Ş 1,258 1,258 1,300 539 402 9,688 25,866 36,125 56,658 73,703 81,491 79,650 109,652 66,872 54,575 56,736 45,759 29,373 24,760 18,873 199,908 392,240 403,084 103,496 188,872 69,040 37,150 61,320 41,331 (2) 6,462 111,746 21,420 20,928 43,369 16,140 8,043 7,128 4,004 2,946 55,203 361,408 (Thousand dollars) gross 19,702 24,441 4,426 5,153 3,803 2,249 1,718 26,690 39,414 21,560 1,502 699 567 300 169 6,503 6,735 6,051 4,178 671 234 199 73 Number of joint returns Number of returns 11,689 7,704 8,721 6,072 9,621 27,530 27,530 4,496 21,863 17,087 14,097 16,003 16,486 14,968 12,191 14,743 7,903 5,774 86,114 55,579 23,036 7,936 7,731 6,051 4,507 1,305 1,536 699 567 800 800 800 800 671 234 139 139 0 0 52,000 52,000 54,000 55,0000 \$6,000. \$7,000. \$8,000. \$9,000. #5,000 under \$10,000. Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000 \$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. Returns under \$5,000..... Returns \$5,000 under \$10,000.... Returns \$10,000 or more..... \$13,000. \$150,000 under \$200,000.... \$150,000 under \$200,000. \$200,000 or more..... \$12,000. 14,000, \$9,000 No adjusted gross Adjusted gross under \$100,000 under Under \$1,000... \$1,000 under \$2,000 under \$3,000 under \$4,000 under \$5,000 under \$ \$6,000 under \$ \$7,000 under \$ \$8,000 under \$ \$9,000 under \$ \$5,000 under \$ \$7,000 under \$ \$7,000 under \$ \$9,000 under \$ under ad justed \$10,000 (\$11,000 (\$12,000 (\$13,000 (\$13,000 (\$14 Returns Returns Returns

"Explanation of Classifications and Terms, and 1 the Data" the Sample and Limitations of text for "Description of See at end of table.

Table 20. --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]

								Income	tax after				,				Totomo tov ofter	000
	Number	Number of	Adjusted	Total	other than	Taxable 1	income		its	er	Number of	Adjusted		other than	Taxable i	income	credits	8
Adjusted gross income classes	of returns	joint	income	ω <sub>2</sub>	age or blindness	Number	Amount	Number	Amount	ω,	joint		92	to	Number	Amount	Number	Amount
			(Thousand dollars)	(Thousand dollers)	(Thousand dollars)	returns	(Thousand dollars)	S.T.	(Thousand dollars)			(Thousand dollars)	(Thousand (dollars)	(Thousand dollars)	returns	(Thousand dollars)		(Thousand dollers)
				Jacksonville,	nville, Florida	ida							Jersey C	City, New Je	Jersey			
Total	158,147	93,636	1801,750	283,166	276,919	122,264	411,625	120,611	96,643	244,071	111,417	1,274,157	361,456	346,539	210,637	744,634	210,309	162,548
No adjusted gross income	(2)	(2)	(2)	(5)	(2)	ı	1	ı	,	(2)	(2)	(2)	(2)	(2)	1	•	1	1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	17,220 17,098 20,680 17,194 19,048	2,369 5,733 8,637 7,992 11,156	8,259 23,998 51,821 60,994 84,264	13,736 21,056 31,623 30,341 36,663	12,959 19,964 30,632 29,696 35,886	(2) 9,718 14,431 13,615 17,035	(2) 4,565 16,187 21,265 35,004	(2) 9,359 13,854 13,256 17,035	(2) 911 3,133 4,136 7,133	17,355 24,068 25,820 29,199 38,566	(2) 4,504 5,082 6,193 13,986	9,323 35,432 62,962 103,755 175,310	13,917 27,190 29,535 33,227 55,492	12,225 24,155 27,689 31,987 52,971	3,281 13,468 21,724 27,688 37,083	569 7,469 26,404 55,696 92,337	3,281 13,468 21,724 27,688 36,756	115 1,434 5,268 11,311 18,765
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$9,000 under \$10,000	20,588 12,861 10,800 4,513 5,604	15,685 11,235 10,332 4,045 5,246	112,963 83,457 80,658 37,679 53,016	47,471 29,632 24,381 8,587 13,033	46,760 29,632 23,951 8,587 13,033	19,429 12,752 10,800 4,513 5,604	45,813 40,289 43,185 23,094 31,235	19,429 12,752 10,800 4,513 5,604	9,129 8,149 8,716 4,769	29,040 23,183 20,550 11,027 7,939	18,131 15,333 15,311 9,389 6,957	159, 761 151, 744 153, 280 93, 824 75, 338	53,149 43,298 37,290 20,767 15,023	51,774 42,708 36,580 20,253 14,630	28,385 22,528 20,550 111,027 7,939	83,671 86,037 93,602 59,230 49,547	28, 385 22, 528 20, 550 11, 027 7, 939	17,089 17,866 19,462 12,340 10,344
\$10,000 under \$11,000. \$11,000 under \$12,000. \$13,000 under \$15,000. \$13,000 under \$15,000.	3,018 1,725 1,585 1,304 358	2,834 1,691 1,391 1,304 286	31,635 19,742 19,778 17,487 5,212	6,463 3,943 3,247 3,364 679	6,288 3,898 3,095 3,741 659	3,018 1,725 1,585 1,304	20,171 13,028 13,748 11,947 3,831	3,018 1,725 1,585 1,304 358	4,207 2,767 3,006 2,586 897	5,705 3,677 1,999 1,365	5,202 3,409 1,766 1,198 432	59, 395 42,044 24,892 18,292 8,181	10,852 7,180 3,532 2,498 899	10,613 6,940 3,471 2,419 839	5,705 3,677 1,999 1,365	41,115 29,818 18,239 13,258 6,311	5,705 3,677 1,999 1,365	8,709 6,372 4,055 2,971 1,490
\$15,000 under \$20,000. \$20,000 under \$25,000. \$5,000 under \$9,000. \$50,000 under \$100,000.	1,775 609 1,092 262 18	1,526 538 1,057 250 9	30,824 13,469 34,304 17,196 2,104	3,732 1,224 2,510 606 33	3,515 1,183 2,424 559 23	1,775 609 1,092 262 18	22, 643 10, 378 27, 182 14, 527 1, 551	1,775 609 1,092 262 18	5,387 2,067 8,120 6,139 826	2,016 652 787 154 154	1,884 586 689 145 13	34, 551 14, 724 24, 727 9, 982 2, 227	1, 348 1, 593 1, 593 3139	3,843 1,307 1,513 28	2,016 552 787 154 19	27,199 12,149 20,610 8,167 1,508	2,016 652 787 154 154	6,399 3,259 6,375 3,368
\$150,000 under \$200,000 \$200,000 or more	11 17	9 12	1,859	22.8	1.8	11 17	1,312	11 17	682	, ż	18	707	37	35	7 8	599	19	311
Returns under \$5,000	92,007 54,366 11,774	36,216 46,543 10,877	227,137 367,773 206,840	134,209 123,104 25,853	129,926 121,963 25,030	57, 392 53,098 11,774	77,376 183,616 150,633	55,739 53,098 11,774	15,367	135,367 91,739 16,965	30,950 65,121 15.346	386,478 633,947 253,732	159,611 169,527 32,318	149,277 165,945 31,317	103,244 90,429 16,964	182,475 372,087 190,072	102,917 90,429 16,963	36,893 77,101 48,554
				Johnstown,	wn, Pennsylvania	ania							Kansas City	y, Missouri-Kansas	Kansas			
Total	76,310	45,127	1332,434	133,896	130,066	56,993	168,389	56,671	37,283	369,276	229,606	12,182,626	626,146	.02,927	308,538	1,247,891	306,465	288,445
No adjusted gross income	(2)	(2)	(5)	(2)	(2)	1	1	1	1	1,916	1,289	(2)	2,931	2,751	ı	ŧ	ı	,
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	9,140 9,141 12,034 10,382 10,299	2,248 2,793 4,053 6,644 7,571	5,214 13,232 29,534 36,166 46,458	9,073 14,080 16,169 19,266 23,650	8,771 12,883 15,722 18,321 23,256	(2) 3,986 9,263 8,544 9,452	(2) 2,495 12,018 12,853 16,921	(2) 3,664 9,263 8,544 9,452	(2) 438 2,403 2,553 3,457	40,209 36,681 29,944 32,543 35,964	4,348 8,006 10,327 15,896 22,256	20,502 54,915 76,874 114,499 162,242	32,523 41,281 37,440 48,401 62,483	29,876 35,760 35,416 45,618 59,574	8,029. 23,581 24,783 28,679 33,825	1,126 14,891 31,143 49,092 76,395	8,029 22,927 24,783 28,348 32,838	229 2,893 6,336 9,902 15,359
\$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	8,359 5,566 4,423 1,820 (2)	6,729 4,915 3,772 1,497 (2)	45,806 35,939 32,576 15,852 (2)	17,411 11,962 8,273 2,945 (2)	17,351 11,962 8,273 2,945 (2)	8,359 5,465 4,423 1,820 (2)	21,532 19,450 20,010 10,843 (2)	8,359 5,465 4,423 1,820 (2)	4,350 3,951 4,114 2,289 (2)	44,292 34,462 26,769 24,330 17,642	32,985 27,791 23,942 22,916 17,314	244,500 222,626 199,026 205,587 166,519	84,696 71,145 58,836 51,336 40,236	83,042 69,648 58,339 50,943	43,134 34,032 26,012 24,330 17,642	117,921 112,396 103,108 120,943 99,483	43,033 24,032 26,012 24,330 17,642	23,905 22,797 20,938 24,835 20,556
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	988 749 299 342 (²)	988 715 264 307 (²)	10,315 8,665 3,747 4,601 (2)	1,965 1,892 825 800 (2)	1,862 1,795 825 762 (2)	988 749 299 342 (²)	6,622 5,544 2,277 3,181	988 749 299 342 (²)	1,378 1,168 489 709	12,571 7,857 5,919 3,199 2,200	12,071 7,555 5,818 3,100 2,166	131,418 89,667 74,073 43,058 31,730	26,469 17,283 12,013 6,882 4,439	26,128 16,921 11,832 6,562 4,359	12,571 7,857 5,919 3,166 2,200	83,634 58,669 50,575 29,506 22,411	12,571 7,857 5,919 3,166 2,200	17,500 12,397 10,794 6,400 4,945
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$150,000.	336 293 517 51 (2)	336 293 482 482 51 (²)	5,789 6,478 18,292 3,173 (2)	801 776 1,174 119 (2)	782 756 1,155 116 (2)	336 293 517 51 ( <sup>2</sup> )	4,157 5,062 14,803 2,714 (2)	336 293 517 51 51 ( <sup>2</sup> )	939 1,276 4,847 1,121 (2)	5,836 2,405 3,572 778 110	5,433 2,102 3,403 717 105	98,903 53,285 118,347 50,578 13,129	12,593 5,086 7,975 1,702	12,211 4,763 7,533 1,502	5,836 2,405 3,572 110	71,584 40,904 94,306 41,637 11,150	5,836 2,405 3,572 110	16,640 10,656 28,753 17,424 5,711
\$150,000 under \$200,000.	1 1	1 1	1 1	1 1	1 1	1 1		1 1	1 1	38	33	6,725	79	999	38	5,623	88	3,035
Returns whder \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	51,548 21,014 3,748	23,761 17,759 3,607	130,124 138,282 64,028	83,322 41,849 8,725	79,855 41,789 8,422	32,332 20,913 3,748	44,480 77,389 46,520	32,010 20,913 3,748	8,890 15,858 12,535	177,257	62,122 124,948 42,536	419,618 1,038,258 724,750	225,059 306,249 94,838	208,995 301,814 92,118	118,897 145,150 44,491	172,647 553,851 521,393	116,925 145,049 44,491	34,719 113,031 140,695
Footnotes at end of table. See	text for "	Description	See text for "Description of the Sample	le and Limitations	of	the Data" ar	and "Explanati	"Explanation of Classifications	sifications	and Terms.								

Table 20. —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]

<u>.</u> II	ı		1 1	87	,	75 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	202780	183 183 183 183 183 183 183 183 183 183	888873	3.5	388	1	27 (	'	8238	223	553 722 723 723 723 733 733 733 733 733	553 542 544 545 545 546 546 546 546 546 546 546	2553 2752 2752 2752 2752 2752 2752 2753 2753	553 7225 742 742 744 745 745 745 745 745 745 745
x after lits	Amount	(Thousand		61,187		(2) 1,255 2,703 4,197 4,842	6,432 6,460 2,943 4,367 4,108	1,965 1,759 1,759 712	3,428 1,980 4,866 2,717 5,44		13,046 24,310 23,831		2,240,		16,372 36,004 61,553					
Income tax af	Number	of returns		83,222		(2) 9,974 10,048 12,269 10,686	11, 541 8, 584 3,447 3,981 3,323	2,660 1,183 981 403 306	1,108 442 514 113	n 4	22,616 30,876 7,730		2,100,872		50, 360 142,068 161,852 181,098	_				
income	Amount	(Thousand dollars)		273,962	•	(2) 6,419 13,862 20,772 23,802	31,995 31,654 14,524 20,940 20,063	18,585 9,309 8,165 3,836 3,213	14,220 7,794 15,152 6,401 1,071	1,187	65,111 119,176 89,675	В	9,489,372	ŧ	7,486 83,435 186,006 312,541 477,580		668,960 702,832 768,263 765,534	668,960 702,832 768,263 768,263 711,409 653,776 545,977 443,433 344,647 256,862	668 960 702,832 768,243 776,534 711,409 653,776 653,776 742,433 74,647 256,862 742,832 803 811,892 811,892 90,354	668,960 702,832 768,283 778,534 711,409 741,434,377 443,434 742,836 811,892 82,803 811,892 90,134 45,486
Taxable	N. mho.	of	lvanís	83,705	-	(2) 10,354 10,150 12,269 10,686	11,541 8,584 3,447 3,981 3,323	2,660 1,183 981 403 306	1,108 442 514 113	N 4	45,099 30,876 7,730	, Californi	2114,680	1	50,360 144,725 166,464 184,203 211,132	_	238,866 213,255 197,508 163,852 127,736	238,866 213,255 197,258 163,852 127,736 100,209 74,642 53,452 37,626 25,891	238,866 213,256 113,758 1167,858 1167,852 126,852 25,851 25,891 26,891 26,891 27,891 2	238 866 213,255 115,255 1163,852 117,736 1100,209 74,442 33,4442 34,44
Exemptions	age or	(Thousand	Lancaster, Pennsylvania	153,819	(2)	5,852 12,756 12,216 21,473 20,641	22,750 16,104 8,264 8,341 7,403	5,456 2,489 1,965 867 672	2,334 919 1,051 259 17	10 5	74,913 62,862 16,044	Long Beach	4,122,574	17,884	184,018 234,074 255,262 308,555		443,403 415,530 412,613 351,613 273,558	(4.3, 40.3) 415, 530 415, 530 415, 530 351, 61.3 351, 61.3 273, 558 208, 186 157, 724 109, 988 77, 007 53, 909	4.3,403 415,530 412,613 371,613 273,528 208,186 1157,724 1159,988 77,909 53,909 126,581 47,107 69,653 2,0653 2,0653	4.15,530 4.15,530 31,613 31,613 31,613 20,998 77,007 77,00
Total	one	(Thousand dollars)	Lancast	160,185	(2)	6,683 15,430 12,851 22,276 20,836	23,056 16,226 8,264 8,341 7,592	5,496 2,594 2,026 867 672	2,396 960 1,217 266	11,	80,174 63,479 16,532	Los Angeles-Long	4,287,930	19,619	199, 262 263, 396 282, 224 326, 947 374, 631		454, 349 426, 740 420, 340 355,904 278, 710	454, 349 426, 740 426, 740 355, 904 278, 710 210, 968 113, 737 78, 712 55, 110	254, 349 426, 749 426, 740 335, 340 335, 944 210, 968 111, 737 78, 712 55, 110 129, 959 48, 980 77, 345 77, 345 2, 773 2, 773	255, 349 426, 740 426, 740 355, 946 210, 968 111, 739 111, 739 12, 959 48, 980 48, 9
Adjusted	gross income	(Thousand		1484,209	(2)	3,944 21,564 29,406 47,189 50,323	55,957 25,877 33,509 31,987	27,870 13,628 12,100 5,432 4,422	18,669 10,055 18,108 7,369 1,166	1,388	151,339 211,835 121,035	i a	16,576,244	339,568	124,348 351,712 546,018 774,537	1	1,384,472 1,412,763 1,486,452 1,390,966 1,215,123	1, 384, 472 1, 486, 452 1, 486, 452 1, 209, 966 1, 215, 123 1, 052, 141 856, 763 808, 929 508, 929 375, 791	1, 384, 472 1, 412, 763 1, 468, 452 1, 469, 452 1, 215, 123 1, 205, 141 886, 273 669, 273 578, 773 11, 059 1, 059, 288 1, 055, 088 1, 055,	1, 384, 472 1, 412, 762 1, 486, 452 1, 486, 452 1, 215, 123 1, 205, 141 886, 225 508, 929 375, 791 1, 055, 088 1,
9	Joint	returns		55,325	(2)	(2) 3,202 2,961 6,074 7,188	9,804 7,275 3,447 3,551	2,593 1,183 914 403 306	984 408 425 1113	NW	20,502 27,455 7,368		1,509,385	8,630	21, 191 54, 468 73, 446 98, 267		158,047 166,751 164,064 144,525 116,837	158,047 166,751 116,837 116,837 116,837 92,762 69,556 80,404 32,956 23,827	138,047 166,731 116,837 116,837 116,837 116,837 12,305 23,207 26,207 26,207 27,207 28,	136,731 166,731 116,837 116,837 116,837 116,837 123,827 23,732 23,732 23,732 23,732 23,732 23,732 23,732 23,732 23,732 23,732 23,732 24,732 26,732 27
	_	returns		98,338	(2)	7,023 14,449 11,927 13,659 11,320	11,643 8,584 3,447 3,981 3,378	2,660 1,183 981 403 306	1,108 442 514 113	10.4	59,575 31,033		2,540,469	12,977	239,494 237,948 218,401 220,665	1	252,637 217,271 198,648 164,219 128,272	252, 637 217, 271 198, 648 164, 219 128, 272 100, 413 74, 676 53, 656 37, 795 25, 959	252, 637 207, 271 207, 271 208, 208 20, 413 20, 413 20, 413 21, 413 21	22. 23. 23. 23. 23. 23. 23. 23. 23. 23.
tax after edits	Amount	(Thousand dollers)		65,305	'	99 942 1,123 3,384 3,693	5,735 5,987 4,126 2,178 5,018	3,547 2,697 1,956 1,777 2,839	3,504 2,044 8,925 3,321 1,160	247	9,241 23,044 33,020		67,123	-	(2) 831 1,258 1,840 3,948		5,585 6,344 4,732 4,598 5,078	5, 585 6, 732 4, 733 7, 738 7, 738 7, 738 7, 738 1, 281 1, 284 1, 284 1, 284 1, 284 1, 284	5, 585 6, 247 6, 248 7, 732 7, 732 1, 254 1, 254	2, 2, 3, 3, 4, 5, 5, 8, 6, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,
Income tax a	Numbor	ω		82,079	-	3,147 8,372 7,220 13,053 9,392	10,784 8,888 4,826 2,151 4,038	2,517 1,678 1,011 839 1,302	1,211 ,437 1,040 145 145	. 2.7	41,184 30,687 10,208		75,420	٠	(2) 6,598 5,649 6,629 8,955		10,129 9,864 5,872 4,500 4,367	10,129 9,864 5,872 4,500 4,367 12,275 12,275 1,507 569	10,129,887,2,367,267,267,267,267,267,267,267,267,267,2	10,129,8872,5872,4,3677,1,3677,1,3677,1,369,169,169,169,169,169,169,169,169,169,1
income	Amount	(Thousand		282,856	ı	505 77.2 5,616 16,792 18,632	28, 517 29, 659 20, 407 10, 665 23, 809	16,933 12,609 9,109 8,069 12,842	15,122 7,556 28,778 7,973 2,116	1,009	46,257 113,057 123,542		296,946	ı	(2) 4,151 6,422 9,133 19,817		27,641 31,005 23,210 22,478 24,636	27, 64, 31,005 23,200 22,478 24,636 20,275 16,156 11,661 6,008	27, 54, 58, 57, 57, 58, 58, 58, 58, 58, 58, 58, 58, 58, 58	27, 54, 28, 27, 54, 28, 28, 28, 28, 28, 28, 28, 28, 28, 28
Taxable	Mimber	of returns	ssee	82,079	-	3,147 8,372 7,220 13,053	10,784 8,888 4,826 2,151 4,038	2,517 1,678 1,011 839 1,302	1,211 437 1,040 145 19	2.3	41,184 30,687 10,208	u u	75,753	1	(2) 6,598 5,982 6,629 8,955		10,129 9,864 5,872 4,500 4,367	10,129 9,862 4,500 4,500 4,367 1,275 1,507 1,569	• •	••
Exemptions	age or	(Thousand	Knoxville, Tennessee	185,239	(2)	14,810 20,810 21,418 22,925 18,612	22,423 17,050 9,817 4,962 9,056	5,435 3,988 2,059 1,812 3,306	2,52, 868 2,240 298 298	11 2	99, 354 63, 308 22, 577	Lansing, Michigan	162,620	(2)	4,916 6,905 11,177 19,872		23,174 22,539 13,111 10,321 9,921	23,174 22,539 13,111 10,321 4,921 5,680 1,104 1,104	23,178 22,539 10,1111 10,321 10,321 2,680 5,680 1,104	23,172 22,534 22,537 20,532 10,321 10,321 11,124 11,124 11,134 11,430 (2) 288 (3) 288 (3) 288 (3) 373 (4) 11,134 (5) 11,134 (6) 11,134 (7) 11,1
Total	೦ಬಿ	(Thousand	Knoxvd	191,816	(2)	15,370 22,114 22,724 23,776 19,208	23,000 17,446 10,212 5,159 9,116	5,516 3,988 2,059 1,812 3,346	2,584 928 2,300 326 36	13	103,971 64,933 22,912	Lansi	169,122	(2)	5,976 7,925 11,817 21,173	100	23,174 22,539 13,112 10,442 10,321	23,174 22,539 13,112 10,442 10,321 6,484 5,699 3,194 1,124	23,174 22,539 22,539 13,112 10,321 10,322 5,699 5,699 11,124 11,124 11,124 11,124 11,134 (2)	23,174 22,539 22,539 22,539 23,539 10,322 10,322 11,124 11,124 11,124 12,216 12,217 12,218 13,331 14,216 14,316 14,316 15,331 16,331 17
Adjusted	gross	(Thousand		1538,408	(2)	8,424 24,453 31,769 47,808 45,168	61,112 57,389 36,222 18,471 38,894	26,404 19,312 12,663 11,298 18,749	20,622 9,955 36,036 9,533 2,509	1,189	156,605 212,088 169,715		1535,055	(2)	4,246 12,355 20,209 33,095		59,232 44,064 37,995 60,871	29, 23, 24, 44, 66, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24	2, 23, 23, 23, 23, 23, 23, 23, 23, 23, 2	(4, 2, 2, 3, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,
		returns		049,69	(2)	3,194 4,851 6,926 8,638 7,306	10,254 7,900 4,826 2,151 3,708	2,416 1,577 1,008 805 1,268	1,111 370 972 972 135	5 6	31,115 28,839 9,686		60,512	(2)	(2) 1,937 3,535 6,335 6,121		8,697 8,299 5,206 4,167	8,697 8,299 5,206 4,167 4,267 2,676 2,676 1,407 1,35 5,35	8, 697 5,206 4,267 4,267 2,676 2,676 1,407 1,407 1,873 (2) 89 (2) 89	8,697 8,299 5,206 4,267 4,267 2,676 2,208 1,873 1,873 (2) 674 (2) 674
	Number	SIL		109,967	(2)	14,583 16,557 13,167 13,682 10,155	11,113 8,888 4,826 2,151 4,038	2,517 1,678 1,011 839 1,302	1,211 437 1,040 1,45 19	2	68,743 31,016 10,208		0\$7,68	(2)	6,859 8,668 7,915 9,662 9,388	_				
	Adjusted gross income classes			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 \$4,000.	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$6,000 \$9,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$55,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	\$150,000 under \$200,000 \$200,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more		Total	No adjusted gross income	Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$4,000	Thomas to the table	\$5,000 under \$4,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$3,000 under \$9,000. \$3,000 under \$9,000.	\$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$5,000 \$9,000 under \$9,000 \$9,000 under \$10,000 \$11,000 under \$11,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$13,000 under \$15,000	\$5,000 under \$5,000 \$6,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$1,000 \$11,000 under \$11,000 \$12,000 under \$13,000 \$12,000 under \$15,000 \$15,000 under \$15,000 \$25,000 under \$50,000 \$25,000 under \$50,000 \$25,000 under \$50,000 \$25,000 under \$15,000 \$25,000 under \$15,000	\$5,000 under \$6,000 \$6,000 under \$7,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$10,000 under \$11,000 \$11,000 under \$11,000 \$12,000 under \$12,000 \$13,000 under \$15,000 \$13,000 under \$15,000 \$15,000 under \$20,000 \$50,000 under \$10,000 \$10,000 under \$10,000 \$10,000 under \$10,000 \$20,000 under \$10,000

Table 20. -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]

2	Windhow Ning	Jo rodeniN			Exemptions other than	Taxable	income	Income to	ne tax after credits	Nimbor	Nimbon	Adjusted	Total	Exemptions	Taxable	income	Income tax a	tax after
0	- α	Joint	gross income	exemptions		Number	Amount	Number	Amount	of	Joint	gross	exemptions	age blindr	Number	Amount	Number	Amount
Lei			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of	(Thousand dollars)	of returns	(Thousand dollars)	returns	returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of returns	(Thousand dollers)	to	(Thousand dollars)
				Louisville	Louisville, Kentucky-indian	-Indiana							Mem	Memphis, Tennessee	ssee			
248	248,849	152,593 1	1,359,904	460,358	445,758	204,473	725,262	203,381	167,284	196,013	113,876	1998,017	349,128	340,102	149,998	509,071	149,669	119,201
(2)		(2)	(2)	(2)	(2)	ı	ľ	t	1	(2)	(2)	(5)	(2)	(2)	ı	1	1	t
24. Under \$1,000. 25. \$1,000 under \$2,000 under \$5,000	24, 325 26, 355 27, 856 27, 922 30,050	3,734 5,340 111,376 113,875 19,696	13,700 38,529 68,601 97,756 134,681	22, 301 30, 327 43, 753 54, 719 59, 815	20,373 27,684 41,138 52,757 58,767	7,018 16,733 20,997 20,623 27,959	815 10,257 21,270 24,008 55,494	7,018 16,633 20,337 20,291 27,959	163 2,039 4,155 6,852 11,171	22,171 26,900 26,076 20,633 23,208	2,852 4,789 10,997 10,709 14,321	11,473 40,255 66,421 69,682 103,019	20,870 31,728 41,231 37,452 46,912	19,646 30,497 39,677 35,691 46,316	3,523 18,214 19,356 13,637 19,910	572 10,211 19,202 21,466 38,799	3,523 17,885 19,356 13,637 19,910	2,026 3,838 4,307 7,812
0 under \$6,000. 23 0 under \$7,000. 21 0 under \$1,000. 15 0 under \$9,000. 9	29, 316 21, 825 19, 256 9, 416 8, 859	21,988 20,068 116,626 9,215 8,759	161,750 141,528 142,970 79,286	58,639 51,035 46,766 23,344 18,476	57,533 50,457 46,252 22,951 18,356	28,984 21,496 19,156 9,416 8,859	79,551 68,643 72,273 43,207 53,022	28,984 21,496 19,156 9,416 8,859	16,153 13,875 14,709 8,797 10,913	15,970 15,636 12,976 8,494 6,703	14,403 14,119 12,213 7,262 6,273	88,924 101,505 97,492 72,213 62,874	36,123 38,091 27,595 17,072 14,793	35,764 37,851 26,899 16,814 14,793	14,977 15,636 12,976 8,494 6,703	34,800 44,422 51,891 42,026 37,035	14,977 15,636 12,976 8,494 6,703	6,997 8,849 10,374 8,803 7,717
\$10,000 under \$11,000	5,434 4,499 3,093 1,885 1,288	5,298 4,262 2,923 1,716 1,220	56,893 51,680 38,313 25,333 18,723	12,454 8,727 6,832 4,000 2,764	12,373 8,564 6,607 3,900 2,683	5,399 4,499 3,093 1,885 1,288	35,588 35,323 25,178 17,296 13,292	5,399 4,499 3,093 1,885 1,288	7,398 7,529 5,385 3,715 2,931	2,283 2,283 2,017 1,008	4,553 2,149 1,780 940 941	49,362 26,219 25,183 13,528 14,053	9,805 4,715 4,234 2,176 2,176	9,682 4,654 4,133 2,115 2,118	2,720 2,283 2,017 1,008	31,069 17,659 17,095 9,332 9,931	4,720 2,283 2,017 1,008	6,481 3,762 3,710 2,061 2,209
\$15,000 under \$25,000 11 \$25,000 under \$25,000 under \$25,000 under \$55,000 \$2 \$25,000 under \$100,000 \$2 \$250,000 under \$150,000 under \$150,00	2,707 1,362 2,421 464 (2)	2,369 1,259 2,252 408 (2)	45,937 30,518 83,463 29,486 (2)	6,117 3,465 5,138 1,044 (2)	5,734 3,342 4,813 934 ( <sup>2</sup> )	2,707 1,362 2,421 464 (2)	32,071 22,011 66,195 24,736 (2)	2,707 1,362 2,421 464 (²)	7,443	2,360 1,146 1,550 420 58	2,260 1,011 1,516 398 58	40,557 25,557 47,578 27,477 7,047	5,807 2,610 3,761 937 137	5,564 2,469 3,539 128	2,360 1,146 1,550 420 58	29,534 19,017 37,345 22,912 6,254	2,360 1,146 1,550 1,550 58	6,871 4,851 10,712 9,551 3,164
under \$200,000	218	1191	2,041	25	282	12	1,646	128	3,329	17	15	2,844	35	9 62	17	2,336	17	1,231
Returns under \$5,000 85 Returns \$5,000 under \$10,000 8E Returns \$10,000 or more 23	136,910 88,672 23,267	54,121 76,656 21,816	351,607 609,586 398,711	211,337 198,260 50,761	201,081 195,549 49,128	93,330 87,911 23,232	121,844 316,696 286,722	92,238 87,911 23,232	24,380 64,447 78,457	119,662 59,779	43,968 54,270 15,638	288,637 423,008 286,372	179,017 133,674 36,437	172,651 132,121 35,330	74,640 58,786 16,572	90,250 210,174 208,647	74,311 58,786 16,572	18,096 42,740 58,365
				Mta	Miami, Floride	et l							Milwe	Milwaukee, Wisco	onsin			
315	319,233	183,503	1,702,713	541,643	514,012	242,600	869,672	239,762	210,651	437,299	244,573	12,595,014	705,488	672,747	369,990	1,554,379	367,870	354,882
adjusted gross income	3,709	2,145	(2)	5,414	4,955	,	1	1	1	1,937	(2)	(2)	2,951	2,891	1	ı	ı	ļ
Under \$1,000 \$1,000 under \$5,000 \$2,000 under \$5,000 \$3,000 under \$4,000 \$3,000 under \$4,000	31,890 40,877 41,505 42,618 26,510	4,429 11,459 18,142 19,559 18,323	16,476 60,341 103,929 147,720 119,041	29,782 47,061 59,602 67,178 52,659	27,421 42,166 54,746 62,995 50,875	22,526 22,526 28,444 34,683 22,720	648 13,553 26,708 49,520 40,912	4,494 21,809 27,150 33,966 22,720	126 2,608 5,240 9,643 8,210	42, 348 41, 103 36, 532 41, 451 41, 253	3,827 8,925 9,191 11,533 18,549	20,697 59,769 91,753 145,787 186,689	74,446 42,785 42,060 51,380 61,309	29, 568 37, 064 35, 872 47, 676 58, 377	6,503 26,453 29,880 38,093 38,784	984 14,813 38,744 78,507 101,244	6,503 26,058 28,502 38,093 38,439	2,928 7,498 15,800 20,549
under \$6,000 37 under \$7,000 22 under \$5,000 22 under \$5,000 12 under \$5,000 10	37,488 21,424 22,816 11,242 10,154	27,730 17,149 19,511 10,525 9,218	206,737 139,302 170,639 94,607 97,156	75,452 43,612 49,324 23,989 25,528	72,661 43,331 48,052 23,343 24,514	36,366 21,205 22,099 11,024 10,154	83,011 66,456 87,025 49,963 51,985	36,256 21,205 22,099 11,024 10,154	16,751 13,197 17,594 10,254 10,721	47,361 51,218 38,432 27,756 18,974	27,075 41,998 33,120 26,077 18,178	260,230 332,374 287,301 233,916 179,420	78,601 110,363 78,236 57,637 38,087	77,240 108,762 77,969 57,250 37,614	46,829 50,198 38,000 27,411 18,974	146,047 172,305 165,572 141,792 117,695	46,829 50,198 38,000 27,411 18,974	29,926 35,014 34,167 29,211 24,423
0 under \$11,000	5,839 2,980 2,384 1,548	5,261 3,180 2,505 2,273 1,290	61, 229 40, 540 36, 259 32, 267 22, 496	12,376 7,557 5,825 5,128 3,193	12,028 7,290 5,515 4,909 3,151	5,771 3,512 2,900 2,384 1,548	37,858 25,626 23,696 21,785 15,670	5,777 3,512 2,900 2,384 1,548	7,900 5,440 5,000 4,624 3,584	14,089 8,651 5,682 3,729 2,822	13,193 8,237 5,240 3,555 2,550	147,584 99,119 71,027 50,281 41,051	30,784 18,504 11,777 8,494 5,785	30,184 18,257 11,553 8,266 5,681	14,056 8,651 5,682 3,729 2,822	94,961 66,880 49,525 34,503 29,558	14,056 8,651 5,682 3,729 2,822	19,900 14,217 10,810 7,505 6,687
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$10,000. \$25,000 under \$100,000. \$100,000 under \$150,000.	5,880 2,313 3,532 827 144	4,651 2,068 3,171 724 122	100,203 51,203 116,049 54,641 17,170	12,364 4,901 8,308 1,912 1,912	11,492 4,729 7,674 1,730	5,880 2,313 3,532 821 139	70,045 36,424 89,089 43,284 12,288	5,880 2,313 3,532 821 139	16,891 9,068 27,191 18,041 5,965	6,530 2,185 4,210 834 120	5,739 1,981 3,832 763	111,654 48,915 143,667 53,621 14,281	13,532 4,888 9,490 1,969 246	12,875 4,579 8,867 1,858	6,495 2,185 4,210 834 120	82,625 36,542 112,308 42,507 11,287	6,495 2,185 4,210 832 120	19,557 9,238 34,992 17,411 5,721
under \$200,000	8 98	83	4,462	58 125	110	. 26 59	3,256	26	1,700	73	38	6,759	83	63	738	5,070	738	2,682
Returns under \$5,000	187,109 74,057 103,124 84,133 29,000 25,313	74,057 84,133 25,313	431,828 708,441 562,444	261,696 217,905 62,042	243,158 211,901 58,953	112,867 100,848 28,885	131, 341 338, 440 399, 891	110,139 100,738 28,885	25,827 68,517 116,307	204,624 183,741 48,934	52,871 146,448 45,254	500,103 1,293,241 801,670	236,931 362,924 105,633	211,448 358,835 102,464	139,713 181,412 48,865	234, 292 743,411 576,676	137,595 181,412 48,863	46,972 152,741 155,169

Table 20. --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	Total	Exemptions	Taxable	income	Income tax a	tax after redits	rodenik	Mumbar of	Adjusted	Total	Exemptions other than	Taxable income	псоше	Income tax after credits	after
Adjusted gross income classes	Number	Number of joint	gross	JI1S	age or		Amount	Manhan	Amount				one		N. admi.N	Amount	Nimber	Amount
•		returns	(Thousand	(Thousand	(Thousand	of returns	(Thousand	of	(Thousend dollars)	returns	returns	(Thousand	(Thousand dollars)		of returns	(Thousand	<b>6</b> 0	(Thousand dollars)
				Minneapolis-St. Paul,		Minnesota								Mobile, Alabama				
Total	516,861	314,007	13,190,100	402,089	863,302	4.36,440	1,776,098	433,711	418,340	91,735	182,791	1425,065	179,170	175,666	63,871	196,846	63,769	42,396
No adjusted gross income	496	(2)	(2)	1,244	1,249	,	1	1	•	(2)	(2)	(3)	(2)	(2)	1	1	1	,
Under \$1,000. \$1,000 under \$4,000. \$2,000 under \$3,000. \$3,000 under \$3,000.	55,937 47,160 38,737 45,735	5,055 9,027 14,594 15,839 756,51	27,577 68,674 90,088 159,552 238,709	44, 838 48,709 50,114 58,997 83,900	41,470 41,913 44,816 53,890 77,834	14,416 32,169 27,964 40,027	1,997 20,809 35,969 77,218 115,76e	14,416 31,783 20,626 39,692 48,981	405 4,0% 6,727 115,401 23,210	13,914 10,693 11,230 9,105 10,233	(2) 3,530 6,369 5,472 8,238	6,602 14,857 28,157 31,556 46,396	13,106 13,751 22,391 20,407 24,884	13,045 13,091 21,271 20,024 24,163	(2) 5,628 6,728 5,805 8,570	(2) 2,561 6,204 10,067 13,980	(2) 5,628 6,728 5,805 8,468	(2) 506 1,188 2,034 2,767
\$5,000 under \$5,000. \$5,000 under \$7,000 \$5,000 under \$8,000. \$5,000 under \$9,000.	52,713 56,132 -6,952 32,769 25,199	40, 592 15,866 12,566 30,500 24,762	290,439 366,388 349,876 277,894 238,431	108,069 120,278 105,820 81,41 58,409	105,779 118,043 103,845 80,555 58,220	50,247 55,594 46,850 32,769 25,199	126,925 177,629 181,544 145,323 138,709	50, 247 55, 594 46, 850 32, 759 25, 199	25,609 35,878 37,176 27,411 28,019	7,160 7,626 5,373 2,86	7,497 6,628 5,373 4,094 2,866	50,223 49,065 40,178 37,355 27,626	23,057 16,274 12,265 11,162 6,263	23,057 16,152 12,203 11,162 6,263	8,163 7,524 5,271 4,427 2,860	18,515 24,525 19,963 20,709 16,762	8,163 7,524 5,271 4,427 2,866	3,749 4,976 4,018 4,288 3,459
nnd und und	16,611 10,386 6,872 5,011 2,964	15,771 9,916 6,517 4,674 2,930	174,025 119,129 85,371 57,322 42,897	36,306 23,177 15,481 11,056	35,061 22,834 14,725 10,692	16,611 10,318 6,872 5,011 2,964	108,454 76,322 54,925 45,164 28,138	16,611 10,318 5,872 5,011	22,628 16,158 11,730 9,885 5,104	2,207 1,086 877 527 355	2,172 1,015 842 527 527 355	23,087 12,483 10,943 7,158 5,158	2,297 2,297 1,944 1,348	2,832 2,297 1,882 1,327	2,207 1,086 877 527 355	14,249 8,005 7,360 4,735 4,735 3,403	2,207 1,086 877 527 355	2,963 1,700 1,586 1,016
\$15,000 under \$20,000 \$20,000 under \$25,000 \$55,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	8,530 3,677 5,976 1,271 195	7,957 3,240 5,405 1,193 184	146,055 81,947 205,904 85,767 22,684	19,885 8,524 14,739 3,002	19,015 7,434 14,029 2,821 376	8,497 3,677 5,976 1,271 195	100,940 59,406 158,106 69,282 18,037	8,497 3,677 5,976 1,271	23,354 15,110 48,816 28,927 8,778	928	893 393 117	15,827 11,275 7,306	2,236	2,044	393	11,459 8,951 4,007	928	2,647 2,546 1,605
\$150,000 under \$200,000	82 80	73	14,179	144 162	169	82 80	10,911	8280	5,590	4 1	411	702	2	1	7 7	481	44	255
Returns under \$5,700 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	241,441 213,765 61,655	71,441 184,632 57,934	588,328 1,523,238 1,078,534	287,813 473,917 140,359	261,172 400,498 135,632	164,227 210,659 61,554	251,759 770,130 754,209	161,498 210,559 61,554	49,839 157,193 211,308	55,788 29,452 6,495	26,014 26,458 5,319	126,582 204,447 94,036	95,275 09,021 14,874	92,330 68,837 14,499	29, 161 28, 251 6,459	33,137 100,474 53,235	29,059 28,251 6,459	6,562 20,490 15,344
				Nashv	Nashville, Tennessee	Ssee							New Hav	ren, Connect	feut			
Total	130,462	75,702	992,369	222,570	213,687	104,252	376,267	103,823	89,328	117,837	62,839	1691,131	184,236	175,978	104,111	410,742	103,779	96,529
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	1	1	'	ı	(2)	(2)	(2)	(2)	(2)	1	ı	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$6,000.	12,061 17,208 15,430 18,421 15,479	(2) 4,521 5,473 8,967 10,290	5,525 25,449 39,625 4,081 70,320	8,949 23,036 22,187 30,085 28,242	8,285 20,923 21,074 29,013	3,142 8,402 11,693 15,492 14,715	512 4,235 14,466 25,145 29,786	3,142 8,402 11,693 15,392 14,386	103 839 2,870 5,045	11,696 11,837 11,023 11,175 15,200	(2) (2) 2,212 4,000 8,482	7,308 17,864 27,706 38,505 68,391	7,923 10,993 12,784 14,255 22,441	7,723 9,813 11,542 13,258 21,122	4,140 9,000 9,311 10,842 14,868	6,351 11,410 18,959 34,805	4,190 9,000 8,979 10,842 14,868	1,244 2,172 2,172 3,805 7,070
\$5,000 under \$1,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	9,247 10,515 7,955 7,566 4,426	6,273 9,756 6,533 7,566 3,997	50,829 68,768 59,064 53,748 41,694	14, 9,29 24, 740 17, 567 16, 389 10, 043	14,689 23,633 17,309 15,944 10,043	8,818 10,515 7,955 7,566 4,426	27,284 31,013 31,056 35,451 25,284	8,818 10,515 7,955 7,566 4,426	5,560 6,250 6,324 7,218 5,335	15,981 10,263 5,510 5,471 5,728	10,172 8,333 4,410 5,471 5,728	87,0±0 60,541 41,287 40,467 54,677	20,432 20,710 11,727 11,090 13,273	28,589 20,510 11,344 10,691 13,073	15,879 10,263 5,177 5,369 5,728	45,277 35,797 21,736 28,899 33,442	15,879 10,263 5,177 5,369 5,728	9,121 7,370 4,502 5,884 6,873
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$14,000 \$16,000 under \$15,000	3,285 1,545 1,309 987 673	3,083 1,512 1,176 953	2,456 17,741 15,046 13,264 9,735	7,058 3,426 2,599 2,018 1,354	6,477 3,365 2,498 1,998 1,293	3,285 1,545 1,176 1,176 987 573	21, 601 11, 602 9, 735 9, 214 6, 999	3,285 1,545 1,176 987 673	4,441 2,457 2,067 2,000 1,552	3,338 2,452 1,469 861 550	3,133 2,244 1,402 1,402 861 516	28,117 18,291 11,643 7,913	7,006 5,131 3,395 1,928 1,296	6,841 4,947 3,334 1,886 1,212	3,304 2,452 1,469 861 550	22,976 18,663 12,480 8,120 5,493	3,304 2,452 1,469 861 550	4,797 3,964 2,697 1,761 1,199
\$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	1,613 877 1,012 293 33	1,579 810 977 274 31	27,615 19,684 24,468 14,056 3,886	3,548 7,004 2,430 709 57	3,388 1,863 2,269 600 52	1,613 877 1,012 291 33	20,449 15,714 27,060 16,120 3,225	1,613 877 1,012 291 33	4,733 4,059 8,267 6,818 1,608	2,275 820 1,391 295 42	1,932 753 1,182 279	38,940 18,167 45,815 19,266 4,918	4,654 1,707 3,176 112	4,383 1,523 3,010 587 98	2,275 820 1,391 295 42	28,859 14,472 36,602 16,133 4,431	2,275 820 1,391 295 42	6,791 3,742 11,430 6,607 2,333
\$150,000 under \$200,000	16 22	15	2,7% 9,3%	38	8 8	38	2,450	38	1,357	12	9	2,080	31 23	8 5	12	1,633	112	916 2,131
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	79,188 39,709 11,565	30,473 34,125 11,104	201,,192 284,103 207,071	113,620 83,668 25,282	107,583 81,668 24,436	53,444 35,280 11,528	74,144 150,088 152,035	53,015 39,280 11,528	14,815 30,087 43,826	61, 366 42,953 13,518	16,366 34,114 12,359	159, v69 296, 612 234, 850	υ8,841 80,232 29,163	63,403 84,207 27,868	48,211 42,416 13,484	72,128 165,151 173,463	47,879 42,416 13,484	14,411 33,750 48,368
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Table 20. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN IDO LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

[Taxable and nontaxable returns]

		i.			Exemptions	Taxable	income	Income tax	me tax after			Ad insted		Exemptions	Taxable income	псоше	Income tax a	after
	Number	Number of	Adjusted	Total	other than			cred	its	- La	Number of	gross	Total	other than			Credit	9
Adjusted gross income classes	of	joint	-	exemptions	age or blindness	Number	Amount	Number	Amount	returns	joint	income		blindness	Number	Amount		Amount
	ST FLOOR		(Thousand dollars)	(Thousand dollars)		of returns	(Thousand dollars)	returns	(Thousand dollars)			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)
				New Or	Orleans, Louisiana	siana		ĺ					New Yo	York, New Yo	York			
Total	258,953	150,625	11,362,575	445,937	430,935	207,560	747,544	205,987	179,322	4,408,026	2,166,759 1	128,420,401	6,999,333	6,697,409 3	3,751,954	16,441,995	3,740,179	4,202,766
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	1	'	i	1	9,148	4,024	328,578	13,122	11,755	I	1	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	26, 504 28, 732 36, 694 30, 659 33, 162	3,983 6,573 15,718 14,675 22,271	13,705 42,436 90,865 107,531 148,323	25,216 30,812 53,331 45,455 65,661	23,513 27,963 49,775 44,717 64,205	4,436 117,729 28,265 25,970 30,773	577 10,903 30,169 48,328 62,606	4,436 17,285 27,580 25,628 30,671	2,175 6,009 9,744 12,724	388,464 428,074 471,850 517,640 496,126	25,567 60,684 111,697 140,501 200,392	203,282 639,192 1,185,935 1,815,921 2,226,463	314,762 461,581 620,307 711,796 751,883	288,179 405,319 573,303 679,277	79,184 267,396 380,374 471,074 473,874	10,937 150,701 396,361 804,309	78,856 264,256 374,848 469,220 473,104	2,162 29,599 77,718 160,639 221,179
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$5,000 under \$9,000 \$9,000 under \$10,000	26,666 21,743 16,692 7,978 4,502	20,273 18,036 15,361 6,951 4,366	146,497 140,406 125,631 67,464 42,713	54,730 51,365 37,585 17,529 8,644	54,066 50,771 36,436 17,118 8,644	25,778 20,738 16,692 7,978 4,502	69,830 67,688 67,444 39,564 27,224	25,778 20,738 16,692 7,978 4,502	14.134 13,694 13,579 8,058 5,669	444,521 368,052 309,320 231,148 164,050	249,995 266,685 247,770 202,329 143,450	2,433,306 2,388,507 2,309,491 1,954,602 1,553,559	746,138 714,273 640,145 481,363 337,623	724,815 699,393 624,886 475,019 330,365	437,755 363,543 306,277 230,718 163,722	1,235,663 1,212,155 1,238,576 1,113,538	437,755 363,543 306,243 230,718 163,722	252,560 248,690 253,925 230,421 195,048
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	6,160 4,032 2,841 1,922 1,418	5,822 3,729 2,672 1,787 1,316	64,675 46,371 35,269 25,880 20,491	13,966 9,521 6,044 4,327 2,917	13,620 9,279 5,942 4,145 2,896	6,160 4,032 2,841 1,888 1,418	41,316 30,505 24,642 17,765 14,782	6,160 4,032 2,841 1,888 1,418	8,661 6,501 5,372 3,885 3,322	122,760 86,348 65,245 46,152	108,814 76,381 58,223 40,847 31,300	1,285,126 990,770 813,476 621,604 495,467	252, 391 174, 466 131, 687 95, 781 71, 698	246,788 170,916 127,881 93,153 69,402	122,484 86,133 65,176 46,117 34,084	802,219 640,494 540,945 413,745 337,046	122,449 86,133 65,176 46,117 34,049	169,196 136,934 117,014 91,037 74,999
\$15,000 under \$20,000. \$20,000 under \$25,000. \$55,000 under \$60,000. \$50,000 under \$100,000.	3,409 1,722 2,464 631 81	2,903 1,385 1,850 1,850 527 63	58,379 38,463 85,276 40,894 9,463	7,026 3,608 5,497 1,412	6,763 3,346 5,231 1,315 138	3,408 1,722 2,464 628 81	43,436 30,909 68,696 33,584 7,321	3,408 1,722 2,464 628 81	10,387 8,358 22,995 14,282 3,806	93,267 +11,650 64,042 18,710 3,774	82,709 36,552 56,485 16,266 3,230	1,595,813 925,250 2,157,422 1,251,107 454,214	197, 202 89, 112 138, 964 39, 939	189,133 84,424 130,980 36,532 7,076	93,090 41,540 63,573 18,656 3,757	1,114,692 669,831 1,603,398 951,695	93,055 41,540 63,573 18,643 3,754	260,231 170,066 487,366 390,411 168,236
\$150,000 under \$200,000	23.8	28	5,117	2%	52	27	4,007	30	2,197	1,351	1,131	232,845	2,796	2,468	1,342	174,546	1,342	91,523
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	156,635 77,581 24,737	63,525 64,987 22,113	401,253 522,711 438,611	221,494 169,853 54,590	211,131 167,035 52,769	107,173 75,688 24,699	152,583 271,750 323,211	105,600 75,688 24,699	30,769 55,134 93,419	2,311,302 1,517,091 579,633	542,865 1,110,229 513,665	6,042,215 10,639,465 11,738,721	2,873,451 2,919,542 1,206,340		1,671,902	2,452,978 5,734,193 8,254,824	1,660,284	491,297 1,180,644 2,530,825
				News	Newark, New Jer	Jersey							Norfolk-Portsmouth,		Virginia		-	
Total	668,956	355,212	14,285,709	1,087,805	1,039,009	571,885	2,580,481	570,476	625,359	179,378	105,698	1855,586	335,176	327,670	133,910	420,885	133,111	93,723
No adjusted gross income,	1,346	(2)	(2)	1,813	1,813	1	1	1	,	(2)	(2)	(2)	(2)	(2)	1	I	1	1
Under \$1,000. \$1,000 under \$5,000 \$2,000 under \$5,000 \$5,000 under \$4,000 \$4,000 under \$5,000	61,719 66,677 61,609 72,519 66,634	4,322 15,832 12,240 21,773 28,850	33,525 99,387 153,755 251,910 298,771	47,440 77,081 70,285 97,993 105,468	43,900 64,693 63,387 92,027 100,817	16,014 38,658 51,657 64,787 64,068	2,312 22,319 60,749 116,503 144,973	16,014 38,560 50,674 64,787 63,740	462 4,445 11,926 23,180 29,428	19,577 21,747 25,082 27,615 20,497	1,066 5,971 14,918 14,972 13,641	9,789 31,841 62,572 96,619 91,815	15,803 29,646 48,224 53,438 43,957	15,531 28,288 46,351 52,958 42,660	3,895 10,532 16,001 21,916 17,797	5,991 13,208 34,370	3,895 10,187 15,547 21,916 17,797	1,167 2,588 6,843 6,801
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$2,000. \$5,000 under \$10,000.	66,574 61,954 45,886 37,704 27,175	38,007 48,500 37,539 31,737 23,929	367,193 402,001 344,739 317,543 258,929	116,037 122,156 100,030 78,286 57,806	112,081 119,675 98,338 77,910	64,990 61,954 45,786 37,704 27,175	191,110 212,135 189,202 183,513 158,322	64,990 61,954 45,786 37,704 27,175	38,898 43,114 39,012 38,291 33,031	13,914 14,619 10,833 8,199 5,236	9,374 13,238 8,997 7,163 4,783	77,765 94,580 81,068 70,128 49,905	26,030 39,227 23,632 18,825 9,844	25,550 38,813 23,217 18,618 9,844	13,621 13,929 10,833 8,199 5,236	39,345 41,692 44,546 39,469 32,262	13,621 13,929 10,833 8,199 5,236	7,855 8,219 9,189 8,127 6,767
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	21,444 15,653 10,799 8,232 5,726	19,740 14,314 10,198 7,729 5,294	224,317 180,014 134,767 111,174 82,657	44,375 32,905 23,335 17,438 12,605	43,396 32,187 22,894 17,059 12,406	21,444 15,653 10,765 8,232 5,726	145,863 118,793 91,257 77,248 57,070	21,444 15,653 10,765 8,232 5,726	30,564 25,280 19,677 16,893 12,735	3,737 2,007 1,431 899 633	3,704 1,940 1,398 833 600	39,098 22,847 17,859 12,069 9,086	8,439 5,033 3,132 1,540 1,379	8,378 5,013 3,033 1,500 1,280	3,737 2,007 1,431 899 633	24,618 14,470 12,234 8,638 6,556	3,737 2,007 1,431 899 633	5,134 3,060 2,633 1,881 1,441
\$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.	18,126 7,069 9,616 1,992 1,392	16,824 6,437 9,183 1,855 286	308,262 157,006 323,132 133,125 38,675	39,649 15,524 21,798 4,636	38,331 14,867 20,881 4,246 643	18,093 7,069 9,616 1,992 1,992	224,695 122,410 259,260 112,115 32,334	18,093 7,069 9,616 1,992 315	52,318 31,567 79,546 47,624 16,405	1,431 568 1,005 222 8	1,265 535 971 208	24,159 12,520 34,421 14,108	2,995 1,203 2,130 475 1475	2,896 1,163 1,930 4,25 13	1,431 568 1,005 222 8	17,356 9,403 27,490 11,770	1,431 568 1,005 222	4,122 2,364 8,435 4,888 4,00
\$150,000 under \$200,000 \$200,000 or more	109	66	13,400	171 253	143	78 109	11,073	109	6,021	9 4	6.4	1,011	0.00	#D 40	9 4	1,681	9 4	1,213
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	330,504 239,293 99,159	83,476 179,712 92,024	833,010 1,690,405 1,762,294	400,080 474,315 213,410	366,637 465,101 207,271	235,184 237,609 99,092	346,856 934,282 1,299,343	233,775 237,609 99,092	69,441 192,346 363,572	114,626 52,801 11,951	50,676 43,555 11,467	292,067 373,446 190,073	191, 263 117, 558 26, 355	185,983 116,042 25,645	70,141 51,818 11,951	87,730 197,314 135,841	69,342 51,818 11,951	17,512 40,157 36,054
	1	4 6	-II .	ے ال	4	the Dote!"	and Hermlonet	+ton of Clas	esifications	s and Terms	=							

Table 20. -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]

					acci + cano	- 11		Income ta	ome tax after								Income tax after	after
	Number	Number of	Adjusted	Total	other than	1 axable	amoour	cred	credits		Number of	71		other than	Taxable 1	1ncome	credits	8
Adjusted gross income classes	of returns	joint		exemp roms	blindness		Amount	Number	Amount	of returns	joint		q	blindness	Number	Amount	Number	Amount
			dollara)	$\neg$	doller	n n	dollars)	$\neg$	dollars)			dollers)	-	dollare)	turns	dollars)	ヿ	dollers)
				Oklahoma	City, Oklahoms	homa							Omaha,	Nebraska-Iowa	OWB			
Total	187,212	117,434	1997, 309	314,585	305,383	144,309	534,087	143,780	123,736	169,934	109,733	1,006,466	293,821	282,982	144,004	591,765	143,574	138,783
No adjusted gross income	1,736	(2)	(2)	2,946	2,689	i	ı	i	1	(2)	(2)	(2)	(2)	(2)	•	1	ı	ì
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	27, 327 15, 538 21, 230 16, 289 20, 504	2,617 4,655 9,055 11,727 13,24	13,503 22,945 52,482 57,288 93,427	20,701 18,651 29,390 31,321 33,250	18,921 16,655 27,984 30,158 33,069	5,209 8,342 16,126 13,251 18,891	765 5,171 15,055 16,310 41,847	5,209 8,342 15,698 13,150 18,891	153 978 2,960 3,261 8,356	17,717 17,051 9,522 14,271 23,088	2,224 4,218 4,882 6,820 14,682	9,566 25,748 23,746 50,185 105,136	13,871 19,444 14,198 19,932 39,199	12,517 15,908 13,759 19,103 37,752	4,002 10,230 7,616 12,912 22,455	448 6,690 8,296 24,471 50,250	4,001 10,130 7,616 12,583 22,455	93 1,336 1,599 4,894 10,188
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000.	22,355 14,444 14,591 9,830 5,167	19,331 12,603 12,752 8,190 5,064	123, 634 93, 588 109, 376 82, 784 48, 829	45,741 29,549 33,163 19,159 11,822	29,036 33,103 19,159 11,762	20,717 14,017 14,591 9,830 5,167	54, 367 48, 200 55, 987 47, 912 28, 390	20,717 14,017 14,591 9,830 5,167	10,985 9,818 11,441 10,039 5,859	21,648 15,825 15,776 11,412 5,406	15,323 13,755 14,468 11,088 5,305	118,556 102,300 117,862 96,462 50,558	39,582 32,465 36,965 24,986 12,787	38,676 32,346 36,372 24,788 12,665	20,882 15,727 15,776 11,412 5,406	63,530 54,051 64,305 57,728 31,037	20,882 15,727 15,776 11,412 5,406	13,019 10,998 13,198 11,877 6,427
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	2,682 3,270 1,504 2,273 1,142	4,414 3,069 1,470 2,205 1,075	48,873 37,439 18,800 30,650 16,529	9,712 6,759 3,190 4,679 2,459	9,550 6,739 3,130 4,519 2,419	4,682 3,237 1,504 2,273 1,142	31,484 24,408 12,715 20,721 11,753	4,682 3,237 1,504 2,273 1,142	6,602 5,190 2,721 4,539 2,629	4,178 3,278 2,436 1,071 1,104	4,011 3,178 2,335 970 1,037	43,712 37,676 30,071 14,426 15,970	9, 205 7,465 5, 391 2, 352 2, 269	9,004 7,305 5,290 2,232 2,229	4,178 3,278 2,436 1,071 1,104	28,239 25,166 20,702 10,140 11,368	4,178 3,278 2,436 1,071 1,104	5.904 2,286 2,243 2,243
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	2,239 944 1,760 307 (2)	2,052 843 1,557 (2)	37,576 21,094 56,573 20,441 (2)	5,125 2,183 3,899 685 (2)	2,164 2,164 3,737 (2)	2,219 944 1,760 307 (2)	27,273 16,061 45,013 16,984 (2)	2,239 944 1,760 307 (2)	6,356 4,123 13,648 7,017 (2)	2,142 1,106 1,809 384 54	1,974 1,073 1,675 3,3	36,563 25,065 59,564 23,614 6,454	4,539 2,918 3,998 881	4,519 2,757 3,576 3,576 107	2,142 1,106 1,809 384 54	27,645 19,208 49,736 19,953 5,696	2,142 1,106 1,809 384 54	6,577 4,870 15,346 8,374 2,860
\$150,000 under \$200,000 \$200,000 or more	10	9	1,666	38	28	98	1,381	01	695 3,108	9 16	12	1,359	16	14 22	16	1,177	16	622 6,076
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	102,624 66,387 18,201	42,430 57,940	234,195 458,211 304,903	136,259 139,434 38,892	129,476 137,954 37,953	61,819 64,322 18,168	79,148 234,856 220,083	61,290 64,322 18,168	15,708 48,142 59,886	82,281 70,067 17,586	33,128 59,939 16,666	213, 398 485, 738	107,857 146,785 39,179	100,252	57,215 69,203 17,586	90,155 270,651 230,959	56,785 69,203 17,586	18,110 55,519 65,154
				Orl	Orlando, Florida	da						Pat	terson-Clift	ton-Passiac,	New Jersey	y		
Total	152,66	60,979	1534,359	173,737	166,097	73,747	284,944	73,030	67.064	425,344	245,194	12,809,982	710,868	682,054	364,282	1,664,452	363,300	393,197
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	,	ŧ	,	,	(2)	(2)	(2)	(2)	(2)	1	1	1	'
Under \$1,000. \$1,000 under \$5,000 \$2,000 under \$5,000 \$3,000 under \$5,000 \$4,000 under \$5,000.	10,626 10,627 13,511 11,736 10,546	(2) 3,516 8,105 5,119 6,607	4,466 15,690 34,412 40,519 47,682	7,134 12,564 24,470 21,558 18,846	6,853 10,205 23,329 20,847 18,236	(2) 5,598 7,499 8,209 9,500	(2) 3,206 6,667 13,940 20,989	(2) 5,598 7,141 7,851 9,500	(2) 635 1,270 2,753 4,184	40,723 36,048 37,581 37,672 38,793	2,892 4,067 9,280 12,886 17,886	20,817 53,517 92,213 132,897 175,433	30,942 35,977 42,484 50,579 57,172	28,300 30,121 36,818 47,452 54,828	9,382 22,433 29,928 34,506 37,218	1,387 13,439 36,849 59,953 88,935	9,382 22,106 29,273 34,506 37,218	270 2,660 7,241 12,054 18,166
\$5,000 under \$6,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$9,000 under \$10,000	10,106 7,777 6,415 6,415 3,170	8,563 6,343 3,492 2,729	55,767 50,631 48,252 36,608 29,257	22,936 16,562 13,447 7,886 5,158	22,093 16,132 13,232 7,671 5,158	9,529 7,667 6,415 4,318 3,170	21, 249 25,024 25,202 22,222 17,573	9,529 7,667 6,415 4,318 3,170	5,044 5,092 4,405 3,718	3,692 41,003 25,535 21,535	25,027 31,926 29,492 23,739 20,078	216,046 264,955 258,281 217,159 202,759	66,493 88,649 77,422 53,326 47,846	65,210 86,204 76,183 52,933 47,197	38, 282 39, 948 34, 178 25, 535 21, 488	111,060 125,306 133,911 128,005 118,658	38, 282 39, 948 34, 178 25, 535 21, 488	22,712 25,888 27,445 26,335 26,735
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000.	2,373 1,535 1,380 771 476	1,831	24,907 17,707 17,213 10,355 6,871	4,137 3,416 3,338 1,759	4,115 3,350 3,187 1,738	2,373 1,535 1,343 771 476	17,099 11,305 11,031 7,228 4,906	2,373 1,535 1,343 777 476	3,741 2,375 2,336 1,571 1,092	17,135 12,199 8,131 6,000 4,212	16,367 11,267 7,796 5,666	179,086 139,930 101,581 80,859 60,709	37,060 26,377 18,854 12,666 9,610	36,578 25,976 18,654 12,406 9,550	17,135 12,199 8,131 5,966 4,212	114,348 91,452 66,729 55,993 41,586	17,135 12,199 8,131 5,966 4,212	23,867 19,513 14,322 12,294 9,220
\$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.	1,620 854 986 195 24	1,480 669 843 169 24	28,044 18,944 32,373 12,734 2,939	3,764 1,949 2,310 453 58	3,611 1,906 2,140 409 51	1,586 854 986 195 24	19,344 14,794 26,463 10,610 2,524	1,586 854 986 195 24	4,518 4,024 8,423 4,550 1,253	12,235 4,120 6,129 1,086 157	11,406 3,887 5,596 1,019	207,446 91,787 206,098 69,137 19,456	27, 790 9, 290 14, 084 2, 527 336	27,129 9,070 13,486 2,399	12,201 4,088 6,129 1,086 157	148,055 69,242 167,218 57,025 17,079	12,201 4,088 6,129 1,086 1,57	24, 367 17, 557 52, 709 23, 513 8, 694
\$150,000 under \$200,000.	100	46	3,154	17	13	101	2,659	40	383	39	37	6,735	48 33	7,5	84	5,458	84	2,844 6,813
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	57,737 31,786 10,228	24,504 27,433 9,042	137,834 220,515 176,010	85,598 65,989 22,150	80,365 64,286 21,446	32,491 31,099 10,157	45,001 111,277 128,666	31,774 31,099 10,157	8,881 22,532 35,651	191,636 162,223 71,485	47,730 130,262 67,202	1,159,200 1,177,455	218,371 333,736 158,761	198,616 327,727 155,711	133,467 159,431 71,384	200, 563 616, 940 846, 949	132,485 159,431 71,384	40,391 127,093 225,713
Footnotes at end of table. See	text for "1	Sescription (	See text for "Description of the Sample and Limitations	e and Limit	Jο	the Date" a	and "Explanat	ion of Clas	"Explanation of Classifications	and Terms.								

Table 20. --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]

																	,	
	Number	Number of	Adjusted		Exemptions other than	Taxable	income	credits	its	- L	Number of	Adjusted	Total	Exemptions other than	Taxable i	income	ancome tax an ter credits	a rei
Adjusted gross income classes	of returns	joint returns	income	(Thousand	blindnsss	Number	Amount (Thousand		Amount (Thousand	of returns	joint	іпсопе (Почвана		blindness (Thousand		Amount (Thousand		Amount (Thousand
			dollars)	7	dollars)	STITIONAL	dollars)	girma.	dollars)			dollers)	obiliodelphie D	Donney route Mary Jones	More Tongo	dollare)	ICONTINE	dollars)
				Feor	Feoria, illinois	1		-	1			FILE		erine yrvania	- New Jersey	$\vdash$		
10'tal.	%, 913	+90°T0	199,166	100,330	161,143	069,67	606,626	10,000	666,67	1,772,000	100,200	0,356,000	7,290,700		1, 2,4,4,4	0,040,090	1,2,010,14 I	FOC (0/17
No adjusted gross income		(2)	(5)	©	(2)	1	•	1	•	4,703	2,753	312,194		6,769	i	1	1	1
Under \$1,000. \$1,000 under \$5,000. \$2,000 under \$5,000. \$3,000 under \$5,000. \$4,000 under \$5,000.	13,375 9,166 5,439 6,659 7,864	2,732 2,465 2,807 3,012 3,909	6,181 13,275 13,897 23,492 35,479	12,268 12,153 7,700 11,652 12,630	10,635 10,425 6,727 11,394 12,310	(2) 5,494 3,736 5,489 7,864	(2) 3,224 5,060 10,324 18,072	(2) 5,391 3,736 5,489 7,864	(2) 634. 1,012 2,087 3,665	135,776 152,988 162,002 165,780 172,699	11,627 28,179 44,025 61,335 88,793	71,488 224,982 403,799 580,780 778,175	108,338 166,973 210,960 234,923 285,256	99,775 147,561 193,740 224,437 275,982	26,932 98,901 127,882 146,816 162,449	4,230 56,855 148,485 261,466 370,627	26,932 97,489 125,975 146,612 162,012	841 11,206 29,234 52,234 74,867
\$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	11,946 9,530 8,649 6,639 4,002	8,767 8,548 8,649 6,433	65,326 61,976 64,638 56,446 38,007	24,178 18,934 21,774 14,290 7,406	23,993 17,632 21,774 14,228 7,220	11,618 9,530 8,649 6,639 4,002	30,900 34,840 34,125 34,527 25,702	11,515 9,530 8,649 6,639 4,002	6,308 6,951 6,922 7,069 5,383	177,158 154,541 123,550 84,126 60,013	115,072 125,205 104,808 77,286 55,209	972,706 1,000,152 922,062 712,568 568,163	336,385 331,990 263,260 184,351 122,095	327,648 327,839 258,531 182,251 120,317	172,548 151,713 123,393 83,791 60,013	465,145 495,948 499,583 416,018 356,979	172,343 151,713 123,393 83,791 60,013	94,449 100,835 102,019 85,562 74,413
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000		3,099 1,898 1,320 659 (2)	34,469 22,614 16,950 9,850 (2)	7,000 4,318 2,897 1,435 (2)	6,938 4,276 2,855 1,435 (2)	3,307 1,968 1,355 727 (2)	23,040 15,506 12,011 7,334 (2)	3,307 1,968 1,355 (2)	4,852 3,311 2,593 1,668 (2)	42,798 26,921 19,410 12,536 9,178	40,481 25,134 18,237 11,631 8,735	447,809 308,711 241,967 168,714 132,585	92,359 56,553 40,660 26,753 20,483	90,922 55,741 39,787 25,885 19,993	42,662 26,921 19,410 12,536 9,178	286,317 206,905 167,421 117,404 93,682	42,662 26,921 19,410 12,536 9,178	59,990 44,069 36,176 25,754 20,781
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	1,487 623 792 158 22	1,384 588 688 1149 22	25,619 13,920 25,398 10,422 2,682	3,069 1,368 1,442 1,442 49	2,945 1,347 1,402 1,402 43	1,487 623 792 158 22	19,572 10,748 21,689 9,113 2,368	1,487 623 792 158 22	4,659 2,719 6,854 3,931 1,179	23,184 9,766 12,923 2,800 2,461	20,952 8,664 11,535 2,482 402	395,420 216,536 438,623 187,518 54,690	50,460 21,378 30,097 6,056	48,678 19,889 27,990 5,548	23,117 9,662 12,923 2,800 2,601	291,531 165,026 348,394 156,691 44,352	23,082 9,662 12,923 2,800	67,834 42,511 108,858 66,630 22,064
\$150,000 under \$200,000 \$200,000 or more	12	11	1,998	26	23	12	1,700	12	887	156	134	26,511 90,235	316	390	156	21,686	156	11,728
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	42,812 40,766 11,335	15,131 35,866 10,667	92,255 286,393 179,019	56,959 86,582 24,855	51,800 84,847 24,498	24,117 40,438 11,335	36,785 160,094 132,690	24,014 40,335 11,335	7,419 32,633 35,307	793,948 599,388 160,349	236,712 477,580 148,569	2,047,030 4,175,651 2,709,319	1,013,836 <sub>1</sub> 1,238,081 347,063	948,264 1,216,586 335,960	562,980 591,458 160,036	2,233,663 1,968,359	559,020 591,253 160,001	168,382 457,278 544,729
				Phoe	Phoenix, Arizona	18							Pittsburgh,	gh, Pennsylvania	anta			
Total	223,002	144,095	1,266,680	398,857	388,798	172,153	683,262	171,058	158,102	794,386	467,305	14,418,754	1,342,453	1,293,555	961,659	2,541,677	657,746	592,529
No adjusted gross income	2,429	1,797	33,612	3,958	3,439	t	1	1	1	2,778	1,399	(2)	4,421	3,659	1	1	1	1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	23,871 25,362 20,523 23,100 20,239	2,817 7,100 11,986 12,118 12,535	12,059 37,806 51,952 80,437 90,312	19,632 30,314 36,817 34,357 38,187	19,453 28,198 34,974 32,764 37,230	4,829 13,608 11,391 18,682 18,582	786 8,584 12,388 32,538 36,032	4,829 13,608 10,959 18,019	156 1,718 2,347 6,439	83,255 84,148 79,130 82,383 78,900	11,438 25,983 25,175 36,324 46,917	45,300 124,273 196,278 287,486 355,229	76,336 101,722 103,912 124,235 138,688	69,819 87,063 97,999 117,785 135,482	16,965 48,492 64,279 73,305 75,214	2,217 30,442 76,107 126,991 168,543	16,965 48,492 63,534 72,660 75,214	447 6,029 14,952 25,262 34,292
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	25,743 20,625 13,923 11,375 10,377	19,984 17,471 13,038 11,275 9,912	141,542 133,418 104,292 97,264 98,126	53,351 42,931 33,558 25,727 22,871	52,694 42,496 33,179 25,727 22,751	23,817 20,525 13,823 11,375 10,377	63,435 64,240 53,081 53,390 58,561	23,817 20,525 13,823 11,375 10,377	12,928 12,919 10,666 10,891 12,127	102,377 79,117 62,646 39,110 26,428	72,899 64,872 53,459 34,947 24,937	563,189 513,519 466,516 330,508 250,419	201,394 165,650 135,340 80,492 51,442	197,305 164,555 134,575 79,710 51,055	100,868 78,150 62,318 39,009 26,428	284,366 276,992 263,458 203,512 162,793	100,868 78,150 62,318 39,009 26,428	57,760 56,540 54,086 42,348 33,879
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	5,993 4,702 3,304 1,639 1,275	5,726 4,437 3,043 1,573 1,240	62,635 53,764 41,292 22,036 18,492	13,138 10,405 7,241 3,694 2,767	13,018 10,265 7,138 3,653 2,687	5,960 4,702 3,304 1,639 1,275	38,984 34,132 27,517 15,159 12,658	5,960 4,702 3,304 1,639 1,275	8,140 7,155 5,967 3,315 2,785	19,625 12,350 8,407 5,793 4,247	18,186 11,640 7,732 5,592 4,086	205,549 141,220 104,978 78,061 61,496	40,318 26,123 17,189 12,410 9,268	39,749 25,656 16,931 12,135 9,111	19,625 12,350 8,407 5,793 4,247	136,915 95,948 73,557 55,602 44,345	19,625 12,350 8,407 5,793 4,247	28,900 20,383 16,066 12,218 9,826
\$15,000 under \$20,000. \$20,000 under \$55,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	4,605 1,494 1,836 1,836 62	4,368 1,391 1,736 1,736	78,992 33,117 61,530 32,888 7,440	10,687 3,646 4,252 1,085 1,085	10,346 3,525 4,029 1,012 1,33	4,605 1,459 1,836 1,83	56,194 23,772 49,491 27,086 6,380	4,605 1,459 1,836 1,836 483	13,116 5,995 15,071 11,492 3,134	10,622 4,496 6,574 1,599	9,611 4,401 5,939 1,437 182	180,404 100,523 222,536 105,047 26,024	23,207 10,741 15,264 3,478 465	22,408 10,288 14,389 3,184	10,622 4,496 6,574 1,597 219	133,716 76,829 179,266 87,788 21,580	10,622 4,496 6,574 1,597	31,230 13,367 55,694 37,133 10,971
\$150,000 under \$200,000.	20	20	3,531	97	42	19	2,651 6,203	19	1,324	28	77 78	14,459 65,386	172	139	26.78	12,056	25.	18,359
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	115,524 82,043 25,435	48,353 71,680 24,062	268,954 574,642 423,084	163,265 178,438 57,154	156,058 176,847 55,893	66,872 79,917 25,364	90,328 292,707 300,227	65,777 79,917 25,364	17,811 59,531 80,760	410,594 309,678 74,114	147,236 251,114 68,955	988,920 2,124,151 1,305,683	549,314 634,318 158,821	511,807 627,200 154,548	278,255 306,773 74,108	404,300 1,191,121 946,256	270,805 300,773 74,108	80,982 244,613 266,934

Table 20. -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					
	Number	Number of	Adjusted		Exemptions other than	Taxable income	income	Income tax a	ter	- La	Number of			Exemptions other than	Taxable income	тсоше	income tax arter credits	arter S
Adjusted gross income classes	of	joint	income	exemptions	age or blindness	Number	Amount	Number	Amount	of returns	joint	income	a printing	age or blindness	Number	Amount		Amount
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of returns	(Thousand doliars)	returns	(Thousand dollars)	$\neg$		(Thousand dollars)	(Thousand (dollars)	(Thousand dollers)	returns (	(Thousand dollars)	returns (	(Thousand dollars)
				Portland,	Oregon-Washingtor	ungton						Providence	Providence-Pawtucket,	Rhode	Island -Massachusetts	Betts		
Total	315,085	193,894	11,771,920	518,763	493,662	265,764	1,018,018	263,785	232,537	284,940	158,725	1,466,089	471,955	453,887	235,251	818,912	235,151	180,688
No adjusted gross income	1,217	906	(2)	2,017	1,831	1	(	1	1	(2)	(2)	(2)	(2)	(3)	1	ı	1	•
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	35,696 33,657 28,002 29,588 32,490	6,042 9,443 10,550 16,413 18,390	19,901 49,811 70,846 102,495	31,731 37,130 35,981 44,078 52,668	28,11° 29,938 32,078 41,552 50,701	9,303 22,099 22,067 26,223 31,745	12,559 12,559 25,543 44,610	9,303 21,764 20,862 25,887 31,745	343 4,943 6,943 8,864 14,630	31,54.2 28,612 31,951 37,077 37,263	2,103 5,697 11,047 14,592	15,13e 41,493 81,138 131,560 167,688	23,433 32,518 50,624 47,063 68,836	21,390 27,263 48,060 44,826 67,438	5,73° 17,578 24,674 35,277 35,390	665 10,700 30,240 5,868 75,920	5,736 17,578 24,574 35,277 35,390	133 2,140 5,944 12,943 15,333
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$9,000 \$9,000 under \$10,000		26,139 26,024 23,162 12,673 13,701	100,696 200,159 198,121 119,545 137,387	64,730 63,338 56,530 32,346 29,343	52,845 62,901 56,147 32,021 24,216	36,003 31,008 26,502 14,212 14,475	102,800 108,153 108,314 67,130 86,432	35,900 31,008 25,502 14,212 14,475	21,024 21,740 22,243 13,832 17,915	28,954 25,400 20,268 14,890 8,996	22,410 22,735 17,738 13,893 7,898	158,661 164,976 150,833 126,216 84,400	57,542 53,066 45,855 31,943 17,271	55,284 52,557 44,937 31,743 17,072	28,086 25,400 19,936 14,390 8,996	76,225 87,958 81,332 77,728 55,947	28,085, 25,400 19,935 14,830 8,995	15,395 17,854 16,679 16,095 11,714
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	8,675 5,844 4,459 2,227 1,294	8,402 5,602 4,081 2,158	90,800 67,070 55,617 29,940 18,892	17,547 12,136 9,326 5,018 2,594	17,237 11,949 9,140 4,936 2,510	8,675 5,844 4,459 2,227 1,294	60,548 45,371 38,744 20,580	8,575 5,844 4,459 2,227 1,294	12,066 9,646 8,370 4,494 3,092	7,627 3,543 1,938 1,347	4,317 3,200 1,903 1,244 1,244	48,023 40,642 24,067 18,033 13,567	9,747 7,487 4,194 2,985 2,175	9,580 7,363 3,986 2,986	4,627 3,543 1,938 1,347 1,347	31,410 27,894 16,550 12,979	1,627 3,823 1,938 1,938	6,011 6,011 3,528 2,866 2,195
\$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.		4,194 1,822 2,282 2,282 644 58	72,093 43,334 87,674 44,667 7,512	9,452 4,460 5,851 1,638 151	9,083 4,295 5,413 1,495 137	4,365 1,925 2,525 712 63	54,489 33,423 71,179 36,686 5,949	4,365 1,925 2,525 712 63	12,585 8,551 22,830 15,205 2,875	2,707 1,285 2,547 278 35	2,395 1,216 2,304 243 243	46,926 28,261 88,128 18,913 4,119	5,978 3,221 6,464 608	5,744 2,932 6,133 526 63	2,707 1,285 2,547 278 35	22,860 22,524 72,134 14,734 3,581	2,707	8,146 5,476 22,843 6,091 1,921
\$150,000 under \$200,000 \$200,000 or more	21 17	16 16	3,670	35	36	21	2,936 5,015	27	1,585	28	13	2,490	37	32	15 28	2,177	15	1,178
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	160,650	61,756 101,699 30,439	387,088 854,908 529,924	203,605 246,907 68,251	184,219 243,180 e6,263	111,437 122,200 32,127	156,653 472,829 388,53c	109,561 122,097 32,127	31,253 96,755 104,529	167,144 98,508 19,288	56,339 84,674 17,712	436,227 685,086 344,776	223,253 205,677 43,025	202,696 202,703 41,488	118,655 97,308 19,288	183,393 379,190 256,329	118,555 97,308 14,288	36,513 77,732 72,443
				Reading	g, Pennsylvania	mis							Richmond,	d, Virginia				
Total	550,60	54,942	1495,523	158,558	150,420	81,737	278,057	30,984	62,338	145,569	81,188	1855,670	242,734	234,594	123,924	619,667	123,924	115,118
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	i	1	ī	1	(2)	(2)	(2)	(2)	(2)	1	1	1	•
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	61, 11 1, 881 11, 881 2, 53, 12, 835	(2) 2,878 3,44 5,551 6,999	6,254 18,238 23,657 45,230 41,743	8,815 14,049 11,289 20,094 16,345	8,300 11,701 10,017 19,455 15,561	(2) 7,847 8,113 11,669 8,762	(2) 5,270 9,635 20,173 19,266	(2) 7,847 7,788 11,567 8,762	(2) 1,058 1,865 4,063 3,894	12,082 12,873 20,197 14,838 17,733	(2) 1,521 6,140 4,502 8,805	7,014 18,572 51,803 51,827 74,337	10,974 15,139 28,339 18,488	9,064 13,376 26,417 18,224 24,848	(2) 6,768 16,974 13,515 16,433	(2) 3,752 19,248 28,045 38,149	(2) 0,768 10,974 13,515 16,493	(2) 74.7 3,821 5,685 7,711
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	11,053 9,908 6,712 6,375 3,868	9,413 9,255 6,508 5,723 3,542	60,333 63,445 50,501 53,601 36,902	21,452 19,869 13,489 12,967 8,512	21,133 18,964 13,294 12,381 8,512	11,053 9,908 6,386 5,375 3,868	30,488 34,292 29,063 32,411 23,324	11,053 9,908 6,386 6,375 3,868	6,145 6,901 5,431 6,594	18,949 7,366 8,862 7,417	11,926 6,804 8,545 7,417 6,888	103,375 47,085 60,287 63,187 68,479	32,999 15,162 20,245 15,940 17,632	32,585 15,162 20,038 15,940 17,632	18,444 7,258 8,862 7,309 7,233	5,395 25,460 35,721 36,765 41,209	18,949 7,258 8,862 7,309 7,233	11,118 5,170 7,227 7,504 8,503
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	1, 288 1,046 303 2,243 2,243	1,655 879 203 234	17,692 12,014 4,270 4,023 3,360	3,383 1,967 550 640 461	3,364 1,886 550 644 461	1,688 1,046 340 303	11,786 8,687 3,128 2,869 2,534	1,688 1,046 340 303 234	7,470 1,871 680 620 561	4,688 2,975 1,496 1,712	2,775 2,775 1,430 1,679 1,001	48,986 34,105 18,523 22,829 15,871	9,259 9,845 9,845 1,875 1,323	3,039 3,785 3,815 2,181	4,654 2,975 1,496 1,712 1,1107	32,260 22,747 12,281 15,267 12,318	4,654 2,975 1,496 1,712 1,167	6,770 4,84 7,610 3,286 2,782
\$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.	504 445 578 202 202	475 445 544 158 158	8,521 9,844 18,971 14,541 2,29	1,055 1,003 1,387 436 37	975 901 1,244 419 29	509 445 578 200 19	6,381 7,749 15,469 11,396 1,810	504 445 578 200 10	1,472 1,928 4,697 4,830	2,535 1,169 1,772 337 25	1,564	43,627 25,902 56,941 22,342 22,342	5,343 2,825 4,052 714 40	5,182 2,766 3,771 629	2,535 1,165 1,772 337 25	32,066 19,372 43,668 18,440 2,409	2,535 1,100 1,772 337 25	7,38e 4,247 12,417 7,744 1,1+8
\$150,000 under \$200,000 \$200,000 or more	7 2	200	1,286	14	13	2,	1,081	P (1)	\$4.2 407	118	16	3,142	37	28	18	3,227	18	1,258
Returns under \$5,000	55,766 37,916 5,373	20,42 24,41 5,059	133,180 264,782 97,561	71,326 76,284 10,943	65,646 74,284 10,490	38,776 37,590 5,371	54,801 149,578 73,678	38,023 37,590 5,371	10,977 30,411 20,950	77,831	22,873 41,680 15,635	206,332 348,413 300,925	103,089 101,978 37,667	96,759 101,357 36,478	56,436 49,611 17,877	89,609 193,550 215,460	56,430 49,611 17,877	18,051 39,527 57,540

Table 20. -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]

717-0	Number	Number of	Adjusted	Total	Exemptions other than	Taxable	income	Income tax a credits	tax after edits	Number	Number of	Adjusted		Exemptions other than	Taxable in	Income	Income tax after credits	after
Adjusted gross income classes	CO.	joint	income	exemptions	age or blindness	Number	Amount	Number	Amount	62	joint	income	exemptions	age or blindness		Amount		Amount
			dollars)	dollars)	dollars)	returns	dollars)		dollars)			dollars)	-	dollare)	returns	$\dashv$	returns	dollars)
•				Roches	Rochester, New Yo	York							Sacramento,	to, California	nia			
Total	821,812	125,615	11,398,117	359,830	344,777	188,967	839,048	188,299	193,693	181,428	115,900	1,221,092	316,253	306,802	159,852	725,016	159,520	165,337
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	ı	1	1	1	(2)	(2)	(2)	(2)	(2)	'	t	1	ı
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	19,094 19,219 16,921 20,033 22,226	(2) 3,793 3,422 5,187 10,745	9,398 28,017 42,924 70,084 100,428	14,512 21,156 18,469 23,637 33,897	13,839 18,089 16,360 21,209 31,777	3,269 12,957 13,687 18,016 21,264	453 7,493 19,651 36,836 52,606	3,269 12,623 13,353 18,016 21,264	91 1,461 3,847 7,358 10,674	11,936 15,241 9,375 18,521 18,790	(2) 3,226 5,270 7,746 10,074	6,173 22,674 22,915 65,311 84,185	8,923 16,538 14,947 25,143 28,233	8,541 15,234 13,334 23,919 27,329	2,894 9,348 5,794 16,637 18,356	463 5,813 6,716 31,446 41,261	2,894 9,016 5,794 16,637 18,356	94 1,189 1,283 6,289 8,258
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$5,000 under \$9,000 \$9,000 under \$10,000		16,069 14,480 17,908 12,177 11,010	126,892 119,250 157,148 126,179 106,649	45,166 36,485 42,672 31,109 24,469	43,859 36,425 42,071 31,109 23,545	22,847 18,329 20,934 14,941 11,213	62,802 64,076 90,820 75,383 65,960	22,847 18,329 20,934 14,941 11,213	12,817 13,115 18,611 15,715 13,584	16,825 17,337 18,539 11,903 10,531	10,522 11,580 14,880 10,830	92,358 112,093 139,429 101,343 100,627	27,590 30,739 38,782 30,757 24,595	26,394 30,617 37,985 30,757 24,136	16,723 17,337 18,539 11,903 10,531	48,658 62,904 777,278 52,095 58,379	16,723 17,337 18,539 11,903 10,531	9,857 13,112 16,004 10,761 11,969
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	7,165 6,568 4,645 2,454 1,956	6,700 6,336 4,413 2,354 1,758	75,070 75,144 58,003 33,119 28,304	15,143 13,476 9,394 5,153	15,024 13,316 9,215 5,113 4,357	7,165 6,568 4,645 2,454 1,956	48,826 51,260 40,741 23,388 19,739	7,165 6,568 4,545 2,454 1,956	10,288 10,856 8,789 5,137 4,410	8,175 6,675 4,303 3,068 1,600	7,708 6,408 4,103 2,967 1,534	85,695 76,571 53,609 41,158 23,153	17,839 14,633 8,907 6,263 3,400	17,519 14,533 8,768 6,163 3,320	8,175 6,675 4,303 3,068 1,600	54,101 50,212 36,834 29,392 16,677	8,175 6,675 4,303 3,068 1,600	11,259 10,646 7,947 6,461 3,691
\$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.	1,426 2,358 2,358 440 83	4,015 1,393 2,157 389 36	72,362 31,808 80,022 28,949 10,701	10,213 3,523 4,984 1,034 11,034	9,974 3,324 4,466 947	4,347 1,426 2,358 440 83	50,840 23,253 59,813 22,907 7,780	4,347 1,426 2,358 440 83	11,685 5,691 18,079 9,464 4,298	4,732 1,330 1,493 344 55	4,466 1,163 1,360 324 40	79,720 29,374 50,567 22,565 6,457	10,595 3,031 3,464 778 108	10,354 2,772 3,354 104	4,732 1,330 1,493 341 55	58,753 22,816 41,192 19,018 5,583	4,732 1,330 1,493 341	13,765 5,812 13,185 8,102 2,872
\$150,000 under \$200,000 \$200,000 or more	28	22	4,764	59	77	28	3,539	28	1,814	00	60 Tr	1,543	19	16	o. o.	1,203	00.	641 2,170
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 or more.	97,899 88,719 31,510	24,362	250,298 636,118 511,701	112,280 179,901 67,649	101,822 177,009 65,946	69,193 88,264 31,510	117,039 359,041 362,968	68,525 88,264 31,510	23,431 73,842 96,420	74,500 75,135 31,793	27,901 57,909 30,090	200,299	94,730	89,243 149,889 e7,670	53,029 75,033 31,740	85,699 299,314 340,003	52,697 75,033 31,790	17,083 61,703 86,551
				St. Louis,	Missouri	-Illinois							Salt Le	Lake City, Utah	ah			
Total	713,059	445,356	14,269,305	1,232,299	1,186,489	600,093	2,444,391	240,042	573,311	130,589	84,509	1733,158	250,056	240,433	108,861	367,449	108,861	82,438
No adjusted gross income	2,312	(2)	(2)	4,016	3,625	1	1	1	1	(2)	(2)	(2)	(2)	(2)	ı	ı	1	1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	66,033 68,374 59,236 70,077 83,237	8,539 17,038 18,665 34,224 45,453	32,228 99,781 148,331 245,304 377,105	55,327 73,317 76,698 113,922 136,830	49,764 64,139 71,016 109,089 133,852	10,943 44,896 48,656 57,183 78,813	1,464 27,553 54,600 101,307 183,136	10,943 44,215 48,656 57,183 78,473	293 5,465 10,596 20,322 37,306	13,068 14,790 13,016 10,167 11,910	3,364 6,041 5,235 8,435	{ 7,136 20,341 33,192 35,882 53,035	10,561 15,383 18,242 19,324 21,559	8,929 12,896 17,275 18,427 20,863	4,006 10,451 10,139 7,814 11,278	833 5,806 11,470 10,806 22,204	4,006 10,451 10,139 7,814 11,278	166 1,155 2,217 2,183 4,479
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$3,000 under \$9,000 \$9,000 under \$10,000	77,561 65,944 59,468 48,868 34,400	59,822 56,289 53,912 44,521 33,393	428,189 428,241 446,154 414,654 326,515	154,399 137,778 135,307 108,482 71,826	149,383 134,799 133,978 106,669	74,909 64,513 59,468 48,868 34,297	206,023 221,185 238,279 242,026 204,715	74,909 64,513 59,468 48,868 34,297	41,735 44,992 48,647 49,991 42,444	14,250 15,716 11,478 8,460 3,190	12,000 13,257 10,830 8,139 3,190	78,371 101,737 86,206 71,551 30,348	35,220 37,756 27,777 21,494 7,067	34,192 36,991 27,460 21,494 6,943	13,280 14,969 11,478 8,460 3,190	28,029 44,267 43,771 36,568 18,049	13,280 14,969 11,478 8,460 3,190	5,685 9,021 8,889 7,452 3,715
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	21,457 14,695 8,464 5,389 3,867	20,264 13,783 8,078 5,145 3,622	224,665 168,158 105,675 72,512 55,903	44,944 29,788 17,790 12,158 7,671	44,126 29,352 17,269 11,927 7,399	21,457 14,695 8,464 5,389 3,867	146,549 113,680 72,998 49,634 40,644	21,457 14,695 8,464 5,389 3,867	30,716 24,145 15,719 10,795 9,141	4,375 2,224 1,701 1,701 892 834	4,308 2,224 1,635 802 734	45,599 25,284 21,201 10,823 12,072	11,201 5,004 3,766 2,127 1,863	11,122 4,923 3,667 2,127 1,804	4,341 2,224 1,701 802 834	26,253 15,246 13,802 7,014 8,375	2,224 1,720 802 832	5,436 3,159 2,911 1,509 1,856
\$15,000 under \$20,000. \$20,000 under \$35,000. \$25,000 under \$50,000. \$50,000 under \$150,000.	11,390 3,747 6,021 2,102 2,53	10,515 3,118 5,434 1,830	192,669 82,997 205,438 136,918 30,154	24,730 7,726 14,040 4,666	23,659 7,203 13,351 4,295 4,295	11,390 3,747 6,021 2,102 2,53	137,058 64,268 163,800 113,274 24,829	11,390 3,747 6,021 2,102 2,53	31,007 16,817 50,637 48,036 12,725	2,009 c42 1,008 184 40	1,908 609 974 162 40	33,825 14,612 34,241 12,124 4,717	5,264 1,479 3,027 413	5,124 1,459 2,987 392 113	2,009 642 1,008 184 40	23,002 10,567 25,855 10,051 3,785	2,009 1,008 1,84	5,212 2,634 7,743 4,286 1,835
\$150,000 under \$200,000.	88	59 75	13,784	157	135	82	11,224	82	6,243 15,539	₩ M	200	1,390	2%	22 5	to m	1,144	00 M	508 277
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	349,269 286,241 77,549	125,283 247,937 72,136	900,195 2,043,753 1,325,357	460,110 607,792 164,397	431,485 595,670 159,334	240,491 282,055 77,547	368,060 1,112,228 964,103	239,470 282,055 77,547	73,982 227,809 271,520	63,665 53,094 13,830	23,686 47,416 13,407	148,167 368,213 216,778	86,449 129,314 34,293	79,608 127,080 33,745	43,688 51,377 13,796	51,119 170,684 145,646	43,688 51,377 13,796	10,200 34,762 37,475

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Footnotes at end of table. Table 20. —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]

	Mumber	Number of	Adjusted	Total	Exemptions other than	Taxable	income	credits	lits		Number of	Adjusted	Total	Exemptions other than	Taxable Income	псоше	income tax after credits	arter 3
Adjusted gross income classes	0	joint	income	exemptions	age or blindness		Amount	Number	Amount	of	joint	income	exemptions	age or	Number	Amount		Amount
	STITUTE	STITION S.	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)		green and a second	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of returns	(Thousand dollars)	of returns	(Thousand dollars)
				San Au	Antonio, Texas	8.8						San Bern	San Bernardino-Riverside-Ontario,	rside-Onter	io, California	nia		
Total	204,431	128,453	1974,618	379,130	367,312	156,287	786, 986	152,806	118,197	265,004	174,788	1,449,037	480,054	461,899	205,989	750,594	203,983	165,557
No adjusted gross income	1,094	(2)	(2)	1,433	1,373	1	1	1	1	2,563	2,259	(3)	7,960	4,656	1	1	ì	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	23,357 30,141 30,224 23,167 22,820	1,746 8,572 16,514 16,022 18,931	11,272 44,284 74,288 80,184 103,387	17,298 35,817 52,838 46,823 52,674	16, 296 33,490 50, 226 45,450 51,838	4,670 18,706 22,327 17,978 20,696	526 10,695 19,454 27,398 37,259	4,669 18,353 20,460 17,171 20,696	104 2,113 3,550 5,356 7,430	27,460 33,055 23,688 23,537 23,866	4,286 13,574 12,581 13,261 13,392	15,318 48,857 60,628 82,452 107,770	23,276 43,955 39,994 37,911 43,141	22,050 38,909 37,723 36,523 41,076	5,217 17,245 14,980 19,511 22,571	9, 151 15, 581 31,022 43, 298	5,217 16,811 14,545 19,511 21,802	135 1,802 2,946 6,360 8,374
\$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	18,732 15,874 12,013 6,211 6,929	16,114 12,928 11,107 6,211 6,830	102,635 102,922 90,702 52,115 65,356	25,994 33,441 30,507 13,647 18,579	45,387 32,427 30,083 13,647 18,247	17,018 15,874 12,013 6,929	41,845 55,087 46,294 30,480	16,565 15,874 12,013 6,211 6,929	8,3% 11,210 9,064 6,211 7,687	28,532 28,124 21,381 12,701 11,855	22,483 24,138 19,713 11,700 10,529	156,405 182,387 158,967 106,933	60,579 64,249 47,165 30,575 22,777	58,716 63,727 46,510 29,633 22,576	25,701 26,790 21,179 12,701 11,855	63,092 81,728 81,603 56,014 69,626	25, 367 26, 790 21, 179 12, 701 11, 855	12,497 16,376 16,429 11,314 14,636
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	3,490 2,305 1,369 1,006	3,256 2,272 1,267 1,267 706	36,430 26,538 17,130 13,567 10,193	7,838 5,530 2,983 2,152 1,472	7,698 5,431 2,800 2,132 1,472	3,490 2,305 1,369 1,006	23,575 17,875 12,204 9,553 7,491	3,490 2,305 1,369 1,006	2,951 2,651 2,094 1,660	7,545 4,977 3,999 2,505 1,829	7,171 4,875 3,829 2,336 1,761	79, 151 56, 924 49, 953 33, 657 26, 509	16,906 10,767 8,481 5,321 3,497	16,663 10,604 8,318 5,138 3,415	7,545 4,977 3,999 2,505 1,829	48,601 36,887 33,071 23,323 19,127	7,511 4,977 3,999 2,505 1,829	10,159 7,775 7,082 5,080 4,265
\$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	2,131 1,051 1,408 302 41	1,828 984 1,233 252	36,600 23,192 47,354 19,589 4,878	4,273 2,131 2,925 582 79	3,968 2,030 2,638 519 67	2,131 1,051 1,408 298 41	28,119 18,459 39,449 16,812 4,359	2,131 1,051 1,408 298 41	6,764 4,749 12,705 7,212 2,220	3,966 1,290 1,801 282 30	3,762 1,188 1,665 242 30	68, 103 28, 340 57, 707 18, 735 3, 486	8,764 2,891 4,137 613 62	8,378 2,851 3,791 565	3,966 1,290 1,801 279	48,841 21,055 45,202 15,510 2,956	3,966 1,290 1,901 279	11,286 5,301 13,559 6,625 1,435
\$150,000 under \$200,000 \$200,000 or more	31	22 25	4,948	52	53	33	4,317	29	2,389 5,954	98	80 IV	1,681	85	19	01 g	1,448	010	1,364
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	130,803 59,759 13,869	62,481 53,190 12,782	307,958 413,730 252,930	206,883 142,168 30,079	198,673 139,791 28,848	84,377 58,045 13,865	95,332 - 210,993 193,061	81, 349 57, 592 13, 865	18,553 42,521 57,123	134,169 102,593 28,242	59, 353 88, 563 26, 872	305,168 716,444 427,425	193, 237 225, 345 61, 472	180,937 221,162 59,800	79,524 98,226 28,239	99,719 352,063 298,812	77,886 97,892 28,205	19,617 71,252 74,688
- 10				San Di	Diego, Califo	lifornia						02	San Francisco-Oakland	l .t	California			
Total	317,363	200,807	11,878,998	561,691	538,266	264,049	1,016,622	260,540	226,724	1,067,343	607,101	17,236,488	1,736,007	1,654,201	925,783	4,429,309	919,555	1,063,405
No adjusted gross income	1,723	1,116	(2)	2,798	2,615	1	1	ı	•	3,779	2,091	315,208	6,416	5,633	1	ı	•	t
Under \$1,000. \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000	26, 998 34, 659 32, 306 27, 058 36, 165	2,946 9,908 14,290 16,308 22,373	13,753 50,912 80,872 94,389 162,754	22,720 38,604 47,151 47,421 66,807	21,768 34,034 42,687 45,539 63,838	6,708 22,112 24,000 22,753 33,472	903 12,524 24,198 32,160 64,424	6,708 21,011 22,128 22,551 33,138	180 2,470 4,468 6,179 12,811	86, 365 92,011 85, 549 96, 366 92,419	7,361 16,564 29,235 35,986 38,470	46,024 131,930 213,155 339,304 420,730	68,145 92,537 113,535 129,315 133,123	63,391 80,357 99,874 117,973 125,209	21,995 61,611 64,585 86,162 86,489	3,432 37,352 73,206 158,664 219,212	21,995 60,177 62,720 84,731 85,390	682 7,283 13,830 31,476 43,989
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$3,000 \$9,000 under \$10,000 \$9,000 under \$10,000	29, 347 24, 932 26, 697 20, 861 11, 250	20, 357 19, 906 23, 289 17, 520 10, 056	162, 128 161, 732 200, 549 177, 048 106, 123	57,837 52,352 57,433 42,827 25,158	55,688 50,950 56,571 42,305 24,375	28, 173 23, 830 26, 364 20, 194 11, 250	74, 215 75, 124 106, 728 96, 475 63, 257	28, 173 23, 830 26, 364 20, 194 11, 250	14,756 15,123 21,730 19,985 13,023	108,134 99,175 90,831 80,748 53,776	58,271 71,276 71,788 65,894 48,385	592, 147 646, 584 681, 925 685, 337 510, 390	176,689 184,343 181,364 168,852 115,247	169,782 179,348 177,211 166,449 113,068	104, 340 97, 330 90, 831 80, 748 53, 776	321,834 348,726 380,376 397,526 310,419	104,008 97,330 90,831 80,748 53,776	65,615 71,426 78,136 82,412 64,439
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$14,000 under \$15,000	11,460 9,425 5,379 5,287 3,014	10, 953 8, 884 5, 142 4, 806 2, 845	120,336 108,488 67,217 71,183 43,597	24,751 20,912 12,362 11,381 6,543	24, 345 20, 568 11, 935 11, 153 6, 401	11,460 9,391 5,379 5,287 3,014	74,715 68,769 43,435 48,407 29,569	11,460 9,391 5,379 5,287 3,014	15,490 14,464 9,216 10,547 6,467	43,218 33,785 21,318 16,484 11,600	39,309 31,683 20,250 14,587 10,766	452,674 387,389 265,852 221,981 167,489	87,892 68,072 44,445 33,677 24,660	86,253 66,993 43,546 32,797 23,762	43,118 33,751 21,252 16,484 11,600	294,271 258,042 182,777 156,298 118,759	43,084 33,718 21,252 16,484 11,600	62,053 54,851 39,389 34,609 26,444
\$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	5,965 1,903 2,410 408	5,626 1,739 2,206 381	101,009 42,317 78,580 26,478 7,589	13,442 4,730 5,304 926 121	13,135 4,466 4,853 1,853	5,898 11,903 2,339 406	70,012 31,278 59,995 21,183 6,132	5,898 11,903 2,339 406	16,057 7,866 17,627 8,468 2,951	25, 155 8, 882 13, 540 3, 248	22,557 7,515 11,475 2,842 467	425, 360 197, 254 456, 604 215, 233 65, 782	51,154 18,819 28,640 7,096 1,163	49,516 17,841 27,082 6,439 1,005	25,122 8,848 13,540 3,242 552	315,361 150,489 364,671 175,841	25, 122 8, 848 13, 540 3, 242 552	74,362 39,358 114,758 73,866 27,114
\$150,000 under \$200,000 \$200,000 or more	24 28	21 21	4,024	53	97 27	28	3,375	24 28	1,704	176	143	30,039 98,513	329	301	232	24, 637	232	12,846 44,467
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	158,909 113,087 45,367	66,941 91,128 42,738	389,176 807,580 682,242	225, 501 235, 607 100, 583	210,481 229,889 97,896	109,045' 109,811 45,193	134, 209 415, 799 466, 614	105,536 109,811 45,193	26,108 84,617 115,999	456,489 432,664 178,190	129, 707 315, 614 161, 780	1,135,935 3,116,383 2,984,170	543,071 826,495 366,441	492,437 805,858 355,906	320,842 427,025 177,916	491,866 1,758,881 2,178,562	315,013 426,693 177,849	97,260 362,028 604,117

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

Table 20. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS --Continued

axable and nontaxable return

Chousing	(Thousand Chousand August (Thousand August)   Number (August)   August)   Au	Number   Number   Authors   Number   Authors   Chousand   Centura   Centur	blindress of four of defined with the westing ton 5,080 c. 22,677 c. 28,290 c. 22,179	blindress of Choused of Choused of Choused of Choused chile.  (1c. Washington 1,1c. Washington 1,3,080 - 2,170 22,	Number   N	Number of returns of returns (2)   136,959   1   22,740   22,740   22,740   22,740   22,740   22,740   22,740   23,638   38,466   39,877   20,066   15,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,929   10,939	httper (6,93) (6,93) (7,47) (7	######################################
Chousend (Chousend dollers)   d	(Thousand dollars) Seattle, Washing 659,389 639,573 3,320 3,080 23,934 22,677 32,955 28,280 37,980 42,444 55,220 52,828 72,435 71,239 76,435 71,239 76,435 71,239 76,435 71,239 77,433 71,138 8,711 18,731 17,833 17,433 17,433 17,433 17,433 17,433 17,431 18,731 17,831 17,433 17,431 18,731 17,701 18,731 131,731 131,731	Attle, Washing attle, Washing by 635,573 c 22,677 c 22,677 c 22,872 c 22,872 c 22,872 c 22,872 c 22,872 c 23,72 c 33,72 c 22,615 c 23,73 c 23,848 c 23,848 c 23,848 c 22,848 c 23,848 c	(Thousand delies.)  1,11e, Washing (635,573 (3,080 (22,677 (28,290 (32,677 (32,412 (42,412 (42,412 (42,412 (42,412 (42,412 (43	(Thou and define)  1,11e, Washing  639,573  3,080  22,677  28,290  32,412  42,918  6,526  6,526  6,526  6,526  1,129,918  (2)  (2)  (2)  (2)  (3)  (4)  (5)  (5)  (6)  (7)  (7)  (8)  (9)  (8)  (9)  (1)  (1)  (1)  (2)  (2)  (3)	Washing Washing Washing Washing 39,573 3,080 3,080 3,080 3,080 3,090 3,0			181 1
12, 505, 270 659, 3, 48, 969 3, 4, 9, 123 22, 4, 9, 123 22, 229, 301 72, 336 52, 229, 301 72, 336 52, 339, 545, 545, 545, 545, 545, 545, 545, 54	659 6. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	136, 88, 87, 137, 138, 138, 138, 138, 138, 138, 138, 138	1	289 3389 3389 3389 3489 3489 3489 3489 34	9	20 81 81 81 81 81 81 81 81 81 81 81 81 81	13   13   18   18   18   18   18   18	639,573  22,677  22,677  22,474  42,442  43,672  11,473  129,918  120,944  6,596  6,596  6,596  11,054  11,054  11,054  11,054  11,054  11,054  11,056
2.38,7 1,1 1,0 1,0 1,0 1,0 1,0 1,0 1,0	1,	12,505,270  38,969  16,739  173,736  1114,339  172,336  2219,301  2241,127  225,828  226,222  189,545  1166,208  106,308  106,308  106,308  106,308  106,308  106,308  106,308  106,308  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,208  106,606	2,505,270 65  18,969  10,739  21,123  21,127  221,127  221,127  221,236  222,628  225,628  226,922  227,926  22	12,505,270 65  18,969  10,739  117,936  117,936  117,936  118,928  106,928  106,928  106,928  106,928  107,628  11,65  11,166,238	2,505,270 65  18,969  10,739  21,736  21,736  22,335  22,1,23  22,1,23  22,1,23  22,1,23  22,1,23  22,1,23  22,1,23  22,1,23  22,1,23  23,828  22,828  23,628  24,528  25,628  26,922  27,70,924  28,619  21,667  21,667  21,667  21,667  21,667  21,667  21,677  21,678  21,1,677  21,1,677  21,1,677  21,1,677  21,1,677  21,1,677  22,1,288  23,128  24,884  26,127  27,777	12,505,270 65  18,969  10,739  117,736  117,736  118,528  121,27  121,27  121,27  121,28  122,622  133,828  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  14,667  11,169,729  11,169,729  11,189  11	12,505,270  18,969  18,969  112,336  112,336  121,336  121,336  136,938  136,938  136,938  136,938  137,645  141,904  198,645  198,646  19	12,505,270  18,969  18,969  112,336  1213,336  1213,336  1213,336  1213,336  1216,938  1216,938  1216,938  1216,938  1217,643  1217,643  1217,643  1217,643  1217,643  1217,643  1217,643  1218  1217,643
33, 267 33, 267 33, 267 33, 267 33, 267 33, 267 33, 267 33, 278 33, 278 33, 278 33, 278 34, 287 37, 203 37,	32,592 2,837 33,267 8,132 32,9511 15,077 38,065 115,475 39,866 27,296 36,778 27,266 36,778 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 2,779 3,779 3,517 168,784 50,896 162,055 122,038 168,784 50,896 162,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 152,055 122,038 173 25,435 122,038 174 274 175 186,784 275 175 186,784 275 175 186,784 275 175 186,784 275 175 186,784 275 175 175 186,784 275 175 175 175 175 175 175 175 175 175 1	32,592 2,837 33,267 8,132 32,9511 1,077 38,065 115,475 39,866 27,296 36,778 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,291 31,387 7,822 3,059 3,177 11,022 4,330 1,324 12,031 3,317 12,231 1,731 168,784 50,896 162,055 132,038 1,74 17,819 49,152 1	32,592 2,837 33,267 8,132 32,9511 15,077 38,065 115,475 39,866 27,256 36,778 27,256 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,450 31,387 27,791 11,022 10,289 1,320 34,791 3,197 7,822 3,197 7,822 3,197 49,152 17,819 49,152 17,819 49,152	32,592 2,837 33,667 11,073 32,951 11,073 38,065 115,475 39,866 27,296 36,978 27,296 31,758 27,240 31,758 27,240 31,758 27,240 31,758 27,240 31,758 27,240 31,758 27,240 31,758 27,240 31,758 27,220 31,259 27,230 31,250 27,220 31,250 27,230 31,250 27,250 31	32,592 2,877 33,267 34,132 32,951 1,9077 38,065 115,475 32,68 36,778 31,327 31,260 31,779 11,022 31,259 31,779 11,022 31,259 31,779 11,022 31,259 31,779 11,022 31,259 31,779 3,517	32,592 33,667 39,511 39,665 31,677 38,065 31,387 32,978 31,387 31	22, 592 2, 592 33, 267 33, 267 32, 511 32, 965 36, 578 39, 866 36, 578 31, 387 27, 226 31, 320 31, 337 3, 1	32,592 33,667 39,592 39,591 32,951 32,951 32,965 36,978 31,758 31
15, 222 16, 284 17, 294 17, 594 17, 594 17, 594 18, 113 18, 114 18, 115 18, 11	15,222 2,128 16,394 2,128 17,594 7,664 15,529 8,513 20,128 13,217 15,529 13,217 12,246 16,476 14,991 18,145 12,246 16,476 17,405 10,095 2,394 6,042 2,394 6,042 2,394 6,042 2,394 10,093 2,830 23,517 2,830 23,197 2,	1, 347 1, 347 1, 347 1, 552 1, 554 1, 554 1, 573 1, 573	15,222 1,534 16,394 2,198 17,594 7,664 15,529 8,513 20,128 13,217 15,229 13,217 16,991 13,217 16,991 13,217 17,091 13,169 17,409 10,095 2,394 6,042 2,394 6,042 2,394 6,042 2,394 6,042 2,394 6,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,394 8,043 2,397 8,043 2,47,754	19, 807 19, 807 12, 522 14, 594 15, 528 16, 594 17, 591 18, 145 18, 145 18, 145 18, 145 18, 145 18, 145 18, 145 18, 145 19, 10, 072 18, 10, 072 18, 10, 073 18, 10, 073 19, 10, 073	19, 807 19, 807 112, 222 12, 222 14, 594 15, 528 16, 528 17, 604 17, 604 17, 604 18, 145 17, 604 18, 145 19, 217 10, 104 11, 104 11, 104 11, 104 11, 104 12, 104 13, 117 14, 991 18, 145 19, 104 19, 104 19	19, 807 19, 80	19, 387 19, 387 12, 222 14, 594 16, 991 18, 113 18,	19, 387 19, 387 12, 222 14, 594 16, 594 16, 597 17, 588 18, 145 18,
21,262 21,262 15,312 16,991 18,592 18,593 112,246 112,246 112,246 113,246 12,934 13,942 14,093 14,093 14,093 14,093 14,093 14,093 14,093 14,093 15,108 16,493 16,693 17,602 17,603 17	21,262 4,5192 20,128 73,942 15,219 86,539 12,246 66,811 14,991 86,539 12,246 78,622 5,108 4,639 5,108 4,649 5,108 4,649 7,409 2,397 33,912 2,397 33,912 2,397 33,912 2,397 33,912 2,397 33,912 2,397 33,912 2,397 33,912 2,396 6,647 2,066 81,542 87,661 18 2,466 20 6,647 56,666 81,542 87,661 18 2,466 20 6,647 18 2,466 20 6,647 20	21, 262	21,262 65,322 21,262 65,322 15,212 66,831 16,991 86,539 12,246 67,392 12,246 78,622 12,347 77,768 12,347 77,768 12,347 77,862 18 2,466 20 6,647 18 2,466 20 6,647 20,422 188 2,466 20 6,647 20,422 21,347 21,423 21,423 22,422 247,885 20 6,647 27,666 20 6,647 27,666 20 6,447 27,885 27,	21, 262 21, 262 15, 312 15, 312 16, 391 11, 346 11, 391 11, 346 11, 391 11, 347 11, 397 12, 397 13, 397 14, 397 18, 402 18,	21, 262 21, 262 15, 212 16, 991 16, 991 17, 942 18, 539 18, 539 18, 133 19, 138 19,	21, 268 (5, 328) 21, 246 (5, 328) 20, 128 (73, 942) 15, 108 (73, 942) 16, 475 (6, 124) 2, 994 (7, 128) 2, 994 (7, 128) 2, 997 (7, 128) 2, 997 (7, 128) 2, 997 (7, 128) 2, 129	21, 286 21, 286 15, 212 15, 212 16, 991 18, 599 12, 246 18, 599 12, 246 18, 599 18, 599 2, 997 2, 895 2, 790 2,	21, 286 21, 286 21, 286 15, 212 16, 991 18, 599 112, 246 6, 473 6, 473 1, 409 2, 397 7, 408 8, 470 7, 408 8, 470 8, 600 8, 600
27,051 26,751 18,331 15,541 11,960 11,801 1,201	27,051 25,751 18,331 15,541 15,548 11,960 11,801 5,721 16,975 5,891 802 111,657 109,816 1198,317 111,522 109,661 802 111,522 109,661 803 803 803 803 803 803 803 803 803 803	27,031 26,751 18,331 18,531 11,960 11,901 11,960 11,801 7,902 6,631 7,905 11,105,557 11,	27,051 26,751 16,751 16,751 16,751 17,201 11,960 11,901 17,201 17,201 17,002 11,901 11,6,57 116,57 1	127,031 26,751 15,481 15,531 15,541 15,541 15,481 11,960 11,960 11,960 11,975 5,891 5,701 10,875 11,292 11,	127,031 26,751 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,731 15,732 15,733 1	127,031 26,751 15,481 15,541 15,541 15,541 15,481 11,960 11,901 15,891 5,701 10,975 6,831 88	127,031 26,751 15,431 15,531 15,541 15,541 15,451 1	127,031 26,751 15,481 15,541 15,541 15,541 15,481 15,541 15,481 15,541 15,481 15,541 1
		2,595 2,595 3,595 1,502 1,503	2, 197 2, 595 2, 595 1, 62 1, 15 1,	26, 1977 28, 126 18 15, 024 75, 024 46, 979 1, 945 4, 945 6, 1936 6, 1936	2, 137 28, 126 118 12,024 12,024 12,024 12,025 12,024 12,025 13,725 12,036 13,036 13,036 13,036 13,036 13,036 14,031 14,031 17,031 18,035 18,036 19,036	2, 137 2, 137 2, 136 1, 15, 024 4, 15, 024 4, 15, 024 4, 15, 024 4, 17, 024 6, 185 6,	(2) 28, 126 28, 126 25, 5958 2	2, 357 28, 126 118 128, 126 (2) 024 (2) 024 (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4
20,503				or more  mder \$5,000 \$15,000 under \$10,000 \$10,000 or more  tal  tal  tad  tal	10 or more	or more  Index \$5,000  \$10,000 or more  tal  (add \$2,000  tal  (add \$2,000  add \$3,000  add \$3,000  add \$3,000  add \$3,000  add \$3,000  add \$5,000  add \$5,000  add \$5,000  add \$10,000  add \$	or more.  loy 5,000.  loy 000 or more.  loy 000 or more.  lot gross income.  et \$5,000.  ter \$1,000.  ter \$1,	
CTC 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Shreveport, Louisians	Shreveport, Louisians 46,979 1370,615 129,321 126,197 54,272	72,852 46,979 1370,615 129,321 126,197 54,272 (2) (2) (2) (2) (2) (2)	Shreveport, Louisians	Shreveport, Louisiana	Shreweport, Louisiana   Shreweport, Louisiana     (2)	Shreweport, Louisiana   Shreweport, Louisiana     (2)	Shreveport, Louisians   Shreveport, Louisians     (2)

Table 20. -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]

													-					
	Number	Number of	Adjusted	Total	Exemptions other than	Texable income	income	income tax alter credits	its	Number	Number of	Adjusted	Total	Exemptions other than	Taxable income	псоше	Income tax a credits	after ts
Adjusted gross income classes	of	Joint	income	exemptions	age or blindness		Amount	Number	Amount	of	joint		exemptions	age or blindness	Number	Amount	Number	Amount
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of returns	(Thousand dollers)	of returns	(Thousand dollers)			(Thousand dollars)	(Thousand (dollars)	(Thousand dollers)	ro	(Thousand dollers)	of returns (	(Thousand dollers)
			Sprin	Springfield-Chicopee-Ho	opee-Holyoke,	e, Massachusetts	setts						Syracı	Syracuse, New Yo	York			
Total	148,379	82,583	1812,123	251,633	237,736	122,895	452,512	121,022	101,036	203,186	117,017	1,134,622	351,226	335,948	172,249	635,678	171,561	139,792
No adjusted gross income	(3)	(2)	(2)	(2)	(2)	'	•	•	ı	266	(2)	(2)	1,631	1,631	1	1	,	'
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	14, 280 15, 916 14, 120 18, 325 12, 728	(2) 2,867 4,991 5,114 7,343	6,225 23,279 35,807 66,407 56,983	10,489 18,558 16,605 26,318 23,149	10,028 15,653 13,821 23,750 21,242	(2) 9,854 11,041 16,692 12,291	(2) 5,412 14,323 31,485 26,080	(2) 9,187 10,271 16,590 12,291	( <sup>2</sup> ) 1,054 2,663 6,194 5,263	21, 254 17, 636 21, 846 18, 923 20, 273	2,243 2,711 5,215 7,551 11,060	10,511 26,117 53,492 65,833 91,119	17,408 20,488 28,194 25,159 34,299	15,460 18,172 24,534 23,437 33,179	4,591 11,173 17,903 16,981 19,828	671 7,507 19,500 32,234 44,659	4,590 11,173 17,267 16,930 19,828	136 1,500 3,822 6,487 9,120
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000	16,502 16,552 13,707 6,841 5,841	11,752 13,454 12,042 6,738 5,741	91,199 107,388 101,686 58,457 55,983	32,123 35,362 28,565 16,904 14,763	31,122 34,500 28,165 16,904 14,639	16,169 16,218 13,707 6,841 5,841	44,840 55,454 56,958 32,730 33,571	15,835 16,218 13,707 6,841 5,844	9,080 11,195 11,647 6,697 6,986	26,892 19,638 15,108 9,851 9,11	19,198 15,821 13,701 9,008 9,119	147,532 125,951 113,477 83,311 86,562	51,465 44,099 36,263 22,593 19,678	50,083 43,217 36,013 22,166 19,487	26,892 18,982 15,108 9,851 9,119	75, 399 63,022 61,005 48,319 52,169	26,892 18,982 15,108 9,851 9,119	15,304 12,667 12,419 10,734
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	3,253 2,479 1,770 1,033	3,147 2,334 1,664 998 674	28,464 21,930 21,930 13,862 10,830	7,274 5,182 3,638 2,182 1,700	7,064 5,075 3,616 2,011 1,593	3,253 2,479 1,770 1,033	21,416 18,822 15,214 9,632 7,107	3,253 2,479 1,770 1,033	4,456 3,952 3,297 2,089 1,554	6,139 3,879 2,719 1,909 1,063	5,963 3,738 2,542 1,839	64, 222 44, 559 33, 824 25, 670 15, 374	13,524 9,439 6,023 4,046 2,528	13,247 9,334 5,874 3,812 2,357	6,139 3,879 2,719 1,909 1,063	41, 196 28, 430 22, 567 17, 656 10, 325	6,139 3,879 2,719 1,909 1,063	8,616 6,003 4,865 3,839 2,285
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$20,000. \$50,000 under \$100,000.	1,388 574 1,334 211	1,246 574 1,188 187 11	24,157 12,674 44,187 13,983 2,016	2,906 1,225 3,353 509	2,798 1,225 3,242 3,242 242 28	1,388 274 1,334 206 17	17,784 9,870 35,770 11,491 1,664	1,388	2,188 2,477 11,070 4,910 4,910	3,188 1,426 1,241 264 16	3,047 1,247 1,205 2,34 16	53,868 31,698 43,144 17,127 1,902	7,427 3,189 3,142 3,142 565	7,320 3,060 2,994 518	3,153 1,426 1,241 264 16	37,318 23,593 33,005 13,735 1,530	3,153 1,426 1,241 264 16	8,527 6,017 9,997 5,721
\$150,000 under \$200,000 \$200,000 or more	7 2	13	2,321 1,038	31	24.	13	1,722	13	909	∞ <sub>1</sub>	w -t	1,398	43	8	20.4	1,017	80 4	615 413
Returns whder \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	76,114 59,446 12,819	20,818 49,727 12,038	187,893 414,713 209,517	95,874 127,717 28,042	20,00	51,303 58,779 12,813	77,578 223,553 151,381	49,764 58,445 12,813	15,229 45,605 40,202	100,722 80,608 21,856	29,374 66,847 20,796	243,952 556,833 333,837	127,179 174,098 49,949	116,413 170,966 48,569	70,476 79,952 21,821	104,571 299,914 231,193	69,788 79,952 21,821	21,065 61,105 57,622
-1				Tacc	Tacoma, Washingt	ton							Tampa-St.	Petersburg	, Florida	-		
Total	105,067	70,079	1597,668	190,024	184,065	88,339	335,934	87,034	74,377	262,139	160,236	11,202,447	444, 801	402,143	190,213	612,690	187,126	139,322
Wo adjusted gross income	(2)	(2)	(2)	(3)	(2)	'	1	•	•	2,831	1,811	35,517	4,678	3,967	1	1	1	•
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	9,218 11,224 7,684 10,935 7,054	(2) 3,062 3,710 6,518 4,684	5,187 15,624 19,814 38,065 31,525	6,469 11,750 12,036 20,161 11,529	6,349 10,732 10,760 19,198 11,333	3,236 6,668 5,223 8,658 6,954	560 4,370 6,292 13,468 16,129	3,236 6,667 4,897 8,006 6,954	112 875 1, 240 2,520 3,266	37,148 32,847 36,732 33,298 32,874	9,552 12,507 17,541 19,557 23,582	19, 297 49, 287 93, 225 116, 257 148, 971	37,596 42,762 61,365 57,147 65,006	31,629 34,328 52,261 51,197 61,006	6,182 16,227 23,519 28,341 29,788	784 9,136 23,494 38,966 55,110	6,182 16,119 21,975 27,265 29,429	157 1,806 4,281 7,467 10,674
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	14,042 12,872 7,942 7,380 6,032	11,472 10,607 6,638 6,628 5,710	77,308 83,008 59,140 62,602 57,053	29, 928 27, 950 17, 803 15, 805 13, 240	29,086 27,304 17,803 15,549 13,240	13,516 12,872 7,842 7,380 6,032	34,943 43,713 32,395 37,745 36,122	13, 190 12, 872 7, 842 7, 380 6, 032	6,954 8,912 6,652 7,845	24,935 15,952 11,317 8,529 8,319	21,407 13,645 10,023 7,234 7,851	135,847 104,236 84,813 71,817 79,474	47, 390 34, 303 25, 526 16, 911 16, 646	44, 995 32, 367 25, 246 16, 200 15, 739	24,825 15,843 11,317 8,529 8,319	63,694 53,621 46,112 42,879 48,658	24,825 15,843 11,317 8,529 8,319	12,527 10,546 9,310 8,666 9,934
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	2,798 2,298 1,065 892 466	2,798 2,198 1,065 859 466	29,280 26,348 13,341 11,995 6,785	6,497 4,936 2,396 1,942 1,058	6,377 4,915 2,377 1,841 1,058	2,798 2,298 1,065 892 466	18,595 18,093 9,571 8,821 4,963	2,798 2,298 1,065 892 466	3,863 3,859 2,065 1,916 1,105	3, 182 3, 060 2, 123 1, 669 1, 669	2,930 2,733 1,902 1,449	33,295 34,902 26,451 22,521 12,489	7,137 5,387 4,228 3,456 1,573	5,935 5,042 3,914 3,214 1,460	3,148 3,060 2,123 1,669 1,669	20,713 23,995 18,023 15,978 9,444	3,148 3,060 2,123 1,669 1,669	4,308 5,029 3,779 3,511 2,179
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,298 432 564 117 117	1,198 432 531 111	21,858 9,588 18,681 7,916 1,708	2,755 1,096 1,354 257 23	2,675 1,057 1,315 240 . 18	1,298 432 564 564 117 117	16, 582 7, 226 15, 694 6, 703 1, 386	1,298 432 564 117 117	3,885 1,810 4,885 2,901	3,086 1,275 1,643 387	2,063 1,203 1,497 363 363	52,468 28,186 52,670 25,391 5,046	5,625 2,774 3,390 3,390	6,211 2,597 2,951 752 59	3,086 1,275 1,643 387	38,527 22,155 44,692 21,693 4,629	3.086 1,275 1,643 387 397	9,087 5,632 13,872 9,068 2,297
\$150,000 under \$200,000.	96	7	1,045	18	ងដ	9	1,814	20	391	17	15	2,426	52	2 %	13	2,630	17	1,33° 3,855
Returns under \$5,000	46,841 48,268 9,958	19,342 41,055 9,682	107,773 339,111 150,784	62,952 104,726 22,346	59, 184 102, 982 21, 899	30,739` 47,642 9,958	40,819 184,918 110,197	29,760 47,316 9,958	8,013 37,910 28,454	175,730 69,052 17,357	84,550 60,160 15,526	421,520 476,187 304,750	268,554 140,776 35,561	234,388 134,547 33,208	104,057 68,833 17,323	127,490 254,964 230,236	100,970 68,833 17.323	24, 385 50,983 63,954

Table 20. -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	[a+0]	Exemptions	Taxable	income	Income tax after credits	x after its			Adjusted	Total	Exemptions	Taxable income	Lncome	Income tax after credits	after 8
Adjusted gross income classes	Number of returns	Number of joint returns	gross	20	age or	2	Amount	Number	Amount	of returns	joint returns		13	age or blindness	Number	Amount		Amount
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	of	(Thousand dollars)	914	(Thousand dollers)			(Thousand dollers)	(Thousand dollars)	house	ofreturns	(Thousand dollers)	or returns	(Thousand dollers)
				Te	Toledo, Ohio								Trenton,	on, New Jersey	.			
Total	155,179	93,644	1905,683	268,608	257,489	131,628	529,283	131,297	123,084	105,638	59,662	1602,240	172,066	164,598	88,274	355,077	88,274	81,841
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	ı	1	ı	1	(2)	(3)	(5)	(2)	(5)	1	í	1	•
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	15,997 16,352 15,090 11,575 13,775	2,090 4,566 3,851 3,540 6,944	8,223 25,563 37,079 39,759 62,661	13,362 20,223 21,846 15,106 22,160	11,052 17,812 20,471 14,329 21,383	3,319 10,240 12,332 11,143 13,146	657 6,766 12,897 19,936 31,807	3,319 9,909 12,332 11,143 13,146	132 1,343 2,581 3,995 6,343	9,681 12,279 7,319 13,628 14,223	5,430	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	9,125 12,714 10,321 19,970 23,264	7,659 11,719 9,503 19,506	770 7,638 5,636 11,843 14,223	61 4,460 6,842 21,600 30,040	770 7,638 5,636 11,843 14,223	12 879 1,387 4,297 6,173
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$6,000 under \$9,000 \$9,000 under \$10,000		12,549 15,232 11,976 10,679 6,308	100,608 105,854 94,782 94,267 67,519	33,278 38,745 27,070 26,088 15,240	32,500 38,624 26,672 25,690 14,782	18,288 16,127 12,639 11,111 7,071	51,193 51,286 54,323 54,982 43,147	18,288 16,127 12,639 11,111	10,472 10,338 11,090 11,316 8,908	9,762 9,181 6,272 7,061 4,520	6,745 6,285 6,272 7,061 4,186	54,098 58,628 46,779 60,134 42,360	18,200 17,086 13,799 14,924 8,385	17,399 16,303 13,613 14,723 8,323	9,762 9,181 6,272 7,061 4,520	28, 203 32, 812 26, 165 36, 727 36, 944	9,762 9,181 6,272 7,061 4,520	5,808 6,705 5,275 7,504 6,057
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$4,000.		3,919 3,053 1,978 1,176	43,045 35,714 26,354 16,875 14,605	8,965 6,322 4,245 2,700 1,871	8,804 6,080 4,144 2,680 1,871	4,120 3,120 2,112 1,243	27,754 24,543 18,881 12,290 10,815	4,120 3,120 2,112 1,243 1,005	5,803 5,178 4,118 2,732 2,436	3,245 1,830 1,523 609 811	2,940 1,660 1,456 2,456	33,870 20,892 18,887 8,210 11,769	6,368 3,823 2,985 1,258 1,783	6,205 3,782 2,863 1,238 1,762	3,245 1,830 1,523 609	22,453 14,300 13,550 5,975 8,195	3,245 1,830 1,523 609 811	4,731 3,048 2,905 1,330 1,854
\$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		1,848 940 1,245 213 25	_	4,377 2,297 3,149 574 53	2,136 2,907 2,907 505 51	1,916 1,007 1,380 236 236	24,431 17,841 39,893 13,192 2,714	1,916 1,007 1,380 236 28	5,684 4,567 13,017 5,603 1,371	1,552 439 1,146 190 39	1,451 304 1,045 1,69	26,540 9,680 37,395 11,910 4,554	3,541 769 2,650 470 91	3,319 688 2,528 436 87	1,552 405 1,146 190 39	19,483: 7,226 30,954 9,572 3,856	1,552 405 1,146 190	1,988 1,962 9,556 3,841 1,931
\$150,000 under \$200,000\$200,000 or more	15	77	2,536	28	25	ឯន	2,006	21.5	1,161	66	66	1,570	26	23	00	2,349	66	1,388
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.	73,529 65,437 16,213	21,526 56,744 15,374	170,081 463,030 272,572	93,540 140,421 34,647	85,890 138,268 33,331	50,180 65,236 16,212	72,063 254,931 202,289	49,849 65,236 16,212	14,394 52,124 56,566	57,440 36,796 11,402	18,755 30,549 10,358	151,728 261,999 188,513	75,891 72,394 23,781	71,291 70,361 22,946	40,110 36,796 11,368	63,003 152,851 139,223	40,110 36,796 11,368	12,748
				Tuc	Tucson, Arisona	er.							Tulsa,	sa, Oklahome				
Total	79,246	51,992	1453,213	150,566	146,249	62,035	230,214	61,935	51,986	139,944	780,96	1808,384	260,873	252,735	107,456	439,420	107,027	109,689
No adjusted gross income	(5)	(2)	(2)	(2)	(2)	ı	ı	ı	1	1,236	1,036	(2)	2,005	1,724	ı	1	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	9,507 8,175 8,968 4,901 6,559	(2) 2,974 4,522 2,869 2,869 4,940	4,360 12,671 22,657 16,885 29,378	7,488 8,967 14,922 7,416	7,229 8,907 13,952 7,097	(2) 5,089 6,206 4,601 5,190	(2) 3,444 5,966 6,589 10,033	(2) 4,989 6,206 4,601 5,190	(2) 683 1,181 1,243 1,927	16,585 16,131 13,762 12,008 14,663	2,208 6,712 6,609 8,632 9,897	8,105 23,989 34,846 41,737 66,396	14,881 23,320 18,558 26,297 28,321	14,308 20,994 16,804 26,100 27,610	3,043 7,278 9,740 8,684 13,481	2,907 11,074 10,094 27,230	3,043 6,950 9,639 8,684 13,481	82 768 2,122 2,009 5,277
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$9,000. \$5,000 under \$9,000.	9,588 9,663 4,204 4,081 4,181	8,175 8,236 2,440 2,740 4,081	52,063 63,108 31,169 34,771 39,163	21,888 21,506 11,259 11,527 10,512	21,430 21,107 11,079 11,129	8,630 9,563 4,204 4,081 4,181	19,650 29,860 14,539 16,240 20,523	8,630 9,563 4,204 4,081	3,945 5,739 2,988 3,168 4,031	13,049 12,327 12,473 7,935 5,164	11,336 11,999 11,946 7,179 4,964	71,921 80,546 93,024 67,328 49,110	29, 269 26, 632 29, 915 17, 803 11, 990	29, 269 26,074 29, 536 17, 485 11,990	12,721 12,327 12,473 7,935 5,164	33,473 39,964 45,565 37,668 29,094	12,721 12,327 12,473 7,935 5,164	6,331 8,000 9,216 7,740 6,025
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$15,000 \$13,000 under \$15,000		2,112 1,599 1,599 601 369	24,907 18,747 12,108 8,538 6,308	5, 247 4, 122 2, 318 1, 484 1, 484	5, 186 4,042 2,279 1,364	2,379 1,632 973 635 436	15,519 11,755 7,961 5,577 4,311	2,379 1,632 973 635 436	3,263 2,466 1,723 1,182 1,182	3,468 2,210 1,570 1,196 1,233	3,368 2,008 1,537 1,129 1,129	36,233 25,246 19,603 16,197 17,930	7,643 4,439 3,508 3,184 2,440	7,422 4,379 3,468 3,184 2,339	3,468 2,210 1,570 1,196 1,233	22,404 16,760 13,131 10,341 11,731	3,468 2,210 1,570 1,19¢ 1,233	4,667 3,567 2,817 2,249 2,554
\$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	1,344 676 749 168 17	1,277 608 681 147 15	22,644 15,103 24,119 10,953 2,250	2,962 1,338 1,736 376 40	2,782 1,176 1,676 1,676 346	1,344 676 749 165 17	16,297 11,268 18,667 8,202 1,806	1,344 676 749 165	ก้ณ้ที่กิ	2,318 945 1,184 359 72	2,051 844 1,015 342 58	39,932 20,767 39,599 23,090 8,531	5,060 2,085 2,376 2,376 153	2,19	2,318 945 1,184 358	29, 131 16, 229 33, 283 19, 336 6, 913	2,318 945 1,184 72	6,870 4,204 10,856 7,995 3,527
\$150,000 under \$200,000\$200,000 or more	2.6	1	1,182	14	12	2.0	956. 907	20	474	39	39	2,921	107		39	21,280	- R	11,500
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	38,510 31,717 9,019	16,021 27,682 8,289	85,086 220,274 147,853	53,307 76,692 20,567	51,580 74,859 19,810	22,360 30,659 9,016	26,176 100,812 103,226	22,260 30,659 9,016	5,062 19,871 27,053	74,385 50,948 14,611	35,094 47,424 13,569	172,748 361,929 273,707	113,382	107,540 114,354 30,841	42,226 50,620 14,610	52,707 183,764 202,949	41,797 50,620 14,610	10,258 37,312 62,119
Cooperation to the Cooperation of		Dogwi ntion	Commy of the	So and Timitotions	5	the Datall s	- HEvn Jone	ton of Clas	neifi cotions	and Torms	=							

Table 20. --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]

								Tracamo + c.	. 00400									
	Number	Number of	Adjusted	Total	Exemptions other than	Taxable income	income	credits	x arter its		Number of	Adjusted		Exemptions other than	Taxable i	income	Income tax after credits	after s
Adjusted gross income classes	of	joint	income	exemptions	age or blindness	Number	Amount	Number	Amount	of	joint		exemptions	age or blindness	Number	Amount	<u> </u>	Amount
	returns	Silingal	(Thousand dollars)	(Thousand dollers)	۰ ۵	of returns	(Thousand dollars)	of returns (	(Thousand dollars)	SILTI ALI	STEED OF L	(Thousand dollers)	(Thousand dollars)	(Thousand dollers)		(Thousand addollars)	ω	(Thousand
				Utics	Utica-Rome, New	York						Was	Washington, D.	D.CMarylend-Virgin				
Total	114,073	68,282	1578,278	201,296	193,839	162,48	315,058	94,652	68,122	714,204	366,134	14,725,622	1,182,557	1,141,728	612,926	2,911,893	607,332	4,987
No adjusted gross income	686	(2)	(5)	1,690	1,690	1	1	1	1	1,777	(2)	(2)	2,883	2,547	ı	i	1	1
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	10,437 11,570 11,009 15,977	(2) 3,703 4,939 5,450 8,869	5,005 17,016 27,482 56,298 56,298	8,126 13,763 15,360 21,162 29,383	7,370 11,052 14,360 19,950 29,186	2,011 7,391 8,695 14,644 11,563	258 4,625 9,851 28,040 23,438	2,010 7,293 8,695 14,644 11,563	54 908 1,935 5,677 4,725	56,775 63,953 59,735 75,089 78,091	2.975 8,099 16,615 24,524 29,406	27,451 94,208 148,740 262,797 351,294	43,118 71,355 82,817 118,597 120,235	41,378 66,223 77,046 110,669 117,153	12,948 39,130 46,812 65,145 73,016	2,124 23,734 53,210 113,316 183,525	12,048 37,036 45,062 64,095 73,016	419 4,484 10,203 22,443 37,059
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$9,000 \$5,000 under \$9,000	15,683 9,835 7,886 4,855 2,641	11,356	85,372 62,184 58,579 41,095 25,067	34, 331 21, 610 18, 500 10, 562 5, 380	33,846 21,610 18,118 10,327 5,380	15,365 9,835 7,886 4,855 2,641	40,127 33,336 32,778 25,393 16,188	15,365 9,835 7,886 4,855 2,641	8,130 6,799 6,661 5,204 3,367	60,278 60,174 53,528 37,715 35,887	28,263 35,854 37,757 29,716 32,113	332,432 392,198 401,353 320,576 340,846	99,120 111,008 101,748 74,935 76,558	97,111 108,050 99,375 73,610	59,074 59,627 53,528 37,615 35,887	185,921 221,384 243,446 199,293 214,478	58,724 59,277 53,528 37,615 35,887	38,020 25,849 50,934 41,986 45,096
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,501 2,580 1,059 7744 (2)	2,465 2,438 989 674 (²)	26, 326 29, 443 13, 190 10, 036 (2)	5,707 5,369 2,308 1,702 ( <sup>2</sup> )	5,599 5,241 2,287 1,702 ( <sup>2</sup> )	2,501 2,580 1,059 744 (2)	16,898 19,685 9,206 6,824 (2)	2,501 2,580 1,059 744 (²)	3,521 4,181 2,011 1,518 ( <sup>2</sup> )	27, 352 22, 403 18, 912 12, 629 10,008	24,496 20,208 17,596 111,497 9,334	286,903 257,505 235,760 169,904 144,729	57,926 47,626 41,218 26,873 21,245	57,090 46,881 40,773 26,275 21,048	27, 316 22, 367 18, 838 12, 629 10, 008	184, 561 171, 246 160, 406 117, 959 102, 125	27,316 22,367 18,838 12,629 10,008	39,048 36,632 34,819 26,087 22,861
\$15,000 under \$20,000, \$20,000 under \$55,000, \$25,000 under \$50,000, \$50,000 under \$100,000, \$100,000 under \$150,000.	1,065 391 462 68 68	1,030 391 356 59	18,019 8,683 17,649 4,524 231	2,453 832 854 155	2,410 790 749 145	1,065 391 462 68 68	12,932 6,878 14,240 3,493	1,065 391 462 68	2,951 1,701 4,665 1,472	23,688 7,176 7,175 1,459 260	22,188 6,457 6,532 1,281 245	401,671 158,288 236,700 97,925 31,356	50,383 14,762 15,847 3,430	49,103 14,223 14,514 3,097	23,685 7,176 7,175 1,456 256	293,726 121,405 187,063 80,762 25,212	23,685 7,176 7,175 1,456 1,456	88,597 31,135 57,305 24,129 12,754
\$150,000 under \$200,000 \$200,000 or more	1	1	330	40	7 7	1 2	3,33	1 2	145	69 K	57	11,896	178	124	88 8	9,602	885	5,316 9,811
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	63,308 40,900 9,865	25,219 33,701 9,362	162,741 272,297 143,240	89,484 90,383 21,429	83,608 89,281 20,950	44,304 40,582 9,865	66,212 147,822 101,024	44,205	13,299 30,161 24,662	335,420 247,582 131,202	82,478 163,703 119,953	882,011 1,787,405 2,056,206	439,005 463,369 280,183	415,016 452,920 273,792	236,151 245,731 131,044	375,909 1,064,522 1,471,462	231,257 245,031 131,044	74,608 221,885 378,494
				Wic	Wichits, Kansas	5						Wil	Wilkes Barre-H	Barre-Hazelton, Pe	Pennsylvania			
Total	113,209	80,194	1667,326	211,001	204,444	91,513	359,454	91,183	81,674	113,671	59,747	1480,342	177,776	173,434	38,986	255,099	88,986	57,074
No adjusted gross income	(2)	(2)	(3)	(2)	(2)	ı	1	1	ı	(2)	(2)	(2)	(2)	(3)	1	1	1	,
Under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	10,417 10,500 11,110 8,809 11,265	(2) 3,603 4,407 6,076 8,617	5,092 16,360 27,818 30,829 50,673	7,433 13,895 17,025 16,464 21,262	6,915 12,092 16,325 15,610 21,019	(2) 5,618 7,057 6,821 10,647	(2) 3,704 8,334 9,608 21,339	(2) 5,618 6,727 6,821 10,647	(2) 7,3% 1,654 1,883 4,134	13,673 14,940 20,789 13,137 17,603	2,307 3,473 7,639 8,207 12,464	7,084 21,922 52,273 45,474 79,092	12,741 16,845 25,830 24,181 32,488	11,479 16,533 24,791 24,060 31,790	(2) 9,518 18,677 10,884 16,600	(2) 5,779 20,752 15,678 37,551	(2) 9,518 18,677 10,884 16,600	(2) 1,138 4,138 3,147 7,448
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$10,000.	13,993 10,658 12,352 3,251 5,036	12,596 9,709 11,633 3,251 5,036	77,143 69,432 93,192 27,555 47,965	30,953 21,062 29,584 7,329 11,656	30,634 20,743 29,188 7,207 11,656	13,993 10,658 12,352 3,251 5,036	32,595 36,746 46,939 14,413 29,654	13,993 10,658 12,352 3,251 5,036	6,502 7,460 9,534 2,901 6,122	9,408	6,318 7,967 3,930 2,353	51,752 59,432 37,333 32,072	18,623 19,205 9,641 5,458	18,431	8,988 9,248 5,022 3,634	25, 359 31, 592 23, 144 22, 982	8,988 9,248 5,022 3,634	5,149 6,411 4,830 4,958
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	3,455 3,666 1,682 1,254 692	3,356 3,600 1,682 1,221 1,221	36,196 41,843 20,819 16,835 9,935	7,566 8,419 3,742 2,851 1,503	7,546 8,359 3,623 2,772 1,483	3,455 3,666 1,682 1,254	23,006 27,022 13,416 11,425 6,666	3,455 3,666 1,682 1,254 659	4,789 5,716 2,855 2,477 1,467	1,075 706 437 336 336	975 672 370 269 336	11,232 8,145 5,420 4,560 4,869	2,057 1,371 848 766	1,996 1,331 808 706 787	1,075 706 437 336 336	7,821 5,647 3,798 3,337 3,449	1,075 706 437 336 336	1,627 1,194 832 753 763
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,552 859 892 203	1,486 760 826 184 8	26, 338 19, 328 30, 704 13,012	3,584 1,864 2,023 474 14	3,446 1,726 1,864 447	1,552 859 892 201	18,998 14,509 24,270 10,727	1,552 859 892 201	2,401 3,701 7,618 4,510 405	706 639 773 115	673 605 673 99 (2)	11,720 14,100 25,152 7,486 (2)	1,534 1,513 1,917 271 ( <sup>2</sup> )	1,453 1,433 1,796 (2)	706 639 773 115	8,964 10,947 20,314 6,165 (2)	706 639 773 115	2,064 2,706 6,331 2,661 ( <sup>2</sup> )
\$150,000 under \$200,000 \$200,000 or more		15	984 6,913	13	0 <b>1</b> 0 <b>2</b>	18	862	18	2,280	7 m	E 1	663	017	1 8	4 H	370	71	196 113
Returns under \$5,000	53,632 45,290 14,287	24,133 42,225 13,836	128,208 315,287 223,831	78, 322 100, 584 32,095	73,686 99,428 31,330	31,971 45,290 14,252	43,294 160,347 155,813	31,641 45,290 14,252	8,468 32,519 40,687	81,219 27,312 5,140	34,492 20,568 4,687	204,812 180,589 94,941	113,740 52,927 11,109	110,094 52,735 10,605	56,954 26,892 5,140	79,922 103,077 72,100	56,954 26,892 5,140	15,904 21,348 19,822

Table 20. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES, IN 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.--Continued

[Taxsble and nontaxsble returns]

	1		Adjusted	Total	Exemptions	Taxable i	income	Income tax a	tax after	N. rodariN	Number of	pe		Exemptions other than	Taxable 1	income	Income tax after credits	after
Adjusted gross income classes	of returns	Number or joint returns	gross Income (Nousend	P C	age or blindness (Thousand	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	co co	joint	income (Thousand dollars)	exemptions D (Thousand dollars)	age or blindness (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)
				Wilmington,	t	ew Jersey							Worcester	Worcester, Massachusetts	setts			
Total	124,508	960'44	1872,082	223, 295	217,322	107,957	529,912	107,630	154,073	93,123	50,511	1495,557	155,005	148,034	74,378	275,126	74,044	63,758
No adjusted gross income	(2)	(2)	(2)	(2)	(2)	t	ı	4	1	(2)	(5)	(2)	(3)	(2)	,	1	1	1
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	9,754 13,147 11,977 11,363 12,531	(2) 3,397 3,733 5,675 6,503	5,041 19,352 30,577 39,784 56,058	9,005 16,435 16,615 16,373 19,683	8,609 15,083 15,770 15,263	(2) 8,305 10,237 10,072 12,531	(2) 5,334 11,690 18,240 29,165	(2) 7,978 10,237 10,072 12,531	(2) 1,056 2,308 3,566 5,962	11,220 12,224 9,098 7,221 10,149	(2) 3,943 1,508 2,383 6,997	5,980 17,808 22,237 24,321 45,721	7,439 17,491 10,646 9,672	7,054 13,707 10,584 9,351 19,444	(2) 5,183 8,026 6,477 9,405	(2) 2,759 10,398 11,811 20,085	(2) 4,850 8,026 6,477 9,405	(2) 536 2,080 2,388 4,050
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$5,000. \$9,000 under \$5,000.	14,737 10,760 8,485 6,735 6,074	11,013 9,035 8,158 5,754 6,074	82,289 70,571 63,637 56,726	29, 891 26,093 18,201 15,960 14,183	29,506 25,673 18,201 15,763 14,183	14,737 10,435 8,485 6,735 6,074	41,077 36,661 36,661 32,971 35,970	14,737 10,435 8,485 6,735 6,074	8,320 7,454 7,461 6,887 7,425	10,590 9,686 7,202 4,808 (2)	7,835 6,280 6,208 4,808 (2)	57,020 62,252 53,699 41,132 (2)	20,690 19,082 15,814 11,051 (2)	20,690 18,083 15,814 10,853 (2)	10,385 9,686 7,202 4,808 (2)	27,325 32,725 29,327 24,270 (2)	10, 385 9, 686 7, 202 4, 808 (2)	5,544 6,692 5,989 4,961 (2)
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000 \$44,000 under \$15,000	3,811 2,449 2,443 1,645 1,954	3,493 2,402 2,194 1,538 1,538	39,961 30,441 30,354 22,295 13,872	8,851 5,774 4,837 3,392 2,186	8,577 5,710 4,773 3,307 2,164	3,811 2,649 2,443 1,645	25,909 20,761 21,471 15,900 9,835	3,811 2,649 2,443 1,645	5,419 4,418 4,695 3,421 2,204	2,581 1,312 744 317 466	2,440	27,099 15,086 9,216 4,262 6,695	5,665 2,824 1,806 1,205	5,515 2,761 1,742 591 1,234	2,581 1,275 744 317 466	17,260 10,082 5,899 3,157 4,476	2,581 1,275 744 317 466	3,589 2,138 1,278 725 972
\$15,000 under \$20,000 \$20,000 under \$25,000 \$45,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$150,000	3,083 1,599 1,316 360 (2)	3,012 1,564 1,136 1,136 (²)	52,326 34,899 44,227 23,962 (2)	7,337 3,732 2,837 678 (²)	7,208 3,688 2,539 (2)	3,083 1,599 1,316 360 ( <sup>2</sup> )	38,172 26,343 35,437 19,068 (2)	3,083 1,599 1,316 360 (2)	8,811 6,568 11,035 8,250 (2)	1.118 503 753 218 218	1,045 431 718 208 23	18,865 11,223 26,511 14,689 2,934	2,423 1,097 1,792 486 54	2,338 1,097 1,621 4,55 45	1,118 503 753 218 23	13,832 8,578 20,296 12,294 2,353	1,118 503 753 218 23	3,202 2,255 5,913 5,225 1,158
\$150,000 under \$200,000 \$200,000 or more	26	3.82	4,643	277	187	109	3,605	25	2,133	170	000	3,689	828	17	25	1,323	130	722
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	59,634 46,791 18,083	20,395 40,034 16,667	147,793 330,534 393,755	78,887	74,988 103,326 39,008	43,413 46,466 18,078	64,710 183,340 281,862	43,086 46,466 18,078	12,945 37,547 103,581	50,245 34,820 8,058	15,370 27,665 7,476	115,964 237,564 142,029	65,092 71,858 18,055	66,340 70,260 17,434	31,742 34,615 8,021	45,555 127,407 102,164	31,408 34,615 8,021	9,155 26,012 28,591
				Youngstown-W	town-Warren,	Ohio												
Total	170,223	113,445	1955,459	316,101	303,526	141,580	519,670	140,803	114,971									
No adjusted gross income	(2)	1	(3)	(2)	(2)		•	1	1									
Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000.	12,836 17,748 16,766 15,873 16,309	2,825 5,449 6,742 7,730 10,467	6,936 26,561 41,502 54,832 73,457	13,564 22,786 24,631 25,778 29,652	12,465 20,616 22,392 23,289 28,417	3,520 9,444 11,621 13,284 15,877	21,388 21,388 32,489	3,520 9,113 11,507 12,952 15,877	89 1,098 2,702 4,122 6,643									
\$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	20,115 21,702 15,331 12,448 7,264	15,139 18,618 14,568 12,016 6,932	111,400 1139,680 115,318 105,975 69,055	43,082 48,013 36,272 27,826 15,641	42,046 47,018 36,091 27,568 15,641	18,356 20,938 15,231 12,448 7,264	53,765 70,008 62,246 61,801 43,364	18,356 20,938 15,231 12,448 7,264	10,948 14,199 12,683 12,695 9,043									
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$15,000.	4,593 2,111 1,575 1,005 1,005	4,325 2,044 1,541 938	48,096 24,145 19,619 13,534 11,622	9,355 4,365 3,016 1,849 1,973	9,214 4,204 3,016 1,789 1,952	2,593 2,078 1,575 1,005	32,052 16,298 14,169 10,011 8,246	4,593 2,078 1,575 1,005	6,747 3,457 3,064 2,216 1,839									
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	1,779 570 909 237 30	1,644 537 909 209 209	29,758 12,807 28,374 15,312 3,617	3,705 1,389 2,203 541 64	3,503 1,289 2,081 482 61	1,779 570 909 237 30	22,327 9,760 22,526 13,084 3,159	1,779 570 909 237 30	5,180 2,483 6,644 5,505 1,655									
\$150,000 under \$200,000.	9	50	1,217	23.23	22	9	2,433	6	1,473									
Returns 45,000 under \$1,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more	79,733 76,860 13,630	33,213 67,273 12,959	203,063 541,428 210,968	116,772 170,834 28,495	107,540 168,364 27,622	53,746 74,237 13,597	73,529 291,184 154,957	52,969 74,237 13,597	14,654 59,568 40,749					ļ				
0 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 +	0 000000	nd Timitotto	one of the De	Pa+a" pad #a+af	"Fynlanetion o	£ (1) 000 0 4 0 4	pations and	Total "										

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
\*\*Adjusted gross income less deficit.
\*\*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
\*\*Deficit.\*\*

Table 21. —RETURNS WITH TAXABLE INCOME —SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES

	PART I.	-JOINT	RETURNS AND	RETURNS 0				. T				
				Ad Just te	Salari	es and	wages	(net)		Business or	profession	
Marginal tax rate classes			Number of returns	gross income			Amo	unt	Net pr	ofit	Net	loss
			100412	(Thousand	- 1		(Thou	1	lumber of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollers)
			(1)	(2)	(3	3)		4)	(5)	(6)	(7)	(8)
Total	· • • • • • • • • • • • • • • • • • • •		30,777,982	244,977,	796 28,05	9,205	19","	00,525	4,048,154	20,330,833	£97,056	1,138,195
20 percent. 22 percent. 26 percent. 30 percent. 34 percent.	• • • • • • • • • • • • • • • • • • •		18,363,506 9,002,319 2,029,388 574,947 267,437	79,926,3	302       3,52 223         1,82 037 <sub> </sub> 45	06,253 21,136 20,952 66,837 92,051	71,8 21,7 6,6	53,952 23,501 07,461 83,233 55,188	2,499,337 883,085 28+,105 139,049 78,335	6,787,021 4,104,122 2,322,742 1,651,139 1,239,114	597,263 195,100 49,616 17,699 10,073	548,568 186,641 73,066 46,887 62,200
38 percent. 43 percent. 47 percent. 50 percent. 50 percent (returns with capital gains tax only).			158,210 104,517 72,286 57,992 542	4,536,4 3,514,2 2,820,6 2,563,6 261,6	279 6 094 4 084 3	09,215 59,029 57,629 88,133 341	1,4 1,1 9	83,151 36,902 07,108 73,329 11,869	49,525 33,178 23,167 18,608 44	942,254 736,651 563,012 512,273 760	6,290 4,360 3,525 3,055 199	25,873 22,793 20,971 15,118 7,142
50 percent (returns with capital gains tax and normal tax at 53 percent. 56 percent. 59 percent. 62 percent.			82,199 35,446 25,015 31,974 24,001	7,886,8 1,779,1 1,391,2 2,027,8 1,886,0	105   2 477   1 869   2	67,320 24,048 6,525 21,163 6,167	6 5 7	48,396 78,589 05,837 28,232 27,047	18,078 10,329 5,753 8,482 6,312	620,945 301,941 229,207 316,236 275,011	6,561 1,961 1,180 1,844 1,805	95,565 13,137 11,375 17,365 18,866
65 percent. 69 percent. 72 percent. 75 percent. 78 percent.			11,745 6,401 3,654 3,390 2,016	1,122,9 727,0 480,9 549,4 372,9	416 425	7,899 4,286 2,569 2,226 1,281	2 1- 1	60,238 21,567 48,553 37,547 90,182	2,617 1,306 664 592 284	131,237 77,426 40,517 41,906 18,807	982 565 408 390 211	11,831 8,987 9,100 8,781 6,151
81 percent. 84 percent. 87 percent. 87 percent (returns eligible for 87 percent limitation) 89 percent.			1,028 642 403 5 812	22,0 154,1 106,5 17,8 284,5	198 565 339	671 403 257 3 489		49,126 29,719 20,970 67 46,774	124 91 55 - 73	11,034 7,909 4,937 6,717	149 89 48 2 146	5,729 1,788 1,594 298 4,620
90 percent			208 198	109,5 177,6		128		11,820 8,563	23 16	3,969 4,891	51 45	3,021 6,293
	T			<u> </u>	Divider		er				itemized	<u></u>
	Sa	les of	eapital asse	ts		usions)		Interes	received		ctions	Taxable
Marginal tax rate classes	Net	gain		t loss	-	Amou	int		Amount		Amount	income
	Number of returns	(Thous dolls	and of	(Thousand	Number of returns	(Thou		Number of returns	(Thousand	Number of returns	(Thousand	(Thousand
	(9)	(10)		(12)	(13)	(14	ers)	(15)	(16)	(17)	(18)	(19)
Total	2,925,961	6,128,	954 708,67	403,452	2,932,043	6,030	341	6,087,06	3,390,330	18,417,098	30,366,725	139,818,308
20 percent. 22 percent. 26 percent. 30 percent. 34 percent.	1,037,563 817,381 425,691 212,157 121,925	727, 602, 460,	,418 256,01: ,785 193,53' ,055 105,13: ,131 51,73: ,214 29,58:	7 102,617 5 56,793 5 30,062	748,796 837,406 524,297 270,111 153,517	7 558 . 465	7,891 1,315 3,397 5,100 3,826	2,229,50; 2,018,74; 880,77; 353,06; 182,918	780,580 457,472 268,550	5,384,849 1,326,473 430,031	13,300,586 8,361,081 2,913,964 1,211,050 758,059	37,027,386 50,093,145 19,396,793 7,962,708 4,860,934
38 percent. 43 percent. 47 percent. 50 percent. 50 percent (returns with capital gains tax only).	78,135 57,508 43,839 37,563 542	346, 309,	586 6,94	9,464	101,818 72,658 53,408 46,214 457	290 275 282	7,194 7,462 5,731 2,235 3,738	116,554 79,209 56,821 46,959 500	116,303 92,997 82,966	91,178 6,352 53,643	435,718	3,592,003 2,821,984 2,293,980 2,101,578 218,930
50 percent (returns with capital gains tax and normal tax and surtax) <sup>2</sup> . 53 percent. 56 percent. 59 percent. 62 percent.	82,199 22,501 15,381 19,786 15,430	228 180 266	,661 5,07° ,811 3,510 ,261 5,57.	2,406	19,940	200	2,026 0,501 3,208 1,399 0,947	71,891 29,38 20,450 26,511 19,860	63,913 45,965 65,595	33,606 5 23,632 5 30,663	228,193 176,176 262,075	e,545,918 1,465,979 1,155,125 1,689,938 1,580,443
65 percent. 69 percent. 72 percent. 75 percent. 78 percent.	7,874 4,283 2,444 2,263 1,305	70 95		1,451 792 5 567 474	10,463 5,822 3,365 3,128 1,934	152 117 157	3,928 2,289 7,113 7,075 2,487	9,90 5,33 3,08 2,91 1,72	18,637 12,999 12,713	6,230 3,571 3,346	73,793	942,880 610,933 398,813 454,615 309,043
81 percent. 84 percent. 87 percent (returns eligible for 87 percent limitation) 89 percent.	722 464 299 2 605	20,	,900 18',188 10:,098 66 16,012 12:	90 5 5 -	981 616 391 3 794	61 49 14	3,423 1,014 1,216 1,485 7,243	885 552 353 694	2,646	5 532 7 403 7 5	40,020 25,544 20,699 3,509 60,175	179,695 127,209 84,964 14,315 222,564

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

153 145 82,616 129,735

Business or profession

260 231

15,499 26,093

51,295 80,675

## INDIVIDUAL INCOME TAX RETURNS FOR 1961

Table 21.—RETURNS WITH TAXABLE INCOME—SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES—Continued

Salaries and wages (net)

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

					0010110	es and wag	00 (110 0)	1			
			lumber of	Adjusted gross				Net pro	fit	Net lo	88
Marginal tax rate classes			returns	(Thousand	Number return	ns (T	mount housand oilars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousend
	-		(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
Total		1	6,658,845	59,417,04	5 15,171,	707 49	087,068	744,112	1,966,937	129,339	142,60-
20 percent. 22 percent. 26 percent. 30 percent.			9,556,699 4,790,469 1,582,086 414,216 124,389	19,399,95 20,122,11 9,958,36 3,585,15 1,404,84	79 8,632 2 4,523 57 1,472 76 356	,701 16, ,529 18, ,048 8, ,037 2,	962,523 477,544 821,166 760,192 842,177	462,784 153,553 60,276 26,134 12,705	690,151   449,488   225,047   136,584   89,503	64,944 36,126 15,075 5,534 2,166	52,719 28,477 12,924 11,452 2,928
38 percent. 43 percent. 47 percent. 50 percent (returns with capital gains tax only).			58,135 35,641 23,618 16,584 231	821,77 595,86 455,73 370,96	74 35 58 19 16 11 52 7	,797 ,608	360,740 214,886 137,837 94,427 1,749	7,729 4,899 4,069 3,179	63,889 52,975 46,348 36,249 128	1,382 827 626 361 42	3,839 1,570 1,900 2,667 3,261
50 percent (returns with capital gains tax and normal tax and 53 percent. 56 percent. 62 percent.			22,778 13,218 8,752 10,261 8,492	1,436,61 329,16 243,99 323,28 324,6	53 4 50 4 32 3	,630 ,799 ,125 ,663 ,233	142,409 65,131 55,369 58,969 60,257	2,527 2,653 1,210 1,628 1,051	46,715 34,829 18,201 31,776 21,737	1,038 351 (³) 379 475	13,017 2,660 (3) 3,380 2,983
65 percent. 69 percent. 72 percent. 75 percent. 78 percent.			5,465 3,057 2,029 1,832 990	262,18 174,99 129,3 140,6 89,90	24 57 23	,941 995 824 616 326	45,713 31,470 28,041 18,902 10,553	948 495 217 252 90	22,167 12,378 8,181 9,043 4,123	(3) (3) 80 65	1,315 1,228 (3) 1,132 717
81 percent. 84 percent. 87 percent. 87 percent (returns eligible for 87 percent limitation) 89 percent.			683 489 280 61 671	74,0 58,6 40,6 140,5 116,3	13 14 41	246 144 90 18 176	8,938 7,698 5,066 1,828 10,274	72 44 ( <sup>3</sup> ) 6 55	3,391 1,833 (3) 2,638 2,412	41 57 30 17 63	768 507 642 1,646 1,189
90 percent	<b></b>		265 232	67,1 107,0		59 43	2,902 2,716	20	1,946 823	19 <b>2</b> 7	563 811
				<u> </u>	Dividend	s (after	Tabas			itemized	
	Sa.	les of ca		S t	. 1	2 - A					
			1		exclus	sions)	211 001	est received	deduc	tions	Taxable
Marginal tax rate classes	Net		Net	loss		Amount		4	Number of	Amount	Taxable income
Marginal tax rate classes	Net Number of returns	gain Amoun	Net t Number of	loss Amount	Number of returns	Amount (Thousand	Number o	of Amount		Amount (Thousand	income (Thousand
Marginal tax rate classes	Number of	gain Amoun	Net t Number of	loss	Number of	Amount	Number o	of Amount	Number of	Amount	income
	Number of returns	Amoun (Thousan dollars (10)	Net  Number of returns  (11)	Amount (Thousand dollers) (12)	Number of returns	Amount (Thousand dollars) (14)	Number of returns	Amount (Thousand dollars) (16)	Number of returns	Amount (Thousand dollars) (18)	(Thousand dollars)
Marginal tax rate classes  Total.  20 percent. 22 percent. 30 percent. 34 percent.	Number of returns (9) 927,120 321,000	Amoun (Thousan	Net t Number of returns (11) 04 205,127 96 60,911 54 48,773 76 41,693 16,981	Amount (Thousand dollers) (12)	Number of returns	Amount (Thousand	Number (15)  (15)  2,218,5.  845,31  564,00  7400,4  189,6	Amount (Thousand dollars) (16) 30 1,403,010 4 410,273 279,025 72 211,655 70 149,121	Number of returns (17) 4,104,220 1,986,091 1,348,570	Amount (Thousand	(Thousand
Total.  20 percent. 22 percent. 26 percent. 30 percent. 34 percent. 43 percent. 43 percent. 47 percent. 50 percent, 50 percent (returns with eapital gains tax only).	Number of returns (9) 927,120 321,000 211,574 152,134 97,915	Amoun (Thouser dollers (10) 1,392,80 184,00 169,44 141,11 125,6	Net t t of Number of returns (11) 04 205,127 96 48,773 76 41,693 16,981 10,882 13 0,023 07 4,852 682 2,283	Amount (Thousand dollars) (12) 127,006 39,183 29,777 21,489 9,460	(13) 1,361,001 463,562 307,313 244,159 138,330	Amount (Thousand dollars) (14) 3,046,361 380,484 309,127 260,217 234,415	Number of returns  (15)  2,218,5.  845,30  7 564,00  7 400,41  87 7 400,42  18,26  2 41,22  13,66  18,22  13,66	Amount (Thousand dollars) (16) 30 1,403,010 34 410,273 279,025 272 211,655 70 149,121 23 74,184 51 53,798 76 39,318 60 29,638	Number of returns  (17)  4,104,220  1,98e,091 1,348,570 471,739 125,529 48,947 28,418 20,226 15,874 11,432	Amount (Thousand dollars) (18) 4,289,743 1,428,351 1,249,800 570,276 218,509 115,978 80,580	(Thousand dollars) (19) 37,543,943 8,208,067 13,810,029 7,588,910 2,821,989
Total.  20 percent. 22 percent. 26 percent. 30 percent. 34 percent. 38 percent. 43 percent. 47 percent.	Number of returns (9) 927,120 321,000 211,574 152,134 97,915 43,984 27,208 17,602 13,561 8,913	Amoun (Thousar dollars (10) 1,392,80 184,00 169,4 141,11 125,6 87,70 88,5 72,00 58,4 56,8	Net t Number of returns (11) 04 205,127 96 60,911 54 48,773 76 41,693 10,882 13 0,023 07 4,852 69 2,883 24 48,783 65 52 53 1,837 1,001 1,001 27 2,087	Amount (Thousand dollars) (12) 127,006 39,183 29,777 21,489 9,460 7,298 4,445 3,538 2,078	(13) (13) 1,361,001 463,562 307,313 244,159 138,300 39,046 25,373 18,198 13,068	Amount (Thousand dollars) (14) 3,046,361 380,484 309,127 260,217 234,415 182,932 147,452 138,222 117,930 93,344	Number of returns  (15)  2,218,5.  4,845,30  7,564,00  40,4'  6,189,6'  74,00  2,213,6  3,16  3,16  3,16  4,00  4,00  4,00  4,00  6,66  7,00  8,22  8,26  8,26  8,26	Amount (Thousand dollars) (16) 30 1,403,010 34 410,273 077 279,025 2711,655 770 149,121 23 74,184 51 53,798 38 29,859 89 1,699 89 1,699 111 66,359 115 22,129 40 15,788 52 18,584	Number of returns  (17)  4,104,220  1,986,091 1,348,570 471,739 125,529 48,947 28,418 20,226 15,874 11,432 20,142 10,154 7,179 8,085	Amount (Thousand dollars) (18) 4,289,743 1,428,351 1,249,806 570,276 218,509 115,978 80,580 63,662 56,197 46,168 21,025 244,252 244,754 32,022 45,217	(Thousand dollars) (19) 37,543,943 8,208,067 13,810,029 7,388,910 2,821,989 1,116,443 370,878 304,483 304,483
Total	Number of returns (9) 927,120 321,000 211,574 152,134 97,915 +3,984 27,208 17,602 13,561 8,913 231 22,778 7,703 5,088 5,673	gain  Amount (Thouser dollars) (10)  1,392,88  184,00 169,4 141,11 125,6 87,7 88,5 72,00 58,4 56,8 402,8 402,8 409,7 31,4	Net t t of Number of returns (11) 04 205,127 96 60,911 954 48,773 76 41,693 110,882 13 0,023 07 4,852 07 2,683 224 2,581 65 - 65 2,03 1,837 45 1,001 27 2,087 45 1,001 27 1,054 57 897 691 94 525 73 395	Amount (Thousand dollers) (12) 127,006 39,183 29,777 21,489 9,460 7,298 4,445 3,538 2,078 1,873 - 1,515 754 1,677	(13) (13) (13) (13) (13) (13) (13) (13)	Amount (Thousand dollars) (14) 3,046,361 380,484 309,127 260,217 234,412 182,933 147,456 138,222 117,930 93,344 15,922 613,076 107,296 67,844	Number of returns (15)  1 2,218,5.  2 564,0.  3 656,0.  4 189,6.  1 82,2.  1 19,4.  1 10,4.	Amount (Thousand dollars) (16) 30 1,403,010 34 410,273 279,025 72 211,655 70 149,121 23 74,184 51 53,798 76 39,318 76 39,318 76 39,318 76 39,318 77 1,79 11 66,359 11 66,359 11 5,786 15,786 15,786 17,175 47 12,161 38,527 38 8,527 38 8,527 38 8,527	Number of returns  (17)  4,104,220  1,98e,091 1,348,570 471,739 125,529 48,947 28,418 20,226 15,874 11,432 211  20,142 10,154 7,179 8,085 6,947 4,908 2,734 1,841 1,758	Amount (Thousand dollars) (18) 4,289,743 1,428,351 1,249,806 570,276 218,509 115,978 80,580 63,662 56,197 46,168 21,025 244,252 43,754 44,552 40,388 29,966 20,703 25,415	(Thousend dollers) (19)  37, 543, 943  8, 208, 067 13, 810, 029 7, 588, 910 2, 821, 989 1, 116, 443  661, 985 485, 348 370, 878 304, 483 58, 498  1, 167, 508 269, 280 201, 821 265, 555
Total.  20 percent. 22 percent. 26 percent. 30 percent. 34 percent. 43 percent. 45 percent. 50 percent (returns with capital gains tax only). 50 percent (returns with capital gains tax and normal tax and surtax)². 53 percent. 56 percent. 59 percent. 69 percent. 69 percent. 69 percent. 72 percent. 75 percent. 75 percent.	Number of returns (9) 927,120 321,000 211,574 152,134 97,915 43,984 27,208 17,602 13,561 8,913 231 22,778 7,703 5,088 5,673 4,890 3,291 1,890 609 1,053 1,100 609 388 345	gain  Amoun: (Thouser doller: (10)  1,392,80  184,00 169,4 141,1' 125,6 87,7' 88,5 72,00 58,4 56,8 49,7' 31,4 56,1 52,8 23,0 14,3 16,4 3	Net t t mober of returns (11) 04 205,127 96 60,911 54 48,773 75 16,981 85 10,882 13 0,023 14,852 2,581 65 2,683 24 48,72 27 2,087 31 1,001 27 2,087 31 1,654 57 395 67 194 49 166 98 89 70 79 00 18	Amount (Thousand dollars) (12) 127,006 39,183 29,777 21,489 9,460 7,298 4,445 3,038 2,078 1,873 - 1,515 754 1,677 1,314 640 517 4403 3332	(13)  1,361,001  463,562 307,313 244,159 138,330 63,808 39,046 25,373 18,198 13,068 202  21,684 10,327 6,968 8,796 7,334 4,698 2,701 1,823 1,729	Amount (Thousand dollars) (14) 3,046,361 380,484 309,127 260,217 234,415 182,935 147,455 138,225 117,930 193,344 15,927 61,847 106,300 123,700 101,426 69,397 52,777 67,366	Number of returns  (15)  2,218,5.  845,30  7,564,00  40,40  5,50  18,22  26,50  18,23  19,41  10,46  6,60  8,22  10,40  1	Amount (Thousand dollars) (16)  30 1,403,010  30 1,403,010  30 279,025 72 211,655 70 149,121 23 74,184 51 53,798 80 1,699 1,699 11 66,359 15 22,129 40 15,789 15 15 22,129 40 15,789 17,177 47 12,161 39 8,527 68 5,673 35 6,516	Number of returns  (17)  4,104,220  1,986,091 1,348,570 471,739 125,529 48,947 28,418 20,226 15,874 11,432 20,142 10,154 7,179 8,085 6,947 4,908 2,734 1,341 1,738 954 661 471 278 661 471 278 666	Amount (Thousand dollars) (18)  4,289,743  1,428,351 1,229,806 570,276 218,509 115,978  80,580 63,662 56,197 46,168 21,025 244,252 43,754 32,022 45,217 44,552  40,388 29,966 20,703 25,415 14,669  13,037 11,321 9,176 41,598 25,181	(Thousand dollars) (19)  37, 543, 943  8, 208, 067  13, 810, 029  7, 588, 910  2, 221, 989  1, 116, 443  58, 498  1, 167, 508  209, 280  201, 821  265, 555  270, 658  215, 566  141, 683  106, 443  113, 254

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

6,346 9,234

176 149

262

46,715 81,657

218 190

Table 21.—RETURNS WITH TAXABLE INCOME—SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAXABLE INCOME BY MARGINAL TAX RATE CLASSES—Continued

PART III. - RETURNS OF HEADS OF HOUSEHOLD

PART I	II.—RETURNS	OF HEADS OF H	OTTOHESENCE					
Marginal tax rate classes	Number of	Adjusted gross	Salaries an	d wages (net)		d profession t and loss		d loss from pital assets
marginal tax rate classes	returns	income (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollers)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	1,377,551	7,540,465	1,259,083	6,182,668	94,898	291,678	134,013	184,169
20 percent. 21 percent. 24 percent. 26 percent. 30 percent.	526,666 524,793 209,237 58,633 21,994	1,653,637 2,658,294 1,465,962 561,436 263,818	469,321 499,676 198,769 51,463 17,602	1,455,787 2,448,976 1,315,691 441,933 183,827	42,695 26,256 9,298 5,257 3,452	59,957 53,324 36,843 25,224 21,969	26,407 36,977 27,896 13,685 8,570	8,475 16,567 19,165 18,133 11,713
32 percent. 36 percent. 39 percent. 42 percent. 43 percent.	11,114 6,206 3,955 2,878 2,532	159,862 106,942 76,784 60,808 65,118	7,975 3,913 2,758 1,713 1,453	91,155 50,606 39,279 24,359 28,205	2,186 1,229 727 796 653	17,233 10,811 6,638 8,649 6,816	4,701 3,380 1,957 1,782 1,599	9,724 9,767 6,144 6,110 8,529
47 percent. 49 percent. 50 percent (returns with capital gains tax only) 50 percent (returns with capital gains tax and normal tax and surtax) <sup>2</sup> 52 percent.	1,728 1,358 35 2,974 1,648	48,461 41,034 9,909 210,694 58,852	1,069 603 10 1,241 821	16,025 10,225 264 33,001 12,649	481 315 14 443 636	8,685 4,874 1 <sub>390</sub> 7,208 8,331	1,082 881 35 2,974 1,239	6,689 3,625 9,146 53,757 10,480
54 percent. 58 percent. 62 percent. 66 percent. 68 percent.	1,427 1,206 647 367 414	56,049 58,020 36,673 23,208 32,041	574 463 (³) (³) 161	16,171 12,354 (³) (³) (3) 6,643	153 191 ( <sup>3</sup> ) 101 111	2,312 3,361 ( <sup>3</sup> ) 3,232 4,272	1,211 976 520 250 309	6,663 5,977 8,173 2,881 4,978
71 percent. 74 percent 76 percent 80 percent 83 percent.	243 137 70 51 127	22,826 13,684 8,020 6,801 21,295	( <sup>3</sup> ) 66 32 ( <sup>3</sup> ) ( <sup>3</sup> )	(3) 2,785 1,524 (3) (3)	76 30 (3) (3) (3)	3,134 1,575 (3) (3) (3)	186 108 57 37 94	3,836 905 1,484 773 2,330
87 percent. 87 percent (returns eligible for 87 percent limitation). 90 percent. 91 percent.	41 1 27 16	10,137 1,771 8,966 10,057	15 1 5 1	1,305 1,395 859 254	7 1 10 4	160 376 <sup>1</sup> 52 291	35 23 16	818 - 431 648
	· ·	Dividends exclus		Interest	received	Total i deduc		Taxable income
Marginal tax rate classes		Number of returns	Amount (Thousend dollers)	Number of returns	Amount (Thousand dollers)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
		(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	• • • • • • • • • • • • • • • • • • • •	166,739	343,277	289,272	165,386	857,681	1,025,491	4,417,481
20 percent. 21 percent. 24 percent. 26 percent. 30 percent.	• • • • • • • • • • • • • • • • • • • •	32,171 49,080 34,630 18,290 9,550	27,457 31,682 26,565 31,190 20,322	65,234 97,021 63,679 26,532 11,985	32,599 38,542 26,929 16,851 9,115	367,542 320,066 103,346 28,178 11,849	336,991 340,971 138,230 -53,383 28,276	527,871 1,542,091 1,000,331 403,001 195,756
32 percent. 36 percent. 39 percent. 42 percent. 43 percent.	• • • • • • • • • • • • • • • • • • •	5,685 3,853 2,295 1,917 1,527	16,243 15,579 10,310 9,416 9,760	6,733 3,989 2,733 2,127 1,792	6,333 6,705 3,674 3,201 2,939	0,632 4,230 3,103 1,995 2,044	17,858 14,694 9,175 6,069 9,450	122,096 81,859 60,975 49,746 51,473
47 percent 49 percent. 50 percent (returns with capital gains tax only) 50 percent (returns with capital gains tax and normal tax and surtax) <sup>2</sup> 52 percent.		1,147 1,044 28 2,832 1,407	7,660 12,213 519 73,568 14,620	1,320 1,079 31 2,451 1,333	2,821 2,889 291 9,552 2,623	1,456 1,222 30 2,887 1,546	6,873 6,247 1,085 33,633 7,901	38,446 32,847 8,757 173,681 48,390
54 percent. 58 percent 62 percent. 66 percent. 68 percent.		1,213 1,073 516 321 337	16,660 18,480 10,627 6,961 7,012	1,171 898 422 276 354	2,019 2,518 890 802 1,379	1,321 1,171 545 318 394	7,004 9,599 4,438 3,524 4,416	47,065 46,484 31,178 19,080 26,930
71 percent. 74 percent. 76 percent. 80 percent. 83 percent.	· · · · · · · · · · · · · · · · · · ·	225 123 68 46 113	7,131 5,186 3,448 3,031 9,820	204 114 52 31 93	935 455 234 100 354	236 132 66 51 123	3,255 2,621 1,386 1,342 3,673	19,203 10,848 6,509 5,371 17,404
87 percent. 87 percent (returns eligible for 87 percent limitation).		39	7,848	31	61	41	2,409	7,670

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

1 Net profit exceeded net loss.

2 This line is not included in the total as the returns in this class already appear in the class which is their marginal normal tax and surtax rate.

3 Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 22. --NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

PART I. -- JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE

							INDI	VIDUAL	INCOM	E TAX	RETUR	MO	rc	K 1961		
percent	Taxable	(Thousand dollars)	(18)	2,293,980	2,293,980	1 1 1 1	1 1 1 1 1		) 1 ) 1 I	2,059,129 142,907 23,665	13,368 29,743 18,488 6,680	1	1	1 1 1 1 1		2,293,980
47 pe		Number of returns	(11)	72,286	72,286	1111	( ( 1 1 4	1111	1 1 1 1	68,500	90 123 29 5	•	1	1111	1 1 1 1 1 1	72,286
percent	Taxable		(16)	2,821,984	2,821,984	111	[ 1 1 1 1	1 1 1 1 1	1111	2,641,108 99,858 21,438	13,142 24,566 11,333 10,539	•	(	1 1 1 1 1		2,821,984
43 De		Number of returns	(51)	104,517	104,517	1 1 1 1	( ) i i )	1 1 ( 1 (	1 1 1 1	2,076	106 106 18	1	ı	1 1 1 1	1 5 6 1 1 5	104,517
percent	Taxable		(14)	3,592,003	3,592,003	1 1 1 1	1 1 1 1	1 7 1 6 3	1 1 1 1 1	591,501 2,826,820 64,590 30,940	13,090 27,693 12,118 25,251	1	1	(	11111	3,592,003
38 De		Number of returns	(13)	158,210		1 1 1 1	[ ] ] ]	1 1 1 1 1	1 ( 1 )	28,314 128,103 1,240 1,240	92 116 22 10	*	1	1 1 1 1 1	, , , , , ,	158,210
ent	Taxable		(12)	4,860,934	4,860,934	1 1 1 1	[ ] [ ] [	1 1 1 1 1	1 1 1 1 1	487,003 3,245,003 908,125 40,152 20,360	13,657 24,674 12,669 9,291	1	ı	1 1 1 1 1	11111	4,860,934
34 percent		Number of returns	(11)	267,437 4	267,437 4	( ( ) (	1111	1 1 t 1 1	1 1 1 1 1	29,302 187,986 48,948 775 206	93 101 22 22	r	1	11111	111:11	267,437 4
ercent	Taxable		(10)	7,962,708	7,962,708		[ 1 [ 1 ]	1 1 1 1	384,793	5,955,306 1,421,057 102,003 29,663 18,176	10,405 20,367 11,040 9,898	1	,	1 1 1 1 1	) ) [ ] [	7,962,708
30 percent		Number of returns	(6)	574,847 7	574,847 7	1 1 1 1	1 1 1 1 1	1 1 1 1 1	31,2%	438,572 5 97,065 1 7,030 180	75 18 18 83	1	1	1111	11111	574,847
ent	Taxable	- P - P - P	(8)	19,396,793	19,395,835	1 1 1 1	1-1-1-1-1	1 1 1 ( )	1,649,136 3,488,873 4,080,178 3,690,736 2,771,544	3,503,970 95,066 24,147 17,405 23,905	10,621 24,137 9,535 6,582	(2)	1	4 ( 1 1 3	(2)	2,029,388 19,396,793 574,847 7,962,
26 percent		Number of returns	(7)	2,029,388	2,029,286	b 3 1 E	1 ( 1 ) (	1 1 1 1 1	198,159 398,668 443,079 377,298 271,118	329, 196 8, 806 2, 208 313 251	75 93 16	(2)	1	1 1 1 1 1	(2)	2,029,388
percent	Taxable		(9)	50,093,145 2	50,091,731 2	1 1 1 1	3 1 1 1 I	436,476 4,454,627 9,018,965 11,134,051 10,945,052	7,752,892 3,837,245 1,558,818 558,289 193,281	124,281 8,796 5,818 11,466 12,020	8,772 15,407 7,760 7,715	(2)	ı	1111	(2)	35,989,866 14,103,279
22 per		Number of returns	(5)	9,002,319	9,002,077	1 ( ) (	5 ( 1 1 1	106,306 999,961 1,871,209 2,096,949 1,825,605	1,188,828 562,211 223,309 78,968 27,661	18,239 1,426 1,426 214	62 67 14 5	(2)	1	1 1 1 1 1	(2)	00,165
n.	Taxable		(7)	37,027,386	36,966,669	921 7,930 89,554 283,934	591,259 1,078,973 1,672,620 2,520,064 3,565,821	9,985,086 9,123,381 5,256,012 1,933,049 560,736	139,816 45,320 14,641 5,559 4,126	6,646 1,397 896 6,078 12,612	7,874 26,792 10,183 15,389	60,717	1	(2) 1,171 3,717	6,708 11,169 11,535 9,971 6,528 9,826	9,861,967 26,867,850 297,569
20 percent		Number of returns	(3)	18,363,506 3	18,274,240 3	5,264 87,165 264,264 590,503	871,473 1,136,404 1,385,815 1,697,174 1,957,906	4,314,374 3,345,719 1,754,018 616,780 175,349	44,641 14,488 5,188 2,114 1,663	2,409 578 510 129 124	58 105 16	89,266	1	(2) 2,856 10,133	14,253 18,996 15,421 11,453 6,659 8,543	8,076,691 10,214,504 72,311
- Land	fucome	(Thousand	(2)	139,818,308	139,753,748	921 7,930 89,554 283,934	591,259 1,078,973 1,672,620 2,520,064 3,565,821	10,421,562 13,578,008 14,274,977 13,067,100 11,505,788	9,541,844 7,371,438 5,653,637 4,254,584 3,353,744	10,077,206 5,462,820 111,973,826 5,324,902 1,425,707	637,929 1,155,408 427,045 435,147	64,560	1	(2) 1,171 3,717	6,708 11,169 11,535 9,971 6,528 13,669	9,861,967 62,857,716 67,098,625
Number of	returns	taxable	(1)	30,777,982	30,688,354 1	5, 264 87, 165 264, 264 590, 503	871,473 1,136,404 1,385,815 1,697,174 1,957,906	4,420,680 4,345,680 3,625,227 2,713,729 2,000,954	1,431,628 975,367 671,576 458,380 331,676	817,718 324,175 451,300 98,862 14,617		89,628	1	(2) 2,856 10,133	14,253 18,996 15,421 11,453 6,659 8,905	8,076,691 9,861,967 8,076,691 9,861,967 6,90 17,114,669 62,857,716 10,214,504 26,867,850 6,90 5,586,622 67,088,625 72,311 297,569 2,10
	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 \$4,000 under \$4,500 \$4,000 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000. \$20,000 under \$25,000. \$55,000 under \$100,000. \$100,000 under \$100,000.	\$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 adjusted gross income	Under \$600 \$500 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,000	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,500 under \$4,500 \$4,500 under \$5,000	Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 or more.

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES.-Continued

PART I. - JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE -- Continued

								Marg	final tax ra	Marginal tax rate—Continued	Pe							
Adjusted gross income classes	50 pe	percent	50 percent (returns with capital gains tax and normal tax and surtax)1	percent (returns the capital gains x and normal tax and surtax)	Su pe (returns Wi gains ta	percent with capital tax only)	53	percent	96 p	percent	d e5	percent	ad 79	percent	65 per	percent	69 P	percent
	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	<pre>laxable income (Thousand dollare)</pre>
	(33)	(50)	(21)	(22)	(23)	(24)	(25)	(26)	(22)	(58)	(58)	(%)	(31)	(32)	(33)	( <u>x</u> )	(35)	(36)
Grand total	57, 192	2,101,578	82,199	6,545,918	542	218,930	35,446	1,465,979	25,015	1,155,125	31, 174	1, 539, 938	24,001	1,580,443	11,745	4.2,880	6,401	610,433
Taxable returns, total	57,992	2,101,578	82,199	6,545,918	245	218,930	35,442	1,465,823	25,015	1,155,125	31,969	1, 689, 677	23,997	1,580,200	11,745	088 575	6,400	610,854
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	i 1 + 1	F F F F	1 1 1	1111	1111	1111	111	11(1	, , , ,	1 1 1 1	1 + 1 +	1 1 1	1 1 1 1	1111	1 ( 1 1	1111	1111	
8,500 under 83,000 83,000 under 85,000 83,500 under 84,000 8,000 under 85,000	11111	1 1 1 1 1			1 1 1 1 1	1 1 1 1 1	1 ) ( ) )	1 1 1 1 1	11+1+	1 1 1 ( )		1111	11111	1 1 1 1 1	1 1 1 1 1	,,,,,		
# 15,000 under \$5,000.  \$5,000 under \$5,000.  \$7,000 under \$5,000.  \$5,000 under \$10,000.  \$5,000 under \$10,000.	1 1 1 1 1	1 1 1 1	1111		11111	1111	11111		( (   1   1	1 1 1 1 1			1 , , 1 1	1 1 4 + 1	1111		11111	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$15,000	1111	4 4 1 1 1			1 ( ) 1 1	1 1 1 1 1	1111	1 1 1 1 (	1111		11111	1 ) ) 1 (	1 1 1 1	1111	1 1 1 1 1	1111	, , , , ,	
\$12,400 under \$20,000. \$20,000 under \$25,000. \$22,000 under \$20,000. \$50,000 under \$100,000. \$103,000 under \$150,000.	51, 477 5,441 314	1,780,075 23c,420 30,088	13,165 49,853 10,504	2,833,190 2,833,188 1,037,719	(2)	(2) 11,16t	27,146 7,675 7,401	1,034,930 337,397 36,340	11,902 12,520 364	497,203 570,759 31,6-9	28,688	93,572	21,999 1,355	1,305,234	9,635 1,580	682,778	3,72¢	303,588
\$150,000 under \$200,000 \$700,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	දීරී වර් LD අ	11, 462 23, 737 7, 774 11, 821	3,613 4,197 653 214	505,357 9e6,541 3e1,8e4 318,059	82 222 47 56	11,808 56,990 36,949 101,109	98 99 16 7	13,450 23,351 4,483 10,872	11.6 28.4	12,351 25,702 12,154 5,307	174 188 31 11	27,178 42,304 18,680 13,635	292 292 46 113	37,072 65,115 27,795 28,944	255 220 42 42 13	32,087 47,952 23,551 16,605	202 203 23 12	35,134 42,145 12,829 15,639
Nontaxable returns, total	'	,	1	,	1	•	(2)	(2)	,	1	(5)	(5)	(2)	(2)	,	<u>'</u>	7	g
No adjusted gross income	'	•	•	1	1	•	,	·	1	,	1	,	1	1	1	'	1	
nder \$600		1 1	1 1	1 1	1 1	1 1	1 1				' '		1 1	1 1	, ,		1 1 1	
\$1,000 under \$1,500. \$1,500 under \$2,000.		1 1	1 1	1 1	1 1	1 (	1 )		1 1	1 1 1				1 1 1	1 1	1 1	• •	_
2,500 under \$3,000		1 1	1 1		1 1	_					•		1	,	1	•	1	
\$3,000 under \$3,500.		1 -1	1 1	1 1	1 1	_	1 1	1 1			1 1		1 1	1 1	4 )	1 1		
\$~,000 under \$4,500. \$4,500 under \$5,000. \$5,000 or more.		1 1 1	1 1 1	1 + +	, , ,	1 1 1	(2)	(5)		, , ,	(2)	(2)	(2)	(2)		1 1	14	
Returns under \$5,000. Returns \$5,000 under \$10,300 Returns \$10,000 or more			- 82.199	6.545.918	5.5	218.930	35,446	1,465,979	25,015	1,155,125	31,474	1,689,938	24,001	1,580,443	11,745	942,880	6,401	610,933
the state of the s		1,,							1									

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

Footnotes at end of table.

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES --Continued

PART I. -- JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE -- Continued

		-								i										
מסיים ביים מחיריה אחירים למלמוני למ		72 percent	75 percent	rcent	78 percent	cent	81 pe	81 percent	84 pe	percent	87 pe	percent	87 percen eligibl percent l	percent (returns eligible for 87 crent limitation)	89 pea	percent	90 per	percent	91 percent	ent
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)		Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand deliars)	Number of returns	Taxable income N	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(36)	(70)	(41)	(42)	(43)	(44)	(45)	(46)	(42)	(48)	(67)	(20)	(51)	(55)	(53)	(54)	(55)	(95)
Grand total	3,654	398,813	3,390	454,615	2,016	309,043	1,028	179,695	64.2	127,209	403	84,964	8	14,315	812	222,564	208	82,616	198	129,735
Taxable returns, total	3,654	398,813	3,390	454,615	2,016	309,043	1,027	179,543	642	127,209	401	84,599	5	14,315	811	222,340	208	82,616	198	129,735
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1 1 1 1	1111	1 1 1 1	1 1 1 1	1111	1 1 1 1	1 1 1 1		1 1 2 3	1 # 1 1	1 1 1 1	1 1 1	1 1 1 1	1 1 1 1	4 2 ( 1	T 1 P 3	1 1 1 1	1 1 1 1	1111	
\$2,500 under \$3,000. \$3,000 under \$3,500. \$5,3500 under \$4,500. \$4,500 under \$5,000.		ĒLITI	1 1 ) 1 1	1 1 1 1 1	k k l k l	1111	11()1	11111		1 1 1 1 1	1 1 1 1 1	11111	11111	1 1 1 1 1	( 1 ( i i i	11111		1 1 1 1 1	1111	
\$5,000 under \$6,000 \$r,000 under \$7,000 \$7,000 under \$1,000 \$9,000 under \$1,000	1 1 1 1 1	1 1 1 1 1	P [ 1 1 1 1	1111	1 1 1 1	1111	1111	1 1 1 1	1 1 1 1	1 1 ( (	1111	<b>+</b> + + + +	1111	1 1 1 1 1	h h T T (	11((	h h 1   (	) h j i j	1 1 1 1 1	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$15,000 \$13,000 under \$15,000 \$14,000 under \$15,000		1 1 1 1 1	1 4 1 1 4	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1111	1111	1 1 1 1 1	1 1 + + (	1 1 1 1	F 1 1 F 1	1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 ( )	1 1 1 1 1	1.1.1.1	, , , , ,
\$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.	510	46,448	2,393	264,971	1 1 1 1 3	7 277 601	(2)	(2)	1111	1111	1111		1111	1111	1 1 5 6 8	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	C C T T T	
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	322 202 22 22 6	39,534 39,304 11,987 7,802	616 345 24 12	78,646 68,206 12,425 30,367	789 34.1 24.	109,126 66,057 11,563 13,075	616 369 16	93,884	249 378 13	42,248 75,985 6,727 2,249	27 367 6	5,014 76,009 2,535 1,041	1 1 1 45	1,315	740	186,864 29,129 6,347	125	43,042	17 126 55	7,352 09,290 53,093
Nontaxable returns, total		1	1	,			1	152	ı	1	2	365	1	١	н	224	•		1	
No adjusted gross income	1	1	1	1	1	1	t	ı		ı	1	ı	ı	ı	ı	ı	1	ı	ŀ	
Under \$600. \$600 under \$1,000. \$1,000 under \$5,500. \$1,500 under \$2,900.		1 1 1 1	1 1 1 1 1	1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 3	1 1 1 1	1 1 1 1 1	1 1 1 1 1	1111	1111	1 1 1 1	1 1 1 1	1 1 1 1 1	(	1 1 1 1 1	1 1 1 1	1 1 1 1 1	
\$7,500 under \$3,000 \$3,500 under \$4,000 \$4,000 under \$4,000 \$4,500 under \$4,500 \$5,000 or nore	1 1 1 1 1	1     1   1	1 1 1 1 1	(		1111	111112	152			111110	365		11111	1 * [ + 1 -3	224	11111	h h i ( ) i	11111	
Returns under \$5,000	1 651	30K	1 1000	1 1 4 7 4 7	1 1 5	1 1 000	1 1 5	1 +	1 1	1 1	1 1	1.1	1 1	1 1	1 1	1 1	1 1	1 1	+ 1	0.5

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARCINAL TAX RATE CLASSES.-Continued

PART II. - SEPARATE RETURNS OF HISBANDS AND WIYES AND OF SINCLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

									Marg	Marginal tax ra	rate							
	Number of returns	Taxable	20 per	percent	22 per	percent	26 perc	percent	30 percent	ent	¾ per	percent	38 percent	ent	43 per	percent	47 percent	ent
Adjusted gross income classes	with taxable income	income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income in	Number of returns	Taxable income N	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)
	(1)	(2)	(3)	(7)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Grand total	16,658,845	37,543,943	669,955,6	8,208,067	4,790,469	13,810,029	1,582,086	7,588,910	414,216 2,	821,989	124,389 1	1,116,443	58,135	661,985	35,641	485,348	23,618	370,878
Taxable returns, total	16,524,189	37,468,617	9,422,255	8,137,058	4,790,333	13,809,712	1,582,086	7,588,910	414,216 2,	686,128	124,389 1	1,116,443	58,101	661,581	35,641	485,348	23,584	370,381
\$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	1,369,924 2,026,187 1,686,058 1,651,576	201,479 936,635 1,359,358 1,879,872	1,369,924 2,026,187 1,686,058 1,651,294	201,479 936,635 1,359,358 1,879,285	(2)	(2)	1111	1 1 1 1	1111	1111	1 1 1 1	1 ( 1 )	t i ( 1	; I I I	1 1 1 1	1 1 1 1	1 1 1 1	1 1 1 1
\$2,500 under \$3,000 \$3,000 under \$5,500 \$4,000 under \$4,000 \$4,000 under \$5,000	1,594,218 1,491,308 1,384,349 1,172,816 979,115	2,459,954 2,894,796 3,239,850 3,226,267 3,083,309	1,427,555 548,441 300,972 171,697 107,246	2,117,509 729,547 387,184 214,701 136,317	166,663 942,867 1,083,377 1,001,119 870,479	342,445 2,165,249 2,852,666 3,011,566 2,941,174	(2)	(2)	1 1 1 1	1111	1 1 1 1 1		1 1 1 1 1	1111	1 1 1 1 1	11666		(   (   1   1   1
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$6,000 under \$9,000	1,361,975 724,387 406,128 226,818 114,660	5,113,629 3,325,627 2,211,136 1,444,847 833,631	92,944 29,032 6,837 2,866	114,084 34,784 8,733 3,840	573,217 105,461 34,145 7,813 1,993	1,980,195 246,151 111,203 27,880 6,683	695,814 589,894 235,519 43,018 8,363	3,019,350 2,944,692 1,278,705 231,319 45,987	129,627 173,995 179,185	812,495 ,182,640 ,581,483	24,245	198,646	1 1 1 1	1 1 1 1 1	1111		4 1 1 1 1	1 1 1 1 1
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000.	71,588 48,388 33,814 26,665 19,501	574,089 430,052 329,823 283,848 225,293	689	402	1,329 543 }	4,408 1,830 1,709	4,210 1,563 1,563 808 (2,440	22,176 8,343 2,713 2,271 (2)	18,618 6,616 2,787 1,322 1,322	136,567 47,429 19,916 9,403 3,765	47,092 32,609 10,714 4,587 1,767	410,195 301,922 98,721 42,048 15,990	(2) 6,887 19,422 16,956 5,925	(2) 70,323 207,622 190,050 66,569	3,258	39,820	11(11	* 1 1 1 1
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$0,000 \$0,000 under \$100,000 \$100,000 under \$150,000	57,608 27,355 36,723 9,492 1,785	785,132 485,629 979,176 505,298 167,844	667	9775,6	508	7,452	475	2,350	683	7,037	2,486 (2) 407 128 (2)	22,576 (2) 6,613 6,673 (2)	6,639 1,052 952 193 (2)	74,191 11,729 22,063 11,226 (2)	19,009 1,460 986 98 (2)	250,074 19,456 23,078 5,119 (2)	19,080 2,950 1,391 125 (2)	283,920 46,305 27,850 6,606 (2)
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	688 820 153 90	92,213 179,241 78,718 141,871	88 11	1,218 985 1,246	14 14 1	1,279 3,122 3,211 902	11 1	1,092 2,944 472	12 13	1,728 3,303 370	100	1,322 2,423 1,005 2,716	122	2,767 2,767 532 1,264	111 12 2	1,132 2,281 1,397 1,941	11 00 -	1,177
Nontaxable returns, total	134,656	75,326	134,444	71,009	(2)	(3)	,			1	•	•	(2)	(2)	ı	t	(2)	(2)
No adjusted gross income	1	1	,	•	ı	1	ı	ı	1	1	ŧ	1	t	ŧ	1	1	1	•
Under \$600 \$600 under \$1,000. \$1,000 under \$2,000 \$1,000 under \$2,000.	3,192 16,674 40,452 35,667	255 3,214 14,758 20,825	3,192 16,674 40,452 35,667	255 3,214 14,758 20,825	1111	11111	1 ( 1 ( 1	1111	( ) ( ) (	1 1 1 1 1	1111	1111	1111	1 ( 1 ( )	1111	1 1 1 1	11111	1111
\$2,500 under \$3,000 \$3,000 under \$3,000 \$4,000 under \$4,000 \$4,000 under \$4,000 \$5,000 or more	22,244 10,053 4,442 1,932	17,803	22,244	17,803 9,762 4,392	(2)	(2)	11111		11111	11111	1 1 1 1 1	1 1 1 1 1	(5)	(3)	111111		(2)	(2)
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 or more.	13,488,275 2,835,513 335,057	19,351,254 12,930,183 5,262,506	9,421,996 133,224 1,479	8,031,504 162,754 13,809	4,064,889 722,629 2,951	11,313,932 2,472,112 23,985	1,572,608 8,088	5,818 7,520,053 63,039	382,807 2	2,576,618	24,245 100,144	198,646 917,797	58,135	661,985	35,641	485,348	23,618	370,878

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

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES --Continued

PART II. --SEPARATE RETURNS OF HISBANIS AND WIVES AND OF SINCLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE-CONTINUED

Adjusted gross income classes	50 perc	percent	50 percent with capi tax and n and surts	Month capital gains tax and normal tax and normal tax and aurtax)	50 percent (returns with capital gains tax only)	50 percent (returns with capital gains tax only)	53 per	percent	56 pe	percent	59 pe	percent	62 per	percent	65 pe	percent	69 per	percent
	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)
	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(56)	(27)	(28)	(56)	(30)	(31)	(32)	(33)	(%)	(35)	(36)
Grand total	16,584	304,483	22,778	1,167,508	231	58,498	13,218	269,280	8,752	201,821	10,261	265,555	8,492	270,658	5,465	215,566	3,057	.141,683
Taxable returns, total	16,584	304,483	22,778	1,167,508	231	58,498	13,218	269,280	8,752	201,821	10,261	265,555	8,492	270,658	5,464	215,533	3,057	141,683
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1 1 1 1	1 ) 1 1	1 1 1 1	1 1 1 1	1 1 1	1111	1 1 1 1	1111	1 1 1 1	1 1 ( 1	1 1 1 1	1111	, <sup>1</sup> 1 1	1111	1 1 1 1	1111	1 1 1 1	
\$2,500 under \$3,000. \$3,500 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	1111		1 1 1 1 1	1 1 1 1 1	1 ( 1 1 1	11111	1 1 1 1	1111	1 1 1 1 1	1111	1111	1 ( ) 1 1	1 1 1 1 1	11111	1 1 1 1 1	11111	3 1 1 1 1	
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	1 1 1 1 1	1111	1 1 1 1 1		[ 1 1 1 1	1111		1 1 ( 1 1	1 1 1 1 1	11111	1111	1111	1111	1111	1 1 1 1 1	1111	1 1 1 1 1	
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	1 1 1 1 1	1111			1 ( 1 1 4	3 1 1 1	1111	1 t 1 3 1	1 1 1 1 1	1 ( 1 1 1	1 1 ( 1 1	1 1 1 1 1	1111	1111	1 1 1 1 1		3 1 1 1 1	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	8,222 5,947 2,237 1,41	138,100 103,626 49,389 6,796 (2)	2,475 12,056 5,774 1,228	50,048 351,151 319,040 119,414	93	5,903	340 9,624 3,059 152 22	6,200 183,344 65,561 7,063 2,111	4,321 4,215 162 35	90,303	1,119 8,678 406	25,284 212,907 17,771 2,337	7,837	229,817 24,480 3,489	4,503	158,616 35,803 7,924	1,504	60,748 67,82 <b>2</b> 5,531
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or nore.	्रमुह	662 2,839 1,386	488 605 103 49	67,126 135,522 54,681 70,526	17 45 26 13	2,324 10,074 13,550 22,860	10	1,219 2,464 1,318	11 7	1,444	15	1,550 3,873 1,833	77 7 8	2,077 5,858 2,752 2,185	23 27 2	3,081 5,868 1,028 3,213	17 10 4	2,161
Nontaxable returns, total	-	1	-	1						1	-		1	1		33	1	
No adjusted gross income	,	1	1		1	'	,		ı	(	ı	1	ı	1	ı	1	ı	
Under \$600.\$ \$600 under \$1,000.\$ \$1,000 under \$1,500.\$ \$2,000 under \$2,600.\$ \$2,000 under \$2,500.\$	1111	11111	11111	11111		11111	, , , , ,		1111	1 ( 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	11111	1 1 1 1 1	1 1 1 1 1	1 1 1 1 3	
\$2,500 under \$3,000 \$3,500 under \$3,000 \$3,500 under \$4,000 \$4,500 under \$4,500 \$4,500 under \$5,000	1 1 1 1 1	1 1 1 1 1 1	111111	1 : 1 1 1 1				1 1 1 1 1	1 1 1 1 1 8		11111		1 1 1 1 1		11(1)	33	1 1 3 ( 1 3	
Returns under \$5,000.  Returns \$5,000 under \$10,000  Returns \$10,000 or more	16 582	- 70%	- 22 778	- 1 167 508	- 62	867 85	- מוני גו	, , , , , , ,	1 1 0	1 100	1 1 50		1 1 00%	270 658	1 1 5 9 7 5		1 1 2	177 683

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

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES --Continued

PART II. -SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGIE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE.-Continued

													A Dercent	(returns						
	72 percent	cent	75 percent	cent	78 percent	ent	81 per	percent	84 per	percent	87 per	percent	eligible percent li	eligible for 87 percent limitation)	83	percent	90 per	percent	91 percent	int
An usten gross income classes	Number of returns	Taxable	Number of returns	Taxable income	Number of returns	Taxable income N	Number of returns	Taxable income N	Number of returns	Taxable income	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Nowand	Number of returns	Taxable income (Thousand
	(30)	dollers)	(30)	dollers)	(17)	dollers)	(8.7)	dollare)	(57)	dollers)	(6.7)	dollers)	(67)	(50)	(51)	(52)	(53)	(54)	(55)	(5e)
	(5)	(8)	(65)	(4)	T.	(34)				1	+									
Grand total	2,029	106,443	1,832	113,254	066	74,140	083	269.66	789	66L 99	280	31,111	61	98,870	671	90,465	265	51,295	232	80,675
Taxable returns, total	2,029	106,443	1,832	113,254	066	74,146	680	59,465	687	46,749	280	31,111	50	96,376	999	90,123	265	51,295	232	80,075
90 under \$1.000		'	ı	•	,	,	1	'	•	•	1	•	1	,	1	1	•	1	•	
000 under \$1,500		1	•	•	•	1	•	•	1	•	1	•	•	,	1	1	1	1	•	
\$1,500 under \$2,000 \$2,000 under \$2,500.	1 1	1 1		1		1 1	1 (	( 1	F 1	1 1	I t	1 1		1 1		' '	1 (	1 1		
\$2,500 under \$3,000	,	•					1 1	1 1	1 1	1 1	1 )		1 4	1 1	1 )	1 1		1 1		
under	, (					1	,	- (		1		1		1	1	1	•	1	1	
under		•	1	1	•	1	1	1	1	1	1	1	1	,	1	1	1	1	•	
		1	1	,		ı	•	ı	•	1	-	•	1	•	1	•	,	1	1	
\$5 000 under \$6 000		•	•	•		•	- 1	,	'	'	1	'	1	•	1	'	•	1	'	
inder		1	•	•	1	•	1	1	1	ł	1	•	•	1	•	,	1	1	1	
under		1	•	(	•	1	1	1	'	-	1	1	'	1	•	•	1	•	1	
\$8,000 under \$9,000	1	i	٠	•	1	1	•	1	1	1	t	1	1	ı	•	1	ı	1	t	
under		1	•	•	1	-	•	•	1	•	,	1	•	ı	•	•	•	•		
6000										1			,	1	1	'	1	,	,	
000 under \$12 000		, ,	1 1		' '	( )		' '		ı	ı ı		,	1	1	1	٠	1	1	
.000 under \$13.000.		•	1	1	1	,	1	1	1	ı	1	-	1	,	•	1	1	1	1	
000 under \$14,000		1	ī	1	•	ī	•	1	1	1	1	1	1	1	1	,	1	1	•	
\$14,000 under \$15,000		•	1	1	ı	1	1	•	•	t	1	,	1	1	1	1	,	1	•	
000								•		1	1	,	,	,	,	•	•	1	)	
000 under \$25,000		1	•		•	ı	,	1	1	1	1	•	,	ı	1	•	,	,	1	
\$25.000 under \$50.000	7	20,417			•	1	1	1	1	•	•		'	1	1		•	1	1	
\$50,000 under \$100,000	٦,	73,415	1,638	92,077	822	54,368	•1Fe	31,636	171	14,+85	(2)	(2)	•	1	1 700	1 000	•	•		
0,000 under \$150,000	20	2,694	135		811	054.7	710	17,169	197	52,55	+0T	11,076	'	)	007	26,160	,			
0,000 under \$200,000		2,112	2	3,570	31		28	3,729	8	4,128	51.	5,814	٠	1	2000	31,783	88	13,133		4
0,000 under \$500,000	Φ.	1,260	25.		14		53	1,277	5, °	3,523	17	4,078	1.0	5 000	261	2,40	7007	1,318	3 2	26,714
\$300,000 under \$1,000,000		1	z )		t	1,133	7 7	905	ų I	7	1 -1	669	53	91,374	H	1,024	2	2,324	7	8
							(3)	(2)				1		1 6	(2)	(2)				
NOTICEARDIE L'EDUTIES, EGUAL	,						(4)	1		1		+								
No adjusted gross income	,	1	,	1	•	1	•	1	,	1	,	1		•	1	•	)	,	1	
9600				,		,	,	1	ŀ	•	1	ι			-	1	•	ı	,	
O under \$1,000.		1	,	'		1	1	1	1	1	'	1	1	•	1	1	•	t	,	
000 under \$1,500.		1	1	)	r	1	,	•	1	1	1	1	1	1		1	'	1	•	
\$1,500 under \$2,000	'	1	ı	'	t	ı	,	1	1	1	1	•	1	1		1	1		•	
000 under \$2,200		1	1				1	1	r	i	•	Į.								
500 under \$3,000		,	1	,	1	1	1	,	'	'	1	1	'	1	1	1	'	1	•	
000 under \$3,500			1	,	1	1	ı	1	1	1	'	1	1	1	1	•	•	•	,	
500 under \$4,000	1	1	1	'	ı	'	•	1	1	ı	1	1	•	'			•	( )		
500 under #5,200			1	,			t I	' '	. 1	1 1	1 1	1 1				•	,	1	•	
\$5,000 or more.		1		1	-	1	(3)	(2)	•	1	1	•	1	2,494	(3)	(2)	'	•	•	
1							ļ													
Returns under \$5,000	1	1	,	1	ı	•	ı	•	r	•	•	•	1	•						
The second secon							1	•		•	1		•	•		1		•	•	•

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

Table 22. -NIMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES -Continued

PART III. -- RETURNS OF HEADS OF HOUSEHOLD

42 per		_	(18) (19) (20)	(19)	(19) 75 2,878 75 2,878	(19) 75 2,878 75 2,878	(19) (20) 75 2,878 49,746 75 2,878 49,746	(19) (20) 75 2,878 49,746 75 2,878 49,746	(19) (20) 75 2,878 49,746 75 2,878 49,746	75 2,878 49,746 75 2,878 49,746 75 2,878 49,746 77 11, 1,494 24,799 77 12, 1,494 24,799 77 13, 1,494 24,799 77 13, 1,494 24,799 77 13, 1,494 24,799	2,878 49,746 2,878 49,746 2,878 49,746 1,494 24,799 1,1494 24,799 1,1494 24,799 1,164 19,985 206 25	2,878	2,878 49,746 2,878 49,746 2,878 19,786 1,494 24,799 1,494 24,799 1,494 24,799 1,164 19,985 2,294 2,294 2,294 2,294 2,294	2,878 49,746 2,878 49,746 2,878 49,746 1,494 24,799 1,1494 24,799 1,1494 24,799 1,164 19,985 2,294 2,294 2,294 2,294 2,294 2,294	2,878 49,746 2,878 49,746 2,878 49,746 1,494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799 1,1494 24,799
39 pe	of returns		(17)	(17)	3,955	3,955	3,955	3,955	3,955	3,955 3,955 3,160 3,160	3,160 3,160 773	3,955 3,955 3,956 3,160	3,955 3,955 3,160	3,955 3,955 3,160	3,955 3,955 3,160
8	of Income returns (Thousand dollars)		(15) (16)	9	15) (16 206 81, 206 81,	(16) 81,85 81,85	(16) 81,85 81,85	(16) 81,85 81,85	(16) 81,65 81,85 81,85 13,54						
ercent Taxable	Income (Thousand Indollers)		(14)	(14)	(14) 122,096 122,096	(14) 122,096 122,096	(14)	(14) 1122,096 1122,096	(14) 112,096 112,096 112,096 112,096 112,096 112,096 112,096 112,096 112,096 112,096 112,096	(14) 112,096 112,096 122,096 (3) 26,806 26,225 26,225 26,225 27,467 27,467 28,256 28,256 37,487	(14) 112,096 112,096 122,096 123,096 123,096 124,006 125,006 126,003 127,107 127,107	(14) 112,096 112,096 122,096 123,096 123,096 123,096 123,096 123,096 124,097 127,097 128,096 129,09	(14) 112,096 112,096 122,096 123,096 123,096 123,097 124,097 127,187	(14) 112,096 112,09	(14) 112,096 112,09
Taxable	£4	(00)	+	1 956	756	756	756	756	756	736 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	756 756 756 756 756 756 756 757 756 757 756 757 757	756	756	756 756 756 757 756 757 756 757 757 757	756
himbon	of returns	(11) (1		1 21,994 195,	21,994	21,994	21,994	21,994 15	21,994 1	21,994 1 21,994 1 21,994 1 2,235 2,235 2,235 (3)	(2) 5, 60; (2) 5, 60; (3) 6, 77, 26; (4) 7, 26; (5) 6, 278	21,994 1 21,994 1 3,604 7,264 7,264 7,264 1 2,235 8 14 8 14 8 14 8 14 8 14 8 14 8 14 8 1	(2) 21,994 1 2 1,994 1 2 1,994 1 2 2 1,994 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	(2) 5, 60; 7, 20	(2) 5, 60; (2) 7, 28; (3) 7, 28; (4) 7, 28; (5) 7, 28; (7) 8, 27; (7) 8, 28; (7) 8, 28; (7) 8, 28; (8) 8, 28; (10) 10
- J	of Thousand dollars)	(01)	1	633 4	633	633	663 33	633							
0	-	(0)	-	331	331	331	331	1,000,331 1,000,331 1,000,331 1,000,332 2,00,20 80,809 72,468	1,000,331 1,000,331 1,000,331 1,00,332 1,00,420 361,924 361,924 361,924 361,924 10,236 10,236 10,236	1,000,331 1,000,331 1,000,331 1,000,332 1,0,420 80,924 80,924 80,924 80,924 80,926 1,798 1,798 1,798	1,000,331 1,000,331 1,000,331 1,000,332 10,420 361,924 10,236 11,728 10,236 11,728	1,000,331 1,000,331 1,000,331 1,000,332 2,000,420 80,802 22,468 1,708 1,708 1,708 1,045 1,045 1,045	1,000,331 1,000,331 1,000,331 1,000,332 2,468 1,778 1,645 2,485 2,485 1,778 1,645 2,485	1,000,331 1,000,331 1,000,331 1,000,332 10,420 80,924 80,924 80,924 80,924 80,924 81,924 81,924 81,924 82,485 1,798 1,798 1,798	1,000,331 1,000,331 1,000,331 1,000,332 1,0,420 80,924 80,924 80,924 80,924 80,924 80,236 1,798 1,645 6
ble	Si .	(7)		091 209,237	091 209,237	091 209,237	091 209,237 091 209,237 666	091 209,237 091 209,237 676 676 458 910 104,2 147,223 4,201 4,201	091 209,237 676	091 209,237 091 209,237 676	091 209,237 091 209,237 676	091 209,237 091 209,237 092 23 23,569 093 23,569 094 17,223 095 2461 096 2	091 209,237 091 209,237 092 203 0938 00,442 0940 000 0940 000 0950 000 000 000 000 000 000 000 000 000 0	091 209,237 091 209,237 676	283 23, 569 283 23, 569 284 20, 227 285 20, 402 287 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 22, 569 288 28 28 29 288 288 28 29 288 288 288 288 289 288 288 288 288 288 289 288 288 288 288 288 288 288 288 288 288
Mumber Taxabl	of Thousand returns (Thousand dollars)	(5) (6)		524,793 1,542,0	1,542,	1,542,	1,1	1 1							
Taxable	income (Thousand dollars)	(7)	_	527,871	527,871	522,866 1,241 7,582 21,461 44,264	522,866 522,866 1,241 7,582 21,461 44,264 109,642 101,042 73,747	227,871 1,241 7,582 21,461 44,264 101,461 73,747 73,747 71,072 80,885	227,871 22,866 7,582 21,461 44,264 109,642 101,004 73,404 74,6	227,871 1,241 7,582 21,461 44,264 101,404 11,072 30,885 6,272 (2)	227,871 7,582 21,461 44,264 109,642 101,404 7,782 21,461 44,764 103,642 103,642 103,642 103,642 103,642 103,642 103,642 103,642 103,642 103,642 103,642 104,642 104,642 104,642 107,642 10	222,866 222,866 21,241 4,582 21,461 44,284 1001,402 1001,402 21,072 21,0	227,871 7,582 21,461 44,264 109,642 109,642 101,072 30,885 6,272 (2) (2) (2) (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	227,871 7,582 21,461 44,764 101,461 44,764 101,461 101,461 101,461 101,461 101,461 101,461 101,461 101,461 101,61 101,461	227,871 7,582 21,461 44,564 101,461 44,564 101,402 101,401
Taxable income	(Thousand returns dollars)	(2) (3)	_	4,417,481 526,666	481	481 241 241 582 461 264	241 241 241 262 262 264 318 862 657	481 332 241 241 264 461 264 461 461 461 476 476 476 476 476 476 476 476 476 476	4,81 241 241 264 461 264 462 476 476 476 657 477 677 677 677 677 677 677 67	1332 241 251 261 261 262 264 266 266 266 266 266 266	451 332 451 451 451 452 453 453 453 453 453 453 453 453	1332 241 251 261 261 262 262 262 263 263 263 263 263	132 241 252 254 255 255 255 255 255 255 255 255	451 221 221 232 241 252 253 254 254 257 257 257 257 257 257 257 257	4.51 1.32 2.24 4.55 2.24 4.56 5.57 4.76 6.66 6.66 6.66 6.67 4.76 6.66 6.67 4.76 6.67 4.76 6.67 6.77 6.77 6.77 6.77 6.77 6.77 6.77 6.77 6.77 6.77
	income (7	(1)	_	1,377,551	1,377,551	1,377,551 4,4 1,370,222 4,4 9,845 23,063 44,541	1,370,222 4, 1,370,222 4, 23,063 44,541 69,397 103,938 114,949 114,949 114,949	1,377,551 4, 1,370,222 4, 9,845 23,063 44,541 69,662 96,397 103,938 114,949 1145,992 145,992 145,992 145,992 145,392 138,899 88,685 88,	1,370,222 4, 1,370,222 4, 23,063, 24,541, 69,6397, 103,938, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 114,949, 116,03,988, 118,688, 118,722	1,377,551,4 9,845,411,623,922,4 9,62,397,103,958,111,93,922,111,111,111,111,111,111,111,111,111	1,377,551, 4, 270,522, 4, 23,063, 4, 541, 652, 662, 962, 97, 103,958, 1114,942, 1147,194, 1147,1	1,377,551, 4, 270,522, 4, 370,522, 4, 341,541,652,394,117,394,294,117,394,294,117,394,294,117,329,118,899,397,118,899,397,118,703,703,703,703,703,703,703,703,703,703	1,377,551, 4, 4, 541, 551, 64, 541, 541, 652, 662, 962, 963, 97, 97, 97, 97, 97, 97, 97, 97, 97, 97	1,377,551,4 1,370,222,4 8,4,541,623,103,938 114,942 114,942 114,942 114,942 114,942 114,942 115,329 11,603	1,377,551, 4 1,370,222, 4 2,3063, 44,541, 662, 397 103,938 104,949 145,397 147,194 157,194 167,194 17,194 188 1,188 1,183
Adjusted gross income classes				Grand total	Grand total	Grand total  kable returns, total  600 under \$1,000  11,000 under \$2,000  12,000 under \$2,500	Grand total  cable returns, total  600 under \$1,000  11,000 under \$1,500  12,000 under \$2,000  12,000 under \$3,000  13,000 under \$3,000  13,000 under \$4,000  14,000 under \$4,500  15,000 under \$4,500  15,000 under \$4,500	Grand total  Grand total  5000 under \$1,000  11,000 under \$2,000  12,000 under \$2,000  13,000 under \$3,500  13,000 under \$4,000  13,000 under \$4,000  14,000 under \$4,000  15,000 under \$4,000	Grand total  Grand total  600 under \$1,000  11,000 under \$1,000  12,000 under \$2,000  13,000 under \$2,000  15,000 under \$3,000  15,000 under \$3,000  15,000 under \$4,000  15,000 under \$4,000  15,000 under \$5,000  15,000 under \$5,000  15,000 under \$1,000	Grand total  Grand total  4600 under \$1,000.  11,000 under \$1,500.  12,500 under \$2,000.  13,000 under \$3,500.  13,000 under \$3,500.  14,500 under \$4,500.  15,000 under \$4,000.  15,000 under \$1,000.  11,000 under \$1,000.  12,000 under \$1,000.  12,000 under \$1,000.  13,000 under \$1,000.	Grand total  Sable returns, total  5000 under \$1,000.  11,000 under \$2,000.  12,000 under \$2,000.  12,000 under \$3,000.  13,000 under \$3,000.  15,000 under \$4,000.  15,000 under \$4,000.  15,000 under \$4,000.  15,000 under \$1,000.  11,000 under \$10,000.	Grand total  sable returns, total  \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000. \$2,000 under \$3,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$2,000 under \$1,000. \$3,000 under \$2,000. \$3,000 under \$2,00	### form total    faxable returns, total	Grand total  xable returns, total  \$600 under \$1,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$1,000 under \$3,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$1,000. \$1,000 under \$2,000. \$1,000 under \$2,000.	### Crand total    Crand total   Crand total   \$600 under \$1,000.   \$1,000 under \$1,000.   \$2,500 under \$2,500.   \$2,500 under \$3,000.   \$2,500 under \$3,000.   \$3,000 under \$3,000.   \$4,500 under \$4,000.   \$4,500 under \$4,000.   \$5,000 under \$1,000.   \$1,000 under \$1,000.

Table 22. -NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES --Continued

PART III. -- RETURNS OF HEADS OF HOUSEHOLD-Continued

			4						Marginal	tax	rate—Continued	pe								
Adjusted gross income classes	43 P	43 percent	47 pe	percent	49 percen	يه	50 percent (returns with capital gains tax and normal tax and surtax)	(returns al gains normal urtax)	50 percent (returns with capital gains tax only)	t (returns tal gains mly)	52 per	percent	54 percent	sent	58 per	percent	62 pe	percent	66 percent	ent
	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand	Number of returns	Taxable income (Thousand dollars)	Mumber of returns	Taxable income (Thousand dollers)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(62)	(30)	(31)	(35)	(33)	(35)	(35)	(36)	(37)	(36)	(36)	(07)
Grand total	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	.68,39	1,427	47,065	1,206	787,94	647	31,178	367	19,080
Taxable returns, total	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	066,84	1,427	47,065	1,206	787,97	647	31,178	367	19,080
\$60 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	1 1 1 1	1 1 1 1	1111	1 1 1 1	1 1 1 1	7 1 ( 7	1 4 4 1	1 4 4 4	1 1 1 1	1 1 1	1 1 1 1	) I ( (	1 1 1 1	1 1 1 1	1111	1 1 1 1	1 1 1	1 1 1 1	1 + 1 1	1 1 + 1
\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,500 \$4,000 under \$4,500	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 ( ) )	11111	1 1 1 3 1	1 1 1 1 1	11111	1111		1111		11111	1 1 1 1 1	F F 1 F 1	1 1 1 1 1	1111	11111	1111	1 1 1 1 1
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	1 1 1 1 1		1 + [ ]	1 1 1 1 1	1 1 1 1 1	1 1 1 1	1 1 1 1	1 1 1 1 1	1111	(       <b> </b>		1 1 1 1	1 1 1 1 1	1 1 1 1 1	11111	1 ( 1 ( )	1 1 1 1 1	1111		1 1 1 1 1
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	11111	11111	11113	11111	11111	1 1 1 1 1	11111	11111	1111	11111	11111	(	1 1 1 1	1111	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1111	, , , , ,
\$15,000 under \$20,000 \$20,000 under \$55,000 \$25,000 under \$50,000 \$30,000 under \$100,000 \$100,000 under \$150,000	1,956 509 60 (2)	36,927 10,535 2,552 ( <sup>2</sup> )	717 985	14,978 21,694 (2)	(2) 1,290 (2)	(2) 30,107 (2)	1,591 999 187	52,207 54,568 18,385	23	2,528	1,564	41,901	1,319	41,090	983	34,898	382 251 (2)	15,429	(2) 315	(2) 15,474 (2)
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	חמחו	134 611 655	1141	503	1 1 1 1	1 1 1 1	78 91 24 4	10,875 20,952 12,017 4,677	98 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1,884 967 3,378	)	1,987	1411	1,320	9	943	4000	531 476 1,871 1,196	0011	458
Nontaxable returns, total	1	-	'	,	-	1	'	١	1		,	-	-	1	'	1	1	1	'	•
No adjusted gross income	1	1	1	1	1	1	(	1	1	•	1	1	1	ı	'	1	1	1	•	1
\$600 where \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,500. \$2,000 under \$2,500.	1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 3	11111	1 1 1 1	1111	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	11111	3 11 1 1	1 11 1 1	1 11 1	1 11 1 1	1 11 1 1	1 71 1 1	1 11 1 1	1 11 1 1	1 11 1 1
\$2,500 under \$3,000 \$3,000 under \$3,500 \$4,500 under \$4,000 \$4,000 under \$4,500 \$5,500 under \$5,000	1 1 1 1 1	11111	11111	11111	111111	1   1 1   1 1.	1 1 1 1 1	1 1 1 1 1	11111	1111	11111	3 4 1 4 1 1		1 1 1 1 1	1 4 1 9 1 1	1 1 1 1 1 1	1111	1 1 1 1 1 1	111111	1 1 1 3 5 3
Returns under \$5,000	2,532	51,473	1,728	38,446	1,358	32,847	2,974	173,681	35	8,757	1,648	- 48,390	1,427	47,065	1,206	46,484	1 1 5	31,178	367	19,080
Footnotes at end of table. So	ee text for	See text for "Description of the Sample and Limitations	fon of the	- Sample an	d Limiteti		Data" and	"Explanat	ion of Cla	of the Data" and "Explanation of Classifications and Terms.	ns and Ter	ms."								

Table 22. - WUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES - Continued

PART III. -- RETURNS OF HEADS OF HOUSEHOLD -- Continued

									Margin	Marginal tax rate—Continued	e—Continue	₽ĕ								
Adjusted gross income classes	68 pe	68 percent	71 per	percent	74 perc	cent	76 per	percent	80 pe	percent	83 per	percent	87 per	percent	87 percent (return) eligible for 87 percent limitation	percent (returns eligible for 87 preent limitation)	90 per	percent	91 percent	ent
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollers)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)								
1	(41)	(42)	(43)	(44)	(45)	(97)	(47)	(48)	(65)	(20)	(51)	(52)	(53)	(54)	(55)	(96)	(57)	(85)	(65)	(09)
Grand total	414	26,930	243	19,203	137	10,848	8	6,509	51	5,371	127	17,404	77	7,670	Н	1,653	27	009*9	16	7,847
Taxable returns, total	414	26,930	243	19,203	137	10,848	22	6,509	51	5,371	126	17,260	41	7,670	1	1,653	27	6,600	16	7,847
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	1 1 1 1	1111	1 1 1 1	1 + 1	1 1 1 1	1 1 1 1	1111	1 1 1 1	1 1 1 1	1 1 1 )	11(1	( (   1	1 1 1 1	1 1 1 4	1 / 1 1	4 1 1 1		1111	1111	
\$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	1111	1 1 1 1 1	1 1 1 1 1	1111	1 1 1 1	( ) ( )	1111	1 1 1 1 1	1111	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 4	1 1 1 1 1	I I I I I	F F F T (	1 1 1 1	1 1 1 1 1	1111	1 1 1 1 1
\$5,000 under \$6,000 \$6,000 under \$1,000 \$7,000 under \$9,000 \$8,000 under \$10,000	1111	1111	1 3 1 1 1	1 ( 1 1 1	1 1 1 1 1	1 1 2 1 1	1111	1 1 1 1 (	1 1 3 1 1	1 4 4 1 1	1 1 1 1 1	1 1 1 1 1	1 1 ( 1 )	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1111	F 1 1 1 1
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$15,000 \$13,000 under \$14,000 \$14,000 under \$15,000	t	11111	1 1 1 1 1	1 1 7 1 1	1 1 ( ) )	1 1 1 1 1	1 ( ) 1 (	1 1 1 1 1	1 1 1 1 1	1-1-1-1	1 ( 1 1 1	1 1 1 1	1 1 ( ) (	1 1 1 1 1	(1111	1 ( 1 ) 1	1111	1 1 1 1 t	FIFTI	11111
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$9,000 under \$100,000 \$100,000 under \$120,000	368	20,586 3,253	- - 211 19	13,930	1 1 8 6 6 7	6,451		2,607	(2)	(2)	11116	8,673	1 1 2 1 1	[ [ ] ] [	1 + 1 + 1	1 1 1 1	1 1 1 1 1	1 1 1 1 1	1 1 1 1 1	1111
\$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	3	439 1,037 490 1,125	7 4 1	924 734 586 1,385	80 11	837	4011	302	20.70.11	552 839 -	36	4,738 2,538 340 971	31	1,654 6,016	1117	1,653	23	5,525	1 1 2 1	1,390
Montaxable returns, total	1	1	1	F	1	1	1	1	1	,	4	1444	'	1	,	ı	1	1	1	1
Under \$600 \$600 under \$1,000 \$1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$2,000		1111		1 1 1 7 1 1		1 1 1 1 1 1		1 1111	1 1 1 1 1	1 1 1 1 (	1 1 ( ) ;	1 1 1 1 1 1	1 + 1 + 1 (	1 1 1 1 (	1 1 1 1 1	1 1111	1 1 1 1 1	1 1 1 1 1 1		1 1 1 1 1
\$2,500 under \$3,000, \$3,000 under \$3,500, \$4,000 under \$4,500, \$4,000 under \$5,000, \$5,000 or more		11111	11111	11111	11111	) ( ) [ ] [	(   1   1   1	11111	11111	11111	111111111111111111111111111111111111111	144	1 1 1 1 1 1	1 1 1 1 1 1	11111	1 [ 1 1 1 1	1 1 1 1 1 1	1 1 1 1 1	1 2 1 1 1 1	7 1 1 1 1
Returns wnder \$5,000	ad 4	414 26,930 243 19,203 137	243	19,203	137	10,848	- 02	6,509	51	5,371	127	17,404	41	7,670	116	1,653	27	9,600	16	7,847

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

These columns are not included in the totals as the returns already appear in the class which is their marginal normal tax and surfax rate.

These columns are not included in the totals as the returns already appear in the appropriate totals.

The state is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 23. - RETURNS WITH NORMAL TAX AND SURTAX ONLY - TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATE CLASSES

Table 23.—RETURNS WITH NORMAL TAX AND SURTAX ONLY—TAXA		Taxable	Income tax	<del>-</del>	x credits		fter credits
Marginal tax rate classes	Number of returns	income	before credits	Number of	Amount	Amount	As a per- cent of
	(1)	(Thousand dollers)	(Thousand dollars)	returns	(Thousand dollers)	(Thousand dollars)	taxable income
ALL RETURNS WITH NORMAL TAX AND SURTAX ONLY	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total	48,705,619	173,606,440	38,800,996	4,055,849	385,800	38,415,340	22.1
Marginal rates: 20 percent	28,446,303 524,791	45,670,647 1,541,708	9,125,616 312,698	1,265,694 41,669	88,096 2,400	9,037,552 310,298	19.8 20.1
02 percent. 04 percent	13,792,249 209,209	63,825,658	13,120,385	995,976 29,100	59,693 1,216	13,060,692	20.5
26 percent.	3,669,108	27,273,053	5,944,045	688,416	44,631	5,899,414	21.6
30 percent	1,010,050 11,099	10,863,756 120,829	2,558,591 30,003	380,752 4,787	33 <b>,3</b> 09 701	2,525,282 29,302	23.2 24.3
34 percent	390,570 6,188	5,839,801 40,109	1,486,016 21,041	203,560 3,631	25,037 670	1,460,979 20,371	25.0 25.4
38 percent.	213,974	4,049,187	1,108,640	132,178	20,299	1,088,453	26.9
39 percent. 42 percent. 43 percent.	3,907 2,864	58,612 48,375	16,293 14,130	2,316 1,835	499 355	15,794 13,775	26.9 28.5
47 percent. 49 percent.	139,635 92,752	3,145,488 2,422,188	925,083 762,612	92,883 66,454 888	17,422 14,542 371	907,661 748,070	28.9 30.9 32.1
50 percent.	1,229 64,891	28,275 1,953,648	9,455 654,286	48,775	12,233	9,084	32.9
52 percent. 53 percent.	1,241 35,339	32,052 1,137,175	11,332 402,011	1,000 25,651	375 7,301	10,957 394,710	34.2 34.7
54 percent. 5b percent.	816 22,033	24,234 782,111	9,115 290,638	609 15,607	243 5,371	8,8 <b>7</b> 2 285,267	36.6 36,5
58 percent	709	24,605	9,915	551	360	9,555	38.8
59 percent	26,251 18,361	1,057,968 877,631	418,889 378,991	20,271 14,639	8,664 7,857	410,225 371,134	38.8 42.3
65 percent.	8,593 209	477,216 9,859	222,627 4,539	6,889 174	5,221 149	217,406 4,390	45.6 44.5
68 percent.	209	11,261	5,480	167	127	5,3 <b>5</b> 3	47.5 48.5
69 percent. 71 percent. 72 percent.	4,295 154 2,715	282,987 10,106 196,176	140,542 5,283 102,594	3,600 133	3,328 155 2,453	137,214 5,128 100,141	50.7 51.0
74 percent.	66	4,948	2,713	2,324 60	127	2,586	52.3
75 percent. 75 percent.	2,185 35	189,927 2,909	105,010 1,656	1,894 33	3,207 56	101,803 1,600	53.6 55.0
78 percent. 80 percent.	1,269 (1)	133,534 (1)	78,254 ( <sup>1</sup> )	1,166 (1)	3,295 (1)	74,959 (1)	(1) 56,1
81 percent	680	76,786	47,186	622	1,884	45,302	59.0
83 percent. 84 percent.	60 416	7,308 52,522	4,703 33,579	55 392	286 1,052	4,417 32,527	60.4 61.9
87 percent.	277 507	39,788 38,191	26,452 62,397	260 481	1,273 3,215	25,1 <b>7</b> 9 59,182	63.3 67.1
90 percent 31 percent	166 156	39 <b>,3</b> 12 6,840	30,008 53,509	158 152	1,340 2,435	28,668 51,074	72.9 78.8
Returns with tax limited to 87 percent of taxable income	33	61,298	53,303	32	4,504	48,799	79.6
Joint Returns and Returns of Surviving Spouse							
Grand total	30,695,241	133,053,460	29,727,067	2,570,852	226,273	29,500,794	22,2
Under tax rate schedule II, total	30,695,238	133,045,617	29,720,244	2,570,849	226,050	29,494,194	22.2
Marginal rates: 20 percent (taxable income not over \$2,000).	9,024,821	9,210,750	1,840,440	361,077	24,508	1,815,932	19.7
20 percent (taxable income \$2,000 not over \$4,000)	9,338,293	27,737,807 50,030,394	5,542,597	345,585 712,061 /5/ 397	23,847 34,886	5,518,750 10,247,482	19.9 20.5
26 percent. 30 percent.	2,028,700 574,077	7,865,656	1,854,297	454,397 244,395	27,185	4,179,459 1,834,016	21.7
34 percent. 38 percent.	266,477 156,679	4,744,440 3,424,145	1,207,954 937,608	142,487 94,815	16,507 13,186	1,191,447 924,422	25.1 27.0
43 percent	102,433 68,673	2,649,897 2,053,692	778,873 646,549	67,459 48,502	11,381 9,784	767,492 636,765	29.0 31.0
50 percent	50,300	1,706,454	571,548	37,752	9,159	562,389	33.0
53 percent	24,708 15,332	935,805 641,897	330,811 238,566	17,723 10,649	4,403 3,303	326,408 235,263	34.9 36.7
59 percent.	18,305 12,072	369,376 691,529	344,298 298,628	13,902 3,503	5,683 4,741	338,615 293,887	38.9 42.5
65 percent	5,181 2,655	358,174 216,325	167,004 107,470	4,212 2,239	2,758 1,941	164,246 105,529	45.9 48.8
72 percent. 75 percent.	1,486 1,314	138,572 142,773	72,417 78,957	1,271	1,473 2,169	70,944 76,788	51.2 53.8
78 percent. 81 percent	902 348	103,385	60,573 31,876	747	2,657 1,139	57,916 30,737	56.0 59.2
84 percent	202	34,158	21,820	187	611	21,209	62.1
87 percent	129 234	24,378 55,444	16,122 39,180	121 221	803 1,806	15,319 37,374	62.8 67.4
90 percent. 91 percent.	61 58	20,884 33,647	15,962 27,682	55 57	572 1,267	15,390 26,415	73.7 78.5
Returns with tax limited to 87 percent of taxable income (which exceeded							
\$1,259,000)	3	7,843	6,823	3 -	223	6,600	84.2

Table 23. - RETURNS WITH NORMAL TAX AND SURTAX ONLY - TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATE CLASSES - Continued

Table 23. — RETURNS WITH NORMAL TAX AND SURTAX ONLY — TAXABLE IN	COME, INCOME	TAX, AND T	AX CREDITS,	BY MARGINAL	TAX RATE CL	ASSES —Conti	nued
		Taxable	Income tax	Total ta	x credits	Income tax a	
Marginal tax rate classes	Number of returns	(Thousand dollers)	credits (Thousand	Number of returns	Amount (Thousand dollers)	Amount (Thousand dollars)	As a per- cent of taxable income
Separate Returns of Husbands and Wives and of Single Persons Not Head of	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Household or Surviving Spouse Grand total.	1- +26 927	26 23 77 0277	d 10/ 5/ 0	1 2/2 2/2	17. 200	n one 216	-2.0
	16,635,836	36,317,937	8,124,560	1,343,362	146,388	7,978,316	22.0
Under tax rate schedule I, total	16,635,807	36,266,135	8,079,547	1,343,333	142,107	7,937,584	21.9
Marginal rates: 20 percent (taxable income not over \$1,000). 20 percent (taxable income \$1,000 not over \$2,000). 22 percent. 26 percent. 30 percent.	5,807,927 3,748,605 4,790,351 1,581,780 413,986	2,634,728 5,560,814 13,795,264 7,566,795 2,803,280	527,105 1,110,250 2,838,017 1,648,106 658,612	312,861 219,409 283,915 217,452 127,830	14,544 23,500 24,807 16,110 12,129	512,593 1,086,752 2,813,210 1,631,996 646,483	19.5 19.5 20.4 21.6 23.1
34 percent. 38 percent. 43 percent. 47 percent. 50 percent.	124,093 57,295 34,766 22,542 14,591	1,045,361 625,042 449,391 336,240 247,194	278,062 171,032 132,042 105,728 82,738	61,073 37,363 23,963 17,095 11,023	8,530 7,113 5,755 4,501 3,074	269,532 164,031 126,2 <b>87</b> 101,227 79,664	24.6 26.2 28.1 30.1 32.2
53 percent. 56 percent. 59 percent. 62 percent. 65 percent.	10,631 6,701 7,946 5,832 3,417	201,370 140,214 188,592 167,522 119,042	71,200 52,072 74,591 72,361 55,623	7,928 4,958 6,369 4,727 2,677	2,898 2,068 2,981 2,800 2,463	68,302 50,004 71,610 69,561 53,160	33.9 35.7 38.0 41.5 44.7
69 percent. 72 percent. 75 percent. 78 percent. 81 percent.	1,640 1,229 871 467 332	66,662 57,604 47,154 30,149 24,891	33,072 30,177 26,053 17,681 15,310	1,361 1,053 782 419 302	1,387 980 1,038 638 745	31,685 29,197 25,015 17,043 14,565	47.5 50.7 53.0 56.5 58.5
84 percent. 87 percent. 89 percent. 90 percent. 91 percent.	214 129 273 96 93	18,364 12,133 32,747 16,399 29,183	11,759 8,021 23,217 12,530 24,186	205 123 260 95 90	441 364 1,409 727 1,105	11,318 7,657 21,808 11,803 23,081	61.6 63.1 66.6 72.0 79.1
Returns with tax limited to 87 percent of taxable income (which exceeded \$629,500)	29	51,802	45,013	29	4,281	40,732	78.6
Returns of Heads of Household Grand total.	3 307 5/3	/ 235 0/3	0/0 3/0	1/1 425	10 100	036 230	22.1
	1,374,542	4,235,043	949,369	141,635	13,139	936,230	22.1
Under tax rate schedule III, total	1,374,541	4,233,390	947,902	141,635	13,139	934,763	22.1
Marginal rates: 20 percent (taxable income not over \$1,000) 20 percent (taxable income \$1,000 not over \$2,000) 21 percent 24 percent 26 percent	267,133 259,524 524,791 209,209 58,628	129,678 396,870 1,541,708 998,462 402,118	25,872 79,350 312,698 210,243 89,295	13,629 13,133 41,669 29,100 16,567	616 1,081 2,400 1,216 1,336	25,256 78,269 310,298 209,027 87,959	19.5 19.7 20.1 20.9 21.9
30 percent. 32 percent. 36 percent. 39 percent. 42 percent.	21,987 11,099 6,188 3,907 2,864	194,820 120,829 80,109 58,612 48,375	45,682 30,003 21,041 16,293 14,130	8,527 4,787 3,631 2,316 1,835	899 701 670 499 355	44,783 29,302 20,371 15,794 13,775	23.0 24.3 25.4 26.9 28.5
43 percent. 47 percent. 49 percent. 52 percent. 54 percent.	2,436 1,537 1,229 1,241 816	46,200 32,256 28,275 32,052 24,234	14,168 10,335 9,455 11,332 9,115	1,461 857 888 1,000 609	286 257 371 375 243	13,882 10,078 9,084 10,957 8,872	30.0 31.2 32.1 34.2 36.6
58 percent. 62 percent. 66 percent. 68 percent. 71 percent.	709 457 209 209 154	24,605 18,580 9,859 11,261 10,106	9,915 8,002 4,539 5,480 5,283	551 409 174 167 133	360 316 149 127 155	9,555 7,686 4,390 5,353 5,128	38.8 41.4 44.5 47.5 50.7
74 percent. 76 percent. 80 percent. 83 percent. 87 percent.	66 35 (1) 60 19	4,948 2,909 ( <sup>1</sup> ) 7,308 3,277	2,713 1,656 ( <sup>1</sup> ) 4,703 2,309	60 33 (1) 55 16	127 56 (1) 286 106	2,586 1,600 (1) 4,417 2,203	52.3 55.0 (1) 60.4 67.2
90 percent. 91 percent.	9	2,029 2,010	1,516 1,641	8 5	41 63	1,475 1,578	72.7 78.5
Returns with tax limited to 87 percent of taxeble income (which exceeded \$928,000).	1	1,653	1,467	-	-	1,467	88.7

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

\*\*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 24. —RETURNS WITH ALTERNATIVE TAX COMPUTATION—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATES FOR PARTIAL TAX

			Taxable	income		Income	tax before	credita	Total ta	x credits		me tax credits
Marginal tax rate classes for partial tax	Number of returns	Total (Thousand	For par Number of returns	Amount	One-half excess long-term gain (Thousand	Total	Normal tax and surtax (Thousand	Capital gains tax	Number of returns	Amount (Thousand	Amount	As a percent of taxable income
		dollars)	(0)	dollare)	dollere)	dollara)	dollars)	dollars)_	(0)	dollers)	dollere)	(20)
ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	108,759	8,173,292	107,951	5,402,304	2,786,367	3,913,644	2,520,461	1,393,183	100,722	103,486	3,810,158	46.6
Marginal rates:												_
20 percent	568	92,677	568	990	91,687	46,046	202	45,844	519	310	45,736	49.3
21 percent	539	383 77 516	539	2 938	377 74 578	190 37 895	606	189 37.289	471	2 488	188 37,407	49.1 48.3
24 percent	(1)	77,516 (1)	(1)	( <sup>2</sup> ) <sup>938</sup>	745 <sup>578</sup>	37,895 (1)	(1)	37,289 (1)	(1)	(1)	(1)	(1)
26 percent	999	115,651	999	8,525	107,126	55,443	1,879	53,564	861 904	600	54,843	47.4
30 percent	(1)007	116,697	(1)007	12,697	104,000	55,021 (1)	(1) <sup>3</sup> ,021	52,000	(1)	(¹) <sup>512</sup>	54,509 (1)	(1)
34 percent	(1)256	137,576	(1)256	20,121	117,455	63,881	(1)	58,727	(1)151	733 (1)	63,148	(1)
38 percent	2,371	204,801	2,371	43,178	161,623	92,702	11,890	80,812	2,177	1,942	90,760	
39 percent	48	(1)	48	729	(1)634	(1) <sup>023</sup>	206	817	(1) 47	(1) 12	(15011	(1)
42 percent	(1) 3,055	213,317	(1) 3,055	(1) 68,039	145,278	92,795	(1) 20,156	(1) 72,639	2,679	1,939	90,856	
43 percent	4,880 129	281,116	4,880	129,616	151,500	116,813	41,063	75,750 790	4,465 124	2,437 68	114,376	40.7 37.8
49 percent	9,685	4,572 452,413	9,685	2,991 297,321	1,581	1,794 1 <b>7</b> 7,532	1,004 99,986	77,546	9,111	4,059	1,726 173,473	
52 percent	407	16,338	407	10,577	5,761	6,631	3,751	2,880	372	452	6,179	37.8
53 percent	13,325 611	598,084 22,831	13,325 611	457,007 18,537	141,077 4,294	232,377 9,192	161,839 7,045	70,538 2,147	12,038 608	5,425 551	226,952 8,641	
56 percent	11,734	574,835	11,734	448,618	126,217	229,941	166,833	63,108	10,711	5,147	224,794	39.1
58 percent	497	21,879	497	17,505	4,374	9,288	7,101	2,187	488	340	8,948	40.9
59 percent	15,984 14,779	897,525 1,004,648	15,984 14,779	707,354	190,171 237,244	376,005 450,278	280,920 331,657	95,085 118,621	14,563 13,752	8,287 12,253	367,718 438,025	43.6
65 percent	8,612	681,230	8,612 158	526,245	154,985	323,332	245,839	77,493	8,181	8,166 137	315,166	46.3 45.3
66 percent	158 205	9,221	205	7,404	1,817	4,310 7,695	3,401 5,422	2,273	200	155	4,173 7,540	48.1
69 percent	5,163	469,629	5,163	362,416	107,213	233,647	180,041	53,606	4,890	5,941	227,706	48.5
71 percent	89 2,968	9,097	89 2,968	5,745 240,209	3,352 68,871	4,662 160,228	2,986 125,793	1,676 34,435	2,849	122 4,603	4,540 155,625	49.9 50.4
74 percent	71	5,900	71	5,295	605	3,204	2,901	303	68	115	3,089	52.4
75 percent	3,037	377,942	3,037	278,562	99,380	203,994	154,304	49,690	2,937 33	5,986	198,008	52.4 54.3
76 percent	35 1,737	3,600 249,655	35 1,737	3,017 190,420	583 59,235	2,025 141,306	1,734 111,689	291 29,617	1,696	72 4,421	1,953 136,885	54.8
80 percent	31	3,471	31	2,946	525	2,014	1,751 78,684	263 17,336	31 1,004	65 3,274	1,949 92,746	
83 percent	1,031	162,601	1,031	127,928	34,673 2,016	96,020 6,197	5,189	1,008	61	182	6,015	
84 percent	715	121 486	71.5	97,645	23,841	74,330	62,410	11,920	703	2,621	71,709	59.0
87 percent	447 976	83,957 224,838	447 976	70,157 184,751	13,800	53,542 150,786	46,642 130,742	6,900 20,044	441 967	2,034 5,687	51,508 145,099	
90 percent	334	101,199	334	83,420	17,779	72,613	63,723	8,890	332	3,202	69,411	68.6
91 percent	290	153,417	290	131,165	22,252	119,522	108,395	11,127	287	6,367	113,155	73.8
Returns with partial tax limited to 87 percent of taxable income for partial tax	34	53,540	34	50,862	2,678	45,643	44,304	1,339	34	2,168	43,475	81.2
	1	'		30,002						•	1	
Returns with no taxable income for partial tax.	808	286,185	-	-	301,564	150,782	-	150,782	686	2,564	148,218	51.8
Joint Returns and Returns of Surviving Spouse	40.74		40.300		0.00% 10.1		0.010.453		<b></b>	92 95;	1 112 0/0	46.0
Grand total	82,741	6,764,848	82,199	4,500,128	2,275,104	3,187,003	2,049,451	1,137,552	75,972	73,754	3,113,249	
Under tax rate schedule II, total	82,197	6,539,446	82,197	4,493,672	2,045,774	3,066,717	2,043,830	1,022,887	75,512	72,026	2,994,691	45.8
Marginal rates: 20 percent (taxable income not over \$2,000)	209	41,766	209	242	41,524	20,814	52	20,762	201	141	20,673	49.5
20 percent (taxable income \$2,000 not			183	558		18,364	111		158	122		
over \$4,000)	183 421	37,063 62,751	421	2,563	36,505 60,188	30,622	528	18,253 30,094	366	407	18,242 30,215	48.2
26 percent	688 770	92,653 97,052	688 770	7,022	85,631 86,042	44,368 45,641	1,552 2,620	42,816 43,021	602 677	504 399	43,864 45,242	47.3 46.6
34 percent	960	116,494	960	17,465	99,029	53,990	4,476	49,514	860	588	53,402	1
38 percent	1,531	167,858	1,531	33,825	134,033	76,328	9,311	67,017	1,380	1,548	74,780	44.5
43 percent	2,084 3,613	172,087 240,288	2,084 3,613	54,665 109,208	117,422	74,883	16,172 34,563	58,711 65,540	1,813 3,240	1,532 1,783	73,351 98,320	42.6
50 percent	7,692	395,124	7,692	263,563	131,561	154,490	88,710	65,780	7,199	3,140	151,350	1
53 percent	10,738 9,683	530,174 513,228	10,738 9,683	408,010 405,570	122,164	205,594 204,634	144,512 150,805	61,082 53,829	9,703 8,769	4,032 4,257	201,562	38.0
59 percent	13,669	820,562	13,669	652,421	168,141	343,234	259,164	84,070	12,330	6,843	336,391	41.0
62 percent	11,929 6,564	888,914 584,706	11,929 6,564	683,423 455,095	205,491 129,611	398,102 277,382	295,357 212,576	102,745 64,806	11,054 6,161	9,755 6,101	388,347 271,281	
69 percent	3,746	394,608	3,746	304,634	89,974	196,304	151,317	44,987	3,513	4,258	192,046	
72 percent	2,168 2,076	260,241 311,842	2,168 2,076	202,910 226,292	57,331 85,550	134,949 168,136	106,284 125,361	28,665 42,775	2,080 2,004	3,535 4,380	131,414 163,756	
78 percent	1,214	205,658	1,214	156,727	48,931	116,399	91,934	24,465	1,185	3,365	113,034	55.0
81 percent	l .		680 440	101,748	26,052 18,682	75,626	62,600	13,026 9,341	659 429	2,499 1,889	73,127 54,976	
87 percent	274	93,051 60,586	274	74,369 51,969	8,617	56,865 38,737	47,524 34,428	4,309	270	1,412	37,325	61.6
89 percent		167,120 61,732	578 147	137,058 50,378	30,062 11,354	111,954 44,197	96,923 38,520	15,031 5,677	574 147	3,811 1,703	108,143 42,494	
91 percent	140	96,088	140	82,947	13,141	75,001	68,430	6,571		4,022	70,979	
Returns with partial tax limited to 87 percent												
of taxable income for partial tax (which	2	6 472	2	6.256	16	5 620	5 691	٥	2	250	5 370	83.0
	2 542	6,472	2	6,456	16 229,314	5,629 114,657	5,621	8	2 458	259 1,469	5,370 113,188	

Table 24. - RETURNS WITH ALTERNATIVE TAX COMPUTATION - TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY MARGINAL TAX RATES FOR PARTIAL TAX - Continued

			Taxable	income		Income	tax before	credits	Total te	x credits		e tax credits
Marginal tax rate classes for partial tax	Number of returns	Total	For par	tial tex	One-half excess long-term	Total	Normal tax	Capital gains	Number of	Amount	Amount	As a percent of
		(Thousand dollars)	Number of returns	Amount (Thousand dollars)	gain (Thousand dollars)	(Thousand dollers)	surtax (Thousand dollers)	tax (Thousand dollars)	returns	(Thousand dollsts)	(Thousand	taxable income
Separate Returns of Husbands and Wives and	(1)	(2)	(3)	_ (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
of Single Persons Not Head of Household or Surviving Spouse			00 8884	md0 530			122.056	225 261	22 000	26.466	Z11 EE1	49.9
Grand total	23,009	1,226,006	22,778	780,539	450,125	638,017	412,956	225,061	21,907	26,466	611,551	
Under tax rate schedule I, total	22,746	1,120,440	22,746	736,133	384,307	566,425	374,273	192,152	21,673	23,483	542,942	48.5
Marginal rates: 20 percent (taxable income not over \$1,000) 20 percent (taxable income \$1,000 not	77	6,722	77	35	6,687	3,351	8	3,343	68	23	3,328	49.5
over \$2,000). 22 percent. 26 percent. 30 percent.	90 118 306 230	5,803 14,765 22,115 18,709	90 118 306 230	146 375 1,468 1,622	5,657 14,390 20,647 17,087	2,858 7,273 10,644 8,929	29 78 320 385	2,829 7,195 10,324 8,544	87 105 254 221	21 81 89 111	2,837 7,192 10,555 8,818	48.9 48.7 47.7 47.1
34 percent	296	21,082	296	2,656	18,426	9,891	678	9,213	291	145	9,746	46.2
36 percent. 43 percent. 47 percent. 50 percent.	840 875 1,076 1,993	36,943 35,957 34,638 57,289	840 875 1,076 1,993	9,353 11,514 16,356 33,758	27,590 24,443 18,282 23,531	16,374 15,631 14,331 23,042	2,579 3,410 5,190 11,276	13,795 12,221 9,141 11,766	797 803 1,037 1,912	394 330 601 919	15,980 15,301 13,730 22,123	43.3 42.6 39.6 38.6
53 percent	2,587	67,910	2,587	48,997	18,913	26,783	17,327	9,456	2,335	1,393	25,390	37.4
56 percent	2,051 2,315	61,607 76,963	2,051 2,315	43,048 54,933	18,559 22,030	25,307 32,771	16,028 21,756	9,279 11,015	1,942 2,233	890 1,444	24,417 31,327	39.6 40.7
62 percent	2,660 2,048	103,136 96,524	2,660 2,048	76,215 71,150	26,921 25,374	46,400 45,950	32,940 33,263	13,460 12,687	2,510 2,020	2,250 2,065	44,150 43,885	42.8 45.5
69 percent	1,417	75,021	1,417	57,782	17,239	37,343	28,724	8,619	1,377	1 683	35,660	47.5
72 percent	800 961 523	48,839 66,100 43,997	800 961 523	37,299 52,270 33,693	11,540 13,830 10,304	25,279 35,858 24,907	19,509 28,943 19,755	5,770 6,915 5,152	769 933 511	1,606 1,056	24,211 34,252 23,851	49.6 51.8 54.2
81 percent	351 275	34,801	351 275	26,180	8,621 5,159	20,394 17,465	16,084	4,310 2,579	345 274	775 732	19,619 16,733	56.4 58.8
84 percent	151	28,435 18,978	151	23,276 14,401	4,577	11,836	9,548	2,288	150	483	11,353	59.8 64.0
89 percent	398 169	57,718 34,896	398 169	47,693 28,901	10,025 5,995	38,832 25,095	33,819 22,097	5,013 2,998	393 168	1,260	36,956 23,835	68.3
91 percent	139	51,492	139	43,012	8,480	39,881	35,641	4,240	138	2,188	37,693	73.2
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded \$629,500)	32	47,068	32	44,406	2,662	40,014	38,683	1,331	32	1,909	38,105	81.0
Returns with no taxable income for partial tax.	231	58,498	-	-	63,156	31,578	-	31,578	202	1,074	30,504	52.1
Returns of Heads of Household									-			
Grand total	3,009	182,438	2,974	121,637	61,138	88,624	58,054	30,570	2,843	3,266	85,358	46.8
Under tax rate schedule III, total	2,974	173,681	2,974	121,637	52,044	84,077	58,054	26,023	2,817	3,245	80,832	46.5
Marginal rates: 20 percent (taxable income not over \$1,000)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
20 percent (taxable income \$1,000 not over \$2,000)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1) 49.1
21 percent	(1) 2	(1) 383	(1) 2	(1)	(1) 377	(1)	(1)	(1)	(1)	(1)	(¹)	(1)
26 percent	5	883	5	35	848	431	7	424	5		424	48.0
30 percent	(1)	(1) <sup>936</sup>	(1) 7	(1) 65	(1)871	(1)451	(1) 16	(1) <sup>435</sup>	(1) 6	(1)	(1) 449	48.0 (1)
36 percent	(1)	(1)	(1)	(¹) 729	1.634	(1)	(1)	(1)	(1)	(1)	1,011	(1)
42 percent.	(1)	(1)	(1)	(1)	1,634 (1)	(1)023	1	(1)	(1)	(1)	(1)	(1)
43 percent	96 191	5,273 6,190	96 191	1,860 4,052	3,413	2,281 2,379	1,310	1,707	63 188		2,204	41.8
49 percent	129 407	4,572	129 407	2,991 10,577	1,581 5,761	1,794 6,631	1,004 3,751	1,069 790 2,880	124 372		1,726 6,179	
52 percent		16,338 22,831	611	18,537	4,294	9,192		2,147	608		8,641	37.8
58 percent		21,879 12,598	49 <b>7</b> 190	17,505 7,766	4,374 4,832	9,288 5,776		2,187 2,416	488 188		8,948 5,528	40.9
62 percent	158	9,221	158	7,404	1,817	4,310	3,401	909	132	137	4,173	45.3
68 percent	205 89	15,669 9,097	205 89	11,122 5,745	4,547 3,352	7,695 4,662		2,273 1,676			7,540 4,540	48.1
74 percent		5,900	71	5,295	605	3,204		303			3,089 1,95 <b>3</b>	
76 percent	31	3,600 3,471	35 31	3,017 2,946	583 525	2,025 2,014	1,751	291 263		65	1,949	56.2
83 percent	67 22	10,096 4,393	67 22	8,080 3,787	2,016 606	6,197 2,969		1,008			6,015 2,830	
90 percent	18	4,571 5,837	18	4,141 5,206	430 631	3,321 4,640	3,106	215 316	17	239	3,082 4,483	67.
Returns with partial tax limited to 87 percent of taxable income for partial tax (which exceeded \$938,000)		_	_	_		_	-	_		_	_	
	!					, ,,,		1 =100	26	21	/ 524	51.
Returns with no taxable income for partial tax.	35	8,757		_	9,094	4,547		4,547	26	121	4,526	٦.

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

\*\*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 25. —TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE

Marginal tax rate classes	
Marginal tax rate classes returns income 20 21 22 24 26 30 32 (Thousand percent percen	nt percent
	(10)
	(10)
Grand total	79 2,765,443
Marginal rates: 20 percent	
21 percent.	
24 percent.	
	339
34 percent	- 583,425 376 -
38 percent	- 741,306
42 percent. 2,864 48,375 5,728 5,728 - 5,728 5,728 5,728 5	728
47 percent	372 479,264 374 319,776
50 percent	- 230,382
52 percent	120,094
53 percent. 35,339 1,137,175 120,094 - 120,094 - 120,094 120,094 54 percent. (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	- 74,730
58 percent	-
59 percent.     26,251     1,057,968     89,112     -     89,112     -     89,112     89,112     89,112       62 percent.     18,361     877,631     60,866     914     59,952     914     60,866     60,866	- 89,112 59,952
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	27,558
68 percent	- 13,900
71 percent. 154 10,106 308 308 - 308 308 72 percent. 2,715 196,176 8,402 - 8,402 - 8,402 8,402	8,402
74 percent	- 132
75 percent. 2,185   189,927   6,998   -   6,998   -   6,998   6,998   76 percent. 35   2,909   70   70   -   70   70   70	- 6,998 70 -
78 percent	- 4,142
81 percent. 680 76,786 2,056 - 2,056 - 2,056 2,056 83 percent. 60 7,308 120 120 - 120 120 120	2,056
84 percent. 416 52,522 1,236 - 1,236 - 1,236 1,236 87 percent. 277 39,788 812 38 774 38 812 812	- 1,236 38 774
89 percent	- 1,482 18 436
90 percent	10 418
Returns with tax limited to 87 percent of taxable income 33 61,298	<u></u>
Taxable income (Thousand dollars) taxed stContinued  Marginal tax rate classes	<del></del> .
36 38 39 42 43 47 49 50 52 5 percent p	54 ent percent
(11) (12) (13) (14) (15) (16) (17) (18) (19) (	)) (21)
Grand total	525 9,194
Marginal rates: 20 percent.	
21 percent	<u>-</u>
24 percent	= =
26 percent	
32 percent	= = = = = = = = = = = = = = = = = = = =
36 percent	
39 percent.	-   -
43 percent	= = =
47 percent	= =
50 percent	
54 percent	329 - (1)
56 percent	730 - (1)
59 percent	112 -
65 percent	952 1,828
66 percent	- (1) - (1)
71 percent	900 - 616
	402 - 264
75 percent	998 -
76 percent	140
$ = \frac{1}{2} \left[ \frac{1} \left[ \frac{1}{2} \left$	- (1)
80 percent.	056 -
80 percent.     (1)     -     (1)     (2)     (3)     (2)     (2)     (2)     (3)     (2)     (3)     (2)     (3)     (2)     (3)     (3)     (4)     (4)     (4)     (4)     (4)     (4)     (4)     (4)     (4)     (4)	056 - 24 <b>0</b> 236 -
80 percent.     (1)     - (1)     (1)	056 - 24 <b>0</b> 236 - 774 76 482 -
80 percent.	056 - 24 <b>0</b> 236 - 774 76

Table 25. - TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE - Continued

PART I.-ALL RETURNS WITH NORMAL TAX AND SURTAX ONLY-Continued

				Taxable in	come (Thouse	and dollars)	taxed at-	-Continued			
Marginal tax rate classes	56 percent	58 percent	59	62	65	66	68	69	71	72 percent	74
	(22)	(23)	percent (24)	percent (25)	percent (26)	percent (27)	percent (28)	percent (29)	percent (30)	(31)	percent (32)
Grand total	251,277	9,375	332,444	287,811	155,820	4,125	4,491	96,719	3,006	63,958	1,808
Marginal rates:	221,611	7,375	222,444	207,011	133,820	4,122	4,451	90,719	3,000	05,950	1,000
20 percent	-		-	-	-	-	-	_	-	-	-
22 percent	-	- 1	-	_	-	-	-	-	-	-	-
24 percent		_	_	_	-	-	_	_	_ [		-
30 percent	-	- 1	-	-	-	-	-	-	-	-	-
32 percent	_	_	_	_			-	-		-	-
36 percent	_	-	-	-	-	-	-	-	-	-	-
38 percent	_	-	-	_	-	-	-	-	-	_	_
39 percent	_	_	_	] -	_ [	-			] []	_	-
43 percent	_		-	_		-		_		-	
49 percent	-	-	-	-	_	_	-	-	-	-	-
50 percent	_	_	_	_		-		_		-	
53 percent	-	-	-	-	-	-	-	-	-	- '	-
54 percent	34,811		_	_			_ [		_	_	_
58 percent	_	(1)	_	_	_	_	_	_	_	_	_
59 percent,	89,112	-	77,736	40.44	-	-	-	-	-	_	-
63 percent	59,952 27,558	2,742	119,904 55,116	80,889 82,674	36,288			_	] [	_	
66 percent,		(1)	-	(1)	-	(1) (1)	(3)	-	-	-	-
68 percent	13,900	(1)	27,800	(1) 41,700	41,700	(*)	(1)	18,887		_	[
71 percent	8,402	924	-	924		924	1,540	-	866	11,332	-
72 percent	8,402	396	16,804	25,206 396	25,206	396	660	25,206	660	- 11,000	328
75 percent	6,998	-	13,996	20,994	20,994	-	-	20,994		20,994	
76 percent	4,142	210	8,284	210 12,426	12,426	210	350	12,426	350	12,426	350
80 percent	-	(1)	-	(1)	- 1	(1)	(1)	-	(1)	-	(1)
81 percent	2,056	360	4,112	6,168	6,168	360	600	6,168	600	6,168	600
84 percent	1,236	-	2,472	3,708	3,708	- 1	-	3,708	-	3,708	-
87 percent	1,482	114	1,548 2,964	2,436 4,446	2,322 4,446	114	190	2,322 4,446	190	2,322 4,446	190
90 percent	436	54	<b>87</b> 2	1,362	1,308	54	90	1,308	90 50	1,308 1,254	90 50
91 percent	418	30	836	1,284	1,254	30	50	1,254		1,2,2e4	-
Results with the little to or percent of the best income		L			_						
					/						
Marginal tax rate classes	75	774	77.0			and dollars)			φq	90	91
Marginal tax rate classes	75 percent	76 percent	78 percent	Taxable in 80 percent	come (Thouse 81 percent	and dollars) 83 percent	taxed at-	-Continued 87 percent	89 percent	90 percent	91 percent
Marginal tax rate classes				80	81	83	84	87			
Marginal tax rate classes  Crand total	percent	percent	percent	80 percent	81 percent	83 percent	84 percent	87 percent	percent	percent	percent
Grand total	percent (33)	percent (34)	percent (35)	80 percent (36)	81 percent (37)	83 percent (38)	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total	percent (33)	percent (34)	percent (35)	80 percent (36)	81 percent (37)	83 percent (38)	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent.	percent (33)	percent (34)	percent (35)	80 percent (36) 1,030	81 percent (37)	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total. Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent.	percent (33)	(34) 1,239	percent (35)	80 percent (36) 1,030	81 percent (37)	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total. Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent.	percent (33)	(34) 1,239	percent (35)	80 percent (36) 1,030	81 percent (37)	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent.	percent (33)	(34) 1,239	percent (35)	80 percent (36) 1,030	81 percent (37)	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 32 percent. 34 percent. 35 percent.	percent (33)	(34) 1,239	percent (35)	80 percent (36) 1,030	81 percent (37)	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 32 percent. 34 percent. 35 percent. 36 percent.	percent (33)	(34) 1,239	percent (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent.	percent (33)	1,239	percent (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 39 percent. 39 percent. 40 percent. 41 percent.	(33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39)	87 percent (40)	percent (41)	percent (42)	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent.	9ercent (33) 67,697	1,239	percent   (35)   (35)   (41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42)	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 30 percent. 34 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent.	9ercent (33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 43 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 49 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent.	9ercent (33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent.	9ercent (33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 49 percent. 49 percent. 49 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent.	9ercent (33) 67,697	percent   (34)   1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	9ercent (33) 67,697	percent   (34)   1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 39 percent. 49 percent. 47 percent. 47 percent. 49 percent. 59 percent. 59 percent. 59 percent. 59 percent. 59 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	9ercent (33) 67,697	percent (34) 1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 59 percent. 59 percent. 60 percent. 61 percent.	percent   (33)   (37,697	1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	percent   (33)   (37,697	percent (34) 1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent.	percent   (33)   (37,697	percent (34) 1,239	percent   (35)	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	percent   (33)   (37,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent.	percent   (33)   (37,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 30 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 47 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	percent (33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total   Marginal rates   20 percent   21 percent   22 percent   22 percent   23 percent   24 percent   26 percent   30 percent   32 percent   33 percent   34 percent   36 percent   37 percent   37 percent   38 percent   39 percent   39 percent   39 percent   39 percent   39 percent   39 percent   30 percent	9ercent (33) 67,697	percent (34) 1,239	9,274	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 33 percent. 34 percent. 38 percent. 39 percent. 42 percent. 43 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	9ercent (33) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41)	percent (42) 15,762	percent (43)
Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 24 percent. 25 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 42 percent. 43 percent. 45 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 69 percent. 60 percent. 60 percent.	percent (33) 67,697	percent (34)  1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41) 35,441	percent (42) 15,762	percent (43)
Grand total.  Marginal rates:  20 percent.  21 percent.  22 percent.  24 percent.  30 percent.  31 percent.  32 percent.  33 percent.  34 percent.  39 percent.  39 percent.  40 percent.  50 percent.  51 percent.  52 percent.  53 percent.  54 percent.  55 percent.  56 percent.  57 percent.  58 percent.  59 percent.  59 percent.  50 percent.  50 percent.  51 percent.  52 percent.  53 percent.  54 percent.  55 percent.  56 percent.  57 percent.  58 percent.  59 percent.  59 percent.  60 percent.  61 percent.  62 percent.  63 percent.  64 percent.  65 percent.  66 percent.  67 percent.  68 percent.  69 percent.  60 percent.  60 percent.  61 percent.  62 percent.  63 percent.  64 percent.  65 percent.  66 percent.  67 percent.  68 percent.  69 percent.  60 percent.  60 percent.  60 percent.  61 percent.  62 percent.  63 percent.  64 percent.  65 percent.	733) 67,697	percent (34) 1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41) 35,441	percent (42) 15,762	percent (43)
Grand total.  Marginal rates:  20 percent.  21 percent.  22 percent.  24 percent.  30 percent.  31 percent.  32 percent.  33 percent.  34 percent.  35 percent.  39 percent.  40 percent.  50 percent.  51 percent.  52 percent.  53 percent.  54 percent.  55 percent.  56 percent.  57 percent.  58 percent.  59 percent.  59 percent.  50 percent.  50 percent.  51 percent.  52 percent.  53 percent.  54 percent.  55 percent.  56 percent.  57 percent.  58 percent.  59 percent.  59 percent.  60 percent.  61 percent.  62 percent.  63 percent.  64 percent.  65 percent.  66 percent.  67 percent.  68 percent.  69 percent.  70 percent.  71 percent.  72 percent.  73 percent.  74 percent.  75 percent.  76 percent.  77 percent.  78 percent.  80 percent.  81 percent.  83 percent.  84 percent.  85 percent.  87 percent.  88 percent.  89 percent.	percent (33) 67,697	1,239  1,239  1,239  1,039  1,039  1,039  1,039  1,039  1,039  1,039  1,039  1,039  1,039  1,039	9,274 10,280 6,180 3,870 7,410 2,180	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39)  18,632	87 percent (40) 75,786	percent (41) 35,441	percent (42) 15,762	percent (43) 21,540
Grand total   Marginal rates   20 percent   21 percent   22 percent   22 percent   23 percent   24 percent   30 percent   30 percent   32 percent   33 percent   34 percent   36 percent   37 percent   39 percent   30 percent   31 percent   32 percent   33 percent   34 percent   35 percent   36 percent   37 percent   38 percent	percent (33) 67,697	1,239  1,239	percent (35) 41,284	80 percent (36) 1,030	81 percent (37) 26,556	83 percent (38) 2,958	84 percent (39) 18,632	87 percent (40) 75,786	percent (41) 35,441	percent (42) 15,762	percent (43)

Table 25. -TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE-Continued

PART II. --JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH NORMAL TAX AND SURTAX ONLY

	PA	RT II.—JOINT	RETURNS AND	RETURNS OF	SURVIVING S	POUSE WITH	NORMAL TAX	AND SURTAX	UNLI				
	Number of	Total taxable				Taxable in	ncome (Thou	sand dollar	s) taxed a	t		,	
Marginal tax rate classes	number of returns	income (Thousand dollers)	20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent	56 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	30,695,241	133,053,460	86,277,053	27,343,706	8,280,644	3,886,528	2,324,696	1,507,737	998,945	663,596	428,402	279,033	200,005
Under tax rate schedule II, total	30,695,238	133,045,617	86,277,053	27,343,706	8,280,644	3,886,528	2,324,696	1,507,737	998,945	663,596	428,402	279,033	200,005
Marginal tax rates: 20 percent	18 363 114	36,948,557	36,948,557		_		_	_	_	_	_	_	
22 percent	9,001,898	50,030,394	36,007,592	14,022,802	<u> </u>	-	-	-	_	_	_	-	-
26 percent	2,028,700	19,304,140 7,865,656	8,114,800 2,296,308	8,114,800 2,296,308	3,074,540 2,296,308	976,732	-	_	-	]	_	:	_
34 percent	266,477	4,744,440	1,065,908	1,065,908	1,065,908	1,065,908	480,808	-	-	-	-	-	-
38 percent		3,424,145	626,716	626,716	626,716	626,716	626,716	290,565	103 505	-	-	-	-
43 percent	102,433	2,649,897 2,053,692	409,732 274,692	409,732 274,692	409,732 274,692	409,732 274,692	409,732 274,692	409,732 274,692	191,505 274,692	130,848	_	_	_
50 percent	50,300	1,706,454 935,805	201,200	201,200	201,200	201,200	201,200	201,200	201,200	201,200	96,854	46 317	-
53 percent	ı	641,897	98,832 61,328	98,832 61,328	98,832 61,328	98,832 61,328	98,832 61,328	98,832	98,832 61,328	98,832 61,328	98,832 61,328	46,317 61,328	28,617
59 percent	18,305	869,376	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220	73,220
62 percent		691,529 358,174	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724	48,288 20,724
69 percent		216,325	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,620	10,260	10,260
72 percent		138,572	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944	5,944
75 percent	1,314	142,773 103,385	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208	5,256 3,208
81 percent	348	51,895	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392 808	1,392	1,392 808
84 percent		34,158	808 516	808	808	808 516	808 516	808 516	808 516	808 516	516	808 516	516
87 percent	234	24,378 55,444	936	516 936	516 936	936	936	936	936	936	936	936	936
90 percent		20,884 33,647	244 232	244 232	244 232	244 232	244 232	244 232	244 232	244 232	244 232	244 232	244 232
Returns with tax limited to 87 percent of taxable income (which		,,,,,,											
exceeded \$1,259,000)	3	7,843	-	-	-	-			-			-	-
				BxaT	ble income	(Thousand d	ollars) tax	ed atCont	inued				
Marginal tax rate classes	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	260,292	213,425	114,058	70,153	45,580	48,053	27,785	16,855	11,478	16,061	20,544	8,384	10,447
Under tax rate schedule II, total	260,292	213,425	114,058	70,153	45,580	48,053	27,785	16,855	11,478	8,218	20,544	8,384	10,447
Marginal tax rates: 20 percent	_	-	_	_	_	_	_	_	_	_	-	_	_
22 percent	-	_	-	-	_	_	-	_		_	_	_	-
30 percent	-	_	_	-	_	_	_	_	_	-	-	-	] -
34 percent	-	-	-	-	-	-	-	-	- '	-	-	-	-
38 percent	_	_	_	_	]	-	_	-	_	_	-	-	_
47 percent		_	-	-	-	_	_	-		-	-	-	-
50 percent	-	_	_	-	1 :	_	_	_	-	_	-	] -	_
56 percent	_	_			_	_	_	_	_	_	_	1 _	_
59 percent	63,956		-	-	_	_	_	-	-	-	-	-	-
62 percent		63,785 62,172	26,590	-	_	_	_	:		_	_		-
69 percent		31,860	31,860	14,545	-	-	-	-	-		-	-	-
72 percent	11,888	17,832	17,832	17,832	7,804	11 202	-	-	-	-	-	-	-
75 percent	10,512 6,416	15,768 9,624	15,768 9,624	15,768 9,624	15,768 9,624	11,373 16,040	7,145	_	_	-	] [	-	_
81 percent84 percent.	2,784	4,176	4,176 2,424	4,176 2,424	4,176	6,960	6,960	3,175	1,838	-	_	-	-
87 percent.	1,032	2,424 1,548	1,548	1,548	2,424 1,548	4,040 2,580	4,040 2,580	4,040 2,580	2,580	1,158	[ -		
89 percent. 90 percent. 91 percent.	1,872	2,808 732 696	2,808 732 696	2,808 732 696	2,808 732 696	4,680 1,220 1,160	4,680 1,220 1,160	4,680 1,220 1,160	4,680 1,220 1,160	4,680 1,220 1,160	8,644 6,100 5,800	2,584 5,800	10,447
Returns with tax limited to 87 percent of taxable income (which	<u> </u>									7,843			
exceeded \$1,259,000)							-						

Table 25. - TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE - Continued

PART III. SEPARATE RETURNS OF HUSEANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH NORMAL TAX AND SURTAX ONLY

		Total			<del></del> -	Taxable i	ncome (Thou	sand dollar	s) taxed a	t—			
Marginal tax rate classes	Number of returns	taxable income (Thousand dollars)	20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent	56 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total	16,635,836	36,317,937	22,354,092	8,792,410	2,653,963	905,680	440,747	275,632	186,207	129,576	93,480	68,492	51,272
Under tax rate schedule I, total	16,635,807	36,266,135	22,354,092	8,792,410	2,653,963	905,680	440,747	275,632	186,207	129,576	93,480	68,492	51,272
Marginal rates; 20 percent	9,556,532 4,790,351 1,581,780 413,986 124,093	8,195,542 13,795,264 7,566,795 2,803,280 1,095,361	8,195,542 9,580,702 3,163,560 827,972 248,186	4,214,562 3,163,560 827,972 248,186	1,239,675 827,972 248,186	319,364 248,186	102,617	- - - -	-	-	-	- - - -	- - - -
38 percent. 43 percent. 47 percent. 50 percent. 53 percent.	57,295 34,766 22,542 14,591 10,631	625,042 449,391 336,240 247,194 201,370	114,590 69,532 45,084 29,182 21,262	114,590 69,532 45,084 29,182 21,262	114,590 69,532 45,084 29,182 21,262	114,590 69,532 45,084 29,182 21,262	114,590 69,532 45,084 29,182 21,262	52,092 69,532 45,084 29,182 21,262	32,199 45,084 29,182 21,262	20,652 29,182 21,262	13,738 21,262	10,012	- - - -
56 percent. 59 percent. 62 percent. 65 percent. 69 percent.	6,701 7,946 5,832 3,417 1,640	140,214 188,592 167,522 119,042 66,662	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	13,402 15,892 11,664 6,834 3,280	6,194 15,892 11,664 6,834 3,280
72 percent. 75 percent. 78 percent. 81 percent. 84 percent.	1,229 871 467 332 214	57,604 47,154 30,149 24,891 18,364	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428	2,458 1,742 934 664 428
87 percent	129 273 96 93	12,133 32,747 16,399 29,183	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 192 186	258 546 <b>1</b> 92 186
Returns with tax limited to 87 percent of the taxable income (which exceeded \$629,500)	29	51,802	~	-	-	-	-	-	-	-	-	-	-
				Tex	able income	(Thousand	dollars) ta	xed atCon	t <b>i</b> nued				
Marginal tax rate classes	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total	72,152	68,456	41,762	26,566	18,378	19,644	13,499	9,701	7,154	56,945	14,897	6,649	10,583
Under tax rate schedule I, total	72,152	68,456	41,762	26,566	18,378	19,644	13,499	9,701	7,154	5,143	14,897	6,649	10,583
Marginal rates; 20 percent	- - - -	- - - - -				-	-	-	-	-	-	- - - -	- - - -
38 percent. 43 percent. 47 percent. 50 percent. 53 percent.	-	-	- - - -	- - - -	-	-	-	- - - -	- - -	-	-	-	- - -
56 percent. 59 percent. 62 percent. 65 percent. 69 percent.	13,780 23,328 13,668 6,560	15,890 20,502 9,840	9,698 9,840	4,342	-	-	-		-	-	-	- - - -	- - - -
72 percent. 75 percent. 78 percent. 81 percent. 84 percent.	4,916 3,484 1,868 1,328 856	7,374 5,226 2,802 1,992 1,284	7,374 5,226 2,802 1,992 1,284	7,374 5,226 2,802 1,992 1,284	3,528 5,226 2,802 1,992 1,284	3,604 4,670 3,320 2,140	2,129 3,320 2,140	1,651 2,140	1,244	- - - -	- - - -	-	- - - -
87 percent	516 1,092 384 372	774 1,638 576 558	774 1,638 576 558	774 1,638 576 558	774 1,638 576 558	1,290 2,730 960 930	1,290 2,730 960 930	1,290 2,730 960 930	1,290 2,730 960 930	523 2,730 960 930	5,447 4,800 4,650	1,999 4,650	10,583
Returns with tax limited to 87 per- cent of the taxable income (which exceeded \$629,500)	-	-	-	-	-	-	-	-	-	51,802	-	-	

Table 25. —TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—Continued PART IV.—RETURNS OF HEADS OF HOUSEHOLD WITH NORMAL TAX AND SURTAX ONLY

		PART	' IV.—RETUR	NS OF HEADS	OF HOUSEHO	LD WITH NO	RMAL TAX A	IND SURTAX	ONLY					
		Total taxable				Tax	able incom	e (Thousan	d dollars)	taxed at-	-			
Murginal tax rate classes	Number of returns	income (Thousand dollars)	20 percent	21 percent	24 percent	26 percent	30 percent	32 percent	36 percent	39 percent	42 percent	43 percent	47 percent	49 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	1,374,542	4,235,043	2,222,316	1,138,312	389,394	160,862	85,462	54,179	37,817	28,064	20,973	15,902	11,992	9,255
Under tax rate schedule III, total.	1,374,541	4,233,390	2,222,316	1,138,312	389,394	160,862	85,462	54,179	37,817	28,064	20,973	15,902	11,992	9,255
Marginal rates: 20 percent. 21 percent. 24 percent. 26 percent. 30 percent.	526,657 524,791 209,209 58,628 21,987	526,548 1,541,708 998,462 402,118 194,820	526,548 1,049,582 418,418 117,256 43,974	492,126 418,418 117,256 43,974	161,626 117,256 43,974	- - 50,350 43,974	18,924	- - - -	- - - -	-	- - - -	- - - -	-	-
32 percent. 36 percent. 39 percent. 42 percent. 43 percent.	11,099 6,188 3,907 2,864 2,436	120,829 80,109 58,612 48,375 46,200	22,198 12,376 7,814 5,728 4,872	22,198 12,376 7,814 5,728 4,872	22,198 12,376 7,814 5,728 4,872	22,198 12,376 7,814 5,728 4,872	22,198 12,376 7,814 5,728 4,872	9,839 12,376 7,814 5,728 4,872	5,853 7,814 5,728 4,872	3,914 5,728 4,872	2,551 4,872	2,352	-	-
47 percent. 49 percent. 52 percent. 54 percent. 58 percent.	1,537 1,229 1,241 (1)	32,256 28,275 32,052 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 ( <sup>1</sup> ) ( <sup>1</sup> )	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	3,074 2,458 2,482 (1) (1)	1,516 2,458 2,482 (1) (1)	1,237 2,482 (1) (1)
62 percent. 66 percent. 68 percent. 71 percent. 74 percent.	(1) (1) (1) 154 66	18,580 (1) (1) 10,106 4,948	914 (1) (1) 308 132	914 (1) (1) (1) 308 132	914 (1) (1) 308 132	(1) (1) (1) 308 132	914 (1) (1) 308 132	914 (1) (1) 308 132	914 (1) (1) 308 132	914 (1) (1) 308 132	914 (1) (1) 308 132	914 (1) (1) 308 132	914 (¹) (¹) 308 132	(1) (1) (1) 308 132
76 percent. 80 percent. 83 percent. 87 percent. 90 percent. 91 percent.	(1) 60 19 9	2,909 (1) 7,308 3,277 2,029 2,010	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10	70 (1) 120 38 18 10
Returns with tax limited to 87 percent of taxable income (which exceeded \$938,000)	1	1,653	_	-	-	-	-	-	-	-	-	-	-	-
		•		*******	Taxable i	ncome (Tho	usand doll	ars) taxed	atConti	nued				
Marginal tax rate classes	52 percent	54 percent	58 percent	62 percent	66 percent	68 percent	71 percent	74 percent	76 percent	80 percent	83 percent	87 percent	90 percent	91 percent
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	13,340	9,194	9,375	5,930	4,125	4,491	3,006	1,808	1,239	1,030	2,958	2,780	729	510
Under tax rate schedule III, total.	13,340	9,194	9,375	5,930	4,125	4,491	3,006	1,808	1,239	1,030	2,958	1,127	729	510
Marginal rates: 20 percent. 21 percent. 24 percent. 26 percent. 30 percent.	-		-		-		-		-	-	-	-	-	-
32 percent. 36 percent. 39 percent. 42 percent. 43 percent.	- - - -	-	-	- - - -			:	- - - -	-	- - -	-	-	-	-
47 percent. 49 percent. 52 percent. 54 percent. 58 percent.	2,268 (1) (1)	(1) (1)	- - - (1)	- - - -	-	- - - -	- - -	- - - -	-	- - -	   	- - - -	-	-
62 percent. 66 percent. 68 percent. 71 percent. 74 percent.	1,828 (1) (1) (1) 616 264	1,828 (1) (1) (1) 616 264	2,742 (1) (1) (1) 924 396	1,214 (1) (1) (1) 924 396	(1) (1) 924 396	(1) 1,540 660	856 660	- - - - 328	-	- - - -	- - - - -	- - - -		-
76 percent. 80 percent. 83 percent. 87 percent. 90 percent. 91 percent.	140 (1) 240 76 36 20	140 (1) 240 76 36 20	210 (1) 360 114 54 30	210 (1) 360 114 54 30	210 (1) 360 114 54 30	350 (1) 600 190 90 50	350 (1) 600 190 90 50	350 (1) 600 190 90	109 (1) 600 190 90 50	(1) 600 190 90 50	1,308 950 450 250	427 450 250	229 500	510
Returns with tax limited to 87 per- cent of taxable income (which exceeded \$938,000)	-	-	-	-	_	_	-	_	-	-	-	1,653		_

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

LEstimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 26. —TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE

PART I.—ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION

				KNATIVE TAX							
		Total	One-half excess	Taxable	>	Taxable	income for	partial tax	(Thousand d	ollars) taxe	d at
Marginal tax rate classes for partial tax	Number of returns	taxable income	long-term			20	21	22	24	26	30
		(Thousand	capital gai;	n (Thousand	no.	rcent	percent	percent	percent	percent	percent
	(3)	dollare)	dollare)	dollars		(5)	(4)	(5)	(4)	(0)	(2.0)
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)
Grand total	108,759	8,173,292	2,786,36	7 5,402,3	304 3	79,298	5,928	371,476	5,896	374,721	371,421
Marginal rates: 20 percent	568	92,677	91,68	7 9	990	990	-	_	_	-	_
21 percent.	539	383 77,516	37 74,57	7	6	1,920	2	3 M 9	-	-	-
24 percent	(1)	(1)	(1)	(1)		(1)	(1)	1,018	(¹)	-	_
26 percent	1,007	115,651 116,697	107,12		525 597	3,374 3,554	10 14	3,364 3,540	10 14	1,767 3.554	2,021
32 percent	(1)	(1)	(1)	(1)		(1)	(1)	-	(1)	3,554 (1)	(1)
34 percent 36 percent	1,256 (1)	137,576 (1)	117,45 (1)	5 20,1	121	(1)432	(1)	4,432	( <sup>1</sup> )	4,432 (1)	(1) 4,432
38 percent	2,371	204,801	161,62		178	7,804	-	7,804	-	7,804	7,804
39 percent	(1) 48	2,363 (1)	1,63	4 (1) 7	729	96 (1)	96 (1)	-	96 (1)	96 (1)	96 (1)
43 percent	3,055	213,317	145,27	8 68,0	039	10,278	192	10,086	192	10,278	10,278
47 percent	4,880 129	281,116 4,572	151,50	0 129,6 1 2,9	616   991	16,986 258	382 258	16,604	382 258	16,986° 258	16,986 258
50 percent	9,685	452,413	155,09	2 297,3	321	34,754	-	34,754	814	34,754 814	34,754 814
52 percent	13,325	16,338 598,084	5,76 141,07	7 457,0	007	814 48,126	814	48,126	-	48,126	48,126
54 percent	611 11,734	22,831 574,835	4,29 126,21			1,222	1,222	42,834	1,222	1,222 42,834	1,222 42,834
58 percent	497	21,879	4,37	1		994	994	-2,004	994	994	994
59 percent	15,984	897,525	190,17	707,3	354	59,306	- 1	59,306	-	59,306	59,306
62 percent	14,779 8,612	1,004,648 681,230	237,24 154,98			53,416 30,352	380	53,036 30,352	380	53,416 30,352	53,416 30,352
66 percent	158 205	9,221	1,81	7 7,4	404	316 410	316 410	-	316 410	316 410	316 410
69 percent	5,163	15,669 469,629	107,21	3 362,4	416	17,818	- 1	17,818	-	17,818	17,818
71 percent	89 2,968	9,097	3,35 68,87	2 5,7	745	178 10,272	178	10,272	178	178 10,272	178 10,272
74 percent	71	5,900	60			142	142	-	142	142	142
75 percent	3,037	377,942	99,38	278,5	562	10,226	-	10,226	70	10,226	10,226 70
76 percent	35 1,737	3,600 249,655	59,23		420	70 5,902	70	5,902	-	5,902	5,902
80 percent	1,031	3,471 162,601	52 34,67	2,9	946	62 3,422	62	3,422	62	3,422	62 3,422
83 percent	67	10,096	2,01	6 8.0	080	134	134	-	134	134	134
84 percent	715 447	121,486 83,957	23,84			2,310	44	2,310 1,398	44	2,310	2,310 1,442
89 percent	976	224,838	40,08	184,7	751	3,108	-	3,108	- 36	3,108 962	3,108 962
90 percent	334 290	101,199 153,417	17,77			962 860	36 22	926 838 -	22	860	860
Returns with partial tax limited to 87 percent of											
taxable income for partial tax	34	53,540	2,67	78 50,8	862	-	-	-	-		-
											1
Returns with no taxable income for partial tax	808	286,185	301,56			- / // //		towad at Co	- -	-	<u> </u>
Returns with no taxable income for partial tax  Marginal tax rate classes for partial tax			Taxable in	come for par				taxed at—Co		at 50 percent	52 percent
	32 percent	34 percent	Taxable in 36 percent 3	come for par 8 percent 39	9 percent	42 perce	ent 43 perce	ent 47 percei		t 50 percent	52 percent (21)
Marginal tax rate classes for partial tax	32 percent (11)	34 percent (12)	Taxable in 36 percent 3 (13)	8 percent 39	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax Grand total	32 percent	34 percent	Taxable in 36 percent 3	come for par 8 percent 39	9 percent	42 perce	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	
Marginal tax rate classes for partial tax  Grand total	32 percent (11)	34 percent (12)	Taxable in 36 percent 3 (13)	8 percent 39 (14) 355,476	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total	32 percent (11)	34 percent (12)	Taxable in 36 percent 3 (13)	8 percent 39	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent.	32 percent (11)	34 percent (12)	Taxable in 36 percent 3 (13)	8 percent 39 (14) 355,476	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total	32 percent (11) 5,832	34 percent (12)	Taxable in 36 percent 3 (13)	8 percent 39 (14) 355,476	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 30 percent.	32 percent (11)	34 percent : (12) 361,515	Taxable in 36 percent 3 (13)	8 percent 39 (14) 355,476	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 36 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 35 (14) 355,476	9 percent (15)	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 31 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	8 percent 39 (14) 355,476	9 percent (15) 5,741	(16)	ent 43 perce (17)	(18)	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 39 (14) 355,476	9 percent (15) 5,741 - - - - - - - - - - - - - - - - - - -	42 perces (16) 5,66	(17) 50 352,44	(18) 339,270	1 49 percer (19)	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent. 40 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 35 (14) 355,476	9 percent (15) 5,741	42 perce (16) 5,66	(17) 50 352,49	(18) (18) (18) (19) (18) (19) (19) (19) (19) (19) (19) (19) (19	49 percer (19) 3 4,977	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 38 percent. 39 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 39 (14) 355,476	9 percent (15) 5,741 	42 perce (16) 5,66	ent 43 perce (17) 50 352,44	ent 47 percei (18) 91 339,270	14 49 percer (19) 3 4,977	(20)	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 47 percent. 49 percent. 49 percent. 49 percent. 50 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 35 (14) 355,476	9 percent (15) 5,741 - - - - - - - - - - - - - - - - - - -	(1) (1) (1) (1) (1) (2) (1) (1) (3)	ent 43 perce (17)  50 352,49	ent 47 percei (18) 21 339,276	14 49 percer (19) 3 4,977	(20) 7 309,163	(21)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 35 percent. 47 percent. 48 percent. 49 percent. 49 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 39 (14) 355,476	9 percent (15) 5,741 	(1) (1) (1) (1) (1) (1) (2) (1) (1) (2) (3) (4) (1) (1) (1) (1) (2) (3) (4) (4) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	ent 43 perce (17)  352,44	ent 47 percei (18) 91 339,270	1 49 percer (19) 3 4,977	(20) 7 309,163 	(21) 8,829 - - - - - - - - - - - - - - - - - - -
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 50 percent. 50 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	come for par 8 percent 39 (14) 355,476	9 percent (15) 5,741 - - - - - - - - - - - - - - - - - - -	(1) (1) (1) (1) (1) (1) (2) (1) (1) (2) (3) (4) (1) (1) (1) (1) (2) (3) (4) (4) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	ent 43 perce (17)  352,44	ent 47 percei (18)  21 339,276	1 49 percer (19) 3 4,977	(20) 7 309,163 	(21) 8,829 
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 38 percent. 39 percent. 47 percent. 47 percent. 47 percent. 48 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 58 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	(14) 355,476	9 percent (15) 5,741 	(1) (1) (1) (1) (1) (1) (2) (1) (1) (2) (3) (4) (1) (1) (1) (1) (2) (3) (4) (4) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	ent 43 perce (17)  352,44	ent 47 percei (18)  21 339,276	1 49 percer (19) 3 4,977	(20) 7 309,163 	(21) 8,829 - - - - - - - - - - - - - - - - - - -
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206	9 percent (15) 5,741	(1) 19 38 25 81 1,22	ent 43 perce (17)  352,44	ent 47 percer (18) 339,276	1 49 percer (19) 3 4,977	(20) 7 309,163 	(21) 8,829 
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 33 percent. 34 percent. 36 percent. 37 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 46 percent. 47 percent. 49 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	(14) 355,476	9 percent (15) 5,741	(1) 19 29 81 1,22 99	ent 43 perce (17)  50 352,44	ent 47 percei (18)  1339,276	1 49 percer (19) 3 4,977 4,977 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(20) 7 309,163 	8,829 
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 34 percent. 38 percent. 39 percent. 39 percent. 47 percent. 43 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352	9 percent (15) 5,741	(1) 19 36 31 1,22	ent 43 perce (17)  352,44	ent 47 percei (18)  21 339,276	1 49 percer (19) 3 4,977 4,977 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(20) 7 309,163 	809 2,444 1,988
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 34 percent. 35 percent. 38 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 45 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (1) (2) (382 (258 (314 (1,222 (380 (316 (410	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	(14) 355,476 355,476 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036	9 percent (15) 5,741	(1) 19 38 31 41	ent 43 perce (17)  50 352,44	ent 47 percer (18) 339,276	1 49 percer (19) 3 4,977 4,977 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(20) 7 309,163 	8,829
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 49 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (2) 382 258 814 1,222 - 994 380 316 410 178	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352	9 percent (15) 5,741	(1) 15,666  (1) 19 38 25 31 1,22	ent 43 perce (17)  50 352,44	ent 47 percer (18) 21 339,276	1 49 percer (19) 3 4,977 4,977 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(20) 7 309,163 	809 2,444 1,988 760 632 820 396
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 47 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 64 percent. 65 percent. 65 percent. 66 percent. 66 percent. 67 percent. 68 percent. 69 percent. 71 percent. 72 percent. 73 percent. 74 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (1) (2) (382 (258 (314 (1,222 (380 (316 (410	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272	9 percent (15) 5,741	(1) 19 38 31 41	ent 43 perce (17) 50 352,44 	ent 47 percer (18) 339,276	1 49 percer (19) 3 4,977 4,977 5 4,977 6 5 6 7 7 8 8 8 15: 4 814 6 6 388 6 1,22: 4 994 6 6 388 7 1,22: 4 994 6 7 388 7 1,22: 4 994 6 8 178 7 2 143	(20) 7 309,163 	809 2,444 1,988 760 632 820
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (2) 382 258 814 1,222 - 994 380 316 410 178	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272	9 percent (15) 5,741	(1) 19 38 22 81 1,22 99 38 31 41	ent 43 perce (17) 50 352,44 	ent 47 percer  (18)  21	1 49 percer (19) 3 4,977 4,977 5 4,977 6 6 381 6 311 6 316 7 1,222 7 1	(20) 7 309,163 	8,829 
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 46 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (2) (382 258 814 1,222 994 380 316 410 178 142	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272	9 percent (15) 5,741	(1) 19 30 31 41 17	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  31 339,276	1 49 percer (19) 3 4,977 4 49 percer (19) 3 4,977 5 5 6 6 7 6 7 6 7 6 7 7 7 7 7 7 7 7 7 7	(20) 7 309,163 	8,829 
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 33 percent. 34 percent. 36 percent. 37 percent. 39 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (2) (382 258 382 258 384 1,222 - 994 380 316 410 - 178 142 - 62	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272	9 percent (15) 5,741	(1) 19 38 31 41 17	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  339,27	1 49 percer (19) 3 4,977 4,977 5 4,977 6 7 8 8 15 6 7 8 8 17 7 8 8 17 7 8 8 17 7 9 9 6 6 38 8 17 8 17 8 17 8 17 8 17 8 17 8 17 8 1	(20) 7 309,163 	8,829
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 47 percent. 48 percent. 59 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (2) (382 (258 (41) (1,222 (41) (1,222 (41) (1,222 (41) (1,222 (41) (1,222 (41) (1,222 (41) (41) (41) (41) (41) (41) (42) (42) (43) (44) (44) (44) (45) (46) (47) (47) (48) (48) (48) (48) (48) (48) (48) (48	34 percent : (12) 361,515	Taxable in 36 percent 3 (13) 5,794	4,158	9 percent (15) 5,741	(1) 19 38 31 41 17	ent 43 perce (17)  50 352,44	ent 47 percer (18)  21	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 994 6 386 6 386 6 316 7 122 7 143 8 177 8 178 8 177 8 184 8 184 8	(20) 7 309,163 	8,829
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (2) (382 258 814 1,222 994 380 316 410 178 142 70 62 134 134 44	34 percent   (12)   361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272 10,226 5,902 3,422 2,310 1,398	9 percent (15) 5,741	(1) 19 38 31 1,22 99 38 31 41 17	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  31 339,276	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 4 994 6 386 2 1,222 6 6 316 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	(20) 7 309,163 7 309,163 7 309,163 8 19,289 4 48,126 2 42,834 4 59,306 53,036 30,352 6 0 17,818 8 10,272 10,226 0 5,902 2 3,422 4 2,310 4 1,398	8,829
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 30 percent. 33 percent. 34 percent. 35 percent. 36 percent. 47 percent. 49 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 58 percent.	32 percent (11) 5,832  (1) (1) (1) (1) 96 (1) 192 258 814 1,222 - 994 380 316 410 178 142 - 70 - 62 - 134 44	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5,794 6	10,086 16,604 34,754 4,158 10,086 16,604 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272 10,226 5,902 3,422 2,310	9 percent (15) 5,741	(1) 19 38 31 41 17 6 6 12 4 4 2 perces	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  339,276	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 994 6 386 6 386 6 316 8 176 2 142 6 1,222 4 130 6 2 2 66 2 3 60 2 142 6 1,222 6 6 3 8 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6	(20) 7 309,163 	809 2,444 1,988 760 632 820 356 284 140 124 268
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) (1) (1) (1) (2) (382 258 814 1,222 258 380 316 410 178 142 70 62 134 44 36	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794 5	10,086 16,660 16,600 34,754 4,158 10,086 16,660 34,754 48,126 42,834 59,206 53,036 30,352 17,818 10,272 10,226 5,902 3,422 2,310 1,398 3,108	9 percent (15) 5,741	(1) 19 38 31 41 17 6 6 12 4 4 2 perces	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  21	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 994 6 386 6 386 6 316 8 176 2 142 6 1,222 4 130 6 2 2 66 2 3 60 2 142 6 1,222 6 6 3 8 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6	(20) 7 309,163 	809 2,444 1,988 760 632 820 356 284 140 124 268 88
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 49 percent. 40 percent. 40 percent. 41 percent. 42 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 48 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 69 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 60 percent. 61 percent.	32 percent (11) 5,832  (1) (1) (1) (1) 96 (1) 192 382 258 814 1,222 - 994 380 316 410 178 142 - 70 62 62 1,22	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794	Come for par 8 percent 39 (14) 355,476 355,476 	9 percent (15) 5,741	(1) 19 38 31 41 17 6 6 12 4 4 2 perces	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  339,276	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 994 6 386 6 386 6 316 8 176 2 142 6 1,222 4 130 6 2 2 66 2 3 60 2 142 6 1,222 6 6 3 8 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6	(20) 7 309,163 	809 2,444 1,988 760 632 820 356 284 140 124 268
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 33 percent. 34 percent. 43 percent. 44 percent. 45 percent. 46 percent. 47 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	32 percent (11) 5,832  (1) (1) (1) (1) 96 (1) 98 382 258 814 1,222 - 994 380 316 410 178 142 - 70 62 134 - 44 - 36 22	34 percent (12) 361,515	Taxable in 36 percent 3 (13) 5,794	Come for par 8 percent 39 (14) 355,476 355,476 	9 percent (15) 5,741	(1) 19 38 31 41 17 6 6 12 4 4 2 perces	ent 43 perce (17)  50 352,44	ent 47 percer  (18)  339,276	1 49 percer (19) 3 4,977 3 4,977 4 814 6 1,222 4 994 6 386 6 386 6 316 8 176 2 142 6 1,222 4 130 6 2 2 66 2 3 60 2 142 6 1,222 6 6 3 8 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6	(20) 7 309,163 	8,829

Table 26. -- TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE -- Continued

PART I. -ALL RETURNS WITH ALTERNATIVE TAX COMPUTATION-Continued

	PAR	CT I.—ALL R	FIGURE WITH	ALTERNATIV	E TAX COMPO	TATION—Cor	tinued					
Marginal tax note alegae for newtial tax			T	axable inco	me for part	ial tax (Th	ousand doll	ars) taxed	at-Continu	ed		
Marginal tax rate classes for partial tax	53 percent	54 percent	56 percent	58 percent	59 percent	62 percent	65 percent	66 percent	68 percent	69 percent	71 percent	72 percent
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	265,621	7,005	219,192	6,983	334,204	334,674	209,273	3,746	4,312	139,080	2,955	98,615
Marginal rates:					· ·	· · · · · · ·	· · · · · ·					
20 percent			_	_	-	_	_	_	_	-	-	_
22 percent	-	-	_	_	-	-	-	-	-	-	-	_
24 percent	[	-		_	_	_ :	:	_	_		_	-
30 percent		-	-	-	-	-	-	-	-	-	-	-
32 percent	i :	] [	_	_	_	_	]	_	_	-		-
36 percent	-	-	-	-	-	-	-	-	-	-	-	-
38 percent	1	-	_	-	_	_	_	-	-	_	_	-
39 percent		_	_	_	[	_	] [	_	_	:		
43 percent	-	-	-	-	-	-	-	-	-	-	-	-
49 percent	-	_	_	_	-	-	-	_	_	-	_	_
50 percent	1 :	-			_	_	]	-	_	1 :		-
53 percent	23,873	-	_	_	-	-	-	-	-	-	-	-
54 percent		1,429	20,278	_	-	-	]	-	_		_	_
58 percent	42,054	1,988	20,270	1,601	_	_		_	_	[	_	_
59 percent	59,306	-	59,306	· -	54,988	_	-	_	_	_	-	-
62 percent	53,036 30,352	760	53,036 30,352	1,140	106,072 60,704	70,716 91,056	40,613	_	[	-		-
66 percent	- 50,552	632		948	- 30,704	948	1	452	-	-	-	] -
68 percent	17,818	820	17,818	1,230	35,636	1,230 53,454	53,454	1,230	872	23,874	:	-
71 percent	- ' -	356	-	534	-	534		534	890		405	ļ , <u>-</u>
72 percent	10,272	284	10,272	426	20,544	30,816 426	30,816	426	710	30,816	710	14,225
75 percent	10,226	-	10,226	-	20,452	30,678	30,678		[	30,678		30,678
76 percent	-	140	-	210	· -	210	- 1	210	350	-	350	`-
78 percent	5,902	124	5,902	186	11,804	17,706 186	17,706	186	310	17,706	310	17,706
81 percent	3,422	-	3,422	-	6,844	10,266	10,266	_	-	10,266	-	10,266
83 percent	2,310	268	2,310	402	4,620	402 6,930	6,930	402	670	6,930	670	6,930
87 percent	1,398	88	1,398	132	2,796	4,326	4,194	132	220	4,194	220	4,194
89 percent	3,108 926	72	3,108 926	108	6,216	9,324 2,886	9,324 2,778	108	180	9,324 2,778	180	9,324 2,778
91 percent	838	44	838	66	1,676	2,580	2,514	66	110	2,514	110	2,514
Returns with partial tax limited to 87 percent												
of taxable income for partial tax	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax												
partial ta		L	l	<u> </u>						<u> </u>		<u> </u>
	<u> </u>		T	axable inco	me for part	ial tax (Th	ousand doll	ars) taxed	atContinu	ied	<u> </u>	
Marginal tax rate classes for partial tax		75 percent				r		T		,	90 percent	91 percent
	74 percent		76 percent	78 percent	80 percent	81 percent	83 percent	84 percent	87 percent	,	90 percent	91 percent (45)
Marginal tax rate classes for partial tax	74 percent (34)	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34)		76 percent	78 percent	80 percent	81 percent	83 percent	84 percent	87 percent	89 percent		
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37)	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 31 percent. 32 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 34 percent. 35 percent. 36 percent. 37 percent. 38 percent. 39 percent. 39 percent. 40 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39)	83 percent (40)	84 percent (41)	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 26 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 36 percent. 37 percent. 38 percent. 49 percent. 40 percent. 41 percent. 42 percent. 43 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 30 percent. 32 percent. 36 percent. 37 percent. 38 percent. 49 percent. 49 percent. 49 percent. 49 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 38 percent. 39 percent. 42 percent. 42 percent. 43 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 32 percent. 33 percent. 34 percent. 38 percent. 39 percent. 42 percent. 42 percent. 43 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 25 percent. 30 percent. 32 percent. 36 percent. 38 percent. 49 percent. 49 percent. 49 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 34 percent. 38 percent. 39 percent. 49 percent. 42 percent. 42 percent. 50 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 33 percent. 34 percent. 35 percent. 49 percent. 49 percent. 49 percent. 49 percent. 49 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Grand total.  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 30 percent. 32 percent. 33 percent. 34 percent. 36 percent. 47 percent. 49 percent. 49 percent. 59 percent. 50 percent. 50 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 59 percent. 50 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 50 percent.	74 percent (34) 2,165	(35)	76 percent (36)	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total	74 percent (34) 2,165	(35)	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 38 percent. 39 percent. 39 percent. 49 percent. 49 percent. 49 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	74 percent (34) 2,165	(35)	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38)	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Grand total.  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 36 percent. 39 percent. 39 percent. 40 percent. 42 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 50 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 55 percent. 56 percent. 56 percent. 57 percent. 58 percent. 59 percent.	74 percent (34) 2,165	(35) 112,432	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Grand total.  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 34 percent. 35 percent. 47 percent. 49 percent. 49 percent. 50 percent. 50 percent. 50 percent. 60 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent.	74 percent (34) 2,165	(35) 112,432	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40)	84 percent (41) 36,595	87 percent	89 percent (43)	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 36 percent. 38 percent. 39 percent. 49 percent. 42 percent. 42 percent. 53 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent.	74 percent (34) 2,165	(35) 112,432	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40) 3,930	84 percent (41) 36,595	87 percent (42) 80,619	89 percent (43)	(44)	(45)
Grand total.  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 34 percent. 35 percent. 47 percent. 49 percent. 49 percent. 50 percent. 50 percent. 50 percent. 60 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent.	74 percent (34) 2,165	(35) 112,432 	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40) 3,930	84 percent (41) 36,595	87 percent (42) 80,619	89 percent (43) 73,451	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 39 percent. 39 percent. 49 percent. 42 percent. 43 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 56 percent. 57 percent. 68 percent. 69 percent. 69 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent.	74 percent (34) 2,165	(35) 112,432 	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40) 3,930	84 percent (41) 36,595	87 percent (42) 80,619	29,351 29,351 29,351	(44) .31,430	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 23 percent. 30 percent. 32 percent. 34 percent. 35 percent. 47 percent. 49 percent. 49 percent. 50 percent. 50 percent. 50 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 59 percent. 59 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 60 percent. 60 percent. 61 percent. 62 percent. 63 percent. 64 percent. 65 percent. 66 percent. 67 percent. 68 percent. 69 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 70 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 70 percent. 70 percent. 70 percent. 71 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 70 percent. 70 percent. 71 percent. 71 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 70 percent. 70 percent. 71 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent.	74 percent (34) 2,165	(35) 112,432 	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40) 3,930	84 percent (41) 36,595	87 percent (42) 80,619	89 percent (43) 73,451	(44)	(45)
Marginal tax rate classes for partial tax  Grand total.  Marginal rates: 20 percent. 21 percent. 22 percent. 24 percent. 36 percent. 39 percent. 39 percent. 49 percent. 42 percent. 43 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 56 percent. 57 percent. 68 percent. 69 percent. 69 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 79 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent.	74 percent (34) 2,165	(35) 112,432 	76 percent (36) 1,707	78 percent (37) 73,370	80 percent (38) 1,336	81 percent (39) 51,058	83 percent (40) 3,930	84 percent (41) 36,595	87 percent (42) 80,619	29,351 29,351 29,351	(44) .31,430	(45) 45,055

Table 26. —TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE -Continued

PART II. - JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH ALTERNATIVE TAX COMPUTATION

		11 00.	ati namonati	TOTAL TELESTON	OI DUNTY	ING SPOUSE	, Willi Alli	20001142 17	N COM SINI	2011				
		Total	One-half excess	Taxable income			Taxable in	come for pa	artial tax	(Thousand	dollars)	taxed at		
Marginal tax rate classes for partial tax	Number of returns	income (Thousand	long-term capital gain	for partial tax	20 percent	22 percent	26 percent	30 percent	34 percent	38 percent	43 percent	47 percent	50 percent	53 percent
	(4)	dollers)	dollars)	dollars)	(5)	- (3)	(2)	(4)	(2)	(2.0)	(22)	(10)	(12)	(7/)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	82,741	6,764,848	2,275,104	4,500,128	328,020	326,415	324,302	321,474	317,969	312,945	306,053	294,996	273,603	234,674
Under tax rate schedule II, total	82,197	6,539,446	2,045,774	4,493,672	328,020	326,415	324,302	321,474	317,969	312,945	306,053	294,996	273,603	234,674
Manginal rates: 20 percent. 22 percent. 26 percent. 30 percent. 34 percent.	392 421 688 770 960	78,829 62,751 92,653 97,052 116,494	78,029 60,188 85,631 86,042 99,029	800 2,563 7,022 11,010 17,465	800 1,684 2,752 3,080 3,840	879 2,752 3,080 3,840	1,518 3,080 3,840	1,770 3,840	2,105	-	-	-	-	-
38 percent. 43 percent. 47 percent. 50 percent. 53 percent.	1,531 2,084 3,613 7,692 10,738	167,858 172,087 240,288 395,124 530,174	134,033 117,422 131,080 131,561 122,164	33,825 54,665 109,208 263,563 408,010	6,124 8,336 14,452 30,768 42,952	6,124 8,336 14,452 30,768 42,952	6,124 8,336 14,452 30,768 42,952	6,124 8,336 14,452 30,768 42,952	6,124 8,336 14,452 30,768 42,952	3,205 8,336 14,452 30,768 42,952	4,649 14,452 30,768 42,952	8,044 30,768 42,952	17,419 42,952	21,442
56 percent. 59 percent. 62 percent. 65 percent. 69 percent.	9,683 13,669 11,929 6,564 3,746	513,228 820,562 888,914 584,706 394,608	107,658 168,141 205,491 129,611 89,974	405,570 652,421 683,423 455,095 304,634	38,732 54,676 47,716 26,256 14,984									
72 percent. 75 percent. 78 percent. 81 percent. 84 percent.	2,168 2,076 1,214 680 440	260,241 311,842 205,658 127,800 93,051	57,331 85,550 48,931 26,052 18,682	202,910 226,292 156,727 101,748 74,369	8,672 8,304 4,856 2,720 1,760									
87 percent. 89 percent. 90 percent. 91 percent.	274 578 147 140	60,586 167,120 61,732 96,088	8,617 30,062 11,354 13,141	51,969 137,058 50,378 82,947	1,096 2,312 588 560									
Returns with partial tax limited 87 percent of taxable income for partial tax (which exceeded \$1,259,000)	2	6,472	16	6,456	-	-	-	-	-	-	-	-	     -	_
Returns with no taxable income for partial tax	542	218,930	229,314	_	_	_	_	_	_	_	_	_	_	_
par and age.		1 223,755		Taxable	income fo	r partial	tax (Thous	and dollar	s) taxed s	tContinu	led			
Marginal tax rate classes for partial tax	56 percent	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90	91 percent
	(15)	(16)	(17)	(20)	4			-				bercette	percent	percent
Grand total			1-17	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	192,750	290,633	279,439	172,555	(19)	(20) 78,714	(21) 88,152	(22) 56,227	(23) 38,128	(24)	(25) 26,405			_
Under tax rate schedule II, total	192,750 192,750	290,633	i — —									(26)	(27) 20,278	(28)
Under tax rate schedule II, total  Marginal rates: 20 percent 22 percent 26 percent 30 percent 34 percent	·	<del> </del>	279,439	172,555	112,542	78,714	88,152	56,227	38,128	26,749	26,405	(26) 50,158	(27) 20,278	(28)
Marginal rates: 20 percent	192,750 - - -	<del> </del>	279,439	172,555 172,555	112,542	78,714	88,152	56,227	38,128	26,749	26,405	(26) 50,158	(27) 20,278 20,278	(28)
Marginal rates: 20 percent. 22 percent. 30 percent. 34 percent. 38 percent. 43 percent. 47 percent. 50 percent.	192,750 - - - - - - - - - - - - - - - - - - -	290,633 	279,439 279,439 - - - - - - - - - - - - - - - - - - -	172,555 172,555	112,542	78,714	88,152	56,227	38,128	26,749	26,405	(26) 50,158	(27) 20,278 20,278	(28)
Marginal rates: 20 percent. 22 percent. 26 percent. 30 percent. 34 percent. 38 percent. 47 percent. 50 percent. 50 percent. 52 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 59 percent. 69 percent. 67 percent. 68 percent. 69 percent. 60 percent. 60 percent. 61 percent. 62 percent. 63 percent.	192,750 - - - - - - - - - - - - -	290,633 	279,439 279,439      63,115 78,768 44,952 26,016 24,912 14,568 8,160 5,280	172,555 172,555 	112,542 112,542 	78,714 78,714	88,152 88,152 	56,227 56,227 	38,128 38,128 	26,749	26,405	(26) 50,158 50,158	(27) 20,278 20,278	(28)
Marginal rates: 20 percent. 22 percent. 26 percent. 30 percent. 34 percent. 38 percent. 47 percent. 50 percent. 50 percent. 51 percent. 52 percent. 53 percent. 54 percent. 55 percent. 56 percent. 57 percent. 58 percent. 69 percent. 69 percent. 79 percent. 70 percent. 71 percent. 72 percent. 73 percent. 74 percent. 75 percent. 76 percent. 77 percent. 78 percent. 79 percent. 80 percent. 81 percent. 81 percent. 82 percent. 83 percent. 84 percent. 85 percent. 86 percent. 87 percent. 89 percent. 90 percent.	192,750 - - - - - - - - - - - - -	290,633 	279,439 279,439 - - - - - - - - - - - - - - - - - - -	172,555 172,555 	112,542 112,542 	78,714 78,714	88,152 88,152 	56,227 56,227 	38,128 38,128 	26,749	26,405 19,949	(26) 50,158 50,158	(27) 20,278 20,278 	(28) 26,947 26,947
Marginal rates: 20 percent. 22 percent. 23 percent. 30 percent. 34 percent. 38 percent. 47 percent. 50 percent. 50 percent. 59 percent. 69 percent. 65 percent. 67 percent. 68 percent. 79 percent.	192,750	290,633 	279,439 279,439	172,555 172,555 172,555 	112,542 112,542 112,542 	78,714  78,714  78,714	88,152 88,152 	56,227 56,227 	38,128 38,128 	26,749 26,749	26,405 19,949 	(26) 50,158 50,158 50,158	(27) 20,278 20,278 	(28) 26,947 26,947

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

Table 26. -TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE -Continued

PART III. -SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SIMILE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH ALTERNATIVE TAX COMPUTATION

		Total	One-half excess	Taxable income			Taxable in	come for p	ertial tax	(Thousand	dollars)	taxed at-		
Marginal tax rate classes for partial tax	Number of returns	taxsble income	long-term capital	for partial	20	22	26	30	34	38	43	47	50	53
partial tax	returns	(Thousand	gain (Thousand	tax (Thousand	percent	percent	percent	percent	percent	percent	percent	percent	percent	percent
	(1)	dollars) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	23,009	1,226,006	450,125	780,539	45,339	45,061	44,554	44,092	43,546	42,531	40,842	38,968	35,560	30,947
Under tax rate schedule I, total	22,746	1,120,440	384,307	736,133	45,339	45,061	44,554	44,092	43,546	42,531	40,842	38,968	35,560	30,947
Marginal rates:	,				ŕ	, , , , ,	,,,,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,			,
20 percent	167 118 306	12,525 14,765 22,115	12,344 14,390 20,647	181 375 1,468	181 236 612	139 612	244	-	-	-	-	-	] [	=
30 percent	230 296	18,709	17,087 18,426	1,622 2,656	460 592	460 592	460 592	242 592	288	-	-	-	-	-
38 percent	840 875	36,943 35,957	27,590 24,443	9,353 11,514	1,680 1,750	1,680 1,750	1,680 1,750	1,680 1,750	1,680 1,750	953 1,750	1,014	-	-	-
47 percent	1,076 1,993	34,638 57,289	18,282 23,531	16,356 33,758	2,152 3,986	2,152 3,986	2,152 3,986	2,152 3,986	2,152 3,9 <b>8</b> 6	2,152 3,986	2,152 3,986	1,292 3,986	1,870	-
53 percent	2,587	67,910 61,607	18,913 18,559	48,997 43,048	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	5,174 4,102	2,431 4,102
59 percent	2,315 2,660	76,963 103,136	22,030	54,933 76,215	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320	4,630 5,320
65 percent.	2,048 1,417	96,524 75,021	25,374 17,239	71,150 57,782	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834	4,096 2,834
72 percent	800 961	48,839 66,100	11,540 13,830	37,299 52,270	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922	1,600 1,922
78 percent	523 351	43,997 34,801	10,304 8,621	33,693 26,180	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046	1,046
84 percent	275 151	28,435 18,978	5,159 4,577	23,276 14,401	550 302	550 302	550 302	550 302	550 302	550 302	550 302	550 302	550 302	550 302
89 percent	398 169	57,718 34,896	10,025	47,693 28,901	796 . 338	796 338	796 338	796 338	796 338	796 338	796 338	796 338	796 338	796 338
91 percent	139	51,492	8,480	43,012	278	278	278	278	278	278	278	278	278	278
Returns with tax limited to 87 per- cent of taxable income for partial tax (exceeding \$629,500)	32	47,068	2,662	44,406	-	-	-	-	-	-	-	-	-	-
Returns with no taxable income for partial tax	231	58,498	63,156	-	-	-	-	_	-	-	-	_	-	_
		t ·		Taxable	income fo	r partial	tax (Thous	and dollar	s) taxed a	tContinu	ied	<u> </u>		<del></del>
Marginal tax rate classes for partial tax	56 percent	59 percent	62 percent	65 percent	69 percent	72 percent	75 percent	78 percent	81 percent	84 percent	87 percent	89 percent	90 percent	91 percent
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total	26,442	43,571	50,447	36,718	26,538	19,901	24,280	17,143	12,930	9,846	52,277	23,293	10,501	15,212
Under tax rate schedule I, total	26,442	43,571	50,447	36,718	26,538	19,901	24,280	17,143	12,930	9,846	7,871	23,293	10,501	15,212
Marginal rates: 20 percent	_	_	_	-	_	_	_	_	_	_	-	_	_	_
22 percent	-	_	-	-	-	-	-	-	-	-	-	] =	-	_
30 percent	=		=	-	=	_	=	-	=	=	-	] =	=	-
38 percent	-	_	-	-	_	-	-	_	_	Ξ	-	:	-	-
47 percent	_	_	_	-	] [	-	-	] -	-	-	-	] -	_	:
53 percent	2,028	_	-	_	-	_	-	_	-	-	_	_	-	_
59 percent	4,630 5,320	10,640	7,055	-	_	_	-	-	-	Ξ	_	-	_	_
65 percent	4,096 2,834	8,192 5,668	12,288 8,502	5,614 8,502	3,936	_	-	_	-	-	_	] -	:	-
72 percent	1,600 1,922	3,200 3,844	4,800 5,766	4,800 5,766	4,800 5,766	2,099 5,766	4,220	_	_	-	-	] :	_ :	-
78 percent	1,046 702	2,092 1,404	3,138 2,106	3,138 2,106	3,138 2,106	3,138 2,106	5,230 3,510	2,313 3,510	1,610	-	-	=	:	_
84 percent	550 302	1,100	1,650 906	1,650 906	1,650 906	1,650 906	2,750	2,750 1,510	2,750 1,510	1,276 1,510	811	_	_	-
89 percent	796 338 278	1,592 676 556	2,388 1,014 834	2,388 1,014 834	2,388 1,014 834	2,388 1,014 834	3,980 1,690 1,390	3,980 1,690	3,980 1,690 1,390	3,980 1,690 1,390	3,980	7,893 8,450 6,950	3,551	15,212
Returns with tax limited to 87 percent of taxable income for partial tax (exceeding \$629,500)	-	_	_	-	-	-	₩ ₩ 	-	-	-	44,406	-	-	-
Returns with no taxable income for partial tax	_	_	_	_	_	_	_	_	_	_	_	-	_	_

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

Table 26. -TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE -Continued

PART IV. - RETURNS OF HEADS OF HOUSEHOLD WITH ALTERNATIVE TAX COMPUTATION

		PAR	T IV RETU	TRNS OF HEA	ADS OF HOUS	EHOLD WITH	ALTERNAT	IVE TAX C	OMPUTATIO	N					
		Total	One-half excess	Taxable			Taxable	income i	or partie	al tax (Th	ousand do	ollars) t	axed st	,	
Marginal tax rate classes for partial tax	Number of returns	taxable income	long-term capital gain		1 20	21	24	26	30	32	36	39	42	43	47
par sada saa		(Thousand	(Thousand	(Thousan		t percent	percent	percent	percent	percent	percent	percent	percent	percent	percent
	(1)	dollara)	(3)	dollers (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	3,009	182,438	61,138	121,63	37 5,939	5,928	5,896	5,865	5,855	5,832	5,794	5,741	5,660	5,596	5,314
Under tax rate schedule III, total	2,974	173,681	52,044	-		-	5,896	5,865	5,855	5,832	5,794	5,741	5,660	5,596	5,314
Marginal rates:	(1)	(1)	(1)	(1)	(1)		,	,	,	,	,		, í		
20 percent	(1) 2	383	(1) (1)		6 (1)	(1) 2	(1)	_	-	-	_	_	-	-	_
24 percent	5 7	883 936	848	3	35 10 35 14	10	10	5 14	- 9	-	-	-	=	-	-
32 percent	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1) (1)	(1)	(1)	- (1)	-	-	-	-
36 percent	(1) 48	2,363 (1)		(1) (1)			96 (1)	96 (1)	(1) 96 (1)	(1)	(1) 96	57	-	_	_
42 percent	96	5,273	3,413	1,86	50 19	192	192	192	192	(1) 192	(1) 192	192	192	132	_
47 percent	191 <b>1</b> 29	6,190 4,572	2,138 1,581	2,99	91 25	8 258	382 258	382 258	382 258	382 258	382 258	382 258	382 258	382 258	232 258
52 percent	407 611	16,338 22,831	4,294	18,53	37 1,22	2 1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	814 1,222
58 percent	497 190	21,879	4,374				994 380	994 380	994 380	994 380	994 380	994 380	994 380	994 380	994 380
66 percent	158 205	9,221 15,669	1,817 4,547	11,12	22 41	3 410	316 410	316 410	316 410	316 410	316 410	316 410	316 410	316 410	316 410
71 percent	89 71	9,097 5,900	3,352		5 178 95 148		178 142	178 142	178 142	178 142	178 142	178 142	178 142	178 142	178 142
76 percent	35 31	3,600 3,471	583 525				70 62	70 62	70 62	70 62	70 62	70 62	70 62	70 62	70 62
83 percent	67 22	10,096 4,393	2,016	8,08	30   13	4 134	134	134	134	134 44	134 44	134	134	134 44	134 44
90 percent	18 11	4,571 5,837	430 631	4,14	1 3	5 36	36 22	36 22	36 22	36 22	36 22	36 22	36 22	36 22	36 22
Returns with partial tax limited to 87% of taxable income for partial tax (which exceeded \$938,000)	_	_	_		_		_	_	_	_	_	_	_	_	_
Returns with no taxable income for partial tax	35	8,757	9,094			_			_	_	_	_	_	_	_
par vide	1		1	1							l	<u> </u>		J	<u> </u>
Marginal tax rate classes for	49	52	54	58	62 for the first of the first o	for parti	al tax (Ti	71	74	76	80	83	87	90	91
partial tax	percent	percent			percent	percent	percent	percent	percent	percent	percent	percent	percent	percent	percent
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total	4,977	8,829	7,005	6,983	4,788	3,746	4,312	2,955	2,165	1,707	1,336	3,930	1,937	651	2,896
Under tax rate schedule III, total  Marginal rates:	4,977	8,829	7,005	6,983	4,788	3,746	4,312	2,955	2,165	1,707	1,336	3,930	1,937	651	2,896
20 percent		-	-	-	-	-	-	-	-	-	-	-	-	_	_
21 percent	- 1	-	= 1	-	-	-	-	-	-	-	-	-	-		-
26 percent	-	-	-	-	-	- 1		-	-	-	-	-	-	-	-
32 percent	-	-	-	-	-	-	-	-	-	-	-	-	-		_
39 percent		-	-	-	-	_	-	_		_	-	-	-	_	-
43 percent	-	-	-	-	-	-	_	-	_	_	_	-	-	_	_
49 percent		809	-	-	-	-	-	-	_	-	-	-	-	-	-
54 percent	1,222	2,444	1,429	1,601	-	-		-	-	-	-	-	-	-	_
62 percent	380	760	760	1,140	546	=	-	-	-	_	-	-	-	-	-
66 percent	410	632 820	632 820	948 1,230	948 1,230	452 1,230	872	-	-	_	-	-	-	-	_
71 percent	178 142	356 284	356 284	534 426	534 426	534 426	890 710	405 710	325	-	-	_	=	-	-
76 percent		140 124	140 124	210 186 ,	210 186	210 186	350 310	350 310	350 310	217 310	156		_	-	_
83 percent	134	268 88	268 88	402 11	402 132	402 132	670 220	670 220	670 220	670 220	670 220	1,100	487	-	-
90 percent91 percent	36	72 44	72 44	λι.	108 66	108 66	180 110	180 110	180 110	180 110	180 110	900	900		2,896
Returns with partial tax limited to															
87% of taxable income for partial	1		_	_				_		1 _		1 _	1 _	1	1 -
tax (which exceeded \$938,000)	_	_	- 1	- 1	-	-	-		_	-	_		]	_	

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

1Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Returns with no taxable income for

Table 27, —INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

		Returns with	tax rate as :	marginal rate		Returns wi	th any tax a	t tax mate
Tax rate	Number of returns	Tax base taxed at marginal rate		Tax base taxed at all rates	Tax generated at all rates	Number of returns	Tax base at tax rate	Tax generated at tax rate
		(Thousand dollars)	rate (Thousand dollers)	(Thousand dollars)	(Thousand dollars)		(Thousand dollers)	(Thousand dollars)
ALL RETURNS	(1)	(2)	(3)	4)	151	(6)	7)	(8)
Total	61,499,420	75,421,635	17,427,066	181,795,111	42,714,640	<sup>1</sup> 61,499,420	181,795,111	42,739,724
O percent (returns with no tax base)	12,685,042 28,446,871 524,793 13,792,788 209,237	45,671,637 492,128 18,238,382 161,652	9,134,327 103,347 4,012,444 38,796	45,763,324 1,542,091 63,903,174 1,000,331	9,171,662 312,888 13,158,280 211,138	12,685,042 48,813,503 850,849 19,515,783 326,056	111,232,759 1,144,240 36,507,592 395,290	22,246,552 240,290 8,031,671 94,870
26 percent	3,670,107 1,011,057 11,114	4,366,332 1,317,041 9,855	1,135,246 395,113 3,154	27,388,704 10,980,453 122,096	5,999,488 2,613,612 30,596	5,839,814 2,169,707 36,192	11,470,190 5,249,091 60,011	2,982,249 1,574,728 19,204
34 percent	391,826 6,206	585,818 5,867	199,178 2,112	5,977,377 81,859	1,549,897 21,861	1,122,458 25,078	3,126,958 43,611	1,063,166
38 percent. 39 percent. 42 percent. 43 percent. 47 percent. 49 percent. 50 percent (returns with capital gains tax only).	216,345 3,955 2,878 142,690 97,632 1,358 808	346,815 3,971 2,555 231,851 162,584 1,390 301,564	131,790 1,549 1,073 99,696 76,415 681 150,782	4,253,988 60,975 49,746 3,358,805 2,703,304 32,847 301,564	1,201,342 17,316 14,767 1,017,878 879,425 11,249 150,782	730,632 18,872 14,917 526,326 383,636 7,779 808	2,138,845 33,805 26,633 1,553,545 1,144,442 14,232 301,564	812,761 13,184 11,186 668,024 537,888 6,974 150,782
50 percent (returns with capital gains tax and normal tax and surtax) 50 percent	<sup>2</sup> 107,951 74,576 1,648	2,484,803 129,881 3,077	1,242,402 64,941 1,600	<sup>3</sup> 7,887,107 2,406,061 48,390	<sup>3</sup> 3,762,862 831,818 17,963	107,951 278,225 6,421	2,484,803 831,045 22,169	
53 percent. 56 percent. 58 percent. 59 percent.	48,664 1,427 33,767 1,206 42,235	80,202 2,815 55,089 3,518 132,724	78,307	1,735,259 47,065 1,356,946 46,484 1,955,493	19,203 794,894	203,649 4,773 154,985 3,346 121,218	613,146 16,199 470,469 16,358 666,648	8,747 263,463 9,488 393,323
62 percent. 65 percent. 66 percent. 68 percent. 69 percent.	33,140 17,210 367 414 9,458	151,605 76,901 1,115 1,683 42,761	93,995 49,986 736 1,144 29,505	1,882,279 1,158,446 19,080 26,930 752,616	829,269 545,959 8,849 13,175 374,189	81,123 46,490 1,493 1,126 29,280	622,485 365,093 7,871 8,803 235,799	385,941 237,310 5,195 5,986 162,702
71 percent	243 5,683 137	1,271 25,557 653	902 18,401 483	19,203 505,256 10,848	9,945 262,822 5,917	712 19,822 469	5,961 162,573 3,973	4,232 117,053 2,940
75 percent. 76 percent. 88 percent.	5,222 70 3,006	37,889 326 22,634		567,869 6,509 383,189	309,004 3,681 219,560	14,139 332 8,917	180,129 2,946 114,654	135,097 2,239 89,430
80 percent. 81 percent 93 percent	51 1,711 127	256 12,984 2,688	205 10,517 2,231	5,371 239,387 17,404	3,147 143,206 10,900	262 5,911 211	2,366 77,614 6,888	1,893 62,867 5,717
84 percent	1,131	8,327 112,160		174,008 114,838	98,946	4,200 67	55,227 112,160	46,391 97,579
87 percent. 89 percent. 90 percent. 91 percent.	724 1,483 500 446	6,055 43,442 15,182 66,595	5,268 38,664 13,664 60,601	123,745 313,029 140,511 218,257	79,994 213,183 102,621 173,031	3,153 2,386 946 446	44,245 108,892 47,192 66,595	38,493 96,914 42,473 60,601
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE	24 000 422	60.250.727	12 (00 (12	130 000 (02	22 01 ( 070	136,999,423	120 424 40	22 027 //1
O percent (returns with no tax base)	6,221,441	59,159,424	13,609,412	-	32,914,070	6,221,441		32,927,441
20 percent. 21 percent. 22 percent.	' -	36,949,357	-	37,027,386 50,093,145	7,422,215	30,777,435	86,605,073 - 27,670,121	17,321,015
24 percent. 26 percent	9,002,319 - 2,029,388	14,023,681 - 3,076,058	3,085,210 - 799,775	19,396,793	10,312,990	12,413,929 - 3,411,610	8,604,946	2,237,286
30 percent	574,847	978,502		7,962,708		1,382,222	4,208,002	1,262,401
34 percent	267,437	482,913	164,190	4,860,934	1,261,944	807,375	2,642,665	898,506
38 percent	158,210 - -	293,770 - -	111,633 - -	3,592,003	1,013,936	539,938	1,820,682	691,859
43 percent. 47 percent 49 percent 50 percent (returns with capital gains tax only).	104,517 72,286 - 542	196,154 138,892 - 229,314	65,279	2,821,984 2,293,980 229,314	-	381,728 277,211 - 542	1,304,998 958,592 229,314	-
50 percent (returns with capital gains tax and normal tax and surtax) 50 percent	<sup>2</sup> 82,199 57,992	2,045,790 114,273	1,022,895 57,137	<sup>3</sup> 6,545,918 2,101,578	<sup>3</sup> 3,072,346	82,199 204,925	2,045,790 702,005	1,022,895 351,003
53 percent	35,446	67,759	-	1,465,979	536,405	146,933	513,707	272,265
56 percent	25,015	46,867	26,246	1,155,125	443,200	111,487	392,755	219,943
59 percent. 62 percent. 65 percent. 66 percent.	31,974 24,001 11,745	114,941 126,900 61,589		1,689,938 1,580,443 942,880	687,532 696,730 444,386	86,472 54,498 30,497	550,925 492,864 286,613	325,046 305,576 186,298
68 percent. 69 percent. 71 percent.	6,401	34,483	23,793	610,933	303,774	18,752	182,695	126,060
72 percent	3,654	19,930	14,350	398,813	-	12,351	124,294	89,492
75 percent	3,390	30,065	22,549	454,615	-	8,697	136,205	102,154
78 percent.	2,016	18,192	14,190	309,043	-	5,307	84,012	65,529
81 percent	1,028	9,723	7,876	179,695	-	3,291	54,983	44,536
87 percent (returns eligible for 87 percent limitation)	642 5	5,807 14,299		127,209 14,315	12,452	2,263 5	38,227 14,299	32,111 12,440
87 percent. 89 percent. 90 percent. 91 percent.	403 812 208 198	3,807 30,102 8,862 37,394	3,312	84,964 222,564 82,616 129,735	54,859 151,134 60,159 102,683	1,621 1,218 406 198	28,167 70,702 28,662 37,394	24,505 62,925 25,796 34,029

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

Table 27 INCOME TAX GENERATED AT EACH TAX RATE FOR ALL	L RETURNS A	ND RETURNS	UNDER EACH	OF THE THREE	TAX RATE	SCHEDULES —	Continued	
		Returns with	tax rate as	marginal rate		Returns wi	th any tax at	tax rate
Tax rate	Number of	Tax base base taxed at marginal	Tax generated at marginal	Tax base taxed at all rates	Tax generated at all rates	Number of	Tax base at tax rate	Tax generated at tax rate
	returns	rate (Thousand dollars)	rate (Thousand dollars)	(Thousand dollers)	(Thousand dollars)	returns	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	16)	(7)	(8)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE								,
Total	22,921,646	14,897,673	3,492,175	37,548,601	8,762,577	<sup>1</sup> 22,921,646	37,548,601	8,773,478
O percent (returns with no tax base)	6,262,801	8,195,723	1,639,145	8,208,067	1,643,566	6,262,801	22,399,431	4,479,886
21 percent	4,790,469	4,214,701	927,234	13,810,029	2,845,290	7,101,854	8,837,471	1,944,244
24 percent.	1,582,086	1,239,919	322,379	7,588,910	1,658,750	2,311,385	2,698,517	701,614
26 percent	414,216	319,606	95,882	2,821,989	667,541	729,299	949,772	284,932
2/	124,389	102,905	34,988	1,116,443	287,953	315,083	484,293	164,660
34 percent	58,135	53,045	20,157	661,985	187,406	190,694	318,163	120,902
39 percent	-	-	-	-	_	_		-
/3	35,641	33,213	14,282	485,348 370,878	147,673 120,059	132,559 96,918	227,049 168,544	97,631 79,216
47 percent	23,618	21,944	10,314	-	-	231	-	31,578
50 percent (returns with capital gains tax only)	231 222,778		31,578 193,485	63,156 31,167,508	31,578 3606,439	22,778	63,156 386,969	193,485
50 percent.	16,584	15,608	7,804	304,483	105,780	73,300	129,040	64,520
53 percept	13,218	12,443	6,595	269,280	97,983	56,716	99,439	52,703
54 percent	8,752	8,222	4,604	201,821	77,379	43,498	77,714	43,520
58 percent	10,261	17,783	10,492	265,555	107,362	34,746	115,723	68,277
62 percent	8,492 5,465	22,945 15,312	14,226 9,953	270,658 215,566	118,761 101,573	24,485 15,993	118,903 78,480	73,720 51,012
66 percent	-	-	-	-	_	-	=	=
69 percent	3,057	8,278	5,712	141,683	70,415	10,528	53,104	36,642
71 percent	2,029	5,627	4,051	106,443	55,456	7,471	38,279	27,561
74 percent	1,832	7,824	5,868	113,254	61,911	5,442	43,924	32,943
76 percent	990	4,442	3,465	74,146	42,588	3,610	30,642	23,901
80 percent	-	-	2,641	59,692	35,704	2,620	22,631	18,331
83 percent	-	-	2,117	46,799	29,224	1,937	17,000	14,280
84 percent			83,701	98,870	85,027	61	96,208	83,701
87 percent	280	1,334	1,161 11,873	31,111 90,465	19,857 62,049	1,448	13,014	11,322 33,989
90 percent	265	5,550		51,295 80,675	37,625 64,067	497 232	17,150 25,795	15,435 23,473
91 percent				<del></del>				
HEAD OF HOUSEHOLD RETURNS					3 035 003	11 500 251	/ // // // // // // // // // // // // /	1,038,805
Total			325,479	4,417,818	1,037,993	11,578,351 200,800	4,417,818	1,030,807
O percent (returns with no tax base)	526,666	526,557		527,871 1,542,091	105,881 312,888	1,377,515 850,849		445,651 240,290
21 percent			-	-	211,138	-	-	94,870
24 percent	58,633	50,355	13,092	403,001	89,726	116,819	166,727	43,349 27,395
30 percent	21,994			195,756 122,096	46,133 30,596			19,204
34 percent	6,206	5,867	2,112	81,859	21,861	25,078	43,611	15,700
38 percent	.  -	2.000	1,549	60,975	17,316	18,872	33,805	13,184
39 percent	2,878	2,555	1,073	49,746	14,767	14,917	26,633	
43 percent	1,728	1,748	822	38,446	12,714	9,507	17,306	8,134
49 percent	. ] 3:	9,094	4,547		11,249 4,547	35	9,094	6,974 4,547
50 percent (returns with capital gains tax and normal tax and surtax)	22,974	52,044	-	-	384,077	-	-	26,022
52 percent	. 1,648	3,077	1,600	48,390	17,963	6,421	22,169	11,528
53 percent	1,42	2,815	1,520	47,065	18,307	4,773	16,199	8,747
56 percent	1,200	3,518	2,040	46,484	19,203	3,346	16,358	9,488
59 percent. 62 percent.	.  .	1,760	1,091	31,178	13,778	2,140	10,718	6,645
65 percent			-	19,080			7,871	5,195
68 percent.	. 414	1,683	1,144	26,930	13,175	1,126	8,803	5,986
7) nercent	. 24:	1,271	902	19,203	9,945	71.2	5,961	4,232
72 percent	13	653	483	10,848	5,917	469	3,973	2,940
75 percent	. 70	326	248	6,509	3,681	332	2,946	2,239
78 percent. 80 percent.	.		-	-	3,147	262	2,366	1,893
81 percent	٠ ا		-	-	-	-	-	-
84 percent	•		-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitstion)	. 4					84		
89 percent.	.	-	-	6,600	4,837	43	1,380	1,242
91 percent							3,406	3,099

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

¹This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

²These returns are not lockleded in the total as they already appear in the class which is their marginal normal tax and surtax rate.

³This amount is not included in the total for the reason stated in footnote 2. NOTE: A desh (-) in this table demotes "not applicable."

		4
		6.

# HISTORICAL TABLES INDIVIDUAL RETURNS, 1952-1960

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These historical data for years 1952 through 1961 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 28. - NUMBER OF RETURNS BY MAJOR CHARACTERISTICS. ADJUSTED GROSS INCOME AND DEFICIT TAXABLE INCOME AND TAX

Table 28.—NUMBER OF F	RETURNS BY I	MAJOR CHARA	CTERISTICS,	ADJUSTED G	ROSS INCOME	AND DEFICI	T, TAXABLE	INCOME, AND	TAX	
Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
Number of returns, total <sup>1</sup>	61,499,420	61,027,931	60,271,297	59,085,182	59,825,121	59,197,004	58,250,188	56,747,008	57,838,184	56,528,817
Returns with adjusted gross income, total	61,067,589	60,592,712	59,838,162	58,700,924	59,407,673	58,798,843	57,818,164	56,306,704	57,415,885	56,107,089
Taxable: With income taxSelf-employment tax only	48,582,765	48,060,985	47,496,913	45,652,134 -	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622 1,046,507	42,833,675 1,033,157
Nontaxable: Self-employment tax only Other nontaxables	1,877,643 10,607,181	2,055,581 10,476,146	2,118,818 10,222,431	2,211,773 10,837,017	2,211,318 10,331,040		2,373,745 10,755,354	1,135,590 12,538,054	12,209,756	12,240,257
Returns with no adjusted gross income, $total^1$	431,831	435,219	433,135	384,258	417,448	398,161	432,024	440,304	422,299	421,728
Taxable: Self-employment tax only	_	-	-	-	-	_	_	_	17,022	9,441
Nontaxable: Self-employment tax only Other nontaxables <sup>1</sup>	66,827 365,004	74,276 360,943	79,543 353,592	57,684 326,574	85,265 332,183		79,829 352,195	13,305 426,999	405,277	412,287
Number of— Taxable returns Nontaxable returns <sup>1</sup>	48,582,765 12,916,655	48,060,985 12,966,946	47,496,913 12,774,394	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
Returns with itemized deductions	' '	24,083,263 22,185,410	22,510,245	20,811,422	20,155,361	18,458,563 16,972,938	16,891,084 15,434,733	15,701,595 13,711,830	14,426,417 12,932,132	12,835,776 11,462,609
Nontaxable: With adjusted gross income With no adjusted gross income <sup>1</sup>		1,897,853	1,748,871	1,757,708	1,586,128	1,485,625	1,456,351	1,549,461 440,304	1,089,008	960,880 412,287
Returns with standard deduction		36,944,668	37,761,052	38,273,760	39,669,760	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041
Taxable	25,324,828	25,875,575	26,735,539	26,598,420	28,296,082	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664
With adjusted gross income	10,480,929	10,633,874 435,219	10,592,378 433,135	11,291,082 384,258	10,956,320 417,448	11,054,572 398,161	11,672,748 432,024	12,124,183	11,120,748	11,279,377
Returns with no adjusted gross income 2	431,831	-	-	-	-	-	-	-	-	-
Number of returns with self-employment tax	6,746,936	6,889,749	7,036,392	7,017,331	6,992,226	7,350,166	6,645,661	4,211,656	4,217,492	4,059,497
Number of returns with taxable income	48,814,378	48,317,653	47,745,570	45,919,693	47,116,645	1 ' '	44,914,210	42,814,133	-	-
Taxable Nontaxable	48,582,765 231,613	48,060,985 256,668	47,496,913 248,657	45,652,134 267,559	46,865,315 251,330		44,689,065 225,145	42,633,060 181,073	] -	] :
Number of returns by source of income: Positive income:										
Salaries and wages. Dividends in adjusted gross income <sup>3</sup> . Interest received <sup>3</sup> . Annuities and pensions:	54,014,543 5,037,615 10,031,614	53,603,745 4,932,950 10,288,082	52,850,938 4,682,638 9,273,694	51,588,438 4,235,017 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
Life expectancy method	855,974 421,846 413,175	762,217 373,719 392,161	728,077 343,115 381,120	740,180 268,920 370,879	659,356 261,085 362,324	613,747 209,212 375,008	575,633 192,029 360,155	730,279 368,806	735,471 426,823	634,881 425,669
Business profit		6,831,427 1,589,183	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	6,121,474	5,791,797
Net gain from sales of capital assets Net gain from sales of other property	4,698,499	3,841,694 100,131	4,007,011 98,140	3,469,064	2,936,564 127,417	3,148,460 98,875	2,899,881 109,983	1,588,046 2,411,147 135,062	1,649,591 1,987,723 93,741	1,625,320 2,034,196 98,738
Net income from rents	3,863,372 409,082	3,875,716 409,394	4,113,564	4,089,106	4,097,602	4,090,501	3,986,860	3,863,618	4,061,630	3,865,368
Other sources <sup>4</sup>	_	-	-	-	-	-	-	-	1,861,744	1,888,988
Business loss.  Partnership loss.  Net loss from sales of capital assets.  Net loss from sales of other property.	345,793	1,767,544 329,682 1,154,339 135,767	1,715,094 302,041 900,118 150,212	1,499,888 266,259 920,578 130,753	1,474,967 265,951 1,038,208 150,294	1,591,397 244,719 783,596 206,108	1,508,622 267,102 654,121 157,919	1,464,726 228,949 664,084 207,456	1,281,395 241,505 789,370 151,152	1,080,870 208,170 665,727 124,402
Net loss from rents	1.794.971	1,695,218 23,479	1 2 405 405	1,513,200	1,404,920	1,319,253	1,253,080	1,143,837	1,192,880	1,054,992
Net operating loss deduction <sup>5</sup> Loss from estates and trusts	15,099 29,551	13,912 25,834	19,162	22,150	20,167	28,102	20,978	34,781 12,258	38,205	29,987
		_			(Thousand	dollare)	,			
Amount of adjusted gross income, total	330,935.737	316,557,566	306,616,924	282,166,418	281,308,431	268,583,814	249,429.182	230,235,855	229,863,409	216,087,449
Taxeble returns	311,283,359	297,152,271 19,405,295	287,775,346 18,841,578	262,188,335 19,978,083	262,169,296 19,139,135	249,551,275 19,032,539	229,595,449	209,668,830 20,567,025	212,421,184	198,531,784 17,555,665
Amount of deficit	1,074,453	1,091,184	1,521,945	1,012,326	987,865	859,546	898,865	1,104,480	1,155,153	797,541
Amount of taxable income	181,779,732	171,627,771	166,540,616	149,337,414	149,363,077	141,532,061	128,020,111	115,331,301	-	-
Amount of tax, total	43,065,647	40,297,705	39,346,805	34,924,820	34,974,804	33,265,247	30,076,935	26,967,251	29,657,273	28,020,288
Income tax after credits	42,225,498 840,149	39,464,156 833,549	38,645,299 701,506	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	29,430,659 226,614	27,802,831 217,4 <b>5</b> 7

<sup>1</sup>Excludes returns with no information 1953-56 and 1958-61.
Classified as standard deduction returns for 1954-60, and as itemized deduction returns for 1952 and 1953.
Reported on Form 1040, and for 1959-60, Form 1040M.
Not tabulated 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.
Not tabulated for 1955-59.

Table 29. -NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

								,		
Adjusted gross income classes	Mumber of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Mumber of returns	Adjusted gross income or deficit (Thousand dollare)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
	19	61	19	60	19	159	19	÷58	1	957
Grand total	61,499,420	1329,861,284	61,027,931	<sup>1</sup> 315,466,382	60,271,297	1305,094,979	59,085,182	<sup>1</sup> 281,154,092	59 <b>,8</b> 25 <b>,1</b> 21	<sup>1</sup> 280,320,566
Returns with adjusted gross income, total	61,067,589	330,935,737	60,592,712	316,557,566	59,838,162	306,616,924	58,700,924	282,166,418	59,407,673	281,308,431
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,969,165 3,018,799 3,936,724 3,327,969 3,331,561	1,283,112 2,408,551 4,885,375 5,808,170 7,490,739	3,991,109 2,992,643 3,941,738 3,414,629 3,405,167	1,305,762 2,380,642 4,886,762 5,972,361 7,660,097	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	3,950,030 3,060,247 4,120,276 3,570,536 3,689,218	1,276,547 2,446,545 5,130,735 6,238,242 8,309,041	3,833,400 2,989,651 4,178,054 3,698,934 3,843,211	1,255,738 2,385,229 5,184,175 6,481,267 8,655,018
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 <sup>2</sup> \$5,000 under \$6,000. \$6,000 under \$7,000.	3,412,509 6,695,282 6,582,888 6,227,266 5,282,007	9,372,930 23,410,323 29,619,733 34,163,126 34,247,138	3,518,964 6,877,017 6,866,523 6,422,593 5,291,911	9,672,543 24,033,191 30,881,596 35,252,993 34,280,872	3,618,010 6,993,571 7,071,569 6,392,580 5,082,962	9,943,763 24,452,061 31,801,590 35,067,182 32,926,528	3,723,909 7,472,426 7,385,219 6,375,555 4,676,947	10,228,363 26,149,868 33,190,896 34,898,888 30,257,563	3,815,406 7,791,975 7,868,427 6,555,283 4,709,612	10,485,324 27,263,943 35,372,380 35,885,730 30,480,269
\$7,000 under \$8,000. \$6,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	4,142,911 2,984,990 2,146,657 4,125,222 889,562	30,956,323 25,283,832 20,333,582 48,552,831 15,150,795	3,888,676 2,757,554 1,905,564 3,641,612 786,031	29,080,115 23,372,451 18,045,386 42,804,643 13,400,430	3,699,701 2,621,189 1,749,953 3,208,968 707,192	27,640,193 22,202,269 16,566,397 37,688,216 12,090,813	3,226,844 2,171,701 1,452,594 2,488,095 588,262	24,101,749 18,379,327 13,746,399 29,214,191 10,055,470	3,206,964 2,091,262 1,334,622 2,213,510 543,746	23,941,917 17,706,439 12,622,516 25,995,133 9,304,570
\$20,000 under \$25,000	357,280 } 496,591	7,938,209	323,785	7,198,994	301,705	6,704,170	264,732	5,881,407	250,860	5,583,211
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.	110,476 16,786	16,593,690 7,267,932 2,015,145	441,401 101,272 14,221	14,727,469 6,660,778 1,695,133	422,663 114,852 17,537	14,163,567 7,558,857 2,089,977	369,939 91,715 14,080	12,327,929 6,050,052 1,647,892	366,399 93,421 14,127	12,227,673 6,133,299 1,686,294
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,457 6,104 985 398	936,339 1,749,801 662,519 805,542	4,413 4,848 735 306	756,022 1,384,077 493,976 611,273	4,497 4,810 722 280	768,001 1,371,895 481,742 606,523	3,863 3,956 536 244	661,634 1,114,707 359,724 499,249	4,004 3,997 585 223	685,284 1,127,667 397,827 447,528
Returns with no adjusted gross income	431,831	<sup>3</sup> 1,074,453	435,219	<sup>3</sup> 1,091,184	433,135	<sup>3</sup> 1,521,945	384,258	<sup>3</sup> 1,012,326	417,448	<sup>3</sup> 987,865
	19	56	19	55	19	154	19	953	19	52
Grand total	59,197,004	<sup>1</sup> 267,724,268	58,250,188	<sup>1</sup> 248,530,317	56,747,008	<sup>1</sup> 229 <b>,</b> 221 <b>,</b> 375	57,838,184	1228,708,256	56,528,817	<sup>1</sup> 215,289,908
Returns with adjusted gross income, total	58,798,843	268,583,814	57,818,164	249,429,182	56,306,704	230,235,855	57,415,885	229,863,409	56,107,089	216,087,449
Under \$600. \$600 under \$1,000 \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	3,775,785 3,026,632 4,314,995 3,857,498 3,987,142	1,242,391 2,419,568 5,362,761 6,751,496 8,970,939	3,839,333 3,202,710 4,523,556 4,125,462 4,116,843	1,261,713 2,566,114 5,616,459 7,212,429 9,275,007	3,939,817 3,180,541 4,520,595 4,206,678 4,311,673	1,294,816 2,542,668 5,630,728 7,357,621 9,703,996	3,991,605 3,210,720 4,713,364 4,470,706 4,494,312	1,362,006 2,571,118 5,862,578 7,826,483 .10,107,094	3,966,385 3,163,051 4,810,380 4,712,434 4,806,023	1,342,281 2,541,741 5,989,941 8,252,809 10,815,569
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000² \$5,000 under \$6,000. \$6,000 under \$6,000.	4,056,620 8,281,023 8,046,621 6,234,822 4,371,937	11,152,699 29,005,036 36,140,505 34,124,140 28,257,411	4,311,841 8,665,023 8,008,621 5,862,618 3,871,849	11,858,501 30,320,415 35,930,570 32,061,640 25,020,880	4,484,779 9,156,374 7,910,960 5,189,199 3,352,077	12,304,840 32,041,485 35,435,585 28,346,771 21,656,984	4,621,675 9,342,358 7,982,669 5,392,331 3,345,923	12,699,421 32,649,022 35,764,603 29,463,848 21,589,243	4,914,530 9,686,939 7,633,938 4,721,071 2,889,195	13,520,933 33,817,311 34,244,988 25,796,358 18,646,580
\$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.	2,798,254 1,811,480 1,123,333 1,921,229 498,101	20,892,452 15,315,151 10,619,629 22,570,293 8,542,677	2,400,131 1,412,757 912,095 1,518,296 425,989	17,897,442 11,940,018 8,622,218 17,923,575 7,300,263	2,016,601 1,187,245 721,146 1,217,149 368,907	15,025,572 10,036,658 6,812,809 14,410,918 6,323,542	1,990,054 1,154,625 703,987 1,160,137 349,598	14,826,855 9,763,234 6,655,338 13,741,746 5,997,977	1,588,929 894,935 523,326 983,218 324,169	11,846,456 7,567,219 4,954,837 11,679,763 5,562,631
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	234,928 346,396 89,170 14,111	5,219,840 11,644,008 5,905,463 1,685,994	210,289 120,617 190,707 77,604 12,960	4,683,237 3,289,658 7,142,830 5,151,675 1,549,762	} 291,858 161,995 70,400 11,628	7,023,496 6,071,673 4,656,424 1,391,103	264,713 151,104 60,300	6,373,802 5,686,567 3,996,970	252,354 152,932 65,403	6,084,529 5,758,342 4,340,688
\$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,851 4,046 597 272	660,532 1,142,240 398,988 559,601	3,946 4,022 628 267	675,565 1,143,650 417,978 567,583	3,197 3,245 439 201	547,816 919,072 294,745 406,533	12,486 2,700 373 145	1,641,663 755,624 252,954 275,263	14,114 3,199 416 148	1,863,390 893,049 278,810 289,224
Returns with no adjusted gross income	398,161	<sup>3</sup> 859 <b>,</b> 546	432,024	<sup>3</sup> 898,865	440,304	<sup>3</sup> 1,014,480	422,299	31,155,153	421,728	<sup>3</sup> 797,541

<sup>&</sup>lt;sup>1</sup>Adjusted gross income less deficit. <sup>2</sup>For 1952, includes nontaxable returns with income exceeding \$5,000. <sup>3</sup>Deficit.

Table 30.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

			-	MODEO						
Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
NUMBER OF RETURNS	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675
\$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 \$4,000.	1,385,033	1,353,011 2,134,195 2,036,015 2,368,114 2,665,817 5,793,668	1,341,398 2,129,771 2,093,777 2,494,170 2,766,760 5,939,254	1,296,407 2,127,075 2,111,329 2,537,591 2,807,388 6,295,457	1,338,986 2,257,213 2,252,645 2,764,261 2,930,022 6,682,982	1,357,447 2,392,096 2,364,317 2,878,453 3,169,007 7,158,365	1,437,846 2,483,242 2,447,663 2,961,513 3,318,528 7,529,308	1,292,988 2,426,670 2,431,232 3,078,559 3,452,029 7,924,537	1,361,444 2,632,034 2,787,231 3,335,910 3,685,629 8,202,537	1,420,812 2,760,133 2,963,805 3,568,839 3,883,813 8,552,203
\$4,000 under \$5,000. \$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.	6,099,597 6,027,260 5,208,966 4,120,040 2,977,973 2,143,339	6,400,547 6,236,474 5,236,061 3,874,647 2,749,349 1,901,543	6,649,987 6,216,537 5,036,281 3,688,764 2,616,468 1,747,657	6,954,051 6,224,634 4,644,506 3,214,399 2,167,447 1,451,196	7,454,651 6,401,146 4,677,540 3,195,588 2,089,198 1,333,548	7,650,165 6,111,501 4,344,100 2,792,259 1,809,013 1,122,621	7,619,205 5,754,968 3,855,290 2,395,179 1,411,320 911,711	7,545,254 5,108,368 3,331,451 2,008,053 1,186,721 720,646	7,666,402 5,313,448 3,333,294 1,986,773 1,153,612 703,449	7,279,244 4,715,581 2,886,908 1,588,472 894,935 523,326
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	4,118,486 888,100 356,826 } 495,501 110,192	3,637,169 784,630 323,412 440,890 101,080	3,203,834 706,164 301,431 422,251 114,711	2,484,984 587,465 264,487 369,515 91,605	2,211,504 543,154 250,583 366,156 93,289	1,918,975 497,449 234,745 346,246 89,095	1,517,076 425,730 210,172 { 120,427 190,589 77,563	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 65,396
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$10,000,000. \$1,000,000 or more.	16,726 5,426 6,062 967 381	14,165 4,379 4,801 723 295	17,465 4,475 4,776 717 265	14,049 3,845 3,937 531 236	14,089 3,986 3,979 578 217	14,057 3,843 4,031 593 268	12,902 3,937 4,009 624 263	11,617 3,192 3,234 437 201	} 12,461 2,692 372 145	14,114 3,195 416 148
ADJUSTED GROSS INCOME					(Thousand	f dollers)				
Total	311,283,359	297,152,271	287,775,346	262,188,335	262,169,296	249,551,275	229,595,449	209,668,830	210,483,602	196,590,999
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$4,000. \$3,000 under \$4,000.	1,156,177 2,669,719 3,476,020 5,191,501 7,054,839 19,699,845	1,123,121 2,664,406 3,557,099 5,327,353 7,349,490 20,307,427	1,116,472 2,674,096 3,647,621 5,603,123 7,626,054 20,835,185	1,083,049 2,683,333 3,675,817 5,714,958 7,735,369 22,091,696	1,117,050 2,831,221 3,937,439 6,225,270 8,079,602 23,448,457	1,130,213 3,005,109 4,129,399 6,474,182 8,737,648 25,144,783	1,200,421 3,106,659 4,265,817 6,666,813 9,157,665 26,407,948	1,078,798 3,047,987 4,237,823 6,922,726 9,505,225 27,812,489	1,146,237 3,299,462 4,865,679 7,493,336 10,156,359 28,746,397	1,191,714 3,463,102 5,176,783 8,030,291 10,717,097 29,930,509
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$10,000.	27,476,272 33,079,800 33,777,686 30,785,997 25,224,815 20,301,941	28,812,061 34,246,189 33,923,776 28,974,992 23,303,110 18,007,228	29,931,937 34,117,177 32,627,712 27,559,833 22,162,993 16,544,491	31,278,974 34,086,295 30,049,915 24,009,958 18,343,492 13,733,221	33,541,308 35,058,920 30,276,104 23,858,097 17,689,049 12,611,997	34,380,979 33,460,410 28,079,899 20,848,637 15,294,676 10,612,594	34,208,187 31,479,458 24,914,801 17,861,106 11,928,032 8,618,513	33,828,835 27,910,808 21,524,454 14,961,906 10,032,034 6,808,273	34,370,599 29,038,348 21,507,414 14,801,958 9,754,983 6,650,115	32,575,069 25,766,505 18,631,679 11,842,855 7,567,219 4,954,837
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	48,473,930 15,126,018 7,928,268 16,557,695 7,249,539	42,751,769 13,376,477 7,190,895 14,710,384 6,647,920	37,628,019 12,073,580 6,698,056 14,148,928 7,549,453	29,176,927 10,041,825 5,875,992 12,313,280 6,042,852	25,971,375 9,294,499 5,576,891 12,220,088 6,124,500	22,543,784 8,531,736 5,215,782 11,638,375 5,900,331	17,908,955 7,295,826 4,680,576 3,284,321 7,138,272 5,149,111	14,390,558 6,316,307 7,018,963 6,067,727 4,651,794	13,718,699 5,983,194 6,355,250 5,682,111 3,994,325	11,677,403 5,561,110 6,084,077 5,757,127 4,340,235
\$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.	2,007,835 931,085 1,737,313 650,434 726,630	1,688,173 750,153 1,370,038 486,077 584,133	2,080,621 764,285 1,361,923 478,154 545,633	1,644,279 658,563 1,109,680 356,220 482,640	1,681,598 682,301 1,122,465 393,591 427,474	1,679,344 659,130 1,138,037 396,602 549,625	1,542,840 674,131 1,140,318 414,815 550,864	1,389,769 546,951 915,760 293,111 406,532	} 1,638,413 753,081 252,379 275,263	1,863,390 891,963 278,810 289,224
TAXABLE INCOME	<b>1</b> 81,634,697	171,462,236	166,385,053	149,173,569	149,212,696	141,395,397	127,889,249	115,226,743	\	
\$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 \$4,000.	203,641 952,147 1,470,373 2,208,070 3,139,194 9,211,419	193,070 944,626 1,517,420 2,257,675 3,277,870 9,429,550	194,586 955,378 1,542,106 2,337,578 3,376,072 9,625,250	191,196 953,797 1,534,510 2,351,308 3,390,578 9,983,842	196,731 1,010,609 1,673,535 2,623,507 3,614,503 10,832,605	197,523 1,071,341 1,729,509 2,758,735 3,878,378 11,550,162	211,417 1,085,444 1,772,333 2,780,258 3,999,025 11,887,361	188,445 1,069,613 1,728,796 2,890,502 4,107,080 12,286,893		
\$4,000 under \$5,000. \$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.	13,085,594 16,298,681 17,471,657 16,912,781 14,722,069 12,523,858	13,690,239 16,730,769 17,451,403 16,143,894 13,767,791 11,137,412	14,192,394 16,684,611 16,979,238 15,454,065 13,226,703 10,389,591	14,608,523 16,553,860 15,724,265 13,645,969 11,059,382 8,773,922	15,650,648 17,075,169 16,083,929 13,715,846 10,833,148 8,083,996	15,824,030 16,327,333 15,090,473 12,164,494 9,488,649 6,913,700	15,558,001 15,316,834 13,458,543 10,448,357 7,460,980 5,637,968	15,158,980 13,782,379 11,821,062 8,944,484 6,324,419 4,479,948	Not appl	icable
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	32,440,908 11,030,651 6,040,063 } 13,157,705 5,927,647	28,752,650 9,786,674 5,465,777 11,665,201 5,417,010	25,557,238 8,927,811 5,155,939 11,379,799 6,229,490	20,026,310 7,484,521 4,551,665 9,973,086 4,986,906	17,967,472 6,969,181 4,358,809 9,942,054 5,109,379	15,698,231 6,449,179 4,100,631 9,569,157 4,983,395	12,519,790 5,546,304 3,709,643 { 2,661,380 5,938,815 4,344,889	10,096,351 4,808,176 } 5,610,769 5,052,115 3,946,268		
\$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.	1,623,941 744,485 1,362,995 520,092 586,726	1,349,335 590,232 1,055,617 382,520 455,501	1,695,238 609,591 1,070,737 376,573 425,065	1,348,568 529,147 862,534 274,855 364,825	1,390,411 550,803 882,511 314,543 333,301	1,388,017 536,845 913,395 319,092 443,128	1,281,790 555,511 926,044 335,849 452,713	1,170,329 452,450 740,497 234,854 332,333		

Table 30. — 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	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
INCOME TAX AFTER CREDITS					(Thousand	dollars)				
Total	42,225,498	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831
\$600 under \$1;000	40,683	38,581	38,920	38,062	39,228	39,381	42,172	37,648	46,165	46,964
\$1,000 under \$1,500	189,510	188,084	190,429	190,127	201,208	213,384	216,479	213,519	255,864	271,039
\$1,500 under \$2,000	292,233	301,822	306,486	305,682	332,570	344,842	352,948	344,635	449,872	477,751
\$2,000 under \$2,500. \$2,500 under \$3,000.	437,401	447,420	461,710	466,973	520,852	548,045	551,714	575,180	695,210	748,512
\$2,500 under \$3,000	619,751	648 374	668,214	671,815	716,095	769,289	793,795	817,847	988,259	1,022,509
\$3,000 under \$4,000	1,839,791	1,886,314	1,924,326	1,997,817	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669
\$4,000 under \$5,000	2,638,750	2,763,651	2,860,458	2,945,326	3,150,403	3,186,754	3,129,354	3.049.831	3,545,531	3,323,844
\$5,000 under \$6,000	3,300,305	3,382,547	3,371,068	3,336,990	3,438,513	3,284,283	3,076,915	2,770,109	3,282,719	2,951,453
\$6,000 under \$7,000	3,547,517	3,537,387	3,440,244	3,177,815	3,249,034	3,044,035	2,712,048	2,385,403	2,687,384	2,365,323
\$7,000 under \$8,000	3,452,819	3,296,665	3,149,451	2,778,601	2,790,760	2,475,365	2,122,710	1,820,597	2,027,856	1,641,408
\$8,000 under \$9,000	3,033,931	2,833,581	2,720,390	2,273,624	2,226,224	1,950,768	1,531,892	1,301,277	1,422,343	1,115,547
\$9,000 under \$10,000	2,601,504	2,311,721	2,157,614	1,822,007	1,677,398	1,435,768	1,170,459	932,992	1,022,925	775,617
	' '			, ,	, ,	, ,	, ,	· ·		,
\$10,000 under \$15,000	6,950,821	6,158,538	5,477,515	4,291,393	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375
\$15,000 under \$20,000	2,576,761	2,289,835	2,094,829	1,757,062	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592
\$20,000 under \$25,000	1,545,326	1,395,203	1,322,695	1,168,543	1,120,885	1,058,133	961,080	1,521,883	1,566,556	1,520,467
\$25,000 under \$30,000	4,066,629	3,597,608	3,540,277	3,101,822	3,104,270	3,009,248	745,939	l, , ,	' '	
\$30,000 under \$50,000. \$50,000 under \$100,000.	) ' ·	' '			1 ' '		1,962,136	1,683,981	1,786,009	1,830,556
\$50,000 under \$100,000	2,483,556	2,273,336	2,627,092	2,106,658	2,173,193	2,128,630	1,852,467	1,708,710	1,645,090	1,811,292
\$100,000 under \$150,000	809,436	681,157	854,300	689.633	716,994	708.831	653,397	614,555	1	
\$150,000 under \$200,000	396,748	319,630	328,449	291,744	307,378	297,130	305,830	257,014	812,499	934,889
\$200,000 under \$500,000	763,781	606,604	617,667	515,858	536,086	545,677	549,179	455,363	414,246	495,864
\$500,000 under \$1,000,000	296,591	225,573	225,399	174,941	200,731	202,455	209,848	154,785	149,012	164,964
\$1,000,000 or more	341,654	280,525	267,766	233,159	231,648	288,234	290,986	222,374	169,496	180,196
	(Dollars)									
AVERAGE INCOME TAX PER TAXABLE RETURN					, , , , ,			Τ.		
	869	821	22.4	752		708	663	625	666	649
Average income tax	869	051	814	102	734	/00	003	027		047
\$600 under \$1,000	29	29	29	29	29	29	29	29	34	33
\$1,000 under \$1,500	89	88	89	89	89	89	87	88	97	98
\$1,500 under \$2,000	146	148	146	145	148	146	144	142	161	161
\$2,000 under \$2,500	189	189	185	184	188	190	186	187	208	210
\$2,500 under \$3,000	242	243	242	239	244	243	239	237	268	263
\$3,000 under \$4,000	328	326	324	317	325	323	316	311	350	344
\$1,000 - 1 - \$r,000	/22		/20	101	/ 22	/30	411	404	462	457
\$4,000 under \$5,000\$5,000 under \$6,000	433 548	432 542	430 542	424 536	423 537	417 537	535	542	618	626
\$6,000 under \$7,000	681	676	683	684	695	701	703	716	806	819
\$7,000 under \$8,000	838	851	854	364	873	887	886	907	1,021	1,033
\$8,000 under \$9,000	1,019	1,031	1,040	1,049	1,066	1,078	1,085	1,097	1,233	1,247
\$9,000 under \$10,000.	1,214	1,216	1,235	1,256	1,258	1,279	1,284	1,295	1,454	1,482
+>,000 mac1 +10,000		2,220	.,	2,250	1,000	1		_,		,
\$10,000 under \$15,000	1,688	1,693	1,710	1,727	1,742	1,756	1,775	1,798	2,036	2,059
\$15,000 under \$20,000	2,901	2,918	2,966	2,991	3,016	3,057	3,073	3,109	3,537	3,575
\$20,000 under \$25,000	4,331	4,314	4,388	4,418	4,473	4,508	4,573	5,218	5,934	6,026
\$25,000 under \$30,000	1 0 000	8,160	8,384	8,394	8,478	8,691	6,194	/		
\$30,000 under \$50,000	1)		1	· ·			10,295	10,402	11,829	11,972
\$50,000 under \$100,000	22,538	22,490	22,902	22,997	23,295	23,892	23,883	24,295	27,300	27,697
\$1.00,000 undon \$1.50,000	48,394	48,087	48,915	49,088	50,890	50,425	50,643	52,901	h	
\$100,000 under \$150,000 \$150,000 under \$200,000	73,120	72,992	73,396	75,876	77,114	77,317	77,681	80,518	65,203	66,238
\$200,000 under \$500,000	125,995	126,350	129,327	131,028	134,729	135,370	136,987	140,805	153,880	155,200
\$500,000 under \$1,000,000	306,713	311,996	314.364	329,456	347,285	341,408	336,296	354,199	400,570	396,548
						1,075,500	1,106,410	1,106,338	1,168,938	1,217,541
\$1,000,000 or more	896,730	950,932	1.010.438	987,962	1,067,502		1.105.410		1,100,300	1 4 6 7 4 7 4 4 1

#### Table 31. - SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns]

				anders rearn	-,					
Sources of income	1961	1760	1959	1958	1957	1956	1955	1954	1953	1952
					(Thousand	dollars)				
Adjusted gross income less deficit	329,861,284	315,466,382	305,094,979	281,154,092	280,320,566	267,724,268	248,530,317	229,221,375	228,708,256	215,289,908
Positive income, total	335,-29,5-2	321,099,738	310,168,688	285,415,762	284,617,190	272,015,298	252,452,631	233,167,237	232,617,110	218,612,729
Salaries and wages <sup>1</sup>	266,902,279 9,889,743 5,683,167	257,917,854 9,530,143 5,056,793	247,370,212 9,355,766 4,395,418	227,550,557 8,740,562 3,659,211	228,076,909 9,123,757 3,318,950	215,617,981 8,605,656 2,872,013	200,712,105 7,850,903 2,583,609	185,952,623 7,047,866 2,370,230	187,733,920 5,828,279 2,042,649	174,339,032 5,859,624 1,846,899
Pensions and annuities: Life expectancy method. 3-year method. Income from estates and trusts.	1,114,271 745,322 669,421	962,164 654,794 674,547	883,362 577,699 637,398	885,321 435,703 618,018	755,964 384,057 618,020	657,308 284,477 625,377	626,639 244,995 565,614		670,764 1,691,476	583,811 1,711,235
Business profit.  Partnership profit.  Net gain from sales of capital assets.  Net yain from sales of <i>other</i> property.	25,394,526 7,719,238 8,290,879 158,893	23,958,911 9,757,486 6,003,859 70,113	24,322,663 10,220,410 6,796,602 86,657	22,889,976 9,810,158 4,879,114 75,319	22,525,946 9,963,718 4,128,228 90,161	23,661,890 9,392,978 4,991,131 72,560	20,597,223 9,553,444 5,126,350 96,750	19,234,612 9,004,043 3,731,862 107,811	18,677,699 8,802,900 2,538,526 62,885	18,194,993 8,833,798 2,835,865 116,596
Net income from rents. Net income from royalties. Other sources <sup>4</sup> .	3,661,172 583,592 2,616,439	3,543,887 660,530 2,308,657		3,961,903 1,909,920	3,945,252 1,686,228	3,920,454 1,313,473	3,697,269 797,732	3,536,292 690,691	3,659,266 908,756	3,489,096 801,836
Losses, total	5,568,258	5,633,356	5,073,709	4,261,670	4,296,624	4,291,030	3,922,314	3,945,862	3,908,854	3,322,821
Business loss. Partnership loss. Net loss from sales of capital assets. Net loss from sales of other property.	2,764,820 770,393 670,085 249,853	2,887,155 791,440 704,284 152,822	2,891,510 656,938 522,115 204,350	2,216,398 578,402 549,110 157,514	2,186,579 604,802 642,695 161,479	2,377,244 540,653 438,465 311,521	2,167,220 529,497 375,213 218,564	2,308,809 478,242 379,446 199,058	2,014,061 515,715 462,737 182,636	1,883,378 391,519 365,462 139,769
Net loss from rents Net loss from royalties Loss from estates and trusts <sup>5</sup> Net operating loss deduction <sup>6</sup>	902,263 78,555 40,392 91,897	816,226 76,330 39,465 165,634		735,161 25,085	686,167 14,902	576,341 46,806	611,297 20,523	429,542 5,800 144,965	531,403 - 202,302	408,104 - 134,589

Table 32. - ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns]

Type of deduction	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
					(Thousand	dollers)				
Total	38,391,226	35,313,129	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552
Interest paid Taxes. Contributions. Medical and dental expense Child care. Casualty losses. Other deductions	Not tabulated	8,416,208 10,525,698 6,750,326 5,219,185 103,117 450,402 3,848,193	Not tabulated	6,269,154 7,480,346 5,693,836 4,283,546 3,771,026	Not tabulated	4,810,079 5,827,909 4,877,793 3,472,908 110,577 3-7,894 3,165,569	Not tabulated	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	2,221,353 3,167,778 3,114,739 2,133,130 367,517 2,552,035

<sup>1</sup>Excludes wages, for 1952-57 less than \$100 and for 1958-01 less than \$200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.

\*\*Dividends reported on Form 1040 and, for 1959-to\*\*, 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 1959-50, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries.

\*\*Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-61, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59. Includes "Sources not supported by Schedule B" for 1961.

\*\*Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-61, reported in one sum on Form 1040A. Reginning 1954.

\*\*Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-61, reported in one sum on Form 1040A. Reginning 1954.

\*\*Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-61, reported in one sum on Form 1040A. Reginning 1954.

\*\*Includes wages not subject to income tax withholding dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-61, reported in one sum on Form 1040A. Reginning 1954.

Table 33. - SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and pontaxable returns]

		[]	axable and no	ntaxable retu	rns]					
Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
SALARIES AND WAGES <sup>1</sup>					(Thousand	dollars)				
Grand total	266,902,279	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032
Returns with adjusted gross income, total	266,719,831	257,684,493	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394
Under \$600	1,129,795 1,873,270	1,134,938 1,833,379	1,116,099 1,822,914	1,128,719 1,862,471	1,083,262	1,087,986 1,853,051	1,074,269	1,137,682 1,958,083	1,208,770 1,974,738	1,197,251 1,964,031
\$1,000 under \$1,500	3,730,402	3,736,952	3,752,570	3,904,993	1,858,101 3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672
\$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,447,558 5,952,096	4,604,571 6,125,662	4,641,608 6,319,678	4,846,089 6,662,191	5,048,631 7,087,397	5,252,048 7,289,584	5,688,277 7,603,711	5,873,995 8,119,186	6,267,596 8,470,037	6,761,372 9,147,821
\$2,500 under \$3,000	7,669,264	7,963,012	8,250,462	8,522,612	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228
\$3,000 under \$4,000	19,888,026 26,060,129	20,581,954	21,105,996 28,409,710	22,510,230 29,557,033	23,876,171 32,022,396	25,456,095 32,675,903	27,079,405 32,788,655	28,790,162	29,243,923 32,721,872	30,554,952 31,342,772
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 <sup>2</sup> \$5,000 under \$6,000. \$6,000 under \$7,000.	30,868,939	32,158,793	31,903,745	31,741,608	32,989,708	1 52,075,000	52,700,055	25,855,680	27,027,812	23,495,114
\$6,000 under \$7,000	31,277,287	31,396,062	30,148,321	27,638,977	27,832,545	98,046,618	85,563,600	32,780,007	32,569,311	16,533,232 10,291,984
\$8,000 under \$9,000	28,192,935 22,738,854	26,487,947 21,051,895	25,084,338 19,937,813	21,813,101 16,304,506	21,660,164 15,791,770			13,915,124	13,599,675	6,263,872
\$9,000 under \$10,000	18,055,945 40,488,531	16,089,402 35,418,026	14,603,831 30,361,294	11,925,159 22,647,613	10,819,684	16,256,390	12,313,204	9,319,192	9,062,659	3,777,491 7,172,156
\$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.	9,843,877	8,461,039	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	4,147,981	3,720,619	3,251,085	2,741,831	2,532,595	2,273,670	1,947,202 1,285,890	2,933,567	2,714,536	2,435,160
\$30,000 under \$50,000	6,871,477	6,239,727	5,715,734	4,966,444	4,995,800	4,456,298	2,628,218	2,270,315	2,272,934	2,102,804
\$50,000 under \$100,000	2,457,212	2,314,858	2,498,934	2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	547,340 185,345	483,915 174,643	545,850 168,218	451,670 146,630	463,642 155,813	454,905 144,201	407,839 142,553	375,500 120,346	J 450,455	463,227
\$200,000 under \$500,000 \$500,000 under \$1,000,000	234,713 39,824	210,639 32,267	206,774 31,276	177,335 25,978	180,197 32,507	180,717 30,369	167,679 31,409	142,322 17,062	124,054 16,289	140,748 17,596
\$1,000,000 or more	19,031	13,000	13,348	10,643	9,049	9,052	7,836	6,108	4,193	4,439
Returns with no adjusted gross income	182,448	233,361	248,232	196,461	127,443	135,775	131,633	157,697	126,058	145,638
DIVIDENDS <sup>3</sup>										
Grand total	9,889,743	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624
Returns with adjusted gross income, total	9,844,709	9,470,311	9,315,880	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993 16,520	5,834,215 18,236
Under \$600. \$600 under \$1,000.	12,621 44,364	18,512 40,519	14,069 42,419	13,207 33,856	13,190 46,286	11,016 30,433	13,273 35,254	10,178 36,901	45,296	42,567
\$1,000 under \$1,500	85,499 104,225	89,661 115,732	84,247 111,271	76,622 93,294	76,218 103,416	66,284 88,726	73,884 86,559	65,505 95,448	91,647 104,656	68,815 89,248
\$1,500 under \$2,000. \$2,000 under \$2,500.	101,020	161,500	117,949	107,411	112,009	102,587	95,903	93,973	103,491	90,694
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 <sup>2</sup> \$5,000 under \$6,000. \$6,000 under \$7,000.	126,669 262,696	146,876 256,410	140,801 246,731	122,028 249,473	126,162 243,555	101,644 238,110	109,095 219,896		109,970 194,240	101,725 196,131
\$4,000 under \$5,000 <sup>2</sup>	252,333	274,069	241,475	246,916	248,661	226,897	225,344	243,493	202,211	199,570
\$5,000 under \$6,000\$6,000 under \$7,000	262,610 270,181	270,591 253,564	244,117 257,057	241,111 255,845	255,226 257,338	J		190,309	200,941	219,472
\$7,000 under \$8,000	257,767	257,017	243,747	239,163	275,514	1,007,925	986,005	Kr 4.57,720	722,209	153,880
\$8,000 under \$9,000	241,107 257,093	249,319 204,658	231,530 211,330	215,799 189,149	209,039	IJ		318,753	]]	144,137
\$10,000 under \$15,000. \$15,000 under \$20,000.	1,045,857	1,012,189	930,658	902,488	909,330	852,897	745,815		603,683 429,588	592,188 417,070
\$20,000 under \$25,000	800,980 602,269	750,654 581,581	732,321 550,974	686,730 534,650	687,088 555,163	664,455	560,954 447,336	6		1
\$25,000 under \$30,000.	1,838,887	1,672,142	1,637,581	1,490,635	1,615,706	1,595,905	382,213	780,502 868,526	613,459 719,058	593,180 729,432
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	1,317,825	1,301,213	1,414,044	1,325,594	1,337,553	1,285,630	1,022,511		730,003	802,253
\$100,000 under \$150,000	532,968	492,449	597,142	500,945	543,819	543,917	503,036		441,507	502,339
\$150,000 under \$200,000 \$200,000 under \$500,000.	293,651 603,355	270,156 552,587	254,810 512,415	248,850 486,348	272,131 513,149	251,820 496,611	239,560 471,294	200,724 376,622	259,377	312,377
\$500,000 under \$1,000,000 \$1,000,000 or more	225,264 305,468	199,065 299,847	192,292 306,900	173,778 268,788	192,143 289,307	191,563 298,920	187,071 286,158	143,601 202,998	98,413 118,724	100,881
Returns with no adjusted gross income	45,034	59,832	39,886	37,882	33,550	39,079	30,954	<del> </del>	23,286	25,409
interest received <sup>4</sup>										
Grand total	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899
Returns with adjusted gross income, total	5,628,111	5,012,516	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337
Under \$600	41,998	36,289	33,960	30,360	23,563	21,968		21,955	21,171	19,615 48,018
\$600 under \$1,000. \$1,000 under \$1,500.	88,466 187,455	76,104 169,650	71,090 147,531	66,408 119,714	54,264 110,631	52,878 100,672	97,353	94,934	89,031	81,132
\$1,500 under \$2,000 \$2,000 under \$2,500.	214,949 202,992	200,005 187,476	166,423 168,757	125,110 142,054	129,774 119,550	109,234	110,399 99,520			84,774 82,537
\$2,500 under \$3,000	203,791	185,593	172,865	130,464	122,393	102,798	104,748	92,588	83,890	75,986
\$3,000 under \$4,000 \$4,000 under \$5,000 <sup>2</sup>	376,715 362,605	347,385 328,713	271,361 268,614	256,874 246,323	224,553 209,724	202,848			167,893 153,417	128,429 138,933
\$5,000 under \$6,000	337,717	336,141	280,402	248,228	238,377	J .	170,220	157,850		117,238
\$6,000 under \$7,000	330,173	302,511	261,433	211,827	201,377 171,537	1 721 021	622,810	224,724	340,624	91,866
\$7,000 under \$8,000. \$8,000 under \$9,000.	305,989 282,308	273,353 243,490	249,236 201,212	192,084 155,167	138,354	11		161,870	11	64,467
\$9,000 under \$10,000	251,463 781,891	183,792 674,160	173,118 559,710	130,254 451,995	111,810 403,510	334,714	282,214	1 -	l)	56,066 184,467
\$15,000 under \$20,000	407,092	353,634	305,354	256,049	235,591	190,415	167,421	149,775	127,417	116,168
\$20,000 under \$25,000	256,937		187,626	169,785		1	04 /20		150,275	147,089
\$30,000 under \$50,000	570,116	491,016	446,228	373,004	344,640		195,793 135,470	173,144		
\$50,000 under \$100,000 \$100,000 under \$150,000	254,626 68,061	242,764	244,736	190,775 52,735		43,300		1	h	
\$150,000 under \$200,000	28,587	25,895	23,721	20,476	19,207	16,628	15,302	13,916	42,140	1
\$200,000 under \$500,000	48,896	41,543	37,474	31,907 8,473					18,497 4,969	21,114 3,994
\$500,000 under \$1,000,000.	14.386	11.032	10,740	0,412	1,767					
\$500,000 under \$1,000,000. \$1,000,000 or more. Returns with no adjusted gross income.	14,386 10,898 55,056	<del>+</del>	8,141	8,287	7,532	6,828	6,146	5,851	4,948	4,897

Footnotes at end of table.

Table 33. -- SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES -- Continued

[Tayable and nontaxable returns]

	1043	1960	1959	1958	1053	1057	1955	1954	1953	1050
Adjusted gross income classes	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
BUSINESS PROFIT	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993
Grand total	25,350,576	23,905,926	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679
Under \$e00. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	127,312 278,859 515,570 619,229 737,644	142,741 290,622 552,211 639,751 758,570	148,239 309,566 574,191 688,078 793,364	141,708 311,749 631,416 745,884 868,704	143,575 309,010 647,986 740,022 859,032	141,559 365,389 722,451 912,076 1,067,262	148,721 363,410 740,022 907,243 1,033,484	140,399 351,725 727,315 874,895 982,191	122,992 314,182 669,833 899,563 990,469	105,506 300,727 672,572 922,504 995,599
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 <sup>2</sup> . \$5,000 under \$6,000. \$0,000 under \$7,000.	856,492 1,876,167 1,942,297 1,766,985 1,450,037	876,508 1,875,700 1,901,583 1,628,061 1,478,936	877,503 1,876,250 1,901,323 1,687,931 1,383,536	946,780 2,104,088 2,099,512 1,623,515 1,284,858	953,238 2,016,971 1,966,346 1,542,665 1,322,267	1,163,462 2,223,430 2,166,671 5,851,631	1,020,601 2,001,591 1,801,998 4,817,069	1,068,887 2,030,897 1,659,320 1,286,147 1,944,314	1,117,768 2,161,646 1,738,647 1,304,326 1,836,323	1,137,327 1,994,450 1,608,172 1,154,292 1,017,346
\$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.	1,332,512 1,198,935 1,044,309 3,444,572 2,166,969	1,259,592 1,091,709 924,926 3,191,220 2,031,083	1,229,214 1,083,613 916,077 3,176,156 2,021,286	1,117,731 999,157 881,465 2,832,505 1,789,041	1,076,011 957,008 821,760 2,814,309 1,755,545	2,844,844 1,716,864	2,439,150 1,489,921	1,357,126 2,214,822 1,326,095	1,297,232 2,073,531 1,244,881	731,612 615,030 569,171 1,952,696 1,207,256
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$150,000.		1,326,306 2,910,747 876,997 91,518	1,359,051 2,969,785 1,061,011 129,750	1,240,592 2,470,739 639,447 84,856	1,162,654 2,384,638 820,783 105,207	1,182,477 2,383,227 729,112 97,246	1,095,738 687,976 1,278,793 594,886 87,752	1,447,476 1,103,839 546,550 97,073	1,290,636 965,832 472,823	1,338,082 1,105,699 563,419
\$150,000 under \$200,000. \$200,000 under \$500,000. \$200,000 under \$500,000. \$1,000,000 or more.	115,575 33,154 30,384 5,667 5,362	91,516 27,199 22,159 4,649 3,138	26,721 26,721 25,390 4,627 3,592	22,057 23,266 5,586 3,523	24,420 31,271 4,931 2,547	27,552 25,177 3,521 5,958	26,552 22,151 4,548 4,653	25,205 25,587 4,815 3,893	28,707 3,950 3,622	138,078 37,901 8,703 4,537
Returns with no adjusted gross income	43,950	52,985	76,409	21,747	63,750	31,986	30,964	16,041	30,740	14,314
PARTNERSHIP PROFIT										
Grand total	9,719,238	9,757,486 9,726,430	10,220,410	9,810,158 9,792,725	9,963,718 9,936,979	9,392,978	9,553,444	9,004,043 8,973,893	8,802,900	8,833,798 8,799,142
Under \$600	13,178	15,898	21,082	19,719	14,152	16,694	21,249	15,958	28,178	19,096
\$500 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	26,918 50,836 61,405 83,990	29,396 62,826 71,489 96,690	32,155 62,187 89,370 116,843	39,738 74,043 89,204 121,834	30,358 77,919 91,119 136,536	29,404 66,949 90,795 111,029	39,528 75,846 109,059 154,644	42,612 78,154 109,592 139,110	41,165 122,912 136,585 191,775	30,079 99,112 122,307 167,412
\$2,500 under \$3,000. \$3,000 under \$-,000. \$-,000 under \$5,000 <sup>2</sup> . \$5,000 under \$6,000. \$6,000 under \$7,000.	115,492 285,432 378,802 388,477 398,456	116,857 328,941 400,616 436,429 395,524	136,719 340,062 459,618 477,440 427,512	139,833 390,792 434,593 526,073 413,317	143,858 366,252 472,467 433,689 446,951	151,173 395,649 441,200	197,795 475,302 516,311	195,356 499,378 524,379 490,493	189,498 488,679 543,540 1,267,933	208,154 481,853 523,664 473,032 504,634
\$7,000 under \$8,000. \$e,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	367,738 341,622 324,719 1,316,131 963,402	388,112 375,398 327,142 1,336,003 1,059,800	394,895 386,524 318,794 1,406,443 995,468	352,474 333,125 357,064 1,333,276 993,434	447,167 348,216 352,745 1,392,921 984,322	1,329,265 950,869	2,017,557 1,261,849 900,070	761,301 667,205 1,188,504 795,926	639,966 1,114,341 786,303	369,180 289,354 261,493 1,118,743 794,807
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.		786,272 2,023,813 1,018,171	784,781 1,907,795 1,269,380	746,657 1,900,432 1,077,687	747,154 1,945,585 1,033,209	719,879 1,778,210 927,671	681,380 525,325 1,221,649 864,953	1,085,314 845,897	1,071,845 1,019,460 754,121	995,687 1,078,931 824,082
\$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.	252,981 111,950 161,711 31,199 20,852	244,009 79,673 107,195 15,380 10, <b>7</b> 96	298,208 94,436 136,930 25,566 14,551	236,710 84,130 101,435 18,500 8,655	265,016 80,195 96,576 19,137 11,435	229,513 75,232 99,149 14,935 8,767	236,442 85,299 108,622 21,633 16,359	226,849 76,267 97,570 18,696 9,141	287,404 83,977 7,504 9,238	324,103 94,503 12,179 6,737
Returns with no adjusted gross income	17,585	31,056	23,651	17,433	26,739	24,413	22,572	30,150	18,476	34,656
NET GAIN FROM SALES OF CAPITAL ASSETS <sup>5</sup> Grand total	8,290,879 8,163,259	6,003,859 5,813,601	6,796,602 6,666,863	4,879,114 4,792,409	4,128,228 4,048,433	4,991,131 4,874,682	5,126,350 5,024,200	3,731,862 3,614,012	2,538,526 2,473,486	2,835,865
Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	29,364 43,927 76,126 90,484 98,294	34,980 39,106 68,988 83,424 97,936	63,818 41,035 83,071 92,549 107,490	37,784 40,186 64,185 68,271 90,877	23,284 30,565 63,473 77,517 76,570	24,671 35,604 68,933 91,719 82,148	25,150 31,594 63,294 66,171 85,536	20,495 30,410 57,167 58,313 66,076	23,168 24,137 57,547 47,242 63,837	26,232 27,556 52,306 75,277 72,695
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000 <sup>2</sup> . \$5,000 under \$6,000. \$6,000 under \$7,000.	108,028 243,236 234,158 218,387 234,086	110,518 198,854 190,887 184,253 173,218	116,873 219,94c 223,090 205,536 218,014	102,852 226,943 200,402 170,593 161,022	96,596 153,870 147,009 158,543 147,188	78,381 177,789 157,514	78,582 160,465 166,223	66,450 150,584 133,241 159,003 232,163	67,681 120,881 124,908 108,104	71,874 137,801 144,446 114,908
\$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.	229,667 228,698 210,533 811,182 564,734	187,619 170,004 145,772 597,268 390,096	180,492 193,215 174,743 692,134	164,818 153,292 120,988 478,126 313,791	121,001 109,099 122,352 418,554	484,023	737,695 505,190 315,266	163,162 372,542 237,653	321,804	98,764 82,094 44,837 245,563 169,607
\$25,000 under \$25,000, \$25,000 under \$30,000, \$30,000 under \$50,000, \$50,000 under \$100,000.	430.281	275,195 767,161 658,422	450,052 331,680 922,606 804,058	236,069 628,474 543,000	265,128 201,438 499,430 450,835	315,623 225,448 675,595 584,060	244,349 206,135 545,813 584,414	7 216 170	191,165 212,733 239,314	209,578 242,771 290,963
\$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.	449,810 266,956 683,803 360,075 465,352	284,255 170,863 456,165 241,423 287,194	396,129 193,562 460,346 222,300 274,124	232,796 130,035 288,404 131,512 207,989	215,374 118,403 268,416 150,959 132,829	292,570 138,576 321,853 154,496 241,698	279,105 155,398 352,739 172,962 248,119	190,598 103,502 244,209 107,312 166,997	148,129 69,489 70,806	211,637 176,568 86,991 74,005
Returns with no adjusted gross income	127,620	190,258	129,739	86,705	79,795	116,449	102,150	117,850	65,040	74,777

<sup>1</sup>Excludes wages, for 1951-37 less than \$100 and for 1958-61 less than \$200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-61, salaries and wages are after excludable sick pay and allowable employee expense.

For 146. includes nontaxable returns with income exceeding \$5,000.

Plating reported on Form 1740 and, for 1959-60, 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 1959-60, Form 1040W. Includes partially tax-exempt interest received through partnerships and fiduciaries.

Capital gain reported in adjusted gross income. Beginning 1952, long-term gains were no longer reduced 50 percent before menying with net short-term gain or loss; instead, one-half of the excess net long-term gain over net short-term loss was excluded from adjusted gross income.

Table 34. -NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

[Taxable and nontaxable returns]

	1		axable and no							
States	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
NUMBER OF RETURNS <sup>1</sup> United States <sup>2</sup>	61,497,971	61,024,547	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869
Alabama	825,932	824,701	813,235	798,233	797,638	783,854	739,524	713,389	731,401	710,102
Alaska <sup>3</sup> Arizona	63,971 422,004	58,188 403,466	49,633 381,395	46,476 357,947	49,789 344,657	38,440 321,053	47,185 300,697	279,907	269,193	263,008
Arkansas	467,252 5,928,684	455,571 5,768,956	449,939 5,624,403	-37,224 5,380,726	437,599 5,361,993	435,817 5,155,868	415,988 5,089,543	390,897 4,733,521	399,806 4,640,312	384,817 4,598,269
Colorado Connecticut	632,945 986,541	616,050 973,653	597,727 959,873	577,895 942,535	575,065 953,721	571,640 948 846	552,922 941,287	522,393 919,793 140,208	527,275 932,475	509,876 903,371
Delaware	160,089	158,646 342,310	154,529 352,402	152,585 331,081	153,896 337,129	948,846 151,794 332,361	146.365	140,208 346,729	932,475 142,296 358,314	139,153 397,855
Florida <sup>2</sup>	1,603,908	1,565,665	1,509,908	1,420,349	1,377,490	1,282,833	342,596 1,182,710	1,093,433	1,051,866	979,277
Georgia. Hawaii	1,078,957 238,993 217,749	1,055,399 233,723	1,042,878	1,007,090 215,402	1,006,981 212,520	989,083 207,901	962,294 205,298	886,480 196,816	920,035 200,739	884,181 198,799
Idaho lllinois Indiana	3,763,903 1,567,519	216,192 3,762,407 1,566,046	215,076 3,756,293 1,550,060	213,093 3,717,343	213,015 3,794,017 1,547,965	211,155 3,789,915 1,560,526	207,584 3,745,696 1,552,459	199,676 3,664,301 1,528,812	200,197 3,780,956 1,582,879	204,223 3,702,881 1,560,771
Iowa	950,287	957.124	95716	1,521,475 947.704	053 262	959,867	968,399	949,318	960,696	956,125
Kansas Kentucky	740,653 852,839 837,706	738,312 854,945	737,528 846,831	947,704 735,522 833,388	745,702 861,887 819,737	746,312 849,680	751,806 833,055	733.946	744,285 823,859	735,424 800,819
Louisiana	837,706 343,996	834,062 342,117	828,138 339,903	833,388 815,793 335,518	819,737 343,808	785,486 341,666	753,639 330,246	797,181 726,310 337,301	745,188 341,047	706,734 341,265
Maryland <sup>6</sup> Massachusetts	1,547,086 2,013,059	1,186,618 2,004,142	1,147,383 1,984,857	1,147,038 1,965,671	1,177,889 1,984,951	1,190,659 1,978,612	1,142,863 1,967,702	1,084,152 1,946,708	1,220,258 2,013,856	1,240,098 2,010,392
Michigan. Minnesota	2,579,709 1,176,442	2.624.004	2,600,665	2,575,775	2,699,377 1,156,436	2,715,040 1,148,791	2,726,998 1,137,958	2,631,029	2,706,164 1,136,124	2,550,756 1,114,900
Mississippi	438,008	1,155,488 431,798	425,116	414,701	412,648	409,517	377,712	336,270	345,964	331,583
Missouri Montana Nebraska	1,467,682 226,933	1,472,443 226,977	1,459,045	1,439,689	1,455,037	1,467,753 230,720	1,466,425	1,443,093 218,442 497,166	1,467,128 221,685 501,474	1,432,531 219,313 502,089
Nebraska Nevada New Hampshire	511,691 121,165 235,902	509,256 113,752 232,790	503,252 106,630 229,136	496,852 101,535 222,377	497,461 99,205 225,714	504,203 99,000 219,487	506,436 95,964 221,136	89,406 215,998	84,721 222,857	82,165 216,777
New Jersey.	2.339.605	2,306,163	2,266,499	2,218,235	2,248,216	2,230,309	2.182.689	2,140,475	2,191,420	2,117,199
New Mexico	278,607 6,576,397	275,429 6,523,532	271,221 6,478,848	261,903 6,411,995	253,793 6,522,596	238,738 6,458,901	225,458 6,393,653	211,876 6,347,819	211,922 6,510,765	204,076 6,435,701 1,067,239
North Carolina North Dakota	1,347,775 205,379	1,320,085 206,555	1,291,665 206,382	1,236,162 206,125	1,240,340 205,814	1,210,540 206,616	1,163,918 206,016	1,102,039 200,647	1,099,125 201,670	1,067,239
Ohio Oklahoma	3,329,399 731,453	3,363,466 722,920	3,345,799 713,636	3,300,687 698,374	3,416,230 705,955	3,422,694 703,782	3,424,898 690,467	3,218,821 663,978	3,365,384 674,504	3,254,058 652,877
Oregon	612,490 4,015,992	609,649 4,080,064	602,922 4,053,190	586,487 4,056,485	591,142 4,162,856	603,542 4,168,160	592,592 4,134,583	578,796 4,115,703	582,873 4,261,351	586,167 4,217,689
Pennsylvania. Puerto Rico and Virgin Islands <sup>6 7 8</sup>	-	-	-	-	-	-	23,360	21,325	-	-
Rhode Island. South Carolina.	321,796 615,884	320,893 605,748	319,288 588,349	314,252 571,968	320,589 571,904	325,855 564,304	329,620 542,655	317,935 518,343	333,802 525,688	331,571 514,812
South Dakota Tennessee Texas	228,788 1,060,595 2,932,469	225,757 1,046,547 2,872,888	224,612 1,030,009 2,842,195	224,344 990,437 2,776,751	22+,3+1 999,391 2,780,837	225,008 987,464 2,726,396	229,308 947,411 2,643,005	224,952 908,671 2,536,573	220,008 928,575 2,492,889	221,491 873,469 2,454,639
Utah.	297,232		281,196	270,570		262,742	258,100	247,331	248,910	249,544
Vermont	131,456	288,968 131,709 1,248,078	1,220,881	128,313	269,233 132,575 1,199,797	133,980	132,868 1,152,305	128,901 1,105,919	133,947 1,100,376	132,687 1,082,020 979,781
Washington <sup>3</sup> . West Virginia.	987,722 530,808	974,390 543,870	976,341 548,657	964,507 560,207	969,665 593,185	971,396 586,368	956,097 572,779	982,470 568,245	994,502 607,584	610,803
Wisconsin.	1,387,789 115,723	1,389,916 116,381	1,375,870 114,694	1,353,315 111,200	1,374,699 116,263	1,365,707 111,087	1,355,804 112,669	1,324,829 108,252	1,353,327 111,093	1,335,781 106,711
Wyoming. Other areas <sup>9</sup>	176,202	166,738	142,326	119,297	97,132	61,883	29,451	-	-	
ADJUSTED GROSS INCOME <sup>10</sup>					(Thousand	do11*f*)				
United States <sup>2</sup>	330,073,552						248,779,023			
Alabama. Alaska <sup>3</sup>	407,648	3,617,501 394,161	3,500,858 303,182	3,291,834 285,361	3,216,964 290,254	2,964,588 234,171	2,679,330 244,100	2,445,188	2,451,310	2,287,810
Arizona. Arkansas. California.	2,295,300	2,114,748	1,904,676 1,645,807	1,712,650	1,598,086 1,423,375 28,559,931	1,456,967 1,417,590 26,643,536	1,263,300 1,311,805 25,132,639	1,133,078 1,221,340 22,023,493	1,065,139 1,178,792 20,861,528	1,064,449
California.	37,041,487	34,493,395 3,250,015	33,072,012 2,967,757	29,770,013	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615
ConnecticutDelaware	6,170,642 1,016,353	5,867,606 970,522	5,655,863 951,803	5,141,238 909,922	5,151,011 895,720	4,984,489 874,233	4,625,939 794,649	4,330,913 659,777	4,275,815 691,070	3,901,967 652,433
District of Columbia <sup>4</sup> Florida <sup>5</sup>	7,854,348	1,850,743 7,382,962	1,844,804 7,052,849	1,655,251 6,269,910	1,556,075 6,056,183	1,523,972 5,414,935	1,555,827 4,607,886	1,474,718 4,069,109	1,488,832 3,807,180	1,666,677 3,447,66 <b>7</b>
Georgia	4,926,255	4,712,239 1,195,047	4,516,778 1,051,888	4,167,257 896,695	4,011,521 897,985	3,793,532 835,360	3,519,978 801,826	3,149,890 719,347	3,080,357 705,874	3,040,741 662,698
Hawaii. Idaho. Illinois	1,333,816 1,004,710 22,317,734	961,978 21,550,977	938,629	890,415 19,640,236	849,284	832,577	729,642	750,695 16,597,198	676,761 16,558,187	685,693 15,797,279
Indiana	8,142,474	8,022,075	7,647,883	7,004,294	7,252,595	7,032,222	6,592,920	6,103,459	6,309,457	5,865,932
Iowa. Kansas	4,355,464 3,646,550	4,229,331 3,450,536	4,009,812 3,356,458	3,967,906 3,197,240	3,654,332 2,962,089	3,474,393 2,821,165	3,270,824 2,739,766	3,276,360 2,748,186	3,282,905 2,687,459	3,098,004
Kentucky. Louisiana	3,641,059 4,018,594	3,450,536 3,507,582 3,837,727	3,472,293 3,960,248	3,251,131 3,606,286	3,359,160 3,640,116	3,121,415 3,296,122 1,193,432	2,920,886 3,025,241 1,028,641	2,772,582 2,800,016 1,031,944	2,783,890 2,731,283 1,066,856	2,625,929 2,515,010 1,036,442
Maine		1,408,259	1,303,173 6,146,195	1,223,815	1,255,725 5,685,935	1,193,432 5,511,023	4,928,627	4,531,032	4,828,309	4,716,487
maryland Massachusetts. Michigan	10,835,371	10,508,615	10,111,065	9,202,549	9,106,049	8,751,324 13,910,812	8,285,733 13,401,902	7,553,935 12,194,265	7,809,602 12,619,118	7,494,638
Minnesota Mississippi	5,901,677	14,822,092 5,483,200 1,683,261	5,318,557 1,558,828	4,964,750 1,443,458	4,907,244 1,392,740	4,716,179 1,351,135	4,373,102 1,204,171	4,077,055 1,076,518	4,010,779 1,058,530	3,911,846 1,012,679
Missouri	7,374,420	7,114,949	6,841,945	6,399,098	6,249,130	6,188,542	5,936,919	5,494,885	5,639,955 811,641	5,181,397 784,291
Montana	2,415,308	983,943 2,203,592	1,038,983	912,288 2,018,793 566,527		890,246 1,767,094 496,276	897,301 1,679,067 455,553	840,262 1,666,113 410,893	1,703,596	1,636,387
Nevada New Hampsbire		649,808 1,078,275	582,298 1,003,257							

Footnotes at end of table.

Table 34. - NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES -- Continued

[Taxable and nontaxable returns]

			fexable and no					<del> </del>		
States	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
ADJUSTED CROSS INCOME 10 — Continued					(Thousand	· · · · · · · · · · · · · · · · · · ·				
New Jersey. New Mexico. New York <sup>7</sup> . North Carolina. North Dakots.	14,075,689	13,302,920	12,867,036	11,863,692	11,667,443	11,135,104	10,304,398	9,626,661	9,623,391	8,855,507
	1,385,490	1,309,515	1,315,189	1,137,707	1,111,271	965,266	891,310	804,415	805,671	792,097
	40,016,566	38,035,640	37,041,548	34,017,074	33,893,484	32,208,136	30,427,648	28,907,625	28,338,061	26,946,431
	5,569,938	5,266,653	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692	3,358,545
	755,750	736,633	747,449	761,562	673,681	663,252	575,222	552,491	581,462	591,704
Ohio. Oklahoma Oregon. Pennsylvania Puerto Rico and Virgin Islands <sup>6 7 8</sup>	18,670,688 3,421,427 3,185,919 20,832,624	18,472,137 3,204,864 3,144,701 20,653,948	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
Rhode Island. South Carolina South Dakota. Tennessee. Texas.	1,646,206	1,497,301	1,480,696	1,389,818	1,334,680	1,357,408	1,305,004	1,145,238	1,213,827	1,183,436
	2,579,520	2,395,445	2,324,446	2,058,384	2,068,449	1,953,856	1,838,845	1,697,197	1,738,783	1,714,230
	899,635	783,194	742,195	789,833	693,770	671,758	645,905	653,976	631,981	600,477
	4,551,566	4,334,378	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368
	14,827,975	13,576,416	13,434,706	12,697,359	12,356,351	11,581,769	10,696,062	10,248,638	9,636,925	9,297,753
Utah.	1,605,943	1,437,506	1,393,053	1,281,689	1,210,617	1,155,318	1,041,548	916,952	930,959	909,692
Vermont.	559,174	538,055	521,362	483,167	485,857	480,734	406,288	395,251	381,610	387,605
Virginia.	6,154,659	5,818,433	5,476,780	5,051,267	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100	3,721,293
Washington?	5,695,080	5,321,380	5,240,410	4,985,990	4,665,784	4,526,620	4,202,739	4,263,326	4,140,917	3,963,940
West Virginia.	2,386,150	2,405,649	2,330,905	2,211,208	2,491,355	2,298,203	2,055,092	1,909,683	2,063,685	2,065,157
Wisconsin Wyoming Other areas <sup>9</sup>	6,991,732 592,699 698,404	6,966,723 565,744 626,469	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
INCOME TAX AFTER CREDITS										
United States <sup>2</sup>	42,271,001	39,545,386	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716
Alabama Alaeka Arizona Arkansas California	398,949	384,260	374,116	341,908	323,363	293,807	265,376	223,474	250,142	231,192
	55,683	56,262	42,299	38,812	38,312	32,080	32,282	-	-	-
	274,572	253,511	234,732	194,233	183,156	166,183	140,561	122,154	123,797	128,813
	182,345	164,662	166,621	143,410	133,857	133,344	114,137	112,351	109,740	100,262
	4,954,608	4,516,589	4,421,990	3,816,218	3,650,876	3,373,902	3,203,108	2,712,536	2,836,356	2,761,782
Colorado, Connecticut. Delavure. District of Columbia <sup>4</sup>	443,624 898,886 170,761 - 936,425	398,589 834,911 166,581 272,534 851,475	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
Georgia	553,523	517,492	489,985	437,015	419,306	385,097	354,661	310,837	322,706	340,067
Mawaii	179,505	154,450	128,829	101,791	101,430	92,403	84,356	73,684	82,129	80,683
Idaho	107,182	103,661	102,640	93,716	83,035	89,123	69,637	68,057	68,342	77,978
Illinois	3,124,181	2,950,920	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931
Indiana	1,020,070	997,294	942,189	825,964	894,409	851,909	774,859	684,031	792,854	710,958
Iova,	502,815	477,063	452,989	435,864	382,461	350,576	327,874	324,799	358,389	331,511
Kansas,	426,901	396,367	375,440	362,454	321,627	303,256	295,560	285,953	307,052	306,250
Kentucky,	401,990	375,528	378,402	351,212	370,527	326,503	299,348	279,260	305,518	285,662
Louisiana,	479,060	448,224	501,704	412,281	427,308	388,475	337,321	301,572	321,701	310,305
Maine,	157,085	147,835	134,095	128,329	129,248	122,745	99,482	94,161	110,151	110,076
Maryland <sup>6</sup> Massachusetts Michigan Minnestoa Miasissippi	1,115,402	802,038	787,922	685,079	675,769	646,807	563,566	511,408	595,562	596,218
	1,410,865	1,361,979	1,282,746	1,124,516	1,111,125	1,053,170	1,023,410	861,447	1,014,510	980,446
	1,891,949	1,907,963	1,820,845	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474	1,470,551
	690,988	640,702	618,601	565,036	550,228	526,262	479,228	428,629	472,187	457,051
	165,770	163,794	156,101	127,704	119,481	119,728	101,591	93,956	97,173	97,146
Missouri	939,080	884,223	863,947	781,955	758,715	746,046	707,178	636,757	734,844	681,645
Mantana	119,855	110,088	122,081	100,269	109,100	97,412	93,183	89,707	94,791	90,524
Nebraska	301,869	262,493	242,376	223,876	189,895	191,471	178,280	176,026	194,096	183,130
Nevada	110,298	88,831	80,906	76,320	74,276	69,245	62,559	55,585	49,767	52,654
New Hampshire	133,197	124,505	114,694	101,790	101,296	90,742	83,282	74,769	87,626	72,411
New Jersey. New Mexico. New York <sup>7</sup> North Carolina. North Dakota.	1,909,484	1,738,877	1,694,865	1,539,359	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757
	157,442	145,092	151,989	130,050	127,330	106,494	96,338	82,691	91,501	94,464
	5,629,153	5,076,664	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980	3,656,252
	577,923	519,969	500,104	405,310	416,596	381,101	351,336	304,673	330,854	327,289
	72,949	75,016	73,289	73,364	63,730	61,074	51,462	45,446	53,685	53,426
Ohio. Oklahoma. Oregon. Pennsylvania. Puerto Rico and Virgin Islands <sup>6 7 8</sup>	2,432,800 403,733 391,523 2,635,134	2,384,896 364,287 383,156 2,586,134	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 2,080,488 994	1,670,881 257,366 270,500 1,871,750 1,230	2,024,999 276,194 290,606 2,185,934	1,794,080 267,793 302,123 2,055,379
Rhode Island. South Carolina. South Dakota. Tenneasee. Texas.	209,112	186,292	181,815	171,729	164,769	166,319	165,508	133,240	154,676	152,007
	257,151	227,103	226,260	181,999	179,898	175,210	159,573	140,929	161,242	177,746
	90,636	77,376	69,183	80,214	63,286	59,847	53,270	55,392	59,375	56,670
	508,564	474,265	455,555	405,425	389,588	377,869	325,301	297,279	332,233	300,640
	1,866,117	1,693,213	1,689,198	1,540,539	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734
Utah. Vermont Virginia. Washington' West Virginia.	174,926	152,870	149,110	127,678	123,060	116,232	100,444	83,989	99,119	92,647
	60,187	55,892	54,806	47,254	46,491	48,531	40,617	33,979	38,227	37,008
	734,060	676,256	632,927	558,767	542,757	520,952	460,397	415,799	443,127	427,054
	733,881	661,813	660,953	622,938	564,834	544,624	501,047	500,075	541,342	530,356
	272,502	268,931	262,313	237,411	279,447	243,830	205,292	184,974	209,892	219,542
Wisconsin. Wyoming, Other areas <sup>9</sup> .	851,172 71,991 83,123	842,739 70,643, 69,0781	804,944 68,476 74,677	700,507 59,940 45,417	716,869 60,955 49,447	686,386 58,905 17,169	622,459 49,734 11,191	531,899 45,083	631,280 51,410	605,472 51,524

Excludes returns with no adjusted gross income, 1952-54, and for 1955-56 and 1958-61, returns with no information.

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

For 1952-54, data for Alaska included in statistics for Washington.

For 1961, data for District of Columbia included in statistics for Maryland.

Includes data for returns from Panama Canal Zone, 1952-55. For later years, see note 8.

For 1952, statistics for Maryland include some returns from Puerto Rico and Virgin Islands. For 1961, statistics for Maryland include data for District of Columbia.

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

For 1952-54, data, except that for Puerto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Puerto Rico, Virgin Islands, and Mexican addresses filed in States contiguous to those countries. For 1956-61, includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.

10 Adjusted gross income less deficit, 1955-61.



#### SYNOPSIS OF LAWS

	Page
Table IRequirement for filing individual income tax returns, exemption allowance, and minimum and maximum tax rates, 1952-61	187
Table IIRequirement for filing the self-employment tax schedule and self-employment tax rates, 1952-61	187
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Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1952-61

AND TRACTION TAX RATES, 1772-01										
Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
	(Dollars)									
						<u></u>				
Gross income requirement for filing returns 1					6	00				
Regular exemption for taxpayer and each dependent					6	00				
Additional exemptions for age $65 \text{ or over and for blindness}^2$					6	000				
			·	·	(Per	cent)				
Minimum income tax rate				20.0					22	2.2
Maximum income tax rate				91.0					92	0.9
Maximum income tax limitation <sup>3</sup>				87.0					88	0.8

<sup>&</sup>lt;sup>1</sup>For 1954-61, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-61 includes income earned from sources outside the United States, even though tax-exempt.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1952-61

Items	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952
					(Dol	lars)				
Self-employment net earnings requirement for filing		400 400						400		
Maximum self-employment income subject to self-employment tax		4,8	00		4,20	0			3,60	0
					(Per	cent)				
Self-employment tax rate		<b>4-1/</b> 2	3-3/4	3	3-3/8		3		2-	1/4

<sup>&</sup>lt;sup>2</sup>Additional exemptions allowed only for taxpayer and spouse.

Income tax before credits need not exceed the indicated percentages of net income for 1952-53, nor taxable income for 1954-61.

1961 Forms and
Instructions

#### RETURN FORMS, 1961

Form	1040A:	Individual Income Tax Return
Form	1040:	Individual Income Tax Return
		Schedule B, Income and Credits
		Schedule C, Profit (or Loss) from Business or Profession
		Schedule D, Gains and Losses from Sales or Exchanges
		of Property
		Schedule F. Farm Income and Expense

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ease int <del>&gt;</del>	1. Name (If a joint return of husband and wife, use first names and middle initials of both)						2. Your Social Security Number 3. Wife's Social Securi				
	Home add	ress (Number and stre	et or rural rou	(e)	4. Check one: Single; Married filing joint return;						
	City, town	, or post office		Zone	State		Married filing separata return— Name of wife (husband)				
WAGES SHOW	N ON FO	MS W-2 AND OTHER	INCOME	FEDERAL INCOM	E TAX WITHHELD	EMPLO	YER'S NAME. Where employed. Write (W) be	fore name of each of wife's employer			
item 9 is \$ re, or if item 0, use Form 1	6 is over										
NTEREST. IDENDS, AND IER WAGES	AND		7. Total Federal in	ncome tax withheld	tı	enses to your employer, see instru					
OTAL INCOM	AE ->		<del> </del>	Ì	!	Encid	ose Forms W-2, Copy B. If your i must compute your tax. However,	income was \$5,000 or mor			
Enter tax fron	n Tax Table	or from tax computation	schedule ➤			\$5,0	00, you may have the Internal Re	venue Service compute yo			
1. If item 10 is larger than item 7, enter balance due ->				tax by omitting items 10, 11, and 12. If yau co pay balance (item 11) in full with return to y			It yau compute your own ta turn to your District Directo				
lf item 7 is la	rger than it	em 10, enter <b>refund</b> —	>				Please do not bend, pin o				

neck ocks (b) Additional \$600 exemption (b) Additional \$600 exemption if (c) Additional \$600 exemption if	f 65 or over at end o f blind at end of 196	f 1961	[	] Yourself   W	/ife Enter number of exemptions checked	
14. EXEMPTIONS FOR YOUR CHILDREN AND	UTHER DEPENDENT					,
NAME  Description of the last column to right lor each name listed (Give address if different from yours)  NAME  Relationship  Relationship  Relationship  Relationship						
				\$	\$	→
						] →
						→
						→
						→
						<b>→</b>
15. Total exemptions from items						<b>→</b>
SIGN 1 declare under the penalties of parjury that to the best of my knowledge and belief this is a true, correct, and complete return.						
HERE (Your signature)	(Your signature)		(Date) (It joint return, wifa's signsture)			

1961

### **INSTRUCTIONS FOR FORM 1040A**

1961

# FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1961 U.S. income tax returns.

### To use CARD Form 1040A follow these simple steps

- A Read instructions below. See "Who May Use Form 1040A." If incligible, use Form 1040.
- B Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D Sign the card and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

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.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
- (7) you claim credit for payments on estimated tax or an overpayment from 1960,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1962, but not later than April 15, 1962.

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

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some 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, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

#### COMPUTATION OF TAX ON FORM 1040A:

(1) If your income was less than \$5,000.—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) If your income was \$5,000 or more and less than \$10,000.—You must use the standard deduction and compute your own tax. A tax computation schedule is provided on page 3 to make this computation.

#### MARRIED COUPLE:

- (1) How to prepare a joint return.—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. 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 income 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. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.
- (2) How to prepare a separate return.—In a separate return each must report his or her separate income and fill in a separate form.

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 1961 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-Form 1040A (1961)

#### PAGE 2

#### INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

(1) (2) (3) 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. Enter both your social security number and your wife's social security number even though separate returns are filed.

Fill in the information from each of your 1961 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$144 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$144 as a credit against your income

- a. Add up the social security (F. 1, C. A.) tax withheld by all your employers from your wages in 1961. If joint return, separate computations must be made for you and your wife.
  - b. Subtract \$144
- c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name.

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.—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. DIVIDENDS.—Include all dividends received except the first \$50 received from domestic corporations. Socalled dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. 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 \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

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, file a Form 1040.

#### REIMBURSED EXPENSES

If you account to your employer for business expenses (or if when you travel on business, Include interest on

he gives you a flat allowance for subsistence and mileage of not more than \$15.00 per day and 121/2 cents per mile for the period ending August 13, 1961, and \$20 per day and 15 cents per mile thereafter), and he pays for them

savings and other interest and dividends. whether received in cash or credited to your account.

(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 V the box in item 8 on the front of Form 1040A. However, if your employer's payments are more than your expenses. you may not use Form 1040A; you must use Form 1040 and report the excess.

#### (9) (1) (12) COMPUTATION OF TAX

a. If your income was less than \$5,000.—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. If your income was \$5,000 or more and less than \$10,000.—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records: do not attach it to your return. The Internal Revenue Service will verify the tax computation and adjust for any errors.

#### INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

(13) Fill in this item to receive credit for your exemptions and for those of your wife. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1961.

Marital Status.—If married at the end of the year 1961, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1961, 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.

[4] 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). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

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. (An alien child legally adopted by and living with a United States citizen ahroad also qualifies as a citizen of the United States for this

e. EITHER (1) for the entire year 1961 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\* Stepchild Mother Father Grandparent Brother

Sister Grandchild Stepbrother Stepsister Stepmother

Stepfather

Mother-in-law Father-in-law Brother-in-law Sister-in-law Son.in.law

The following if related by blood: Uncle

Aunt Nephew Daughter-in-law Niece

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

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

## YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A U. S. INDIVIDUAL INCOM	IE TAX RETURN (	Less than \$10,000 total income) 1961
Please Name (If a joint return of husband and wife, use first na	imes and middle initials of t	oth) 2 Your Social Security Number 3 Wife's Social Security Numb
Home address (Number and street or rural route)		4. Check one:  Single; Married filing joint return;
City, town, or post office Zone	State	Married filing separate return— Name of wife (husband)
5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME FEDERAL	INCOME TAX WITHHELO	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wile's employ
If item 9 is \$10,090 or more, or if item 6 is over \$200, use Form 1040.		
6. INTEREST A 6 Yours DIVIDENDS, A 6 Wife's	ederal income tax withheld	8 If you had an expense allowance or charged expenses to your employer, see instition 8 and check here if appropriate.  Enclose Forms W-2, Copy B. If your income was \$5,000 or me
9. TOTAL INCOME (9)		you must compute your tax. However, if your income was less the
10. Enter tax from Tax Table or from tax computation schedule		\$5,000, you may have the Internal Revenue Service compute y tax by omitting items 10, 11, and 12. If you compute your own t
11. If item 10 is larger than item 7, enter balance due (11)		← pay balance (item 11) in full with return to your District Direct Please do not bend, pin or tear this card
12. If item 7 is larger than item 10, enter refund - 12 - 1	OVER	· <del></del> ··
U.S. TREASURY DEPARTMENT & INTERIORE REVENUE SERVICE	, (002.1	
Check blocks which apply.  (a) Regular \$600 exemption	r at end of 1961 nd of 1961	Yourself Wife exemptions checked
HAME		ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN
► Enter figure 1 In the last column to right for each name listed (Give address if different from yours)	onship Months lived home. If b died during y write "B" o	orn or Und dependent for dependent's sup- OTHERS including
		<b>→</b>
15. Total exemptions from Items 13 and 1	4 above —	<del></del>
SIGN I declare under the penalties of perjury that to the best of	of my knowledge and belief	this is a true, correct, and complete return.
HERE		(If jaint return, wife's signature) (Date)
(Your signature)  If foint return, BOTH HUSBAND AND WIFE MUST	(Date) SIGN even if only one had i	
TAX COMPUTATION SCHEDULE	(Use only if to	tal income, item 9 of Form 1040A, is \$5,000 or more)
		\$
. A married person filing a separate return en		
Subtract line 2 from line 1		
Multiply \$600 by total number of exemptions	claimed in item	15 of Form 1040A
. Subtract line 4 from line 3		
. Tax on amount on line 5. Use appropriate		
of Form 1040A (Do not attach this sched	ule to Form 104	0A)
If you are a single taxpayer or a married taxpayer t separate return, use this tax rate schedule	iling a	If you are married taxpayers filing a joint return, use this rate schedule
f the amount on line 5 is:  Enter on line 6:		If the amount on line 5 is:
Over But not over Effect of Time 0:		Over But not over Enter on line 6:
\$2,000 \$4,000 \$400, plus 22% of excess over		\$0 \$4,000 20% of the amount on line 5
4,000 \$6,000 \$840, plus 26% of excess over 6,000 \$8,000 \$1,360, plus 30% of excess over 8,000 \$9,999.99 \$1,960, plus 34% of excess over 50,000 \$1,960, plus 30% of excess over	rer \$6,000	\$4,000 \$8,000 \$800, plus 22% of excess over \$4 \$8,000 \$9,999.99 \$1,680, plus 26% of 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

☆ U.S. GOVERNMENT PRINTING OFFICE 1961—O-600679

		Department		IVIDUAL INCOME TAX RETURN—		Your Sc	ocial Security Number	
PLEASE		First name and initial	Occupation					
		·		of husband and wife, use first names and middle initials of both)				
P	RINT		-	in nasband and wire, use hist harnes and initials of solly		Wife's	Social Security Number	r
	OR YPE	Home address		(Number and street or rural route)				
						Occupa	tion	
		(City, town,	or post office	) (Postal zone number)	(State)	1		
				od af Household"; 🔲 Surviving widaw or Married filing separate return—Name of v				
-		Maried filing Joint	rerom;	INCOME—(II joint return, include all in				
1.	Wage	s. solories, tips, etc.,	and exce	ess of allowances over business expenses.	1		(b) Federal incom	ne tax
•		Employer's name		Where employed (city and state)	(a) Wages, et	c. }	withheld	1
					\$		\$	
						_		_
	If eithe	r you or your wife work	ked far ma	re than ane employer, see page 4 of instructions				
2.				Totals here ->				
4.	Subtra	ct line 3 from total v	vages		· · · · · · · · · · · · · · · · · · ·	<del></del>		
				pensions, etc. (Schedule B—if required by inst				
7.	Sale o	r exchange of prope	erty (Sche	dule D)	· · · · · · · · · · · · · · · · · · ·			
								-
9.	lotal (	·		•••••	• • • • • • • • • • •	🔺		
		V	OUR TA	X BY USING EITHER 10 OR 11				
		10. Tax Table		11. Tåx Rate Schedule			1	
		) is less than \$5,000 and nize deductions—	l yau do	a. If you itemize deductions, enter total from pa If line 9 is \$5,000 or more and you do not i line 9 but not more than \$1,000 (\$500 if m	ige 2	[[]	1	
		•	0	line 9 but not more than \$1,000 (\$500 if m	arried and filing	sep-} ♦		-
	here	otal exemptions from	page 2	arate return).		J		
		ur tax in table on pag	a 10 of	b. Subtract line 11a from line 9				
	instructi			c. Copy total exemptions from page 2 here d. Subtract line 11c from line 11b				
	Do not	use lines 11 a, b, c, or	d.	Figure your tax on this amount by using tax	rate schedule on	page		-
	Enter to	ıx on line 12.		9 of instructions and enter tax on line 12.				
0	Tay (6	rom oither tax table	or tax ra	te schedule)			ļ	
				or F-1)				
٠.	10101	(ddd filles 12 dild 1		YMENTS AND CREDITS				
5	a Tay	withhold (line 9 cc		ove). Attach Forms W-2	1	:	1	
J. 	h Pay	ments and credits of	n 1961 Γ	Peclaration of Estimated Tax				
					1	:	1	
				e 5 of instructions)	1	•		
		•		e)				
				ount on line 15b was paid				
				AX DUE OR REFUND				
5.	lf payı	ments and credits (lir	n <b>e 1</b> 5f) a	re less than tax (line 14), enter Balance Due	here	$\rightarrow$		
_					. 1		1	
				re larger than tox (line 14), enter Overpayme				
				2 estimated tax \$; (b) Refund				1
are t, a	unger pe nd compl	enances of perjury that I have ete. If prepared by a per	ave examine rson other th	d this return (including accompanying schedules and stateme an taxpayer, his declaration is based on all information of v	ents) and to the best which he has any kn	of my ki owledge.	nowledge and beli <b>ef</b> (	II IS <b>true</b>
ere .		(Taxpayer's signature and	date)	(If joint return, BOTH HUSBAND AND WIFE MUST SIG	GN) (\	Vife's sign	nature and date)	•••••
ere				xpayer) (Ad				
		(Signature of preparer	other than ta	xpayer) (Ad	dress)		(Date)	

		F	ACSIMILES O	F TAX RETU	RNS, 1961			19
FORM 1040—1	961	SCHEDULI	AEXEMP	TIONS (See po	ige 6 of instru	ctions)		Page
Check ( blocks which ( apply. (	o) Regular \$600 b) Additional \$6 c) Additional \$6	and wife (only if all her exemption	ver at end of 196' end of 1961	·		Yourself W	fife Enter number of exemptions checked	
		ren and other dependents on a multiple-support agi						
	NAME Enter figure 1 in the I for each nam (Give address if diffe	ast column to right le listed	Relationship	ANSWER O Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have	TS OTHER THAN YOUR Amount YOU furoished for dependent's sup- port. If 100% write "ALL"	CHILDREN  Amount furnished by OTHERS including dependent	
						\$	\$	 
		1						→
								→ →
2 Tatal a	vemptions (	Enter here and on line		*1	•		•	<b> →</b>
Show to whe	om paid. If nec		separated) file separa	ite returns and one item or attach odditionol	nizes deductions, the o sheets. Pleose p	ther must also itemize out your name and	address on ony att	achmen
description property ar method of valuation)	of	aid (not to exceed 20%					\$	
Interest						Total interes		
Taxes		and local sales taxes						
	NOTE	• If you or your wife are	65 or over, or if e	ither has a depend	dent parent	Total taxe	<u>s</u>	
Medical of dental exp (Submit iten list. Do no any expensi compensate insurance of otherwise)	ond bense nized t enter d by  1. Tol 2. En 3. Sul 4. Ot 5. Tol 6. En	If you or your wife are 65 or over, see page 8 tel cost of medicine a ter 1% of line 9, potract line 2 from line ther medical and dent premiums)	nd drugs	cluding hospital	insurance			
Other deductions (See page s instructions attach requi information)	s s s s of and ired					Tota	   I	
		TOTAL DEDUCT	TIONS (Enter h	nere and on line	11a, page 1)		\$	

EXPENSE ACCOUNT INFORMATION 

#### SCHEDULE B (Form 1040)

U.S. Treasury Department Internal Revenue Service

Name and address as shown on page 1 of Form 1040.

## SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(from all sources other than wages, business, farming, and sale or exchange of property)

Attach this Schedule to your Individual Income Tax Return, Form 1040

1961

<ol> <li>Name of qualifying corporation of (Indicate by (H), (W), (J) whether stock is held by hu</li> </ol>	eclaring dividend: sband, wite, or jointly)		-	Amount	-		
					-		
2. Total 3. Exclusion of \$50 (If both husband armot more than \$50 of his (her) awn 4. Subtract line 3 from line 2. Enter h 5. Name of nonqualifying carporation	dividends) ere and on line 1	, Part VII					
6. Total (add lines 4 and 5)							
Part II.—INTEREST INCOME (This includ	***************************************						
Name of payer	Amount	Name o	l payer	Amount			
					-		
1. Investment in contract	Expected return						
<ol> <li>Cost of annuity (amounts you paid)</li> <li>Cost received tax-free in past years</li> <li>Remainder of cost (line 1 less line 2)</li> </ol>		<ol> <li>Amount received</li> <li>Taxable partion</li> </ol>					
Part IV.—RENT AND ROYALTY INCO							
Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)			
1. Totals 2. Net income (or loss) from rents and		2 less sum of colum	nns 3, 4, and 5)				
Part V.—OTHER INCOME OR LOSSES							
1. Partnerships (nome, address, and na							
<ol> <li>Estates or trusts (name and address)</li> <li>Other sources (state nature)</li> </ol>							
TOTAL INCOME (OR LOSS) FROM							

Part VI.—EXPLANATION OF DEDUCTI	ON FOR DEPR	ECIATION CLAIR	MED IN PART IV			
Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	for this year
	1					
8. Total				· • • • • • • • • • • •		
Part VII.—DIVIDENDS RECEIVED CREE	DIT					
<ol> <li>Amount of dividends on line 4, Part I</li> <li>Tentative credit (4% of line 1)</li> <li>Tax shown on line 12, page 1 of Form</li> </ol>	LIMITATION	I ON CREDIT			• • • •	
4. 4% af taxable income (see below).  Taxable Income (b) If Tax Table is use and less the deductine 3, Schedule A,  5. Dividends received credit. Enter here on line 2, 3, or 4, above	the amount shown ed, the amount slon for exemptions page 2 of Form 1 e and on line 1	on line 11d, page of hown on line 9, page (\$600 multiplied b 040). 5(c), page 1 of l	of Form 1040. ge 1 of Form 1040, le y the number of exemp Form 1040, the smalle	ess 10% thereof, ptions claimed on est of the amo	unts	
Part VIII.—RETIREMENT INCOME CRE						
This credit { 1. It you received pensions or annuit 2. If you are under 65 years of age a 3. It you are 65 or over and under 72	ies of \$1,200 or more lind had "earned income , and had "earned income	rom Social Security or Ra e'' of \$2,100 or more; DR ome'' of \$2,400 or more.	froad Retirement;			
If separate return, use column B only. If joint re	•			Α		В
Did you receive earned income in excess of \$60 1961? (Widows or widowers see instruction				☐ Yes ☐ 1	<b>√</b> 0 [	] Yes □ No
If answer above is "Yes" in either column, furn						i
1. Retirement income for taxable year:						
(a) For taxpayers under 65 years		1	J. 10			
Enter only income received fro systems and included in line 9,	m pensions and page 1, of For	m 1040	public retirement			
(b) For taxpayers 65 years of ag						
Enter total of pensions and annui 1 of Form 1040, and gross rents	ties, interest, and included in colu DN RETIREMEN	ımn 2, Part IV of t	led in line 9, page   this schedule			
2. Maximum amount of retirement inco				1,200	00	1,200 00
3. Deduct:		·				
(a) Amounts received in taxable ye Act, the Railroad Retirement A	ar as pensions o Acts, and certain	r annuities under other exclusions l	the Social Security rom gross income			
(b) Eamed income received in taxa (1) Taxpayers under 65 years (2) Taxpayers 65 or over and	of age, enter ar under 72, enter	nount in excess o amount in excess	f \$900 of \$1,200		_	
<ul> <li>4. Total of lines 3(a) and 3(b)</li> <li>5. Balance (line 2 minus line 4)</li> <li>6. Line 5 or line 1, whichever is smalled</li> </ul>						
7. Tentative credit (20% of line 6)				·		
8. Total tentative credit (total of amou	nts on line 7, co					
<ul><li>9. Amount of tax shown on line 12, p</li><li>10. Less: Dividends received credit from</li></ul>	page 1 of Form I line 5, Part V	1040 Il above			· · · ·	
11. Subtract line 10 from line 9 12. Retirement income credit. Enter he						

#### HELPFUL INFORMATION ON

# How To Prepare Your

# INCOME TAX RETURN

## on Form 1040 for 1961



#### A Personal Letter to Taxpayers:

Oliver Wendell Holmes, one of our Nation's greatest judges, once wrote—"Taxes are what we pay for civilized society. . . ." Later, in saying he liked to pay taxes, he did not mention whether his enthusiasm included the filling out of tax forms.

But we all know that the forms as well as the taxes are necessary for the kind of orderly government which will preserve America and its way of life.

I therefore urge you to prepare your returns carefully and early. This will save you the inconveniences of correcting last-minute mistakes and obtaining last-minute information and assistance. Remember, the filing deadline is April 15.



Be sure you list all your income from every source—including dividends, interest and other earnings. List also deductions to which you are entitled, unless you are claiming them by the standard deduction.

After we receive your return, it is our duty to examine it for accuracy and completeness. In doing this, we may have to ask you to verify or correct some items. Most examinations are routine and should not cause concern to the overwhelming majority of taxpayers. If an examining officer indicates that additional tax is due, you will be given full opportunities for explanation and appeal if you do not agree with his conclusions.

Most taxpayers are able, with the enclosed instructions, to prepare their own returns. If, however, you have questions, you may telephone or visit the nearest Internal Revenue office. An employee there will be glad to help you.

Mortine M. Coplin Commissioner of Internal Revenue

INSTRUCTIONS FORM 1040 (1961)

#### **HOW TO USE FORM 1040**

In order to make preparation of tax returns easier for the great majority of taxpavers, the individual income tax return Form 1040 has been revised. The main form is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If in addition to salary and wages you have not more than \$200 of dividends and interest, you also need only file the

2-bage Form 1040. In such case merely enter the taxable amount of dividends and interest received on line 5 of the form. In figuring the amount of dividends to be reported, exclude the first \$50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$100 in dividends, and

the wife had \$20, only \$70 may be excluded on a joint return.

If your dividends and interest exceed \$200, or if you have income from rents, royalties, pensions, annuities, partnerships, estates, trusts, etc., use and attach Schedule B.

If you have income from a personally owned business, attach Schedule C.

If you have income from the sale or exchange of property, attach Sched-

If you have income from farming, attach Schedule F.

These schedules may be obtained from any Internal Revenue Service

#### WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

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

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

DIVIDENDS? INTEREST? RENTS? Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash. Your accuracy in reporting these amounts will benefit both you and your Government, and will avoid expensive enforcement action that might otherwise be necessary.

#### IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is installing an automatic data processing system which uses modern highspeed electronic equipment to improve and strengthen tax administration.

Because many names are alike it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social

Security numbers, it has been decided to use these numbers for tax purposes to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

At some time in the near future, those individuals who have income but do not have Social Security numbers it, you should contact the nearest Sowill need to obtain account numbers.

Details of this program will be announced from time to time. In the meantime, all those who are either employed or self-employed under the Social Security system should make sure that they have numbers and that they use their numbers on all tax documents. If you have previously obtained a Social Security number, but have no record of cial Security Administration office.

#### 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--Birminghem 3, Ala. ALASKA—Anchorage, Alaska. ARIZONA—Phoenix, Ariz. ARKANSAS-Little Rock, Ark. CALIFORNIA-Los Angeles 12, Colif.; San Francisco CALIFORNIA—Los Angeles 12, Colif.; Sai 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUI—Hariford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md. FLORIDA—Jacksonville 2, Fla. GEORGIA—Atlanta 3, Ga. HAWAII-Honolulu 13, Hawaii —Boise, Idaho ILLINOIS—Chicago 2, III.; Springfield, III. INDIANA—Indianapolis 4, Ind. IOWA—Des Moines 9, Iowa. KANSAS—Wichita 2, Kans.

KENTUCKY-Louisville 2, Ky LOUISIANA-New Orleans 12. La. MAINE—Augusta, Maine. MARYLAND-Baltimore 2, Md. MASSACHUSETTS—Boston 15, Mass. MICHIGAN—Detroit 31, Mich. MINNESOTA-St. Paul J. Minn. MISSISSIPPI—Jackson 5, Miss.
MISSORI—5t. Louis 1, Me.; Kansas City 6, Me.
MONTANA—Helena, Mont. NEBRASKA—Omaha 2, Nebr. NEVADA—Reno, Nev. NEW HAMPSHIRE—Portsmouth, N.H. NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue,
New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2,
N.Y.; Buffolo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C. NORTH DAKOTA—Forgo, N. Dok. OHIO-Cleveland 15, Ohio; Cincinnati 2, Ohio. OKLAHOMA-Oklohoma City 2, Okla. OREGON—Portland 12, Oreg.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Woshington 25, D.C.
PENNSYLVANIA—Philodelphia 7, Po.; Scranton 3, Pa.;
Piirsburgh 30, Pa.
PUERTO RIGO—Director of International Operations, Internal Revenue Service, 1105 Fernondez Juncos Avenue, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Noshville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.
FOREIGN ADDRESSES—Toxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

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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 income in 1961 must file; if 65 or over, \$1,200 or more.

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.

Earned Income From Sources Outside The United States.—To determine whether an income tax return must be filed. income must be computed without regard to the exclusion provided for income earned from sources outside the United States.

#### GENERAL INSTRUCTIONS

If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

#### MEMBERS OF ARMED FORCES

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

#### WHEN AND WHERE TO FILE

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

#### 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 some post offices.

#### HOW TO PAY

The balance of tax shown to be due on line 16, 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.

#### ATTACHMENTS TO THE RETURN

Insofar as possible, you should fill in all required information directly on your return. If schedules are attached, they should conform in arrangement and detail with the official schedules, and totals should be entered on the return form.

#### MARRIED PERSONS-JOINT OR SEPARATE RETURNS

Advantages of a Joint Return. — Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare 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

Unmarried Head of Household.—The law

provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following per-

sons may qualify: (a) one who is un-

married (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

nonresident alien, at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB-a, whichever is appropriate.

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

How To Prepare a Separate Return.-If you file separate returns each must report his or her separate income and deductions. 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 you are married at the end of your taxable year, you are considered married for the entire year. If you are 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 below.

#### SPECIAL COMPUTATIONS

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 9 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.

household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions)

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## HOW TO REPORT YOUR INCOME cifically exempt must be included in

The law states that all kinds of income in whatever form received are subject to tax with specific exemptions. This means that all income which is not spe-

your return, even though it may be offset by expenses and other deductions.

The following examples will help you

Examples of Income Which Must Be Reported

benefits.

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Interest on bank deposits, bonds, notes. Interest on U.S. Savings bonds.

Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.

Rents and royalties from property, patents, copyrights.

Profits from business or profession.

Your share of partnership profits: estate or trust income.

Examples of Income Which Should Not Be Reported

Federal and State Social Security henefits

to determine what kinds of income

must be reported on your income tax

return and what items are exempt from

Employer supplemental unemployment

Alimony, separate maintenance or sup-

port payments received from (and

deductible by) your husband (or

wife). For details see Miscellaneous,

Railroad Retirement Act benefits. Gifts, inheritances, bequests.

page 8 of this pamphlet.

Disability retirement payments and Workmen's compensation, insurance, other benefits paid by the Veterans

damages, etc., for injury or sickness. Interest on State and municipal bonds. Life insurance proceeds upon death.

Administration.

Dividends on veterans' insurance.

# INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—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. All income regardless of where earned must be reported on one Federal tax return.

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.

Two or More Employers.—If more than \$144.00 of Social Security (F.I.C.A.) employee tax was withheld during 1961 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 tax withheld over \$144.00 on line 1, column (b), the "Federal 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 tax withheld from both husband and wife to figure the excess over \$144.00; 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 1, column (b), and write "Credit from regulated investment company" in the "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

Deductible Expenses.—You may deduct following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) Travel and transportation.—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your

duties as an employee.

(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 fulltime 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.

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

Reporting Expenses.— After answering the questions on page 2 of Form 1040, report the expenses and employer pay-

ments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received per diem in lieu of subsistence, or a mileage allowance not in excess of certain prescribed amounts. These amounts for the period ending August 13, 1961, are \$15 per diem and  $12\frac{1}{2}$  cents mileage and for the period subsequent to that date, \$20 per diem and 15 cents mileage.

If you do not meet the two conditions indicated above you must submit the following additional information with

your return:

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

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

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## **EXCLUSION FOR "SICK PAY"**

Line 3.—You may 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, you cannot exclude the payments 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 1, and enter on line 3 the amount of such wages to be excluded. In addi-

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

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

### INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if you have income from dividends and interest in an amount of \$200 or less it will not be necessary for you to use a separate schedule to report the income. See

"How to Use Form 1040" on page 2 of these instructions.

The following separate schedules are to be used to report items of other income.

Schedule B. — Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

## TAX-PAYMENTS AND CREDITS-BALANCE DUE OR REFUND

Figuring Your Tax

Line 10.— The Tax Table 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 a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See page 3 for special computations.

Line 15.—Payments and Credits.—There are credits and payments that you may use to reduce your tax. They are:
a. Income Tax Withheld which is

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. Estimated tax credits and payments for 1961.

c. Dividends received credit.—Part VII of separate Schedule B.

Note.—If your income was from salary and wages and not more than \$200 of dividends and interest as explained on page 2, you are entitled to a credit of 4 percent of the amount of dividends included in your return. However, the credit may not exceed the lesser of:

(1) the total income tax reduced by the foreign tax credit; or (2) Four percent of the taxable income. (If tax is computed, taxable income is the amount on line 11d, page 1. If the Tax Table is used, it is the amount on line 9, page 1, less (a) 10 percent thereof, and (b) the number of exemptions on line 3 of Schedule A multiplied by \$600.)

d. Retirement Income Credit from Part VIII separate Schedule B.

e. Other Credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (attach Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

Tax Due or Refund.—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.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, 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 his total expected tax exceeds

his withholding (if any) by \$40 or more. Farmers may postpone filing their 1962 declarations until January 15, 1963. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(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) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your 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.

# SCHEDULE A—Exemptions HOW TO CLAIM YOUR EXEMPTIONS

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

# LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 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. Age and blindness are determined as of December 31, 1961.

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 1961, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

# LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Fill in this line to claim exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

1. Income.—Received less than \$600 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 Dependents.—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.
- 5. Relationship.—Either (1) for your entire taxable year had your home as his principal place of abode and was a member of your household: or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

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

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

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 dur-

ing 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.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

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.

#### INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

# ITEMIZED DEDUCTIONS-If you do not use Tax Table or Standard Deduction

#### CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense purposes. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

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 income, line 9, 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. 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.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of your expenses. Consult the nearest Internal Revenue Service office for details.

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

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, cystic fibrosis, 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 the separate schedule in which your business income is reported. 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.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, radios, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

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 déductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the 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. In general, you cannot deduct taxes assessed for pavements or other local improvements, including frontfoot 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.

Do not deduct on page 2 any non-

business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B. or Schedule C or F.

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

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, 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 income. List on the attachment the name and amount paid to each person or institution.

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

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for 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

#### (A) General Rule:

(1) Medical and dental expenses.—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) Medicine and drugs.—The total amount paid for medicine and drugs for the persons listed above is also reduced by 1 percent of line 9, page 1, Form 1040.

#### (B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER

is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations. - The deduction for medical and dental expenses may not exceed \$2,500 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) \$5,000 if the taxpaver is single and not a head of household or a widow or widower entitled to the special tax

rates:

(b) \$5,000 if the taxpaver 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.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

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 surgi-

cal 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 Cosmetics

#### OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, 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:

(a) dependent children under 12

years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

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 income, line 9, page 1, 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 amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a 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 losses duc to theft, but not losses due to mislaving 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. Attach an explanation.

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. 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 4 for the reporting of "Employee Business Expenses." 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 from him would be helpful.

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

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

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

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

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes.

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

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# TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on amount on line 11d, page 1 of your return, by using appropriate tax rate schedule on this page.

# 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
If the amount on
                            Enter on line 12, page 1:
                                                            line 11d, page 1, is:
                                                                                         Enter on line 12, page 1:
line 11d, page 1, is:
Not over $2,000...... 20% of the amount on line 11d.
                                                            Over-
                                                                       But not over-
                                                                                                          of excess over-
                                                                     - $32,000.... $10,740, plus 62%
                                                                                                           - $26,000
                                            of excess over-
                                                            $26,000
          But not over-
                                                                                                         __ $32.000
         — $4.000..... $400, plus 22%
                                                 $2,000
                                                            \$32,000 - \$38,000.... \$14,460, plus 65\%
$2,000
                                                                                                         - $38.000
            $6,000 . . . . $840, plus 26%
                                                 $4,000
                                                            \$38.000 - \$44.000.... \$18,360, plus 69\%
$4,000
                                                                     - $50,000.... $22,500, plus 72%
         = $8,000..... $1,360, plus 30%
                                                                                                            $44,000
                                                 $6,000
                                                            $44,000
$6,000
                                                            \$50.000 - \$60.000.... \$26.820, plus 75%
                                                                                                            $50,000
                                                 $8,000
         - $10,000.... $1,960, plus 34%
$8,000
                                                                                                            $60,000
        - $12,000.... $2,640, plus 38%
                                                 $10,000
                                                            $60,000 — $70,000.... $34,320, plus 78%
$10,000
                                                                                                            $70,000
                                                            $70,000 — $80,000... $42,120, plus 81%
                                                 $12,000
         - $14,000.... $3,400, plus 43%
$12,000
                                                                     -- $90,000.... $50,220, plus 84%
                                                                                                            $80,000
                                                 $14,000
                                                            $80,000
        - $16,000.... $4,260, plus 47%
$14,000
                                                 $16,000
                                                            $90,000 — $100,000... $58,620, plus 87%
                                                                                                            $90,000
        - $18,000.... $5,200, plus 50%
$16,000
                                                            $100,000 — $150,000... $67,320, plus 89%
                                                                                                            $100,000
            $20,000.... $6,200, plus 53%
                                                 $18,000
$18,000
                                                            \$150.000 - \$200.000... \$111.820, plus 90\% - \$150.000
                                                 $20,000
        - $22,000.... $7,260, plus 56%
$20,000
                                                            $200,000 . . . . . . . . . . . $156,820, plus 91%
                                                                                                         - $200,000
                                                 $22,000
$22,000 — $26,000.... $8,380, plus 59%
```

# Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 3 of these instructions)

```
If the amount on
If the amount on
                                                                                        Enter on line 12, page 1:
                                                            line 11d, page 1, is:
                            Enter on line 12, page 1:
line 11d, page 1, is:
Not over $4,000...... 20% of the amount on line 11d.
                                                                      But not over-
                                                                                                        of excess over-
                                                            Over-
                                                            $52,000 — $64,000.... $21,480, plus 62%
                                                                                                        — $52:000
                                            of excess over-
          But not over-
Over-
                                              - $4,000
                                                            \$64,000 - \$76,000....\$28,920, plus 65\%
                                                                                                        — $64.000
$4,000
         — $8,000..... $800, plus 22%
                                                $8,000
                                                            $76,000
                                                                   — $88,000.... $36,720, plus 69%
                                                                                                        — $76,000
         — $12,000.... $1,680, plus 26%
$8,000
        — $16,000.... $2,720, plus 30%
                                                            $88,000 — $100,000... $45,000, plus 72%
                                                                                                        - $88,000
                                                $12,000
$12,000
                                                            $100,000 — $120,000... $53,640, plus 75%
                                             -\$16,000
                                                                                                        - $100,000
         - $20,000.... $3,920, plus 34%
$16,000
                                                            $120,000 — $140,000... $68,640, plus 78%
                                                                                                        - $120,000
        - $24,000 . . . . $5,280, plus 38%
                                             - $20,000
$20,000
                                                                                                        -\$140,000
                                             - $24,000
                                                            $140,000 — $160,000... $84,240, plus 81%
            $28,000.... $6,800, plus 43%
$24,000
                                             - $28,000
                                                            $160,000 — $180,000. . . $100,440, plus 84% — $160,000
            $32,000 . . . . $8,520, plus 47%
$28,000
                                                            $180,000 — $200,000... $117,240, plus 87% — $180,000
            $36,000.... $10,400, plus 50%
                                                $32,000
$32,000
                                                            $200,000 — $300,000... $134,640, plus 89% — $200,000
            $40,000.... $12,400, plus 53%
                                             — $36,000
$36,000
                                                            $300,000 — $400,000... $223,640, plus 90% — $300,000
         - $44,000.... $14,520, plus 56%
                                             — $40,000
$40,000
                                                            $400,000 . . . . . . . . . . . $313,640, plus 91% — $400,000
        -\$52,000....\$16,760, plus 59\%
                                             - $44,000
$44,000
```

## Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. (See page 3 of these instructions)

If the amount on		1f	f the am	ount on		
line 11d, page 1, is:	Enter on line 12, page	e 1:   lii	ne 11d,	page 1, is:	Enter on line 12	?, page I:
Not over \$2,000	20% of the amount on li			But not over-		of excess over
Over- But not over-	of exce	ess over—   \$1	28,000	<b>—</b> \$32,000	\$10,260, plus $54\%$	<b>—</b> \$28,00 <b>0</b>
\$2,000 — \$4,000	\$400, plus 21% —	\$2,000   \$3	32,000	<b>—</b> \$38,000	\$12,420, plus 58%	<b>—</b> \$32,000
\$4,000 — \$6,000		\$4,000   \$3	38,000	<b>—</b> \$44,000	\$15,900, plus 62%	<b>—</b> \$38,000
\$6,000 — \$8,000	44 000 1 000	\$6,000 \$	44,000	<b>—</b> \$50,000	\$19,620, plus 66%	<b>—</b> \$44,000
\$8,000 - \$10,000		\$8,000 \$3	50,000	<b>—</b> \$60,000	\$23,580, plus 68%	\$50,000
\$10,000 — \$12,000		\$10,000 \$6	60,000	<b>—</b> \$70,000	\$30,380, plus 71%	<b>—</b> \$60,000
\$12,000 — \$14,000		\$12,000 \$7	70,000	<b>—</b> \$80,000	\$37,480, plus 74%	<b>—</b> \$70,000
\$14,000 — \$16,000	\$3,780, plus 39% —	\$14,000 \$8	80,000	<b>—</b> \$90,000	\$44,880, plus 76%	<b>—</b> \$80,00 <b>0</b>
\$16,000 — \$18,000	4 ( 7 00 ) 4 ( 0 0)	\$16,000 \$9	90,000	\$100,000	\$52,480, plus 80%	<b>—</b> \$90,000
\$18,000 \$20,000	in'.co't.	\$18,000 \$1	100,000	<b>—</b> \$150.000	\$60,480, plus 83%	<b>—</b> \$100,000
\$20,000 — \$22,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$20,000 \$1	150,000	<b>— \$200,000</b>	\$101,980, plus 87%	\$150,000
\$22,000 - \$24,000		\$22,000 \$3	200,000	<b>—</b> \$300,000	\$145,480, plus 90%	<b>—</b> \$200,000
\$24,000 — \$28,000		\$24,000 \$3	300,000		\$235,480, plus 91%	<b>—</b> \$300,000
T )	+ 3 / 1 = -/-				• • •	

10 TAX TABLE

# FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

		:			o the number		ns claim	ed on lir	ie 3, Sch	. A, pag	e 2. E	nter the	tax you	find ther	on line	12, pag	e 1.	
	ncome on age 1, is—	And the nu claimed or	umber of ex i line 3, Sch.	emptions . A, p. 2, is	If total in line 9, pa	rcome on ige 1, is—			And the	number	of exemp	tions clair	med on lu	ne 3, Sch.	A, page 2	, is		
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# INSTRUCTIONS FOR SCHEDULE B (Form 1040)

DIVIDENDS INTEREST RENTS ROYALTIES
PENSIONS
PARTNERSHIPS

ESTATES
TRUSTS
MISCELLANEOUS

#### Part I-DIVIDENDS

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

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

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

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I 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" paid on deposits or withdrawable accounts by the following corporations are considered interest

and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Part I:

- (a) foreign 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) real estate investment trusts.
  - (e) China Trade Act corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

#### Part II-INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook 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, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

#### Part III-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 subject to tax on his employer's contributions, must be included in his income.

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, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come 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.

Part III 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 Part III for each one.

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 cach 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.

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 3 years are to be excluded from 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 taxed); thereafter all amounts received are fully taxable. method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from 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 taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

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 income of the recipient. For more detailed

information, call or visit your Internal Revenue Service office.

#### Part IV—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 Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. 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.

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 (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

#### Part V—OTHER INCOME OR LOSSES

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 his share of the partnership's income.

Include in Part V 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 income of the following classes should be entered on the appropriate lines and schedules of your return:

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 this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), page 1, separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

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 Part V. 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 regarding 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 Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just 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 Part V. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1961, your business or profession lost money instead of making a profit, 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 the losses against your 1961 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must

be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1961, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

#### Part VI-DEPRECIATION

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

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

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 prior years. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

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, but depreciation must stop when the unrecovered cost is reduced to salvage value. 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 straightline 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 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

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

- (a) Declining balance method.— This method may be used with a rate not in excess of twice the applicable straight-line rate.
- (b) Sum of the years-digit method.—The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fiftcenths, etc.
- (c) Other methods.—A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances 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.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property 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. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation 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.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

#### Part VII—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 these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
  - (b) 4% of the taxable income.

# Part VIII—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, etc., 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 incomeproducing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

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

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end 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 income in his return.

(b) In the case of an individual who is 65 or over before the cnd 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 purpose.)

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 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 income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and
- (b) for an individual who is not 65 before the end of the taxable year, any amount of earned income received in excess of \$900; and for an individual who is 65 or over but who is not 72 before the end of the taxable year, any amount of earned income received in excess of \$1,200.

c59-16-76678-1

Other Internal Revenue	publications containing helpful tax in	formation	
They may be obtained from	your District Director or by mailing this orde	er blank to the Superintendent of Docum	nents, Woshington 25, D.C.
booklet contains more detail	AE TAX, 1962 Edition. Issued each year to aring their income tax returns, this useful ed information than the instructions which 52. 144 pages with illustrations.  40 cents per copy	eral tax questions of Corporations,	Partnerships, and Sole Proprietor-
To: Supt. of Documents Govt. Printing Office Washington 25, D.C.	ORDER FORM	U.S. GOVERNMENT PRINTING OFFICE DIVISION OF PUBLIC DOCUMENTS WASHINGTON 25, D.C.	PENALTY FOR PRIVATE USE TO AVOID PAYMENT OP POSTAGE, \$300
Enclosed find \$	Please send me the publications I have	OFFICIAL BUSINESS RETURN AFTER 5 DAYS	
Name		Name	
Street address		Street address	***************************************
City, Zone, and State		City, Zone, and State	

Fill in both parts and mail in envelope

### SCHEDULE C (Form 1040)

# PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

U. S. Treasury Department Internal Revenue Service

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1961

16-76679-1

Att	ttach this Schedule to your Income Tax Return, Form 1040 —	Partnerships, Joint Ver	ntures, Etc., Must File On Form	1065
Na	ame and address as shown on page 1, Form 1040	<del></del>		
A.	Principal business activity (Retail trode, wholesale trade, la	wyer, etc.)	(Principal product or service)	
	Business name			
	Business location	- <del>-</del>		
_	(Number and street or rural route)	(City or post office)	(State)	
			1	
	• Total receipts \$, less allowances, rebates, an			
2.	Inventory at beginning of year (If different than last year's closing	- I		
	attach explanation)			
3.	Merchandise purchased \$, less any items w	<b>)</b>		
	from business for personal use \$			
	La Cost of labor (do not include salary paid to yourself)			
	Material and supplies			
6.	Other costs (explain in Schedule C-2)			
7.	Total of lines 2 through 6			
8.	Inventory at end of this year			
9.	Cost of goods sold (line 7 less line 8)			
10.	6. Gross profit (subtract line 9 from line 1)			
	OTHER BUSINESS DEDUCTIONS			
11.	. Salaries and wages not included on line 4 (exclude any paid to you	rself)		
	Rent on business property	,		
	Interest on business indebtedness			
	• Taxes on business and business property			
	Losses of business property (attach statement)			
	Bad debts arising from sales or services			
	Depreciation (explain in Schedule C-1)			
	Repairs (explain in Schedule C-2)			
	Depletion of mines, oil and gas wells, timber, etc. (attach schedule)			
	Amortization (attach statement)			
	Insurance			
	Legal and professional fees.			
	Commissions			_
	• Other business expenses (explain in Schedule C–2)			
25.				
	Net profit (or loss) (subtract line 25 from line 10). Enter here; on lin			
	page 1, Form 1040			
	INVENTORY INFO	DRMATION		<del></del>
1.	Method of inventory valuation—Cost $\square$ ; lower of cost of	or market $\square$ ; other [	]. If other, attach explanation	on.
2.	. Was the method of inventory valuation indicated above "No" attach explanation.	e the same method us	sed for 1960? Tyes No.	If
3.	. If inventory is valued at lower of cost or market, enter		and total market v	ral-
Λ	uation \$ of those items valued at mo		L. 1	Τ,
4.	. If closing inventory was taken by physical count, enter			11
5	not at end of year, attach an explanation of how the			
J.	. If closing inventory was not taken by a physical count, counted or measured.	anach an explanan	on of now inventory items we	∍re

of which ca	rty (if buildings, state material nstructed), Exclude land and nondepreciable property	2. Date		isis law	Depreciation al- ed (or allowable) n prior years	5. Method of com- puting depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
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SCHEDULE C-3 (Form 1040)

U.S. Treasury Department-Internal Revenue Service

## COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX (See instructions on page 2)

1961

If you had wages of \$4,800 or more which were subject to the deduction for social security, do not fill in this Schedule.

Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your

Salf employment tax—If line 10 is \$4,800, enter \$216.00; if less, multiply the amount on line 10 by $4\%\%$	IAI	ME AND ADDRESS (as shown on page 1 of Form 1040)	
2. Add to net profit (or subtract from net loss) losses of business property shown on line 15, Schedule C.  3. Total (or difference) 4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2).  Specify excluded services or sources  5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming)  (c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  8. Total wages, covered by social security, paid to you during the taxoble year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below.  9. Balance (line 7 less line 8)  10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below.  11. Self-employment tax—If line 10 is \$4,800 enter \$216,00° if less, multiply the amount on line 10 by 4%%	IAI	ME OF SELF-EMPLOYED PERSON (as shown on social security card)	
2. Add to net profit (or subtract from net loss) losses of business property shown on line  15, Schedule C.  3. Total (or difference)  4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)  Specify excluded services or sources  5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming)  (c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a loreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below.  9. Balance (line 7 less line 8).  10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below.	1.	Net protit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined	1
15. Schedule C.  3. Total (or difference)  4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)  Specify excluded services or sources  5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming).  (c) From service as a minister, member of a religious order, or a Christian Science practitioner.  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is  8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 8, below.  9. Balance (line 7 less line 8).  10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below.			
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)  Specify excluded services or sources  5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming)  (c) From service as a minister, member of a religious order, or a Christian Science practitioner		15, Schedule C	
Specify excluded services or sources  5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming).  (c) From service as a minister, member of a religious order, or a Christian Science practitioner.  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below.  9. Balance (line 7 less line 8)  10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below.	3.	Total (or difference)	
5. Net earnings (or loss) from self-employment—  (a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming).  (c) From service as a minister, member of a religious order, or a Christian Science practitioner.  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is	4.		
(a) From business (line 3 less any amount on line 4).  (b) From partnerships, joint ventures, etc. (other than farming)  (c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below.  9. Balance (line 7 less line 8)  10. Self-employment tax—If line 10 is \$4 800 enter \$216.00 if less, multiply the amount on line 10 by 4½%		Specify excluded services or sources	ĺ
(b) From partnerships, joint ventures, etc. (other than farming)  (c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).  (e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is.  8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below.  9. Balance (line 7 less line 8)  1. Self-employment tax—If line 10 is \$4.800 enter \$216.00; if less, multiply the amount on line 10 by 416%	5.		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)  (e) From service with a foreign government or international organization.  (f) From service with a foreign government or international organization.  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is			
Enter only if you have filed or are filing Form 2031 (see instructions, page 2).  (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)		(b) From partnerships, joint ventures, etc. (other than farming)	
(e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is		(c) From service as a minister, member of a religious order, or a Christian Science practitioner  Enter only if you have filed or are filing Form 2031 (see instructions, page 2).	
(e) From service with a foreign government or international organization.  6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is		(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)	
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below  (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is			
(If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)  7. The largest amount of combined wages and self-employment earnings subject to social security tax is	6.	Total net earnings (or loss) from self-employment reported on line 5. Enter here and on line 6 below	
security tax is		(If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below	7.	The largest amount of combined wages and self-employment earnings subject to social	}
9. Balance (line 7 less line 8)	8.	Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on	
O. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below			
O. Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below	9.	Balance (line 7 less line 8)	
Self-employment tax—If line 10 is \$4,800 enter \$216.00; if less, multiply the amount on line 10 by 41/20	0.	Self-employment income—line 6 or 9, whichever is smaller. Enter here and on line 8, below	
1. Self-employment tax—in the 10 s \$4,000, enter \$210,00, in less, multiply the discount on time 10 by 4,900.			
Enter this amount nere and on time 13, page 1, form 1040		Enter this amount here and on line 13, page 1, Form 1040	

liguring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely, but do not detach.

SCHEDULE SE (Form 1040)

# U. S. REPORT OF SELF-EMPLOYMENT INCOME

1961

In	itornal Revenue Service	For crediting to ye	our social security ac	count	.00.
	Indicate year covered by this return (even the Calendar year 1961 $\square$ ; or other taxable year If less than 12 months, was short year due to or (c) $\square$ Other.	beginning , 1961, o (a) Death, or (b) Chang	ending e tn accounting period,	PLEASE DO NOT WRITE	IN THIS SPACE
2.	BUSINESS ACTIVITIES SUBJECT TO SELF-E	:MPLOYMENT TAX (Grocery stor	e, restaurant, etc.)		
3.	BUSINESS ADDRESS (number and street, city	or post office, postal zone numbe	er, State)		
4.	SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM S BELOW	ED PERSON AS SHOWN ON SO	CIAL SECURITY CARD	ENTER TOTAL EARN- INGS FROM SELF-EM- 6. PLOYMENT SHOWN ON LINE 6 ABOVE	
5.	PRINT OR TYPE HOME ADDRESS (number	r and street or rural route)		ENTER WAGES. IF 7. ANY, SHOWN ON LINE 8 ABOVE	S
	(City or post office, postal zone number, Sta	ite)		ENTER AMOUNT 8. SHOWN ON LINE 10 ABOVE	

Page 2

In general, every individual deriving self-employment income during the taxable year of \$400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on

lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian

Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and

lodging furnished them for the convenience of their employers.

U. S. Citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These emplayees should report their income from such employment to line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. On line 2 of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings

from farm seli-employment on separate Schedules F and F-1

(Form 1040).

**EXCLUSIONS** Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

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

service by a partnership.

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

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

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;

(b) an employee or employee representative under the railroad retirement system; or

(c) an employee (except as indicated above).

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

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedsharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

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

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

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

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from

self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

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

#### MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and tile only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with selfemployment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

It separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Rev-

enue Service office as to how to report.

SCHEDULE SE (Form 1040) Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

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

Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had net earnings from self-employment, a

separate Schedule SE must be filed by each.

INSTRUCTIONS FOR SCHEDULE C (Form 1040) U.S. Treasury Department Internal Revenue Service

# ADDITIONAL INCOME TAX INSTRUCTIONS FOR PREPARING SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

1961

The law taxes the profits from a business or profession—not its total receipts. Therefore, separate Schedule C (Form 1040) is provided to help you figure your profit or loss from business. If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

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

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

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

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

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

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

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

Item A—Business activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale fruit," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Item C—Employer identification number.—If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 941, Employer's Quarterly Federal Tax Return.

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

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

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on separate Schedule B (Form 1040). However, see exception on page 2 of Form 1040 instructions with regard to filing requirements for Schedule B.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1958, 1959, 1960, and 1961 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (t) gross profits on amounts collected.

#### COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is

secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

#### OTHER BUSINESS DEDUCTIONS

Line 15—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

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

Line 17—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion. wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property, and additional first-year depreciation, see depreciation section in the instructions for Schedule B (Form 1040). If a deduction is claimed on account of depreciation, fill in Schedule C-1. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

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

reserve depending on how depreciation is charged on your books.

Line 19—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

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

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

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

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C-2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See instructions for that schedule and submit computation.

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

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

# GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on page 1 of Form 1040

	<del></del>	Part I	CAPITAL AS	SETS			
Shor	t-term capital	gains and la	ossesassets ]	neld not more	than 6 mont	hs	
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, yı.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	t. Cost or other basis and cost of	g. Expense of sale	h. Gain or loss (đ p <b>lus e</b> les <b>s i</b> plus g)
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13. Enter your share of non-capito		•			•		
14. Net gain (or loss) from lines 12							
	OTAL GAINS						
15. Net gain (or loss) from either l	ine 10b or 11.						
16. Net gain (or loss) from line 14							
17. Total net gain (or loss), combi	ne lines 15 and	d 16. Enter h	ere and on lin	e 7, page 1 of	Form 1040	. <u> </u>	o59—16—7667E-1

#### 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.

1.	Enter the amount from line 11d, page 1 of Form 1040	
	Enter amount from line 10a on reverse side	
3.	Subtract line 2 from line 1	
	Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
	Enter 50% of line 2	
	Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form	
	1040, enter this alternative tax on line 12, page 1 of Form 1040	

#### INSTRUCTIONS—(References are to the Internal Revenue Code)

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 service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

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 Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from-

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land)

- and depreciable property if they are used in the trade or business and held for more than 6 months.
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

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 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.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your princt-pal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

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

# GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this Schedule to your income tax return, Form 1040

1961

Name and address as shown on page 1 of Form 1040

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries. 7. Capital gain dividends 8. Net long-term gain (or loss) from lines 5, 6, and 7.  9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.  10a. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).  b. Subtract line 10a from line 9.  11. If line 9 shows a LOSS—Enter here the smallest of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) \$1,000.  Part II—PROPERTY OTHER THAN CAPITAL ASSETS  a. Kind of property (it 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 allowable since march in the provenents (if not property of the capital state) and the provenents (if not property attach state) provenents (if not property attach state) and the provenents (if not provenents (if not property attach state) and the provenents (if not provenents (if			Part I—	CAPITAL AS	SETS	<del></del>		
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13. Enter your share of non-capital gatn (or loss) from partnerships and fiduciartes		•	•	•	•	•	•	
14. Net gatn (or loss) from lines 12 and 13.	-							
Part III-TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY								
15. Net gain (or loss) from either line 10b or 11	15. Net gain (or loss) from either li	ne 10b or 11.						
16. Net gain (or loss) from line 14	16. Net gain (or loss) from line 14							
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040	17. Total net gain (or loss), combi	ne lines 15 and	d 16. Enter	here and on lir	ne 7, page 1 of	Form 1040	<u></u>	

#### 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.

1.	Enter the amount from line 11d, page 1 of Form 1040	
2.	Enter amount from line 10a on reverse side	
3.	Subtract line 2 from line 1	
4.	Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5.	Enter 50% of line 2	
	Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form	
	1040 when this alternative term on line 12 mags 1 of Form 1040	

#### INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted soles 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 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 or for figuring your new basis.

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.—If you had 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, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

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.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) \$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 loss over the lesser of items (1) and (2) above is called "capital loss carryover." 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 1961 by prior year loss carryovers, use any capital loss carryover from 1956 before using any such carryover from 1957 or subsequent years. Any 1956 carryover which cannot be used in 1961 must be excluded in determining total loss carryover to 1962 and subsequent years.

"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 tnto 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 shore 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 1, 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.

#### G

## SCHEDULE F (Form 1040)

U.S. Treasury Department Internal Rovenue Service

# SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))
Attach this Schedule to your income tax return, Form 1040

1961

1					
Name and address as shown on F	orm 1040.				
Business name and add	ress				
Location of farm(s) and	number of acres in	each farm			Employer identifica- tion number, if any
I (Report receipts from sale of live				BURSEMENTS METHOD s of livestock held for draft, bre	
		E RAISED AND HELD PRIMAR		OTHER FAR	
Kind Quantity		Kind Quan	<del></del>	Items	3. Amount
Cattle	\$	Dairy products	\$	Mdse. rec'd for produc	•
	1	Eggs	1 11	Machine work	1
Horses	1	Meat products	1	Breeding fees	
Mules		Poultry, dressed	1 11	Wood and lumber	
Sheep	I H	W∞l	1	Other forest products.	
Swine	1 11	Honey	1 11	Patronage dividends, re	
Poultry		a l		or refunds	
Bees	-	Other (specify):		Agricultural program	pay-
Grain	-			ments	
Нау				Other (specify):	
Cotton					
Tobacco					
Vegetables	1	1	1 11		
Fruits and nuts.					
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	a. Description	ES OF PURCHASED LIVESTOC		ITEMS Amount received   d. Cost or oth	er basis   e. Profit (or loss)
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Total (enter on lir			1		
	FARM	EXPENSES FOR TAX	ABLE YEAR (see instri	uctions)	
(Do not include per	sonal or living expenses or e	expenses not attributable to prod	uction of farm income, such as	s taxes, insurance, repairs, etc., o	on your aweiling)
1tems .	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	\$	Veterinary, medicine	\$ \$	Freight, trucking	\$
Feed purchased		Gasoline, fuel, oil		Amortization	
Seed, plants purchased			g	Conservation exper	nses.
Machine hire				Other farm exper	
Supplies purchased		lnsurance		(specify):	
Repairs, maintenance		Farm interest			
Breeding fees					
Fertilizers, lime	.		ge.		
			-	method) or line 6, pag	1
SUN	IMARY OF INCOME	AND DEDUCTIONS—CA	SH RECEIPTS AND D	ISBURSEMENTS METH	OD.
I. Sale of livestock an	d produce raised		4. Farm expenses	from above)	\$
	ome	B		om page 2)	
2. Profit (or loss) on sale			6. Other farm dedu		
	rchased items				
		i - 1		uctions	\$
3. Net farm profit (or loss	(subtract line 7 from	line 3). Enter here and	on line 8. page 1. Fo	rm 1040. Make your	
computation of self	employment income	and the self-employme	ent tax on Schedule F	5-1	5 1

<sup>\*</sup> Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-t (Form 1040))

**DEPRECIATION (see instructions)**(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)

Kind of property (if but of which constructed). nondepreciable property	Exclude land a	material and other	2. D	ate acquired	3. Cost or othe (exclude la		allowe	epreciation ed (or allow- n prior years	5. Method o ing depre		6. Rate or lite (y	(%) years)		eciation for is year
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8. Total (enter on lin										) <u></u> .	<u> </u>		\$	***
Amount of ac	lditional f	irst-year	depr	eciation i	ncluded abo	ve	· · · · · ·	· · · · · · · · ·					harin diffe	*/energyments sures // // ////
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Description (Kind of livestock, crops, or other products)	Dn hand at	beginning o	of year	Purchase	ed during year	dur	laised ing year	lost during year		during ye	ar	On h	and at en	of year
	Quantity	Inventory	value	Quantity	Amount paid	Qu	antity	Quantity	Quantity	Amount	received	Quantit	ty Inv	entory value
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					OME AND D		110113	HUCKON	L METHO			1		<del></del> -
1(a). Inventory of live	estock cro	ns and r	orodu	cts at end :	of year \$			6 For	m expens	es(from	name l'	18		]
(b). Sales of livestoo					- 1			11	preciation					1
(c). Other farm inco				aama j				11	er farm o					
								(sp	ecify):				<del>-</del>	
								11						
•••••			<b></b>				_	_						
<b>2.</b> Total					\$									
<ol><li>Inventory of livest</li></ol>	ock, crop	s, and p	$\operatorname{orod}$									.		
ucts at beginn														
4. Cost of livestock an														
during year <b>5</b> . Gross profits (subt				ad 4 fram 1	ino 2)*		- -		Tata!	Dod	ons			
10. Net farm profit (or						and o	n line s	3. page 1-1				1		
Lice Latin prom (OI	AUGO, GULD	a act mile	110		THE LEGICAL			-, page 1,	1010	- I-IUI	Jour	1		1

computation of self-employment income and the self-employment tax on Schedule F-1......\$

\*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

SCHEDULE F-1 (Form 1040)

# COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) (See instructions—page 2)

1961

▶ If you had wages of \$4,800 or more which were subject to the deduction for social security, do not fill in this Schedule.

▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

	f you had net earnings from self-employment from both farm and nonfarm sources, fill use separate Schedule C–3 to compute your self-employment tax. Net farm earning line 5(d) of separate Schedule C–3 (Form 1040).	in only lines 1 and 2 (line 3, if applicable), and age from self-employment should be entered or
NAM	E AND ADDRESS (as shown on page 1, Form 1040)	
NAM	TE OF SELF-EMPLOYED PERSON (as shown on social security card)	
pu ar	DICE OF METHODS.—A farmer must report his net farm earnings for self-employn ted under the optional method (line 3, below) by a farmer (1) whose GROSS profits the more than \$1,800 and NET profits are less than \$1,200. If your GROSS profit to elect to use the optional method, you need not complete lines 1 and 2.	are \$1,800 or less, or (2) whose GROSS profit
<b>2.</b> 1 <b>3.</b> 1	Net farm profit (or loss) from:  (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method)  (b) Farm partnerships	gross profits
11 11	ne 2 (or line 3, if used) is under \$400, do not fill in rest of page.	
5. 1 6. I 7. S	Computation of Social Security Self-Employment Tax  The largest amount of combined wages and self-employment earnings subject to social security tax is.  Total wages, covered by social security, paid to you during the taxable year. (Fo "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and on line 7 of Schedule SE below.  Balance (line 4 less line 5).  Self-employment income. Enter here and on line 8 of Schedule SE below your chac (a) REGULAR METHOD.—The smaller of line 2 or 6.  (b) OPTIONAL METHOD.—The smaller of line 3 or 6.  Self-employment tax—if line 7 is \$4,800, enter \$216.00; if less, multiply the amount there and on line 13, page 1, Form 1040.	4,800 00  r n\$ sice of EITHER:
	mportant.—The amounts reported on the form below are for your social security any benefits, based on your earnings, payable to you, your depende accurately and completely, but do not detach.  HEDULE SE (Form 1940)  U.S. REPORT OF SELF-EMPLOYMENT	ents, and your survivors. Fill in each item
	For crediting to your social security accou	
1. 11	ndicate year covered by this return (even though income was received only in part of year):  Calendar year 1961 : or other taxable year beginning1961, ending  fless than 12 months, was short year due to (a) Death, or (b) Change in accounting period, or c) Other.  ARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising Investock, custom harvesting, etc.)	PLEASE DO NOT WRITE IN THIS SPACE
3. F	ARM ADDRESS (rural route, post allice, State)	•
4. N	OCIAL SECURITY ACCOUNT UMBER OF PERSON NAMED N ITEM 5 BELOW	CHECK HERE IF YOU USE OPTIONAL METHOD
	PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	ENTER AMOUNT FROM 6-LINE 2 (LINE 3 IF OPTION USED) \$
5.	PRINT OR TYPE HOME ADDRESS (number and street, or rural route)	7. ENTER WAGES, IF ANY, FROM LINE 5
1	(City or town, postal zone number, State)	ENTED AMOUNT

### SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

#### SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

#### MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

#### JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

#### COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

#### PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, page 1, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

#### EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from selfemployment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

**Property gains and losses.**—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

**Net operating losses.**—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

#### SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

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

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

16-76680-1 U.S. GOVERNMENT PRINTING OFFICE

FOR SCHEDULE F (FORM 1040)

U.S. Treasury Department-Internal Revenue Service

### ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS

FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

1961

To assist farmers, separate Schedules F and F-I (Form 1040) are provided and should be used by all farmers for income tax and self-employment tax purposes.

## EMPLOYER IDENTIFICATION NUMBER

If you have employees subject to social security tax (F.I.C.A.), enter your employer identification number as it appears on Form 943, Employer's Annual Tax Return for Agricultural Employees.

#### METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D.C., is received to change the method.

#### CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. The income from farming should be reported on page 1 of Schedule F. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

#### ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

#### INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

(Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (I) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

#### EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired

labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or share-croppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.—Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.—Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration. The cost of fertilizer, lime or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen

dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elected the deduction with respect to the amortization of the adjusted basis of a grain storage facility, enter the allowable portion here.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

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# STATISTICS OF INCOME

#### Publications in Preparation

Corporation Income Tax Returns with accounting periods ended July 1961-June 1962

Income statement and balance sheet information, net income, statutory special deductions, income subject to tax, income tax, and distributions to stockholders. Depreciation methods, corporations owned 50 percent or more by any one stockholder, types of tax payments, and sales of property used in trade or business. Classifications by industrial group, month accounting period ended, and Internal Revenue District. Size classifications by total assets, business receipts, net income, income taxed at normal tax and surtax rates, and income tax. Ratio distributions by size of net worth to total assets, and inventory change. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1952-53 through 1961-62.

Foreign Income and Tax reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U.S. income tax, and foreign tax credit against the U.S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U.S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

#### U. S. Business Tax Returns with accounting periods ended July 1961-June 1962

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Receipts, profits, losses, income, and deductions for sole proprietorships, partnerships, and corporations; balance sheet items for partnerships and corporations. Frequency data for income and deduction items and business ratios for sole proprietorships and partnerships. Classifications by industry, size of business receipts, size of net profit or loss, and size of total assets. Historical data for selected years.

#### Individual Income Tax Returns for 1962, Preliminary

Sources of income, adjusted gross income, itemized deductions (by type), exemptions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax-payments, by size of adjusted gross income. Taxable income and tax by tax rates. Selected sources of income by States.

## Fiduciary, Gift, and Estate Tax Returns filed during 1963

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by bank and nonbank administered trusts and estates, size of total income, tax rate, tax status, type of tax, and States. Historical data 1952-1962.

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

ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executors' commissions, attorneys' fees and funeral expenses. Classifications by type of property, tax status, size of gross estate and net estate, method of estate valuation, and States. Historical data 1951-63.

#### Recent Publications

Corporation Income Tax Returns with accounting periods ended July 1961-June 1962, Preliminary

U. S. Business Tax Returns with accounting periods ended July 1961-June 1962, Sole Proprietorships, Partnerships, and Corporations, Preliminary Fiduciary, Gift, and Estate Tax Returns filed during 1961

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