

## STATISTICS OF INCOME ... 1961

# Individual <br> INCOME TAX RETURNS 

for 1961
U. S. TREASURY DEPARTMENT •INTERNAL REVENUE SERVICE


# INTERNAL REVENUE SERVICE 

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# 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:
1 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.

## CONTENTS

Page
Guide to basic and historical tables ..... 2
Individual income tax returns for 1961 ..... 3
Number of returns, income, and taxes ..... 3
Excludable sick pay ..... 4
Dividends ..... 4
Interest income ..... 4
Pensions and annuities ..... 5
Rents ..... 7
Capital gains and losses ..... 9
Sources not supported by Schedule B ..... 9
ltemized nonbusiness deductions ..... 9
Exemptions ..... 11
Individual income tax base and tax by tax rates ..... 11
Marital status of taxpayer ..... 11
Standard metropolitan statistical areas ..... 11
Forms 1040A ..... 13
Sources of data ..... 13
Description of the sample and limitations of the data ..... 14
Explanation of classifications and terms ..... 21
Basic tables, individual returns, 1961 ..... 31
Historical tables, individual returns, 1952-1961 ..... 175
Synopsis of laws ..... 186
1961 forms and instructions ..... 190
Index ..... 231

## Individual

## Income Tax

## Returns

Guide to basic and historical tables
BASIC TABLES
Table
Table Page Page
1 ..... 2-4 ..... 5
Itemized deduction returns ..... 7
Size of total deductions ..... 8
Patterns of income ..... 9-11
Characteristics of returns with dividends ..... 12
Types of income tax ..... 13
Selected data by marital status and type of deduction ..... 14
Exemptions ..... 15
Capital gains and losses ..... 16
State data ..... 17-18
Standard metropolitan statistical area data ..... 19-20
21-27 ..... 146-172

21-27

## HISTORICAL TABLES

Characteristics of returns ..... 28

## Charact

29
Number of returns and adjusted gross income

$\qquad$Returns with income tax30
Sources of income ..... 31
Itemized deductions ..... 32
Sources of income by income classes ..... 33
State data ..... 34

## 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: |
| :---: |
| Item |

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 selfemployment 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.


Tsble B.-SOURCES OF inCOME AS A PERCENT OF ADJUSTED GROSS INCOME FOR all returns and three adjusted gross income classes [Taxable and nontaxable returns

| Sources | Percent of adjusted gross income |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | ${ }_{\text {requrne }}^{\text {All }}$ | Size of adjusted gross income |  |  |
|  |  | $\begin{array}{r} \text { Under } \\ \$ 5,000 \end{array}$ | $\begin{aligned} & \text { \$5,000 } \\ & \text { under } \\ & \text { \$10,000 } \end{aligned}$ | \$10,000 <br> 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 | 85.3 | 90.4 | 63.8 |
| Business and profession net proflt and |  |  |  |  |
| 1088.................................... | 6.9 3.0 | 6.2 | 4.4 0.9 | 10.9 7.4 |
| Partnership net proftt and loss........ | 2.7 | 0.8 | 1.2 | 6.4 |
| Net gain and loss from sales of capltal assets. | 2.3 | 1.0 | 0.6 | 5.8 |
| Interest received. | 1.7 | 2.1 | 1.0 | 2.4 |
| Rent net income and loss................... | 0.8 | 1.2 | 0.4 | 1.2 |
| Pensions and annuities: |  |  |  |  |
| Life expectancy method. | 0.3 | 0.8 | 0.2 | 0.2 |
| 3-yesr method ............................ | 0.2 | 0.5 | 0.1 | 0.1 |
| Net income and loss from estates and truste | 0.2 | 0.1 | 0.1 | 0.4 |
| Royalty net income and loss, | 0.2 | 0.1 | 0.1 | 0.3 |
| All other sources (net). | 0.7 | 0.7 | 0.5 | . 1 |

NOTE: Detall 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

| Adjusted gross incone classes | Returns with excludable sick pay |  |  |
| :---: | :---: | :---: | :---: |
|  | Number of returns | Salaries and wages (net) (Thousend dollare) | Excludable sick pay (Thourend dollare) |
| Grand total.................. | (1) | (2) | (3) |
|  | 1,637,073 | 11,763,801 | 755,604 |
|  | 1,552,636 | 11,547,498 | 651,699 |
| Taxable returns, total.............. | 3,7689,60614,16321,703 | 2,979 <br> 11,522 <br> 23,492 <br> 47,970 | 1,4023,9219,22610,684 |
| \$1,000 under \$1,500. |  |  |  |
| \$1,500 under ${ }^{\text {a } 2,000}$ |  |  |  |
| \$2,000 under \$2,500. |  |  |  |
| \$2,500 under \$3,000. | $\begin{array}{r} 34,689 \\ 53,627 \\ 7,683 \\ 80,401 \\ 10,496 \end{array}$ | $\begin{array}{r} 93,210 \\ 170,123 \\ 201,139 \\ 334,805 \\ 464,866 \end{array}$ | $\begin{aligned} & 17,0,21 \\ & 26,327 \\ & 36,402 \\ & 34,111 \\ & 44,34 \end{aligned}$ |
| \$3,000 under \$3,500. |  |  |  |
| \$3,500 under \$4,000. |  |  |  |
| \$4,000 under \$4,500. |  |  |  |
| \$4,500 under $\$ 5,000$. |  |  |  |
| \$5,000 under \$0,000. | $\begin{aligned} & 209,770 \\ & 201,034 \\ & 17,458 \\ & 142,514 \\ & 117,753 \end{aligned}$ | $\begin{aligned} & 1,119,692 \\ & 1,26,945 \\ & 1,249,184 \\ & 1,175,999 \\ & 1,088,596 \end{aligned}$ | $\begin{aligned} & 88,940 \\ & 79,851 \\ & 59,653 \\ & 55,537 \\ & 4,789 \end{aligned}$ |
| \$0,000 under 47,000. |  |  |  |
| \$7,000 under \$8,000. |  |  |  |
| \$8,000 under \$9,000. |  |  |  |
| \$9,000 under \$10,000 |  |  |  |
| \$10,000 under \$11,000. | $\begin{aligned} & 88,234 \\ & 03,498 \\ & 4,209 \\ & 29,342 \\ & 19,415 \end{aligned}$ | $\begin{aligned} & 894,838 \\ & 699,934 \\ & 521,958 \\ & 371,600 \\ & 260,528 \end{aligned}$ | $\begin{array}{r} 33,789 \\ 24,640 \\ 17,342 \\ 11,977 \\ 8,064 \end{array}$ |
| \$12,000 under \$13,000. |  |  |  |
| \$13,000 under \$14,000. |  |  |  |
| \$14,000 under \$15,000 |  |  |  |
| \$15,000 under \$ $\mathbf{2 0 , 0 0 0 .}$ | $\begin{array}{r} 39,565 \\ 13,065 \\ 16,067 \\ 4,035 \\ 723 \end{array}$ | $\begin{array}{r} 590,351 \\ 243,306 \\ 408,803 \\ 164,379 \\ 48,402 \end{array}$ | $\begin{array}{r} 18,670 \\ 8,133 \\ 10,038 \\ 3,299 \\ 454 \end{array}$ |
| \$20,000 under \$25,000. |  |  |  |
| \$25,000 under \$50,000. |  |  |  |
| \$50,000 under \$100,000 |  |  |  |
| \$100,000 under \$150,00 |  |  |  |
| \$150,000 under \$200,000. | $\begin{array}{r} 208 \\ 240 \\ 33 \\ 11 \\ \hline \hline \end{array}$ | $\begin{array}{r} 13,720 \\ 19,077 \\ 2,518 \\ \quad 902 \end{array}$ | $\begin{array}{r}189 \\ 194 \\ 24 \\ 15 \\ \hline\end{array}$ |
| \$200,000 under \$500,000. |  |  |  |
| \$500,000 under \$1,000,000 |  |  |  |
| \$1,000,000 or more. |  |  |  |
| Nortaxable returns, total............ | 84,437 | 216,303 | 103,905 |
| No adjusted gross income. | 2,965 | 355 | 6,409 |
|  | $\begin{array}{r} 10,798 \\ 6,888 \\ 5,774 \\ 7,940 \\ 8,340 \end{array}$ | 2,904 | 17,09510,436 |
|  |  |  |  |
|  |  | 0,770 | 5,936 |
|  |  | 14,175 | 8,611 |
|  |  | 17,227 | 13,555 |
| \$2,500 under \$3,000. | 11,8024,771 | 31,75616,289 | 12,420 |
| 13,000 under \$3,500 |  |  | 4,726,4823,068 |
| \$3,500 under \$4, 000. | 6,900 | 25,24116,406 |  |
| 4,4,000 under \$4,500. |  |  |  |
| 4, 5000 under \$5,000 | 4,276 5,360 | 16,206 25,754 55 | 5,7968,727 |
| \$5,000 or more. | 8,847 | 55,199 |  |
| Returns under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000$. <br> Returns $\$ 10,000$ or more | $\begin{aligned} & 465,840 \\ & 851,171 \\ & 320,056 \end{aligned}$ | $\begin{aligned} & 1,571,210 \\ & 5,44,629 \\ & 4,242,962 \end{aligned}$ | $\begin{aligned} & 279,273 \\ & 339,297 \\ & 137,034 \end{aligned}$ |
|  |  |  |  |
|  |  |  |  |

## 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: dividenos eligible ano ineligible for exclusion, dividends eligible for tax credit, and taX Credit for dividends received, by adjusted gross income classes

| Adjusted gross income classes | Dividends (after exclusions) |  | Domestic and roreign dividends received |  |  |  |  |  | Dividend exclusions from gross income |  | Dividends eligible for tax credit |  | Tex credit for dividends recei.ed ${ }^{\text { }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total |  | Not eligible for exclusions |  | Eligible for exclusions |  |  |  |  |  |  |  |
|  | Number of returns | Amount dolfera) | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thourand } \\ \text { dolfera) } \end{gathered}$ | Number of returns | Amount <br> (Thowend <br> dollare) | Number of returns | Amount <br> (Thoweand dollara) | Number or returns | $\begin{array}{\|c\|} \hline \text { Amount } \\ \text { (Thousend } \\ \text { dollare }) \end{array}$ | Number of returns | Amount <br> (Thowand dollera) | Number of returns | Amount <br> (Thouesnd dolfara) |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| rand | 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 | 5,44,133 | 9,446,512 | 5,430,091 | 346,963 | 4,180,284 | 9,099,549 | 3,555,978 | 318,54 |
| \$600 under \$1,000 | 30,672 | 12,457 | 34,712 | 14,027 | 3,192 | 323 | 33,868 | 13,704 | 33,868 | 1,570 | 29,828 | 12,134 | 99 | 12 |
| \$1,000 under \$ $\mathbf{1 , 5 0 0}$ | 55,763 | 27,725 | 64,498 | 30,626 | 6,812 | 1,515 | 62,132 | 29,131 | 61,695 | 2,901 | 52,757 | 26,210 | 42,031 |  |
| \$1,500 under \$2,000. | 77,569 | 45,790 | 89,150 | 49,970 | 9,164 | 1,316 | 86,283 | 48,654 | 86,079 | 4,180 | 74,061 | 4,474 | 59,521 | 875 |
| \$2,000 under \$2,500. | 93,127 | 49,231 | 109,922 | 54,445 | 12,143 | 2,164 | 105,479 | 52,281 | 104,503 | 5,214 | 86,464 | 47,067 | 62,565 | 1,069 |
| \$2,500 under \$3,000 | 118,123 | 80,212 | 145,173 | 87,475 | 11,659 | 693 | 141,329 | 86,782 | 141,023 | 7,263 | 112,560 | 79,519 | 90,560 | 966 |
| \$3,000 under \$3,500 | 128,653 | 99,156 | 155,143 | 107,213 | 23,178 | 1,911 | 150,018 | 105,302 | 149,713 | 8,057 | 121,912 | 97,245 | 97,200 | 2,472 |
| \$3,500 under \$4,000. | 126,733 | 99,529 | 165,473 | 108,195 | 15,320 | 3,034 | 161,482 | 105,161 | 161,045 | 8,666 | 120,604 | 96,495 | 97,832 | 2,732 |
| \$4,000 under \$ \$4,500 | 151,976 | 107,937 | 191,058 | 117,600 | 22,216 | 3,187 | 182,568 | 114,413 | 182,364 | 9,663 | 139,439 | 104,750 | 112,618 | 3.075 |
| \$4,500 under \$5,000 | 163,272 | 108,078 | 206,547 | 119,240 | 18,766 | 2,146 | 201,171 | 117,094 | 200,453 | 11,162 | 153,763 | 105,932 | 126,072 | 3,318 |
| \$5,000 under \$6,000 | 315,473 | 249,265 | 417,025 | 271,793 | 42,910 | 6,403 | 403,843 | 265,390 | 401,921 | 22,528 | 294,011 | 242,862 | 233,690 | 7,425 |
| \$6,000 under \$7,000 | 334,758 | 252,023 | 452,098 | 277,696 | 40,714 | 4,656 | 438,110 | 273,040 | 436,463 | 25,673 | 314,363 | 247,367 | 256,418 | 8,212 |
| \$7,000 under \$8,000. | 315,727 | 246,986 | 438,760 | 272,358 | 36,202 | 5,705 | 428,978 | 266,653 | 427,631 | 25,372 | 297,872 | 241,281 | 239,673 | 8,301 |
| \$8,000 under \$9,000 | 279,580 | 235,333 | 379,543 | 258,378 | 29,811 | 4,354 | 375,329 | 254,024 | 374,892 | 23,045 | 269,547 | 230,979 | 222,009 | 8,105 |
| \$9,000 under \$10,000 | 253,826 | 251,934 | 342,061 | 273,586 | 35,278 | 6,613 | 335,727 | 266,973 | 334,672 | 21,652 | 241,492 | 245,321 | 207,429 | 8,496 |
| \$10,000 under \$ $\mathbf{2 1 , 0 0 0 .}$ | 225,739 | 225,972 | 311,938 | 245,933 | 26,283 | 4.972 | 306,746 | 240,961 | 306,067 | 19,961 | 215,259 | 221,000 | 179,690 | 7,831 |
| \$11,000 under \$12,000 | 192,652 | 220,215 | 264,331 | 237,503 | 23,227 | 4,982 | 260,394 | 232, 521 | 259,581 | 17,288 | 184,372 | 215,233 | 154,225 | 7,800 |
| \$12,000 under \$13,000 | 171,970 | 212,835 | 228,584 | 228, 34,6 | 20,039 | 5,147 | 225,460 | 223,199 | 225,054 | 15,511 | 165,750 | 207,688 | 143,838 | 7,43 |
| \$13,000 under \$14,000. | 139,126 | 193,497 | 180,176 | 205,905 | 17,273 | 5,034 | 177,969 | 200,871 | 177,630 | 12,408 | 134,343 | 188,463 | 116,201 | 6,857 |
| \$14,000 under \$15,000 | 120,736 | 173,657 | 152,281 | 184,416 | 13,785 | 4,654 | 150,448 | 179,762 | 150,177 | 10,759 | 116,800 | 169,003 | 103,404 | -,113 |
| \$15,000 under \$20,000 | 393,761 | 790,044 | 476,826 | 824,919 | 48,729 | 17,193 | 472,851 | 807,726 | 472,105 | 34,875 | 384,444 | 772.851 | 348,277 | ,263 |
| \$20,000 under \$25,000. | 204,628 | 599,693 | 234,492 | 617,514 | 26,544 | 12,971 | 233,132 | 604,543 | 232,997 | 17,822 | 201, 333 | 586,722 | 187,340 | 21.437 |
| \$25,000 under \$50,000 | 351,325 | 1,828,861 | 385,897 | 1,859,514 | 58,314 | 42,029 | 383,720 | 1,817,485 | 383,180 | 30,653 | 346,769 | 1,786,832 | 332,566 | 65,286 |
| \$50,000 under \$100,000 | 95, 505 | 1,311,215 | 99,281 | 1,319,532 | 23,797 | 34,178 | 98,838 | 1,285,354 | 98,731 | 8,317 | 94,760 | 1,277,037 | 93,137 | 47,39 |
| \$100,000 under \$150,000. | 25,588 | 530,095 | 15,908 | 531,453 | 5,212 | 14,355 | 15,865 | 517,098 | 15,861 | 1,358 | 15,492 | 515,740 | 15,355 | 18,668 |
| \$150,000 under \$200,000 | 5,166 | 291,172 | 5,206 | 291,620 | 1,899 | 5,407 | 5,192 | 286,213 | 5,189 | 48 | 5,145 | 285,765 | 5,121 | 10,199 |
| \$200,000 under \$500,000. | 5,846 | 594,702 | 5,890 | 595,209 | 2,512 | 12,893 | 5,877 | 582, 316 | 5,873 | 507 | 5,827 | 581,809 | 5,794 | 19,719 |
| \$500,000 under \$1,000,000 | 948 | 216,469 | 953 | 216,550 | 449 | 3,289 | 953 | 213,261 | 953 | 81 | 948 | 213,180 | 945 | 6,735 |
| \$1,000,000 or more | 369 | 259,574 | 37 | 259,604 | 170 | 2,984 | 37 | 256,620 | 37 | 30 | 369 | 256,590 | 308 | ,162 |
| Nontaxable returns, total | 669,024 | 576,086 | 817,429 | 621,298 | 84,681 | 15,592 | 779,648 | 605,706 | 777,538 | 45,212 | 621,098 | 560,494 | 82,581 | 1,718 |
| No ad justed gross íncome | 33,144 | 45,034 | 4,436 | 47,428 | 5,964 | 1,592 | 41,186 | 45,836 | 40,948 | 2,394 | 29,386 | 43,442 |  |  |
| Under ${ }^{\mathbf{3}} 600$. | 53,310 | 12,621 | 70,274 | 15,945 | 8,758 | 706 | 65,687 | 15,239 | 65,216 | 3,324 | 47,412 | 11,915 | (2) ${ }^{-}$ |  |
| \$600 under \$ $\$ 1,000$. | 89,612 | 31,907 | 106,231 | 37,102 | 8,336 | 1,165 | 102,051 | 35,937 | 100,536 | 5,195 | 84, 815 | 30,742 | (2) | $\left({ }^{2}\right)$ |
| \$1,000 under \$1,500. | 127,085 | 57,774 | 151,007 | 65,437 | 15,651 | 2,816 | 142,483 | 62,621 | 140,399 | 7,663 | 116,813 | 54,958 | 4,437 | 21 |
| \$1,500 under \$2,000. | 109,100 | 58,435 | 133,590 | 65,630 | 12,324 | 912 | 128,105 | 64,718 | 125,452 | 7,195 | 102,303 | 57,523 | 15,806 | 21 |
| \$2,000 under \$2,500.. | 74,130 | 51,789 | 89,874 | 57,026 | 11,611 | 1,970 | 84,617 | 55,056 | 84,312 | 5,237 | 67,592 | 49,819 | 15,363 | 31 |
| \$2,500 under \$3,000. | 59,898 | 46,457 | 72,194 | 50,808 | 5,736 | 991 | 69,926 | 49,817 | 69,590 | 4,351 | 56,317 | 45,466 | 14,100 | 30 |
| \$3,000 under \$3,500 | 46,302 | 45,505 | 54,383 | 49,065 | 5,988 | 915 | 52,228 | 48,150 | 52,024 | 3,560 | 43,374 | 44,590 | 12,066 | 315 |
| \$3,500 under \$4,000. | 19,907 | 18,506 | 25,846 | 20,219 | (2) | ${ }^{(2)}$ | 25,127 | 19,953 | 25,127 | 1,713 | 19,320 | 18,240 | 4,239 | 62 |
| \$4,000 under \$4,500. | 15,116 | 19,974 | 19,528 | 21,214 | 2,054 | 325 | 18,888 | 20,889 | 18,888 | 1,240 | 14,271 | 19,649 | 5,706 | 160 |
| \$4,500 under \$5,000. | 11,964 | 16,344 | 15,198 | 17,323 | (2) | (2) | 14,994 | 17,122 | 14,994 | 979 | 11,324 | 16,143 | 4,402 | 12 |
| \$5,000 or more.. | 29,456 | 171,740 | 34,868 | 174,101 | 4,909 | 3,733 | 34,356 | 170,368 | 34,052 | 2,361 | 28,171 | 168,007 | 5,019 | 18 |
| Returne under \$5,000.. | 1,585,436 | 1,034,461 | 1,944,231 | 1,135,988 | 192,222 | 28,148 | 1,869,622 | 1,107,840 | 1,858,229 | 101,527 | 1,484,315 | 1,006,313 | 788,060 | 17,669 |
| Returns \$5,000 under \$10,000... | 1,522,540 | 1,288,758 | 2,057,794 | 1,408,937 | 188,855 | 29,288 | 2,009,856 | 1,379,649 | 2,003,144 | 120,179 | 1,439,252 | 1,259,470 | 1,163,721 | 40,699 |
| Returne $\$ 10,000$ or more........ | 1,929,639 | 7,566,524 | 2,368,695 | 7,736,993 | 269,102 | 172,264 | 2,34, 303 | 7,564,729 | 2,340,256 | 170,469 | 1,877,815 | 7,394,260 | 1,686,778 | 261,899 |

See text for "Description or the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
${ }_{2}{ }^{2}$ The eatimates in these colums have been revised from those shown in table B of the Preliminary Report, Statistics of Income-1961, Individual income Tax Returns.
${ }^{2}$ 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.

Other 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, or $\$ 98,900,000$ 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
See lext for "Deactiption of the Sample and Limitations of the Data."
i Eat mate is not ahown separately because of high samplife variability. However, the data are included in the appropriate totals.

| Aldusted rross income classes | Interest received |  | Interest received from- |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount <br> (Thourennd dollera) | Banks |  | Savings institutions |  | Other financialinstitutions |  | Insurance compenies |  | Nonfinancial business and Individuals |  | Federal Goverrment |  | Other pazers |  |
|  |  |  | Number of returns | Amount (Thousend <br> dolleres) | Number or returns | Amount (Thousend dollers) | thumber of returns | Amount (Thousend dothers) | Number of returns | Amount (Thoctand dollers) | Number of returns | Amount (Thoceand do H 保) | Number of returns | Amount (Thour and dohers) | Number of returns | (Thourand $\qquad$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (12) | (12) | (13) | (14) | (15) | (16) |
| Grand | 10,031,014 | 5,683,16? | 5,930,080 | 1,658,26: | 3,959,584 | 1,154,828 | 427,051 | 172,755 | 407,735 | 98,900 | 2,538,510 | 1,774,409 | 1,536,819 | 655,076 | 470, 859 | 268,935 |
| Taxable returns, | 8,438,026 | 4,851,100 | 5,004,101 | 1,206,308 | 3,398,714 | 978,4.4 | 370,940 | 149,731 | 346,110 | 87,296 | 2,094,340 | 1,532,211 | 1,251,685 | 558,201 | 397,407 | 138,856 |
| \$600 under \$1,000 | 52,1b5 | 13,003 | 31,98: | 0,059 | 18,560 | 3,280 | (1) | (1) | ( ${ }^{1}$ | (1) | 8,004 | 1,924 | 7,768 | 1,223 | (1) | (1) |
| \$1,000 under \$1,500. | 113,169 | 43,068 | 65,942 | 14,556 | 40,897 | 11,595 | 3,037 | 005 | 3,569 | 384 | 24,008 | 8,04\% | 20,970 | 6,323 | 5,352, | 1,561 |
| \$1,500 under \$2,000 | 186, 231 | 81,375 | 111,409 | 29,345 | 75,241 | 22,229 | 6, 358 | 1,437 | 5,588 | 754 | 47,770 | 19,149 | 31,343 | 7,596 | 4,782 | 865 |
| \$2,000 under \$2,500. | 207,180 | 94,356 | 121,890 | 36,319 | 70,033 | 20,159 | 8,106 | 1,784 | 11,023 | 3,869 | 49,209 | 21,983 | 34,755 | 8,810 | 6,976 | 1,432 |
| \$2,500 under \$3,000. | 265,818 | 218, 376 | 165,198 | 41,599 | 90,969 | 26,716 | 12,325 | 2,759 | 11,299 | 2,074 | 60,941 | 29, 534 | 41,402 | 12,099 | 12,116 | 2,695 |
| \$3,000 under \$3,500. | 286,378 | 146,461 | 170,755 | 42,561 | 106,424 | 33,313 | 9,300 | 3,132 | 12,594 | 2,444 | 67,471 | 38,013 | -8,659 | 21,660 | 13,066 | 3,348 |
| \$3,500 under \$4,000. | 324,946 | 14.4,888 | 189,057 | 49,3612 | 119,511 | 34,258 | 14.372 12.749 | 3,215 | 13,396 13,386 | 2,576 | 73,474 74,628 | 30,558 37,791 | 50,466 55,406 | 14,024 | 15,807 | 3,096 2,635 |
| \$4,000 under \$ \$4,500. | 354,270 365,845 | 150,632 173,897 | 213,860 226,921 | 46,238 000,135 | 13,516 139,836 | 39,100 35,374 | 12,749 15,015 | 2, 2,5 5,394 | 13,386 16,671 | 3,758 | 78, 78.3 | -5,700 | 50, $50 \times 8$ | $1 \rightarrow 810$ | 16,935 | 2, 20 |
| \$5,000 under \$6,000. | 805,669 | 317,4,48 | 481,199 | 107,420 | 314,270 | 78,125 | 26, 885 | 7,233 | 33,831 | 4, 224 | 171, $6 \times 4$ | 79,039 | 104, 75 | 34, 340 | 38,018 | 5,562 |
| \$6,000 under \$7,000. | 827,219 | 320,961 | 488,792 | 104,506 | 348,214 | 74,450 | 35,014 | 10,711 | 24,702 | 5,046 | 175,728 | 85,257 | 102,035 | 30,962 | 39,684 | 9,829 |
| \$7,000 under \$8,000. | 751, 117 | 301,081 | 436,718 | 95,555 | 308, 155 | 72, 286 | 38,039 | 8,336 | 26,880 21,525 | 6,435 | 153,405 | 79,110 83,536 | 99,231 84,843 | 31,342 20,189 | 32,721 34,325 | 8,011 7,062 |
| \$8,000 under \$9,000.. | 635,852 526,571 | 280,922 248,290 | 364,327 $302,34$. | 75,671 | 270,897 222,298 | 68,360 58,082 | 29,761 21,120 | 9,451 | 21,525 14,133 | 2, 2,505 | 126,317 | 83, 53, 72,55 | 84,823 70,446 | 20,189 30,424 | 25,295 | 5,711 |
| \$10,000 under \$11,000. | 450,053 | 200,009 | 260,760 | 58,623 | 200,309 | 47,326 | 16,778 | 4,743 | 18,234 | 3,190 | 102,029 | 60,653 | 60,568 | 20,001 | 19, 4.5 | 4,873 |
| \$11,000 under \$12,000. | 356,160 | 175,367 | 205,627 | 49,694 | 159,243 | 40,203 | 13,534: | 5,227 | 13,360 | 2,740 | 85,711 | 52,896 | 49,059 | 20,516 | 14,447 | 4,391 |
| \$12,000 under \$13,000. | 285,517 | 154,199 | 166, 272 | 41,829 | 125,375 | 34,795 | 13,103 | 4,443 | 12, 247 | 2,159 | 71, 348 | -8,565 | -2,743 | 18,560 | 12, 153 | 3,888 |
| \$13,000 under \$14,000. | 220,492 176,453 | 130,518 | 128,154 104,227 | 33,717 20,691 | 97,977 | 33,005 25,723 | 10,636 8,424 | 3,800 | 0,903 7,670 | 3, <br> 2, 526 |  |  | 32,669 27,089 | 15,260 11,620 | 4,961 7,738 | 2,910 2,817 |
| \$14,000 under \$15,000. | 176,453 | 114,932 | 104,227 | 20,691 | 78,104 | 25,723 | 8,4,24 | 4, 246 | 7,670 | 2,522 | 48, 164 | 38,304 | 27,089 | 12,620 | 7,738 | 2,817 |
| \$15,000 under \$20,000. | 514,534 | 403,202 |  | 106,755 | 217,691 | 76, 585 | 26,457 | 14,053 | 25,076 | 6,781 | 162,568 | 137,208 | 85,468 |  |  |  |
| \$20,000 under \$25,000. | 240,974 | 254,982 | 150,635 | 65,008 | 91, 856 | 40,421 | 13,548 | 9,946 | 14,482 | 6,222 12,009 | $\begin{array}{r}90,193 \\ \hline 60,293\end{array}$ | 93,001 | 42,924 | 30,911 66,746 | 12,780 24,401 | 8,513 19,879 |
| \$25,000 under \$50,000.. | 374,367 91,336 | 565,398 252,488 | 233,824 | $14,0,006$ 58,362 | 130,106 26,341 | 72,595 22,284 | 24,802 6,710 | 20,069 10,341 | 25,062 7,336 | 12,009 5,398 | 160,293 47,953 | 233,434 | 78,163 25,168 | 66,246 34,880 | 24,201 8,102 | 14,879 10,43 |
| \$50,000 under \$100,000.. | 91,336 14,388 | 252,488 67,485 | 57, 8,771 | 58, 362 14,883 | 26,341 3,233 | 22,284 4,387 | 6,710 1,188 | 10,341 3,314 | 7,336 1,404 | 5,398 1,508 | -4,953 | 111,174 30,251 | 25,168 ,- 647 | 3,4,46 10,116 | 8, 102 1,39 | 10,426 3,226 |
| \$150,000 under \$200,000. | 4,701 | 27,957 | 2,657 | 5,005 | 902 | 1,124 | 34.7 | 1,099 | 4.2 | 515 | 2,90? | 13,962 | 1,716 | 5,008 | 476 | 1,184 |
| \$200,000 under \$500,000. | 5,379 | 47,475 | 2,920 | 8,9"4 | 914 | 1,620 | 4 | 1,994 | 516 | 789 | 3,510 | 24,203 | 2,063 | 7,069 | $52 ?$ | 2,226 |
| \$500,000 under \$1,000,000. | 896 | 13,035 | 483 | 2,301 | 134 | 487 | 79 | 414 | 74 | 158 | 590 | - 6,828 | 389 | 2,340 | 106 | 507 248 |
| \$1,000,000 or more. | 348 | 8,754 | 166 | 1,947 | 48 | 300 | 26 | 1,143 | 30 | 25 | 256 | 3,850 | 165 | 1,232 | 36 |  |
| Nontaxable returns, total. | 1,593,588 | 832,058 | 925,979 | 251,896 | 560,870 | 176, 380 | 56,111 | 23,024 | 01,625 | 11,600 | 44, 170 | 242, 1.98 | 285,132 | 96, 675 | 82,452 | 30,079 |
| No adjusted gross incos | 73,264 | 55,056 | 33,870 | 17,812 | 16,504 | 5,558 | $\left.{ }^{1}\right)$ | (1) | (1) | (1) | 27,933 | 22,609 | 9,268 | 2,005 | 5,215 | 5,381 |
| Under \$ 600. | 157, 252 | 41,998 | 88, 194 | 14, 267 | 53,776 | 9,085 | 3,904 | 1,017 | 4,369 | 1,437 | 31,501 | 10,57\% | 23,773 | 4, 21.6 | 6, 29\% | 1,472 |
| \$600 under \$1,000.. | 219,730 | 75,463 | 129,312 | 26, 222 | 74, 289 | 18,363 | 6,527 | 1,224 | 8,061 | 1,236 | 51,503 | 17,720 | 30,019 |  | 11,654 | 2, 3, ${ }^{\text {a }}$ |
| \$1,000 under $\$ 1,500$. | 337, 767 | 144, 387 | 202,268 | 49, 801 | 125, 511 | 39,204 30,306 | 10,566 7,480 | $\begin{array}{r}2,748 \\ 3,723 \\ \hline\end{array}$ | 10,552 12,369 | 2, 201 2,070 | 82,088 75,093 | 31,034 34,42 | 62,636 45,218 | 15,800 10,45 | 15,905 10,374 | 3,203 3,065 |
| \$1,500 under \$2,000.. | 255,216 180,566 | 133,574 | 152,578 103,135 | 43,497 31,542 | 88,101 66,850 | 30,306 23,681 | 7,480 7,300 | 3,273 2,766 | 12,369 7,408 | $\begin{array}{r}2,070 \\ \hline 829\end{array}$ | 75,093 51,991 | 29,770 | 4,218 39,657 | 14,372 | 14,738 | 5,676 |
| \$2,500 under \$3,000. | 24, 997 | 85,415 | 85,268 | 25,474 | 49,172 | 16,595 | 4,450 | 1,945 | 2,528 | 503 | 41,009 | 26,788 | 24,906 | 10, 248 | 8,683 | 3,862 |
| \$3,000 under \$3,500. | 86,953 | 59,413 | 52, 34,6 | 14, inio | 32,944 | 11,616 | 5,107 | 2,761 | 5,253 | 793 | 28,780 | 22,633 | 15, .09 | 6,830 |  |  |
| \$3,500 under \$4,000. | 45, 54.5 | 25,953 | 26,076 | 6,305 | 19,890 | 6,589 |  |  |  |  | 14, 950 | 8,282 | 0,504 | 3,146 | 6, 351 | 1,22 |
| \$4,000 under \$4,500. | 33,705 | 19,968 | 19,088 | 5,752 | 12,173 | 4,634 | , 341 | 969 | 5,542 | 1,643 | 10,717 | -2,088 | 0,689 | 3,303 |  |  |
| \$4,500 under \$5,000. | 24,245 4,250 | 18,058 04,137 | 12,749 20,595 | 12, 00375 | $\begin{array}{r} 7,665 \\ 13,789 \\ \hline \end{array}$ | 4,048 6,701 | 4,229 | 3,777 | 2,542 | 1,604 | 9,534 19,311 | 7,140 26,488 | 3,162 8,833 | 2,132 10,035 | 3,235 | 3,352 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under \$5,000........ | $3,705,240$ $3,584,897$ | $1,734,027$ $1,507,650$ | $2,200,399$ $2,091,157$ 2, | 571,494 404,498 | $1,349,668$ $1,475,700$ | 395,769 355,660 | 135,924 154,575 | 39,909 46,252 | 148,341 122,959 | 27,747 23,622 | 909,347 785,440 | 454,406 415,253 | 613,740 468,545 | 196, 192 162,248 | 170,023 172,601 | 48,450 40,217 |
| Returns $\$ 10,000$ or more... | 2,741,477 | 2,4,4,490 | 1,638,524 | 622, 272 | 1,134,210 | 403, 399 | 136,552 | 86, 534 | 136, 435 | 47,531 | 843,723 | 904,850 | 454,528 | 296,036 | 137,295 | 80, 266 |

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


See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
iEstimate 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, oepreciation, repairs, other expenses, and net income or loss by adjusted gross income classes

| Adjusted gross income classes | Number of returne With rente | Gross rents recelved |  | Depreciation |  | Repairs |  | Other expenses |  | Net Incomeor loserram rents(Mowenddollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns | Amount (Thowend dollares) | Number of returns | Amount <br> (Thowasd collere) | Number of returns | Amount <br> (Thou mend dollere) | Number of returns |  |  |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Grand total. | 2,658,34, | 5,584,927 | 12,907,309 | $4,648,179$ | 3,085,048 | 3,618,223 | 1,091,364 | 4,843,358 | 4,971,988 | $\underline{12,758,909}$ |
| 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 | 3,662, 272 |
| No adjusted gross incon | 47,039 | 47,039 | 135,843 | 27,917 | 28,251 | 18,650 | 9,920 | 30,128 | 49,109 | 48,563 |
| Under $\$ 600$. \$600 under $\$ 1,000$. <br> \$1,000 under \$1,500. <br> \$1,500 under \$2,000. <br> \$2,000 under $\$ 2,500$. | $\begin{aligned} & 121,956 \\ & 168,024 \\ & 269,286 \\ & 230,633 \\ & 192,967 \end{aligned}$ | $\begin{aligned} & 121,956 \\ & 168,024 \\ & 269,286 \\ & 230,633 \\ & 192,967 \end{aligned}$ | $\begin{aligned} & 151,073 \\ & 207,147 \\ & 431,086 \\ & 382,583 \\ & 352,663 \end{aligned}$ | $\begin{array}{r} 84,395 \\ 104,587 \\ 164,268 \\ 147,645 \\ 128,933 \end{array}$ | $\begin{aligned} & 35,408 \\ & 38,512 \\ & 76,024 \\ & 64,392 \\ & 63,864 \end{aligned}$ | $\begin{array}{r} 68,403 \\ 80,076 \\ 140,468 \\ 127,038 \\ 99,658 \end{array}$ | $\begin{aligned} & 15,084 \\ & 17,831 \\ & 33,665 \\ & 32,980 \\ & 27,250 \end{aligned}$ | $\begin{array}{r} 96,905 \\ 126,226 \\ 200,403 \\ 176,411 \\ 146,463 \end{array}$ | $\begin{gathered} 58,920 \\ 70,565 \\ 149,727 \\ 115,468 \\ 112,080 \end{gathered}$ | $\begin{array}{r} 41,661 \\ 80,239 \\ 171,670 \\ 169,243 \\ 149,469 \end{array}$ |
| $\begin{aligned} & \$ 2,500 \text { under } \$ 3,000 . \\ & \$ 3,000 \text { under } \$ 3,500 . \\ & \$ 3,500 \text { under } \$ 4,000 . \\ & \$ 4,000 \text { under } \$ 4,500 . \\ & \$ 4,500 \text { under } \$ 5,000 . \end{aligned}$ | 184,903 168,591 157,977 162,737 162,896 | $\begin{aligned} & 184,903 \\ & 168,591 \\ & 157,977 \\ & 162,737 \\ & 162,896 \end{aligned}$ | $\begin{aligned} & 371,246 \\ & 328,771 \\ & 290,481 \\ & 304,727 \\ & 327,123 \end{aligned}$ | $\begin{aligned} & 135,707 \\ & 126,879 \\ & 118,172 \\ & 130,002 \\ & 126,977 \end{aligned}$ | $\begin{aligned} & 74,004 \\ & 62,859 \\ & 54,170 \\ & 66,077 \\ & 72,460 \end{aligned}$ | $\begin{gathered} 203,237 \\ 9,558 \\ 97,481 \\ 93,533 \\ 99,299 \end{gathered}$ | $\begin{aligned} & 28,052 \\ & 28,115 \\ & 23,258 \\ & 19,704 \\ & 26,551 \end{aligned}$ | $\begin{aligned} & 145,709 \\ & 133,002 \\ & 123,735 \\ & 132,208 \\ & 134,934 \end{aligned}$ | $\begin{gathered} 117,002 \\ 102,905 \\ 94,737 \\ 100,521 \\ 111,421 \end{gathered}$ | $\begin{aligned} & 152,188 \\ & 134,892 \\ & 118,316 \\ & 118,115 \\ & 116,691 \end{aligned}$ |
| \$5,000 under \$6,000. <br> \$6,000 under \$7,000. <br> \$7,000 under \$8,000. <br> $\$ 8,000$ under $\$ 9,000$. <br> $\$ 9,000$ under $\$ 10,000$. | $\begin{aligned} & 331,581 \\ & 30,772 \\ & 271,4,4 \\ & 211,225 \\ & 165,319 \end{aligned}$ | $\begin{aligned} & 331,581 \\ & 30,772 \\ & 271,4,45 \\ & 211,225 \\ & 165,319 \end{aligned}$ | 623,732 <br> 555,916 <br> 504,325 495,371 <br> 384,061 | $\begin{aligned} & 266,8.6 \\ & 249,199 \\ & 227,262 \\ & 177,548 \\ & 134,753 \end{aligned}$ | $\begin{array}{r} 135,549 \\ 127,430 \\ 112,609 \\ 110,193 \\ 86,164 \end{array}$ | $\begin{aligned} & 212,833 \\ & 198,599 \\ & 175,606 \\ & 134,399 \\ & 104,142 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 47,873 \\ 41,506 \\ 39,432 \\ 38,098 \\ 28,246 \end{array} \end{aligned}$ | $\begin{aligned} & 278,246 \\ & 251,237 \\ & 232,264 \\ & 179,041 \\ & 140,789 \end{aligned}$ | $\begin{aligned} & 228,745 \\ & 188,745 \\ & 172,127 \\ & 170,161 \\ & 128,902 \end{aligned}$ | $\begin{aligned} & 211,465 \\ & 198,235 \\ & 180,157 \\ & 176,919 \\ & 140,749 \end{aligned}$ |
| $\$ 10,000$ under $\$ 11,000$. <br> \$11,000 under \$12,000. <br> \$12,000 under \$13,000. <br> \$13,000 under \$14,000. <br> $\$ 14,000$ under $\$ 15,000$. | 125,103 91,815 74,371 53,725 43,938 | 125,103 91,815 74371 53,725 43,938 | $\begin{aligned} & 330,558 \\ & 259,737 \\ & 233,625 \\ & 191,740 \\ & 172,861 \end{aligned}$ | $\begin{array}{r} 103,450 \\ 77,087 \\ 62,052 \\ 4,493 \\ 35,640 \end{array}$ | 70,218 56,461 49,593 39,32 34,223 | 80,456 58,127 45,43 32,538 26,394 | $\begin{aligned} & \begin{array}{l} 22,549 \\ 17,95 \\ 15,827 \\ 13,029 \\ 10,789 \end{array} \end{aligned}$ | $\begin{array}{r} 105,986 \\ 78,300 \\ 61,638 \\ 44,654 \\ 37,071 \end{array}$ | $\begin{array}{r} 112,619 \\ 90,492 \\ 77,864 \\ 66767 \\ 56,830 \end{array}$ | $\begin{array}{r} 125,172 \\ 94,829 \\ 90,341 \\ 72,512 \\ 7,019 \end{array}$ |
| $\$ 15,000$ under $\$ 20,000$. \$20,000 under \$25,000. $\$ 25,000$ under $\$ 50,000$. \$50,000 under \$100,000. $\$ 200,000$ under $\$ 150,00$. | 125,347 62,346 102,968 25,662 3,881 | 125,347 62,346 102,968 25,662 3,881 | $\begin{aligned} & 612,638 \\ & 401,404 \\ & 82,308 \\ & 346,308 \\ & 71,729 \end{aligned}$ | 100,991 51,258 83,748 20,411 2,942 | 125,892 79,257 16,777 65,969 13,115 | 72,862 34,011 51,693 11,749 1,553 | 39,119 20,800 38,39 15,225 4,574 | 102,524 50,354 82,015 19,938 2,876 | $\begin{array}{r} 203,669 \\ 130,143 \\ 255,906 \\ 115,022 \\ 23,03 \end{array}$ | $\begin{aligned} & 243,959 \\ & 172,204 \\ & 367,266 \\ & 150,386 \\ & 32,906 \end{aligned}$ |
|  | $\begin{array}{r} 1,196 \\ 1,388 \\ 201 \\ 80 \end{array}$ | $\begin{array}{r} 1,196 \\ 1,388 \\ 201 \\ 80 \end{array}$ | $\begin{array}{r} 23,262 \\ 39,026 \\ 9,445 \\ 3,718 \end{array}$ | $\begin{gathered} 891 \\ 998 \\ 141 \\ 57 \\ 51 \end{gathered}$ | $\begin{aligned} & 4,607 \\ & 8,710 \\ & 1,805 \\ & 884 \end{aligned}$ | $\begin{aligned} & 478 \\ & 506 \\ & 76 \\ & 17 \end{aligned}$ | $\begin{array}{r} 656 \\ 892 \\ 197 \\ 38 \end{array}$ | 849 976 142 50 | 7,424 13,672 3,593 1,657 | $\begin{array}{r} 10,575 \\ 15,802 \\ 4,150 \\ 1,179 \end{array}$ |
| returns with net loss from rents <br> 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 | 4,348 | 142,057 | 59,340 |
|  | 35,212 37,306 47,964 54,246 53,388 | 33,932 36,990 46,237 52,293 51,795 | 46,392 45,889 58,543 87,83 67,094 | $\begin{aligned} & 32,752 \\ & 33,132 \\ & 43,690 \\ & 49,545 \\ & 50,246 \end{aligned}$ | $\begin{aligned} & 20,575 \\ & 17,470 \\ & 24,881 \\ & 42,5 \times 2 \\ & 30,30 \end{aligned}$ | $\begin{aligned} & 24,872 \\ & 26,186 \\ & 35,527 \\ & 38,925 \\ & 40,082 \end{aligned}$ | $\begin{array}{r} 9,992 \\ 10,205 \\ 11,236 \\ 16,751 \\ 12,151 \end{array}$ | $\begin{aligned} & 33,220 \\ & 35,887 \\ & 46,468 \\ & 50,517 \\ & 51,629 \end{aligned}$ | $\begin{aligned} & 30,647 \\ & 32,858 \\ & 42,365 \\ & 58,438 \\ & 49,121 \end{aligned}$ | 14,822 14,646 19,939 30,290 24,480 |
| $\begin{aligned} & \text { \$2,500 under } \$ 3,000 . . \\ & \$ 3,000 \text { under } \$ 3,500 . \\ & \text { \$3,500 under } \$ 4,000 . \\ & \$, \text {,000 under } \$ 4,500 . \\ & \$ 4,500 \text { under } \$ 5,000 . . \end{aligned}$ | 62,543 67,741 79,311 87,075 94,799 | 59,069 64,914 76,814 82,9465 90,254 | $\begin{array}{r} 70,506 \\ 84,251 \\ 89,559 \\ 86,863 \\ 103,493 \end{array}$ | $\begin{aligned} & 59,747 \\ & 64,813 \\ & 76,796 \\ & 83,112 \\ & 91,739 \end{aligned}$ | $\begin{aligned} & 31,981 \\ & 40,291 \\ & 37,395 \\ & 41,383 \\ & 48,49 \end{aligned}$ | $\begin{aligned} & 47,201 \\ & 52,180 \\ & 60,898 \\ & 64,621 \\ & 71,738 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 12,758 \\ 14,48 \\ 17,837 \\ 15,925 \\ 16,426 \end{array} \end{aligned}$ | $\begin{aligned} & 61,160 \\ & 6,843 \\ & 76,439 \\ & 8,107 \\ & 90,891 \end{aligned}$ | $\begin{aligned} & 51,986 \\ & 62,166 \\ & 63,489 \\ & 62,743 \\ & 74,779 \end{aligned}$ | $\begin{aligned} & 26,219 \\ & 33,646 \\ & 29,162 \\ & 3,188 \\ & 36,161 \end{aligned}$ |
| \$5,000 under $\$ 6,000$. <br> \$6,000 under \$7,000.. <br> \$7,000 under $\$ 8,000$.. <br> \$8,000 under $\$ 9,000$. <br> \$9,000 under $\$ 10,000$. | $\begin{array}{r} 190,922 \\ 188,929 \\ 172,897 \\ 133,465 \\ 99,802 \end{array}$ | $\begin{array}{r} 184,558 \\ 183,556 \\ 166,412 \\ 129,919 \\ 94,624 \end{array}$ | $\begin{aligned} & 194,032 \\ & 223,281 \\ & 19,328 \\ & 174,688 \\ & 107,598 \end{aligned}$ | $\begin{array}{r} 185,236 \\ 183,509 \\ 166,951 \\ 127,577 \\ 96,534 \end{array}$ | $\begin{array}{r} 89,108 \\ 102,407 \\ 92,457 \\ 79,522 \\ 48,811 \end{array}$ | $\begin{array}{r} 143,627 \\ 147,511 \\ 134,972 \\ 105,775 \\ 73,565 \end{array}$ | $\begin{aligned} & 34,810 \\ & 40,651 \\ & 36,510 \\ & 35,145 \\ & 19,103 \end{aligned}$ | $\begin{array}{r} 184,189 \\ 183,197 \\ 168,994 \\ 127,574 \\ 95,732 \end{array}$ | $\begin{array}{r} 135,871 \\ 158,158 \\ 13,568 \\ 119,761 \\ 78,433 \end{array}$ | $\begin{aligned} & 65,757 \\ & 77,935 \\ & 68,207 \\ & 59,740 \\ & 38,749 \end{aligned}$ |
|  | $\begin{aligned} & 73,371 \\ & 51,769 \\ & 37,908 \\ & 26,934 \\ & 21,46 \end{aligned}$ | $\begin{aligned} & 71,166 \\ & 49,257 \\ & 35,804 \\ & 25,645 \\ & 20,275 \end{aligned}$ | $\begin{array}{r} 100,483 \\ 75,598 \\ 55,095 \\ 4,825 \\ 45,990 \end{array}$ | $\begin{aligned} & \begin{array}{l} 1,749 \\ 49,563 \\ 36,381 \\ i 5,699 \\ 20,64 \end{array} \end{aligned}$ | $\begin{aligned} & 46,346 \\ & 34,985 \\ & 27,608 \\ & 21,899 \\ & 21,628 \end{aligned}$ | $\begin{aligned} & 56,708 \\ & 38,910 \\ & 28,435 \\ & 20,112 \\ & 16,404 \end{aligned}$ | $\begin{array}{r} 17,292 \\ 12,546 \\ 9,477 \\ 7,101 \\ 6,772 \end{array}$ | $\begin{aligned} & 70,859 \\ & 49,901 \\ & 36,143 \\ & 25,882 \\ & 20,648 \end{aligned}$ | $\begin{aligned} & 69,661 \\ & 53,696 \\ & 41,119 \\ & 32,028 \\ & 33,906 \end{aligned}$ | $\begin{aligned} & 32,816 \\ & 25,629 \\ & 23,109 \\ & 16,203 \\ & 16,116 \end{aligned}$ |
| $\begin{aligned} & \$ 15,000 \text { under } \$ 20,000 \ldots . . \\ & \$ 0,000 \text { under } \$ \$ 5,000 \ldots . \\ & \$ 25,000 \text { under } \$ 50,000 \ldots . . \\ & \$ 50,000 \text { under } \$ 100,000 \ldots . \\ & \$ 100,000 \text { under } \$ 150,000 \ldots \end{aligned}$ | $\begin{array}{r} 55,660 \\ 24,759 \\ 38,559 \\ 9,772 \\ 1,601 \end{array}$ | $\begin{array}{r} 52,127 \\ 23,026 \\ 34,886 \\ 8,908 \\ 1,438 \end{array}$ | $\begin{array}{r} 113,389 \\ 69,191 \\ 218,536 \\ 49,915 \\ 16,225 \end{array}$ | $\begin{aligned} & 52,365 \\ & 23,637 \\ & 36,04 \\ & 8,95 x^{2} \\ & 1,489 \end{aligned}$ | $\begin{array}{r} 55,510 \\ 32,870 \\ 60,870 \\ 25,151 \\ 8,337 \end{array}$ | $\begin{array}{r} 38,619 \\ 17,569 \\ 24,497 \\ 5,642 \\ 901 \end{array}$ | $\begin{array}{r} 16,400 \\ 9,589 \\ 13,930 \\ 5,530 \\ 1,171 \end{array}$ | $\begin{array}{r} 53,384 \\ 23,875 \\ 36,379 \\ 9,097 \\ 1,470 \end{array}$ | $\begin{aligned} & 84,683 \\ & 52,594 \\ & 91,347 \\ & 40,548 \\ & 13,888 \end{aligned}$ | $\begin{array}{r} 43,204 \\ 25,862 \\ 47,611 \\ 21,310 \\ 7,171 \end{array}$ |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200,000 \ldots \\ & \$ 200,000 \text { under } \$ 500,000 . . \\ & \$ 50,000 \text { under } \$ 1,000,000 \\ & \$ 1,000,000 \text { or mre. } . . . . \end{aligned}$ | $\begin{array}{r} 565 \\ 782 \\ 150 \\ 80 \end{array}$ | $\begin{array}{r} 486 \\ 686 \\ 130 \\ 70 \end{array}$ | $\begin{array}{r} 6,169 \\ 14,235 \\ 21,572 \\ 2,586 \end{array}$ | $\begin{array}{r} 509 \\ 718 \\ 136 \\ 72 \end{array}$ | $\begin{aligned} & 3,260 \\ & 7,579 \\ & 3,662 \\ & 1,807 \end{aligned}$ | $\begin{array}{r} 313 \\ 401 \\ 74 \\ 43 \\ \hline \end{array}$ | $\begin{aligned} & 385 \\ & 766 \\ & 661 \\ & 672 \\ & \hline 128 \end{aligned}$ | 526 716 136 73 | $\begin{array}{r} 5,050 \\ 11,54 \\ 9,057 \\ 2,004 \end{array}$ | 2,526 5,754 2,18 1,337 |

See text for "Description of the Sample and Limitations of the Data."
${ }^{1}$ 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 com-
missions 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.

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## 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
[Taxable and nontaxable returns]

| Income year | Capital gain in adjusted gross income |  | Capital losses |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount <br> (Thousand dollors) | Number of returns | Amount <br> (Thousand dolleri) |  |
|  |  |  |  | $\begin{gathered} \text { Before } \\ \text { limitation } \end{gathered}$ | Arter 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)

| Returns witb capital lobs | Number of returns | Net loss |  | Approximate capital loss carryover to 1962 |
| :---: | :---: | :---: | :---: | :---: |
|  |  | Before imitation | After <br> imitation |  |
| Total | (1) | (2) | (3) | (4) |
|  | 1,097,455 | (Thousand dollare) |  |  |
|  |  | 2,305,400 | 670,085 | 1,635,315 |
| Loss completely deducted, total... | 724,880 | 303,426 | 303,426 |  |
| No carryover from 1956-1960.... W1th carryover from 1956-1960.. | $\begin{array}{r} 664,706 \\ 60,174 \end{array}$ | $\begin{array}{r} 266,777 \\ 36,709 \end{array}$ | $\begin{array}{r} 266,717 \\ 36,709 \end{array}$ |  |
| Loss partially deducted, total. | 372,575 | 2,001,974 | 366,659 | 1,635,315 |
| No carryover from 1956-1960. . With carryover from 1956-1960. | $\begin{aligned} & 245,632 \\ & 126,943 \end{aligned}$ | $\begin{array}{r} 1,075,097 \\ 926,877 \end{array}$ | $\begin{aligned} & 240,197 \\ & 126,462 \end{aligned}$ | $\begin{aligned} & 834,900 \\ & 800,415 \end{aligned}$ |

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

| Adjusted gross income classes | Number of returnis rith sourcesnot supported Schedule E |  | Size of unsupported sources |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Loss from sources |  | $\underset{\substack{\text { Total gain froill } \\ \text { sources }}}{ }$ |  | Gain from sources |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | $\left\{\begin{array}{l} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right.$ | $\begin{aligned} & \text { Amount } \\ & \text { of loss } \\ & \text { (Thousend } \\ & \text { dollera) } \end{aligned}$ | $\begin{aligned} & \text { Number } \\ & \text { refurns } \end{aligned}$ | Amount <br> (Thaweond <br> dollara) | $\begin{gathered} \text { Gain } \\ \\ \$ 125 \end{gathered}$ |  | $\begin{gathered} \text { Gain } \$ 25 \text { under } \\ \$ 50 \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Gain } \begin{array}{c} \$ 50 \text { under } \\ \$ 75 \end{array} \\ \hline \end{gathered}$ |  | $\text { Cain } \$ 75 \text { under }$ |  | $\text { Gain } \begin{gathered} \$ 100 \text { under } \\ \$ 150 \end{gathered}$ |  | $\text { Gain } \begin{gathered} \hat{\$ 1} 150 \\ \$ 200 \end{gathered}$ |  | Gain $\$ 200$ |  | Gain over \$20 |  |
|  |  |  |  |  |  |  | Mumber of return | Ampunt <br> of gain <br> (Thausend <br> dollere) | $\begin{array}{\|l\|l} \text { Number } \\ \text { refurns } \\ \text { returs } \end{array}$ | $\begin{array}{\|l\|} \hline \begin{array}{c} \text { Amount } \end{array} \\ \text { of gain } \\ \text { (nousend } \\ \text { ( } \\ \text { collera) } \end{array}$ | $\begin{gathered} \text { Number } \\ \text { our } \\ \text { returns } \end{gathered}$ | Amount of gain (Thoueand doltere) | $\left\lvert\, \begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}\right.$ |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { oftur } \end{aligned}$ |  | $\begin{aligned} & \text { Number } \\ & \text { Neourns } \\ & \text { return } \end{aligned}$ | Amount of gain (Thmowend oollerer) | Number returns | $\begin{array}{\|c} \begin{array}{c} \text { Amount } \\ \text { of gain } \\ \text { ( } \\ \text { ( hourend } \\ \text { dolliere } \end{array} \end{array}$ | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { returns } \\ \text { retur } \end{gathered}\right.$ | $\begin{aligned} & \text { anount } \\ & \text { of gain } \\ & \text { ongowined } \\ & \text { dolloro) } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (B) | (9) | 10) | (11 | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| Grand | 2,185,012 | 601,756 | 41,756 | 12,476 | 43,256 | 624,232 | 628,85 | 6,840 | 355,520 | 12,64 | 233,510 | 14,114 | 180,217 | 15,515 | 248,36 | 30,387 | 176,161 | ,5 | ,09 | 1,819 | 503 | 502,37 |
| Texable retur | 1,952,962 | 476, 75 | 36,638 | 6,956 | 1,916,324 | 483,711 | 601,068 | 6,531 | 330,880 | 12,760 | 218,022 | 23,186 | 160,732 | 13,850 | 223,21 | 27,303 | 160,72.5 | 7,849 | 7,035 | 1,4 | 214,660 | 381, |
|  | 15,862 <br> 28,021 <br> 32,120 <br> 4,024 | $\begin{array}{r}2,942 \\ 8,250 \\ 11,19 \\ 19,525 \\ \hline\end{array}$ | $\} 2,365$ | 570 | ( $\begin{aligned} & 15,699 \\ & 27,584 \\ & 32,042 \\ & 2,377\end{aligned}$ | $\begin{gathered} 3,185 \\ 8,52 \\ 11,42 \\ 19,484 \end{gathered}$ | $\begin{aligned} & 4,666 \\ & 5,068 \\ & 5,7,74 \\ & 6,670 \end{aligned}$ | $\begin{aligned} & 45 \\ & 50 \\ & 53 \\ & 63 \end{aligned}$ | $\begin{aligned} & (1) \\ & 3,266 \\ & 5,186 \\ & 5,755 \end{aligned}$ | $\begin{gathered} \left.{ }^{1}\right) \\ 113 \\ 190 \\ 192 \end{gathered}$ | $\begin{aligned} & (1) \\ & 2,599 \\ & 2,988 \\ & 3,335 \end{aligned}$ | $\begin{gathered} (1) \\ 155 \\ 177 \\ 197 \end{gathered}$ | $\begin{aligned} & 3,162 \\ & 2,826 \\ & 3,633 \end{aligned}$ | $\begin{aligned} & 270 \\ & 239 \end{aligned}$ | $\begin{aligned} & 2,695 \\ & 2,766 \\ & 4,507 \\ & 5,856 \end{aligned}$ |  | $\begin{aligned} & \hline(1), \\ & 3,264 \\ & 2,88 \\ & 5,107 \end{aligned}$ | $\begin{gathered} (1) \\ 578 \\ 394 \\ 913 \end{gathered}$ |  |  | $\left(\begin{array}{c}3,851 \\ 7,660 \\ 3,731 \\ 11,584 \\ 12,38\end{array}\right.$ | $\begin{gathered} 2,4,75 \\ 6,72 \\ 9,819 \\ 97,338 \end{gathered}$ |
| \$2,500 under \$3,000 | 47,810 | 18,379 |  |  | $\left\{\begin{array}{l}46,989 \\ 5,4,67 \\ 59,932 \\ 77,960 \\ 99,535\end{array}\right.$ |  | $\begin{aligned} & 10,552 \\ & 11,427 \\ & 12,79 \\ & 22,312 \\ & 22,314 \end{aligned}$ | $\begin{aligned} & 115 \\ & 117 \\ & 1145 \\ & 251 \\ & 356 \end{aligned}$ | $\begin{gathered} 6,499 \\ 9,154 \\ 8,2,26 \\ 12,552 \end{gathered}$ | $\begin{aligned} & 229 \\ & 319 \\ & 301 \\ & 441 \\ & 546 \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under $\$ 3,500$ | 55,399 | 19,75 |  |  |  |  |  |  |  |  | $\begin{aligned} & 4,240 \\ & 4,750 \\ & 7,49 \\ & 9,316 \end{aligned}$ | $\begin{aligned} & 240 \\ & 288 \\ & 486 \\ & 488 \\ & 624 \end{aligned}$ | $\begin{aligned} & 3,833 \\ & 4,006 \\ & 3,011 \\ & 7,290 \\ & 8,570 \end{aligned}$ | $\begin{aligned} & 306 \\ & 362 \\ & 34 \\ & 311 \\ & 639 \end{aligned}$ | $\begin{array}{r} 5,186 \\ 5,45 \\ 7,496 \\ 8,42 \\ 13,16 . \end{array}$ | $\begin{array}{r} 594 \\ 694 \\ 954 \\ 1,038 \\ 1,577 \end{array}$ | $\begin{aligned} & 4,839 \\ & 7,089 \\ & 5,178 \\ & 6,384 \\ & 7,764 \end{aligned}$ | $\begin{aligned} & 827 \\ & 1,241 \\ & 9.1 \\ & 1,071 \\ & 1,328 \end{aligned}$ | 3 |  | 11,740 | $\begin{aligned} & 16,667 \\ & 16,93 \\ & 21,014 \\ & 19,066 \\ & 19,437 \end{aligned}$ |
|  | ${ }_{6}^{61,417}$ | 23,812 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | cintico |  |
| \%,500 under $\$ 55,000$ | 80,032 101,284 | 24,956 | 3,821 | 1,260 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 12, 1327 13,176 |  |
| \$5,000 under ${ }^{36}$,000 | 240,177 | 49,715 | 5,995 | 826 | $\begin{aligned} & 24,182 \\ & 2462,266 \\ & 246,387 \\ & 186,631 \\ & 145,769 \end{aligned}$ | $\begin{aligned} & 50,541 \\ & 54,729 \\ & 47,558 \\ & 41,527 \\ & 4,207 \end{aligned}$ |  | $\begin{array}{r} 844 \\ 1,006 \\ 933 \\ 985 \end{array}$ | $\begin{aligned} & 39,100 \\ & 77,16 \\ & 48,119 \\ & 30,197 \end{aligned}$ | $\begin{aligned} & 1,396 \\ & 1,655 \\ & 1,761 \\ & 1,089 \end{aligned}$ | $\begin{aligned} & 27,142 \\ & 23,266 \\ & 29,89 \\ & 23,645 \end{aligned}$ | $\begin{aligned} & 1,667 \\ & 1,777 \\ & 1,389 \\ & 1,424 \end{aligned}$ | $\begin{aligned} & 18,180 \\ & 2,280 \\ & 19,560 \\ & 15,553 \end{aligned}$ | $\begin{aligned} & 1,536 \\ & 1,963 \\ & 1,727 \\ & 1,336 \end{aligned}$ | $\begin{aligned} & 24,398 \\ & 27,252 \\ & 26,200 \\ & 21,930 \end{aligned}$ | $\begin{aligned} & 2,951 \\ & 3,372 \\ & 3,225 \\ & 2,639 \end{aligned}$ | $\begin{aligned} & 18,220 \\ & 20,26 \\ & 1,9,4, \\ & 11,98 \\ & 13,488 \end{aligned}$ | $\begin{aligned} & 3,153 \\ & 3,558 \\ & 3,291 \\ & 2,079 \\ & 2,335 \end{aligned}$ | $\mid\}_{2,687}$ |  | $\left(\begin{array}{l}24,991 \\ 23,680 \\ 19,834 \\ 14,878 \\ 8,405\end{array}\right.$ | $\begin{gathered} 38,924 \\ 4,731 \\ 3,783 \\ 31,439 \\ 8,743 \end{gathered}$ |
|  | 265,336 <br> 252,54 | 53,672 | 4,070 | 1,057 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ | 190,332 | 40,409 | 6,701 | 1818 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 148,188 | 16,822 | 2,419 | 154 |  | 16,976 |  | 578 | 27,505 | ${ }^{1} 951$ | 15,354 | ${ }_{921}$ | 11,786 | 1,015 | 19,213 | 2,366 |  |  |  |  |  |  |
| \$10,000 under \$11,000. | 127,883 | 22,342 |  | 23.455505102 | $\begin{aligned} & 126,260 \\ & 85,46 \\ & 55,418 \\ & 35,374 \end{aligned}$ | $\begin{aligned} & 22,578 \\ & 116,282 \\ & 12,020 \\ & 8,080 \end{aligned}$ | $\begin{aligned} & 40,167 \\ & 27700 \\ & 16,006 \\ & 10,104 \end{aligned}$ | $\begin{aligned} & 457 \\ & 311 \\ & 178 \\ & 179 \end{aligned}$ | $\begin{aligned} & 23,316 \\ & 15,856 \\ & 11,013 \\ & 6,095 \end{aligned}$ | $\begin{aligned} & 342 \\ & 563 \\ & 389 \\ & 216 \\ & 162 \end{aligned}$ | $\begin{gathered} 17,500 \\ 12,003 \\ 6,496 \\ 5,117 \end{gathered}$ | 1,075733425314168 | $\begin{gathered} 11,561 \\ 7,657 \\ 5,049 \\ 3,353 \\ 2,408 \end{gathered}$ | 99066143,295203 | $\begin{gathered} 15,109 \\ 10,160 \\ 6,767 \\ 4,67 \\ 3,320 \end{gathered}$ | $\begin{array}{r} 1,829 \\ 1,248 \\ 817 \\ 569 \\ 409 \end{array}$ | $\begin{array}{r} 10,334 \\ 7,148 \\ 5,621 \\ 3,266 \\ 2,338 \end{array}$ | $\begin{gathered} 1,786 \\ 1,234 \\ 962 \\ 623 \end{gathered}$ | , |  |  |  |
| \$11,000 under $\$ 12,000$. | 87,053 |  | $\begin{gathered} 1,289 \\ 1,589 \\ 678 \\ 374 \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under $\$ 14,000$. |  | 11,935 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under \$15,000. | 23,520 | \%,98 |  |  |  | $\xrightarrow{8,182}$ |  |  | 6,681 |  | 2,744 |  |  |  |  |  |  |  |  | 258 |  |  |
| \$15,000 under \$20,0 | $\begin{gathered} \mu, 337 \\ 9,972 \\ 5,2,47 \\ 5,499 \\ (1) 99 \end{gathered}$ |  | 289 | $507$ | $\begin{aligned} & 4,031 \\ & 9,870 \\ & 5,317 \\ & 5(1) \\ & (192 \end{aligned}$ |  | $\begin{aligned} & 9,896 \\ & 2,048 \\ & (2)^{7-3} \end{aligned}$ | $\begin{array}{r} 112 \\ 30 \\ { }^{3} 8^{8} \end{array}$ | $\begin{aligned} & 7,254 \\ & 1,390 \\ & (2751 \\ & (2) \end{aligned}$ | $\begin{array}{r} 258 \\ 47 \\ 47 \\ (1)^{17} \end{array}$ | $\begin{aligned} & 6,468 \\ & 1,731 \\ & 1,742 \end{aligned}$ | $\begin{gathered} 398 \\ 107 \\ \text { (i) } \\ \text { (3) } \end{gathered}$ | $\begin{aligned} & 4,40 \\ & 1,018 \\ & (1212 \\ & (12) \end{aligned}$ | $\begin{gathered} 385 \\ 90 \\ 54 \\ 54 \end{gathered}$ | $\begin{aligned} & 6,371 \\ & 1,255 \\ & \left.\begin{array}{l} 950 \\ (1)^{5} \end{array}\right) \end{aligned}$ | $\begin{array}{r} 826 \\ 157 \\ 114 \\ (1)^{114} \end{array}$ | $\begin{aligned} & 4,914 \\ & 8.9 \\ & 306 \\ & 306 \end{aligned}$ | 848 <br> 152 <br> 54 <br> 1 |  |  | $\left(\begin{array}{l}\text { 4, }, 885 \\ 1,153 \\ 1,686\end{array}\right.$ | 4,0,038c, 24,958 |
| \$25,000 under \$50,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under \$100,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | (1) |  |  |  |  |
| 50,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$200,000 under \$500,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$500,000 under $\$ 1.000,000$ or more.... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nor.taxable | 236,050 | 125,001 | 5,118 | , 520 | 226,932 | 130, 521 | 7,815 | 309 | 4,640 | 884 | 15,488 | 928 | 19,435 | 1,665 | 25,15 | 3,084 | 15,426 | 2,689 | 2,058 | 412 | 96,843 | 120,55 |
| sajusted gross 1 | 50 | ${ }^{3} 382$ |  | (1) | , 176 | 2,637 |  | (1) |  | ( ${ }^{1}$ | (2) |  | (2) | (1) | ${ }^{(1)}$ | (1) | (1) | ${ }^{(1)}$ | - | - | (1) | (1) |
| Under $\$ 500$. . |  |  | 1,555 |  | $\left\{\begin{array}{l}36,536 \\ 30,552 \\ 41,95 \\ \text { 40, } 5003 \\ 44,105\end{array}\right.$ | $\begin{array}{r} 6,517 \\ 10,272 \\ 21,254 \\ 19,883 \\ 20,506 \\ 20, \end{array}$ | $\begin{aligned} & 5,240 \\ & 1(1) \\ & 3,722 \\ & 2,764 \\ & 2,593 \end{aligned}$ | $\begin{aligned} & (1)^{52} \\ & 47 \\ & 25 \\ & 25 \end{aligned}$ | $\begin{aligned} & 5,928 \\ & 3,0,1 \\ & 3,264 \\ & 4,820 \end{aligned}$ |  | 2,8462,5632,156 |  | $\begin{aligned} & 2,311 \\ & 2,329 \\ & 3,478 \end{aligned}$ |  | 4,8203,2815,5204,24 | 582481848257 | $\begin{aligned} & 3,531 \\ & 3,203 \\ & 2,125 \\ & 3,127 \\ & 3,437 \end{aligned}$ | $\begin{aligned} & 633 \\ & 54 \\ & 360 \\ & 360 \\ & 603 \end{aligned}$ |  | $厶_{12}$ |  | $\begin{aligned} & 4,410 \\ & 80,722 \\ & 20,107 \\ & 18,077 \\ & 19,586 \\ & 19,58 \end{aligned}$ |
| \$600 under \$ $\$ 1,000$. | 30,857 | 10,087 |  |  |  |  |  |  |  | 202109131 |  | $\begin{aligned} & 1 / 8 \\ & 153 \\ & 130 \end{aligned}$ |  | 206200298 |  |  |  |  |  |  |  |  |
| \$1,000 under \$ $\$ 1,50$ | $4,2,162$ <br> 30,206 <br> 2,06 | 21,632 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$ $\$ 2,000$ under $\$ 2,500$ | 30,206 26,644 |  |  |  |  |  |  |  |  | 165 | 3,603 | 213 | 3,105 | 270 |  |  |  |  |  |  |  |  |
| \$2,500 under \$3,000, |  |  |  |  | $\left\{\begin{array}{c}16,921 \\ 9,57 \\ 9,323 \\ 5,368 \\ 3,16 \\ 10,695\end{array}\right.$ | $\begin{array}{r} 15,202 \\ 8,831 \\ 7,107 \\ 2,7,75 \\ 2,99 \\ 10,098 \\ \hline \end{array}$ | $\left\{\begin{array}{c} 2,973 \\ 2,868 \\ 2,189 \\ 2,759 \\ 2, ~ \end{array}\right.$ | $\begin{aligned} & 28 \\ & 39 \\ & 25 \\ & 30 \end{aligned}$ | $\left\{\begin{array}{l} 3,612 \\ 2,927 \end{array}\right.$ | $\begin{aligned} & 135 \\ & 109 \end{aligned}$ | $\left\{\begin{array}{r} 2,760 \\ \end{array}\right.$ |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under 83,500 under 30.000 | 3,853 | 8,543 | $2,234$ |  |  |  |  |  |  |  |  |  |  | 320 | 3,976 | 4.96 | , 488 | 49 |  |  |  | 8,43 |
| 32.000 under $\$ 2,500$ | 5,768 | 4,775 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 3,813 | 6,76 |
| \$4,500 under \$5,000 | 3,512 |  |  |  |  |  |  |  |  |  |  |  |  | 159 | , 58 | 18 |  | \% |  |  | \},328 | , ,49 |
| ,000 or | 11, 46 | 9 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 3,4 | 9,6, |
| Returns under $55,000 . \ldots$ |  |  |  |  |  |  |  |  |  |  |  |  |  | 4,960 | 79,4 | 9,717 |  | 9,945 | 5,118 | 1,023 | 188, 399 |  |
| Returns 45,000 under 110, Returns $\$ 10,000$ or more.. | 1,106,908 | 217,815 118,162 | ¢23,112 <br> 5,062 | $\begin{aligned} & 3,088 \\ & 1,062 \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} 1,04,94 \\ 385,490 \end{array}$ | [ 220,903 | $\begin{aligned} & 380,398 \\ & 113,183 \end{aligned}$ | $\begin{aligned} & 4,076 \\ & 2,290 \end{aligned}$ | 194,522 | $\begin{aligned} & 6,921 \\ & 6,925 \end{aligned}$ | $119,806$ | 7,248 | 88,243 | 7,642 |  | 14,699 | 83,672 | 14,535 |  |  | 95,205 | 165,253 |
| turns $\$ 10,000$ or more.. |  |  |  |  |  |  |  |  | 70,105 |  | 53,182 | 3,261 | 36,109 | 3,123 | 48,564 | 5,971 | 35,160 | 6,058 | 1,288 | 258 | 27,999 | 96,7 |

[^0]Table K. -TOTAL ITEMIZED DEDUCTIONS, 1961 AND 1960
[Taxable and nontaxable returns]

| Income year | Total <br> number of returns | Returns with itemized deductiona |  | Itemized deductions |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number | Percent of all returns | Anount <br> (Thousand dolfare) | Percent or adjusted grose income |
|  | (1) | (2) | (3) | (4) | (5) |
| 1961. | 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 |
| Texpayer and spouse | 61,499,420 | 99,422,674 |
| Age 65 or over. | 5,289,902 | 6,803,871 |
| Blindness. | 107,905 | 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]

| Marital status of taxpayer | Feturns |  | Adjusted gross <br> income less deficit <br> (Thousand dollars) | Taxable income <br> (Thousand dolfara) | $\begin{aligned} & \text { Income tax } \\ & \text { after } \\ & \text { credits } \\ & \text { (Thousand } \\ & \text { dollars) } \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | Percent of total |  |  |  |
|  | (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 |
| Separate returns of busbands and wives | 3,767.971 | 0.1 | 11,819,274 | 5,017,855 | 1,143,329 |
| Returns of heads of household. | 1,578,351 | 2.0 | 7,846,162 | 4,417,481 | 1,021,588 |
| Returns of surviving spouse | 336,099 | 0.6 | 1,055,121 | 429,339 | 1,93,596 |
| Returns of single persons 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 MetropolitanStatistical 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 nontaxable returns]

| Items | ```Total for all returns filed``` | Retums for 100 largest standard metropolitan statisticsl areas |  |
| :---: | :---: | :---: | :---: |
|  |  | Number or amount | Percent of all returns |
|  | (1) | (2) | (3) |
| Number of returns...................................... | $\begin{aligned} & 61,497,971 \\ & 36,668,506 \end{aligned}$ | $\begin{aligned} & 34,423,073 \\ & 19,802,578 \end{aligned}$ | $\begin{aligned} & 56.0 \\ & 54.0 \end{aligned}$ |
|  | (Thousand dollars) |  |  |
| Adjusted gross income (less deficit) | 330,073,552 | 200,131,914 | 62.5 |
| Salaries and wages (net). | 266,988,970 | 168,679,886 | 63.2 |
| Business and profession net profit and loss.... | 22,669,842 | 11,315,602 | 49.9 |
| Net gain and loss from sales of capital assets. | 7,632,900 | 5,200,403 | 68.1 |
| Selected sources in Schedule B: |  |  |  |
| Dividends (sfter exclusions) | 9,929,404 | 7,108,032 | 72.6 |
| Interest received. | 5,693,500 | 3,637,227 | 63.9 |
| Rent net income and $108 s$ | 2,758,481 | 1,421,454 | 51.5 |
| Royalty net income and loss................... | 502,205 | 180,103 | 35.9 |
| Partnership net profit and loss............... | 8,969,544 | 5,400,201 | 60.2 |
| Total exemptions................................... | 106,533,937 | 58,262,781 | 54.7 |
| Exemptions other than age and blindness........ | 102,389,070 | 56,007,653 | 54.7 |
| Taxable income. | 181,940,175 | 118,391,495 | 65.1 |
| Income tax after credits | 42,271,001 | 28,064,101 | 66.4 |

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 taxpayer.

Single persons filed 54 percent, $10,304,000$ returns, of the Forms 1040A for 1961, but showedonly 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 lnternational 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

| Marital status of taxpayer | Number of returns | Adjusted gross income <br> (Thousand dollarg) | Salaries and wages <br> (Thou send dollars) | Other income |  | Exemptions <br> (Thousend dolfars) | Taxable income |  | Income tax <br> (Thousand dollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Number of returns | Amount <br> (Thousand dolters) |  | Number of returns | Arount (Thous and dolfara) |  |
|  | (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. | 4,901,869 | 26,018,584 | 25,977,379 | 462,582 | 41,205 | $10,452,251$ | $4,901,869$ | $12,963,325$ | $2,620,500$ |
| Separate returns of busbands and wives....................... Returns of single persons not bead of household or surviving | 1,282,519 | 4,040,806 | 4,037,230 | 55,792 | 3,576 | $1,672,077$ | $1,282,519$ | $1,972,992$ | $401,721$ |
| 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............................ | 1,814,226 | 4,127,890 | 4,112,056 | 86.902 | 15,834 | 5,405,062 | - | - | $\sim$ |
| Separate returns of busbands and wives........................ | 832,209 | 1,311,021 | 2,308,334 | 18,257 | 2,687 | 1,800,319 | - | - | - |
|  | 3,111,751 | 1,587,401 | 1,578,572 | 110,278 | 8,829 | 2,515,743 | - | - | - |

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classiffeations and Terms."
$\$ 600$ 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 1040 A . 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 [Taxable and nontaxable returns]

| Form of return, type of deduction, and income group | 1961 | 1960 | ```Increase or decrease (-), 1961 over 1%0``` |
| :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) |
| Grand total | 61,499,420 | 61,027,931 | 471,489 |
| With standerd deduction | 35,805,757 | 36,509,449 | -703,692 |
| With itemized deductions | 25,261,832 | 24,083,263 | 1,178,569 |
| W1th no adjusted gross incame | $4.31,831$ | 1435,219 | -3,388 |
| Standard deduction returng on which tax table was used (included above) ${ }^{2} . . .$. ....... | 25,864,744 | 26,620,590 | -755, 8.6 |
| Form 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 $\$ 5,000 \ldots . .$. <br> AdJusted gross income \$5,000 or more...... | $15,704,264$ $3,429,098$ | $\begin{array}{r} 15,519,212 \\ 3,237,412 \end{array}$ | $\begin{aligned} & 185,052 \\ & 191,686 \end{aligned}$ |
| With no ad justed gross income. | $\left.{ }^{3}\right)$ | - | (3) |
| Form 1040 W |  |  |  |
| Total |  | 7,362,867 |  |
| Adjusted gross income under ${ }^{\text {a }}$, $0,000 \ldots . . . . .$. |  | 3,017,308 |  |
| Adjusted gross income \$5,000 under \$10,000.. |  | 4,003,385 |  |
| Adjusted gross income \$10,000 or more....... |  | 342,174 |  |
| W1th standard deduction, total. | $\pm$ | 2,151,467 |  |
| Adjusted gross income under \$5,000........ | 5 | 1,283,044 | ¢ |
| Adjusted gross incame \$5,000 under \$10,000 | O | 772,815 | $\underset{\sim}{7}$ |
| Adjusted gross Income $\$ 10,000$ or more..... | $\stackrel{ \pm}{\square}$ | 95,608 | 合 |
| With itemized deductions, total | E | 5,210,306 | $\stackrel{\square}{0}$ |
| Adjusted gross income under \$5,000........ | O | 2,733,170 | $\bigcirc$ |
| Adjusted gross income \$5,000 under \$10,000 | G | 3,230,570 |  |
| Adjusted gross income $\$ 10,000$ or more..... |  | 246,566 |  |
| With no adjusted gross income. |  | ${ }^{2} 1.094$ |  |
| Form 1040 |  |  |  |
| Total | 42,364,746 | 34,908,440 | 7,456,306 |
| Adjusted gross income under $\$ 5,000 . . . . . . .$. | 19,001,152 | 16,506,489 | 2,094,663 |
| Adjusted gross income \$5,000 under \$10,000.. | 17,357,014 | 13,025,833 | 4,331,181 |
| Adjusted gross income $\$ 10,000$ or more....... | 0,006,580 | 4,976,118 | 1,030,462 |
| With standard deduction, total. | 16,672,395 | 15,601,358 | 1,071,037 |
| Ad Justed gross income under \$5,000........ | 10,260,480 | 9,818,334 | 342,146 |
| Adjusted gross income \$5,000 under \$10,000 | 5,006,611 | 4,446,353 | 560,258 |
| Adjusted gross incame \$10,000 or more..... | 1,505,304 | 1,336,671 | 168,633 |
| With itemized deductions, total | 25,261,832 | 18,872,957 | 6,388,875 |
| Adjusted gross income under $\$ 5,000 . . . . .$. | 8,410,153 | 6,654,030 | 1,756,123 |
| Adjusted gross income \$5,000 under \$10,000 | 12,350,403 | 8,579,480 | 3,770,923 |
| Adjusted gross income \$10,000 or more..... | 4,501,276 | 3,639,447 | 861,829 |
| With no adjusted gross income................ | 430,519 | 1434,125 | -3,606 |

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
${ }^{2}$ These returns were classified as standard deduction returns in the atatistics for 1960.
${ }^{19}$ Taxpayers with adjusted gross income under $\$ 5,000$ may obtain the standard deduction only by using the tax table.
${ }^{3}$ Estimate is not shown separately because of high sampling variabilitz. However, the deta are inlujed in the appropriate totals.
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

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 returne filled | 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 | 3/1,000 |
| Form 1040, adjusted gross incomeUnder \$10, 000: |  |  |  |
| Nonbusiness. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 27,592,298 | 82,263 | 3/1,000 |
| Schedules C and F................................. | 8,682,948 | 85,341 | $1 / 100$ |
| \$10,000 under \$50,000: |  |  |  |
| 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 | L/1 |
| Prior year delinquent: |  |  |  |
| Adjusted gross income under \$50,000............ | 401,197 | 5,134 | 1/100 |
| Adjusted gross income \$50,000 and over........ | 196 | 190 | $1 / 1$ |

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 1040 A 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 levelf sources of income and loss,




[^1]|  |  |  |  |  |  | 近 |  | soign － |  |  |  | $\left\|\begin{array}{c} n \\ \infty \\ \infty \end{array}\right\|$ |  | $\begin{gathered} \hat{y} \\ \dot{4} \\ \dot{d} \\ \dot{d} \end{gathered}$ |  | － |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 氖 |  |  |  |  |  |  |  |  |  | － |  |  |  |
|  |  |  |  | 3 | $\begin{gathered} 0 \\ \hdashline- \\ \hdashline- \end{gathered}$ |  | $x_{x}$ | afor a | - |  | ニーロ゙ | $\stackrel{7}{7}$ | $\underset{\sim}{\underset{\sim}{m}}$ |  |  | Fiot |
|  |  |  | $\underset{\mathrm{E}}{\mathrm{E}}$ |  |  | no g ix |  |  |  |  | dick |  | $\begin{gathered} \circ \\ \hline \\ \substack{0 \\ \hline} \end{gathered}$ | io |  |  |
|  |  |  |  | $i$ | $2$ |  |  |  |  |  | ェッブ | － |  |  | 管 |  |
|  |  |  | $\sqrt[3]{s}$ |  |  |  |  |  |  |  |  | $\left\|\begin{array}{c} u \\ 0 \\ c \\ c \end{array}\right\|$ |  |  |  |  |
|  |  |  |  | $\stackrel{\rightharpoonup}{0}$ | $\begin{aligned} & 0 \\ & \underset{\sim}{4} \end{aligned}$ | $\begin{aligned} & \text { no } \\ & \text { mive } \end{aligned}$ | $\begin{aligned} & \text { aman } \\ & \text { and } \end{aligned}$ | $\begin{aligned} & 4 . t \\ & d y y \end{aligned}$ | $\begin{aligned} & \text { Qigng } \\ & \text { onging ing } \end{aligned}$ |  |  | $\stackrel{3}{0}$ |  |  |  | 9\％ |
|  |  |  | $3$ | $\begin{aligned} & \overrightarrow{8} \\ & 0 \\ & 0 \\ & 0 \\ & 0 \end{aligned}$ |  |  |  | Nom g g Er |  | $\begin{aligned} & \text { 5.⿹丁口 } \\ & \text { No } \\ & \text { No } \end{aligned}$ | 9609 | $\stackrel{\hat{\infty}}{\hat{\infty}}$ |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  | $\stackrel{8}{2}$ |  |  |  |  |
|  | $\int_{8}^{2}$ |  | 王 |  | $\begin{gathered} 1 \\ 8 \\ = \\ 7 \\ 7 \end{gathered}$ |  |  |  |  |  | 参紋き | 碞 |  |  |  |  |
|  |  |  |  | $\stackrel{\substack{4 \\ \underset{\sim}{n} \\ \hline}}{ }$ |  | 8 g 둥 $\pm$ |  | Exico | $\min _{x}$ |  | －na | $\stackrel{\sim}{i}$ |  |  |  |  |
|  |  |  | 顽 |  |  |  |  |  |  |  |  | $\begin{array}{\|c} \hat{N} \\ \vdots \\ \vdots \\ \vdots \\ \vdots \end{array}$ |  |  |  |  |
|  |  |  |  | $\cdots$ | \％ | $5$ |  |  |  |  |  | \％ |  |  |  | $\begin{aligned} & 8 n \\ & 0=0 \\ & 0=0 \end{aligned}$ |
|  | co |  | $\sqrt{8}$ |  | － | 2－9 |  |  | R解象若 |  | प $\bar{\square}$ | $\stackrel{\text { a }}{\text { E }}$ |  |  |  |  |
|  |  |  |  | $\dot{m} \\|$ |  | $\begin{aligned} & 180 \\ & m o y \\ & m \end{aligned}$ | $\begin{aligned} & \text { armz } \\ & \text { ason } \\ & \text { and } \end{aligned}$ |  |  |  | テッチの | $\stackrel{\sim}{\square}$ |  |  |  |  |
|  |  |  | $\sqrt{5}$ |  |  |  |  |  |  |  |  | $\underset{\sim}{2}$ |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 霉 |  |  |  |






[^2]Table S. - Relative sampling variability at the two standard deviation LEVELS OF ESTIMATED NUMBER OF RETURNS

| Estimated number of returns | Returnis with adjusted grose 1ncame |  |  |
| :---: | :---: | :---: | :---: |
|  | Under \$ 10,000 | $\$ 10,000 \text { under }$ | $\$ 50,000$ under $\$ 150,000$ |
|  | (1) | (2) | (3) |
|  | (Percome) |  |  |
| 1,000....................................... | (2) | 37 | 12 |
| 2,000..................................... | ( ${ }^{1}$ | 26 |  |
| 5,000..................................... | 52 | 17 | 5 |
| 10,000................................... | 37 | 12 | 4 |
| 15,00c..................................... | 30 | 10 | 3 |
| 20,000...................................... | 26 | 8 | 2.6 |
| 25,000...................................... | 23 | 7 | 2.3 |
| 50,000...................................... | 16 | 5 | 1.6 |
| 100,000.................................... | 12 | 4 | 1.2 |
| 250,000..................................... | 7 | 2 | n.e. |
| 500,000.................................... | 5 | 1.6 | п.e. |
| 1,000,000................................ | 4 | 1.2 | n.e. |
| 5,000,000.................................. | 2 | n.e. | n.a. |

${ }^{\text {n.a. }}$ - Nample too sanall to yleld reliable eatimate of ampling 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 selfemployment 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 selfemployment 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 taxpayer 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 taxpayer, his spouse on a joint return, and each dependent was used. There is a class for each of 1 through 5 exemptions and for 6 or more exemptions for all returns and for joint returns: and a class for each of 1 through 3 exemptions and for 4 or more exemptions for 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 lslands, 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 taxpayer'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 mclude 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 taxpayer combined his current-year gains and losses and his 5 -year capital loss carryover with his share of (1) net short- and long-term gain received through fiduciaries, (2) net short-and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as 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 shortterm 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 shortterm capital loss was the entire excess of net longterm 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 longterm 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 taxpayer 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, grandparent, or other direct ancestor; grandson, granddaughter, 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 concributed 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, ( j ) deductible losses from sales of capital assets, and other property, ( $k$ ) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (1) net operating loss deduction.

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 compured 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 nontaxable 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 availahle 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 uurtax 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 taxpayers for 1961 (column 5) because of the method used in statistically processing unaudited returns.
illustrations of the presentation of tax return data classified by rate, as shown in table 27

## Example 1

| Derivation of Tax Base: |  |
| :---: | :---: |
| \$16,000-Adjusted gross income |  |
| -3,800-Itemized deductiong |  |
| \$12, 200-Balance |  |
| -1,200 - Exemptions |  |
| \$11.000-Tax hase (taxable income) |  |
| Derivation of Tax: |  |
| lat \$4,000 of tax base taxed at $20 \%$ | \$800 |
| 2nd $\$ 4,000$ of tax base taxed at $22 \%$ | \$880 |
| Bal. $\$ 3,000$ of tax base taxed at $26 \%$ | \$780 |
| \$11,000 Total tax | \$2,460 |

Example 2
Derivation of Tax Base:


| Tax: |  |
| :---: | :---: |
| 1st $\$ 4,000$ of tax base taxed at $20 \%$. | \$800 |
| 2nd $\$ 4,000$ of tax base taxed at $22 \%$. | \$880 |
| 3rd \$4,000 of tax base caxed 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 hase taxed at $38 \%$ | \$1,520 |
| 7th $\$ 4,000$ of tax hase taxed at $43 \%$. | \$1,720 |
| 8ch \$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 53\%... | \$2,120 |
| \$40,000 Normal tax and surtax. | \$14.520 |
| Derivation of Capltal Gatn Tax: |  |
| \$5,000 of tax base taxed at $50 \%$ | \$2,500 |
| \$45,000 Total tax. | \$17,020 |

## Example 3

Derivation of Tax Base:
$\$ 150,000$ - Adjuated gross income (including $1 / 2$ excess net long-term capital galn of $\$ 145,000$ )
-13,800 - ltemized deductions
\$136, 200 - Balance
-1,200-Exemptions
$\$ 135,000$ - Tentative tax base (taxable income)
$\$ 145,000$ - Tax hase for capital gains tax
--. - No cax base for normal tax and surtax
$\$ 145,000$ - Total tax hase

Derivation of Tax:
$\$ 135,000$ tentative cax base caxed at normal tax and surtax rates from tax rate schedule II .......... $\$ 80,340$
(above tax greater than capital gains taxtaxpayer uses derivation below)

Derivation of Capital Gains Tax:
$\$ 145,000$
$\$ 145,000$ of tax bese taxed at $50 \% \ldots \ldots . . . . . .$.

| Tex rate | Feturns with tax rate as marginal rate |  |  |  |  | Returns with any tax at tax rate |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Tax base taxed at marginal rate <br> (Dollars) | ```Tax generated at marginal rate (Dollar⿻)``` | Tax base taxed at all rates (Dohlers) | Tex generated at all rates (Dollars) | Number of returns | $\begin{gathered} \text { Tax base } \\ \text { at tax } \\ \text { rate } \\ \text { (DoHars) } \end{gathered}$ | ```Tax generated at tax rate (DolHarg)``` |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |

Example 1. - Data Reported on Joint Return With Normal Tax and Surtax Only


## Example 2 -Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax



## Example 3. - Data Reported on Joint Return With Capital Gains Tax Only



Summary of Data Reported on the Above Three Joint Returns

| Total. | 3 | 157,000 | 77,900 | 201,000 | 91,980 | 53 | 201,000 | 91,980 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 20 percent. |  |  |  |  |  | 2 | 8,000 | 1,600 |
| 22 percent. |  |  |  |  |  | 2 | 8,000 | 1,760 |
| ${ }_{30} 26$ percent........ | 1 | 3,000 | 780 | 11,000 | 2,400 | 2 1 1 | 7,000 | $\begin{aligned} & 1,820 \\ & 1,200 \end{aligned}$ |
| 34 percent. |  |  |  |  |  | 1 | 4,000 | 1,360 |
| 38 percent. |  |  |  |  |  | 1 | 4,000 | 1,520 |
| 43 percent. |  |  |  |  |  | 1 | 4,000 | 1,720 |
| 47 percent. |  |  |  |  |  |  | 4,000 | 1,880 |
| 50 percent (returns with capital gains tax only)......................... | ${ }^{1}$ | 145,000 | 72,500 | 145,000 | 72,500 | 1 | 145,000 | 72,500 |
| 50 percent (returns with capital gains tax and surtax)....................... | ${ }^{3} 1$ | 5,000 | 2,500 | -45,000 | 417,020 | 1 | 5,000 | 2,500 |
| 50 percent........ |  |  |  |  |  | 1 | 4,000 | 2,000 |
| 53 percent.... | 1 | 4,000 | 2,220 | 45,000 | 17,020 | 1 | 4,000 | 2,120 |

[^3]
## BASIC TABLES INDIVIDUAL RETURNS 1961

Page

1. Number of returns, adjusted gross income, taxable income, and income tax, by adjusted gross income classes and classes cumulated ..... 32
2. Sources of income and loss for returns with standard or itemized deductions ..... 34
3. Sources of income and loss and itemized deductions, by adjusted gross income classes ..... 35
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 ..... 38
5. Percentage distribution of sources of income, and percent of returns with selected sources of income and loss, for each adjusted gross income class ..... 53
6. Form 1040A returns--income, exemptions, taxable income, and tax items, by adjusted gross income classes ..... 54
7. Returns with itemized deductions--adjusted gross income, total itemized deductions, exemptions, taxable income, and tax items, by adjusted gross income classes ..... 55
8. Number of returns with itemized deductions by size of total deductions ..... 57
9. Selected patterns of income, number of returns and amount of income, by adjusted gross income classes ..... 58
10. Selected patterns of income, number of returns by size of a specific source of income ..... 63
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 ..... 66
12. Returns with dividends in Schedule B--sources of income and loss, exemptions, taxable income, and tax items, by adjusted gross income classes ..... 69
13. Returns with income tax--adjusted gross income, taxable income, income tax, average tax, by adjusted gross income classes and types of income tax ..... 74
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 marital status of taxpayer ..... 75
15. Number of returns by number of exemptions other than age or blindness, by marital status of taxpayer, and by adjusted gross income classes ..... 81
16. Capital gains and losses, short - and long-term, and capital loss carryover, by adjusted gross income classes ..... 85
17. Selected sources of income, adjusted gross income, taxable income, and income tax, by States ..... 88
18. Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes and States ..... 90
19. Selected sources of income, adjusted gross income, taxable income, and income tax in 100 largest standard metropolitan statistical areas ..... 116
20. Adjusted gross income, exemptions, taxable income, and income tax, by adjusted gross income classes, in 100 largest standard metropolitan statistical areas ..... 120
21. Returns with taxable income--selected sources of income, total itemized deductions, and taxable income by marginal tax rate classes ..... 146
22. Number of returns and amount of taxable income by adjusted gross income classes and by marginal tax rate classes ..... 149
23. Returns with normal tax and surtax only--taxable income, income tax, and tax credits, by marginal tax rate classes ..... 158
24. Returns with alternative tax computation--taxable income, income tax, and tax credits, by marginal tax rates for partial tax ..... 160
25. Returns with normal tax and surtax only--taxable income by marginal tax rate classes and amount taxed at each rate ..... 162
26. Returns with alternative tax computation--taxable income for partial tax by marginal tax rate classes and amount taxed at each rate ..... 167
27. Income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules ..... 172

Table 1. - Number of returns, adjusted gross income, tayable income, and income tax. by adjusted gross income classes and classes cumulated (Taxable and nontaxable returns)

| Adjusted gross income classea and clssses cumulated | Returns |  | Adjusted gross income |  | Taxable income |  | Income tox giter credita |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | $\begin{gathered} \text { Percent of } \\ \text { returns w1th } \\ \text { gdjusted } \\ \text { groas income } \\ \hline \end{gathered}$ | Amount <br> (Thoasend dollera) | $\begin{gathered} \text { Percent of } \\ \text { adjusted } \\ \text { gross income } \end{gathered}$ | Amount <br> (Thevend dollera) | Percent of totel | Amount <br> (Thousand dollare) | $\begin{gathered} \text { Percent of } \\ \text { totel } \end{gathered}$ |
| ADUSTED GROSS INCOME CLASSES | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  | 61,497,420 | - | 1329,861,284 | - | 181,779,732 | - | 42,225,498 | - |
| Returns with odjusted gross income, total................................ | 61,067,589 | 100.0 | 330,935,737 | 100.0 | 181,779.732 | 100.0 | $42,225,498$ | 100.0 |
| Under $\$ 600$. | 3,969,165 | 6.5 | 1,283,112 | . 4 | - | - | - | - |
| \$600 under \$1,000. | 3,018,799 | 4.9 | 2,408,551 | .7 | 203,896 | . 1 | 40,683 | 1 |
| \$1,000 under \$1,500.. | 3,936,724 | 6.4 | 4,885,375 | 1.5 | 955,625 | . 5 | 189,510 | 4 |
| \$1,500 under \$2,000........... | 3,327,909 | 5.4 5.5 | $5,808,170$ $7,490,739$ | 1.8 2.3 | $2,486,537$ $2,233,418$ | .8 1.2 | 292,233 | .7 2.0 |
| \$2,000 under \$2,500.. | 3,331,561 | 5.5 | 7,490,739 | 2.3 | 2,233,418 | 1.2 | 437.401 | 2.0 |
| \$2,500 under \$ ${ }^{\text {3,000.. }}$ | 3,412,509 | 5.6 | 9,372,930 | 2.8 | 3,164,973 | 1.7 | 619,751 | 1.5 |
| \$3,000 under \$3,500.. | 3,369,204 | 5.5 | 10,946,358 | 3.3 | 4,127,353 | 2.3 | 815,164 | 1.9 |
| \$3,500 under \$6,000.. | 3,326,078 | 5.4 | 12,463,965 | 3.8 | 5,119,308 | 2.8 | 1,024,627 | 2.4 |
| * 4,000 under $46,500$. | 3,299,804 | 5.4 | 14,024,272 | 4.2 | 6,072,505 | 3.3 | 1,222,059 | 2.9 |
| \$4,500 under \$5,000.. | 3,283,084 | 5.4 | 15,595,461 | 4.7 | 7,031,86,2 | 3.9 | 1,416,691 | 3.4 |
| \$5,000 under \$6,000. | 6,227,266 | 10.2 | 34,163,126 | 10.3 | 16,306,493 | 9.0 | 3,300,305 | 7.8 |
| \$6,000 under \$7,000. | 5,282,007 | 8.6 | 34,247,138 | 10.3 | 17,474,075 | 9.6 | 3,547,517 | 8.4 |
| \$7,000 under \$8,000. | 4,142,911 | 6.8 | 30,956,323 | 9.4 | 16,913,191 | 9.3 | 3,452,819 | 8.2 |
| \$8,000 under \$9,000.. | 2,984,990 | 4.9 | 25,283,832 | 7.6 | 14,722,712 | 8.1 | 3,033,931 | 7.2 |
| \$9,000 under \$10,000. | 2,146,657 | 3.5 | 20,393,582 | 6.1 | 12,526,739 | 6.9 | 2,601,504 | 6.2 |
| \$10,000 under \$11,000. | 1,524,853 | 2.5 | 15,967,529 | 4.8 | 10,253,079 | 5.6 | 2,149,011 | 5.1 |
| \$11,000 under \$12,000.. | 1,036,667 | 1.7 | 11,887,459 | 3.6 | 7,897,693 | 4.3 | 1,676,636 | 4.0 |
| \$12,000 under \$13,000.. | 715,171 | 1.2 | 8,914,720 | 2.7 | 6,063,280 | 3.3 | 1,307,064 | 3.1 |
| \$13,000 under \$14,000.. | 492,332 | . 8 | 6,629,383 | 2.0 | 4,601,284 | 2.5 | 1,009,422 | 2.4 |
| \$14,000 under \$ $125,000$. | 356,199 | . 6 | 5,153,740 | 1.6 | 3,627,675 | 2.0 | 808,588 | 1.9 |
| \$15,000 under \$20,000. | 889.562 | 1.5 | 15,150,795 | 4.6 | 11,031,611 | 6.1 | 2,576,761 | 6.1 |
| \$20,000 under \$25,000. | 357,280 | . 6 | 7,998,209 | 2.4 | 6,040,063 | 3.3 | 1,545,326 | 3.7 |
| \$25,000 under \$ $\$ 0,000$ | 496,591 | . 8 | 16,593,690 | 5.0 | 13,157,705 | 7.2 | $4,066,629$ | 9.6 |
| \$50,000 under \$100,000.. | 120,476 | . 2 | 7,267,932 | 2.2 | 5,928,405 | 3.3 | 2,483,556 | 5.9 |
| \$100,000 under \$150,000. | 16,786 | (2) | 2,015,145 | . 0 | 1, 424,462 | . 9 | 809,436 | 1.9 |
| \$150,000 under \$200,000. | 5,457 | ${ }^{2}$ ) | 936,339 | - 3 | 744,814 | . 4 | 396,748 | -9 |
| \$200,000 under \$500,000.. | 6,104 | (2) | 1,749,801 | . 5 | 1,363,584 | . 8 | 763,781 | 1.8 |
| \$500,000 under \$ $1,000,000$. | 985 | ${ }^{(2)}$ | 662,519 | . 2 | 520,171 | . 3 | 296,591 | . 7 |
| \$1,000,000 or more....... | 398 | (2) | 805,542 | . 2 | 589,220 | $\cdot 3$ | 341,654 | . 8 |
|  | 431,831 | - | ${ }^{3} 1,074,453$ | - | - | - | - | - |
|  |  |  |  |  |  |  |  |  |
| 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 |
| Under \$600. | 3,969,165 | 6.5 | 1,283,112 | . 4 | - | - | - | - |
| Under \$1,000. | 6,987,964 | 12.4 | 3,691,663 | 2.1 | 203,896 | . 2 | 40,683 | $\cdot 1$ |
| Under \$1,500. | 10,924,688 | 17.9 | 8,577,038 | 2.6 | 1,159,521 | . 6 | 230,193 | . 5 |
| Under \$2,000. | 14,252,65? | 23.3 | 14,385,208 | 4.3 | 2,246,058 | 1.5 | 522,426 | 1.2 |
| Under \$2,500. | 17,584,218 | 28.8 | 21,875,947 | 0.6 | 4,879,476 | 2.7 | 959,827 | 2.3 |
| Under \$3,000.. | 20,996,727 | 34.4 | 31,248,877 | 9.4 | 8,044,449 | 4.4 | 1,579,578 | 3.7 |
| Under \$3,500.. | 24,365,931 | 39.9 | 42,195,235 | 12.8 | 12,171,802 | 6.7 | 2,394,742 | 5.7 |
| Under \$4,000. | 27,092,009 | 45.3 | 54,659,200 | 16.5 | 17,291,110 | 9.5 | 3,419,369 | 8.1 |
| Under \$4,500.. | 30,991,813 | 50.8 | 68,683,472 | 20.8 | 23,363,615 | 12.9 | 4,641,428 | 11.0 |
| Under \$5,000.. | 34,274,897 | 56.1 | 84,278,933 | 25.5 | 30,395,477 | 10.7 | -0,058,119 | 14.3 |
| Under \$6,000.. | 40,502,163 | 66.3 | 118,42,059 | 35.8 | 46,701,970 | 25.7 | 9,358,424 | 22.2 |
| Under \$7,000. | 45,784,170 | 75.0 | 152,689,197 | 46.1 | 66, 176,045 | 35.3 | 12,905,941 | 30.6 |
| Under \$8,000.. | 49,927,081 | 82.8 | 183,645,520 | 55.5 | 81,089,236 | 44.6 | 16,358,760 | 38.7 |
| Under \$9,000.. | 52,912,071 | 86.6 | 208,929,352 | 63.1 | 95,811,94,7 | 52.7 | 19,392,691 | 45.9 |
| Under \$ $\$ 10,000$. | 55,058,728 | 90.2 | 229,262,934 | 69.3 | 108,336,686 | 59.6 | 21,994,295 | 52.1 |
| Under \$11,000. | 56,583,581 | 92.7 | 245,230,463 | 74.1 | 118,589,765 | 65.2 | 24,143,206 | 57.2 |
| Under \$12,000. | 57,620,248 | 94.4 | 257,117,922 | 77.7 | 126,487,458 | 66.0 | 25,819,8842 | 61.1 |
| Under \$13,000. | 58,335,419 | 95.5 | 266,032,642 | 80.4 | 132,550,738 | 72.9 | 27,126,906 | 64.2 |
| Under \$14,000. | 58,827,751 | 96.3 | 272,662,025 | 82.4 | 137,152,022 | 75.4 | 28,136,328 | 66.6 |
| Under \$15,000. | 59,183,950 | 96.9 | 277,825,705 | 83.9 | 140,779,697 | 77.4 | 28,945,016 | 68.5 |
| Under \$20,000. | 60,073,512 | 98.4 | 292,966,560 | 88.5 | 151,811,308 | 83.5 | 31,521,777 | 74.7 |
| Under \$25,000. | 60,430,792 | 99.0 | 300,904,769 | 90.9 | 157,851,371 | 86.8 | 33,067,103 | 78.3 |
| Under \$50,000.. | 60,927,383 | 99.8 | 317,498,459 | 95.9 | 171,009,076 | 94.1 | 37,133,732 | 87.9 |
| Under \$100,000.. | 61,037,859 | 100.0 | 324,766,391 | 98.1 | 176,937, 4,81 | 97.3 | 39,617,288 | 93.8 |
| Under \$150,000. | 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 | 99.0 | 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 | - | ${ }^{3} 1,074,453$ | - | - | - | - | - |
| Totel returns. | 61,499,420 | - | 1329,861,284 | - | 181,779,732 | - | 42,225,498 | - |

Footnotes st end of table. See text for "Deacription of the Sample and Limitations of the Data" and "Explanstion of chassifications and Terms."

Table 1.-number of returns, ad Justed gross income, taxable income, and income tax, by adjusted gross income classes and classes cunulated -Continued [Taxable and nontaxable returns]

| Adjusted gross inoome classes and classes cumulated | Returns |  | Adjusted grose income |  | Taxable income |  | Incone tax after credita |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number | ```Percent of returns with adjusted gross income``` | Amount <br> (Thowamed dollara) | Percent of adjusted gross income | Amount <br> (Throuend dollars) | Percent of total | Amount <br> (Thourand dollors) | $\begin{aligned} & \text { Percent of } \\ & \text { total } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Returns with adjusted grosa income, total.................... | 61,067,589 | 100.0 | 330,935,737 | 100.0 | 181,779,732 | 200.0 | 42,225,498 | 100.0 |
| \$1,000,000 or more. | 398 | (2) | 805,542 | . 2 | 589,220 | . 3 |  | . 8 |
| \$500,000 or more... | 1,383 | (2) | 1,-68,061 | . 4 | 1,109,391 | .6 1.4 | 638,245 $1,202,026$ | 1.5 3.3 |
| \$200,000 or more. | 7,487 12,944 | $\left(\begin{array}{l}2 \\ 2 \\ 2\end{array}\right.$ | 3,217,862 | 1.0 1.3 | $2,472,975$ $3,217,789$ | 1.4 | 1,402,026 | 3.3 4.3 |
| \$150,000 or more. | 12,944 29,730 | $\left(\begin{array}{l}\text { (2) } \\ (2)\end{array}\right.$ | 4,154,201 $6,169,364$ | 1.3 1.9 | $3,217,789$ $4,842,251$ | 1.8 2.7 | 1,798,774 | 4.3 6.2 |
| \$50,000 or more. | 140,206 | . 2 | 23,437,278 | 4.1 | 10,770,656 | 5.9 | 5,091,766 | 12.1 |
| \$25,000 or more. | 636,797 | 1.0 | 30,030,968 | 9.1 | 23,928,361 | 13.2 | 9,158,395 | 21.7 |
| \$20,000 or more.. | , 994,077 | 1.6 | 37,969,177 | 11.5 | 29,968,424 | 16.5 | $10,703,721$ $13,280,482$ | 25.3 31.5 |
| \$15,000 or more.. | 2,883,639 | 3.1 | 53,119,972 | 16.1 | $41,000,035$ | 22.6 | 13,280,482 | 31.5 |
| \$14,000 or more. | 2,239,838 | 3.7 | 58,273,712 | 17.6 | 4, 627,710 | 24.6 | 14,089,170 | 33.4 |
| \$13,000 or more. | 2,732,170 | 4.5 | 64,903,095 | 19.6 | 49,228,994 | 27.1 | 15,098,592 | 35.8 |
| \$12,000 or more. | 3,427,341 | 5.6 | 73,817,815 | 22.3 | 55,292,274 | 30.4 | 16,405,656 | 38.9 42.8 |
| \$11,000 or more.. | 4,284, 008 | 7.3 | 85,705,274 | 25.9 30.7 | 63,189,967 | 34.8 | 18,082,292 | 42.8 47.9 |
| \$10,000 or more.. | 6,008,861 | 9.8 | 101,672,803 | 30.7 | 73,443,046 | 40.4 | 20,231,303 | 47.9 |
| \$9,000 or more. | 8,155,518 | 13.4 | 122,006,385 | 36.9 | 85,967,785 | 47.3 | 22,832,807 | 54.1 |
| \$8,000 or more. | 11,140,508 | 18.2 | 147,290,217 | 4.45 | 100,690,496 | 55.4 | 25,866,738 | 61.3 |
| \$7,000 or more.. | 15,283,419 | 25.0 | 178,246,540 | 53.9 | 117,603,687 | 64.7 | 29,319,557 | 69.4 |
| \$6,000 or more.. | 20,565,426 | 33.7 | 212,493,678 | 64.2 | 135,077,762 | 74.3 83.3 | $32,867,074$ $36,167,379$ | 77.8 85.7 |
| \$5,000 or more......... | 26,792,692 | 43.9 | 246,656,804 | 74.5 | 151,384,255 | 83.3 | 36,167,379 | 85.7 |
| \$4,500 or more. | 30,075,776 | 49.2 | 262,252,265 | 79.2 | 158,416,117 | 87.1 | 37,584,070 | 89.0 |
| \$4,000 or more. | 33,375,580 | 54.7 | 276,276,537 | 83.5 | 164,488,622 | 90.5 | 38,806,129 | 91.9 |
| \$3,500 or more... | 36,701,658 | 60.1 | 288,740,502 | 87.2 | 169,607,930 | 93.3 | 39,830,756 | 94.3 96.3 |
| \$3,000 or more..... | 40,070,862 | 65.6 | 299,686,860 | 90.6 | 173,735,283 | 95.6 | $40,645,920$ $41,265,672$ |  |
| \$2,500 or more. . . . . . . . . . . . . . . . . . . . . . | 43,483,371 | 71.2 | 309,059,790 | 93.4 | 176,900,256 | 97.3 | 41,265,671 | 97.7 |
| \$2,000 or more. | 46,814,932 | 76.7 | 326,550,529 | 95.7 | 179,133,674 | 98.5 | 41,703,072 | 98.8 |
| \$1,500 or more. | 50,142,901 | 82.1 | 322,358,699 | 97.4 | 180,620,211 | 99.4 | 41,995,305 | 99.5 |
| \$1,000 or more. | 54,079,625 | 88.6 | 327,244, 074 | 98.9 | 181,575,836 | 99.9 | $42,184,825$ | 99.9 |
| \$600 or more..... | 57,098,424 | 93.5 | 329,652,625 | 99.6 | 181,779,732 | 100.0 | 42,225,498 | 100.0 |
| Returns with no adjusted gross income. | 431,831 | - | ${ }^{3} 1,074,453$ | - | - | - | - | - |
| Total returns. | 61,499,420 | - | 1329,861,284 | - | 181,779,732 | - | 42,225,498 | - |

[^4](Taxable and nontaxable returns)


See text for "Description of the Sampe and Limitations of the Data" and "Explanation of Classifications and Terms."
${ }^{1}$ Adjusted gross income less deficit.
Dericit.
Fstimate is not shown separstel: because of hich sampline variatilit. However, the data are included in the appropriate totals.
Not tabulated.
${ }^{5}$ Negative "Other sources."
${ }^{\circ}$ Negative "Sources not supported by Bchedule $B$."
ome and loss and toral itemized ded



| Adjusted gross incore classes | A.1 1 returns-Contirued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sources in Schedule B |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Dividends (afterexclusfons) |  | Interest received |  | Pensions and anruities |  |  |  | Rents |  |  |  | Royalties |  |  |  |
|  | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thourend } \\ \text { dolleron) } \end{gathered}$ | Mimber ofreturns | $\begin{aligned} & \text { Amount } \\ & \text { (mowend } \\ & \text { (mollecers) } \end{aligned}$ | IIfe expectancy method |  | 3-year method |  | Net incore |  | Net 10 ss |  | Net income |  | Net loss |  |
|  |  |  |  |  | Number of returna | Amount (Thowand dollar:) | Number of returns | Amount <br> (Thaousend dollara | $\begin{aligned} & \text { Munber of } \\ & \text { returns } \end{aligned}$ | Amount imounend and <br> dolifere | Nuaber of returns |  dollect | Number of returns | $\underset{\substack{\text { Amount } \\ \text { (Tharend }}}{\substack{\text { nen }}}$ | Munber of returns | $\underset{\substack{\text { Anount } \\ \text { (Thourend }}}{ }$ <br> doliare |
|  | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (2?) | (28) | (2) | (30) | (31) | (32) |
| Total. | 5,037,615 | 9,889,743 | 10,031,014 | 5,683,167 | 855,974 | 1,114, 271 | 421,846 | 745,922 | 3,863,372 | 3,661,172 | 1,794,971 | 902,203 | 409,082 | 583,592 | 27,574 | 78,555 |
| No adjusted gross income. | 33,142 | 45,03\% | 73,264 | 55,050 | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | 47,039 | 48,563 | 40, 087 | 59,340, | 8,503 | 25,975 | ${ }^{(3)}$ | ${ }^{(3)}$ |
|  |  |  |  |  |  |  | 4,738 | 1,847 |  | 41,601 | 35,212 | 14,222 | 7,842 |  |  |  |
|  | 120,284 182,348 |  | 271,895 450,930 | 88,406 187,455 | 28,255 78,329 | 17,153 <br> $56,0 \times 8$ | 10,775 <br> 33,080 | 7,439 26,427 | 168,024 | $\begin{array}{r}\text { 80, } 239 \\ 177,670 \\ \hline\end{array}$ | 37, 3 | 14,64 19,939 | 13,279 21,460 |  | 2,704 | 2,10e |
|  | 186, 069 | 10, 225 | $41,4,5$ | 214,349 | 87,178 | 87,238 | 42,382 | 45,845 | 230,633 | 169,243 | 54,420 | 30,210 | 19,781 | 5,858 |  |  |
| \$2,000 under $\$ 2,500 . . . . . . . . . . . . . . .$. | 167,257 | 101,020 | 387,746 | 202,992 | 85,796 | 97,599 | 47,393 | 01,391 | 192,967 | 149,469 | 53,388 | 24,480 | 17,723 | 9,214 |  |  |
| \$2,500 under \$3,000. |  |  |  |  | 65,038 | 82,761 | 43,750 | 72,662 | 184,903 | 152,188 | 02,543 |  |  | 14,903. |  |  |
|  | 174,959 | ${ }_{\text {12, }}^{128,061}$ | 373,331 370,991 | 205,374 170,841 | 60,959 45,219 | 87,269 68,767 | 38,150 26,711 | 72,151 <br> 53,015 <br> 2, | 168,591 | 132,892 118,310 | 67,741 79,311 | 32,24 29,162 | 17, 27151 17,157 | 12,589, | 2,983 | 2,833 |
|  | 1407, 0202 | 1127,912 | 387,975 | 170,550 | 48,063 | 72,567 | 21,672 | 45,102 | 162,737 | 118,415 | 87,075 | 33, 188 | 18,59b | 15,404 |  |  |
|  | 175,230 | 124,422 | 390,090 | 191,955 | 36,212 | 50,901 | 19,325 | 44,937 | 162,890 | 126,691 | 94,799 | 36,101 | 14,109 | 10,456 |  |  |
| \$5,000 under 36,000 . | 325,501 | 262,610 | 824,833 | 337,717 | 58,3,7 | 23,475 | 28,678 | 56,973 | 331,581 | 211,465 | 190,922 | 65,757 | 31,314 | 25,239 |  |  |
|  | 311,991 | 270,181 257,767 | 836,600 757,360 | 330,173 305,989 | 43,784 3,720 | 62,066 52,678 |  | 53,054 | 304,772 <br> 271,45 | 198,235 180,157 | 188,929 172,897 | 77,935 88,207 | 28,378 <br> 19,984 | 21,894 <br> 15,844 | 4,077 | 452 |
|  | 281,143 | 241,107 | 637,574 | 282,308 | 25,792 | 336,262 | 11,260 | 26,403 | 211,225 | 176,919 | 133,465 | 59,740 | 16,923 | 16,875 | 3,094 | 10,669 |
| \$ $\$$,000 under $\$ 10,000 . . . . . . . . . . . . . . . . .$. | 255,114 | 257,093 | 528,530 | 251,463 | 21,389 | 32,007 | 11,225 | 19,059 | 105,319 | 140,749 | 99,802 | 38,749 | 12,715 | 20,288 |  |  |
| \$10,000 under $\$ 12,000$. | 227,196 | 232,793 | 451,475 | 202,630 | 17,675 | 24,854 | 6,271 | 13,971 | 125,103 | 125,172 | 73,371 | 32,816 <br> 25,129 | 12,750 | 16,315 9,291 | 1,088 | ${ }_{583}^{817}$ |
|  | 1772, $4 \times 8$ | 215,245 | 280,127 | 155,857 | 12,236 | 18,400 | 4,136 | 9,703 | 74,373 | 90, $3 \times 1$ | 37,908 | 23,109 | 7,851 | 12,848 | 281 | ${ }^{0} 6$ |
| \$13,000 under ${ }^{\text {124,000................. }}$ | 139,601 | 197,179 | 220,968 | 131,013 | 9,030 | 17,041 | 3,390 | 9,428 | 53,725 | 72,512 | 26,93, | 16,203 | 7,555 | 10,065 | 913 | 597 |
| \$14,000 under \$15,000.................... | 121,076 | 176,096 | 176,757 | 115,253. | 7,40 | 13,462 | 2,204 | 5,172 | 43,938 | 71,019 | 21, 2,6 | 16, 116 | $7, \ll 0$ | 8,349 | 24 | 463 |
| \$15,000 under \$20,000. |  |  | 515,485. | 407,092 | 22,102 | 39,9:6 | 7,735 | 19,940 | 125,3,77 | 243,959 | 55,660 | 4,3,204 | 25,153 |  | 2,366 |  |
| \$20,000 urder | 2k, $\times \infty$ | 602,269 | 241,248 | 256,937 | 11,547 | 22,731 | 3,335 | 13,245 | 62,3,6 | 172,206 | 24,759 | 25,362 | 13,501 | 34,687 | 1,258 | 4,277 |
|  | 352,271 | 1,838,887 | 375,053 | 570,112 | 20,436 | 42,119 |  | ${ }^{21,369}$ | 102,968 | 367,266 | - | 47,6:1 |  | 99,099 56,613 | -3,603 |  |
| \$100, 000 under \$ $\$ 150,000 . . . . . . . . . . . . . . . .$. |  | 1,317,29 | 11, 9,438 | 234,026 68,061 | 1 1,370 | 21,273 <br> 5,905 | -1,328 | 1,706 | 2,08 3,881 | 132,906 | 1,601 | 7,171 | 1,651 | 20,620 | 353 | 6,313 |
| \$150,000 under \$200,000 |  |  | -,230 |  |  | 2,451 | 9 | 1,058 | 1,196 |  | 565 | 2,520 | 083 | 12,133 | 139 | 2,823 |
| \$200, 000 under \$500, $000 . . . . . . . . . . . . .$. | 5,886 | 603,355 | 5,418 | 48, 896 | 571 | 3, 2,25 | 150 | 1,622 | 1,388 | 15,302 | 782 | 5,754 | 1 | 20,730 | 1 | 5,765 |
|  | 905 | 225,264 | 910 | 14,386 | ${ }^{99}$ | 431 | 16 | 123 |  | 4,150 | 150 80 | 2, 1,337 | 143 65 | -5,124 | ${ }_{14}$ |  |
| Returne under $45,000$. |  |  |  |  |  |  |  |  |  | 1,301, 3, 7 |  |  |  |  |  |  |
| Returns \$5,000 under \$10,000. | 1,522,540 | 1,288,758 | 3,584,897 | 1,507, 5 , ${ }^{\text {a }}$ | 182,052 | 256,488 | 93,455 | 190,059 | 1,284, 3,2 | 1,907,525 | 780,015 | 310,388 | 114,834 | 200,140 | 8,171 | 12,122 |
| Returns \$10,000 or more | 1,929,639. | 7,566,524 | 2,741,477 | 2,41, 490 | 122,779 | 229,924 | 39,905 | 118,170 | 712,021 | 1,452,300 | 34,3,374 | 272,066 | 120,776 | 356,097 | 13,764 | 47,635 |

Table 3.-SOURCES OF income and loss and total itemized deductions, by adjusted gross income classes-continued

| Adjusted gross income classes | All returns-Continued |  |  |  |  |  |  |  |  |  |  |  |  | Returns with itemized deductions |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Sources in Schedule B-Continued |  |  |  |  |  |  |  |  |  |  | Sources not supported by Schedule B |  | Number of returns | Adjusted gross income | $\left\lvert\, \begin{gathered} \text { Total } \\ \text { 1temized } \\ \text { deductions } \end{gathered}\right.$ |
|  | Partnership |  |  |  | Estates and trusts |  |  |  | Net operating lossdeduction |  |  | Number of returnis |  |  |  |  |
|  | Net profit |  | Net loss |  | Income |  | Loss |  |  |  |  |  |  |  |  |  |
|  | Nuber of returne | Anount (Thowenand dollere | Number of returie | $\begin{gathered} \text { Amount } \\ \text { Amound } \\ \text { (Thollene } \\ \text { coller) } \end{gathered}$ | Number of | Arount (Thounand folfors) | Number of returns | $\begin{gathered} \text { Amount } \\ \text { AThound } \\ \text { (Thollers) } \\ \hline \end{gathered}$ | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thoonsend } \\ & \text { do flera) } \\ & \hline \end{aligned}$ |  |  |  |  | (Thousand doflara) | (Thousend dollara) |
|  | (33) | (3, ) | (35) | (36) | (37) | (38) | (39) | (40) | (21) | (4,2) |  | (4,3) | (42) | (45) | (46) | (47) | (48) |
|  | 1,536,971 | 9,719,238 | 345,793 | 770,393 | 413,275 | 669,422 | 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 | 4,252 | 231,182 | 3,174 | 3,572 | 1,593 | 7,648 | 5,773 | 68,103 | ${ }^{2} 116,729$ | 9,505 | $5_{832}$ |  |  |  |
| Under $\$ 600$.. | 28,629 |  |  |  |  | 3,143 |  |  | () |  | 11,075 | 36,841 |  | 41,045 |  |  |
|  |  |  | 5,813 7,951 | 9,209 11,745 | 13,911 17,778 | 7,334 | 2,490 | 688 | () 2,884 | 8,361 | 30,343 53,991 | 46,719 70,183 | 13,029 29,882 | 215,377 478,980 | 178, 354 | 84, 239,302 |
| \$1,500 under \$ \$2,000........................ | 42, 268 | 61,405 | 7,855 | 9,278 | 17,753 | 13,457 | 2,40 |  | () 2,587 |  | - 59,42818 | 62,326 | 31,250 | 650,767 | 1,120,665 | 410,485 |
| \$2,000 under \$2,500. | 50,496 | 83,990 | 8,511 | 7,122 | 12,157 | 11,724 |  |  | (1) 1,587 | 6,282 | 72,278 | 68,668 | 39,633 | 815,755 | 1,841,505 | 562,118 |
| \$2,500 under $\$ 3,000$. | 59,777 58,694 | 115,492 | 9,395 | ${ }_{\text {2, }}^{7,263}$ | $11,4,4$ 12,258 | 9,878 14,168 | 2,103 | 3,013 |  |  | $\left(\begin{array}{l}71,028 \\ 70,161\end{array}\right.$ | 65,168 65,252 | 33,581 28,302 | 988,423 | 2,724,219 | 762,507 935,371 |
| \$3,500 under $\$ 4,0000$ | 58,694 60,194 | 152,486 | 11,350 | ${ }_{16,813}$ | 11,988 | 13,2,53 | 2,103 | 3,013 | 1,795 | 2,141 | $\left\{\begin{array}{l}7,81 \\ 72,867\end{array}\right.$ | ${ }_{77,294}^{65,29}$ | 30,738 | 1,231,525 | 4,60,570 | 2,127, $\begin{array}{r}\text { 935,371 }\end{array}$ |
| \$4,000 under $\$ 4,50000 . . . . . . . . . . . . . . . . .$. | 59,818 62,623 | 170,412 208,390 | 9,761 9,463 | $8,3,5$ 11,438 | 11,950 13,746 | 12,358 10,504 | ) 1,718 | 1,352 |  |  | -68,916 <br> 26616 | 85,800 | 26,736 27,539 | 1,352, 5 221 | 5,765, 513 | 1,372, 1312 |
| \$4,500 under \$5,000................... | 62,623 | 208,390 | 9,463 | 11,438 | 13,746 | 10,504 |  | 2,352 |  |  | 74,616 | 104,796 | 27,539 | 1,525,351 | 7,248,200 | 1,628,292 |
| \$5,000 under $\$ 6,000 . . . . . . . . . . . . . . .$. | 117,150 | 388,477 | 22,361 | 23,718 | 25,028 | 29,556 | 3,663 | 4,686 |  |  | ( 14,680 | 2467,932 | 56,101 | 3,328,990 | 18,302,351 | 3,880, 372 |
|  | 108,239 | 398,456 <br> 367,788 <br> 38 | 19,709 | 21,821 <br> $25,4,5$ | 22, 23,583 <br> 23 | ${ }_{28,567}^{22,894}$ | 3,803 | 1,479 |  |  | - 115,674 | 267,492 <br> 254,425 <br> 1 | 54,598 | 3,130,168 | 20,316,241 | 4,147, 790 |
|  | 73, 78.71 | - 3472,622 | 18,183 | 25,536 | 23,533 22,102 | 28,967 |  |  | 1,64, | 2,095 | $\int^{111,175}$ | 258,425 | 4, 40,3723 | 2,596,499 | 19,23,717 | 3,84, $3,133,664$ |
| \$9,000 under $\$ 10,000 .$. | 67,120 | 324,719 | 16,620 | 20,128 | 22,079 | 24,213 | 875 | 6,449 |  |  | ( 74, 387 | 148,288 | 16,822 | 1,373,356 | 13,011,030 | 2,463,976 |
| \$10,000 under $\$ 21,000$. | 57,835 |  | 11,724 | 14,131 |  |  |  |  |  |  |  |  |  | 1,005,804 | 10,536,949 | 1,927,278 |
| \$11,000 under \$12,000................... | 49,161 | 279,207 | 9,107 | 7,623 | 13,309 | 21,855 | 677 | 788 | 3 544 | 1,124 | \{ 58,544 | 87,087 | 16,239 | 721,400 | 8,274,657 | 1,462,177 |
| \$12,000 under $\$ 13,000 . . . . . . . . . . . . . . .$. | 4,2076 | 271,171 | 9,179 | 13,037 | 11,962 | 18,049 | 577 | 668 |  |  | ( 52,401 | 56, 130 |  | 516,973 | 6,455,124 | 1,117,745 |
| \$13,000 under \$15,000,.................... | 35,205 31,106 | - | 7,247 | 20,406 11,40 | 10,698 7,47 | 18,978 11,995 | ${ }_{678}^{578}$ | 287 356 |  |  | $\left\{\begin{array}{l}22,813 \\ 4,244\end{array}\right.$ | 35,782 23,520 | 7,960 9,317 | 369,408 273,441 | 3,974,854 | 852,316 671,476 |
| \$15,000 under \$20,000... |  |  |  |  |  |  |  |  |  | 1,311 | $\left\{_{157,244}\right.$ |  |  |  |  |  |
| \$20,000 under $\$ 25,000$ | 67,168 | 784,127 | 12,992 | 27,902 | 17, 1715 | 39,593 | 1,393 | 1,567 |  |  | ${ }^{1110,424}$ | 9,972 | 5,522 | 307,061 | $6,831,141$ | 1,050,654 |
| \$25,000 under \$50,000. | 122,066 | 2,150,039 | 25,255 | 74,476 | 36,582 | 10,594. | 2,582 | 3,600 |  | 2,157 | $\left\{\begin{array}{l}188,288 \\ 1258\end{array}\right.$ | 5,497 | 24,861 | 454,881 | 15,289,504 | 2,258,964 |
| \$50,000 under \$100,000... | 34,129 | 1,072,196 | 8,893 | 48,435 | 12,555 | 58,480 | 1,061 | 2,479 | 318 | 2,157 | $\left\{\begin{array}{l}135,424 \\ 31,673\end{array}\right.$ | (3) 299 | (3, 3 ) 63 | 107,257 16,510 | 7,063,510 | 1,092,218 |
| \$100,000 under $\$ 150,000 . . . . . . . . . . . . .$. | 5,016 | 252,981 | 1,763 | 18,625 | 2,759 | 24,174 | 204 | 464 |  |  | ( 31,673 | ${ }^{(3)}$ | ${ }^{(3)}$ | 16,510 | 1,982,848 | 355,689 |
| \$150,000 under $\$ 200,000 . . . . . . . . . . . . .$. | 1,647 | 111,950 |  | 9,307 | 975 | 11,735 | 119 | 483 |  |  |  |  |  |  | 924,741 |  |
| \$200,000 under $\$ 5000,000 \ldots \ldots . . . . . . . .$. | 1,746 | 161,711 | 1,005 | 27,214 | 1,186 | 18,069 | 112 | 746 | 5 | 85 | ${ }^{7}{ }_{7}^{887}$ |  | (6) - |  | 1,726, 6133 | 376,390 150,988 |
| \$1,000,000 or rore....... | 97 | 20,852 | 90 | 10,985 | 79 | 3,470 | 13 | 249 | 1 | 90 | 41,658 |  |  | 396 | 801,892 | 256,302 |
| Returns under $\$ 5,000 . \ldots . . . . . . . . . . . . .$. |  | 1,033,638 |  |  |  |  | 7,904 |  |  |  |  | 686,552 |  | 8,410,153 | 27,752,617 | 7,153,517 |
| Returne $\$ 5,000$ under $\$ 10,000 . . . . . . . . .$. | 461,255 | 1,821,012 | 96,744 | 10,4,648 | 115,722 | 137,147 | 10, 311 | 12,614 | 1,634 | 2,095 | 540,323 | 1,107,908 | 217,815 | 12,350,203 | 87, 314,677 | 17, $17.75,203$ |
| Returns $\$ 10,000$ or more................ | 555,321 | 6,864,588 | 116,602 | 333,821 | 264,059 | 420,717 | 11,306 | 15,117 | 1,426 | 4,915 | 1,006,366 | 390,552 | 118,162 | 4,501,276 | 81,696,897 | 13,762,506 |

[^5]| Adjusted gross, income classes | Sources in Schedule B |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Dividends (after exclusions) |  | Interest received |  | Pensions and arnuities |  |  |  | Rents |  |  |  | Royalties |  |  |  |
|  | Number of returns |  | Number of returns |  | $\begin{gathered} \text { Lire expectancy } \\ \text { method } \end{gathered}$ |  | 3-year method |  | Net income |  | Net loss |  | Net incore |  | Net loss |  |
|  |  |  |  |  | number of returns | Amount <br> (Thoumend doliera) | Number of returns | Amount (Thousend dollar:) | Number on returns | Amount (Thousand dollars) | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thowrend } \\ & \text { dollera) } \end{aligned}$ | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thounand } \\ \text { dollisra) } \\ \hline \end{gathered}$ | Number of returns | Amount (Thourend dohlara) |
| Grand total. <br> Taxsble returns, total. | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
|  | 5,037,615 | 9,889,743 | 10,031,614 | 5,683,167 | 855,974 | 1,114,277 | 421,846 | 745,922 | 3,863,372 | 3,661,172 | 1,794,971 | 902,263 | 409,082 | 583,592 | 27,574 | 78,555 |
|  | 4,368,591 | 9,313,657 | 8,438,026 | 4;851,109 | 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. | 30,672 | 12,457 | 52,165 | 13,003 | $\left({ }^{3}\right)$ | ${ }^{3}$ ) | (3) | ${ }^{(3)}$ | 17,453 | 7,293 | $\left.{ }^{3}\right)$ | (3) | 2,796 | 952 | - |  |
| \$1,000 under \$1,500. | 55,763 | 27,725 | 123,169 | 43,068 | 8,427 | 5,644 | 3,893 | 3,724 | 39,947 | 22,190 | 10,998 | 4,747 | 4,519 | 1,680 |  |  |
| \$1,500 under \$2,000. | 77,569 | 45,790 | 186,231 | 81,375 | 20,358 | 18,856 | 7,967 | 7,965 | 69,943 | 4, 350 | 24,219 | 9,676 | 7,457 | 3,826 |  |  |
| \$2,000 under \$2,500. | 93,127 | 49,231 | 207,180 | 94,356 | 30,627 | 30,445 | 12,432 | 13,076 | 89,231 | 65,031 | 31,661 | 13,600 | 9,725 | 4,869 |  |  |
| \$2,500 under \$3,000. | 118,123 | 80,212 | 265,818 | 118,376 | 31,825 | 35,654 | 17,270 | 26,398 | 118,397 | 88,901 | 43,526 | 15,802 | 11,604 | 10,223 | 2,897 | ,236 |
| \$3,000 under \$3,500. | 128,653 | 99,156 | 286,378 | 146,461 | 40,991 | 56,665 | 20,896 | 37,356 | 120,489 | 88,994 | 29,557 | 21,953 | 13,979 | 7,665 |  |  |
| \$3,500 under \$4,000. | 126,713 | 99,529 | 324,946 | 144, 888 | 35,651 <br> 39 <br> 189 | 49,824 | 18,050 | 31,062 36,853 | 128,652 | 92,046 95,251 | 69,087 | 25,118 28,333 | 12,4,45 | 9,828 12,833 |  |  |
| \$4,000 under \$ \$,500 under $\$ 5,000$. | 163,272 | 107,937 | 354,270 | 1573,887 | 39,769 32,920 | 49,098 | 18,46 17,343 | 36,853 41,309 | 141,555 149,178 | 95,251 103,511 | 78,008 88,106 | 28,383 <br> 33,326 | 12,624 | 14,833 9,681 |  |  |
| \$5,000 under \$6,000. | 315,473 | 249,265 | 805,669 | 317,448 | 57,293 42,776 | 72,879 60,56 | 27,187 24,052 | 52,822 51,943 | 317,787 297,361 | 196,219 191,493 | 182,980 185,983 | 63,328 74,177 | 29,862 26,833 |  | 3,874 | 1,393 |
| \$6,000 under \$7,000. | 334,758 315,727 | 252,023 246,986 | 827,219 751,117 | 320,961 301,081 | 42,774 34,405 | 60,454 52,652 | 26,052 17,468 | 51,943 40,565 | 297,361 269,702 | 191,293 | 185,983 170,663 | 74,177 66,347 | 26,833 19,679 | 20,818 15,784 | ,0k | -39 |
| \$8,000 under \$9,000. | 279,580 | 235,333 | 635,852 | 280,922 | 25,690 | 36,216 | 11,260 | 26,408 | 209,943 | 173,051 | 132,892 | 58,699 | 16,841 | 16,842 | 3,094 | 10,669 |
| \$9,000 under \$10,000 | 253,826 | 251,934 | 526,571 | 248,290 | 21,389 | 32,007 | 11,123 | 18,933 | 164,44.4 | 138,590 | 99,467 | 38,746 | 17,511 | 20,199 | 3,04 | 10,669 |
| \$10,000 under \$11,000, | 225,739 | 225,972 | 450,053 | 200,009 | 17,607 | 24,769 | 6,271 | 13,971 | 124,457 | 122,801 | 73,201 | 32,730 | 12,648 | 26,305 | 1,088 | 817 |
| \$11,000 under \$12,000. | 192,652 | 220,215 | 356,160 | 175,867 | 12,993 | 17,401 | 5,188 | 11,617 | 91,645 | 94,198 | 51,701 | 25,544 | 10,885 7 7 | $\begin{array}{r}9,199 \\ 12 \\ \hline\end{array}$ | 748 | 583 |
| \$12,000 under \$13,000. | 171,970 | 212,835 | 285,517 | 154,199 130,518 | 12,068 8,962 | 18,307 | 4,136 3,390 | 9,703 9,428 | 74,066 53,521 | 89,963 | 37,806 26,934 | 21,859 | 7,783 7,487 | 12,742 9,347 | 781 913 | 596 |
| \$13,000 under $\$ 14,000$ under $\$ 15,000$. | 139,126 120,736 | 193,497 173,657 | 220,492 | 230,518 | 8,406 | 17,017 13,60 | 3,390 2,204 | 5,172 | 43,821 | 70,679 | 21,430 | 16,098 | 7,006 | 8,764 | 747 | 463 |
| \$15,000 under \$20,000. | 393,761 | 790,044 | 514,534 | 403,202 | 21,898 | 39,422 | 7,701 | 19,904 | 125,040 | 243,438 | 55,592 | 43,059 | 25,051 | 45,861 | 2,346 | 2,964 |
| \$20,000 under \$25,000. | 204,628 | 599,693 | 240,974 | 254,982 | 11,547 | 22,731 | 3,835 | 13,245 | 62,242 | 177,110 | 24,657 | 25,920 | 13,501 | 34,687 | 1,258 | 4,277 |
| \$25,000 under \$50,000.. | 351,325 | 1,828,861 | 374,367 | 565,398 | 20,436 | 42,119 | 5,323 | 21,368 | 102,897 | 364,888 | 38,423 | 47,197 | 24,063 | 98,815 | 3,569 | 8,121 |
| \$50,000 under \$100,000. | 95,505 | 1,311,215 | 91,336 | 252,488 | 6,787 | 21,196 | 1,326 | 9,014 | 25,565 | 149,717 | 9,697 | 20,612 | 8,469 | 56,200 | 1,491 | 8,272 |
| \$100,000 under \$150,000. | 15,588 | 530,095 | 14,388 | 67,485 | 1,370 | 5,905 | 215 | 1,703 | 3,857 | 32,012 | 1,589 | 6,637 | 1,647 | 20,269 | 351 | 6,291 |
| \$150,000 under \$200,000, | 5,166 | 291,172 | 4,701 | 27,957 | 498 | 2,418 | 99 | 1,058 | 1,183 | 10,220 | 563 | 2,525 | 678 | 12,032 | 139 | 2,813 |
| \$200,000 under \$500,000... | 5,846 | 594,702 | 5,379 | 47,475 | 562 | 3,407 | 150 | 1,622 | 1,378 | 15,769 | 774 | 5,715 | 767 | 20,682 | 221 | 6,765 |
| \$500,000 under \$1,000,000, | 948 | 216,469 | 894 | 13,035 | 95 | 466 | 16 | 123 | 199 | 4,141 | 145 | 2,327 | 143 | 5,519 | 48 | 2,779 |
| \$1,000,000 or more. | 369 | 259,574 | 348 | 8,754 | 36 | 233 | 9 | 190 | 76 | 1,172 | 73 | 876 | 63 | 3,122 | 14 | 647 |
| Nontaxable returns, total. | 669,024 | 576,086 | 1,593,588 | 832,058 | 310,345 | 330,351 | 173,542 | 238,663 | 1,019,327 | 735,007 | 280,307 | 180,804 | 83,569 | 69,320 | 3,995 | 18,207 |
| No sdjusted gross incone. | 33,144 | 45,034 | 73,264 | 55,056 | (3) | ${ }^{3}$ ) | $\left.{ }^{3}\right)$ | $\left.{ }^{3}\right)$ | 47,039 | 48,563 | 46,087 | 59,340 | 8,503 | 25,975 | $\left.{ }^{3}\right)$ | $\left.{ }^{3}\right)$ |
| Under \$600.. | 53,310 | 12,621 | 157,252 | 41,998 | 10,696 | 4,751 | 4,738 | 1,847 | 121,956 | 41,661 | 35,212 34,504 | 14,822 | 7,842 | 2,533 |  |  |
| \$600 under \$1,000... | 89,612 127,085 | 31,907 57,774 | 219,730 337,767 | 75,463 14,387 | 27,011 | 16,433 50,424 | - 9 9,692 | 6,712 | 150,571 | 72,946 149,480 | 34,504 36,966 | 14,139 | 10,483 | 4,133 10,382 | 1,687 | 772 |
| \$1,500 under \$2,000. | 109,100 | 58,435 | 255,214 | 133,574 | 66,820 | 68,382 | 34,415 | 37,880 | 160,690 | 124,893 | 30,207 | 20,534 | 12,324 | 6,032 |  |  |
| \$2,000 under \$2,500. | 74,130 | 51,789 | 180,566 | 108,636 | 55,169 | 67,154 | 34,961 | 48,315 | 103,736 | 84,438 | 21,727 | 10,880 | 7,998 | 4,345 |  |  |
| \$2,500 under \$3,000. | 59,898 | 46,457 | 134,997 | 85,415 | 33,813 | 47,107 | 26,480 | 46,264 | 66,506 | 63,287 | 19,017 | 10,417 | 5,777 | 4,680 |  |  |
| \$3,000 under \$3,500, | 46,302 | 45,505 | 86,953 | 59,413 | 19,978 | 30,804 | 17,254 | 34,795 | 48,102 | 45,898 | 18,184 | 10,691 |  |  |  |  |
| \$3,500 under \$4,000. | 19,907 | 18,506 | 45,545 | 25,953 | 9,568 | 18,943 | 8,661 | 22,553 | 29,325 | 26,270 | 10,224 | 4,044 | ,194 | 4,315 | 1,416 | 2,623 |
| \$ 4,000 under \$ \$ $4,500$. | 15,116 | 19,974 | 33,705 | 19,958 | 8,294 | 13,469 | 3,256 | 8,251 | 21,182 | 23,164 | 8,667 | 4,855 |  | 631 |  |  |
| \$4,500 under \$5,000. | 11,964 | 16,344 | 24,245 | 18,058 | 3,294 | 6,946 |  |  | 13,718 | 13,180 | 6,693 | 2,835 | 2,634 | 5775 |  |  |
| \$5,000 or more, | 29,456 | 171,740 | 44,350 | 64,237 | 3,015 | 3,353 | 4,389 | 9,068 | 27,163 | 41,227 | 12,819 | 13,055 | 4,693 | 5,522 |  |  |
| Returns under \$5,000. | 1,585,436 | 1,034,461 | 3,705,240 | 1,734,027 | 549,143 | 627,859 | 288,486 | 431,693 | 1,867,009 | 1,301,347 | 665,582 | 320,809 | 173,472 | 127,355 | 6,639 | 18,749 |
| Returns \$5,000 under \$10,000. | 1,522,540 | 1,288,758 | 3,584,897 | 1,507,650 | 184,052 | 256,488 | 93,455 | 196,059 | 1,284, 342 | 907,525 | 786,015 | 310,388 | 112,834 | 100,140 | 7,171 | 12,121 |
| Returns \$10,000 or more......... | 1,929,639 | 7,566,524 | 2,741,477 | 2,441,490 | 122,779 | 229,924 | 39,905 | 118,170 | 712,021 | 1,452,300 | 343,374 | 271,066 | 120,776 | 356,097 | 23,764 | 47,685 |

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

| Adjusted gross income classes | Sources in Scbedule B-Continued |  |  |  |  |  |  |  |  |  |  | Sources not supported by Schedule B |  | Exemptions |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Partnership |  |  |  | Estates and trusts |  |  |  | Net operating loss deduction |  | Other sources <br> (That ind dollara) | Number of returns | Amount <br> (Thourand dollera) |  |
|  | Net profit |  | Net loss |  | Income |  | Loss |  | Number of returns | Amount <br> (Thouesend dollara) |  |  |  |  |
|  | Number of returna | Amount <br> (Thouend doliars) | Number of returns | Amount (Mowend dolters) | Number of returns | Amount <br> (Thoueand dollera) | Number of returns | Amount <br> (Thoweand dollare) |  |  |  |  |  | $\begin{aligned} & \text { (Thavaend } \\ & \text { dollere) } \end{aligned}$ |
| Grsnd total............................................ | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (b2) | (43) | (44) | (45) | (46) |
|  | 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 |
|  | 1,316,295 | 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. | 9,845 | 6,934, |  |  | 4,971 |  | - |  | - |  | 8,103 | 15,862 | 2,942 | 830,819 |
| \$1,000 under \$ $\$ 1,500$. | 20,140 | 19,953 | 3,245 | 2,970 | 8,052 | 5,742 |  |  |  |  | 19,013 | 28,021 | 8,250 | 1,399,536 |
| \$1,500 under \$2,000.. | 19,978 | 27,84 | 3,377 | 3,296 | 7.123 | 6,640 |  |  |  |  | 29,634 | 32,120 | 11,419 | 1,551,123 |
| \$2,000 under \$2,500... | 26,914 | 46,831 | 4,510 | 3,301 | 7,534 | 7,857 | 2,030 | 609 |  |  | 61,791 | 44,024 | 19,525 | 2,277,772 |
| \$2,500 under \$3,000. | 38,623 | 75,204 | 5,374 | 4,759 | 7,697 | 6,712 |  |  | 1,634 | 1,427 | 43,862 | 47,810 | 18,379 | 2,929,212 |
| \$3,000 under \$3,500.. | 38,716 47,810 | 86,832 119,656 | 5,621 | 6,248 9,830 | 8,324 9,666 | $\begin{array}{r}8,855 \\ 10,853 \\ \hline\end{array}$ |  |  |  | -,427 | 49,549 54,354 | 55,399 <br> 61,417 | 19,759 23,812 | 3,523,171 |
| \$ $\$ 3,000$ under $\$ 4,500 .$. | 50,119 | 142,650 | 8,405 | 7,051 | 10,198 | 10,947 | 2,054 | 1,154 |  |  | 60,000 | 80,032 | 21,961 | 4,854,816 |
| \$ $\$, 500$ under $\$ 5,000$. | 58,218 | 191,425 | 7,906 | 9,453 | 12,129 | 9,094 |  |  |  |  | 64,312 | 101,284 | 24,566 | 5,393,535 |
| \$5,000 under \$6,000. | 111,830 | 367,528 | 21,255 | 20,011 | 23,333 | 27,789 | 3,561 | 4,507 |  |  | 131,388 | 240,177 | 49,715 | 11,606,241 |
| \$6,000 under \$7,000. | 105,685 | 386,259 | 19,506 | 21,293 | 21,124 | 19,059 |  | 1,479 |  |  | 106,333 | 265,336 | 53,672 | 10,936,342 |
| \$7,000 under $\$ 8,000$. | 92,392 | 362,051 | 19,644 | 24,265 | 22,995 | 28,235 | 3,803 | 1,479 | 1,352 | 1,521 | 111,544 | 252,542 | 47,378 | 8,969,218 |
| \$8,000 under $\$ 9,000 .$. | 74,666 66,917 | 440,810 <br> 323,796 | 18,081 16,620 | 13,518 20,128 | $\xrightarrow{22,102}$ | 31,917 23,683 | 2,875 | 6,449 |  |  | ( $\begin{aligned} & 89,744 \\ & 73,414\end{aligned}$ | 190,332 148,188 | 40,409 16,822 | 6,507,080 $4,609,282$ |
| \$10,000 under \$11,000. | 57,563 | 300,328 | 11,588 | 13,252 | 15,407 | 17,943 | 815 | 575 |  |  | 64,997 | 127,883 | 22,342 | 3,268,950 |
| \$12,000 under \$12,000. | 49,127 | 279,136 | 8, 005 | 6,915 | 13,139 | 21,498 | 679 | 788 |  |  | 58,597 | 87,053 | 16,227 | 2,211,293 |
| \$12,000 under \$13,000. | 41,940 | 269,622 | 9,145 | 13,034 | 11,928 | 18,047 | 577 | 668 | 816 | 1,456 | [52,143 | 56,096 | 11,935 | 1,54.,898 |
| \$13,000 under $\$ 14,000$ under $\$ 15,000$. | 35,171 30,970 | 239,091 218,062 | 7,213 6,978 | 11,518 11,434 | 10,630 7,345 | 18,716 11,135 | 544 678 | 287 356 |  |  | ( $\begin{array}{r}42,566 \\ 42,960\end{array}$ | 35,748 23,520 | 7,958 9,317 | $1,052,741$ 772,641 |
| \$15,000 under 320,000 | 107774 | 962,803 |  |  |  |  |  |  |  |  | (165,590 |  |  | 1,944,651 |
| \$20,000 under \$25,000. | 67,168 | 784,127 | 12,914 | 27,872 | 17,415 | 39,593 | 1,393 | 1,567 |  |  | 110,297 | 9,972 | 5,522 | '798,817 |
| \$25,000 under \$50,000.. | 121,964 | 2,148,292 | 25,048 | 71,460 | 36,514 | 104,588 | 2,548 | 3,470 | 560 | 2,230 | \{ 288,933 | 5,497 | 24,861 | 1,143,377 |
| \$50,000 under \$100,000. | 34,058 | 1,068,812 | 8,833 | 46,077 | 12,522 | 58,253 | 1,061 | 2,479 |  |  | ( $\begin{array}{r}135,086 \\ 31,455\end{array}$ |  | 2,663 |  |
| \$100,000 under \$ $\$ 150,000$ | 5,006 | 252,820 | 1,741 | 16,507 | 2,749 | 23,665 | 204 | 464 |  |  | ( 31,4,5 | (3) | ${ }^{(3)}$ | 36,216 |
| \$150,000 under \$200,000.. | 1,639 | 110,578 | 688 | 8,853 | 971 | 11,731 | 119 | 483 | 1 | $2^{2}$ | 11,847 | 1 | + 95 | 11,422 |
| \$200,000 under \$500,000. | 1,739 | 160,965 | 994 | 27,107 | 1,171 | 18,015 | 111 | 738 | 5 | 85 | 7,862 | 1 | (*) | 12,693 |
| \$500,000 under \$1,000,000. | 227 | -31,199 | 210 | 9,537 | 194 | 6,40 | 16 | 115 | 1 | 86 | 5,47 | - | - | 1,996 |
| \$1,000,000 or more. | 96 | 20,852 | 86 | 10,349 | 76 | 3,412 | 13 | 249 | , | 90 | 53,172 |  |  | 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 sdjusted gross incowe. | 8,630 | 17,585 | 45,252 | 231,182 | 3,174 | 3,572 | (3) | (3) | 5,773 | 68,103 | ${ }^{116,719}$ | 9,505 | ${ }^{6} 832$ | 723,240 |
| Under $\$ 600 . . . . .$. | 28,629 | 13,178 | 8,262 | 7,895 | 7,232 | 3,143 |  |  |  |  | 11,075 | 36,841 | 5,921 | 3,296,393 |
| \$600 under \$1,000... | 27,753 | 19,984 | 4,897 | 8,222 | 8,940 | 4,305 |  |  |  |  | 22,240 | 30,857 | 10,087 | 2,194,988 |
| \$1,000 under \$1,500. | 31,530 | 30,883 | 5,622 | 9,762 | 9,726 | 6,224 |  |  |  |  | 34,978 | 42,162 | 21,632 | 3,14, 889 |
| \$1,500 under \$2,000.. | 22,290 23,582 | 33,57 37,159 | 4,478 4,001 | 5,982 3,821 | 10,630 4,623 | 6,817 3,867 |  |  |  |  | 29,784 30,487 | 30,206 24,644 | 19,831 20,108 | $2,812,026$ $2,546,788$ |
| \$2,500 under \$3,000.. | 21,154 | 40,288 | 4,021 | 2,875 | 3,750 | 3,166 | 2,398 | 3,567 | 4,956 | 16,897 | 27,186 | 17,358 |  | 2,392,310 |
| \$3,000 under \$3,500. | 19,978 | 45,914 | 3,214 | 5,015 | 3,934 | 5,313 |  |  |  |  | 20,612 | 9,853 | 8,543 | 1,988,273 |
| \$3,500 under \$\%,000. | 12,384 | 33,030 | 3,844 | 6,983 | ) |  |  |  |  |  | 18,513 | 9,877 | 6,926 | 1,561,020 |
| \$,000 under \%, 500.. | 9,699 | 27,762 |  |  | f\} 5,691 | 5,421 |  |  |  |  | 8,916 | 5,768 | 4,775 | 1,079,735 |
| \$4,500 under \$5,000.. | 4,405 10,644 | 16,965 58,47 | 5,404 | 33,843 |  | 10,602 |  |  |  |  | 10,304 24,668 | 3,512 $11,46 \%$ | 2,973 9,835 | 812,914 $1,411,328$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000 . . . . .0$. | 520,395 | 1,033,638 | 132,448 | 331,924 | 133,394 | 111,557 | 7,904 | 12,661 | 12,039 | 84, 887 | 467,994 | 686,552 | 265,779 | 49,433,411 |
| Returne \$5,000 under \$10,000. | 461,255 | 1,821,012 | 96,744 | 104,648 | 115,722 | 137,147 | 10,341 | 12,614 | 1,634 | 2,095 | 540, 323 | 1,107,908 | 217,815 | 4,015,749 |
| Returns \$10,000 or more. | 555,321 | 6,864,588 | 116,601 | 333,821 | 164,059 | 420,717 | 11,306 | 15,117 | 1,426 | 4,915 | 1,006,366 | 390, 552 | 118,162 | 13,062,843 |

Footnotes st end of table. See text for "Deacription of the Sauple and Limitations of the Data" and "Explanation of Chassifications and Terms."

|  |  |  |  |  | Part I. | TURNS | nued |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 |  | Texable | income |  |  |  |  | Tax cre | it for- |  |  |  |  | Self-empio | yment tax |
| ated gross income classes | returns |  |  | before | vidend | eceive | tireme | fncome | Forei | taxes | Other tax | credita | ncome after |  |  |
|  | tacable income | Number of <br> returns |  | $\begin{aligned} & \text { (Thouesnd } \\ & \text { dollere) } \end{aligned}$ | Number of returns | $\begin{gathered} \text { Arount } \\ \text { (Thount } \\ \text { (Tollorere) } \end{gathered}$ | Number of <br> retums | $\left.\begin{array}{c} \text { Abount } \\ \text { (Thound } \\ \text { (Toultare } \end{array}\right)$ | Number of returns | $\begin{gathered} \text { Arount } \\ \text { (Thounterd } \\ \text { (Tolterc) } \end{gathered}$ | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thounend } \\ \text { (Tollere) } \end{gathered}$ | (Thousand dollara) | $\underbrace{}_{\substack{\text { Sumber or } \\ \text { returns }}}$ |  |
|  | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | (61) |
| and | 12,685,042 | 48,814,378 | 181,779,732 | 42,714,640 | 3,733,523 | 324,796 | 825,943 | 116,354 | 83,962 | 27,431 | 82,216 | 20,888 | 42,225,498 | 6,746,936 | 840,149 |
| Taxable returns, t |  | 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 | 699,029 |
|  |  | 1,385,033 |  |  |  |  |  |  |  |  |  |  | [0,683 |  |  |
| ( |  | $\begin{aligned} & 1,382,03 \\ & 2,113,145 \\ & 1,994,863 \end{aligned}$ | $\begin{array}{r} 205,641 \\ 9,42,147 \\ 1,40,373 \end{array}$ | 190,117 293,777 | $\begin{aligned} & 22,614 \\ & 42,702 \\ & 61,403 \end{aligned}$ | $\begin{aligned} & 505 \\ & 897 \end{aligned}$ | $14,072$ | $635$ |  |  | 3,628 |  | $\left\{\begin{array}{l}189,510 \\ 292,233\end{array}\right.$ | 126,627 <br> 177,258 |  |
| \$2,000 under \$2,500. |  | 2,311,741 | 2,208,070 | $\begin{aligned} & 293,777 \\ & 40,888 \end{aligned}$ |  | $\begin{array}{r} 897 \\ 1,122 \end{array}$ | $\begin{aligned} & 14,072 \\ & 88,515 \end{aligned}$ | $\begin{array}{r} 6,185 \\ 2,188 \end{array}$ |  |  | 3,628 | 198 | 237,401 | 242,705 |  |
| \$2,500 under ${ }^{\text {3 }} 3$,000. |  | 2,562,088 | 3,139,194 | 626,889 | 92,648 | 2,144 | 4,951 | 4,886 | 5,908 | 276 |  |  | [619,751 | 274,658 | 26,265 |
| \$3,000 under ${ }^{33,500}$ under $3,5000$. |  | 2,731,670 | 4,105,087 | - $\begin{array}{r}825,266 \\ 1,033,723\end{array}$ | 100,877 100,356 | $\xrightarrow{2,561} 2$ | 51,588 4,195 | 7,477 |  |  | 3,836 | 308 | $\left\{\begin{array}{l}815,164 \\ 1,024,627\end{array}\right.$ | 296,097 309,687 | 32,34 38,546 |
| \$3,500 under |  | 边退,885,183 |  | 1, 1,231,257 | 100, 36 |  | 43,189 38,839 | 6,096 |  |  | $\}^{3,836}$ | 308 | $\left[\begin{array}{l}1,024,627 \\ 1,222,059\end{array}\right.$ | 3092,687 322,150 | - |
| \% \%,500 under \$5,000. |  | 3,044,215 | 7,024,606 | 1,428,517 | 130,139 | 3,399 | 45,996 | 8,139 |  |  | 3,677 | 208 | 1,416,691 | 329,013 | 49,761 |
| \$5,000 under $\$ 6,000$. |  | 6,027, 260 | 16,298,681 | 3,317,798 | 241.931 | 7,644 | ${ }_{60,885}^{48,554}$ | 8,376 | 3,424 | 221 | 8,959 | 252 | 3,300, 305 | 534,012 | ${ }^{83,438}$ |
| \$6,000 under \$7,000. |  | 3,208,966 | 17,471,657 | $3,565,676$ <br> $3,470,123$ | 265,151 249,726 | 8,699 8,541 8,7 | 48,579 | 8,377 7,703 | 4,944 | 857 | 5,813 4,419 | 785 501 | 3,547,517 | 405,240 322,219 | 6,293 53,673 |
| \$8,000 under \$9,000. |  | 2,977,973 | 14,722,069 | 3,048,653 | 229,128 | 8,246 | 32,04 | 5,37 |  | 542 | 6,112 | 554 | 3,033,931 | 253,776 | 43,561 |
| \$9,000 under \$10,000. |  | 2,143,339 | 12,523,858 | 2,614,631 | 216,866 | 8,733 | 22,961 | 3,762 |  | ${ }^{3}$ ) | $\left.{ }^{3}\right)$ | $\left.{ }^{3}\right)$ | 2,601,504 | 197,378 | 35,387 |
| \$10,000 under \$ $\$ 12,000$, |  | 1,521,938 | 10,252,681 | 2,160,893 | 185, 824 | 7,976 | 17,335 | 2,883 | 2,509 |  | 3,457 | 426 | 2,149,011 | 147,384 |  |
| \$11,000 under \$12,000 |  | 1,035,358 | 7,897,115 | 1,687,854 | 158,798 | 7,992 | 13,801 <br> 11,864 | 2,208 <br> 2,022 | 3,021 2,321 | 486 <br> 545 <br> 68 | 3,047 2,709 | 332 301 | 1,676,636 $1,307,652$ $1,06,62$ | $113,4 \times 9$ 92,132 | 21,536 17,240 |
| \$12,000 under $\$ 13,000$ under $\$ 14,000$. |  | 491,518 | 6,062,664 | 1,018,801 | 127,226 | -7,965 | -1,882 | 2,022 | 2,778 | 390 | 1,968 | 383 | 1,009,422 | 73,069 | 12, 2,22 |
| \$14,000 under \$15,000.. |  | 355,621 | 3,627,215 | 8,616,862 | 105,572 | 6,416 | 7,098 | 1,183 | 1,664 | 142 | 1,937 | 433 | 808,688 | 63,019 | 12,42 |
| \$15,000 under \$20,000.. |  | 888,100 | 11,030,653 | 2,612,955 | 352,312 | ${ }^{28,523}$ | 25,128 | 4,438 | ${ }_{7}^{7,904}$ | 1,192 | 7,019 | 2,041 | 2,576,761 | 192,612 | 38,903 |
| \$20,000 under \$25,000 |  | 336,826 | 6,040,063 | 1,570,757 | 189,138 334,076 |  |  |  |  |  |  |  | -1,54,326 | 131,900 | 19, 27.242 |
| \$25,000 under \$ \$50,000. |  | 495,501 110,192 | $13,157,705$ $5,927,647$ |  | 334,076 93,356 | 65,74, | 21,599 6,221 | 3,969 1,189 | 18,232 10,206 | 4,106 | 8,027 3,842 | $\xrightarrow{2,246} \mathbf{2 , 0 7 7}$ | 2,066,629 | 131,603 26,910 | 27,142 5,580 |
| \$100,000 under \$ $\$ 150,000$. |  | 16,726 | 1,623,942 | 2,832,045 | 15,376 | 18,674 | 1,267 | ${ }_{24}$ | -2,998 | 2,894 | 1,041 | ${ }_{792}$ | 2,809,436 | 3,809 | 776 |
| \$150,000 under \$200,000. |  | 5,226 | 744,685 |  |  | 10,207 |  |  | 1,199 | 1,268 |  | 770 |  |  |  |
| \$200,000 under \$ $\$ 0000000$. |  | 6,062 | 1,362,995 | 788,649 | 5,797 | 19,728 | 653 | 162 | 1,605 | 3,274 | 480 | ,704 | 763,781 | 2,335 |  |
| \$500,000 under \$1,000,000 |  | 967 | 520,092 | 305,884 | 965 | 6,735 | 91 | 303 | 309 | 1,761 | 76 | 496 | 296,591 |  |  |
| \$1,000,000 or more, |  | 381 | 586,726 | 352,204 | 368 | 8,162 | 33 | 23 | 126 | 735 | 37 | 1,630 | 341,654 | 52 | 10 |
| Nontaxable returns, total. | 12,685,042 | 231,613 | 145,035 | 31,090 | 87,631 | 2,376 | 209,926 | 23,436 | 2,862 | 2,099 | 5,061 | 3,508 |  | 1,944,470 | 141,120 |
| No adjusted grosa in | 431,831 | - | - | - | - | - | - | - |  | - | (3) | (3) |  | 66,827 | 4,668 |
| Under 8600. | 3,969,165 |  |  |  |  |  |  |  |  |  |  |  |  | 277,767 | 5,588 |
| \$600 urder \$1,000. | 1,630,574 | 3,192 | ${ }_{2}^{255}$ | 50 |  | ${ }^{(3)}$ |  | ${ }^{(3)}{ }_{556}$ |  |  |  |  |  | 305,048 <br> 375,637 |  |
| \$1,000 under ${ }^{\$ 1,500}$ under $\$ 2,000$. | 1,782,348 | ${ }^{17,961}$ | 3,478 | -615 | 4,637 16,759 |  | 15,925 61,746 | - 5 566 |  |  |  |  |  | 375,637 274,461 | 18,629 17,953 |
| \$1,000 under $\$ 2,500$. | $\begin{array}{r}1,288,253 \\ 972,75 \\ \hline\end{array}$ | -47, 4.5 | $\xrightarrow{16,164}$ | 3,086 4,981 | ${ }_{16,704}^{16,79}$ | ${ }_{4}^{238}$ | 4, 4,7613 | 2, 2,502 |  |  |  |  |  | 207,381 | 17,010 |
| \$2,500 under \$3,000. | 812,169 | 38,252 | 25,779 | 5,071 |  |  |  |  | 2,862 | 2,099 | 4,726 | 3,381 |  |  |  |
| \$3,000 under \$3,500. | 607,377 | 30,157 | 22,266 | 4,338 | 12,067 | 315 | 28,380 | 3,911 |  |  |  |  |  | 133,876 | 15,197 |
| \$3,500 under $\$$ | 423,084 | 17,881 | 12,976 | 2,600 | 5,682 | ${ }_{280} 88$ | 15,096 | 2,152 |  |  |  |  |  | -91,279 | $\underset{7}{71,9715}$ |
| \$4,500 under | 271,224 192,102 | 12,998 7,767 | 11,517 7,256 | 2,301 | 6,143 4,737 | 260 182 | 11,789 6,588 | 2,012 |  |  |  |  |  | 33,700 | 5,527 |
| \$5,000 or more..... | 305,240 | 11,207 | 19,996 | 6,600 | 5,020 | 185 | 9,046 | 1,674 |  |  |  |  |  | 47,227 | 8,378 |
| Returns under \$ $\$ 5,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 295,974 9,266 | cene $\begin{gathered}2,487,857 \\ 5,999,595\end{gathered}$ | $\begin{aligned} & 77,941,209 \\ & 73,443,046 \end{aligned}$ | $\begin{aligned} & 16,019,313 \\ & 20,559,637 \end{aligned}$ | $\begin{aligned} & 1,207,34 \\ & 1,713,141 \end{aligned}$ | $\begin{aligned} & 4,2,023 \\ & 2.63,937 \end{aligned}$ | $\begin{aligned} & 216,122 \\ & 128,743 \\ & \hline 18 \end{aligned}$ | $\begin{aligned} & 36,2003 \\ & 22,943 \end{aligned}$ | $\begin{aligned} & 16,602 \\ & 60,476 \\ & \hline \end{aligned}$ | $\begin{array}{r} 2,358 \\ 24,611 \end{array}$ | $\begin{aligned} & \begin{array}{l} 28,6,69 \\ 37,928 \end{array} \end{aligned}$ | $\begin{gathered} \begin{array}{c} 2,1,59 \\ 17,036 \end{array} \\ \hline \end{gathered}$ | $\begin{aligned} & 15,936,076 \\ & 20,231,303 \end{aligned}$ | $\begin{aligned} & 2,758,677 \\ & 943,081 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 289,291 \\ 186,405 \end{array} \end{aligned}$ |
| Returns $\$ 10,000$ or more......... | 9,266 | 5,999,595 | 73,44, $2 \times 6$ | [20,559,037 | 1,71, 141 |  | 128,723 |  |  |  |  |  |  |  |  |


| Adjusted gross income classes | Tax withheld |  |  |  | $\begin{aligned} & \text { Payments on } 1961 \\ & \text { declaration } \end{aligned}$ |  | Tax due at time of flling |  | Overfayment |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns |  | Returns with excess social security tax |  | Number of returns | (Thourend dollers) | Number of returns | Amount <br> (Thouasend dotlars) | Refund |  | Credit on 1962 tax |  |
|  |  |  | Number of returns | Amount <br> (Thowsend dolfera) |  |  |  |  | Number of returns | Amount <br> (Thourend <br> dollers) | Number of returns | Amount <br> ( Mousend dotlar:) |
|  | (02) | (03) | 04. | (05) | 66) | 67) | (68) | (69) | (70) | (71) | (72) | (73) |
| Grand total. | 51,588,710 | 34,410,758 | 2,698,825 | 99,602 | 5,152,940 | 8,964,038 | 18,576,011 | 5,666,776 | 38,355,882 | 5,215,788 | 1,646,853 | 767,064 |
| Texable returns, tata | 43,44,461 | 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... | 1,205,740 | 114,730 | 2,812 | 9 | 11,840 | 1,247 | 226,212 | 7,281 | 1,151,308 | 79,575 | 5,195 | 47 |
| \$1,000 under $\$ 1,500$. | 1,853,476 | 259,728 | 2,812 | 9 | 45,370 | 6,292 | 566,226 | 27.709 | 1,533,579 | 95,983 | 19,252 | 1,753 |
| \$1,500 under \$2,000. | 1,660,586 | 339, 84- | 4,099 | 11 | 65,402 | 11,860 | 600,060 | 48,249 | 2,357,119 | 92,848 | 27,193 | 3.109 5.522 |
| \$2,000 under \$2,500. | 1,947,786 |  |  | 1 | 96,455 | 22,799 | 726,991 | 70,672 | 1,561, 308 | 123,006 | 39,268 | 5,522 |
| \$2,500 under \$3,000. | 2,186,722 | 683,730 | 6,625 | 108 | 126,309 | 33,286 | 826,679 | 87.894 | 1,680,290 | 151,733 | 46,707 | 7.101 |
| \$3,000 under $\$ 3,500$. | 2,373,197 | 881,247 | 6,025 | 88 | 143, 303 | 42,069 | 1,036,480 | 106,722 | 1,645,807 | 174,211 | 45,198 | 7,819 |
|  | 2,560,782 | 1,101,763 | 6,252 | 88 199 | 179,599 | 58,145 67,812 | 1,145,928 | 121,388 132,091 | 1,678,853 | 209, $2 \cdot 67$ | 54,984 61,570 | 9,056 |
| \$4,000 under | 2,793,945 | 1,521,020 | 72,281 | 960 | 202,475 | 83,125 | 1,087,653 | 154,737 | 1,936, 36.4. | 278,732 | 65,096 | 13,698 |
| 35,000 under \$6,000. | 5,588,171 | 3,577,311 | 478,277 | 8,106 | 393,037 | 179,858 | 1,837,157 | 276,084 | 4,071,194 | 624,296 | 122,410 | 25,214 |
| \$6,000 under \$7,000. | 4,896,626 | 3,801,348 | 502,435 | 13,791 | 303.485 | 186,004 | 1,552,190 | 250,305 | 3,552,556 | out, 271 | 111,253 | 24, 576 |
| \$7,000 under $\$ 8,000$. | 3,881,071 | 3,610,204 | 437,810 | 15,626 | 332,801 | 200,325 | 1,291,054 | 240.159 | 2,775,678 | 517.780 | 102.126 | 26,40 |
| \$8,000 under \$9,000. | 2,782,719 | 3,054,552 | 317,092 | 13,269 | 293,088 | 205,610 | 961.255 | 221,298 | 1,935,471 | 378,022 | 91.678 | ${ }_{2}^{25.936}$ |
| \$9,000 under \$10,000. | 1,991,863 | 2,520,658 | 221,189 | 9,802 | 259,326 | 199,723 | 770,341 | 192,964 | 1,303,262 | 255,299 | 72,289 | 21,155 |
| \$10,000 under \$11,000. | 1,401,761 | 2,009,959 | 147,590 | 0,765 | 219.001 | 190,851 | 587,251 | 165.106 | 876.449 | 109,222 | 63,744 | 20,354 |
| \$11,000 under \$12,000. | 938,430 | 1,694,497 | 76,921 | 5,089 | 190,430 | 183,861 | 465,855 | 147,478 | 520,878 | 110,003 | 53,560 | 17,061 |
| \$12,000 under \$13,000. | 630,216 | 1,054,209 | 63,162 | 3,869 | 169,924 | 178,410 | 362,949 | 139,173 | 308,995 | 69,257 | 45,8.0 | 17,531 |
| \$13,000 under \$14,000. | 422,457 | 794,477 | 38,845 | 2,547 | 141,741 | 169,707 | 269,245 | 123,184 | 186,063 | 45,848 | 39,245 34 | 17,676 |
| \$14,000 under \$15,000. | 295,825 | 591,917 | 27,880 | 1,954 | 129,769 | 162,364 | 213,264 | 113,551 | 111,220 | 30,417 | 34,882 | 16,285 |
| \$15,000 under \$20,000. | 683,781 | 1,580,689 | 60,511 | 4,610 | 436,607 | 747,267 | 572,069 | 430,775 | 205,582 | 74,861 | 120,055 | 68,206 |
| \$20,000 under \$25,000. | 24.2,943 | 709,315 | 26,123 | 2,659 | 243,327 | 629,354 | 249,829 | 312,411 | 48,172 | 31,321 | 06,130 | 54,904 |
| \$25,000 under \$50,000. | 306,249 | 1,323,171 | 40,884 | 5,377 | 400,675 | 2,108,635 | 357,959 | 859,588 | -0,212 | 50,982 | 103,386 | 146,641 |
| \$50,000 under \$100,000. | 67,335 | 556.938 | 13,868 | 2,550 | 100,899 | 1,491,240 | 81,430 | 540,766 | $\cdots$ | $\begin{array}{r}17,373 \\ \hline\end{array}$ | $\begin{array}{r}24,767 \\ 3 \\ \hline\end{array}$ | 82,435 24,120 |
| \$100,000 under \$150,000. | 10,689 | 134,636 | 2,309 | 520 | 15,796 | 513,614 | 12,518 | 190,110 | 594 | -,028 | 3.725 | 24,120 |
| \$150,000 under \$200,000. | 3,233 | 43,115 | 758 | 178 | 5,258 | 263,013 | 4,168 | 103,523 | 180 | 2,204 | 1.127 | 10,433 |
| \$200,000 under \$500,000. | 3,580 | 51,820 | 789 | 176 | 5,922 | 502,538 | 4,680 | 228,944 | 179 | 3,258 | 1,237 | 15,999 |
| \$500,000 under \$1,000,000 | 600 | 8,384 | 133 | 30 | 940 | 185,488 | 764 | 108,180 | 25 | 856 | 183 | 4,578 |
| \$1,000,000 or more. | 227 | 3,879 | 58 | 13 | 37. | 193,597 | 319. | 147,233 | 5 | 127 | 58 | 2,918 |
| Nostaxable returns, totsl. | 8,141,249 | 743,333 | 118,438 | 1,184 | 385,707 | 146,544 | 1,668,016 | 113,211 | 8,080,042 | 776,340 | 226,089 | 85,955 |
| No sdjusted gross income. | 79,830 | 26,788 | (3) | (3) | 57,712 | 36,316 | 59,127 | 3,963 | 95,029 | 37,610 | 37,337 | 24,916 |
| Under \$600.. | 3,252,904 | 119,210 | 22,733 | 14 | 26,236 | - 7 , 300 | 170,702 | 5,219 | 3,253,413 | 121,439 | 15.804 | 3,709 3,934 |
| \$600 under \$1,000... | 896,458 867456 | 61,375 74,631 | 5,494 12,380 | 16 55 | 31,186 42,406 | 7,767 10,100 | 285,960 339,508 | 10,253 | 896,078 85703 | 64,302 | 25,067 | 3,678 5, |
| \$1,500 under \$2,000. | 701,990 | 76,881 | 11,781 | 51 | 4,269 | 14,065 | 230,339 | 14,690 | 690,391 | 81,054 | 26,770 | 6,629 |
| \$2,000 under \$2,500. | 570,457 | 70,368 | 9,427 | 33 | 40,189 | 10,471 | 170,915 | 13,598 | 557.979 | 72,450 | 21,131 | -,977 |
| \$2,500 under \$3,000. | 293,136 | 67,42 | 8,739 | 47 | 35,506 | 9,289 | 141,652 | 13,158 | 477,138 | 67,498 | 19,030 | 5,166 |
| \$3,000 under \$3,500. | 403,045 | 61,261 | $\cdots, 218$ | 63 | 29,979 | 9,152 | 104,750 | 11,592 | 390.872 | 00.472 | 17,421 | 0,336 |
| \$3,500 under \$4,000. | 298,252 | 40,183 | 6,898 | 78 | 22,236 | 0,331 | 68,393 | 8,945 | 290,032 | -6,453 | 12,703 | 3,091 |
| *4,000 under 制,500.. | 198,936 | 35,213 | 3.707 | 53 | 16,241 | 5.186 | 39,303 | 5,589 | 194.411 | 35,389 | 9,500 | 2,728 |
| \$4,500 under \$5,000. | 145,918 | 28,255 | 4,771 | 42 | 12,008 | 4,630 | 25,422 | 4.109 | 144.900 | 28,575 | 8,269 | 2,892 |
| \$5,000 or more | 232,869 | 75,726 | 26,867 | 643 | 27,539 | 26,937 | 32,514 | 5,587 | 231,490 | 84,156 | 17,750 | 15,899 |
| Returns under \$5,000.. | 27.208,065 | 7,379.953 | 195,318 | 2,022 | 1,422,098 | 446,242 | 8,489,194 | 864,367 | 22,182,135 | 2,140,191 | 573,408 | 128,133 |
| Returns \$5,000 under \$10,000 | 19,369,223 | 10,632,722 | 1,983,103 | ${ }_{36}^{61,140}$ | 1,665,686 | 985,197 | 6,403,753 | 1,192,260 | 13,864,780 | 2,453,929 | 515,086 | 130,682 |
| Returns \$10,000 or more.................. | 5,011,422 | 10,404.084 | 520,404 | 36,44 | 2,065,156 | 7,533,199 | 3,183,064 | 3,610,149 | 2,308,967 | 621,668 | 558.359 | 508,249 |


Salaries and wages

717-015 ○-64-4


[^6]PART II.-JOINT RETURNS OF HUSBANDS AND WIVES—continued




[^7]
 PART IIT, -RETURNS OF SINGIE PERSONS NOT HEAD OF HOUSEHOID OR SURVIVING SROUSE—COntinued


[^8]
 PART III.- RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued


PART III.- RETURNS OF SINGIE PERSONS NOT READ OF HOUSEHOLD OR SURVIVING SPOUSE—Continued


[^9]Table 5. - percentage distribution of sources of income, and percent of returns hith selected sources of income and loss ber each adjusted gross income class

| Adjusted grosa income classea |  | Percentage diatribution of adjusted gross income (or deficit) |  |  |  |  |  |  | Total of returns | Percent of returns with- |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Sala= <br> riea <br> and <br> wagea <br> (net) | Net prorlt and loss from- |  | Oividends (after exclustons) | Net gain and loss from sales of capital assets | $\begin{aligned} & \text { Inter- } \\ & \text { est } \\ & \text { re- } \\ & \text { ceived } \end{aligned}$ | All other sources (net) |  | Sala- <br> ries and (net) wages | Net profit and 1088 from- |  | Dividends (after exclusions) | Net gain and loss from sales of capital asseta | $\begin{gathered} \text { Inter- } \\ \text { est } \\ \text { re- } \\ \text { celved } \end{gathered}$ | Pensions and annuities |  | Net income and loss from- |  |  |
|  |  |  | Susi- ness | Fartnership |  |  |  |  |  |  | Busi- ness | $\begin{gathered} \text { Part- } \\ \text { nership } \end{gathered}$ |  |  |  | Ife expectancy method | 3-year method | $\begin{gathered} \text { Estates } \\ \text { and } \\ \text { trusts } \end{gathered}$ | Rents | Royaltie |
| Grand total <br> Taxable returns, total. $\qquad$ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (23) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
|  | 1329,861,284 | 80.9 | 6.9 | 2.7 | 3.0 | 2.3 | 1.7 | 2.5 | 61,499,420 | 87.8 | 14.2 | 3.1 | 8.2 | 9.4 | 16.3 | 1.4 | 0.7 | 0.7 | 9.2 | 0.7 |
|  | 311,283,359 | 82.2 | 6.8 | 2.9 | 3.0 | 2.3 | 1.6 | 2.2 | 48,582,765 | 91.5 | 12.1 | 3.2 | 9.0 | 10.0 | 12.4 | 1.1 | 0.5 | 0.8 | 9.0 | 0.7 |
| \$600 under \$1,000. | 1,156,177 | 91.1 | 3.8 | 0.5 | 1.1 | 0.4 | 1,1 | 2.0 | 1,385,033 | 92.6 | 5.5 | 0.8 | 2.2 | 2.0 | 3.8 | 0.1 | 0.1 | 0.4 | 1.4 | 0. |
| \$1,000 under \$1,500 | 2,669,719 | 89.6 | 4.2 | 0.7 | 1.0 | 0.6 | 1.6 | 2.3 | 2,136,415 | 91.7 | 6.4 | 1.1 | 2.6 | 2.7 | 5.3 | 0.4 | 0.2 | 0.4 | 2.4 | 0, |
| \$1,500 under \$2,000. | 3,476,020 | 85.6 | 6.0 | 0.7 | 1.3 | 0.8 | 2.3 | 3.3 | 1,994,863 | 88.2 | 10.2 | 1.2 | 3.9 | 4.1 | 9.3 | 1.0 | 0.4 | 0.4 | 4.7 | 0. |
| \$2,000 under \$2,500. | 5,191,501 | 85.7 | 6.7 | 0.8 | 0.9 | 0.8 | 1.8 | 3.3 | 2,311,741 | 88.7 | 12.0 | 1.4 | 4.0 | 4.8 | 9.0 | 1.3 | 0.5 | 0.3 | 5.2 | 0. |
| \$2,500 under \$3,000. | 7,054,839 | 85.8 | 6.6 | 1.0 | 1.1 | 0.7 | 1.7 | 3.1 | 2,562,088 | 89.3 | 12.2 | 1.7 | 4.6 | 5.2 | 10.4 | 1.2 | 0.7 | 0.3 | 6.3 | 0.5 |
| \$3,000 under \$3,500. | 8,888,553 | 86.3 | 6.5 | 0.9 | 1.1 | 0.8 | 1.6 | 2.8 | 2,731,670 | 89.7 | 13.0 | 1.6 | 4.7 | 5.5 | 10.5 | 1.5 | 0.8 | 0.3 | 6.2 | 0.5 |
| \$3,500 under \$ \$, 000. | 10,811,292 | 87.6 | 6.17 | 1.0 | 0.9 | 0.8 | 1.3 | 2.3 | 2,885,113 | 91.2 | 12.5 | 1.9 | 4.4 | 6.1 6.2 | 11.3 11.7 | 1.2 1.3 | 0.6 0.6 | 0.4 | 6.9 7.3 | 0.5 0.6 |
| \$4,000 under $\$ 4,500$ under $\$ 5,000$. | $12,819,405$ $14,656,867$ | 88.5 88.8 | 5.7 5.7 | 1.1 | 0.8 0.7 | 0.6 0.6 | 1.2 1.2 | ${ }_{1}^{2.8}$ | $3,015,382$ $3,084,215$ | 92.0 92.3 | 12.8 | 1.9 2.1 | 5.0 5.3 | 6.2 6.7 | 11.7 | 1.3 | 0.6 0.6 | 0.4 | 7.3 7.7 | 0.6 |
| \$5,000 under \$6,000. | 33,079,800 | 90.6 | 4.7 | 1.1 | 0.8 | 0.5 | 1.0 | 1.3 | 6,027,260 | 93.8 | 11.5 | 2.2 | 5.2 | 6.5 | 13.4 | 1.0 | 0.5 | 0.4 | 8.3 | 0. |
| \$6,000 under \$7,000. | 33,777,686 | 91.5 | 3.9 | 1.1 | 0.7 | 0.5 | 1.0 | 1.3 | 5,208,966 | 34.8 | 10.4 | 2.4 | 6.4 | 7.6 | 15.9 | 0.8 | 0.5 | 0.4 | 9.3 |  |
| \$7,000 under \$8,000. | 30,785,997 | 91.2 | 4.0 | 1.1 | 0.8 | 0.6 | 1.0 | 1.3 | 4,120,040 | 94.8 | 10.5 | 2.7 | 7.7 | 8.8 | 18.2 28 | 0.8 | 0.4 | 0.6 | 10.7 | 0. |
| \$8,000 under \$9,000.. | $25,224,325$ $20,301,941$ | 90.0 88.9 | 4.5 4.9 | 1.3 | 0.9 1.2 | 0.8 0.9 | 1.1 1.2 | 1.4 | $2,977,973$ $2,143,339$ | 94.1 | 11.3 | 3.1 3.9 | 9.4 11.8 | 11.0 13.5 | 21.4 24.6 | 0.9 1.0 | 0.4 0.5 | 0.8 1.1 | 11.5 12.3 | 0. |
| \$10,000 under \$11,000.. | 15,936,910 | 87.7 | 5.3 | 1.8 | 1.4 | 0.9 | 1.3 | 1.6 | 1,521,938 | 92.9 | 12.3 | 4.5 | 14.8 | 16.1 | 29.5 | 1.2 | 0.4 | 1.1 | 13.0 | 0. |
| \$11,000 under \$12,000.. | 11,872,509 | 85.4 | 6.0 | 2.3 | 1.9 | 1.3 | 1.5 | 1.6 | 1,035,358 | 91.5 | 13.2 | 5.6 | 18.6 | 19.9 | 34.4 | 1.3 | 0.5 | 1.3 | 13.8 | 1. |
| \$12,000 under \$13,000.. | 8,900,727 | 82.9 | 7.3 | 2.9 | 2.4 | 1.6 | 1.7 | 2.2 | 774,051 | 89.3 | 15.1 | 7.2 | 24.1 | 24.8 | 40.0 | 1.7 | 0.6 | 1.8 | 15.7 | 1. |
| \$13,000 under \$14,000.. | 6,618,388 | 78.5 | 8.7 | 3.4 | 2.9 | 2.1 | 2.0 | 2.4 | 491,518 | 87.3 | 17.2 | 8.6 | 28.3 | 28.9 | 4.9 | 1.8 | 0.7 | 2.3 | 16.6 | 1. |
| \$14,000 under $\$ 15,000 . \ldots . . . . . . . . .$. | 5,145,396 | 74.7 | 10.5 | 4.0 | 3.4 | 2.4 | 2.2 | 2.8 | 355,021 | 84.9 | 20.5 | 10.7 | 34.0 | 34.7 | 49.6 | 2.1 | 0.6 | 2.3 | 18.4 |  |
| \$15,000 under \$ $\$ 20,000$. | 15,126,018 | 65.0 | 13.9 | 6.1 | 5.2 | 3.4 | 2.7 | 3.7 | 888,100 | 78.7 | 24.7 | 14.5 | 4.3 | 4.1 | 57.9 | 2.5 | 0.9 | 4.0 | 20.3 | 3.1 |
| \$20,000 under \$25,000.. | 7,928,268 | 52.3 | 17.7 | 9.5 | 7.6 | 5.1 | 5.2 | 4.6 | 356,826 | 70.6 | 30.9 | 22.4 | 57.3 | 56.2 | 67.5 | 3.2 | 1.1 | 5.3 | 2.4 | 4. |
| \$25,000 under \$50,000... | 16,557,695 | 41.5 | 19.5 | 12.5 | 11.0 | 6.7 | 3.4 | 5.4 | 495,501 | 64.7 | 33.8 | 29.7 | 70.9 | 08.4 | 75.6 | 4.1 | 1.1 | 7.3 | 28.5 |  |
| \$50,000 under \$100,000.. | 7,249,539 | 33.8 | 12.6 | 14.1 11.8 | 18.1 | 12.4 22.0 | 3.5 3.4 | 5.5 5.0 | 110,192 | 64.5 | 30.2 | 38.9 | 86.7 | 83.0 | 82.9 | 6.2 8.2 | 1.2 | 12.3 | 32.0 32.6 |  |
| \$100,000 under \$150,000 | 2,007,835 | 27.2 | 4.2 | 11.8 | 26.4 | 22.0 | 3.4 | 5.0 | 16,726 | 65.8 | 24.7 | 40.3 | 93.2 | 90.5 | 86.0 | 8.2 | 1.3 | 17.7 | 32.6 |  |
| \$150,000 under \$200,000.. | 931,085 | 19.8 | 1.9 | 10.9 | 31.3 | 28.4 | 3.0 | 4.7 | 5,426 | 62.0 | 25.1 | 42.9 | 95.2 | 93.2 | 86.6 | 9.2 | 1.8 | 20.1 | 32.2 | 15. |
| \$200,000 under \$500,000....... | 1,737,313 | 13.5 | -0.3 | 7.7 | 34.2 | 39.2 | 2.7 | 3.0 | 6,062 | 62.6 | 25.5 | 45.1 | 96.4 | 95.5 | 88.7 | 9.3 | 2.5 | 21.1 | 35.5 | 15. |
| \$500,000 under \$1,000,000 | 650,43\% | 5.0 | $-1.3$ | 3.3 | 33.3 | 54.9 | 2.0 | 1.8 | 967 | 66.0 | 27.2 32.3 | 45.2 | 98.0 | 97.9 | 92.5 | 9.8 | 1.7 | 21.7 | 35.6 |  |
| \$1,000,000 or more..... | 725,630 | 2.6 | -1.1 | 1.4 | 35.7 | 59.8 | 1.2 | 0.4 | 381 | 64.0 | 32.3 | 47.8 | 96.9 | 97.9 | 91.3 | 9.4 | 2.4 | 23.4 | 39.1 |  |
| Nontexable returns, totel.............. | ${ }^{118,577,925}$ | 75.5 | 7.2 | 0.3 | 3.1 | 2.5 | 4.5 | 6.9 | 12,916,655 | 74.1 | 21.8 | 2.4 | 5.2 | 7.4 | 12.3 | 2.4 | 1.3 | 0.5 | 10.1 | 0. |
| No adjuated gross income. | ${ }^{2} 1,074,453$ | -17.0 | 87.8 | 19.9 | $-.2$ | -7.7 | -5.2 | 26.3 | 431,831 | 21.6 | 76.9 | 12.5 | 7.7 | 25.7 | 17.0 | 0.6 | 0.1 | 1.1 | 21.6 |  |
| Under \$600,. | 1,283,112 | 88.1 | 2.5 | 0.4 | 1.0 | 1.2 | 3.3 | 3.5 | 3,969,165 | 85.9 | 12.0 | 0.9 | 1.3 | 2.5 | 4.0 | 0.3 | 0.1 | 0.2 | 4.0 | 0.2 |
| \$600 under \$1, $000 .$. | 1,252,374 | 65.5 | 13.5 | 0.9 | 2.5 | 2.0 | 6.0 | 9.6 | 1,633,766 | 07.3 | 24.1 | 2.0 | 5.5 | 7.1 | 13.4 | 1.7 | 0.6 | 0.6 | 11.3 | 0. |
| \$1,000 under \$1,500.. | 2,215,656 $2,332,150$ | 60.4 | 14.8 | 1.0 1.2 | 2.6 2.5 | 2.1 2.0 | 6.5 5.7 | 12.6 | $1,800,309$ $1,333,106$ | 64.4 68.0 | 25.6 25.3 | 2.1 | 7.1 8.2 | 8.2 | 18.8 | 3.9 5.0 | 1.6 2.6 | 0.5 0.8 | 14.8 <br> 14.3 <br> 1.8 |  |
| \$2,000 under $\$ 2,500 . . . . . . . . . . . . . . . .$. | 2,299,238 | 65.4 | 13.8 | 1.4 | 2.3 | 1.7 | 4.7 | 10.7 | 1,019,820 | 71.6 | 24.2 | 2.7 | 7.3 | 10.1 | 17.7 | 5.4 | 3.4 | 0.5 | 12.3 | 0. |
| \$2,500 under \$3,000. | 2,318,091 | 59.9 | 13.0 | 1.6 | 2.0 | 1.5 | 3.7 | 8.3 | 850,421 | 76.0 | 24.2 | 3.0 | 7.0 | 9.3 | 15.9 | 4.0 | 3.1 | 0.5 | 10.1 | 0.7 |
| \$3,000 under \$3,500. | 2,057,805 | 71.9 | 12.6 | 2.0 | 2.2 | 1.7 | 2.9 | 6.7 | 637,534 | 78.2 | 23.7 | 3.6 | 7.3 | 9.6 | 13.6 | 3.1 | 2.7 | 0.5 | 10.4 | 0. |
| \$3,500 under \$4,000. | 1,552,673 | 76.6 | 12.3 | 1.6 | 1.1 | 1.0 | 1.6 | 5.8 | 40,965 | 82.1 | 23.6 | 3.7 | 4.5 | 7.9 | 10.3 | 2.2 | 2.0 | 0.5 | 9.0 | 0. |
|  | $1,204,867$ 938,594 | 78.8 | 10.0 | 2.2 | 1.7 | 1.1 | 1.7 | 2.5 3.9 | 284,422 198,869 | 83.4 | 19.3 | 3.9 | 5.3 | 9.1 | 11.9 | 2.9 | 1.1 | 0.7 | 10.5 | 0. |
| \$5,000 or more...... | 2,097,818 | 71.8 | 6.7 | 1.3 | 8.2 | 5.0 | 3.1 | 3.9 | 316,44? | 83.2 | 17.7 | 4.2 | 9.3 | 12.2 | 14.0 | 1.0 | 0.8 | 1.9 | 12.6 |  |

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

| Adjusted gross income classes | Nmber of returns | Adjusted grose incare <br> (Thoueend dollare) | $\begin{gathered} \text { Salaries } \\ \text { and } \\ \text { ngres } \end{gathered}$ <br> (Thowend doilara) | Other incone |  | Exemptions | Number of returns with no tarable income | Taxable income |  |  | Tax withheld |  |  |  | Tax due at tive offilling |  | Overpayment (refund) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Number of returns | Anount <br> $\begin{array}{c}\text { (mousend } \\ \text { dohlicre) }\end{array}$ <br> $(s)$ |  |  | Number of returtis | Amount <br> (Thousand dolfora) |  | Nuraber of returns | Ama nit <br> (Thoveand dolfera) | Returns with excess social security tax |  | Number of returns | Anount <br> (Thousend dollore) | Number of returns | Amount <br> (Thourand dollors) |
|  |  |  |  |  |  | (Thousend dollera) |  |  |  | (Thousand dodfara) |  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Arount <br> of <br> excess <br> (Thousend <br> dollere) |  |  |  |  |
| irand total | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (21) | (12) | (13) | (14) | (15) | (10) | (17) | (18) |
|  | 19 | 56,3:5, 3 | 5t,202,654 | 10,714 | 112,684 | 26,871,624 | 5,758,186 | 13,376,488 | 27,270,265 | [,580,40] | 18,343,701 | 6,451,4.2 | 316,901 | 6, 2.61 | 4,299,314 | 173,422 | 12,142, 702 | 2, 0 +1, 34 |
|  | 13,376,488 | 49,349,026 | 49,203,692 | 1,095,27: | 85,334 | 17,150,500 | - | 13, 370,488 | 27,270,265 | 5,580,491 | 13,206,120 | 6,136,983 | 258,442 | 6,575 | -,299,314 | 173,422 | 9,015,4924 | 229,01 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 201,901 | 5,577 | ,118,713 | 3,60 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 0,963 | 880, 3.0 | 48,767 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\int^{248,744}$ | 10,021 | 897,916 | 55,895 |
| \$2,500 under \$3,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 293,420 | 10,164 | 802,067 | 56,22 |
| \$3,000 under \$3,500, |  |  |  |  |  |  |  |  |  |  |  |  |  |  | ( 433, 5156 | 10,604. | 711,520 | 5,900 |
| \$3,500 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - 512,877 |  | 591,431 599,568 529 | 53,25 |
| \$4,000 under $\$ 4,500$ under $\$ 5,500 .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | $\left\{\begin{array}{l}473,572 \\ 394,404\end{array}\right.$ | 15,742 16,037 | 579,568 529,653 | 58,525 55,22 |
| \$4,500 under \$ 5,000 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under $36,00 \mathrm{C}$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 24,304 19,529 | 812,813 | B6,015 |
| \$ 6,000 under $\$ 7,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 355,10 $268,8.3$ | 19,529 16,455 | 52, <br> 315,568 <br> 1828 | 3,1280 |
| \$8,000 under \$9,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 166,111 | 11,920 | 182,281 | 24, 36 |
|  \$10,000 or поге.................. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 146,419 | $\left.{ }^{10}{ }^{1}\right)^{0,2}$ | 138,288 | (1) ${ }^{10}$ |
| Nontaxable returns, total........ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | 5,129,4 | 314,4 |
| No adfusted gross income....... <br> Under $\$ 600$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$600 under $\$ 1,000 . . . . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000 under $\mathbf{\$ 1 , 5 0 0} \ldots \ldots \ldots \ldots .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under \$2,500.............. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under $\$ 3,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under $\$ 3,500$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 13,500 under $34,000 . . . . . . . . . .$. . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,000 under ${ }^{\text {a/4,500............ }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,500 under $\$ 5,000 . \ldots . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returme under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000$ <br> Returns $\$ 10,000$ or more.......... <br> Retro............. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

[^10]Table 7. -RETURNS WITH ITEMIZED DEDUCTIONS-ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

| Adjusted gross income classes | Number of returns with itemized deductions | AㄱJjusted gross income <br> (Thownand dollers) | Total <br> itemized deductions <br> (TMousand dollare) | Exemptions <br> (Thouamd dodiera) | ```Number of returns with no taxable Income``` | Taxable income |  | Income tax before credits <br> (Thoua and dollers) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | Arount <br> (Thouennd dollera) |  |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 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 | 190,806,896 | 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. | 238,340 | 302,002 | 81,313 | 147,189 | - | 238,360 | 73,500 | 14,595 |
| \$1,500 under \$2,000. | 386,626 | 682,256 | 275,107 | 315,091 | - | 386,626 | 192,058 | 38,241 |
| \$2,000 under \$2,500. | 552,030 | $1,250,735$ | 311,521 | 540,122 | - | 552,030 |  |  |
| \$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. | 900,681 | 2,937,483 | 665,075 | 1,189,313 | - | 900,681 | 1,083,095 | 216,517 |
| \$3,500 under \$4,000. | 1,080,983 | 4,060,128 | 908,135 | 1,617,220 | - | 1,080,983 | 1,534,773 | 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 | 0,800,047 | 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. | 2,577,051 | 19,268, 840 | 3,756,340 | 5,950,036 | - | 2,577,051 | 9,562,464 | 1,942,157 |
| \$8,000 under \$9,000.. | 1,914,463 | 16,212,321 | 3,096,163 | 4,432,093 | - | 1,914,463 | 8,684,065 | 1,778,833 |
| \$9,000 under \$10,000. | 1,370,038 | 12,979,389 | 2,437,289 | 3,142,123 | - | 1,370,038 | 7,399,977 | 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. | 368,594 | 4,963,859 | 841,760 | 828,263 | - | 368,594 | 3,293,836 | '720,545 |
| \$14,000 under \$15,000. | 272,897 | 3,948,624 | 662,870 | 621,789 | - | 272,897 | 2,663,965 | 591,944 |
| \$15,000 under \$20,000. | 724,276 | 12,190,009 | 1,977,208 | 1,622,819 | - | 714,276 | 8,589,982 |  |
| \$20,000 under \$25,000. | 306,607 | 6,821,200 | 1,039,344 | 700,342 | - | 306,607 | 5,081,514 | $1,309,510$ |
| \$25,000 under \$50,000. | 453,791 | 15,253,509 | 2,215,045 | 1,061,617 | - | 453,791 | 11,976,847 | 3,757,640 |
| \$50,000 under \$100,000. | 206,973 | 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 |  |  |  |  |  |  |  |
| \$200,000 under \$500,000.. | 6,027 | 1,727,545 | 361,591 | 12,641 | - | 6,027 | 1,353,313 | 783,593 |
| \$500,000 under \$1,000,000 | 965 | 648,818 | 128,342 | 1,993 | - | 965 | 518,483 | 304,944 |
| \$1,000,000 or more. | 380 | 725,476 | 139,134 | 766 | - | 380 | 585,576 | 351,634 |
| Nontaxable returns, totel | 2,003,895 | 5,897,295 | 2,825,598 | 4,144,216 | 1,880,975 | 122,920 | 74,718 | 15,730 |
| Under $\$ 600$. | 41,045 | 15,594 | 29,331 | 56,085 | 41,045 | - | - |  |
| \$600 under \$1,000. | 153,088 | 123,130 | 72,394 | 133,233 | 152,651 | ( ${ }^{1}$ ) | ${ }^{1}$ ) |  |
| \$1,000 under \$1,500. | 240,640 | 309,773 | 157,989 | 285,214 | 237,651 | 2,989 | 661 | 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. | 206,328 | 668,599 | 270,296 | 470,692 | 187,087 | 19,241 | 12,806 | 2,553 |
| \$3,500 under \$4,000. | 150,542 | 560,442 | 218,995 | 395,807 | 137,733 | 12,809 | 7,366 | 1,467 |
| \$ 4,000 under \$4,500. | 137,114 | 579,361 | 235,368 | 410,518 | 126,098 | 11,016 | 8,877 | 1,770 |
| \$4,500 under \$5,000.. | 94,372 202,57 | + 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 | 8,521,132 |
| Returns \$10,000 or more. | 4,501,270 | 81,696,897 | 13,762,506 | 10,232,538 | 9,230 | 4,492,046 | 57,802,870 | 16,814,912 |

[^11]Table 7.-RETURNS WITH ITEMIZED DEDUCTIONS - ADJUSTED GROSS INCOME, TOTAL ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE inCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES - Continued


See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
${ }^{1}$ Estimate is not shown separately because of high sadpling variability. However, the data are included in the appropriate totals.
Table 8. - Number of returns with itemized deductions by size of total deductions

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


[^12]Table 9, -SELEcted patterns of income, number of returns and amount of income, by adjusted gross income classes-Continued

| Adjusted gross 1ncome classes | Returns with two sources-Continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Salarles and wages (net) and interest received |  |  | Salaries and wages (net) and other income ${ }^{2}$ |  |  | Salaries and wages (net) and other loss ${ }^{2}$ |  |  | Divdends (arter exclusions) and interest received |  |  | Dividends (after exclusions) and other income ${ }^{1}$ |  |  |
|  | Number of returns | Salaries <br> and wages (net) <br> (Thousand dollers) | Interest received <br> (Thousend dollers) | Number of returns | Salaries and wages (net) (Thousend dollere) | Other <br> Income ${ }^{-}$ <br> (Thousend dolfers) | Number of returns | Salaries and wages (net) <br> (Thousend dodiere) | Other $10 s s^{1}$ <br> (Thourand dollara) | Number of returns | Dividends (after exclusions <br> (Thousend dojfers) | Interest received <br> (Thousend dollars) | Number of returms | D1vidends (after exclusions) <br> (Thousand doflare) | Other <br> incone ${ }^{1}$ <br> (Thouesnd dollers) |
|  | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| Grand totel | 1,931,328 | 13,376,770 | 585,353 | 7,930,3+9 | 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, tots | 1,814,851 | 13,201,321 | 543,914 | 6,858,359 | 39,611,759 | 6,283,204 | 1,486,012 | 10,472,454 | 923,942 | 72,301 | 256,177 | 89,193 | 219,953 | 540,564 | 2,051,655 |
| \$600 under \$1,000. | 8,725 | 4,980 | 2,427 | 75,154 | 40,407 | 13,608 | 5,357 | 7,557 | 3,115 | 6,373 | 4,287 | 1,125 | 3,952 | 1,011 | 2,2975 |
| \$1,000 under \$1,500. | 15,603 | 15,195. | 5,197 | 137,374 | 134,109 | 39,263 | 17,835 | 33,912 | 10,606 | 10,253 | 8,024 | 4,865 | 5,867 | 3,125 | 4,275 |
| \$1,500 under \$2,000. | 33,793 | 45,600 | 13,361 | 149,945 | 204,268 | 58,240 | 28,674 | 68,840 | 18,805 | 7,861 | 10,282 | 3,458 | 9,783 | 4,809 | 12,3,1 |
| \$2,000 under \$2,500. | 37,002 | 69,138 | 13,430 | 212,822 | 362,627 | 118,291 | 51,414 | 152,519 | 37,272 | 7,258 | 8,272 | 8,139 | 10,887 | 4,943 | 19,449 |
| \$2,500 under \$3,000. | 53,608 | 129,235 | 19,385 | 272,357 | 586,902 | 165,998 | 56,568 | 197,648 | 41,265 | 4,540 | 7,519 | 4,810 | 10,897 | 7,976 | 21,752 |
| \$3,000 under \$3,500, | 53,393 | 157,079 | 17,265 | 307,006 | 783,807 | 216,460 | 70,766 | 283,118 | 52,188 | 6,576 | 16,434 | 5,352 | 12,322 | 11,845 | 28,394 |
| \$3,500 under \$ $\$ 4,000$ | 74,183 | 255,543 | 22,275 | 343,609 | 1,021,426 | 269,432 | 88,681 | 394,984 | 61,917 | 4,774 | 10,378 | 7,363 | 9,555 | 7,173 | 28,839 |
| \$4,000 under \$ \$4,500 | 86,182 81,502 | 341,173 368,171 | 25,827 21,937 | 408,110 442,341 | $1,436,230$ $1,760,339$ | 301,625 342,578 | 98,328 115,483 | 483,522 619,506 | 64,926 71,515 | 4,361 | 12,777 | 7,004 | 12,751 9,259 | 13,972 8,227 | 39,900 35,725 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000. | 224,780 238,632 | $1,178,749$ $1,486,747$ | 58,718 65,3000 | 921,912 883,528 | 4,408,052 | 654,457 632,643 | 231,613 192,330 | 1,402,646 | 133,827 110,646 | 5,133 3,019 | 17,846 15,108 | 10,395 4,648 | 17,382 12,552 | 21,211 | 74,037 69,733 |
| \$7,000 under \$8,000. | 213,663 | 1,544,499 | 55,719 | 769,903 | 5,192,598 | 571,703 | 168,193 | 1,346,855 | 90,250 |  |  |  | 10,753 | 13,870. | 66,509 |
| \$8,000 under \$9,000. | 172,833 | 1,414,279 | 48,571 | 561,024 | 4,280,927 | 476,773 | 121,260 | 1,093,008 | 64,540 | 5,702 | 28,440 | 17,610 | 9,708 | 16,189 | 66,271 |
| \$9,000 under \$10,000 | 141,530 | 1,300,415 | 42,652 | 421,399 | 3,599,414 | 393,073 | 76,522 | 764,698 | 40,138 |  |  |  | 8,060 | 18,302 | 57,842 |
| \$10,000 under \$11,000. | 111,757 | 1,140,597 | 31,294 | 296,673 | 2,808,580 | 297,745 | 53,301 | 590,281 | 32,411 | 1,049 | 8,700 | 2,312 | 7,382 | 13,810 | 63,900 |
| \$11,000 under \$12,000. | 78,851 | 880,865 | 23,305 | 203,597 | 2,074,767 | 225,384 | 34,116 | 410,123 | 19,626 | 850 | 7,839 | 1,822 | 6,736 | 15,504 | 62,169 |
| \$12,000 under \$13,000. | 55,542 | 674,261 | 17,738 | 133,078 | 1,464,221 | 193,437 | 22,524 | 298,049 | 16,769 | 711 | 7,931 | 1,016 | 6,128 | 12,203 |  |
| \$13,000 under \$14,000. | 40,501 | 529,445 | 15,292 | 85,338 | 987,977 726,600 | 160,43 143,215 | 15,424 10,24 | 218,553 155,460 | 10,990 8,735 | (2) 54.2 | $(2)^{0,795}$ |  | 5,081 | 13,802 9,230 | 5,690 50,252 |
| \$14,000 under \$15,000. | 25,125 | 354,615 | 9,041 | 60,177 | 726,600 | 143,215 | 10,147 | 155,460 | 8,735 |  | (2) $^{2}$ |  | 4,118 | 9,230 | 50,252 |
| \$15,000 under \$20,000. | 47,375 | 778,125 | 19,876 | 116,535 | 1,572,363 | 391,526 | 18,837 | 334,674 | 17,842 | 1,351 | 19,701 | 3,3< | 13,803 | 40,519 | 198,556 |
| \$20,000 under \$25,000. | 11,446 | 248,531 | 6,434 | 32,121 | 490,587 | 218,556 | 4,821 | 114,266 | 6,950 | 643 | 13,083 | 1,388 | 8,644 | 33,667 | 159,209 |
| \$25,000 under \$50,000. | 8,266 | 249,649 | 7,760 | 25,039 | 484,335 | 301,483 | 3,495 | 120,834 | 7,489 | 680 | 22,393 | 1,409 | 18,561. | 108,191 | 518,613 |
| \$50,000 under \$100,000. | 541 | 32,427 | 1,078 | 2,119 | 67,172 | 65,575 | 308 | 20,563 | 2,126 | 241 | 14,986 | 781 | 4,619 | 68,323 | 236,397 |
| \$100,000 under \$150,000 | 17 | 1,833 | 31 | 134 | 5,329 | 10,316 | 9 | 1,037 |  | 50 | 5,679 | 265 | 570 | 23,065 | 44,481 |
| \$150,000 under \$200,000. | 1 | 176 | 1 | 34 | 1,922 | 3,796 | 5 | 910 | 64 | 15 | 2,333 | 68 | 215 | 14,368 | 22,346 |
| \$200,000 under \$500,000... |  |  |  | 27 | 1,769 | 4,982 | 1 | 38. | 22 | 13 | 3,597 | 22 | 228 | 29,371 | 36,004 |
| \$500,000 under \$1,000,000 |  |  |  | $\stackrel{2}{2}$ |  | 1,353 | - |  | - | 1 | 693 | 6 | 20 | 6,712 | 5,804 7,396 |
| Nontaxable returns, total.. | 116,477 | 175,409 | 41,439 | 1,071,990 | 1,447,649 | 826,885 | 368,458 | 1,057,048 | 637,527 | 60,415 | 62,977 | 38,080 | 90,358 | 62,008 | 117,784 |
| No adjusted gross incone. | - | - | - | - | - | - | 75,04im | 128,586 | 323,768 | - | - |  | - |  |  |
| Under \$600.. | 11,974 | 2,798 | 2,204 | 143,705 | 39,769 | 17,364 | 47,527 | 70,827 | 55,949 | 5,065 | 1,123 | 1,180 | 11,843 | 1,940 | 2,740 |
| \$600 under \$1,000.... | 17,927 25,948 | 9,275 23,519 | 5,467 8,971 | 116,425 173,048 | 55,642 130,048 | 35,015 85,499 | 32,743 40,993 | 63,760 91,577 | 37,722 40,989 | 11,998 <br> 16,514 <br> 1 | 6,062 10,858 | 3,322 9,429 | 14,036 | 3,547 6,229 | 7,324 11,355 |
| \$1,500 under \$2,000, | 20,956 | 27,248 | 8,943 | 152,697 | 151,312 | 107,169 | 35,019 | 101,532 | 40,703 | 11,249 | 10,455 | 8,475 | 16,810 | 8,324 | 20,765 |
| \$2,000 under \$2,500... | 12,255 | 21,409 | 5,828 | 126,668 | 167,364 | 117,809 | 28,458 | 91,784 | 27,156 | 5,445 | 7,639 | 4,610 | 9,940 | 5,664 | 16,969 |
| \$2,500 under \$3,000. | 9,392 | 21,759 | 3,947 | 102,556 | 160,232 | 119,876 | 29,531 | 113,096 | 32,928 | 4,104 | 7,074 | 3,933 | 7,246 | 6,693 | 12,891 |
| \$3,000 under \$3,500. | 5,702 | 15,182 | 3,070 | 84,872 | 168,364 | 106,658 | 25,576 | 107,739 | 24,980 | 3,019 | 6,347 | 3,362 | 6,647 | 6,701 | 14,714 |
| \$3,500 under \$4,000. | 2,964 | 10,525 | 495 | 62,673 | 144,278 | 90,402 | 19,675 | 96,969 | 22,901 |  |  |  | 3,779 | 4,640 | 9,406 |
| \$4,000 under \$4,500.. | 4,126 2,783 | 16,882 12,129 | 587 1,005 | 35,523 28,408 | 103,971 99,441 | 46,156 35,176 | 12,974 8,303 | 64,129 46,252 | 9,210 7,289 | 3,021 | 13,419 | 3,788 | ) 2,299 | 1,740 | 8,612 |
| \$5,000 or more... | 2,450 | 14,723 | 1,922 | 45,415 | 217,228 | 65,762 | 12,615 | 89,897 | 13,932 |  |  |  | (3,725 | 16,130, | 13,010 |




INDIVIDUAL INCOME TAX RETURNS FOR 1961
table 9.-SElected patterns of income, number of returns and amount of income, by adjusted gross income classes-continued


INDIVIDUAL INCOME TAX RETURNS FOR 1961
Table 9.-SELECTED patterns of income, number of returns and amount of income, by adjusted gross income classes-Continued


Table 10.-SELECted patterns of income, number of returns by size of a specific source of income
(Income scurces: Salaries and wages, dividends, interest, and combined other income or loss)
[Taxable and nontaxable returns]

| Income source and size | $\begin{aligned} & \text { Total } \\ & \text { rumber of } \\ & \text { returns } \end{aligned}$ | Number of returns with- |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Salaries and waces (net) only | 2 sources: Salaries and wages (net) and- |  |  |  | 3 sources: Salaries and wages <br> (net), dividends (after exclusions), and- |  |  | $\begin{aligned} & 3 \text { sources: Salaries } \\ & \text { and wages (net), } \\ & \text { interest received, and- } \end{aligned}$ |  | $\begin{aligned} & \text { 4 sources: Salaries and } \\ & \text { wages (net), dividends } \\ & \text { (after exclusions), } \\ & \text { interest received, and) } \end{aligned}$ |  |
|  |  |  | $\begin{aligned} & \text { Dividends } \\ & \text { (after } \\ & \text { exclusions) } \end{aligned}$ | Interest received | Other <br> income ${ }^{1}$ | Other loss ${ }^{1}$ | Interest received | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss }{ }^{1} \end{aligned}$ |
| Salarjes and wagrs (nET) | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (21) | (12) | (23) |
|  | 54,014,543 | 36,498,097 | 263,607 | 1,931,328 | 7,930,349 | 1,854,470 | 569,686 | 470, 210 | 118,894 | 1,998,699 | 574, 330 | 1,994,722 | 309, 251 |
| Under \$100. | 620,530 | 392, 145 | $\left\{\begin{array}{l} 3,498 \\ 4,798 \end{array}\right.$ | $\left\{\begin{array}{l}3,355 \\ 4,400 \\ 5,469 \\ 6,139 \\ 10,578\end{array}\right.$ | $\begin{aligned} & 130,354 \\ & 119,399 \\ & 112,352 \\ & 110,213 \\ & 100,947 \end{aligned}$ | $\begin{aligned} & 8,035 \\ & 8,393 \\ & 6,820 \\ & 7,535 \\ & 6,805 \end{aligned}$ | (2) <br> 3,354 <br> 3,387 <br> 2, 350 <br> 3,790 | $\begin{aligned} & 7,828 \\ & 5,871 \\ & 6,55 \\ & 5,506 \\ & 3,335 \end{aligned}$ | 1,154 | $\left\{\begin{array}{l} 46,845 \\ 34,815 \\ 28,205 \\ 30,428 \\ 24,680 \end{array}\right.$ | $\begin{aligned} & 2,611 \\ & 1,555 \\ & 2,136 \\ & 2,079 \\ & 2,389 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 26,030 \\ 23,788 \\ 19,066 \\ 22,399 \\ 12,890 \end{array} \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 1,003 \\ & 1,465 \\ & \left({ }^{2}\right) \\ & 2,426 \\ & 2,826 \end{aligned}$ |
| \$100 under \$200. | 761,345 | 556,919 |  |  |  |  |  |  |  |  |  |  |  |
| \$200 under \$300. | 749,245 | 562,287 |  |  |  |  |  |  |  |  |  |  |  |
| \$300 under \$400. | 740,336 | 550,722 |  |  |  |  |  |  |  |  |  |  |  |
| \$400 under $\$ 500 . . . . . . . . . . . . . .$. | 734,622 | 563,082 |  |  |  |  |  |  | 1,243 |  |  |  |  |
| \$500 under \$600.. | 707, 811 | 550,570 $1,066,67 \%$ <br> 997,811 <br> 2,598,840 <br> 2,115, 329 | 7,616 | $\left\{\begin{array}{r}5,313 \\ 17,859 \\ 18,859 \\ 59,000 \\ 45,022\end{array}\right.$ | 102,553 | 5,766 | $\begin{aligned} & 2,766 \\ & 6,242 \end{aligned}$ | 3,9737,4237,214 |  | 22,575 | $\left.{ }^{2}\right)$ | 11, 139 | (2) |
| \$600 under \$800.. | 1,365,720 |  |  |  | 179,066 | 14,996 |  |  | 2,423 | 37,943  <br> 41,193 3,447 <br> 3,119  |  | $\begin{aligned} & 26,64 \\ & 26,235 \end{aligned}$ | $\begin{aligned} & 1,260 \\ & 1,365 \end{aligned}$ |
| \$800 under \$1,000. | 1,289,147 |  | 5,079 |  | 168,999 | 14, 751 | 4,059 |  |  |  |  |  |  |  |
| \$1,000 under \$1,500.......... | 3,356,305 |  |  |  | 344,423 | 53,154 | 12,076 | 17,67015,826 | 2,9722,109 | 66,512 | 10,050 | 36,819 | 5,503 |
| \$1,500 under \$2,000.......... | 2, 712,891 |  | 5,468 45,022 |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under \$2,500.......... | 2,823,031 | 2,183,159 | 4,499 | 46,730 | 355,929 | 66,268 | 11,509 | 14,040 | (2, ${ }^{2}$ ) ${ }^{490}$ | 76,806$70,14.4$ | 14,27213,329 | 42,82941,382 | 4,5005,850 |
| \$2,500 under $\$ 3,000 . . . . . . . .$. | 2, 898,988 | 2,249,208 | 8,186 | 60,587 | 352,601 | 72,518 | 11,709 | 11,873 |  |  |  |  |  |
| \$3,000 under \$3,500. | 2,921,841 | 2,243,228 | 5, 381 | 69,760 | 365, 365 | 78,554 | 10,912 | 13,905 | 2,467 | 74,521 | 14,791 | 38,495 | 4,4627,674 |
| \$3,500- under $\$ 4,000$ | 2,980,464 | 2, 228,125 | 6,051 | 80, 212 | 377,047 | 97, 532 | 24, 195 | 13,438 | 4,2364,882 |  | 24,095 | 43,822 |  |
| \$4,000 under \$4,500........... | 2,976,380 | 2, 159,450 | 9,897 | 84, 243 | 408,517 | 103,578 | 24,216 | 22,037 |  | 74,037 81,452 | 21,996 | 45,162 | 10,950 |
| \$4,500 under \$5,000. | $3,010,746$ $3,027,45$ | 2, 108,548 | 11,550 9,606 | $\begin{array}{r} 98,904 \\ 123,058 \end{array}$ | 419,138 442,519 | $\begin{aligned} & 124,830 \\ & 131,267 \end{aligned}$ | 20,214 26,550 | 18,66316,175 | $\begin{aligned} & 4,545 \\ & 4,383 \end{aligned}$ | 96,337 | $\begin{aligned} & 30,402 \\ & 33,468 \\ & 31,867 \end{aligned}$ | $\begin{aligned} & 60,708 \\ & 63,384 \end{aligned}$ | 10,907 |
| \$5,500 under \$6, 000 . | 2,801,603 | 1,869,875 | 12,357 | 106,791238,978 | 428,888779,490 | 135,755222,262 | 25,57453,692 |  | 5,42210,974 | 103,264189,518 |  | 102,543 | 9,394 8,706 |
| \$6,000 under \$7,000. | 4,893,649 | 3, 239,489 |  |  |  |  |  | 15,296 37,141 |  |  | 62,761 |  | 26, 490 |
| \$7,000 under $\$ 8,000$. | 3,797,991 | 2,264,767 | 26,427 | 203,799 | 670,527 | 190,099 | 49,175 | 38,653 | 10,059 | 166,021 | 53,019 | 97,803 | 27,64. |
| \$8,000 under $\$ 9,000 . . . . . . . . .$. | 2,666,402 | $\begin{array}{r}1,511,619 \\ \hline 997,732\end{array}$ | 21,481 |  |  | $\begin{aligned} & 146,603 \\ & 100,797 \end{aligned}$ | $\begin{aligned} & 42,925 \\ & 34,461 \end{aligned}$ | $\begin{aligned} & 31,942 \\ & 26,125 \end{aligned}$ | 7,8755,820 | 122,06897,141 | 49,86045,819 | 80,09070,292 | 18,85319,219 |
| \$9,000 under \$10,000.......... | 1,386,013 |  | 15,34350,579 |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$15,000. | 3,368,312 | $\begin{array}{r} 1,393,583 \\ 106,529 \end{array}$ |  | $\begin{aligned} & 130,594 \\ & 287,823 \end{aligned}$ | $\begin{aligned} & 342,570 \\ & 615,150 \end{aligned}$ |  | $\begin{array}{r} 108,377 \\ 34,687 \end{array}$ | $\begin{aligned} & 72,512 \\ & 29,391 \end{aligned}$ | $\begin{aligned} & 22,695 \\ & 10,527 \end{aligned}$ | 228,68650,695 | $\begin{aligned} & 99,086 \\ & 23,127 \end{aligned}$ | 250,78699,125 | 63,99026,750 |
| \$15,000 under \$20,000......... | 544,697 |  | $\begin{array}{r} 4,292 \\ 5,29 \end{array}$ | 43,076 | 79,57537,533 | 26,3486,621 |  |  |  |  |  |  |  |
| \$20,000 under \$25,000........ | 169,455 | 17,798 |  | 10,708 |  |  | 10,853 | 11,024 | 4,40i | 14,779 | 7,436 | 48,499 | 14,388 |
| \$25,000 under \$30,000. | $\begin{array}{r} 80,420 \\ 72,332 \\ 27,183 \\ 26,656 \\ 2,969 \end{array}$ | 5,4,33 | 2,016 | 3,7282,983 | 6,5134,186 | 2,1382,114 | 5,9104,091 | 6,1696,478 | 2,2961,979 | $\begin{aligned} & 6,895 \\ & 5,427 \\ & 1,552 \\ & 1,294 \\ & 69 \end{aligned}$ | $\begin{array}{r} 2,657 \\ 2,380 \\ 770 \\ 618 \end{array}$ | $\begin{array}{r} 27,481 \\ 28,117 \\ 12,723 \\ 12,966 \\ 1,377 \end{array}$ | $\begin{aligned} & 8,184 \\ & 9,310 \\ & 3,789 \\ & 4,578 \\ & 714 \end{aligned}$ |
| \$30,000 under \$40,000. |  | 2,920 |  |  |  |  |  |  |  |  |  |  |  |
| \$40,000 under \$50,000.. |  | 847 | 443 | 752 | 678 | 680 | 1,740 | 2,265 | 1,044 |  |  |  |  |
| \$50,000 under \$100,000....... |  | 467 | 464 | 459 | 675 | 398 | 1,212 | 2,551 | 974 |  |  |  |  |
| \$100, 000 under \$ $\$ 500,000 . . . . .$. |  | 34 | 45 | 17 | 19 | 26 | 110 | 232 | 266 |  |  |  |  |
| $\$ 500,000$ under $\$ 1,000,000 . . .$. <br> $\$ 1,000,000$ or more............. | 9 5 |  |  |  | - |  | - |  | - | $\bar{i}$ | 3 2 | 1 | 5 2 |
| Income source and size | $\begin{aligned} & \text { Total } \\ & \text { number of } \\ & \text { returns } \end{aligned}$ | Number of returns with- |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{gathered} \text { Dividends } \\ \text { (after } \\ \text { exclusions) } \\ \text { only } \end{gathered}$ | 2 sources: Dividends (after exclusions) |  |  |  | 3 sources: Dividends (after exclusions), salaries and wages (net), and- |  |  | 3 sources: (after ex interest re | ividends <br> sions), <br> ved, and | 4 sources (arter e salaries and interest re | Dividends usions), ages (net), ved, and - |
|  |  |  | Salaries and wages (net) | Interest received | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ | Interest received | Other incone ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ | Other income ${ }^{1}$ | $\begin{aligned} & \text { Other } \\ & \text { loss } \end{aligned}$ |
|  | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
| Total. | 5,037,615 | 29,431 | 263,607 | 132,726 | 310,312 | 23,626 | 569,686 | 470,210 | 118,894 | 1,232,723 | 82,438 | 1,494,722 | 309,251 |
| Under \$10.. | 286,983 | ) | [ 31,058 |  | ( 11,526 |  | ( $23,44.4$ | 27,849 | 5,940 | 28,795 | 1,315 | 64,237 | 12,044 |
| \$10 under \$50.. | 578,058 |  | 38,694 | 4,728 | $\{37,372$ | 2,786 | 86,503 | 73, 157 | 17,655 | 99,064 | 4,147 | 178,218 | 39,001 |
| \$50 under \$100... | 489,749 |  | 30,778 |  | ( 26,640 |  | 78,812 | 61,248 | 16, 171 | 81, 909 | 4,281 | 152,939 | 32,973 |
| \$100 under \$200. | 633,379 | 725 | 46,040 | 6,241 | 34,149 | 2,178 | 95,122 | 66,311 | 16,448 | 119,571 | 4,257 | 197,313 | 45,077 |
| \$200 under \$300. | 451,310 | 725 | 32,056 | 7,861 | 29,793 | 1,770 | 64,531 | 46,842 | 13,854 | 90,718 | 3,207 | 132,505 | 27,857 |
| \$300 under \$400............... | 315,944. |  | 21,927 | 4,730 | 17,337 |  | $\left\{\begin{array}{l}40,907\end{array}\right.$ | 31,246 | 8,230 | 75,353 | 3,234 |  | 20,075 |
| \$400 under \$500. | 225,856 |  | 16,867 | 5,065 | 14,764 | 1,861 | 26,728 | 21, 643 | 4,689 | 53,644 | 3,765 | 62,268 | 14,501 |
| \$500 under \$600............... | 189,377 | \} 7.102 | 9,571 | 5,401 | 10, 274 |  | 25,788 | 15,668 | 4,673 | 44,165 | 1,753 | 57,990 | 12, 210 |
| \$600 under $\$ 800 . . . . . . . . . . . .$. | 310,216 | 7,102 | 17,793 | 18,896 | 25,883 | 2,027 | $\left\{\begin{array}{l}31,597 \\ 21,24\end{array}\right.$ | 24, 368 | 5,027 | 77,968 55,644 | 5,962 | 83, 234 | 14, 673 |
| \$800 under \$1,000............. | 210,504 |  | 7,500 | 11,686 | 13,637 |  | ( 21,147 | 17,329 | 3,552 | 55,644 | 2,525 | 61,147 | 13, 907 |
| \$1,000 under $\$ 1,500 . . . . . . . . .$. | 348,929 |  | 9,787 | 15,766 | 21,022 | 3,759 | 29,462 | 24,158 | 6,667 | 105,496 | 6,775 | 98,751 | 20,421 |
| \$1,500 under \$2,000........... | 212,751 | (2) | 7,689 | 11,964 | 12,799 | 1,088 | 13,484 | 12,546 | 3,418 | 68,321 | 5,567 | 60,328 | 12,864 |
| \$2,000 under $\$ 3,000 . . . . . . . . .$. | 263,494 |  | 5,444 | 13,787 | 14,678 | 3, 240 | 11,690 | 15,767 | 3,383 | 94,871 | 9,560 | 74,221 | 13,051 |
| \$3,000 under \$4,000........... | 150,986 | (2) | 3,690 | 8,404 | 10,285 | (2) | 7,398 | 7,722 | 2,792 | 52,768 | 6,306 | 40,897 | 7,306 |
| \$4,000 under \$5,000........... | 100,134 | $\left.{ }^{2}\right)$ | 1,277 | 5,099 | 7,087 | 2,054 | 4,794 | 5,807 | 1,050 | 38,882 | 2,694 | 27,705 | 4,349 |
| \$5,000 under \$10,000......... | 200,588 | (2) | 2,547 | 7,798 | 12,520 | 821 | 5,515 | 11,096 | 2,975 | 78,874 | 7,089 | 60,739 | 9,271 |
| \$10,000 under $\$ 20,000 . . . . . .$. | 101,357 | 475 | 620 | 3,795 | 6,013 | 1,086 | 1,935 | 4,953 | 1,144 | 40, 134 | 5,004 | 30,829 | 5,369 |
| \$20,000 under \$50,000........ | 50,594 | 610 | 213 | 1,150 | 3,485 | 678 | 723 | 1,871 | 843 | $\begin{array}{r}19,981 \\ \hline\end{array}$ | 3,367 | 15,005 | 2,658 |
| \$50,000 under \$100,000........ | 11,415 | 67 | 41 | 215 | 732 | 160 | 102 | 427 | 282 | 3,955 | 891 | 3,619 | 924 |
| \$100,000 under \$ $500,000 . . . . .$. | 5,630 | 39 | 14 | 69 | 302 | 127 | 23 | 192 | 97 | 1,910 | 671 | 1,545 | 641 |
| \$500,000 under \$1,000,000..... | 236 | 2 | 1 | 1 | 10 | 9 | 1 | , | - | 59 | 42 | 60 | 46 |
| \$1,000,000 or more......... | 125 | - | - | - | 3 | 6 | - | 5 | 4 | 31 | 26 | 27 | 23 |

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

〔Taxable and nomavatle returns〕


[^13]Table 10.-SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS BY SIZE OF A SPECIFIC SOURCE of income -Continued
(Income sources: Salaries and wages, dividends, fnterest, and conkined other income or loss)
【Taxable and nontaxable returns]

| Income source and size | Total mumber of returns | Number of returns with- |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Other loss }{ }^{1} \\ \text { only } \end{gathered}$ | I fourees: Other loss ${ }^{\text {a }}$ and- |  |  | 3 sources: 0ther loes ${ }^{1}$ and - |  |  | S sources: <br> Salaries and <br> wages (net), <br> dividends <br> (after <br> exclusions), <br> interest <br> received, and <br> other loss |
|  |  |  | Salaries and weres (ret) | Dividerds (alter exclusions) | interest received | Salaries and wates (net), and dividends (after exclusions) | Salaries and wages (net), and interest received | Mviderds (after exclusions), and interest received |  |
| OHER LOSS ${ }^{1}$ | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) |
| Total. | 3, 316, 325 | 269,957 | 1,854, 4,70 | 23,626 | 83,359 | 118,89\% | 574, 330 | 82,438 | 309,251 |
| Under \$10. | 51,546 | 3,512 | $\begin{array}{r} 27,919 \\ 120,841 \\ 141,982 \\ 245,90 \\ 198,90 \end{array}$ | $\left\{\begin{array}{l} 1,837 \\ 3,007 \end{array}\right.$ | $\begin{aligned} & 1,312 \\ & 6,335 \\ & 4,838 \\ & 7,981 \\ & 6,386 \end{aligned}$ | (2) | 10,476 | $\left({ }^{2}\right)$ | 5,160 |
| \$10 under \$50. | 214,721 | 12,062 |  |  |  | 9,2958,505 | 4,4,256 | 3,793 | $\begin{aligned} & 18,049 \\ & 26,062 \end{aligned}$ |
| \$50 under \$100.. | 249,712 | 13,014 |  |  |  |  | 49,22688,314 | 5,674 |  |
| \$100 under \$200... | 421,880 | 24,979 |  |  |  | 11,2609,087 |  | $\begin{aligned} & 8,094 \\ & 6,346 \end{aligned}$ | $\begin{aligned} & 32,506 \\ & 28,807 \end{aligned}$ |
| \$200 under \$300... | 331,286 | 21,655 |  |  |  |  | 58, 279 |  |  |
| \$300 inder \$400. | 264,474 | 14,273 | 103,643 | 2,264 1,563 | 6,490 | 8,605 | 45,632 | 2,986 | 20,570 |
| \$400 under \$500. | 215, 184 | 15,602 | 130,332 |  | 4,933 | 8,596 | 33,470 | 4,760 | 15,922 |
| \$500 under \$600... | 165,602 | 12,408 | 93,04, | 311 | $\left\{\begin{array}{l}3,214 \\ 7,201 \\ 4,529\end{array}\right.$ | 6,008 | 30,083 | 4,569 | 16,36529,563 |
| \$600 under \$800..... | 277,500 | 19,480 | 159,782 | 2,697 |  | 9,918 | 44, 345 | $5,875$ |  |
| \$800 under \$1,000...... | 211,141 | 16,256 | 113,222 |  |  | 8,362 | 39,184 | $6,263$ | 21,964 |
| \$1,000 under \$ $\$ 1,500$. | 398,428 | 27,277 | 218,942 | -2,208 | 6,590 | 20,671 | 57, 392 | 13, 110 | 50,238 |
| \$1,500 under \$2,000. | 144,424 | 18,770 | 77,64 | ${ }^{2}$ ) | 3,925 | 4,697 | 25,076 | 3,300 | 10,47110,305 |
| \$2,000 under \$3,000.... | 155,169 | 22,897 | 85,208 | (2) 1,379 | 5,324 | 4,239 | 21,906 | 3,951 |  |
| \$3,000 under \$,000.... | 72,004 | 23,900 | 32,128 | (2) 519 | 3,907 | 1,593 | 10,052 | 3,007 6,564. |  |
| \$4,000 under \$5,000... | 39,084 | 8,611 | 14,822 | 519 | 2,317 | 1,577 | 5,145 | 2,129 | 3,964 |
| \$5,000 under \$10,000.. | 63,463 | 15,502 | 19,801 | 2,415 | 4, 189 | 3,296 | 8, 281 | 3,496 | -, 583 |
| \$10,000 under \$20,00. | 25,038 | 7,238 | 5,416 |  | 3,130 | 931 | 2,494 | 1,759 | 3,400 |
| \$20,000 under \$50,000... | 12, 166 | 3,274 | 3,161 | 567 | 283 | 603 | (2) $\begin{array}{r}705 \\ 4 \\ 2\end{array}$ | 1, 369 | 2,012 |
| \$50,000 under \$100,000... | 2, 104 | $3 \%$ | 214 | 116 |  | 84 |  | 479 | 576 |
| \$100,000 under \$500,000... | $380^{\circ}$ | 3 | 3 | $\bigcirc$ | - | 50 |  | 154 | 163 |
| \$500,000 under \$1,000,000.... | 9 | - | - |  | - | 1 |  | 1 | 5 |
| \$1,00, 000 or more............. | $\square$ | - | - |  |  | - |  | 2 | 2 |

See text for "Description of the Sample and Limitations of the Data" and "Erplanation of Classifications and Terms."
 interest.
${ }^{2}$ Estimate is not show 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
PaIt 1.-RETURHS WTTH 2 BASIC SOURCES: SALARTES AND WGGES (NET) AND DIVIDELE (AFTER EXCLUSIONS) [Income sources: Salardes and wages, dividends, interest, and combined other incaue or loss]


Footnotes at end of table. See text for "Deacription of the Sample and Lemitations of the Data" and "Explanation of Classificarions and rerms."
 SPECIFIC SOURCE OF INCOME-Continued
Part II. -RETURNS WITH 2 BASIC SOURCES: SALARTES AND WAGES (NET) AND INTEREST RECEIVED [Income sources: Salaries and wages, dividends, interest, and cambined other income or loss]


Footnotes at end of table. See text for "Description of the Sample and Limitationa of the Data" and "Explanation of Classifications and Terms."
 SPECIFIC SOURCE OF INCOME-CONTInued
Part IIT.-RETURNS WTTH \& EASIC SOIRCES: SALARIEE AND WAGES (NET) AND OTHER INCOME ${ }^{1}$
[Incone sources: Salaries and wageo, livitends, interest, and comb \&ied other incume]

| Adjustel groas incomm classes | $\begin{aligned} & \text { Totel } \\ & \text { number of } \\ & \text { returnis } \end{aligned}$ | Numter of returns by size of other income ${ }^{1}$ |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Inter \$10 | $\begin{gathered} \$ 10 \\ \text { under } \\ \$ 50 \\ \hline \end{gathered}$ | $\$ 50$ under $\$ 100$ | $\$ 100$ under $\$ 200$ | $\$ 200$ under末 300 | $\begin{aligned} & \$ 300 \\ & \text { under } \\ & \$ 200 \end{aligned}$ | $\$ 300$ under $\$ 560$ |  | ( 1,000 under \$2,000 | $\$ 2,000$ <br> under <br> \$5, 000 | $\begin{aligned} & \$ 5,000 \\ & \text { or more } \end{aligned}$ |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (1c) | (11) | (12) |
| (Salariea and wates (net) and otber income ${ }^{2}$ ) Total. $\qquad$ | 7, 950,349 | 543,289 | 1,505,193 | 983, 392 | 1,177,655 | 456,130 | 303,071 | 2615,227 | 796, 759 | 763,362 | 748,6,06 | 276,055 |
| Taxable returns, tota | 0, 858, 359 | 557,594 | 1,394,525 | 885,45 | 1, 645,873 | 382, 257 | 285,257 | 206,908 | 604, 537 | 582,251 | 639,531 | 272,179 |
| \$000 under \$ 3,000.. | 8667,052 $1,501,066$ | 83,769 89,342 | 155,722 273,651 | 102,456 170,488 | 125,535 228,105 | 50,8177 42,653 | 38,227 70,512 | 36,373 42,826 | 105,388 148,354 | 111,541 | 37,764 217,994 | - |
| \$5,000 under \$10,000. | 3,557, 706 | 409, 115 | 777,632 | 481,886 | 551,555 | 197,890 | 145,731 | 100,092 | 288,270 | 253,951 | 308,301 | 136,343 |
| \$10,000 under \$ 20,000 | 292, 398 | 44, 24, | 183,392 | 125,482 | 130, 252 | 39,502 | 28,437 | 20,792 | 62,716 | 56,168 | 69,304 | 106,009 |
| \$20,000 under \$50, 000 | 57,100 2,317 | $\left(\frac{1}{2}\right)^{118}$ | [1,097 31 | 4,099 34 | 4,370 56 | 1,186 49 | 1,289 | $\left.1^{2}\right)^{814}$ | 2,723 88 | 3,391 | 6,038 130 | $\begin{array}{r} 28,035 \\ 1,792 \end{array}$ |
| Nontaxable returns.................................. | 1,071,940 | 35,095 | 110,668 | 97,947 | 131,782 | 73,873 | '78,414 | 54,319 | 190,230 | 181,111 | 109,075 | 3,876 |
| 2 BASIC SOURCE AND DNIDERTS AFTE EXCLUSIONC) Totel $\qquad$ | 470, 210 | 9,367 | 40,752 | 36,511 | 47,333 | 32,543 | 25,598 | 18,330 | 63,867 | 63,530 | 72,499 | 58, 780 |
| Taxable returns, total. | 16,4,4,41 | 2,259 | 34,273 | 35,404 | 44,141 | 30,292 | 25,237 | 17,275 | 50,350 | 58,059 | 62,578 | 58,163 |
| \$600 under \$3,000.. | 24,409 | (2) | ${ }^{2}$ ) | ${ }^{2}$ ) | 5,080 | 3, 043 | (2) | (2) | 4,741 | 3,742 | ${ }^{2}$ ) | - |
| \$3,000 under \$5,000. . . . . . . . . . . . . . . . . . . . . . . . | 52,317 | (2) | 3,894 | 7,146 | 4,768 | 4,330 | 3,395 | 3,090 | 5,288 | 8,915 | 10,585 | - ${ }^{-}$ |
| \$5,000 under \$10,000. . . . . . . . . . . . . . . . . . . . . . . . | 174,945 | 3,558 | 22,906 | 15,674 | 18,277 | 13,128 | 11,803 | 6,127 | 27,232 | 20,121 | 25,567 | 10,502 |
| \$10,000 under \$20,000. . . . . . . . . . . . . . . . . . . . . . | 135,592 | 2,669 | 8,678 | 9,486 | 12, 804 | 7,998 | 7,750 | 5,593 | 18,282 | 19,397 | 22,724 | 20,811 |
| \$20,000 under \$50,000 | -9,001 | 0 | 1,120 | 1,558 | 3,008 | 1,692 | 1,355 | 1,017 | 4,542 | 5,322 | 7,943 | 20,860 |
| \$50,000 or more..... | 8, 607 | $4 \square_{6}$ | 88 | 97 | 20. | 111 | 91 | 107 | 305 | 562 | 946 | 5,990 |
| Nontaxable returns. | 25,279 | (2) | ${ }^{2}{ }^{2}$ | ${ }^{2}$ ) | 3,192 | ( ${ }^{2}$ ) | 1,201 | (2) | 3,517 | 5,471 | 3,921 | $\left(^{2}\right)$ |
| 2 BASIC SOURCE AND INTERETT RECEIVED Total..................................................... | 1,098,599 | 53,083 | 172,246 | 138,057 | 210,479 | 1\%,014 | 127,555 | 102,437 | 295,228 | 275,481 | 277, 618 | 174,261 |
| Taxable returns, tota | 1,813, tb 2 | 50,491 | 162,403 | 129,654 | 189, 64,4 | 154,986 | 110,076 | 90,789 | 254, 467 | 240,945 | 256, 325 | 173,882 |
|  | 124, 872 | (2) | 7,126 | 8,695 | 12,301 | 11,528 | 10,666 | 7,978 | 26,508 | 29,104 | 8,456 | - |
| \$3,000 under \$5,000............................... | 283, 510 | 0,176 | 24,508 | 17,769 | 27,824 | 23,545 | 20,583 | 16,250 | 46,226 | 45,561 | 55,068 | 51,331 |
| \$5,000 under $\$ 20,000 . . . . . . . . . . . . . . . . . . . . . . . . . . .$. | 900,322 | 28,462 | 90,959 | 72,916 | 100,206 | 90, 104 | 55,074 | 47,686 | 122,809 | 112,096 | 122,679 | 51,331 |
| \$ 10,000 under $\$ 20,000 . . . . . . . . . . . . . . . . . . . . . . . . . . .$. | 429,838 | 12,894 | 37,964 | 28,593 | 41, 09.4. | 23,057 | 22,398 | 27,522 | 54,100 | 48,739 | 59,925 | 78,512 |
| \$20,000 under \$50,000. | 69,602 | 509 | 1,798 | 12,660 | 2,111 | 1,027 | 1,322 | 1,322 | 4, 620 | 5,224 | 9,937 | 39,472 |
| \$50,000 or more..... | 5,518 | - | 68 | $\left.{ }^{2}\right)$ | 48 | 125 | 33 | 31 | 14 ir | 221 | 260 | 4, 567 |
| Nontaxable returns. | 185,037 | 3,192 | 9,843 | 8,403 | 20,835 | 10,028 | 17,479 | 11,028 | 40, 221 | 34,536 | 21,293 | (2) |
| 2 BASIS SOURCES, DIVIDENDS (AFTER EXCLUSIONS), ASD INTEREST RECEIVED |  |  |  |  |  |  |  |  |  |  |  |  |
| Total. | 1,494,722 | 27,374 | 115,94m | 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 | 112,305 | 92,714 | 122,581 | 84,190 | 00, 502 | 55,208 | 286,037 | 188,214 | 228, 363 | 271,215 |
| \$600 under \$3,000.. | 5t, 318 | ${ }^{2}$ ) | 0,144 | 7,483 | 5,339 | 7,015 | 3,731 | 2,989 | 11,234 | 20,330 | $\left.{ }^{2}{ }^{2}\right)$ | - |
| \$3,000 under \$5,000. | 126,350 | $\therefore, 127$ | 16,221 | 10,448 | 14,203 | 4,534. | 6,485 | 7,251 | 19,906 | 21,318 | 21,857 | 230 |
| \$5,000 under \$10,000 | 402, 707 | 11,514 | 50,560 | 30, 388 | 49,458 | 36,077 | 29,131 | 21,482 | 70,963 | 61,565 | 72, 161 | 23,110 |
| \$10,000 under \$20,000. | 489,823 | 8,029 | 33,583 | 31,744 | -3,116 | 30,423 | 21,797 | 17,823 | 62,763 | 67,895 | 87,000 | 85,650 |
| $\$ 20$, OCO under $\$ 50,000$. | 239, 574 | 1,220 | 5,419 | 5,890 | 9,800 | 5,458 | 4,911 | 5,287 | 19,600 | 24, 114 | 40,736 | 117,073 |
| \$50,000 or more. . . . . . . . . . . . . . . . . . . . . . . . . . | 59,704 | 136 | 438 | 457 | 065 | 083 | 507 | 4.36 | 2,111 | 2,992 | 5,897 | 45, 382 |
| Nortaxable returms. | D0, 246 | (2) | $\rightarrow$ - 599 | 5,049 | 4, 167 | 0,616 | 4,777 | 2,734 | 11,162 | 13,843 | 5,827 | (2) |

See text for "Description of the Sample and Linitations of the Data" and "Explaration of Classilications and Terms."
 and interest.
${ }^{2}$ Estimate is not shown separately because of high sampling variability. However, the data are ircluded in the appropriate totals.

INDIVIDUAL INCOME TAX RETURNS FOR 1961
Table 12. - RETURNS WITH DIVIDENDS IN SCHEDULE B-SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

| Adjusted gross income classea | Number of returns | Ad Juated gross income <br> (Thoumend dodiera) | Salaries and wages (net) |  | Business or profession |  |  |  | Sales of capital asseta |  |  |  | Sales of property other than capital assets |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number of returne | Amount <br> (Thowesnd <br> dolfers) | Net profit |  | Net 1088 |  | Net gain |  | Net loss |  | Net gain |  | Net 1088 |  |
|  |  |  |  |  | Number of returns | Amount <br> (Thousend dollers) | Number of returns | Amount <br> (Thousend dolfars) | Number of retume | Amount <br> (Thowsend doltera) | Number of returns | Amount <br> (Thowsend dallare) | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | Amount (Thoueand dolfers) | Number of returne | Amount <br> (Thousend dollers) |
| Grend total <br> Taxable returns, total. | (i) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (10) |
|  | 6,370,720 | ${ }^{173,057,868}$ | 4,272,367 | 37,595,452 | 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 |
|  | 5,553,291 | 72,484,713 | 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. | $\begin{array}{r} 34,712 \\ 64,498 \\ 89,150 \\ 109,922 \end{array}$ | $\begin{array}{r} 29,285 \\ 81,722 \\ 157,792 \\ 247,747 \end{array}$ | $\begin{aligned} & 10,914 \\ & 24,49 \\ & 33,811 \\ & 48,854 \end{aligned}$ | $\begin{aligned} & 5,634 \\ & 22,404 \\ & 39,005 \\ & 71,411 \end{aligned}$ | $\begin{array}{r} 3,188 \\ 6,314 \\ 14,108 \\ 17,872 \end{array}$ | $\begin{array}{r} 1,876 \\ 4,639 \\ 15,925 \\ 26,281 \end{array}$ | $\begin{aligned} & \left(^{2}\right) \\ & 2,238 \\ & 2,628 \\ & 3,944 \end{aligned}$ | (2) <br> 4,076 <br> ,223 | $\begin{aligned} & 11,633 \\ & 22,878 \\ & 33,478 \\ & 45,073 \end{aligned}$ | $\begin{array}{r} 2,602 \\ 7,447 \\ 11,889 \\ 17,527 \end{array}$ | $\begin{aligned} & 2,216 \\ & 2,623 \\ & 3,365 \\ & 5,064 \end{aligned}$ | $\begin{array}{r} 841 \\ 1,412 \\ 1,850 \\ 2,331 \end{array}$ | $2,563$ |  | 3,336 | 1,453 |
| \$1,000 under \$1,500. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,500 under \$2,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under \$2,500. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under \$3,000. | $\begin{aligned} & 145,173 \\ & 155,143 \\ & 165,473 \\ & 191,058 \\ & 206,541 \end{aligned}$ | $\begin{aligned} & 397,999 \\ & 505,827 \\ & 620,609 \\ & 813,537 \\ & 981,066 \end{aligned}$ | $\begin{array}{r} 74,243 \\ 7,625 \\ 93,187 \\ 120,537 \\ 141,282 \end{array}$ | $\begin{aligned} & 146,774 \\ & 174,725 \\ & 261,061 \\ & 408,921 \\ & 536,102 \end{aligned}$ | $\begin{aligned} & 23,841 \\ & 32,322 \\ & 31,934 \\ & 33,209 \\ & 38,200 \end{aligned}$ | $\begin{array}{r} 40,276 \\ 62,473 \\ 75,978 \\ 87,276 \\ 106,052 \end{array}$ | $\begin{aligned} & 4,375 \\ & 5,392 \\ & 6,386 \\ & 8,69 \\ & 7,487 \end{aligned}$ | $\begin{array}{r} 5,576 \\ 5,711 \\ 10,532 \\ 10,138 \\ 11,451 \end{array}$ | $\begin{aligned} & 57,648 \\ & 59,291 \\ & 70,975 \\ & 75,652 \\ & 79,853 \end{aligned}$ | $\begin{aligned} & 27,980 \\ & 26,735 \\ & 43,071 \\ & 41,928 \\ & 42,963 \end{aligned}$ | $\begin{array}{r} 7,778 \\ 9,575 \\ 9,453 \\ 15,097 \\ 17,897 \end{array}$ | $\begin{aligned} & 5,927 \\ & 6,247 \\ & 5,195 \\ & 9,568 \\ & 9,243 \end{aligned}$ |  |  |  |  |
| \$3,000 under \$3,500. |  |  |  |  |  |  |  |  |  |  |  |  | 4,850 | 2,505 | 6,382 | 2,823 |
| \$3,500 under \$4,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,500 under \$5,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000. | $\begin{aligned} & 417,025 \\ & 452,098 \\ & 438,760 \\ & 379,543 \\ & 342,061 \end{aligned}$ | $\begin{aligned} & 2,292,068 \\ & 2,942,880 \\ & 3,284,465 \\ & 3,221,257 \\ & 3,245,744 \end{aligned}$ | $\begin{aligned} & 303,562 \\ & 354,685 \\ & 359,923 \\ & 312,568 \\ & 282,433 \end{aligned}$ | $\begin{aligned} & 1,365,738 \\ & 1,957,331 \\ & 2,297,674 \\ & 2,252,452 \\ & 2,277,883 \end{aligned}$ | $\begin{aligned} & 78,424 \\ & 73,080 \\ & 61,635 \\ & 58,716 \\ & 53,593 \end{aligned}$ | $\begin{aligned} & 255,736 \\ & 26,017 \\ & 239,524 \\ & 262,274 \\ & 261,847 \end{aligned}$ | $\begin{aligned} & 14,129 \\ & 13,169 \\ & 14,312 \\ & 12,497 \\ & 10,975 \end{aligned}$ | $\begin{aligned} & 14,811 \\ & 14,776 \\ & 14,124 \\ & 16,004 \\ & 15,611 \end{aligned}$ | $\begin{aligned} & 263,783 \\ & 183,221 \\ & 176,930 \\ & 154,207 \\ & 152,836 \end{aligned}$ | $\begin{array}{r} 84,861 \\ 119,061 \\ 114,610 \\ 120,334 \\ 125,883 \end{array}$ | $\begin{aligned} & 34,263 \\ & 41,002 \\ & 27,313 \\ & 31,211 \\ & 30,621 \end{aligned}$ | $\begin{aligned} & 16,212 \\ & 24,227 \\ & 15,441 \\ & 14,869 \\ & 16,209 \end{aligned}$ | $\begin{gathered} 1,688 \\ 2,586 \\ 2,331 \\ (2,31 \\ 1,881 \end{gathered}$ | $\begin{gathered} 1,288 \\ 1,28 \\ 3,090 \\ (2,9 \\ 1,969 \end{gathered}$ | $\begin{aligned} & 1,149 \\ & 1,862 \\ & 3,508 \\ & 2,034 \\ & 1,285 \end{aligned}$ | $\begin{array}{r} 939 \\ 4,39 \\ 2,533 \\ 2,536 \\ , 88 \end{array}$ |
| \$6,000 under \$7,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under \$8,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under \$9,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$12,000. | $\begin{aligned} & 311,938 \\ & 264,331 \\ & 228,584 \\ & 180,176 \\ & 152,281 \end{aligned}$ | $\begin{aligned} & 3,273,150 \\ & 3,036,067 \\ & 2,853,591 \\ & 2,428,512 \\ & 2,204,245 \end{aligned}$ | $\begin{aligned} & 261,729 \\ & 221,911 \\ & 188,481 \\ & 147,135 \\ & 123,551 \end{aligned}$ | $\begin{aligned} & 2,354,923 \\ & 2,162,642 \\ & 1,983,623 \\ & 3,638,001 \\ & 1,460,875 \end{aligned}$ | $\begin{aligned} & 48,378 \\ & 41,623 \\ & 38,397 \\ & 30,544 \\ & 28,433 \end{aligned}$ | $\begin{aligned} & 267,714 \\ & 24,7243 \\ & 263,824 \\ & 226,604 \\ & 226,732 \end{aligned}$ |  | $\begin{array}{r} 13,086 \\ 10,669 \\ 12,724 \\ 7,890 \\ 8,435 \end{array}$ | $\begin{array}{r} 133,420 \\ 218,305 \\ 104,836 \\ 85,181 \\ 75,498 \end{array}$ | $\begin{gathered} 108,582 \\ 110,103 \\ 105,668 \\ 104,754 \\ 99,221 \end{gathered}$ | $\begin{aligned} & 29,91 \\ & 24,49 \\ & 22,944 \\ & 19,849 \\ & 18,476 \end{aligned}$ |  | $\begin{array}{r} 1,357 \\ 1,990 \\ 1,150 \\ 849 \\ 815 \end{array}$ | $\begin{array}{r} 766 \\ 606 \\ 1,891 \\ 1,103 \\ 662 \end{array}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 1,427 \\ & 1,699 \\ & 6.645 \\ & 986 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 1,227 \\ & 1,351 \\ & 1,611 \\ & 1,150 \end{aligned}$ |
| \$11,000 under \$12,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000 under \$15,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000 | $\begin{array}{r} 476,826 \\ 234,, 92 \\ 385,897 \\ 99,281 \\ 15,908 \end{array}$ | $\begin{array}{r} 8,183,418 \\ 5,217,334 \\ 13,055,903 \\ 6,562,690 \\ 1,911,595 \end{array}$ | $\begin{aligned} & 367,476 \\ & 167,181 \\ & 252,672 \\ & 64,513 \\ & 10,507 \end{aligned}$ | $\begin{aligned} & 4,913,377 \\ & 2,64,074 \\ & 5,345,786 \\ & 2,208,766 \\ & 522,524 \end{aligned}$ | $\begin{array}{r} 99,262 \\ 5,592 \\ 105,144 \\ 21,955 \\ 2,129 \end{array}$ | $\begin{array}{r} 1,023,577 \\ 801,046 \\ 2,312,369 \\ 814,437 \\ 102,050 \end{array}$ | $\begin{array}{r} 15,024 \\ 9,100 \\ 17,343 \\ 6,808 \\ 1,739 \end{array}$ | $\begin{aligned} & 34,862 \\ & 47,267 \\ & 83,833 \\ & 64,540 \\ & 29,337 \end{aligned}$ | $\begin{array}{r} 250,494 \\ 134,340 \\ 240,292 \\ 70,458 \\ 12,545 \end{array}$ | $\begin{aligned} & 415,036 \\ & 337,342 \\ & 994,918 \\ & 833,910 \\ & 427,026 \end{aligned}$ | $\begin{array}{r} 59,735 \\ 32,879 \\ 60,202 \\ 15,399 \\ 2,017 \end{array}$ | $\begin{array}{r} 32,982 \\ 20,873 \\ 42,408 \\ 11,709 \\ 1,692 \end{array}$ | $\begin{aligned} & 3,054 \\ & 1,156 \\ & 2,074 \\ & 479 \\ & 105 \end{aligned}$ | $\begin{aligned} & 3,898 \\ & 2,211 \\ & 3,952 \\ & 2,865 \\ & 671 \end{aligned}$ | $\begin{aligned} & 3,228 \\ & 2,348 \\ & 2,995 \\ & 2,006 \\ & 369 \end{aligned}$ | $\begin{array}{r} 3,673 \\ 3,94 \\ 10,760 \\ 5,167 \\ 1,75: \end{array}$ |
| \$20,000 under \$25,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under \$100,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200,000 | $\begin{array}{r} 5,206 \\ 5,890 \\ 953 \\ 372 \end{array}$ | $\begin{array}{r} 893,399 \\ 1,689,305 \\ 641,781 \\ 711,625 \end{array}$ | $\begin{array}{r} 3,232 \\ 3,683 \\ 630 \\ 237 \end{array}$ | $\begin{array}{r} 175,373 \\ 225,547 \\ 37,874 \\ 16,915 \end{array}$ | $\begin{array}{r} 598 \\ 535 \\ 55 \\ 23 \end{array}$ | $\begin{array}{r} 27,853 \\ 26,683 \\ 4,874 \\ 4,973 \end{array}$ | $\begin{array}{r} 682 \\ 955 \\ 205 \\ 95 \\ 95 \end{array}$ | $\begin{aligned} & 14,94 \\ & 35,273 \\ & 13,867 \\ & 13,153 \end{aligned}$ | $\begin{array}{r} 4,326 \\ 5,202 \\ 882 \\ 340 \\ \hline \end{array}$ | $\begin{aligned} & 251,126 \\ & 653,540 \\ & 351,555 \\ & 424,536 \end{aligned}$ | $\begin{array}{r} 559 \\ \begin{array}{r} 41 \\ 53 \\ 26 \end{array} \end{array}$ | $\begin{gathered} 462 \\ 381 \\ 47 \\ 26 \\ \hline \end{gathered}$ | 424265 | $\begin{array}{r} 154 \\ 290 \\ 135 \\ 4 \\ \hline \end{array}$ | $\begin{array}{r} 163 \\ 273 \\ 65 \\ 22 \end{array}$ | $\begin{array}{r} 784 \\ 1,823 \\ 421 \\ 265 \\ \hline \end{array}$ |
| \$200,00. under \$500,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$500,000 under \$1,000, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000,000 or more |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nontaxable returna, | 817,429 | 12,573,155 | 221,312 | 388,037 | 117,425 | 169,464 | 74,187 | 325,402 | 280,609 | 253,425 | 59,399 | 43,165 | 7,226 | 3,694 | 8,210 | 26,410 |
| No adjusted gross inco | 4,436 | ${ }^{3190,740}$ | 10,693 | 39,609 | 2,430 | 12,551 | 27,125 | 219,063 | 16,670 | 48,592 | 9,583 | 8,112 | ${ }^{(2)}$ | (2) | $\left\{\begin{array}{l}2,850 \\ 2,258 \\ 1,024\end{array}\right.$ | $\begin{aligned} & 16,666 \\ & 5,731 \\ & 2,020 \end{aligned}$ |
| Under $\$ 600 . \ldots . .$. | 70,274 | 25,851 | 15,106 | 15,694 | 7,264 | 3,288 | 10,853 | 20,928 | 22,017 | 8,220 | 6,148 | 4,676 |  |  |  |  |
| \$600 under \$1,000.. | 106,231 | 83,860 | 27,154 | 18,536 | 15,136 | 7,935 | 8,248 | 12,804 | 31,312 45,188 | - $\begin{array}{r}\text { 9,052 } \\ 14,63\end{array}$ | 5,701 6,737 | 4,600 | 3,903 | ,150 |  |  |
| \$1,500 under \$2,000. | 133,590 | 231,898 | 37,231 | -2,233 | 20,616 | 22,402 | 6,393 | 12,820 | 41,553 | 20,590 | 8,256 | 5,798 |  |  |  |  |
| \$2,000 under \$ $\$ 2,500$ | 89,874 | 201,595 | 22,605 | 25,746 | 13,430 | 16,679 | 4,171 | 4,570 | 32,741 | 14,595 | 5,957 | 4,168 |  |  |  |  |
| \$2,500 under \$3,000. | $\begin{aligned} & 72,194 \\ & 54,383 \\ & 25,846 \\ & 19,558 \\ & 15,198 \\ & 34,868 \end{aligned}$ | $\begin{array}{r} 197,273 \\ 176,010 \\ 95,956 \\ 82,689 \\ 7,973 \\ 407,613 \end{array}$ | $\begin{array}{r} 22,838 \\ 16,292 \\ 8,388 \\ 7,039 \\ 6,365 \\ 15,502 \end{array}$ | $\begin{aligned} & 29,452 \\ & 28,595 \\ & 21,459 \\ & 19,965 \\ & 21,172 \\ & 98,248 \end{aligned}$ | $\begin{array}{r} 11,768 \\ 8,573 \\ 5,121 \\ 3,798 \\ 3,757 \\ 5,391 \end{array}$ | $\begin{aligned} & 19,486 \\ & 15,845 \\ & 11,558 \\ & 10,495 \\ & 10,643 \\ & 24,338 \end{aligned}$ | $\left\{\begin{array}{l} 2,849 \\ 2,238 \\ 2,849 \\ 2,580 \end{array}\right.$ | $\begin{aligned} & 5,427 \\ & 4,146 \\ & 8,087 \\ & 25,029 \end{aligned}$ | $\left\{\begin{array}{r} 26,031 \\ 23,781 \\ 10,099 \\ 8,931 \\ 4,563 \\ 17,783 \end{array}\right.$ | $\begin{array}{r} 14,984 \\ 14,170 \\ 7,694 \\ 5,958 \\ 8,170 \\ 86,753 \end{array}$ | $\begin{aligned} & 4,311 \\ & 3,211 \\ & 2,551 \\ & 2,288 \\ & 4,656 \end{aligned}$ | $\begin{aligned} & 2,827 \\ & 2,661 \\ & 1,621 \\ & 1,682 \\ & 3,946 \\ & \hline \end{aligned}$ | ) 2,273 | 1,693 | 2,079 | 1,993 |
| \$3,000 under \$3,500. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,000 under \$4,500. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,500 under \$5,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 or mor |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returna under \$5,000.. |  |  | $\begin{array}{r} 830,756 \\ 1,626,187 \\ 1,815,424 \end{array}$ | $\begin{array}{r} 1,955,826 \\ 10,211,498 \\ 25,728,128 \end{array}$ | $\begin{aligned} & 315,022 \\ & 330,081 \\ & 475,545 \end{aligned}$ | $\begin{array}{r} 565,902 \\ 1,298,274 \\ 6,360,41 \end{array}$ | $\begin{array}{r} 112,735 \\ 67,048 \\ 84,394 \end{array}$ | $\begin{gathered} 354,385 \\ 82,496 \\ 407,739 \end{gathered}$ | $\begin{array}{r} 719,307 \\ 844,676 \\ 1,240,203 \end{array}$ | $\begin{array}{r} 388,524 \\ 582,037 \\ 5,276,782 \end{array}$ | $\begin{aligned} & 127,811 \\ & 168,261 \\ & 287,869 \end{aligned}$ | $\begin{array}{r} 81,833 \\ 90,268 \\ 175,807 \end{array}$ | $\begin{aligned} & 12,156 \\ & 10,586 \\ & 12,370 \end{aligned}$ |  |  | $\begin{aligned} & 29,764 \\ & 11,321 \\ & 35,450 \end{aligned}$ |
| Returns \$5,000 under \$10,000 | $\begin{aligned} & 2,057,794 \\ & 2,368,695 \end{aligned}$ | $\begin{aligned} & 15,167,135 \\ & 52,889,607 \end{aligned}$ |  |  |  |  |  |  |  |  |  |  |  | 9,066 | 9,940 |  |
| Returns \$10,000 or more |  |  |  |  |  |  |  |  |  |  |  |  |  | 19,272 | 20,04, |  |


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

Table 12. - RETURNS WITH OIVIDENDS in SChEDULE b-SOURCES OF inCOME AND LOSS, EXEMPTIONS, TAXABLE income, and taX items, by adJusted gross income classes-Continued


[^14]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


[^15]

[^16]

|  | Returie of heads of househald |  |  |  |  | Hiturns if surviving spoure |  |  |  |  | Returns of sincle persons not hest of houcehold ursurvizing spouse |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Number } \\ \text { returnis } \end{gathered}$ |  | Exemptions <br> $\substack{\text { (Thound } \\ \text { dolleres }}$ <br> dollere |  |  | $\begin{gathered} \text { :urber of } \\ \text { returis } \end{gathered}$ |  |  |  | Incimetax after resits (Thousand doliara) | Wimber of returns |  |  |  |  |
| Texable returns, | (2, ) | 177) | (18) | (19) | (20) | (21) | (22) | (2) | (24) | (25) | (2.) | (2:) | (28) | (29) | (30) |
|  | $4 \times 8$, | LT | ,200, 8 | ,217 | 1,021, 588 | 33, 099 | ${ }^{12,055,121}$ | 505,703 | L24, 339 | 03,54* | 19,159,075 | 25c,530,719 | , 225, | 32, 522,138 | , $, \ldots, 538$ |
|  | 1,370,2:2 | ,520, | 2,829,583 | 4,412,332 | 1,021,588 | 196,73? | 881,179 | 287, 261 | $42 \mathrm{t}, 77 \mathrm{t}$ | 93,596 | 13,994, 77 |  | 12, 192,9: ${ }^{\text {a }}$ | 3x, $452, \cdots 4$ | ,-r, 53e |
|  | ( |  |  |  |  | $\begin{gathered} 1,820 \\ 5,889 \\ 13,31 \\ 21,338 \end{gathered}$ |  | $\begin{aligned} & 1,092 \\ & 5,200 \\ & 13,830 \\ & 2,314 \end{aligned}$ | $\begin{gathered} (3) \\ \begin{array}{c} 3 \\ 5,000 \\ 5 \\ 5 \\ 3 \end{array}, 432 \end{gathered}$ | (3) | -275 | , $, 2 \times 6,26$ | -2, 20. | 187,088 | 37, 535 |
|  | 23,093 |  |  |  |  |  |  |  |  |  | , $\mathrm{E}^{+\cdots}+$ | 2,320,701 |  |  | , |
|  | --5,54 |  |  |  |  |  |  |  |  |  |  | \%, | , | ,2 |  |
| \$2,500 under $\$ 3,000$ |  |  |  |  | $\begin{aligned} & 15,470 \\ & 25,968 \\ & 38,401 \\ & 08,055 \\ & -5,385 \end{aligned}$ | $\begin{aligned} & 25,328 \\ & 20,793 \\ & 21,028 \\ & 17,538 \\ & 19,639 \end{aligned}$ |  |  |  |  |  |  | 1,208, 58 | 2, $2,0,037$ | - |
| \$3,000 under $\$ 3,50$ | 203, 758 |  |  |  |  |  |  |  |  |  |  |  | 936 |  |  |
| \%3,500 under | 110, 992 |  |  |  |  |  |  |  |  |  |  |  | 250,580 | \% $\because 21,50$ |  |
| \%,500 under $\mathbf{s} 5,000$ | 12, 176 |  |  |  |  |  |  |  |  |  |  |  | 00, 0 | C | 355,10\% |
| \$5,000 under \$0,000 | 32, 50 | 1,33, 290 | $\begin{aligned} & 311,349 \\ & 1879.95 \\ & 50,522 \\ & 50,155 \end{aligned}$ |  |  | $\begin{gathered} 19,007 \\ 10,898 \\ 0,384 \\ 3,0,299 \\ 3,094 \end{gathered}$ | $\begin{gathered} 103,877 \\ 04,862 \\ 30,890 \\ 30,596 \\ 29,208 \end{gathered}$ |  |  |  |  |  |  |  |  |
| ${ }^{360,000}$ under 87,000 |  | 895, 30 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\xrightarrow{88,685} 37,226$ | 000,30.3. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under $\$ 11,000$ | 18, 222 |  | $\begin{array}{r} 28,587 \\ 17,136 \\ 12,570 \\ 9,700 \\ 9,035 \end{array}$ |  | $\begin{aligned} & 30,253 \\ & 1,681 \\ & 18,685 \\ & 14,815 \\ & 11,784 \\ & 18,74 \end{aligned}$ | $\begin{array}{r} 1,559 \\ 1,018 \\ 7(36 \\ \left({ }^{3}\right) \end{array}$ | $\begin{gathered} 1 t, 339 \\ 11,, 76 \\ 9,346 \\ (3) \end{gathered}$ | $\begin{aligned} & 2,86 ? \\ & 1,869 \\ & 1,1,60 \\ & (3) \end{aligned}$ | $\begin{gathered} 20,510 \\ 8,35 \overline{ } \\ 6,592 \\ \left({ }^{3}\right) \end{gathered}$ | $\begin{aligned} & 2,184 \\ & \begin{array}{c} 2,184 \\ 1, \\ 1,389 \\ (3) \end{array} \end{aligned}$ |  | $\begin{aligned} & 554,701 \\ & 46,3+3 \\ & 368,727 \\ & 317,823 \\ & 248,512 \end{aligned}$ | $\begin{aligned} & 51,223 \\ & 35,506 \\ & 25,028 \\ & 20,550 \\ & 14,8^{2} \end{aligned}$ |  |  |
| \$12,000 under $\$ 12,000$ | 8, ${ }_{8,661}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under $\$ 12,000$ | 0,473 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under \$15,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under $\$ 20,000$ | 12,774 |  |  | $\begin{aligned} & 108,313 \\ & 91,614 \\ & 202,703 \\ & 90,74 \\ & 30,390 \end{aligned}$ | $\begin{aligned} & 43,616 \\ & 26,704 \\ & 272,04 \\ & 4,583 \\ & 10,396 \end{aligned}$ | $\begin{array}{r} 1,223 \\ 712 \\ 208 \\ 204 \\ 202 \end{array}$ | $\begin{aligned} & 21,611 \\ & 15,193 \\ & 25,705 \\ & 13,699 \\ & 3,770 \end{aligned}$ | $\begin{gathered} 2,101 \\ 1,282 \\ 1,200 \\ 1,22 \\ 420 \\ 54 \end{gathered}$ |  | $\begin{aligned} & 3,775 \\ & 2,781 \\ & 0,525 \\ & 0,524 \\ & 1,508 \\ & 1,508 \end{aligned}$ | $\begin{aligned} & 51,255 \\ & 2,2,05 \\ & 32,29 \\ & 8,800 \\ & 1,500 \end{aligned}$ |  |  |  |  |
| \$25,000 under \$ \$50,000 | 5, 5, 278 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$550,000 under \$100,000 | 1,838 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,0 | ${ }^{326}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 105 \\ 127 \\ 29 \end{gathered}$ | $\begin{aligned} & 17, * 99 \\ & 30,14 \\ & 18,141 \\ & 10,49 \\ & 10,498 \end{aligned}$ | $\begin{array}{r} 107 \\ 188 \\ 50 \\ 9 \\ \hline \end{array}$ |  |  | $\begin{array}{r}12 \\ 8 \\ 2 \\ \hline\end{array}$ | $\begin{aligned} & 2,042 \\ & 2,000 \\ & 1,383 \\ & 1,390 \\ & \hline \end{aligned}$ | 19 |  | $\begin{aligned} & 828 \\ & \hline 17 \\ & \hline 33 \\ & 559 \\ & \hline 559 \end{aligned}$ | $\begin{aligned} & 3232 \\ & 128 \\ & 53 \\ & \hline \end{aligned}$ |  | ro80380313050 |  | $\begin{gathered} 50,739 \\ 100,539 \\ 38,559 \\ 57,040 \\ \hline \end{gathered}$ |
|  |  |  |  |  |  |  |  | 12 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nontsxable returns, total..... | 208, 129 | 325,506 | 31,250 | 5,149 | - | 139,362 | ${ }^{1773,942}$ | 218,422 | 2,123 |  | 5,153,8,8 | ,267,148 | 4,.32,8.3 | 1,4,46 |  |
| \% 10 sdjusted gross 1 |  |  |  | $1,213$$3,130$ |  | $\begin{gathered} 6,920 \\ 20,201 \\ 27,30 \\ 37,303 \\ 21,924 \\ 10,322 \\ 2,00 \\ 2,824 \\ 2,303 \\ \hline \end{gathered}$ |  |  | $\{2,23$ |  |  |  |  |  |  |
| Inder \$600. ..... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10000 under 811.000. | 30,550 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,500 unster $\$ 2,000$ | 3 t ,6,50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,003 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under \$3,000 | 为 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,500 under $\$ 4$,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,500 | ,1,952 <br> 3,175 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | $\begin{aligned} & 1,182,254 \\ & 2,153,310 \\ & 1,081,+15 \\ & \hline \end{aligned}$ | $\begin{array}{r} 235,004 \\ \begin{array}{l} 27,031 \\ 339,553 \\ \hline \end{array} \\ \hline \end{array}$ |  | $\begin{aligned} & +32,352 \\ & 884,84 \\ & 13 ;, 520 \end{aligned}$ | $\begin{gathered} 428,371 \\ \ddot{42}, 700 \\ 12,002 \end{gathered}$ | $\begin{aligned} & 170,223 \\ & 1501,198 \\ & 191,918 \end{aligned}$ | $\begin{aligned} & 33,232 \\ & 31,332 \\ & 29,032 \end{aligned}$ |  | $\begin{aligned} & 31,518,231 \\ & 15,0+2,412 \\ & 5,4,4,35 \end{aligned}$ |  |  |  |
| turns 35,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns 110,000 or more.. | 18, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Table 14.-ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX-ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY

| Adjusted grose incoue classes | Nimber of returns |  |  |  | Income taxaftercredite(Thoumanddollara) | Joint returns of husbards and wives |  |  |  |  | Separate returns of husbands and wives |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | $\begin{aligned} & \text { Ad justed } \\ & \text { gross } \\ & \text { income } \\ & \text { (Thousend } \\ & \text { dollers) } \end{aligned}$ |  |  | $\begin{gathered} \text { Income tax } \\ \text { after } \\ \text { credits } \\ \text { (Thumand } \\ \text { dollares } \end{gathered}$ | Hurber of returns | $\begin{aligned} & \text { Ad Justed } \\ & \text { gross } \\ & \text { incolle } \\ & \text { (Thousend } \\ & \text { dollers) } \end{aligned}$ |  | $\begin{aligned} & \text { Taxable } \\ & \text { income } \\ & \text { (Thaonend } \\ & \text { dollers) } \end{aligned}$ | $\begin{gathered} \text { Income tax } \\ \text { after } \\ \text { credlts } \\ \text { (Thousand } \\ \text { dollara) } \\ \hline \end{gathered}$ |
| Taxable returns, total..... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|  | 35,805,757 | ,171,5 | 55,176,841 | 72,871,452 | 15,418,024 | 16,859,161 | 87,929,292 | 37,925,648 | 45,894,027 | 9,662,530 | 2,884,381 | 7,473,127 | 4,676,385 | 2,918,763 | 604,116 |
|  | 25,324,828 | 120,416,463 | 36,080, 393 | 72,801,135 | 15,418,024 | 12,262,719 | 78,745,166 | 25,431,181 | 45,86e, 842 | 9,662,530 | 1,750,374 | 5,721,346 | 2,255,362 | 2,916,278 | 604,216 |
| \$600 under $\$ 1,000$ | $\begin{aligned} & 1,322,744 \\ & 1,898,7045 \\ & 1,608,237 \\ & 1,759,711 \end{aligned}$ | $\begin{aligned} & 1,200,953 \\ & 2,367777 \\ & 2,793,76 \\ & 3,940,766 \end{aligned}$ |  | $\begin{gathered} 197,465 \\ 878,677 \\ 1,278,315 \\ 1,808,978 \end{gathered}$ | $\begin{aligned} & 39,481 \\ & 175,019 \\ & 254,099 \\ & 359,291 \\ & 3999 \end{aligned}$ | $\begin{gathered} 3,467 \\ 793,987 \\ 1914,899 \\ 41,34 \end{gathered}$ |  | $\begin{gathered} 2,066 \\ 233,764 \\ 231,667 \\ 626,034 \end{gathered}$ | $\begin{array}{r} 600 \\ 72,110 \\ 72,493 \\ 210,337 \end{array}$ |  | 134,370152,323 | 73,473170,088265,656 | 53,17996,293126,462 | 12,927 <br> 567,74 <br> 112,468 | 2,594$\begin{aligned} & 11,351 \\ & 22,455\end{aligned}$ |
| \$1,000 under \$1, 50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$ $\$ 1,500$ under $\$ 2,000$ |  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 265,656 \\ & 484,606 \end{aligned}$ | $\begin{aligned} & 126,642 \\ & 238,895 \end{aligned}$ | $\begin{aligned} & 112,4,68 \\ & 197,177 \end{aligned}$ | 39,231 |
| \$2,500 under \$3,000 |  |  |  |  | $\begin{aligned} & 481,899 \\ & 640,038 \\ & 721,021 \\ & 882,147 \\ & 873,217 \end{aligned}$ | $\begin{aligned} & 569,043 \\ & 691,533 \\ & 794,295 \\ & 905,506 \\ & 930,815 \end{aligned}$ |  |  |  | $\begin{aligned} & 81,446 \\ & 120,913 \\ & 207,056 \\ & 299526 \\ & 382,894 \end{aligned}$ | $\begin{aligned} & 227,929 \\ & 218,928 \\ & 201,460 \\ & 1144,756 \\ & 130,386 \end{aligned}$ | $\begin{aligned} & 628,819 \\ & 772,711 \\ & 754,224 \\ & 698,063 \\ & 619,642 \end{aligned}$ | $\begin{aligned} & 275,760 \\ & 296,109 \\ & 296,94 \\ & 268,401 \\ & 226,881 \end{aligned}$ |  | $\begin{aligned} & 57,645 \\ & 69,164 \\ & 77,255 \\ & 77,52 \\ & \hline 8,1128 \end{aligned}$ |
| \$3,000 under ${ }^{\text {\% }}$ 3,50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,5000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \% 4 ,500 under \$5,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,00 |  | $15,377,43$$13,7788,156$$12,517,157$$9,012,494$$7,322,552$$5,50,23$ |  |  |  |  |  |  |  |  | $\begin{aligned} & 138,751 \\ & 4,435,451 \\ & 17,921 \\ & (3), 626 \end{aligned}$ | $\begin{aligned} & 728,582 \\ & \begin{array}{l} 283,823 \\ 133,250 \\ 133,894 \\ (3) \end{array}, 884 \end{aligned}$ | $\begin{aligned} & 246,087 \\ & 71,894 \\ & 37,348 \\ & 1,32,186 \\ & (3) \end{aligned}$ | $\begin{aligned} & 432,597 \\ & 189,687 \\ & 86,988 \\ & 87,985 \\ & (3) \end{aligned}$ | $\begin{aligned} & 90,4,39 \\ & 40,68 \\ & 18,700 \\ & 1,700 \\ & (3) 18 \end{aligned}$ |
| \$6,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under 88,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$ $\$ 10,0$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000 | $\begin{aligned} & 519,014 \\ & 135,267 \\ & 198,198 \\ & 122,924 \\ & 12,724 \end{aligned}$ |  |  |  | $\begin{aligned} & 836,392 \\ & 566,193 \\ & 420,967 \\ & 296,255 \\ & 222,980 \end{aligned}$ | $\begin{aligned} & 471,41 \\ & 28,131 \\ & 178,707 \\ & 110,170 \\ & 72,768 \end{aligned}$ |  | $\begin{aligned} & 938,129 \\ & 966999 \\ & 354,965 \\ & 213,285 \\ & 142,097 \end{aligned}$ |  | $\begin{aligned} & 737,089 \\ & 518,708 \\ & 367,288 \\ & 256,283 \\ & 187,859 \end{aligned}$ | 1,255 | 13,083 | 1,487 | 10,972 | 2,751 |
| \$11,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,0 |  |  |  |  |  |  |  |  |  |  | 1,028 | 20,235 | ,,710 | 27,71 | 4,779 |
| \$14,000 under \$15,0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20 | $\begin{array}{r} 173,824 \\ 50,219 \\ 41,710 \\ 3,219 \\ 276 \end{array}$ |  | $\begin{gathered} 321,832 \\ 98,75 \\ 81,760 \\ 6,139 \\ 514 \end{gathered}$ | $\begin{array}{r} 2,440,669 \\ 958,599 \\ 1,180,858 \\ 159,908 \\ 31,506 \end{array}$ | $\begin{aligned} & 595,562 \\ & 238,740 \\ & 382,029 \\ & 87,374 \\ & 16,074 \end{aligned}$ | $\begin{gathered} 153,150 \\ 4,175 \\ 3,1729 \\ 36,590 \\ 2,590 \\ 192 \end{gathered}$ |  | $\begin{array}{r} 303,378 \\ 92,797 \\ 76,869 \\ 5,520 \\ 547 \\ 4 . \end{array}$ |  | 501,426216,311315,57267,35011,116 | $\begin{aligned} & 666 \\ & 282 \\ & 285 \\ & 57 \\ & 5 \end{aligned}$ | $\begin{aligned} & 10,735 \\ & 6,4,42 \\ & 8,916 \\ & 3,757 \\ & 3,757 \end{aligned}$ | $\begin{aligned} & 673 \\ & 332 \\ & 367 \\ & 80 \end{aligned}$ | $\begin{aligned} & 9,762 \\ & 5,739 \\ & 8,408 \\ & 3,649 \end{aligned}$ | $\begin{aligned} & 3,052 \\ & 2,039 \\ & 3,563 \\ & 1,829 \end{aligned}$ |
| \$20,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,0 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$ $\$ 100,000$ under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8150,000 under \$200,00 | $\begin{array}{r}67 \\ 35 \\ 2 \\ \hline\end{array}$ | $\begin{array}{r} 11,598 \\ 9,768 \\ 1,616 \\ 1,154 \\ \hline \end{array}$ | $\begin{array}{r} 103 \\ 52 \\ 5 \\ 3 \end{array}$ | $\begin{aligned} & 11,431 \\ & 9,682 \\ & 1,690 \\ & 1,690 \\ & \hline \end{aligned}$ | $\begin{array}{r} 6,023 \\ 5,023 \\ 993 \\ 569 \\ \hline \end{array}$ |  | $\begin{aligned} & 8,415 \\ & 15861 \\ & 11,616 \\ & 1,154 \\ & \hline \end{aligned}$ |  |  |  |  |  |  |  |  |
| \$200,000 under \$500,00 |  |  |  |  |  | $\begin{array}{r}22 \\ 2 \\ \hline\end{array}$ |  | $\begin{array}{r}38 \\ 3 \\ 3 \\ \hline\end{array}$ | $\begin{aligned} & 5,802 \\ & 1,69 \\ & 1,150 \\ & \hline \end{aligned}$ | $\begin{array}{r} 4,333 \\ 3,032 \\ 939 \\ 569 \\ \hline \end{array}$ | - | - |  |  |  |
| \$500,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000,000 or |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nontaxable returns, tota | 10,480,929 | 3,755,083 | 19,096,4,48 | 70,317 |  | 4,596,4,2 | 9,184,126 | 12,494,467 | 25,185 |  | ,34,007 | 2,751,781 | ,421,023 | 2,485 |  |
| Under $\$ 600$. |  |  |  | $\begin{gathered} 247 \\ 2,817 \\ 12,922 \\ 16,676 \end{gathered}$ |  | $\begin{aligned} & 456,864 \\ & 588,507 \\ & 865,186 \\ & 544,239 \\ & 579,183 \end{aligned}$ |  |  | (3) $^{(3)}$ |  |  |  | $\begin{aligned} & 269,261 \\ & 263,005 \\ & 332,979 \\ & 354,24,240 \\ & 297,540 \\ & 271,464 \\ & 203,400 \\ & 158,0,14 \\ & 82,675 \\ & 61,139 \\ & 86,672 \end{aligned}$ | 2,285 | $\left\{\begin{array}{l}\overline{-} \\ \vdots \\ \bar{\square} \\ \vdots\end{array}\right.$ |
| \$600 under $\$ 1,000$ under $\$ 1.500$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,500 under \$2,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under \$2,501 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under \$3,000. | 600,092 | 1,627,460 | 1,874,946 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under \$3,5 | 431,206 | 1,389,206 | 1,517,581 | 9,460 |  | 359, 503 | 1,158,789 | 271,537 | 7,239 |  |  |  |  |  |  |
| \$3,500 under | 290,423 | 1,092,231 | 1,165,213 |  |  | 245,793 | 924,863 | 983,710 |  |  |  |  |  |  |  |
| \$4,000 under | 147,308 | 625,506 |  |  |  | 127,778 | 543,263 |  |  |  |  |  |  |  |  |
| \$5,000 or more. | 113,876 | 490,412 | 5081,982 651,082 | 8,940 |  | 89,743 95,585 | 421,140 | 437,227 546,263 | 5,545 |  |  |  |  |  |  |
| Returns under \$5,000. | $\begin{aligned} & 25,864,744 \\ & 8,433,428 \\ & 1,507,585 \end{aligned}$ | $\begin{aligned} & 56,526,316 \\ & 57,669,324 \\ & 19,975,906 \end{aligned}$ | $\begin{array}{\|} 35,978,706 \\ 16,367,830 \\ 2,830,305 \\ \hline \end{array}$ | $\begin{aligned} & 21,60,401 \\ & 35,626,875 \\ & 15,40,176 \end{aligned}$ | $\begin{aligned} & 4,330,512 \\ & 7,372,373 \\ & 3,715,339 \end{aligned}$ | $\begin{aligned} & 9,052,633 \\ & 6,49,665 \\ & 1,356,863 \end{aligned}$ | $\begin{array}{\|l\|} 24,992,260 \\ 45,050,967 \\ 17,886,065 \end{array}$ | $\begin{gathered} 20,773,278 \\ 14,47,529 \\ 2,594,841 \end{gathered}$ | $\begin{aligned} & 5,910,660 \\ & 26,188,952 \\ & 13,834,415 \end{aligned}$ | $\begin{aligned} & 1,17,7,75 \\ & 3,302,738 \\ & 3,188,037 \end{aligned}$ | $\begin{array}{r} 2,654,141 \\ 226,022 \\ 2,188 \\ \hline \end{array}$ | $\begin{array}{r} 6,074,089 \\ 1,335,182 \\ 63,856 \\ \hline \end{array}$ | $\begin{array}{r} 4,213,457 \\ 48,258 \\ 4,670 \\ \hline, 67 \end{array}$ | $\begin{array}{r} 2,088,552 \\ 73,110 \\ 77,101 \\ \hline \end{array}$ | $\begin{aligned} & 421,265 \\ & 142,653 \\ & 18,198 \\ & 18,198 \\ & \hline \end{aligned}$ |
| Returns 35,000 under $\$ 10,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns \$10,000 or more... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

[^17]Table 14. - ADJUSTED GROSS income, EXEMPTIONS, TAXABLE income, and income tax all returns, returns with standard deduction, and returns with itemized deductions, by PAFT II. -RETURNS WITH STANDAFD DEDUCTION-Continued

Table 14. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCGME, AND INCOME TAX -ALL RETURNS, REIURNS WITH STANDARD DEDUCTIDN, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY



| Adjusted gross income classes | Returns of heads of household |  |  |  |  | feturns of survivine spouse |  |  |  |  | Ret turns of single perscns not head of househo13 or |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns |  |  | Taxable income (Thanend dolleat |  | Number of returns | $\begin{aligned} & \text { Adjusted } \\ & \text { gross } \\ & \text { Income } \\ & \text { (Thousend } \\ & \text { dollera) } \\ & \hline \end{aligned}$ | (Thousend dollara | $\begin{aligned} & \text { Taxabie } \\ & \text { income } \\ & \text { (rnaulud } \\ & \text { dollore) } \\ & \hline \end{aligned}$ |  | $\begin{aligned} & \text { Nimber of } \\ & \text { returns } \end{aligned}$ |  |  |  | $\begin{gathered} \text { aiter } \\ \text { credits } \\ \text { (Thouamed } \\ \text { dollara) } \end{gathered}$ |
|  | (10) | 17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | 20 | (2, ${ }^{\text {P }}$ ) | (28) | (27) | (30) |
| toto | 931,819 | 5,057,3,2 | 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 |
| Taxblle returns, | 852,672 | 4,868,821 | 1,15,595 | 2,695,912 | 652,852 | 135,865 | 639,626 | 200,844 | 294,808 | 66,292 | 3,266,464 | 16,206,249 | 2,563,469 | 10, 286,977 | 2,691,200 |
| \$600 under \$1,000.. <br> \$1,000 under \$1,500. <br> $\$ 1,500$ under $\$ 2,000$ $\$ 2,000$ under $\$ 2,500$. | $\begin{aligned} & 3,893 \\ & 10,40 \\ & 23,275 \\ & 2,275 \\ & 4,505 \end{aligned}$ | $\begin{aligned} & 3,544 \\ & 13,68 \\ & 41,56 \\ & 94,625 \end{aligned}$ | $\begin{gathered} 2,336 \\ 6,43, \\ 21,266 \\ 47,732 \end{gathered}$ | $\begin{array}{r} 398 \\ 2,888 \\ 9,388 \\ 22,950 \end{array}$ | $\begin{array}{r} 78 \\ 574 \\ 1,837 \\ 4,547 \end{array}$ | $\begin{aligned} & \left({ }^{3}\right) \\ & 6,113 \\ & 13,428 \end{aligned}$ | (3) | (3) | (3) | (3) | $\begin{array}{r} 52,012 \\ 20,509 \\ 26,54,8 \\ 304,781 \end{array}$ | $\begin{aligned} & 46,220 \\ & 256,429 \\ & 247,203 \\ & 687,755 \\ & 68 \end{aligned}$ | 31,207122,65193,369236,335 | $\begin{array}{r} 5,147 \\ \hline 63,033 \\ 154,387 \\ 278,399 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  | 387 |  |  |  |  |  |
|  |  |  |  |  |  |  | 30,357 | 15,308 | 7,842 | 1,525 |  |  |  |  |  |
| \$2,500 under $\$ 3,00$ | $\begin{aligned} & 61,114 \\ & 77,92 \\ & 97,237 \\ & 99,238 \\ & 92,13 \% \end{aligned}$ |  | $\begin{gathered} 77,219 \\ 98,294 \\ 101,285 \\ 122,982 \\ 128,355 \end{gathered}$ | $\begin{aligned} & 49,072 \\ & \begin{array}{c} 49,850 \\ 116,509 \\ 183,145 \\ 210,014 \end{array} \end{aligned}$ | $\begin{aligned} & 9,543 \\ & 15,759 \\ & 123,093 \\ & 36,571 \\ & 31,977 \end{aligned}$ | $\begin{aligned} & 19,717 \\ & 15,37 \\ & 15,752 \\ & 13,72 \\ & 16,816 \end{aligned}$ | $\begin{aligned} & 54,553 \\ & 50,508 \\ & 58,58 \\ & 58,54 \\ & 56,46 \\ & 80,002 \end{aligned}$ |  | $\begin{aligned} & 14,491 \\ & 1,4,583 \\ & 19,74 \\ & 23,793 \\ & 34,889 \\ & 3,69 \end{aligned}$ | $\begin{aligned} & 2,348 \\ & 2,349 \\ & 3,4 \times 1 \\ & 4,783 \\ & 6,936 \end{aligned}$ | $\begin{aligned} & 325,634 \\ & 333,852 \\ & 303,125 \\ & 260,154 \\ & 265,157 \end{aligned}$ |  | $\begin{aligned} & 262,082 \\ & 256,288 \\ & 24,6818 \\ & 210,172 \\ & 197,769 \end{aligned}$ |  | $\begin{aligned} & 82,252 \\ & 210,109 \\ & 129,986 \\ & 124,808 \\ & 147,826 \end{aligned}$ |
| \$3,000 under \$3,50 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,500 under $\$ 4,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \%, \%,500 under $\$ 5,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000, | $\begin{array}{r} 157,229 \\ 80,777 \\ 50,935 \\ 23,214 \\ 14,320 \end{array}$ | $\begin{aligned} & 858,402 \\ & 519,54 \\ & 579,419 \\ & 196,899 \\ & 135,547 \end{aligned}$ | $\begin{aligned} & 221,438 \\ & 114,280 \\ & 74,720 \\ & 32,293 \\ & 18,844 \end{aligned}$ | $\begin{aligned} & 455,065 \\ & 306,798 \\ & 025,674 \\ & 121,649 \\ & 89,158 \end{aligned}$ | $\begin{aligned} & 91,572 \\ & 63,066 \\ & 47,055 \\ & 25,477 \\ & 19,206 \end{aligned}$ | $\begin{gathered} 12,236 \\ 5,185 \\ 5,971 \\ 3,970 \\ 2,559 \end{gathered}$ | $\begin{aligned} & 66,187 \\ & 32,991 \\ & 36,975 \\ & 25,964 \\ & 23,961 \end{aligned}$ | $\begin{aligned} & 19,925 \\ & 8,037 \\ & 11,381 \\ & 5,684 \\ & 4,177 \end{aligned}$ | $\begin{aligned} & 30,800 \\ & 177,926 \\ & 16,390 \\ & 15,888 \\ & 15,177 \end{aligned}$ | $\begin{aligned} & 6,058 \\ & 3,68 \\ & 3,262 \\ & 3,04 \\ & 3,132 \end{aligned}$ | $\begin{aligned} & 367,914 \\ & 059,229 \\ & 119,358 \\ & 74,776 \\ & 37,326 \end{aligned}$ |  |  |  | $\begin{aligned} & 275,077 \\ & 190,49 \\ & 130,46 \\ & 97,450 \\ & 97,227 \\ & 57 \end{aligned}$ |
| \$6,000 under 37,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 und er $88,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,0000000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under | $\begin{gathered} 10,681 \\ 7,230 \\ 2,963 \\ k, 777 \\ 3,120 \end{gathered}$ | $\begin{aligned} & \mathbf{y} \\ & 82,790 \\ & 82,905 \\ & 61,931 \\ & 64,333 \\ & 45,212 \end{aligned}$ | $\begin{aligned} & 16,804 \\ & 10,730 \\ & 7,323 \\ & 7,237 \\ & 4,842 \end{aligned}$ | $\begin{aligned} & 7,211 \\ & 56,494 \\ & 42,117 \\ & 43,19 \\ & 32,064 \end{aligned}$ | $\begin{aligned} & 15,672 \\ & 12,650 \\ & 0,525 \\ & 10,299 \\ & 7,693 \end{aligned}$ | $\begin{gathered} 1,220 \\ 679 \\ 678 \\ (3) \end{gathered}$ | $\begin{gathered} 12,802 \\ 7,876 \\ 8,488 \\ \left({ }^{3}\right) \end{gathered}$ | $\begin{aligned} & 2,399 \\ & 1,059 \\ & 1,038 \\ & (3) \end{aligned}$ | $\begin{aligned} & 7,780 \\ & 5,36 \\ & 5,924 \\ & (3) \end{aligned}$ | $\begin{aligned} & 1,612 \\ & 1,081 \\ & 1,243 \\ & (3) \end{aligned}$ |  |  | $\begin{aligned} & 21,785 \\ & 18,072 \\ & 13,293 \\ & 12,583 \\ & 8,281 \end{aligned}$ | $\begin{aligned} & 180,396 \\ & 162,993 \\ & 128,959 \\ & 131,392 \\ & 95,527 \end{aligned}$ | $\begin{aligned} & 41,394 \\ & 3,3,398 \\ & 3,1,0,0, \\ & 32,890 \\ & 26,902 \end{aligned}$ |
| \$11,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000. | $\begin{aligned} & 9,821 \\ & 4,71 \\ & 7,002 \\ & 1,754 \\ & 1,517 \end{aligned}$ | $\begin{aligned} & 170,906 \\ & 29,484,46 \\ & 236,597 \\ & 117,373 \\ & 37,946 \end{aligned}$ | $\begin{gathered} 15,293 \\ 6,806 \\ 10,692 \\ 1,8,879 \\ 2,505 \end{gathered}$ | $\begin{aligned} & 124,893 \\ & 75,31 \\ & 189,997 \\ & 92,509 \end{aligned}$ | $\begin{aligned} & 31,861 \\ & 21,676 \\ & 66,48 \\ & 42,195 \\ & 15,883 \end{aligned}$ | $\begin{aligned} & 951 \\ & 610 \\ & 5782 \\ & 192 \\ & 32 \end{aligned}$ | $\begin{aligned} & 16,819 \\ & 12,961 \\ & 20,701 \\ & 12,862 \\ & 1,872 \end{aligned}$ | $\begin{gathered} 1,776 \\ 1,180 \\ 1,101 \\ 385 \\ 54 \end{gathered}$ | $\begin{aligned} & 12,49 \\ & 9,400 \\ & 16,354 \\ & 10,321 \\ & 3,094 \end{aligned}$ | $\begin{aligned} & 2,835 \\ & 2,825 \\ & 5,142 \\ & 5,1623 \\ & 1,508 \end{aligned}$ | $\begin{array}{r} 3,252 \\ 19,210 \\ 28,239 \\ 8,024 \\ 1,582 \\ 1,582 \end{array}$ |  | $\begin{gathered} 33,218 \\ 18,999 \\ 28,799 \\ 8,4,49 \\ 1,62 \end{gathered}$ |  |  |
| \$20,000 under \$25,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$100, |  |  |  | 29,504 |  |  |  |  |  |  |  |  |  |  |  |
| $\$ 150,000$ under $\$ 200,000$. . <br> $\$ 500,000$ under $\$ 1,000,0.0$ <br> \$1,000,000 or more. | $\begin{aligned} & 104 \\ & 124 \\ & \hline 9 \end{aligned}$ | $\begin{aligned} & 17,815 \\ & 35,246 \\ & 18,461 \\ & 10,398 \end{aligned}$ | $\begin{array}{r} 166 \\ 182 \\ 50 \\ 90 \\ \hline \end{array}$ | $\begin{aligned} & 14,162 \\ & 27 \\ & 1, \end{aligned}$ | $\begin{gathered} 7,814 \\ 16,35 \\ 9,082 \\ 5,518 \\ \hline \end{gathered}$ |  | 2,042 | 19 |  |  | 616 | 105,555 |  |  |  |
|  |  |  |  |  |  | 8 | 2,080 | 12 | 1,496 | 817 | 736 |  | 795 | 158,850 | 99,063 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 38,555 |
|  |  |  |  |  |  |  | 1,690 |  | 830 | 559 |  | ,056 | 56 |  | 57,940 |
| Nontaxable returns, to | 79,147 | 188,521 | 121,842 | 3,572 | - | 39,906 | 84, 332 | 58,906 | (3) |  | 501,603 | 703,150 | 510,363 | 31,731 |  |
| der 3600. |  | $\begin{aligned} & (3) \\ & 4,304 \\ & 17,179 \\ & 31,125 \\ & 26,492 \\ & 26,49 \\ & 28,828 \\ & 25,745 \\ & 23,74 \\ & 21,037 \\ & 19,549 \end{aligned}$ | $\begin{gathered} \left({ }^{3}\right) \\ 4, * 005 \\ 14,007 \\ 23,206 \\ 19,562 \\ 17,896 \\ 15,724 \\ 15,259 \\ 5,552 \\ 4,381 \\ \hline \end{gathered}$ | 3,572 | $\left\{\begin{array}{l}- \\ - \\ - \\ - \\ - \\ - \\ -\end{array}\right\}$ |  | $\begin{gathered} \left({ }^{3}\right) \\ 3,200 \\ 10,039 \\ 18,633 \\ 11,525 \\ 12,513 \\ 12,151 \\ 8,601 \\ 19,820 \end{gathered}$ | $\begin{gathered} (3) \\ 4,898 \\ 9,583 \\ 14,144 \\ 7,88 \\ 8,674 \\ 4,825 \\ 8,712 \end{gathered}$ | (3) | $\left\{\begin{array}{l}\bar{Z} \\ \bar{Z} \\ \bar{Z} \\ \\ \bar{Z}\end{array}\right.$ | 17,042 <br> 113,637 <br> 133,599 <br> 108,242 <br> 54,106 <br> 30,86 <br> 18,733 <br> 6,735 <br> 6,636 <br> 3,066 <br> 10,443 |  | $\begin{array}{r} 13,983 \\ 17,3,36 \\ 128,262 \\ 121,486 \\ 66,429 \\ 61,432 \\ 24,451 \\ 1,550 \\ 6,951 \\ 5,410 \\ 14,108 \\ \hline \end{array}$ | $\begin{array}{r} (3) \\ 2,61 \\ 2,790 \\ r, 724 \\ 8,254 \\ 7,725 \\ 2,146 \\ 2,405 \\ \hline \end{array}$ | $\bar{Z}$$\bar{Z}$$\bar{Z}$$\bar{Z}$ |
| \$600 under \$1 | 5,186 |  |  |  |  |  |  |  |  |  |  | 71, 363 |  |  |  |
| \$1,000 under $41,500$. | 13,311 |  |  |  |  |  |  |  |  |  |  | 188, 810 |  |  |  |
| \$ $\$ 2,5000$ under | 11,832 |  |  |  |  |  |  |  |  |  |  | 119,998 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under $\$ 3,000$ under $\$ 3,000$ | 10,355 |  |  |  |  |  |  |  |  |  |  | 83,18 0,58 0,51 |  |  |  |
| \$3,500 under $\$ 4,0$ | 6,393 |  |  |  |  |  |  |  |  |  |  | 25,110 |  |  |  |
| \%,000 under | 2,467 |  |  |  |  |  |  |  |  |  |  | 14,467 |  |  |  |
| \$5,000 or more. | 2,504 |  |  |  |  |  |  |  |  |  |  | 127,54 |  |  |  |
| Returns under \$5,000, | $\begin{gathered} 548,240 \\ 328,862 \\ 54,717 \end{gathered}$ | $\begin{aligned} & 1,835,565 \\ & 2,104,835 \\ & 1,116,942 \end{aligned}$ | $\begin{aligned} & 723,763 \\ & 465,709 \\ & 83,965 \end{aligned}$ | $\begin{array}{r} 676,031 \\ 1,198,313 \\ 825,140 \end{array}$ | $\begin{aligned} & 133,975 \\ & \begin{array}{l} 246,316 \\ 272,561 \end{array} \end{aligned}$ | $\begin{gathered} 141,490 \\ \substack{28,707 \\ 5,57} \end{gathered}$ | $\begin{aligned} & 481,355 \\ & 189,949 \\ & 122,659 \end{aligned}$ | $\begin{aligned} & 199,338 \\ & 50,372 \\ & 10,040 \end{aligned}$ | $\begin{aligned} & 119,072 \\ & 96151 \\ & 80,831 \end{aligned}$ | $\begin{aligned} & 23,398 \\ & 19,100 \\ & 23,794 \end{aligned}$ | $\begin{array}{r} 2,778,722 \\ 812,705 \\ 176,640 \\ \hline \end{array}$ | 7,593,280 | 2,249,890 | 3,593,223 | $\begin{array}{r} 703,010 \\ 750,763 \\ 1,237,427 \\ \hline \end{array}$ |
| Returns ${ }^{\text {s }}$,000 under $\$ 10$, |  |  |  |  |  |  |  |  |  |  |  | 4,257,388 |  |  |  |
| Returns $\$ 10,000$ or more.... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

[^18]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

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

| Adjusted gross income classes | Joint returne of husbands and wives-Continued |  |  |  |  |  |  | Separate returns of husbends and wives |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | of returns by number of exemptions other than age or blindness |  |  |  |  |  |  | Number of returrig | Number ofexemptions | $\begin{aligned} & \text { Returre with } \\ & \text { exenptions for age } \\ & \text { and/or tindiness } \end{aligned}$ |  | Minber of <br> exemptions <br> other than <br> afe or <br> b1 niness | Number of returns by number of exenptions other than age or bilndness |  |  |  |  |
|  | One | Two | Tiree | Four | Five | Stx or more |  |  |  | Mumber of returns | $\begin{gathered} \text { Nember of } \\ \text { exemptiond } \\ \text { for ate and } \\ \text { brisidreas } \end{gathered}$ |  | One | Two | Three | Four or more |  |
|  |  |  |  |  |  | Mumber of returns | Number of exemptions age or <br> blindne |  |  |  |  |  |  |  |  | Mumber of returns |  |
|  | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) |
| Grend to | ,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 | 996,354 | 5,126, 592 |
| abie retu | 22, 503 | 9, 191,439 | 6,689,796 | 7,136,401 | 4,318,340 | 3,113,138 | 20, 379,573 | 2,524,412 | 5,683,498 | 78,482 | 85,408 | 5,598,090 | 2,153,818 | 533,247 | 359,216 | 478,231 | 2,300,330 |
|  | $\begin{aligned} & 3,44 \\ & 2,24 \\ & 2,280 \\ & 3,677 \end{aligned}$ | $\begin{aligned} & 79,201 \\ & 248,667 \\ & 355,675 \end{aligned}$ | 210,213 |  |  |  |  |  |  | 3,170 6,34 11,098 | 3,170 6,43 $1 i, 998$ | $\begin{array}{r} 96,913 \\ \begin{array}{c} 98,212 \\ 247,076 \\ 465,299 \end{array} \end{array}$ | $\begin{gathered} 94,913 \\ \hline 30,906 \\ 1128,674 \\ 121,983 \end{gathered}$ | 23,653 <br> a4, <br> 72,534 <br> 8. | 59,626 |  |  |
|  |  |  |  |  |  |  |  |  | 553,385 | 7,675 | 8,338 | 545,047 | 128,773 | 72, 170 | 56, 118 | 26,395 | 105,580 |
|  | 2,591 | 476,077 | 312,664 | 27, 588 | 50,901 |  | - | 284, 378 | 63, 636 | 8,264 11,266 1 |  | 625,252 671.786 | ${ }^{1211} 12783$ | 64,627 | 58,156 45,998 | 50,315 66,544 | 210,257 |
|  | 2,249 2,320 | $\substack{511,24 \\ 543,478}$ | $3,5,956$ 398,499 | 319,873 | 185,348 239,024 |  |  | 287,847 243,669 | ¢ 6864,139 | $\xrightarrow{11,266} 7$ | 12,373 7,783 | 6715786 635,935 | +93,669 | 6,082 <br> $36,4 \times 9$ | 5, 51,98 <br> 1,076 | $\xrightarrow{60,58,725}$ | - 366,540 |
| \%,500 under $\$ 5,000 . \ldots . . . . . . . . . .$. | 2,320 | $\left(\begin{array}{l}582,671\end{array}\right.$ | 421,827 | 475,993 | 276, 725 | 180,620 | 1,120,245 | 199,806 | 570, 347 | 6,339 | 7,753 | 562, 594 | 68,215 | 34,165 | 27,193 | 70,233 | 34,470 |
|  |  | 1,159,466 | 957,098 | 1,092,907 | 676,675 | 514,282 | 3,294,607 | ${ }^{268,095}$ | ${ }^{800,524}$ | 5, $2,4.4$ | 6,686 | 793, 838 | 88,019 | -5,367 | 33, 29 | 101,260 | 526,738 |
| \$6,000 under $77,000 . . . . . . . . . . . . .$. |  | 1,077,598 | 903,538 | 2,072,592 | ${ }^{695,657}$ | ${ }^{585,320}$ | 3,850,471 | 131,154 <br> 61,812 | ${ }_{\substack{412,234 \\ 199 \\ \hline 122 \\ \hline}}$ | 2,985 | 3,517 2,623 1,25 | 408,927 196,499 | 40,792 15,261 | 23,039 14,378 | $\begin{array}{r}16,553 \\ 9,349 \\ \hline\end{array}$ | 年2, 28.724 | 272, 388 |
|  |  | 868,450 678,739 | 739,139 575,245 | 938,100 699,391 | 576,462 | - $396,3,736$ | 3,333, 3191 | ${ }_{25,875}^{61,81}$ | 79,53\% | 1,952 | 2,623 | 73,924 | 8,354 | 5,716 | 3,727 | 8,078 | 42,957 |
|  |  | 560,497 | 428,384 | 467, 429 | 314, 158 | 227,392 | 1,50,099 | 13,589 | 33,387 | 1,251 | 1,251 | 32,746 | 5,827 | 2,286 | 2,525 | 2,951 | 14,772 |
| \$10,000 under |  | 412,350 | 303, 150 | 346,917 | 209, 221 | 158,329 | 1,048,420 | 8,978 | 21,111 | 949 | 1,018 | 20,003 | 3,493 | 2,636 | 1,222 | 1,627 | 7,662 |
| \$12,000 under 12, 12, | 2,207 | 289, 782 | 203,839 <br> 138,939 | (234,4.20 | 140,933 | 105,307 72,41 | - 6972,483 | 5,969 | 13,633 10,326 |  | 747 | -13,227 | 1,866 | 1,051 | 543 |  | 3,980 |
| \$12,000 under |  | 198,697 $\mathbf{1 3 7}, 065$ | -38,501 | - | 69,239 | 50,153 | 329, 187 | 3,054 | 7,328 |  |  | 7,057 | 1,154 | 882 | 431 | 577 | (2), 816 |
|  |  | 95,551 | 65,880 | 80, 198 | 52,354 | 37,354 | 246,831 | 2,341 | 5,224 | (1) | (1) | 4,885 | ${ }^{215}$ | 815 | 373 |  | 2) |
| \$15,000 under $\$ 20,000$. |  |  |  | 193,500 | 132,389 |  | 646,929 | 6,353 | 14,535 | 825 | 858 | 13,677 | 2,548 | 1,959 | 1,156 | 690 | 3,743 |
| \$20,000 under $\$ 25,000 . . . . . . . . .$. |  | 93,819 | 55,583 | 75,1822 | 55, 776 | 43,003 | 285,001 | 3,310 | 7,297 | ${ }_{612}^{612}$ | ${ }_{6}^{646}$ | 6,651 | 1,369 | 1,088 |  | 309 726 | 1,4,474 |
| \$25,000 under ${ }^{50,000 . . . . . . . . . . . . ~}$ |  | 129,839 | 76,286 | 95,477 | 78,632 |  |  | 3,934 | 2,188 | 64 196 | ${ }_{200}^{608}$ | 8, | 1,723 | 1,121 | ${ }_{36}^{36}$ | ${ }^{726}$ |  |
| ( |  | 33,606 6,032 | 26,937 2,656 | 19, 2, 231 | 15,209 1,890 | 13,752 1,676 | 92, 1159 11517 | 992 126 | 2,022 | 196 31 | 21 31 | ${ }^{1,822}$ | ${ }^{4} 75$ | (1) ${ }^{281}$ | (1) ${ }^{108}$ | (1) | (1) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | - | 2,054 | 798 <br> 846 <br> 8 | 749 808 | 550 550 | ${ }_{538}$ | 3,643 | 74 | 141 | 28 | 29 | 112 | 52 | 11 | 6 |  | 20 |
| \$500, 000 under $\$ 1,00000$ |  | 362 | 127 | 120 | 998 | 75 <br> 35 | 429 | 32 37 | ${ }_{82}^{63}$ | 12 | $\frac{12}{10}$ | 51 72 | 23 23 | 5 |  |  |  |
| Nontaxable returns, | 11,400 | 2,175, 268 | 776,983 | 922, 177 | 823, 235 | 1,462,644 | 10,477,635 | 2,243,559 | 4,362,170 | 124,000 | 149, 635 | 4,212,535 | 299,572 | 234,891 | 192,973 | 516, 123 | 2,864, 262 |
| adjusted gross | 993 | 142,863 | 43,608 | ,333 | 27,697 | 23,555 | 159,839 | 18,529 | 43, 197 | 2,832 | 3,747 | 39,450 | 9,248 | 3,7 | 2,225 | 3,4 | 16,423 |
| Under $\$ 600$. |  | 311,488 | 58,053 | -7,567 | 22,729 | 28,537 | 196,878 | 287,760 17765 | 455,405 | 18,628 20,576 | 24,638 25,24 | 430,767 426,483 4 | 206,953 52,071 | 47, 837 06,253 | $16,24,3$ 28,313 | ${ }_{\substack{16,727 \\ 31,018}}$ | 79,411 154,967 |
| \$600 under \$1,000 | 3,293 | 373,049 | 73,420 | 55,546 | 29,908 | 33,766 61296 | 234,560 |  |  |  |  | 426,483 604,143 |  |  | 55,20,4 |  | 250,518 |
|  |  | [349,776 | 168,964 | 103,050 | 52,481 | 61,394 77 | 420,524 531,813 | 208,560 | - $6.67,040$ | $3,8,868$ 18,493 | 42,897 25,108 | 604,143 596,965 | $\xrightarrow{7,368}$ | 85,219 17,237 | 77, 318 | ¢ 6,661 | 322,669 |
|  |  | 311,46 213,460 | 204, 7263 | 24, 21.46 | 117,885 | 107, 530 | 743, 100 | 121,683 | 538,801 | 11, 172 | 16,324 | 522,477 | 2,749 | 9,555 | 9,882 | 99,497 | 470,972 |
|  |  |  |  |  |  |  |  |  |  |  | 5,967 |  |  | 2,836 | 2,758 |  |  |
| \$2,500 under ${ }^{\mathbf{3}, 000}$ | 2,351 | 119,569 70,475 | 52,154 | 167,000 58,590 | 170,480 | 153,866 191,808 | 1, ${ }^{1,240,28,702}$ | 95,168 62,637 | 460,981 |  | 2,907 | 358,927 |  |  |  | 62,225 | 355,767 |
| 事3,500 under ${ }^{3,4}$ \%,000. |  | 33,740 | 11,886 | 24,471 | 53,667 | 253,144 | 1,696,797 | 43,004 | 284, 352 |  |  | 283, 142 |  | , 25 |  | 42,052 | 280,956 |
| \%,000 under \%, 500 |  | 19,873 | 4,473 | 13,616 | 37, 367 | 175,810 | 1,266,081 | 24,658 | 172,296 | 3,630 | 5,713 | +171,859122,765 |  | 2,252 | 2,1 |  | 270,417 121,423 |
|  |  | 10,712 | 4,269 | 8,013 | 18,552 | 133,724 | 1,015,657 | 20, | +12, 4 , 35 |  |  | (122,765 |  |  |  | ( 20,036 |  |
| ,000 of |  | 18,847 | 6,873 | 10,374 | 20,805 | 221,770 | 1,87,521 |  |  |  |  |  |  |  |  |  |  |
| turne under | 32,093 | 5,304, 3,8 | 2,740,050 | 2,520,567 | 1,554,428 | 1,530,866 | 10, 380, 491 | 3, 3 207, 701 | $8,255,618$ $1,697,993$ | 275,045 12330 | 215,350 14,382 | $8,040,268$ <br> $1,683,611$ | 2, 278,883 | (65,635 | 480,796 65,705 | 782,389 205,885 | $3,987,733$ $1,146,671$ |
| Returnh $\$ 5,000$ under $\$ 10,000 . . . . . . .$. | (12) ${ }^{1298}$ |  | 3,609,498 | $2,239,328$ $1,318,683$ | - $2,731,066$ | $2,391,948$ 652,968 | $16,142,863$ <br> $4,333,854$ | 320,629 <br> 39,641 | 1,697,993 | 12,330 5,101 | 14,382 5,311 | ${ }_{\text {2 }}$ 1,68, 86,776 | 158,253 16,254 | 90,786 | -65,090 | 203,085 | $\begin{array}{r}1,140,61 \\ 30,188 \\ \hline\end{array}$ |

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


## INDIVIDUAL INCOME TAX RETURNS FOR 1961

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


[^19]Table 16. -CApital gains and losses, Short - and long-term, and capital loss carryover, by adjusted gross income classes

| Adjueted gross income classes | Number of returne with geinor loss from sales of capital assets | Returms with net loss from sales of capital assets |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns |  | Net loss from sales of capital assets statutory limitation <br> (Thovesend dollara) | Short-term (aiter carryover) |  |  |  | Long-term |  |  |  | Capital loss carryoverfrom $1956-60$ |  |
|  |  |  |  |  | Net ahort-term capital gain |  | $\begin{array}{\|l\|l\|} \text { Net short-term capital } \\ \text { loss } \end{array}$ |  | $\begin{gathered} \text { Net lorg-term } \\ \text { capital gain } \\ \hline \end{gathered}$ |  | Net long-term capital $105 s$ |  |  |  |
|  |  |  |  |  | Number of returng | (Thousend <br> dolfore) | Number of returne | Amount <br> (Thousend dollare) | Number of returns | (Thousand dollare) | Number of returns | Anount <br> (Thousand dollare) | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | (Thoueand dolfers) |
| Grand total. <br> Taxable returns, total. | (1) | (2) | (3) | (4) | (5) | (6) | (3) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|  | 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 | 940,790 |
|  | 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 |
|  | $\begin{gathered} 27,570 \\ 572,274 \\ 82,75 \\ 111,871 \end{gathered}$ | $\begin{gathered} 5,052 \\ 7,203 \\ 8,8,83 \\ 14,363 \end{gathered}$ | $\begin{aligned} & 1,996 \\ & 3,169 \\ & 6,086 \\ & 8,086 \end{aligned}$ | $\begin{gathered} 6,424 \\ 77,699 \\ 13,000 \\ 22,195 \end{gathered}$ | 2,2873,941 | 9572,708 | $\left\{\begin{array}{r} 2,054 \\ 2,438 \\ 2,206 \\ 4,711 \\ 7,724 \\ 9,826 \\ 11,928 \\ 13,926 \\ 14,236 \end{array}\right.$ | $\begin{gathered} 1,275 \\ 3,425 \\ 6,663 \\ 11,367 \end{gathered}$ | $\} 2,087$ | 429 | $\left\{\begin{array}{r} 3,107 \\ 5,376 \\ 5,388 \\ 10,862 \end{array}\right.$ | $\begin{array}{r} 5,576 \\ 5,253 \\ 6,42 \\ 11,296 \end{array}$ | 5,052 | 10,496 |
| \$2,500 under \$3,000. | 133,829 | 18,951 | 13,380 |  |  |  |  |  |  |  |  |  |  |  |
|  | 149,891 <br> 176,536 | ${ }_{2}^{24,919}$ | 15,128 16,619 |  |  |  |  | 21, 21,23 <br> 23,54 <br> 1 | 1,969 1,587 | 2,526 | 17,715 | 3, 3,813 | 2,593 | ${ }_{13,682}$ |
| 43,500 under $44,00000$. | 1765,536 185,463 |  | 16,613 21,374 |  |  |  |  | - 4 2, 0,545 | 1,587 2,359 | 1,606 | 20,026 26,329 | $\underset{\substack{16,904 \\ 36,51}}{ }$ | -4,288 | 22,832 35,789 |
| 44,500 under 35,000 . | 208,165 | 43,077 | 25,364 |  | 3,941 |  |  | 30,610 | 2,102 | 1,543 | 32,920 | 4,715 | 4,962 | 20,113 |
| \$5,000 under ${ }^{66,000}$. | 391,035 | ${ }_{72,845}$ | 44,518 | $\begin{aligned} & 126,621 \\ & 116,170 \\ & 107,183 \\ & 120,293 \\ & 72,962 \end{aligned}$ | 3,976 <br> 6,863 <br> 3,030 <br> 5,348 <br> $5,3+8$ |  | $\begin{aligned} & 28,589 \\ & 28,856 \\ & 29,089 \\ & 25,490 \\ & 21,528 \end{aligned}$ | $\begin{aligned} & 71,610 \\ & 6,5,86 \\ & 62,240 \\ & 62,781 \\ & 66,823 \end{aligned}$ | $\begin{aligned} & 6,022 \\ & 5,359 \\ & 5,829 \\ & 5,897 \\ & 5,512 \\ & 5,512 \end{aligned}$ | $\begin{aligned} & 2,304 \\ & 4,213 \\ & 6,837 \\ & 1,923 \\ & 4,340 \end{aligned}$ | 59,54357,21954,19949,39536,810 | $\begin{aligned} & 59,383 \\ & 60,48 \\ & 52,688 \\ & 60,983 \\ & 42,621 \end{aligned}$ | $\begin{gathered} 12,028 \\ 12,625 \\ 8,870 \\ 9,77 \\ 8,054 \end{gathered}$ | $\begin{aligned} & 37,547 \\ & 50,29 \\ & 35,582 \\ & 9,979 \\ & 25,709 \end{aligned}$ |
| \$6,000 under $\$ 7,000$. | 396,110 362,130 | 79,822 67,132 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under \$9,000.. | 326,620 | 67,887 | 35,101 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under $\$ 10,000$. | 289,070 | 53,624 | 28,193 |  | 3,768 | 2,140 |  |  |  |  |  |  |  |  |
| \$10,000 under $\$ 11,000$. | 245,403 | 50,281 39,619 | 27,032 | 87,960 | $\begin{aligned} & 4,611 \\ & 3,663 \\ & 2,685 \\ & 2,681 \\ & 2,681 \\ & 2,681 \end{aligned}$ | $\begin{aligned} & 2,465 \\ & 2,105 \\ & 1,513 \\ & 1,193 \\ & 1,821 \end{aligned}$ |  | $\begin{aligned} & 59,937 \\ & 4,956 \\ & 3,96688 \\ & 26,838 \\ & 30,530 \end{aligned}$ | $\begin{aligned} & 4,274 \\ & 4,211 \\ & 3,328 \\ & 2,828 \\ & 3,320 \\ & 3,328 \end{aligned}$ | $\begin{aligned} & 4,296 \\ & 5,829 \\ & 3,829 \\ & 3,003 \\ & 3,172 \\ & 2,172 \end{aligned}$ | $\begin{aligned} & 35,931 \\ & 27,608 \\ & 23,791 \\ & 20,590 \\ & 17,450 \\ & \hline 10 \end{aligned}$ | $\begin{aligned} & 3,98,95 \\ & 28,28 \\ & 26,93 \\ & 23,591 \\ & 18,598 \\ & 18,088 \end{aligned}$ | $\begin{aligned} & 7,363 \\ & 5,904 \\ & 6,416 \\ & 4,924 \\ & 4,219 \end{aligned}$ | $\begin{aligned} & 10,777 \\ & 29,818 \\ & 25,231 \\ & 16,247 \\ & 18,596 \end{aligned}$ |
| \$112,000 under \$13,000. | 177,001 | 3, $4,14.4$ | 18,893 | 62,246 56,404 |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000. | 141,861 | 29,517 | 16,581 | 46,230 |  |  |  |  |  |  |  |  |  |  |
| \$12,000 wrder \$15,000, | 123,386 | 26,177 | 14,772 | 4,4,624 |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000. | 391,305 | 79,338 | 47,358 | 162,579 | $\begin{aligned} & 6,962 \\ & 4,75 \\ & 6,728 \\ & 6,750 \\ & 1,171 \end{aligned}$ | $\begin{aligned} & 5,488 \\ & 3,681 \\ & 8,335 \\ & 2,339 \\ & 325 \end{aligned}$ | $\begin{aligned} & 37,209 \\ & 20,31 \\ & 35,828 \\ & 9,882 \\ & 1,884 \\ & 1,184 \end{aligned}$ | $\begin{aligned} & 113,354 \\ & 76,255 \\ & 185,211 \\ & 72,807 \\ & 16,815 \end{aligned}$ | $\begin{gathered} 12,330 \\ 7,406 \\ 12,488 \\ 3,8,80 \\ 579 \end{gathered}$ | $\begin{aligned} & 15,471 \\ & 10,816 \\ & 38,750 \\ & 14,679 \\ & 4,041 \end{aligned}$ | $\begin{aligned} & 52,763 \\ & 26,604 \\ & 45,143 \\ & 10,442 \\ & 1,304 \end{aligned}$ | $\begin{aligned} & 70,184 \\ & 4,3,01 \\ & 75,139 \\ & 799,724 \\ & 5,119 \\ & 5, \end{aligned}$ | $\begin{gathered} 16,1991 \\ 99,41 \\ 19,07 \\ 5,878 \\ 7771 \end{gathered}$ | $\begin{array}{r} 69,285 \\ 56,453 \\ 115,019 \\ 115,092 \\ 5,9828 \\ 13,835 \end{array}$ |
| \$20,000 under $\$ 25,000$. | 200,613 | 40,564 | 25,987 | 104,638 |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000.. | 339, 165 | 69,832 | 49,397 | 213,465 |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under \$100,000. | 91,503 | 16,622 | 12,560 | 85,113 |  |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000 |  | 2,094 | 1,742 | 12,568 |  |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200, 0000. | 5,055 |  | 473 | 4,397 | $\begin{gathered} 98 \\ 40 \\ 1 \\ \hline \end{gathered}$ |  | 360 <br> 287 <br> 3 <br> 19 | $\begin{array}{r} 4,151 \\ 6,088 \\ 6,97 \\ \hline 2,066 \\ \hline \end{array}$ | $\begin{array}{r} 162 \\ 153 \\ 19 \\ 13 \\ \hline \end{array}$ | $\begin{array}{r} 1,328 \\ 1,883 \\ 109 \\ 892 \\ \hline \end{array}$ | $\begin{array}{r} 341 \\ 247 \\ 27 \\ 11 \\ \hline \end{array}$ |  | $\begin{array}{r} 242 \\ 202 \\ 25 \\ 17 \\ \hline \hline \end{array}$ | $\begin{array}{r} 2,839 \\ 5,098 \\ 783 \\ 1,997 \\ \hline \end{array}$ |
| ${ }_{\text {\% }}+2000000$ under $\$ 50000000.0$ | 5,791 | ${ }^{454}$ | 392 47 | 5,427 |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000,000 or more.... | 373 | 26 | 26 | 1, 6,43 |  |  |  |  |  |  |  |  |  |  |  |
| Nontaxbble returns, | 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 | 162,736 |
| No edjusted gross income | 110,773 | 34,223 | 45,386 | 118,282 | ${ }^{(1)}$ | ${ }^{(1)}$ | 8,500 | 48,741 | 2,280 | 6,198 | 27,370 | 81,606 | 2,663 | 33,099 |
| Under $8600 . \ldots \ldots .$. 8600 $\$ 80$ | 99,844 115 12683 |  | 13,452 12,097 20, | $\begin{array}{r}29,393 \\ 40,248 \\ 42,25 \\ \hline\end{array}$ | $\}^{2,390}$ | 1,289 | $\left\{\begin{array}{l}5,817 \\ 6,771 \\ 4,668 \\ 3,684 \\ 6,829\end{array}\right.$ | $\begin{aligned} & 13,051 \\ & 2,0,79 \\ & 10,994 \\ & 14,6,65 \\ & 29,973 \end{aligned}$ | $\left\{\begin{array}{l}2,665 \\ 1,597 \\ 3,497\end{array}\right.$ | 4,4253,309 | ( $\begin{aligned} & 15,632 \\ & 14,112 \\ & 14,099 \\ & 13,201 \\ & 11,733\end{aligned}$ |  | $\begin{aligned} & 4,658 \\ & 4,737 \end{aligned}$ | $\begin{aligned} & 23,163 \\ & 11,415 \end{aligned}$ |
| \$1,000 under \$ \$1,500. | 147,588 | 17,822 | 10,435 | 23,365 |  |  |  |  |  |  |  |  |  |  |
|  | (121,472 | 16,835 16,545 | 9,791 10,170 | 32,121 51,919 |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under ${ }^{\text {8 }}$ 3,000. |  |  |  |  | 2,565 | 3,555 | 4,0002,4992,2292,972,3692,3694,259 | $\begin{array}{r} 18,686 \\ 5,773 \\ 6,756 \\ 8,378 \\ 7,967 \\ 53,998 \\ \hline \end{array}$ |  | $\begin{aligned} & 8,228 \\ & 8,413 \end{aligned}$ | $\left\{\begin{array}{l}1 \\ \begin{array}{l}\text {, } \\ 6,992 \\ 3,235 \\ 3,84 \\ 3,863 \\ 2,261 \\ 5,276\end{array}\end{array}\right.$ | $\begin{array}{r} 18,209 \\ 6,803 \\ 5,833 \\ 4,252 \\ 2,662 \\ 25,179 \\ \hline \end{array}$ | $\begin{aligned} & \text { 6,305 } \\ & 2,460 \\ & 2,725 \\ & 2,4,45 \\ & \hline \end{aligned}$ | $\begin{array}{r} 33,138 \\ 13,023 \\ 8,219 \\ 40,777 \\ \hline \end{array}$ |
| \$3,000 under $\$ 3,500$. | 62,352 | 8,531 | 5,058 | 10,502 |  |  |  |  | $\begin{cases}\{ & 3,497 \\ & 4,193 \\ \hline\end{cases}$ |  |  |  |  |  |
|  | 34,905 | 5,837 | 4,084 | 12,998 |  |  |  |  |  |  |  |  |  |  |
|  | 25,854 | 6,294 | 3,406 | 10,179 77,538 |  |  |  |  |  |  |  |  |  |  |
| \$5,000 or | 38,265 | 8,076 | 6,279 | 72,653 |  |  |  |  |  |  |  |  |  |  |
| Returns under \$5,000. <br> Returns $\$ 5,000$ under $\$ 10,000$. <br> Returns $\$ 10,000$ or more. . | $\begin{aligned} & \text { 2, }, 49,093 \\ & 1,79,954, \\ & 1,949,315 \end{aligned}$ | $\begin{aligned} & 348,773,304 \\ & 398,30,378 \end{aligned}$ |  |  | $\begin{aligned} & 11,545 \\ & \begin{array}{l} 2,5422 \\ 36,888 \end{array} \end{aligned}$ | $\begin{aligned} & 11,4,48 \\ & 10,730 \\ & 30,199 \end{aligned}$ | $\begin{aligned} & 120,314 \\ & 137,201 \\ & 181,400 \end{aligned}$ | $\begin{aligned} & 435,686 \\ & 337,310 \\ & 687,551 \end{aligned}$ | $\begin{aligned} & 23,065 \\ & 28,097 \\ & 55,788 \end{aligned}$ | $\begin{gathered} 32,706 \\ 21,278 \\ 109,359 \end{gathered}$ | $\begin{aligned} & 255,762,720 \\ & 251,600 \\ & 262,904 \end{aligned}$ | $\begin{aligned} & 394,832 \\ & \begin{array}{l} 292,673 \\ 371,074 \end{array} \end{aligned}$ | 52,809 <br> 53,881 <br> 80,827 | $\begin{aligned} & 248,129 \\ & 234,526 \\ & 458,143 \end{aligned}$ |
|  |  |  | 197,571 | 599,971 |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 237,150 | 919,066 |  |  |  |  |  |  |  |  |  |  |

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


[^20]| Adjusted gross income classes | Heturns with net gain from salea of capital asaets-Continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Returne with normal tax and surtax |  |  |  |  |  |  |  |  |  |  |  | Returns with alternative tax computation |  |  |  |  |  |  |  |  |  |
|  | Number of returns | Net gain from sales of capital assets in ad justed groas income <br> (Thourand doltars) | Short-tern (after carryover) |  |  |  | Long-teril |  |  |  | Capital lose carryover from 1956-60 |  | Net gain from sales of capital asgets in adjuated grosa income <br> (Thousend dollare) |  | Short-teril (after carryover) |  |  |  | $\left\{\begin{array}{c} \text { Net } \\ \text { (ong-teril } \\ \text { captelal } \\ \text { gain } \\ \\ \\ \text { (Thoousand } \\ \text { collarg) } \end{array}\right.$ | Capital loas carryover from 1956-60 |  | Net long- <br> term <br> capital <br> gin in <br> exceas of <br> nete ahort- <br> terin <br> capital <br> lose <br> (Thousend <br> dollara) |
|  |  |  | Net ahort-term capital gain |  | Net ahort-term capital losa |  | Net long-term capital gain |  | Net long-term capital loba |  |  |  | Net short-term capital gain | Net short-terim capital loes |  |  |  |  |  |
|  |  |  | Number of returns | (Thoerend dollara) | $\left\lvert\, \begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returna } \end{aligned}\right.$ | Amount <br> (Thoumend dollari) | Number of returns | Amount <br> (Thounand dollare) | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { of turns } \end{array}\right\|$ | Amount <br> (Theurand dollera) | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | Amount <br> (Thousand dolfar:) |  |  | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | $=\left\|\begin{array}{c\|} \text { Amount } \\ \text { (Thowenend } \\ \text { dol fare } \end{array}\right\|$ | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | Amount <br> $\begin{array}{c}\text { (Thousend } \\ \text { dohlara) }\end{array}$ <br> $(2 a)$ |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns: } \end{aligned}$ | Amount <br> (Thoulend dollars) |  |
|  | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) |  |  | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| Taxable returns, total.. | 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 | 86,486 | 5,659,328 | 7,748 | 33,921 | 5,572,842 |
| \$600 under \$1,000. | 22,516 | 6,500 | (1) | $\left.{ }^{1}\right)$ |  |  | 21,608 | 11,941 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000 under \$1,500... | 50,071 | 19,700 | 6,049 | 2,347 | 2,054 | 466 | 47,448 | 35,388 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,500 under \$2,000... | 73,882 97,508 | 35,123 48,566 | 4,785 7,040 | 2,420 6,093 | 2,491 | 489 | 70,924 93,207 | 65,929 90,801 | 3,090 | 3,363 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under \$2,500... | 97,508 | 48,566 | 7,040 | 6,093 |  |  | 93,407 | 90,801 |  |  | (1,719 | 2,632 |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under \$3,000... | 114,878 | 66,192 | 8,585 | 4,489 | 2,227 | 1,480 | 110,097 | 125,476 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under $\$ 3,500 \ldots$ | 124,972 | 82,781 100,246 | 7,155 15,597 | 5,788 9,797 | 2,970 2,736 | 1,423 | 120,898 | 158,610 | 2,593 | 2,240 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$3,500 under $\$ 4,000$ under $\$ 4,500 . .$. | 147,173 150,122 | 100,242 94,656 | 15,597 | 9,797 | 2,736 3,342 | $\begin{array}{r}\text { 1, } 840 \\ \hline 184\end{array}$ | 141,671 145,140 | 183,015 178,076 |  | 1,303 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$4,500 under \$5,000... | 165,088 | 107,812 | 12,195 | 8,263 | 4,142 | -637 | 157,747 | 201,595 | 2,287 | , 303 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000... | 308,190 | 204,213 | 33,780 | 20,043 | 10,605 | 4,486 | 291,393 | 376,676 | 3,237 | 1,925 | 5,286 | 4,827 |  |  |  |  |  |  |  |  |  |  |
| \$6,000 under \$7,000... | 316,288 | 244,979 | 34,230 | 19,716 | 9,1224 | 2,801 | 302,525 | 415,115 | 3,772 | 894 |  |  |  |  |  |  | Not app | icable |  |  |  |  |
| \$7,000 under $\$ 8,000 .$. | 294,998 258,733 | 224,142 225,212 | 38,275 36,291 | 22,44 25,161 | 14,000 10,364 | 7,804 5,519 | 278,106 242,622 | 415,789 408,087 | 2,992 4,138 | 2,294 | 4,070 | 4,023 |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000.. | 235,446 | 207,179 | 36,081 | 24,925 | 20,201 | 5,804 | 221,187 | 374,580 | 3,366 | 2,134 | 2,593 | 2,313 |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$ $\$ 11,000$. | 195,122 | 177,818 | 33,247 | 21,900 | 9,634 | 6,858 | 182,401 | 323,063 | 3,597 | 2,184 | 2,511 | 3,402 |  |  |  |  |  |  |  |  |  |  |
| \$11,000 under \$12,000. | 166,273 | 173,187 | 28,586 | 21,401 | 9,086 | 6,937 | 155,646 | 314,820 | 3,529 | 2,155 | 2,375 | 3,231 |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000. | 142,857 | 160,588 | 26,907 | 23,836 | 7,328 | 5,339 | 13,002 106,100 | 282,025 276,257 | 2,781 2,410 | 2,591 | 1,629 | 1,800 |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under $\$ 15,000$. | 97,209 | 140,065 | 19,938 | 17,251 | 6,415 | 6,426 | -90,886 | 255,804 | 2,817 | 1,875 | 1,868 | 2,190 |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000. | 311,967 | 561,482 | 63,936 | 69,648 | 24,550 | 21,456 | 293,085 | 1,014,963 | 7,093 | 4,919 | 6,798 | 8,554 |  |  |  |  |  |  |  |  |  |  |
| \$20,000 under \$25,000. | 157,574 | 423,356 | 33,285 | 46,938 | 15,778 | 17,136 | 149,691 | 775,221 | 3,329 | 2,625 | 4,716 | 8,226 | 2,475 | 5,315 | 442 | 833 | 372 | 112 | 9,077 | (1) |  | 8,965 243,303 |
| \$25,000 under \$50,000. | 242,521 18,147 | $1,022,173$ 281,186 | 54,184 5,096 | 102,058 20,451 | 32,149 3,487 | 52,331 17,349 | 230,502 16,612 | 1,910,242 | 5,399 892 | 8,841 2,306 | 10,871 1,192 | 23,634 6,130 | 26,812 56,739 | 135,657 627,689 | 4,960 | 14,006 | 4,452 12,489 | 8,035 31,650 | 251,338 | 1,801 | 4,430 | 24,303 $1,191,143$ |
| $\$ 100,000 \text { under }$ | 966 | 39,670 | 287 | 2,282 | 260 | 2,492 | 882 | 77,594 | 34 | 163 | 103 | 1,106 | 12,071 | 404,037 | 2,504 | 10,588 | 3,199 | 15,499 | 802,398 | 922 | 5,217 | 786,89 |
|  | 199 | 11,890 | 73 | 827 | 41 | 649 | 174 | 22,909 | 18 | 67 | 18 | 412 | 4,281 | 253,428 | 94.2 | 6,519 | 1,195 | 7,854 | 501,673 | 34 | 3,185 | 493,81 |
| $\$ 200,000$ under $\$ 500,000 \text {. }$ | 169 | 18,071 | 59 | 1,096 | 47 | 1,055 | 155 | 35,027 | 7 | 11 | 11 | 194 | 5,168 | 662,863 | 1,241 | 13,773 | 1,573 | 15,007 | 1,313,187 | 6 | 2,874 | 1,298,1 |
| \$500,000 under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$1,000,000.......... | 19 | 5,081 | 5 | 1,577 | 7 | 544 | 16 | 8,224 | 1 | 336 | 1 | 463 | 875 | 352,032 | 219 | 3,846 | 265 | 4,634 | 701,006 | 57 | 952 1,64 | 696,372 |
| \$1,000,000 or more. |  | 640 | 3 | 120 | 2 | 1 | 8 | 1,053 | 1 | 5 | - | - | 338 | 433,658 | 86 | 6,577 | 100 | 3,695 | 857,856 | 29 | 1,649 | 854,161 |
| Returne under \$5,000... | 946,210 | 561,574 | 76,833 | 46,466 | 19,962 | 6,799 | 908,940 | 1,050,831 | 7,970 | 6,901 | 2,0i4 | 3,050 | - | - | - | - | - | - | - | - | - |  |
| \$10,000.............. | 1,413,655 | 1,085,725 | 178,657 | 112,289 | 54,294 | 26,414 | 1,335,833 | 1,990,247 | 17,505 | 8,480 | 11,004 | 10,145 |  |  |  |  |  |  |  |  |  |  |
| Returns \$10,000 or more. | 1,445,376 | 3,167,933 | 286,234 | 347,406 | 115,130 | 143,058 | 1,360,260 | 5,840,635 | 31,910 | 28,259 | 33,859 | 60,538 | 108,759 | 2,784,679 | 21,847 | 88,259 | 23,645 | 86,486 | 5,659,328 | 7,748 | 33,921 | 5,572,34 |

[^21]TabIe 16. -CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES-Continued

Table 17. -selected sources of income, adjusted gross income, taxable income, and income tax, by states

| States | Number of rezurne | $\begin{aligned} & \text { Number of } \\ & \text { joini } \\ & \text { ret } 1 \text { rtic } \end{aligned}$ | Ad justed Erose income leas dericit <br> (Thourmend dollars) | Salaries and wages (net) |  | Businese net profitand loss |  | Net gain and loss from sales of capital assets |  | Sources in Schedule B |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Total domestic and forelgn dividende recelved | Dividends (after exclubions) |  |
|  |  |  |  | Number of returns | Amount (Thousend dolhers) |  |  | Number of returne | Amount <br> (Thouend doller:) | Number of returns | Amoust dollers) | Number of | Amount (Thoucend dollera) | Number of returne | Amount (Thousend dollera) |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) |  |  | (8) | (9) | (20) | (11) | (12) | (13) |
| United States'. | 61,477,971 | 36, 0 +8, 506 | 330,073,552 | 54,013,246 | 266,988,976 | 8,705,445 | 22,667,842 | 5,800,008 | 7,632,900 | 6, 375,731 | 10,322,000 | 5,042,633 | 9,929,604 |
| Alaba | 825,932 | 542,510 | 3,743,183 | 742,653 | 3,243,046 | 117,821 | 172,232 | 46,746 | 45,206 | 48,762 | 61,507 | 38,239 | 58,733 |
| Alask | 13,971 | 37,715 | 407,648 | 59,992 | 367,700 | 9,718 | 24,447 | 4,927 | 1,759 | 2,426 | 1,534. | 1,546 | 1,392 |
| Arizot | 422,004 | 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 23,398 |
| Arkanaus, | 4,67,252 5, 928,684 | 316,917 $3,597,281$ | $1,787,483$ $37,041,487$ | [ $\begin{array}{r}390,092 \\ 5,227,841\end{array}$ | $1,389,282$ <br> $29,623,986$ | 107,429 684,876 | 2, 191,839 | 28,711 735,348 | 33,628 $1,20,030$ | 23,117 723,770 | 24,781 $1,079,481$ | 19,190 533,036 | 1,032,8481 |
| colorado. | 632,945 | 412,890 | 3,519,237 | 557,290 | 2,780,857 | 107,770 | 267,554 | 83,818 | 104,056 | 77,195 | 83,893 | 54,875 | 79,505 |
| Connecticut | 78t, 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 |
| Delawat | 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 |
| Florid | 1,603,908 | 973,565 | 7,854,348 | 1,351,201 | 5,924,725 | 219,775 | 521,838 | 176,153 | 320,233 | 173,868 | 359,783 | 160,883 | 347,284 |
| Georg | 1,078,957 | 633,801 | 4,926,255 | 967,402 | 4,123,651 | 156,783 | 311,949 | 65,086 | 88,206 | 69,060 | 109,297 | 56,091 | 105,336 |
| Hawail | 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 | 147,23.2 | 1,004,710 | 180,466 | 765,980 | 58,703 | 124,279 | 29,603 | 21,934 | 18,726 | 15,288 | 13,833 | 14,053 |
| Illino | 3,763,903 | 2,180,561 | 22,317,734 | 3,317,366 | 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 |
| Kancas. | 740,653 | 507,108 | 3,646,550 | 598,382 | 2,677,996 | 195,246 | 488,193 | 90,543 | 68,971 | 77,206 | 62,900 | 55,921 | 58,653 |
| Kentuck | 852,839 | 518,231 | 3,641,059 | 712,428 | 2,882,540 | 199,723 | 362,449 | 50,336 | 4,4,884 | 60,381 | 90,015 | 47,989 | 86,549 |
| Louislam | 837,706 | 552,778 | 4, 018,594 | 740,879 | 3,252,107 | 115,802 | 279,344 | 45,873 | 74,407 | 65,050 | 77,527 | 49,499 | 73,463 |
| Maine... | 343,996 | 192,790 | 1,428,734 | 308,772 | 1,167,966 | 50,881 | 109, 365 | 23,494 | 23,511 | 33,039 | 55,761 | 27,735 | 53,688 258,100 |
| Maryland ${ }^{\text {a }}$ | 1,547,086 | 791,117 | 8,515,045 | 1,415,155 | 7,164,220 | 127,676 | 403,554 | 118,895 | 137,406 | 162,087 | 268,031 | 130,200 | 258,100 |
| Massachuset | 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 | 85, 142 | 227,297 | 227,415 | 267,815 | 396, 133 | 210,413 | 378,593 |
| Winnesota | 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 |
| Mississipp | 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 | 246,001 | 115,032 | 23, 654 |
| Montana. | 220,933 | 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 |
| Nebraska | 511,691 | 335,263 | 2,415,308 | 391,609 | 1,677,923 | 153,859 | 412,055 | 82,108 | 68,487 | 42,629 | 43,052 | 32,556 | 40, 592 |
| Nevada. | 121,165 | 70,873 | 751,000 | 111,269 | 598,431 | 12,702 | 4, 8 , 84 | 12,568 | 27,887 | 11,379 | 25,106 | 8,567 | 24, 373 |
| New Hampshir | 235,902 | 132,614 | 1,130,362 | 209,860 | 933,678 | 27,44 | 73,087 | 19,403 | 21,785 | 26,719 | 41,787 | 21,532 | 40,184 |
| New Jersej. | 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 | 187,542 | 1,385,490 | 240,293 | 1,151,524 | 42,579 | 95,610 | 22,226 | 29,614 | 13,866 | 17,609 | 9,486 | 16,703 |
| New York. | 6,576,397 | 3,432,600 | 40,016,566 | 5,928,157 | 31,744,695 | 601,457 | 2,203,350 | 676,893 | 1,312,891 | 869,413 | 1,893,715 | 725,674 | 1,838,958 |
| North Carolin | 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 | 149,552 |
| North Diko | 205,379 | 130,400 | 755,750 | 138,281 | 504,880 | 85,358 | 146,758 | 31,717 | 17,423 | 16,029 | 8,816 | 12,075 | 7,977 |
| Ohic.. | 3,329,399 | 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 | 497,812 |
| OK1 ahoma. | 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 |
| Pennsylvani | 4,015,992 | 2,303,029 | 20, 832, 624 | 3,603,78.2 | 17,381,176 | 410,295 | 1,214,627 | 286,128 | 314,955 | 412,422 | 765,213 | 336,287 | 739,438 |
| Ehode Island. | 321,796 | 177,025 | 1,646,206 | 296,899 | 1,389,463 | 26,301 | 97,708 | 19,766 | 27,337 | 28,475 | 53,525 | 21,591 | 51,791 |
| South Carolina, | 615,884 | 361,861 | 2,579,520 | 555,524 | 2,211,952 | 87,852 | 145,448 | 31,226 | 29,228 | 32,121 | 47,640 | 26,452 | 45,763 |
| South Dazota. | 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 |
| Tennes | 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 |
| Texas. | 2,932,469 | 1,989,967 | 14,827,975 | 2,544,319 | 11,719,949 | 546,238 | 1,152,899 | 249,801 | 410,156 | 235,340 | 326,416 | 168,637 | 311,474 |
| Utah. | 297,232 | 197,067 | 1,605,943 | 270,469 | 1,359,635 | 4,366 | 93,400 | 24,588 | 26,272 | 26,281 | 31,044 | 19,656 | 29,460 24,451 |
| Vertion | 131,456 | 76,210 | 559,174 | 113,030 | 442,902 | 23,148 | 44,624 | 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 | 307,4,8 | 88,812 | 104,215 | 104,904 102,028 | 191,173 112,160 | $85,209$ | $\text { 284, } 872$ |
| Washing ton... | 987,722 | 641,760 | 5,695,080 | 879,349 | $4,681,641$ $2,044,724$ | 147,419 61,322 | 412,444 | 112,170 23,890 | 101,373 21,252 | 102,028 34,031 | 112,160 50,426 | 73,664 27,676 | 106,011 48,430 |
| West Virginia. Wisconsin..... | 530,808 $1,387,789$ | 333,801 828,279 | 2,386,150 | 479,295 $1,177,661$ | 2,044,724 5,581,065 | 61,322 257,937 | 145,784 611,973 | 23,890 174,904 | 21,252 128,775 | 3,031 156,459 | 50,426 213,834 | 27,676 119,468 | 48,430 205,291 |
| Hyomine............. | 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 ${ }^{5}$. | 176,202 | 88,335 | 698,404 | 140,804 | 573,162 | 3,412 | ${ }_{6}^{6} 50$ | 20,846 | 32,024 | 30,949 | 53,057 | 26,097 | 51,163 |

[^22]table 17.-SElected sources of income, adjusted gross income, taxable income, and income tax, by states-Continued
[Taxable and nontaxable returns]

| States | Sources in Sohture E-Continued |  |  |  |  |  |  |  | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Intereat recelved |  | Rent net income and loss |  | Royelty net income and loss |  | Partnership net profit and losa |  | Number of returns | (Thousand dollara) | Number of returns |  |
|  | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thounand } \\ & \text { dolfora) } \end{aligned}$ | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thooushnd } \\ & \text { dol/arars) } \\ & \hline \end{aligned}$ | Number of returns | Amount (Thous, mend dohiars) | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thousand } \\ & \text { dollars) } \end{aligned}$ |  |  |  |  |
| United States ${ }^{1}$............... | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
|  | 10,030,533 | 5,693,500 | 5,656,316 | 2,758,481 | -35,769 | 502,205 | 1,883,314 | 8,969,544 | 48,808, 34, 3 | 181,940,175 | 48,576,211 | 42,271,001 |
| Alsbama. | 80,762 | 44,218 | 62,230 | 33,619 | 2,560 | 1,583 | 22,989 | 100,154 | 587,090 | 1,806,624 | 586,220 | 398,943 |
| Alaska. | 6,473 | 2,601 | 6,561 |  | 290 | 173 | 2,009 | 10,004 | 53,389 | 246,935 | 53,315 | 55,683 |
| Arizona. | 70,053 | 54,700 | 40,843 | 25,716 | 2,584 | 1,254 | 15,377 | 59,705 | 323,137 | 1,199,682 | 321,410 | 276, 572 |
| Arkensas:. | 38,339 | 29,275 | 38,332 | 23,903 | 5,265 | 3,668 | 17,137 | 61,634 | 305,054 | 806,249 | 304,166 | 182,345 |
| California | 1,166,182 | 832,739 | 665,501 | 326,941 | 50,510 | 59,222 | 224,259 | 1,053,704 | 4,900,677 | 21,199,664 | 4,803,489 | 4,954,008 |
| colorado. | 120,765 | 64,271 | 68,417 | 32,213 | 9,824 | 2319 | 26,509 | 129,757 | 510,315 | 1,937,446 | 508,252 | 4,43,024 |
| Connecticut. | 229,186 | 103,402 | 98,927 | 31,517 | 1,148 | 3100 | 24,200 | 239,056 | 858,063 | 3,750,723 | 854,504 | 898,886 |
| Delaware. | 26,473 | 9,395 | 13,588 | 3,359 | $\left({ }^{3}\right)$ | (3) | 3,136 | 11,415 | 134, 311 | 603,228 | 133,879 | 170,761 |
| Florida. | 312,539 | 257,472 | 153,403 | 87,636 | 4,174 | 2,550 | 46,329 | 174,726 | 1,168,804 | 3,981,244 | 1,154,906 | 936,425 |
| Georgia. | 206,221 | 63,252 | 80,322 | 49,377 | ${ }^{3}$ ) | (3) | 26,423 | 126,101 | 797,764 | 2,438,934 | 795,189 | 553,523 |
| Hawaii. | 46,446 | 18,618 | 17,941 | 17,447 | (3) 538 |  | 8,291 | 31,78? | 197,970 | 759,005 | 197,649 | 179,505 |
| İaho. | 34, 228 | 18,774 | 22,966 | 12,817 | $\left({ }^{3}\right)$ | (3) | 9,098 | 35,4i4 | 165,846 | 493,727 | 164,979 | 107,182 |
| Illinois | 617,299 | $34.4,913$ | 370,554 | 208,089 | 23,461 | 14,714 | 125,342 | 628,088 | 3,138,957 | 13,231,322 | 3,126,733 | 3,124,181 |
| Indiana | 220,230 | 122,466 | 137,656 | 70,181 | 5,479 | 5,223 | 40,028 | 200,161 | 1,267,926 | 4,555,819 | 1,264, 869 | 1,020,070 |
| Iожа. | 187,922 | 94,584 | 105,537 | 73,568 | 2,396 | 86 | 49,002 | 195,965 | 721,400 | 2,251,641 | 716,345 | 502,815 |
| Kansas.. | 125,864 | 57,755 | 110,696 | 95,752 | 30,506 | 21,956 | 25,748 | 127,642 | 565,515 | 1,894,994 | 561,833 | 426,901 |
| Kentucky. | 96,558 | 51,705 | 75,481 | 43,396 | 5,913 | 4,285 | 32,535 | 124,850 | 602,102 | 1,792,489 | 600,059 | 401,990 |
| Louisiana | 84,507 | 50,414 | 85,810 | 56,470 | 33,099 | 59,120 | 23,707 | 118,238 | 617,255 | 2,061,031 | 613,527 | 479,060 |
| Maine....2 | 53,922 | 23,073 | 26,426 | 5,650 | (3) | (3) ${ }^{(3)}$ | 4,752 | 12,938 | 245,943 | 713,016 | 24.4,746 | 157,085 |
| Maryland ${ }^{4}$ | 243,683 | 140,219 | 101,589 | 64,733 | (3) | (3) | 30,249 | 188,415 | 1,255,062 | 4,863,071 | 1,245,964 | 1,115,402 |
| Massachusetits. | 359,431 | 180,782 | 201,121 | 29,421 | 1,950 | 1,650 | 28,365 | 149,620 | 1,690,042 | 6,139,233 | 1,679,506 | 1,410,865 |
| Michigan. | 44,479 | 239,678 | 229,137 | 203,430 | 7,246 | 8,331 | 72,300 | 358,007 | 2,096,382 | $8,168,167$ | 2,089,894 | 1,891,949 |
| Minnesote. | 221,639 | 116,986 | 102,056 | 45,356 | 2,945 | 3,113 | 4,490 | 189,894 | 909,202 | 3,037,509 | 904, 217 | 690, 988 |
| Mississippi | 34,748 | 27,726 | 31,165 | 16,184 | 6,434 | 8,526 | 14,292 | 66,409 | 277,493 | 738,740 | 276,397 | 165,770 |
| Missouri. | 225,789 | 126,551 | 141,127 | 81,408 | 6,238 | 2,414 | 49,375 | 224,075 | 1,130,779 | 4,027,460 | 1,126,069 | 939,080 |
| Montana. | 40,807 | 26, 171 | 26,323 | 23,912 | 3,618 | 5,162 | 10,255 | 36,661 | 172,670 | 543,132 | 171,798 | 119,855 |
| Neiraska | 79, 664 | 45,693 | 64, 515 | 61,921 | 3,264 | 6,356 | 20,423 | 75,742 | 388,239 | 1,319,533 | 385,756 | 301,869 |
| Nevada... | 18,533 | 16,924 | 10,452 | 6,271 | (3) ${ }^{3}$ | (3) | 4,975 | 30,490 | 102,141 | 457,152 | 101,383 | 110,298 |
| New Hamshi | 4,4,795 | 18,104 | 27,507 | 7,951 | (3) | (3) | 4,216 | 17,754 | 191,188 | 611,621 | 189,884 | 133,197 |
| New Jersey | 382,009 | 195,250 | 194,069 | 72,210 | (3) | (3) | 59,608 | 343,379 | 1,971,606 | 8,213, 344, | 1,964,760 | 1,909,484 |
| New Mexico. | 33, 330 | 20,691 | 24,006 | 19,364 | 5,320 | 9,159 | 8,789 | 30,352 | 208,332 | 703,390 | 206,532 | 157,442 |
| New York.. | 1,291,154 | 750,770 | 476,468 | 110,444 | 11,119 |  | 221,045 | 1,297,777 | 5,517,781 | 22,840,624 | 5,500,725 | 5,629,153 |
| North Caroline | 124,431 | 61,581 | 94,125 | 58,912 | $\left({ }^{3}\right)$ | $\left({ }^{3}\right)$ | 36,298 | 173,489 | 937,406 | 2,573,861 | 934, 24.4 | 577,923 |
| North Dakota. | 29,235 | 15,485 | 20,763 | 12,555 | 5,290 | 5,125 | 8,966 | 32,235 | 133,063 | 341,915 | 132,961 | 72,949 |
| Ohio... | 565,735 | 294,826 | 297,982 | 233,249 | 11,426 | 5,904 | 75,861 | 378,623 | 2,750,122 | 10,601,292 | 2,737,593 | 2,432,800 |
| Oklahoma. | 84,732 | 57,678 | 84,729 | 52,546 | 40,591 | 53,057 | 23,964 | 210,655 | 528,377 | 1,741,196 | 525,963 | 403,733 |
| Oregon...... | 128,575 | 79,940 | 63,403 | 28,918 | 2,270 | 2,063 | 25,663 | 148,860 | 494,597 | 1,748,351 | 491,174 | 391,523 |
| Pennsylvania. | 552,625 | 252,440 | 291,764 | 121,706 | (3),395 | ${ }^{2} 9,312$ | 79,392 | 505,674 | 3,291,178 | 11,506,799 | 3,281,474 | 2,635,134, |
| Mhode Ialand. | 51,664 | 22, 303 | 33,287 | 8,058 | (3) | $\left(\begin{array}{l}3 \\ (3) \\ \hline\end{array}\right.$ | 5,834 | 22,279 | 266,427 | 914,889 | 265,995 | 209,712 |
| South Caroling. | 50,353 | 29,411 | 47,021 | 24,551 | (3) | $\left({ }^{3}\right)$ | 13,139 | 62,976 | 435,248 | 1,188,071 | 433,669 | 257,151 |
| South Dakota. | 34,133 | 19,765 | 32,426 | 26,018 | 1,307 | ${ }^{2} 151$ | 17,287 | 38,934 | 156,151 | 420,197 | 155,808 | 90,636 |
| Tennesa | 129,827 | 65, 378 | 86,518 | 46,153 | ${ }^{3}{ }^{3}$ | $\left(^{3}\right)$ | 31,060 | 145,073 | 739,926 | 2,225,314 | 738,309 | 508,564 |
| Texas. | 388,476 | 223,718 | 340,390 | 202,090 | 102,645 |  | 107,749 | 460,212 | 2, 198,190 | 7,911,599 | 2,185,071 | 1,866,117 |
| Vtah... | 52,050 23,834 | 29,167 11,020 | 28,870 | 17,132 3,868 | (3) ${ }^{3}$ | (3) | 12,611 | 41,157 11,206 | 235,995 | 798,372 | 235,467 95,459 | 174,926 |
| Vermont | 23,834 | 11,020 | 11,991 | 3,868 |  | ${ }^{3}{ }^{\text {a }}$ | 4,098 | 11,206 | 95,661 | 276,874 | 95,459 | 60,187 |
| Virginia. | 148,028 | 63,399 | 95,805 | 48,103 | 2,324 | 1,162 | 31,544 | 133,664 | 951,727 | 3,261,759 | 949,090 | 734,060 |
| Washington.. | 213,073 | 125,192 | 97, 345 | 4,4,670 | 3,175 | 3,279 | 35,355 | 132,758 | 828,469 | 3,285,508 | 821,898 | 733,883 |
| Weat Virginia | 52,143 | 21,994 | 4,4, 022 | 26,145 | 6,832 |  | 16,156 | 37,292 | 393,293 | 1,250,258 | 392,189 | 272,502 |
| Tisconsin. | 306,527 | 141,588 | 146, 121 | 61,899 | ${ }^{3}{ }^{\text {) }}$ | (3) | 40,546 | 164,451 | 1,101,149 | 3,815,567 | 1,095,673 | 851,172 |
| Hyoming. | 20,649 | 10,206 | 15,259 | 9,897 | 4,430 | 4,990 | 6,676 | 17,951 | 90,047 | 326, 65b | 89,404 | 71,991 |
| Other areas ${ }^{5}$. | 29,613 | 16,238 | 13,769 | 2,466 | $\left({ }^{3}\right)$ | $\left({ }^{3}\right)$ | 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.
Includes data for "other areas" described in footnote 5 .
Net loss exceeded net income.
Estimate is not shown separately because of high sampling variabllity. However, the data are included in the appropriate totals.
${ }^{5}$ Reludes data for the District of Columbla.
${ }^{6}$ Net loss exceeded net profit.


[^23]Table 18. - adjusted gross income, exemptions, taxable income, and income tax by adjusted gross income classes and states-continued

| Adjusted gross income classes | Number of returns | Number of joint returns | Adjusted gross income <br> (Thousand dollara) | Total exemptions <br> (Thousand dolfors) | Exeaptions other than age or blindmess Thousand dollars) | Taxable income |  | $\begin{gathered} \text { Inconte tax } \\ \text { after } \\ \text { credits } \\ \text { (Thowashd } \\ \text { dollars) } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total. | Astzona |  |  |  |  |  |  |  |
|  | 422,004 | 273,749 | 32,295,300 | 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 |
| $\begin{aligned} & \text { Under } \$ 1,000 . \ldots . . . \\ & \$ 1,000 \\ & \text { \$nder } \\ & \text { \$2, } 2,000 \text { under } \\ & \text { \$3,000. } \\ & \$ 3,000 \text { under } \$ 4,000 . \\ & \$ 4,000 \text { under } \$ 5,000 . \end{aligned}$ | 8,428 29,505 25,549 31,508 32,136 | 2,123 9,198 15,886 19,475 | 7,100 43,661 64,293 108,077 144,979 | $\begin{array}{r} 5,057 \\ 19,931 \\ 28,495 \\ 38,519 \\ 55,347 \end{array}$ | 5,057 19,688 27,388 37,574 54,270 | 8,428 29,595 25,549 31,058 32,136 | $\begin{array}{r} 1,322 \\ 18,309 \\ 26,236 \\ 5,031 \\ 64,357 \end{array}$ | $\begin{array}{r} 263 \\ 3,663 \\ 5,175 \\ 10,075 \\ 12,814 \end{array}$ |
| $\$ 5,000$ under $\$ 6,000$. \$6, $\$ 6,000$ under $\$ 7,000 .$. $\$ 7,000$ under $\$, 000 .$. $\$ 8,000$ under $\$ 9,000$. $\$ 9,000$ under $\$ 0,000$. | 46,133 40,723 25,508 20,588 18,469 | 36,566 34,383 23,196 20,156 17,904 | 253,676 264,244 190,124 176,146 174,224 | $\begin{aligned} & 98,063 \\ & 85,43 \\ & 63,119 \\ & 50,843 \\ & 43,667 \end{aligned}$ | 95,952 84,599 62,500 50,245 43,149 | 46,133 40,723 25,508 20,588 18,469 | $\begin{array}{r} 112,081 \\ 13,481 \\ 96,217 \\ 93,304 \\ 100,666 \end{array}$ | $\begin{aligned} & 22,613 \\ & 26,313 \\ & 19,482 \\ & 18,875 \\ & 20,608 \end{aligned}$ |
| $\begin{aligned} & \$ 10,000 \text { under } \$ 11,000 . \\ & \$ 11,00 \text { under } \$ 12,000 . \\ & \$ 12,000 \text { under } \$ 13,000 \\ & \$ 13,000 \text { under } \$ 14,000 . \\ & \$ 14,000 \text { under } \$ 15,000 . \end{aligned}$ | 11,187 8,069 5,381 3,014 2,147 | 10,551 7,737 2,96 2,846 2,046 | 117,029 92,407 67,194 40,455 31,056 | 24,775 18,706 11,969 7,001 4,498 | 24,534 18,466 11,747 6,322 4,378 | 11,187 8,069 5,381 3,014 2,147 | 73,737 58,796 44,983 27,607 21,625 | $\begin{array}{r} 15,424 \\ 12,345 \\ 9,734 \\ 6,007 \\ 4,698 \end{array}$ |
| $\$ 15,000$ under $\$ 20,000 \ldots$. $\$ 20,000$ under $\$ 25,000 \ldots$. \$25,000 under $\$ 50,000 \ldots$. $\$ 10,000$ under $\$ 100,000 .$. $\$ 100,000$ under $\$ 150,000$. | 6,828 2,476 3,199 765 96 | 6,423 2,272 2,897 697 90 | 116,790 54,911 1051289 51,515 11,688 | 15,561 5,518 7,385 1,738 221 | 14,958 5,214 7,022 1,609 204 | 6,828 2,476 3,199 765 96 | 84,107 41,097 84,157 42,122 9,887 | $\begin{aligned} & 19,503 \\ & 10,541 \\ & 25,788 \\ & 17,674 \\ & 4,899 \end{aligned}$ |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200,000 \ldots \\ & \$ 200,000 \text { under } \$ 500,000 \ldots \\ & \$ 500,000 \text { under } \$ 1,000,000 . \\ & \$ 1,000,000 \text { or more........ } \end{aligned}$ | $\begin{array}{r} 29 \\ 27 \\ 4 \end{array}$ | 28 23 4 1 | 5,052 7,937 2,622 3,292 | $\begin{gathered} 68 \\ 61 \\ 10 \\ 2 \end{gathered}$ | $\begin{array}{r} 61 \\ 56 \\ 8 \\ 1 \\ 1 \end{array}$ | $\begin{array}{r} 29 \\ 27 \\ 4 \\ 1 \end{array}$ | 3,989 6,631 2,423 2,380 | 2,009 3,537 1,294 1,148 |
| Nontaxable returns, total. | 100,594 | 54,163 | 261,539 | 197,723 | 187,088 | (4) | (4) |  |
| No adjusted gross incame. | 4,057 | 3,226 | 59,594 | 6,839 | 5,962 |  |  |  |
|  | $\begin{array}{r} 39,994 \\ 20,193 \\ 17,574 \\ 8,119 \\ 5,813 \\ 4,844 \end{array}$ | $\begin{array}{r} 6,737 \\ 11,295 \\ 14,979 \\ 7,600 \\ 5,813 \\ 4,513 \end{array}$ | $\begin{aligned} & 16,471 \\ & 29,756 \\ & 43,841 \\ & 28,366 \\ & 25,199 \\ & 27,400 \end{aligned}$ | $\begin{aligned} & 39,349 \\ & 36,578 \\ & 46,035 \\ & 26,185 \\ & 23,152 \\ & 19,585 \end{aligned}$ | $\left.\begin{array}{l} 37,770 \\ 33,815 \\ 42,556 \\ 24,650 \\ 22,753 \\ 19,582 \end{array}\right\}$ | (4) | (4) | $\left\{\begin{array}{l}- \\ - \\ - \\ -\end{array}\right.$ |
| Returns under \$5,000. <br> Returns $\$ 5,000$ under $\$ 10,000$. <br> Returns \$10,000 or more...... | $\begin{gathered} 222,516 \\ 156,192 \\ 43,296 \end{gathered}$ | $\begin{array}{r} 96,332 \\ 136,743 \\ 40,674 \end{array}$ | $\begin{array}{r} 502,249 \\ 1,084,196 \\ 708,855 \end{array}$ | $\begin{array}{r} 325,499 \\ 360,535 \\ 97,688 \end{array}$ | $\begin{array}{r} 311,475 \\ 355,855 \\ 95,252 \end{array}$ | $\begin{array}{r} 128,493 \\ 151,421 \\ 43,223 \end{array}$ | $\begin{aligned} & 162,393 \\ & 533,749 \\ & 503,540 \end{aligned}$ | $\begin{array}{r} 31,990 \\ 107,891 \\ 13,691 \end{array}$ |
|  | Arkansas |  |  |  |  |  |  |  |
| Grand total.. | 467,252 | 316,917 | ${ }^{3} 1,787,483$ | 847,356 | 820,890 | 305,054 | 806,249 | $\underline{182,345}$ |
| Taxable returns, total. | 304,160 | 208,814 | 1,556,919 | 518,146 | 509,254 | 304,166 | 805,876 | 182,345 |
|  | 11,765 39,804 42,537 51,788 40,679 | $8,34,2$ 22,069 35,625 33,236 | $\begin{array}{r} 9,886 \\ 58,215 \\ 107,737 \\ 179,512 \\ 182,426 \end{array}$ | 7,059 32,678 53,581 84,512 78,781 | 7,059 31,556 52,562 83,228 77,413 | 11,765 39,804 42,537 51,78 40,679 | 1,736 18,366 39,579 67,594 74,582 | $\begin{array}{r} 348 \\ 3,701 \\ 7,866 \\ 13,521 \\ 14,712 \end{array}$ |
|  | 35,397 24,479 16,587 13,423 7,116 | 31,706 22,250 16,384 12,637 7,015 | 195,077 158,608 123,08 113,758 67,004 | $\begin{aligned} & 76,276 \\ & 56,184 \\ & 37,925 \\ & 28,98 \\ & 17,233 \end{aligned}$ | 75,295 55,880 37,69 28,525 16,762 | 35,397 24,489 16,587 13,423 7,116 | 87,619 76,420 66,166 66,996 39,421 | $\begin{array}{r} 17,593 \\ 15,418 \\ 13,343 \\ 13,594 \\ 8,131 \end{array}$ |
|  | 2,728 3,188 2,091 1,834 1,601 | 4,573 3,092 1,964 1,942 1,601 | 49,598 36,815 25,989 24,695 23,142 | 10,224 7,062 4,623 4,330 3,581 | 9,965 6,893 4,467 4,157 3,545 | 4,728 3,188 2,091 1,834 1,601 | 32,003 24,582 17,557 16,572 16,124 | 6,691 5,208 3,790 3,628 3,541 |
| $\$ 15,000$ under $\$ 20,000 \ldots \ldots . .$. $\$ 20,000$ under $\$ 25,000$ under $\$ 50,000 . \ldots . .$. $\$ 100000$ under $\$ 100,00 . . . . .$. $\$ 100,000$ under $\$ 150,000 . . .$. | 3,082 1,812 1,825 418 45 | 2,861 1,669 1,598 402 43 4 | 52,927 39,105 65,208 28,629 5,226 | 6,196 3,838 3,933 963 120 | 5,945 3,683 3,719 879 104 | 3,082 1,812 1,825 418 45 | 40,235 30,810 53,321 23,940 4,147 | $\begin{array}{r} 9,615 \\ 7,914 \\ 17,494 \\ 10,259 \\ 1,984 \end{array}$ |
|  | $\begin{array}{r} 8 \\ 16 \\ -3 \end{array}$ | $\begin{array}{r}7 \\ 15 \\ \hline \\ \hline\end{array}$ | - $\begin{array}{r}1,405 \\ 4,499 \\ 4,050\end{array}$ | $\begin{array}{r} 14 \\ 38 \\ - \\ 7 \end{array}$ | 146 | $\begin{array}{r}8 \\ 16 \\ \hline \\ \hline\end{array}$ | 1,215 3,681 2,651 | 1,641 1,945 1,408 |
| Nontaxable returns, total. | 163,086 | 108,103 | 230,564 | 329,210 | 311,636 | (4) | (4) | - |
| No adjusted gross income...... | 4,151 | 3,141 | 515,424 | 7,352 | 6,539 |  |  | - |
|  | $\begin{array}{r} 59,013 \\ 52,514 \\ 29,243 \\ 14,660 \\ 2,927 \\ (4) \end{array}$ | 20,606 39.957 27,001 13,893 2,927 $4)^{4}$ | 30,576 76,626 72,209 49,960 13,029 $\langle 4$ | $\begin{array}{r} 68,867 \\ 105,807 \\ 82,604 \\ 49,928 \\ 11,711 \\ (4) \end{array}$ | $\left.\begin{array}{r} 63,940 \\ 97,727 \\ 79,213 \\ 49,686 \\ 11,590 \\ (4) \end{array}\right\}$ | (4) | (4) |  |
| Returns under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000$. <br> Returns $\$ 10,000$ or more. | $\begin{array}{r} 349,011 \\ 97,557 \\ 20,684 \\ \hline \end{array}$ | $\begin{array}{r} 206,797 \\ 90,537 \\ 19,583 \end{array}$ | $\begin{aligned} & 764,752 \\ & 660,918 \\ & 361,813 \end{aligned}$ | $\begin{gathered} 582,880 \\ 219,437 \\ 45,039 \end{gathered}$ | $\begin{array}{r} 560,413 \\ 216,943 \\ 43,534 \end{array}$ | $\begin{gathered} 187,391 \\ 97,012 \\ 20,651 \end{gathered}$ | $\begin{aligned} & 202,789 \\ & 336,622 \\ & 266,838 \end{aligned}$ | $\begin{aligned} & 40,148 \\ & 68,079 \\ & 74,118 \end{aligned}$ |

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


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. - ad Justed gross income, exemptions, taxable income, and income tax by adjusted gross income classes and states - Continued


[^24]Table 18.-ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INGOME, ANO INCOME TAX BY ADJUSTED GROSS INGOME CLASSES AND STATES-Continued

| Adiusted gross income classes | Number of returns | Number of joint returns | Ad Justed tross income <br> (Thousand doltera) | Total exemptions <br> (Thousand doller:) | Exemptions other than age or blindress (Thoumand doftare) | Taxable income |  | Incame tax <br> after <br> credits <br> (Thousand <br> dollara) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total...... | Florida |  |  |  |  |  |  |  |
|  | 1,603,908 | 973,565 | ${ }^{3} 7,854,348$ | 2,807,662 | 2,649,756 | 1,168,804 | 3,981,244 | 936,425 |
| Ttuxable returns, total. | 1,154,906 | 736,488 | 7,164,867 | 1,973,812 | 1,901,346 | 1,154,905 | 3,972,267 | 936,425 |
| Under $\$ 1,000 . \ldots .$. \$1,000 under $\$ 2,000$ | 29,855 101,905 | 9,604 | 25,269 152,473 | 17,913 74,825 | 17,913 7,864 | 29,855 101,905 | 4,707 56,555 | 942 11,152 |
| \$2,000 under ${ }^{\text {1 }}$ 3,000. | 135,651 | 45,994 | 343,099 | 152,588 | 144, 695 | 135,651 | 133,713 | 26,312 |
| \$3,000 inder $5^{4}, 000$. | 156,224 | 77,728 | 548,313 | 227,595 | 27,684 | 156,224 | 224,393 | 4.4,0,5 |
| 64,000 under \$5,000. | 157,730 | 108,548 | 708,436 | 283,768 | 270,171 | 157,730 | 289,925 | 57,416 |
| \$5,000 under $\$ 6,000$. | 151,617 | 120,305 | 834,428 | 309,923 | 301,056 | 151,611 | 360,957 | 71,929 |
| \$5,000 under \$7,000. | 104,094 | 88,438 | 676,174 | 223,273 | 217,819 | 104,094 | 344,518 | 66,825 |
|  | 50,080 | 46,858 | 474,943 | 112,499 | 108,203 | 50,080 | 26,4,439 | 53,167 56,224 |
| \$10,000 under \$11,000. | 28,34.8 | 25,728 | 297,219 | 60,454 | 58,667 | 28,348 | 189,544 | 39,659 |
| \$11,000 under \$ $12,000$. | 19,123 | 17,740 | 218,834 | 40,052 | 38,709 | 19,123 | 14,914 | 30,581 |
| \$12,000 under \$13, 000 | 14,523 | 12,934 | 181,059 | 31,059 | 29,612 | 14,523 | 120,472 | 25,745 |
| \$13,000 under \$ $14,000$. | 10,757 | 9,989 | 144,920 | 23,758 | 22,781 | 10,757 | 99,374 | 22,507 |
| \$14,000 under \$ $25,000$. | 7,052 | 6,216 | 102,169 | 14,479 | 14,086 | 7,052 | 71,676 | 16,211 |
| \$15,000 under \$20,000. | 20,905 9,102 | 18,000 8,208 | 357,828 201,244 402 | 44,985 20,049 | 41,788 18,948 | 20,905 9,102 | 258,265 153,430 | 62,082 39,110 |
| 125,000 under \$50,000 | 13,462 | 12,290 | 442,823 | 31,006 | 28,377 | 13,462 | 352,882 | 108,122 |
| \$50,000 under \$100,000 | 2,902 | 2,581 | 189,949 | 6,572 | 5,945 | 2,902 | 157,269 | 65,865 |
| \$100, 000 under \$ 150,000 | 368 | 324 | 44,515 | 746 | 643 | 368 | 35,859 | 17,482 |
| \$ 2150,000 under $\$ 200,000$. | 129 | 107 | 22,145 | 259 | 214 | 129 | 18,061 | 9,265 |
| \$200,000 under \$500,000. | 158 | 133 | 47,514 | 348 | 293 | 158 | 39,082 | 20,331 |
| \$500, 000 under $\$ 1,000,000$. | $\frac{34}{13}$ | 28 | 22,854 23,062 | 64 | 55 | $3{ }^{3}$ | 19,912 | 10,492 |
| \$1,000,000 or more.. | 13 | 12 | 23,062 | 26 | 23 | 13 | 20,442 | 12,788 |
| Hontaxable returns, totel. | 4.9,002 | 237,077 | 689,481 | 833,850 | 748,410 | 13,898 | 8,977 |  |
| No adjusted gross income. | 17,343 | 10,839 | '59,434 | 27,287 | 25,184 | - |  |  |
| Under \$1,000....... | 162,395 109,955 | 37,505 65,388 | 72,893 155,999 | 161,625 196,817 |  | 2,979 | 893 | - |
| \$1,000 under ${ }^{\text {2 }}$ 2,000 | 109,955 80,744 | 65,388 60,061 | 155,999 201,532 | 196,817 198,010 | 168,112 176,821 | 5,784 | 3,004 |  |
| \$3,000 under $40 \pm 000$ | 49,358 | 38,745 | 168,317 | 143,669 | 131,302 |  | 3,0\% |  |
| \$4, 000 under \$5,000 | 20,652 | 16,537 | 90,973 | 73,645 | 71,680 | 5,135 | 5,080 |  |
| \&5,000 or more. | 8,555 | 8,002 | 59,201 | 32,797 | 31,201 |  |  |  |
| Returns under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000 . . . . . . . . . . . . . . . . . . . . . . . . .$. <br> Returns $\$ 10,000$ or more.. | 1,021,812 | 470,949 | 2,407,870 | 1,557,742 | 1,439,536 | 594,758 | 717,034 | 139,867 |
|  | 454,855 | 388,073 | 3,142,153 | 975,279 | 949,403 | 447,133 | 1,582,907 | 319,318 |
|  | 127,241 | 114,543 | 2,304,325 | 274,641 | 260,817 | 126,913 | 1,681,303 | 477,240 |
|  | Ceorgis |  |  |  |  |  |  |  |
| Grand total. | 1,078,957 | 633,801 | 34,926,255 | 1,918,530 | 1,872,180 | 797,764 | 2,438,934 | 553,523 |
|  | 795,189 | 494,111 | 4,483,983 | 1,349,538 | 1,328,129 | 795,189 | 2,437,362 | 553,523 |
|  | 23,285 |  | 19,297 |  |  |  |  |  |
|  | 76,506 6,703 |  | 113,256294,796 |  |  |  |  |  |
|  | 115,503 | 42,084 |  | 56,933 140,230 | 56,036 136,879 | 76,506 115,503 | 42,582 115,464 | 8,449 22,939 |
|  | 118,481 | 64,237 | 410,070 | 186,727 | 183,224 | $\begin{aligned} & 118,481 \\ & 108,772 \end{aligned}$ | $\begin{aligned} & 164,034 \\ & 210,214 \end{aligned}$ | 32,85742,315 |
|  | 108,772 | 69,522 | 484,111 | 199,672 | 195,835 |  |  |  |
| \$5,000 under \$ 6 , 000. | 100,810 | 80,020 | 550,873 | 208,168 | 206,183 |  | 253,889 | 52,273 |
| \$0,000 under ${ }^{\text {S7, }}$, 000. | 68,778 | 61,345 | 443,336 | 142,934 | 142,177100,955 | 100,810 68,778 | 229,098187,522 | 46,20237,939 |
| \$7,000 under \$8,000. | 46,536 | 42,668 | 347.191 | 102,576 |  | 4E,536 |  |  |
|  | 30,911 | 27,948 | 260,485 | 64,640 | $\begin{array}{r} 63,877 \\ 67,+03 \end{array}$ | 30,91131,733 | 187,522 154,509 | 31,81038,226 |
| \$9,000 under \$ $\mathbf{1 0}$, 0 | 31,733 | 30,091 | 300,853 | 68,360 |  |  | 184,220 |  |
|  | $\begin{array}{r} 17,078 \\ 12,731 \\ 8,863 \\ 6,023 \\ 4,518 \end{array}$ | 16,15512,389 | 178,716 | 38,138 | 37,666 |  | 111,908 | 23,43320,199 |
|  |  |  | 146,396120 | 27,722 | 27,373 19,592 |  | 95,71572,845 |  |
|  |  | 8,111 5 |  | 19,900 | 19,592 | 12,731 8,863 |  | 15,68211,885 |
|  |  | 4,176 | $\begin{aligned} & 80,984 \\ & 65,258 \end{aligned}$ | $\begin{array}{r} 12,976 \\ 9,960 \end{array}$ | $\begin{array}{r} 12,689 \\ 9,673 \end{array}$ | $\begin{aligned} & 6,023 \\ & 4,518 \end{aligned}$ | $\begin{aligned} & 54,761 \\ & 4,205 \end{aligned}$ |  |
|  |  |  |  |  |  |  |  | $\begin{array}{r}11,885 \\ \hline, 862\end{array}$ |
| \$15,000 under $\$ 20,000$. | 11,256 | 10,364 | 192,092 | 25,123 | 26, 303 | 11,256 | 136,554 | 31,844 |
| \$20,000 under \$25, ocu. | 4,620 | 4,346 | 102,280 | 9,689$\mathbf{1 7 , 8 9 0}$ | 9,094 | 4,620 | 76,098178,516 |  |
| \$25,000 under \$50,00c. | 7,080 | 6,601 | 232,981 |  |  | 7,080 |  | 53,499 |
| \$50,000 under \$100, 000 | 1,405 | 1,322 | 91,50620,847 | 3,280388 | 3,051352 | 1,405180 | 73,01216,512 | 29,9388,014 |
| \$200,000 under \$150,000. | 180 |  |  |  |  |  |  |  |
| \$ 750,000 under $\$ 200,000$. | 7 | 64 | 12,101 | 152 | 124 | 71358 | $\begin{array}{r} 9,609 \\ 7,627 \\ 4,814 \\ 10,288 \end{array}$ | 5,0974,0912,8985,180 |
| \$200,000 under \$500, $000 .$. | 35 | 31 | 9,335 | 79 | 69 |  |  |  |
| \$500,000 under $\$ 1,000,000$ <br> $\$ 1,000,000$ or more...... | 8 | 8 | 5,688 | 15 | 12 |  |  |  |
|  |  |  | 4.42,272 | 568,992 |  |  |  |  |
| Nontaxable returns, total... | 283,768 | 139,690 |  |  | 544, 051 | (*). | ( ${ }^{6}$ ) | - |
| No adjusted gross income. | 9,380 | 6,158 | 516,369 | 15,734 | 14,152 |  |  |  |
| Unier $\$ 1,000$. | 103,362 | 23,059 | 47,908 | 107,064 | 98,977 |  | - | $\left\{\begin{array}{r}- \\ \vdots \\ -\end{array}\right.$ |
| \$1,000 under \$2,000. | 75,122 | 41,942 | 108,923 | 140,113 | $\begin{array}{r} 139,641 \\ 91,298 \\ 46,038 \\ 22,109 \end{array}$ |  | (6) |  |
| \$2,000 under \$3,000. | 50,776 | 30,915 | 125,266 | 143,096 |  | (4) |  |  |
| \$3,000 under \$4,000. | 28,366 | 23,526 | 96,048 | 93,929 |  |  | ( |  |
| \$5,000 under $\$ 5,000$ | 11,679 | 10,199 | 51,475 | 46,720 |  |  |  |  |
| Returts under \$5,000. | 721,232 | 318,345 | 1,734,781 | 1,144,189 | 1,107,887 | 445,122 | 537,237$1,009,238$ | 107,236205,450240,837 |
| Returrs \$5,000 under \$10,000. | 283,817 | 245,929 | 1,930,825 | 608,891 | -602,781 | 278,768 |  |  |
| Returns \$10,000 or more. | 73,908 | 69,527 | 1,260,649 | 165,450 | 161,512 | 73,874 | 892,459 |  |

[^25]Table 18. - ADJUSTED gross income, exemptions, taxable income, ano income tax by adousted gross income classes and states -Continued


[^26]| Ad, usted gross 1ncome classes | Number of returns | Number of joint returns | Adjusted gross income <br> (Thousand dollers) | Total exemptions <br> (Thousand dollers) | Fxefuptions other than age or blinuiness (Thourend dollers) | Taxable income |  | Incate tar <br> after <br> credits <br> (Thousand <br> dollero) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand | Illinols |  |  |  |  |  |  |  |
|  | 3,763,903 | 2,180,561 | 322,317,734 | 6,322,285 | 6,034,378 | 3,138,957 | 13,231,322 | 3,124,181 |
| Taxable returns, eotal...... | 3,126,733 | ( ${ }^{6}$ | 21,475,131 | 5,237,942 | 5,079,971 | 3,126,733 | 13,224,638 | 3,124,181 |
| Under \$1,000.... | 77,617 232,358 |  |  | 46,570 | 46,570 | 777,617 | 10,972 | 2,151 |
| 2, 2,000 under 3 , 000 | 262,139 | 63,064 | 659,221 | 270,928 | 254,050 | 262,139 | 302,836 | 60,128 |
|  | 326,974 | 106,157 | 1,148,565 | 397,057 | 372,130 | 326,974 | 598,951 | 120,152 |
| \$4,000 under \$5,000. | 375,203 | 183,637 | 1,692,965 | 572,264 | 551,029 | 375,203 | 885,298 | 180,153 |
| \$5,000 under \$ \$6, 0 , | 385,095 3345 314 | 254,491 269,507 | $2,112,434$ $2,172,500$ | 691,967 663,514 | 677,471 647,611 | 385,095 33,514 | $1,114,528$ $1,189,385$ | $227,694$ |
|  | 277,422 | 243,222 | 2,073,424 | 597,031 | 587,989 | 277,422 | 1,167,010 | 239,062 |
| \$8,000 under $99,000$. | 233,733 | 209,240 | 1,985,810 | 509,461 | 500,545 | 233,733 | 1,174,169 | 243,024 |
| ¢9,000 under \$10,016 | 160,813 | 147,620 | 1,524,557 | 331,096 | 325,195 | 160,813 | 971,569 | 203,051 |
| \$10,000 under \$ $\$ 12,000$. | 124,101 | 116,193 | 1,298,427 | 265,426 | 260,725 | 124,101 | 843,976 | 177,383 |
| \$11,000 under \$ $\$ 12,000$. | 81,888 | 77,203 | 939,521 | 170,162 | 166,977 | 81,888 | 637,747 | 136,052 |
| \$12,000 under \$13,000. | 54,534 | 51,589 | 679,288 | 115,549 | 112,729 | 54,534 | 468,527 | 101,389 |
| \$13,000 under \$14,000. | 35,885 | 33,497 | 483,117 | 76,066 | 74,458 | 35,885 | 343,273 | 75,855 |
| \$12,000 under \$15,000. | 27,685 | 26,078 | 400,625 | 61,694 | 59,824 | 27,685 | 285,122 | 63,672 |
| \$15,000 under $\$ 20,000$. | 66,287 | 61,525 | 1,126,929 | 145,245 | 140,794 | 66,287 | 830,331 | 193,578 |
| \$20,000 under \$25,000. | 25,362 | 23,033 | 563,816 | 56,876 | 54,488 | 25,362 | 435,435 | 111,878 |
| \$25,000 unier \$50,000. | 34,459 8,263 1, | 31,617 | $1,163,854$ 547,601 | 79,903 18,704 | 75,565 17,240 | 34,459 8,263 | 949,785 462,94 | 299,547 |
| $\$ 50,000$ under $\$ 100,000$. <br> $\$ 100,000$ under $\$ 150,000$ | 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 | 197,087 70,564 |
| \$ 150,000 under $\$ 200,000$. | 434 | 370 | 74,465 | 871 | 764 | 434 | 62,304 | 33,947 |
| \$200, 000 under \$ $\$ 500,000$. | 475 | 408 | 135,249 | 997 | 865 | 475 | 110,306 | 61,999 |
| \$500, 000 under \$1,000,000 | 84 | ${ }^{69}$ | 54,155 | 180 | 157 | 84 | 45,502 | 26,099 |
| \$1,000, 000 or more. | 34 | 27 | 59,567 | 62 | 50 | 34 | 51,964 | 28,455 |
| Nontaxable returns, total | 6,37,170 | 260,290 | 84,2,603 | 1,084,343 | 954,407 | 12,224 | 6,684 | - |
| No adjusted gross income | 24,685 | 13,083 | 345,005 | 38,085 | 31,942 |  | - |  |
| Under $\$ 1,000$ <br> \$1,000 under $\$ 2,000$ | 309,435 150,836 | 43,458 82,638 | 140,264 220,016 | 285,653 278,192 | 252,035 220,085 | (4) 3.938 | (4) 846 |  |
| 42,000 under 33,000 | 69,913 | 52,834 | 171,099 | 181,857 | 160,544 | 4,300 | 2,364 |  |
| p3,000 under 4, 4 ,000 | 45,668 | 35,786 | 157,894 | 149,648 | 143,371 |  |  |  |
| 34,000 under 45,00 | 20,219 | 19,267 | 90,275 | 74,819 | 72,043 | 3,556 | 3,431 |  |
| +5,00c or more | 16,414 | 13,224 | 108,060 | 76,089 | 74,382 |  |  |  |
| Returns under $55,00 c$. | 1,895,047 | 612,972 | 4,648,223 | 2,458,395 | 2,259,951 | 1,285,708 | 1,947,065 | 391,268 |
| Returns $\$ 10,606$ or more................................................... | $\begin{array}{r} 1,407,427 \\ 461,429 \end{array}$ | $\begin{array}{r} 1,137,017 \\ 430,572 \\ \hline \end{array}$ | $\begin{aligned} & 9,962,947 \\ & 7,706,564 \end{aligned}$ | $\begin{array}{r} 2,867,483 \\ 996,407 \end{array}$ | $\begin{array}{r} 2,805,666 \\ 968,761 \end{array}$ | $\begin{array}{r} 1,392,346 \\ 460,903 \end{array}$ | $\begin{aligned} & 5,617,146 \\ & 5,667,111 \end{aligned}$ |  |
|  |  |  |  |  |  |  |  | $\begin{array}{r} 1,577,505 \\ 1,4 \end{array}$ |
|  | Indiana |  |  |  |  |  |  |  |
| Grand tot | 1,567,519 | 975,660 | ${ }^{3} 8,142,474$ | 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 |  |
|  | $\begin{array}{r} 38,810 \\ 102,734 \\ 121,847 \\ 150,456 \\ 172,863 \end{array}$ |  | $\begin{array}{r} 32,029 \\ 152,494 \end{array}$ | $\begin{aligned} & 23,286 \\ & 73,001 \end{aligned}$ | $\begin{aligned} & 23,286 \\ & 70,102 \end{aligned}$ | $\begin{array}{r} 38,810 \\ 102,734 \end{array}$ | 5,55062,878 | $1,020,070$ 1,114 |
|  |  |  |  |  |  |  |  | 12,496 |
|  |  | 33,836 | 280,165 | 118,551 | 110,133 | 311,847 | 126,876 | 25,066 |
|  |  | 7,005 | 526,857 | 204,439 | 194,878 | 150,456 | 259,278 | 52,082 |
|  |  | 110,883 | 777,347 | 310,024 | 299,668 | 172,863 | 369,269 | 74,747 |
|  | $\begin{array}{r} 170,024 \\ 134,653 \\ 116,676 \\ 72,839 \\ 57,810 \end{array}$ | $\begin{array}{r} 131,631 \\ 113,044 \\ 105,574 \\ 68,786 \\ 55,383 \end{array}$ | $\begin{aligned} & 934,462 \\ & 374,370 \\ & 872,484 \\ & 616,981 \\ & 549,667 \end{aligned}$ | $\begin{aligned} & 346,256 \\ & 284,222 \\ & 261,302 \\ & 157,581 \\ & 128,432 \end{aligned}$ | $\begin{aligned} & 340,378 \\ & 280,751 \\ & 258,939 \\ & 155,321 \\ & 127,016 \end{aligned}$ | 170,024 | 466,594 | 94,511 |
|  |  |  |  |  |  | 134,653116,676 | 473,584497,426 | 96,448 |
|  |  |  |  |  |  |  |  | 101,747 |
|  |  |  |  |  |  | 72,839 | 376,983 | 71,976 |
|  |  |  |  |  |  | 57,810 | 346,955 |  |
|  |  | 55,383 39,255 | 423,780 | 128,432 87,158 | 85,805 | 40,46425,832 | 282,665205,922 | 59,12143,826 |
|  | $\begin{array}{r} \begin{array}{r} 254 \\ 25,532 \\ 17,181 \\ 10,452 \\ 7,165 \end{array} \end{array}$ | $\begin{aligned} & 25,058 \\ & 16,572 \end{aligned}$ | 296,058 214,151 | 54, 812 | 54,043 |  |  |  |
|  |  |  | 214,151140,724 | 36,276 21,356 | 35,54820,774 | 17,18110,452 | 151,026101,522 | 32,64722,37517,522 |
|  |  | $\begin{array}{r} 16,577 \\ 9,981 \end{array}$ |  | 21, 3 126 |  |  |  |  |
|  |  | 16,460 | 295,932 | 14,128 | 13,844 | 7,165 | 76,920 | 17,522 |
|  | 17,436 |  |  | 13,064 | 12,857 | 17,436 | 223,834 | 52,623 |
|  | $\begin{array}{r} 6,090 \\ 9,435 \\ 1,737 \\ 212 \end{array}$ | $\begin{array}{r} 16,460 \\ 5,169 \\ 8,728 \\ 1,628 \end{array}$ | 136,478 |  |  | 6,090 | 107,274 |  |
|  |  |  | 321,053 | 22,765 | 21,57\% | 9,435 | 266,839 | $2,64,516$ 40,635 |
|  |  |  | 112,21225,793 | 4,121 | 3,828416 | $\begin{array}{r}1,737 \\ \hline 212\end{array}$ | 96,011 | 40,63510,883 |
|  |  | 195 |  |  |  |  |  |  |
| \$150,000 under \$200,000.. | 7666 | 69 <br> 54 | 13,015 | 161 | 142 | 76 | 10,877 | 5,898 |
| \$200, 000 under $\$ 500,000$. |  |  | 18,276 | 142 | 120 | 66 | 14,666 <br> 4,048 <br> $5,3,9$$\quad$8,707 |  |
| \$500,000 under | 7 | 6 | 5,197 | 20 | 187 | 4 |  |  |  |
| \$1, cac, ock or more..... | 4 | 4 | 6,837 | 9 |  |  | 5,349 | 3,359 |
| Nortaxatice returris, total. | 302,650 | 148,199 | 412,569 | 570,062 | 514,759 | 3,057 | 1,907 | 07 |
| No ed, usted gross income | 12,302 | 7,458 | ${ }^{9} 17,785$ | 21,040 |  |  |  |  |
| Unuer \$ $\$ 1,000$. | 138,061 | 29,486 | 63,216 | $\begin{array}{r} 14,422 \\ 147,533 \\ 101,162 \\ 74,736 \\ 49,703 \\ 37,466 \end{array}$ |  | $\{3,057$ | 1,907 | $\left\{\begin{array}{l}- \\ - \\ - \\ -\end{array}\right.$ |
|  | 74,989 | 4.865 | 100,563 |  | $\begin{array}{r} 124,9+2 \\ 91,675 \\ 97,463 \\ 49,318 \\ 36,884 \end{array}$ |  |  |  |
| \$2,000 under ${ }^{\text {d }}$ 3,000 under 14. | 36,320 21,550 | 29,674 18,959 | 89,515 74,228 |  |  |  |  |  |
| \$4,000 urder \$5,000. | 11,778 | 10,141 | 52,069 |  |  |  |  |  |
| \$5,000 or more. | 7,050 | 7,616 | 44,763 |  |  |  |  |  |
| Returns under \$5,000. | 871,710 | 363,573 | 2,136,698 | 1,267,897 | 1,175,942 | 579,733 | 825,741 | 165,505 |
| Returns \$5,000 under \$ 10 , 00 | 559,550 | 481,966 | 3,891,362 | 1,215,058 | 1,199,148 | 552,002 | 2,161,542 | 442,340 |
| Feturns \$ 10,000 or more. | 136,259 | 130,121 | 2,114,414 | 293,966 | 286,762 | 130,191 | 1,568,536 | 412,225 |

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


[^27]| Ad ustel gross income classes | Pumber of returs.s | Number of joint returns | Adjusted tross income <br> (Thow, and dothera) | Total exemptions <br> (Thegsand dollers) | Exewiptions other than age or blindness (Thousand dollera) | Taxable incone |  | Income tax <br> after <br> credits <br> (Thacrand <br> dollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total. | Kentuck; |  |  |  |  |  |  |  |
|  | 852,839 | 518,231 | ${ }^{3} 3,641,059$ | 1,542,156 | 1,484,079 | 602,102 | 1,792,489 | 401,990 |
| Taxable returns, total. | 600,059 | 383,759 | 3,302,24 | 1,036,715 | 1,014,075 | 600,059 | 1,791,099 |  |
|  | $\begin{aligned} & 20,573 \\ & 66,146 \\ & 83,073 \\ & 80,487 \\ & 82,071 \end{aligned}$ | 9,782 | $\begin{array}{r} 17,118 \\ 101,274 \\ 209,842 \\ 283,038 \\ 369,505 \end{array}$ | $\begin{array}{r} 12,344 \\ 51,486 \\ 103,443 \\ 124,976 \\ 155,244 \end{array}$ | $\begin{aligned} & 12,34 \\ & 50,216 \end{aligned}$ | $\begin{aligned} & 20,573 \\ & 60 \end{aligned}$ | $\begin{array}{r} 3,080 \\ 37,329 \end{array}$ | $\begin{array}{r} 613 \\ , \quad 602 \end{array}$ |
|  |  | 33,257 |  |  | 99,685 | 83,073 | 80, 578 | 7,392 |
|  |  | 43,169 |  |  | 121,856 | 80,487 | 121,663 | 24,50732,493 |
|  |  | 58,808 |  |  | 152,215 | 82,071 | 161,945 |  |
|  | 06 | 58,859 | 410,131 369,555 | $\begin{aligned} & 153,055 \\ & 132,629 \end{aligned}$ | 150,559 | 74,906 | 197,178 | 39,89336,284 |
|  | 57,164 39,620 | 52,570 <br> 36,792 | 369,555 294,017 |  | 130,612 | $\begin{aligned} & 57,164 \\ & 39,620 \end{aligned}$ | 179,840 |  |
| \$8,000 under \%9,00. | 25,722 | 24,107 | 218,660 | 59,878 | $58,439$ | $\begin{aligned} & 99,620,722 \\ & 25,7 \end{aligned}$ | 125,127 | 25,660 |
| ¢9,000 under \$10,000 | 18,861 | 17,868 | 178,829 | 39,236 | 38,995 | 18,861 | 114,422 | 23,875 |
| 10,000 under | 12,642 | 12,202 | 132,270 | 28,252 | 27,866 | 12,642 | 84,11673,278 | 17,56615,496 |
| $\begin{aligned} & \$ 11,000 \text { unjer } \$ 12, \\ & \$ 12,000 \text { under } \$ 23, \\ & \$ 13,000 \text { under } \$ 14, \\ & \text { \$1,000 under } \$ 15, \end{aligned}$ |  | 9,040 | 109,422 | 19,345 | 18,874 |  |  |  |
|  | 6,086 | $\begin{aligned} & 5,847 \\ & 3,847 \end{aligned}$ | 75,638 54,510 | $\begin{array}{r} 12,811 \\ 8,346 \end{array}$ | $\begin{array}{r} 12,402 \\ 8,081 \end{array}$ | 9,546 0,086 | 38,080 | 15,496 10,888 |
|  | 2,961 | 2,860 | 42,972 | 6,270 | 5,960 | 2,961 | 30,503 | $\begin{array}{r} 8,232 \\ 6,719 \end{array}$ |
| \$15,000 under \$ $20,000$. | 7,321 | 6,644 | 124,942 | 15,799 | 15,047 | 7,321 | 91,303 | 21,358 |
| \$20,000 under $\$ 25,000$ | 2,960 | 2,757 | 65,486 | 7,055 | 6,788 | 2,960 | 49,045 | 12,454 |
| \$25,000 unuer \$50,000. | 4,828 | 4,387 | 160,132 | 10,687 | 10,031 | 4,828 | 127,391 | 38,973 |
| \$50,000 under \$100, 010. | 866 | 797 | 55,230 | 1,973 | 1,821 | 866 | 46,657 | 19,586 |
| \$100,000 under \$ 150,000 | 114 | 112 | 12,825 | 24.4 | 206 | 114 | 10,638 | 5,122 |
| ;150,000 under $\$ 200,000$. | 23 | 20 | 3,979 | 46 | 41 | 23 | 3,361 | 1,799 |
| \$ 200, 000 under \$ $500,000$. | 36 | 32 | 10,685 | 67 | 52 | 36 | 8,778 | 4,965 |
| \$ \$00,000 under \$1,000,000. | 2 | 1 | 1,168 1,006 | 2 | 2 | 2 | 1,117 | 556 |
| Nortaxable returns, total | 252,780 | 134,472 | 338,825 | 505,461 | 470,004 | (4) | ( ${ }^{\text {) }}$ - |  |
|  |  |  |  |  |  |  |  | $\{$ |
| W adiusted gross income. | 8,140 | 4,971 | '23,136 | 12,4,4 | 10,753 |  |  |  |
| Under \$1,000. <br> \$1,000 under $\$ 2,000$. <br> \$2,000 under \$3,000. <br> , co under 4 , , 0 . .............................................................. <br> 4,000 under $\$ 5,000 . \ldots . . .$. .................................................. <br> .5,000 or more.. | 105,347 | 32,992 | 53,480 | 131,873 | $\begin{array}{r} 117,962 \\ 129,352 \\ 102,864 \\ 73,259 \\ 19,052 \\ 16,762 \end{array}$ | - | (4) |  |
|  | 71,885 38,526 | 46,334 27,851 | 102,471 93,696 | 141,399 108,560 |  | (4) |  |  |
|  | 38,526 21,115 | 27,851 16,117 | 93,696 <br> 72,346 | 108,560 75,016 |  |  |  |  |
|  | 4,484 | 2,957 | 19,723 | 19,052 |  |  |  |  |
|  | 3,283 | 3,250 | 20,245 | 17,200 |  |  |  |  |
|  <br> Returns $\$ 10,000$ or more... | $\begin{array}{r} 581,847 \\ 219,488 \\ 51,504 \\ \hline \end{array}$ | $\begin{array}{r} 276,238 \\ 193,411 \\ 48,582 \end{array}$ | $\begin{array}{r} 1,299,357 \\ 1,490,552 \\ 851,150 \end{array}$ | $\begin{aligned} & 935,834 \\ & 495,114 \\ & 111,208 \end{aligned}$ | $\begin{aligned} & 889,558 \\ & 487,056 \\ & 107,465 \\ & \hline \end{aligned}$ | $\begin{array}{r} 346,393 \\ 216,273 \\ 51,436 \\ \hline \end{array}$ | $\begin{aligned} & 406,085 \\ & 770,483 \\ & 615,921 \end{aligned}$ | $\left\{\begin{array}{r}- \\ - \\ - \\ - \\ 81,006 \\ 156,802 \\ 164,182\end{array}\right.$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | Lcoutsiana |  |  |  |  |  |  |  |
| Grand total | 837,706 | 552,778 | ${ }^{3} 4,018,594$ | 1,531,572 | 1,491,880 | 617,255 | 2,061,031 | 479,060 |
| Taxable returns, total............................................... | 613,527 | 415,729 | 3,667,737 | 1,076,692 | 1,058,381 | 613,527 | 2,059,274 | 479,060 |
| Under $\$ 1,000 . . .$. | 15,843 | 7- | 13,225 | 9,506 | 9,500 | 15,843 | 2,239 | 448 |
| 42,000 under ${ }^{\text {3 }} 3$ 3,000 under ${ }^{\text {a }}$ | 77,740 84,348 | 34,595 54,476 | 196,596 296,946 | 92,969 130,952 | 121,070 | 77,740 84,348 | 78,194 | 15,374 |
| \%4,000 unjer \$5,00. | 83,120 | 56,768 | 371,864 | 146,711 | 143,785 | 83,120 | 166,110 | 33,527 |
| \$5,000 under ${ }^{\text {¢ }}$, Occ. | 71,565 | 58,223 | 394,375 | 148,171 | 146,043 | 71,565 | 182,898 | 36,899 |
|  | 66,065 | 56,871 | 428,416 | 152,206 | 150,485 | 66,065 | 209,860 | 42,446 |
|  | 46,0,2 | 42,308 | 34,693 | 102,398 | 100,5\% | 46,042 | 189,597 | 38,356 |
| \$8,000 under | 28,34, | 25,546 19,159 | 240,110 190,408 | 63,455 42,286 | 62,861 | 28,34.9 | 139,174 | 28,602 |
| \$10,000 irder \$11,000. | 25,971 | 14,850 | 167,678 | 36,263 | 35,633 | 15,971 | 105,595 | 24,852 22,179 |
| 411,000 under \$12,noc. | 11,504 | 10,760 | 132,079 | 26,921 | 26,416 | 11,504 | 187,417 | 18,628 |
| \$12,000 under \$13,000. | 8,098 | 8,226 | 108,032 | 19,473 | 19,189 | 8,698 | 74,336 | 16,108 |
| \$13,000 nier \$14,000. | 4,996 | 4,694 | 67,104 | 11,059 | 10,816 | 4,996 | 47,050 | 10,337 |
| \$14,000 wider \$15,000 | 3,647 | 3,410 | 52,730 | 7,552 | 7,432 | 3,647 | 38,132 | 8,560 |
| \$15,00c inder ${ }^{\text {S }} 20,000$. | 9.314 | 8,134 | 157,351 | 19,523 | 18,836 | 9,314 | 117,909 | 28,087 |
| \$20,000 under 25,000. | 4, 3, ${ }^{\text {5, }} 726$ | 3,771 | 97,615 | 9,112 | 8,708 | 4, 323 | 77,882 | 20,594 |
| \$50,000 under \$100,000 | 1,316 | 4,875 | 192,472 84,979 | 13,364 2,943 | 12,736 2,740 | 5,726 1,316 | 157,107 71,168 | 50,792 30,652 |
| \$200,000 under \$ $\$ 156,000$. | 1106 | 1,137 | 19,567 | -329 | $\begin{array}{r}2,40 \\ \hline 286\end{array}$ | 1,166 | 15,852 | 30,622 8,163 |
| \$15C,000 under \$200,000. | 56 | 45 | 9,558 | 121 | 102 | 56 | 7,883 | 4,373 |
| \$200,000 under \$500,000.. | 52 | 45 | 14,814 | 110 | 92 | 52 | 11,639 | 6,820 |
| $\$ 500,000$ under $\$ 1,000,000$ | 5 | 5 | 3,758 | 14 | 13 | 5 | 3,546 | 1,790 |
| \$1, cac, ock or more.. |  |  |  |  |  | - | - | - |
| Noritaxable returns, total. | 224,179 | 137,049 | 350,857 | 454,880 | 433,499 | 3,728 | 1,757 | - |
| Ho atiusted gross income | 5,202 | 3,807 | ${ }^{5} 24,292$ | 8,548 | 8,243 | - | - | - |
| Unjer $\% 1,000 . . .$. | 86,754 | 24,670 | 42,960 | 93,632 | 88,099 |  |  | 1 |
| \$1,000 under \$2, | 56,779 38,050 | 39,121 <br> 33,878 | 84,025 94,843 | 110,992 | 102,471 |  |  | - |
|  | 38,066 22,087 | 33,878 20,418 | 94,843 75,519 | 104,918 | 98,980 69,797 | 3,728 | 1,757 | - |
| \$,000 under \$5,000. | 8,218 | -8,218 | 36,055 | 31,922 | 31,922 |  |  | - |
| \$5,000 or more...... | 7,073 | 6,937 | 41,747 | 33,828 | 33,787 |  |  | ( |
| Returns under \$5,000... | 532,737 | 283,693 | 1,271,108 | 842,44, | 813,313 | 319,325 | 404,320 | 80,802 |
| Returns \$5,000 under \$10,000. | 239,002 | 208,871 | 1,637,390 | 541,621 | 534,885 | 232,102 | 841,168 | 171,155 |
| Returns $\$ 10,000$ or more. | 65,987 | 60,214 | 1,110,096 | 147,507 | 143,682 | 65,828 | 815,543 | 227,103 |

[^28]Table 18. - ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE inCOME, AND inCOME TAX by ad JuSted gross income classes and states-Continued


[^29]Table 18. - ADJUSTED GROSS income, exemptions, taxable income, and income tax by adjusted gross income classes and states-Continued

| Adiusted gross incone classeg | Number of returns | Number of joint returns | Adjusted Gross income <br> (Thowand dodiern) | $\begin{gathered} \text { Total } \\ \text { exemptions } \\ \begin{array}{c} \text { (Thousend } \\ \text { dollero) } \end{array} \\ \hline \end{gathered}$ | Exemptions other than age or blindneas (Thousand dolfara) | Taxable income |  | Incone tax <br> after <br> credits <br> (Thowound dollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Mumber of returns |  |  |
| Grand total | Masaschusetts |  |  |  |  |  |  |  |
|  | 2,013,059 | 1,015,836 | ${ }^{3} 10,835,371$ | 3,189,319 | 3,023,345 | 1,690,042 | 6,139,233 | 1,410,865 |
| Taxable returne, total. | 1,679,506 | 910,340 | 10,374,865 | 2,659,428 | 2,560,586 | 1,679,506 | 6,133,741 | 1,410,865 |
| under $\$ 1.000$. | 52,128 |  | 42,835 | 32,277 | 31,277 | 52,128 | 7,070 | 1,418 |
| \$1,000 under \$2,000 | 147,455 | 4,783 | 215,539 | 99,205 | 95,431 | 147,455 | 91,337 | 18,196 |
| \$2,000 under $\$ 3,000$ | 173,164 | 27.143 | 436,464 | 158,856 | 145,787 | 173,164 | 219.552 | 43,554 |
|  | 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 |
| \$5,000 under \$6, O00 | 204,988 | 137,811 | 1,123,4,7 | 387,074 | 374,744, | 204,988 | 560,897 | 113,969 |
| \$6,000 under \$7,006. | 186, 301 | 146,494 | 1,207,660 | 375,971 | 365,637 | 186,301 | 638,355 | 129,568 |
| \% , 000 under | 145,84,4 | 125,191 | 1,090,693 | 308,708 | 303,762 | 145,844 | 602,896 | 123,314 |
| \$8,000 under \$9,000. | 99,395 | 90, 319 | 844,747 | 209,208 | 205,084 | 99,395 | 506,407 | 104,497 |
| \$9, once under \$10,00x | 60,425 | 55,579 | 572,323 | 121,862 | 119,153 | 60,425 | 360,843 | 75,115 |
| \$10,000 under \$11,000. | 47,029 30,152 | 43,777 | 402,493 | 101,542 | 99,268 | 47,029 | 314,720 | 65,806 |
| \$12,000 unier $\$ 12,000$. | 30,152 20,210 | 28,238 18,827 | 345,984 251,45 | 63,567 43,075 | 62,138 42,236 | 30,152 20,210 | 229,633 170,274 | 43,689 36,740 |
| \$13,000 under \$14,000 | 14,033 | 12,679 | 189,083 | 30,287 | 29,432 | 14,033 | 129,823 | 28,549 |
| \$14,000 under \$ $\$ 15,000$ | 10,389 | 9,465 | 150,541 | 23,738 | 22,988 | 10,389 | 103,809 | 23,077 |
| \$25,000 under \$ $20,000$. | 27,835 | 24,433 | 474,352 | 59,300 | 56,907 | 27,835 | 343,275 | 80,341 |
| \$20,000 under $\$ 25,000$ | 10,409 | 9,371 | 232,644 | 24,895 | 23,867 | 10,409 | 173,301 | 4,4,136 |
| \$25,000 under \$50,0w | 16,404 | 14,457 | 54,942 | 38,708 | 35,893 | 16,404 | 428,678 | 130,822 |
| $\begin{aligned} & \$ 50,000 \text { under } \$ 100,000 . \\ & \hline 100 \text {, } 000 \text { under } \$ 150,000 \end{aligned}$ | $\begin{array}{r}3,945 \\ 607 \\ \hline\end{array}$ | 3,488 | 258,667 73,676 | 9,130 1,300 | 8,270 1,066 | 3,945 607 | 208,304 58,222 | 86,264 29,005 |
| \$150,000 under $\$ 200,000$. | 175 | 151 | 29,917 | 362 | 301 | 175 | 22,551 | 11,972 |
| \$200,000 under \$500,000. | 199 | 170 | 57,529 | 48 | 383 | 199 | 4, 4,94 | 24,970 |
| \$500,000 under \$1,000,000 | 17 | 13 | 10,745 | 33 | 29 | 17 | 7,525 | 4,089 |
| ¢1,000,000 or more.. | 5 | 5 | 12,874 | 16 | 16 | 5 | 11,880 | 6,152 |
| Nontaxable returns, total. | 333,553 | 105,496 | 460,506 | 529,891 | 462,759 | 10,536 | 5,492 |  |
| No adjustej gross income. | 6,678 | 2,227 | ${ }^{5} 17,976$ | 9,610 | 7,978 | - | - |  |
| Under $\$ 1,000$. | 169,499 | 11,893 | 73.721 | 137,900 | 123,436 |  |  |  |
| \$1,000 under \$2,000. | 75,899 | 32,573 | 112,305 | 133,60. | 103,103 | 4,002 | 963 |  |
| 42,000 under \$3,000. | 37,114 | 24,335 | 92,429 | 89,798 | 77,420 | 2,539 | 1,655 |  |
| \$3,000 under $\%$, 000 | 20,024 | 13,954 | 68,957 | 61,474 | 56,402 | 2,346 | 1,601 |  |
| \$2,000 under $\$ 5,000$ | 15,035 9,304 | 13,293 7,221 | 67,309 63,761 | 58,209 39,296 | 56,285 38,135 | 1,546 | 1,261 |  |
| Returns under ${ }^{\text {a }}$, 000. | 1,125,393 |  |  |  |  |  |  |  |
| Returns 5 , 060 under \$10,000 | 1,125,740 | 289,671 560,209 | 2,802,948 $4,891,892$ | $1,350,799$ $1,460,895$ | $1,234,036$ $1,405,465$ | 811,134 697,391 | $1,222,465$ $2,669,779$ | 243,790 546,463 |
| Returns $\$ 10,000$ or more......................... | 181,926 | 165,956 | 3,140,531 | 397,625 | 383,844 | 181,517 | 2,246,989 | 620,612 |
|  | Michigen |  |  |  |  |  |  |  |
| Grand total | 2,579,709 | 1,646,593 | ${ }^{3} 14,629,803$ |  | 4,515,492 | 2,096,382 | 8,168,167 |  |
| Taxable returns, total | $\begin{array}{r} 2,089,894 \\ 57,238 \\ 155,766 \\ 170,041 \\ 192,524 \\ 240,657 \end{array}$ |  | 13,924,905 | $3,746,260$ | 3,663,177 | 2,089,894 | 8,164,210 | $1,891,949$ |
|  |  | 1,404, 42 | 48,164 | $\begin{array}{r} 3,343 \\ 107,558 \\ 175,714 \\ 260,143 \\ 400,085 \end{array}$ | $\begin{array}{r} 34,343 \\ 10,478 \\ 165,164 \\ 248,745 \\ 385,380 \end{array}$ | 57,238 | 8,976 | 1,796 |
|  |  | 10,340 | 229,398 |  |  | 155,766 | 93,630 | 18,577 |
|  |  | 51,412 | 427,034 |  |  | 170, $\times 1$ | 192,763 | 38,033 |
|  |  | 89,307 | 675,390 |  |  | 192,524 | 317,851 | 63,763 |
|  |  | 142,582 | 1,089,971 |  |  | 240,657 | 525,996 | 106,342 |
|  | $\begin{aligned} & 300,249 \\ & 241,921 \\ & 195,069 \\ & 148,028 \\ & 112,705 \end{aligned}$ | 224,106 | 1,046,748 | 579,409 | 567,143 | 300,249 | 822,385 | 167,012 |
|  |  | 207,779 | 1,567,955 | 536,754 | 529,592 | 241,921 | 778,270 | 158,292 |
|  |  | 172,252 | 1,557,282 | $4{ }^{4} 1,147$ | 435,506 | 195,069 | 791,326 | 161,782 |
|  |  | 137,506 106,986 | $1,251,138$ $1,067,812$ | 340,291 255,110 | 336,548 253,669 | 148,028 | 724,292 | 149,053 |
|  | $\begin{aligned} & 75,205 \\ & 51,838 \\ & 33,126 \\ & 21,928 \\ & 15,652 \end{aligned}$ | $\begin{aligned} & 71,589 \\ & 49,930 \\ & 31,686 \\ & 21,024 \\ & 14,248 \end{aligned}$ | $\begin{aligned} & 798,102 \\ & 594,219 \\ & 412,346 \\ & 295,302 \\ & 226,141 \end{aligned}$ | $\begin{array}{r} 164,810 \\ 116,035 \\ 7,387 \\ 47,972 \\ 46,712 \end{array}$ | $\begin{array}{r} 162,642 \\ 114,688 \\ 70,021 \\ 47,288 \\ 34,150 \end{array}$ | $\begin{aligned} & 75,205 \\ & 51,838 \\ & 33,126 \\ & 21,928 \\ & 15,652 \end{aligned}$ | $\begin{aligned} & 511,848 \\ & 394,777 \\ & 286,300 \\ & 207,870 \\ & 161,488 \end{aligned}$ | $\begin{array}{r} 107,495 \\ 83,662 \\ 61,753 \\ 4,496 \\ 36,083 \end{array}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | 39,905 | 38,097 | 678,633 | 90,901 | 88,166 | 39,905 | 497,917 | 115,369 |
|  | 13,478 | 12,506 | 298,853 | 31,988 | 30,881 | 13,478 | 228,512 | 58,23, |
|  | 29,176 | 18,038 | 641,626 | 45,151 | 43,081 | 19,176 | 522,766 | 162,239 |
|  | 4,240 | 3,922 | 277,590 | 10,016 | 9,285 | 4,240 | 235,055 | 99,715 |
|  | 642 | 598 | 76,145 | 1,582 | 1,467 | 642 | 65,945 | 33,578 |
|  | 209 240 | 186 |  | 4.43 | 380 | 209 | 30,458 | 16,649 |
|  | 240 39 | $\begin{array}{r}205 \\ 33 \\ \hline\end{array}$ | 70,043 25,638 | 532 82 82 | 451 73 | 240 39 | 57,332 20,274 | 34,488 12,463 |
|  | 18 | 10 | 23,672 | 82 35 | 30 | 18 | 20,274 34,546 | 12,593 |
| Nuntaxable returns, | 489,815 | 241,851 | 704,898 | 932,778 | 852,315 | 6,488 | 3,957 | - |
| No adjusted gross | 15,801 | 11,065 | 346,847 | 27,456 | 24,279 | - | - |  |
|  |  |  |  |  | 194,060 | - | - |  |
|  | 106,118 | 64,831 | 156,008 | 206,992 | 17, $x_{1}$ | 4,420 | 1,981 | 1 - |
|  | 66,811 38,983 | 56,212 35,453 | ${ }_{1}^{165,14,4}$ | 178,485 130,888 | 161,424 | 4,420 | 1,981 |  |
|  | 38,983 21,82 | 35,253 19,286 | 130,402 95,880 | 130,888 89,067 | 120,586 88,246 | 2,078 | 1,976 |  |
|  | 17,519 | 15,188 | 103,720 | 86,882 | 86,379 |  |  |  |
| Revurns under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000$ <br> Returns $\$ 10,000$ or more. | 1,288,522 | 520,304 | 3,071,135 | 1,823,739 | 1,704,040 | 822,613 | 1,143,038 | 228,511 |
|  | 1,015,355 | 863,682 | 7,092,285 | 2,239,265 | 2,208,572 | 998,073 | 3,770,041 | 77,615 |
|  | 275,832 | 262,607 | 4,460,383 | 616,034 | 602,874 | 275,690 | 3,255,088 | 891,823 |

[^30]Table 18. -ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES-CONLINUEd

| Adusted gross income classes | Number of returns | Number of joint returns | Adjusted gross income <br> (Thousand doher:) | Total exemptions <br> (Thousand dallars) | Exemptions other than age or blindness <br> (Thourand dollare) | Taxable income |  | Income tax <br> after <br> credits <br> (Thoumand dollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
|  | Mrnesota |  |  |  |  |  |  |  |
| Grand total.................................. | 1,176,442 | 738,414 | ${ }^{3} 5,901,677$ | 2,122,415 | 2,032,351 | 909,202 | 3,037,509 | 690.988 |
| Taxable returns, total. | 904.217 | 579,460 | 5,501,480 | 1,580,294 | 1,539,405 | 904,217 | 3,034,272 | 690.988 |
| Under $\$ 1,000$....... <br> \$1,000 under \$2,000 | 39,897 80,132 | 6,165 | 33,206 117,116 | 23,938 55,323 | 23,938 <br> 53,854 | 39,897 80,132 | 5,657 47,994 | 1,135 9,534 |
| \$2,000 under \$ ${ }^{\text {3 }}$, 0000. | 86,499 | 26,033 | 215,274 | 81,668 | 77,888 | 85,499 | 106,482 | 20,808 |
| \$3,000 inder \$4,000. | 99,564 | 49,213 | 349.094 | 135,690 | 128,308 | 99,564 | 163,415 | 32,573 |
| \$4,000 under \$5,000. | 115,133 | 70,327 | 518,869 | 199,976 | 191,924 | 115,133 | 241,779 | 48,664 |
| \$5,000 under \$6,000. | 120,796 | 97.908 | 663,990 | 253,099 | 248,209 | 120,796 | 300,090 | 60,534 |
| \$6,000 under \$7,000. | 106,034 | 90,893 | 688,808 | 233,062 | 229,737 | 106,034 | 336,401 | 68,056 |
| \$7,000 under $\$ 8,000$. | 75,041 49,170 | 69,015 | 559,396 | 172,074 | 169,826 | 75,041 | 291,312 | 59,470 |
| \$8,000 under $\$ 9,000$ under $\$ 10,000$ | 40,170 | 45,456 38,812 | 487,702 386,376 | 117,904 94,802 | 116,612 93,297 | 49,170 | 227,278 227,627 | 46,770 |
| \$10,000 under \$ $21,000$. | 24,868 | 23,657 | 260,212 | 55,715 | 54,745 | 24,868 | 161,524 | 33,700 |
| \$12,000 under \$22,000. | 14,568 | 13,964 | 167,023 | 32,549 | 31,902 | 14,568 | 108,198 | 22,895 |
| \$12,000 under \$13,000. | 10,267 | 9.744 | 127,608 | 23,432 | 22,533 | 10,267 | 83,646 | 17,863 |
| \$23,000 under \$12,000. | 6,971 | 6,532 | 93,704 | 15,760 | 15,294 | 6,971 | 62,812 | 13,737 |
| \$14,000 under \$15,000. | 4.550 | 4.247 | 65,856 | 10,858 | 10,473 | 4,550 | 44,654 | 9,892 |
| \$15,000 under \$20,000. | 13,567 | 12.057 | 231,757 | 33,909 | 32,712 | 13,567 5 5 | 160,500 88,361 | $37,173$ |
| \$20,000 under \$25,000. | 5,4,40 | 4,902 | 121,359 | 13,082 | 12,269 | 5,440 8,783 | 88,361 228,184 | 22,412 69,699 |
| \$25,000 under \$50,000.. | 8,783 1,603 | 8,044 1,510 | 296,933 105,583 | 22,655 3,882 | 21,458 3,609 | 8,783 1,603 | 228,184 86,510 | 69,699 35,863 |
| $\$ 50,000$ under $\$ 100,000$. $\$ 100,000$ under $\$ 250,000$ | 1,603 224 | 1.510 213 | 105,083 25,040 | 3,882 490 | 3,609 448 | 1,603 224 | 86,510 20,807 | 35,863 10,122 |
| \$150,000 under $\$ 200,000$. | 96 | 87 | 16,542 | 230 | 200 | 96 | 12,645 | 6,466 |
| \$200,000 under \$500,000. | 80 | 72 | 23,480 | 167 | 147 | 80 | 18,282 | 10,284 |
| \$500,000 under \$1,000,000. | 11 | 10 | 7,265 | 21 | 16 | 11 | 5,572 | 3,387 |
| \$1,000,000 or more........ | 5 | 4 | 7,388 | 9 | 6 | 5 | 4.542 | 2,592 |
| Nontaxable returns, total. | 272.225 | 158,948 | 400,297 | 542,121 | 492,946 | 4,985 | 3.237 | - |
| No adjusted gross incare. | 12,782 | 8.457 | ${ }^{5} 15,908$ | 22.253 | 20,877 | - | - | - |
| Under $\$ 1,000$. | 115,617 | 28,374 | 49,799 | 125.084 | 111,947 |  |  |  |
| \$1,000 under \$2,000. | 59,125 | 4.349 | 84,535 | 122,030 | 102,365 |  |  | - |
| \$2,000 under \$3,000. | 41,993 | 36,306 | 103,589 | 111,365 | 100,817 |  |  |  |
| \$3,000 under $\$ 4,000$ | 22,051 | 21,127 | 76,223 | 73.766 | 70,484 5756 | 4,985 | 3,237 |  |
| $\$ 4,000$ under $\$ 5,000$. | 13,830 6.826 | $\begin{array}{r}13,779 \\ 6.556 \\ \hline\end{array}$ | 61,807 40,212 | 58,663 | 57,536 28,920 |  |  |  |
| Returns under \$5,000. <br> Returns $\$ 5,000$ under $\$ 10,000$ <br> Returns $\$ 10,000$ or more. | 686,624 | 304,130 | 1,593,344 | 1,009,756 | 939,938 | 426,207 | 368,418 | 112,814 |
|  | 398,647 | 348,570 | 2,754,274 | 899,582 | 886,323 | 391,959 | 1,382,708 | 282,109 |
|  | 91,171 | 85,714 | 1,554,059 | 213,077 | 205,090 | 91,036 | 1,086,383 | $\underline{ }$ 296,065 |
|  | Mississippl |  |  |  |  |  |  |  |
| Grand total. | 438.008 | 277,207 | ${ }^{3} 1,728,827$ | $819,337$ |  | 277,493 | 738.740 | 165,770 |
| Taxable returns, total. <br> Under \$ $\$ 1,000$. | $\begin{array}{r} 276,397 \\ 10,099 \\ 26,918 \\ 4,014 \\ 41,839 \\ 41,694 \end{array}$ | 181,370 | 2,477,374 | 485,767 | $479,102$ | 276,397 | 737.513 |  |
|  |  |  | 8,502 | 6.059 | $\begin{array}{r} 6,059 \\ 20,877 \\ 50,855 \\ 65,645 \\ 80,221 \end{array}$ | $\begin{array}{r} 10,099 \\ 26,918 \\ 42,044 \\ 41,839 \\ 41,694 \end{array}$ | $\begin{array}{r} 1,443 \\ 14,176 \\ 35,903 \\ 51,699 \\ 69,523 \end{array}$ | $\begin{array}{r} 288 \\ 2,820 \\ 7,267 \\ 10,300 \\ 13,966 \end{array}$ |
|  |  | 5,787 | 40,647 | 20.877 |  |  |  |  |
|  |  | 15,193 | 104,977 | 51.452 |  |  |  |  |
|  |  | 23,062 | 145,117 | 67,082 |  |  |  |  |
|  |  | 32,595 | 186,767 | 81,397 |  |  |  |  |
|  | $\begin{array}{r} 33,861 \\ 23.644 \\ 16,497 \\ 9,3.44 \\ 8,394 \end{array}$ | $\begin{array}{r} 27,546 \\ 23,031 \\ 15,732 \\ 9.1142 \\ 8,292 \end{array}$ | $\begin{array}{r} 184,963 \\ 153,894 \\ 122,937 \\ 78,230 \\ 79,012 \end{array}$ | $\begin{aligned} & 71,723 \\ & 55,41 \\ & 40,603 \\ & 22,305 \\ & 18,914 \end{aligned}$ | $\begin{aligned} & 71,005 \\ & 54,84 \\ & 40,222 \\ & 22,244 \\ & 18,733 \end{aligned}$ | $\begin{array}{r} 33,861 \\ 23,694 \\ 16,497 \\ 9,342 \\ 8,394 \end{array}$ | $\begin{aligned} & 78,681 \\ & 69,288 \\ & 59,589 \\ & 42,860 \\ & 46,796 \end{aligned}$ | $\begin{array}{r} 15,745 \\ 13,009 \\ 12,084 \\ 8,745 \\ 9,640 \end{array}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | $\begin{aligned} & 5,028 \\ & 3,146 \\ & 2,175 \\ & 1,4,83 \\ & 1,404 \end{aligned}$ | $\begin{aligned} & 5,593 \\ & 2,934 \\ & 2,070 \\ & 1,413 \\ & 1,299 \end{aligned}$ | $\begin{aligned} & 58,976 \\ & 36,106 \\ & 27,189 \\ & 19,975 \\ & 20,375 \end{aligned}$ | $\begin{array}{r} 13,182 \\ 6,833 \\ 4,991 \\ 3,653 \\ 3,289 \end{array}$ | $\begin{array}{r} 13,015 \\ 6,665 \\ 4,886 \\ 3,526 \\ 3,204 \end{array}$ | 5,628 | $\begin{aligned} & 35,737 \\ & 23,512 \\ & 18,175 \\ & 13,008 \\ & 14,188 \end{aligned}$ | 7,424 <br> 5,008 <br> 3,874 <br> 2,793 <br> 3,164 |
|  |  |  |  |  |  | 3,146 |  |  |
|  |  |  |  |  |  | 2,175 |  |  |
|  |  |  |  |  |  | 1,483 |  |  |
|  |  |  |  |  |  | 1,404 |  |  |
|  | 3,783 | 3,537 | $20,375$ | 3,289 | 7,690 | 3,783 | 46,4,5 | 10,823 |
|  | 1,625 | 1,519 | 36,716 | 3.436 | 3,245 | 1,625 | 28,849 | 7,504 |
|  | 2,367 | 2,262 | 78,029 | 5.642 | 5,343 | 2,367 | 62,669 | 19,359 |
|  | 354 | 322 | 23,449 | 825 | 757 | 354 | 18,891 | 8,029 |
|  | 30 | 30 | 3,590 | 51 | 4 | 30 | 2,869 | 1,421 |
| \$150,000 under \$200,000.. | 10 | 6 | 1,725 | 16 | 14 | 10 | 1,435 | 824 |
| \$200,000 under \$500,000. | ? | 6 | 1,604 | 11 | 11 | 7 | 1,336 | 652 |
| $\$ 500,000$ under $\$ 1,000,000$ $\$ 1,000,000$ or more............ | 1 | 1 | 547 | 1 | 1 | 1 | 531 | 271 |
| Nontaxable returns, total............................................ | 261,611 | 95,837 | 251,453 | 333,570 | 329,967 | (4) | (4) | - - |
| No adjusted gross incame. | 3.476 | 2,263 | 59,620 | 6,540 | 5,812 |  |  |  |
| Under \$1,000....... | 50,128 | 17,771 | 30,436 | 68,641 |  | - |  | $\left\{\begin{array}{l}- \\ - \\ - \\ -\end{array}\right.$ |
| \$1,000 under ${ }^{\text {\$2, }} 2$, 0000. | 47,574 34,567 | 30,579 27.882 | 68,283 84,733 | 94,456 93,227 | 89,687 90,751 |  |  |  |
| \$3,000 under $\$ 4,000$. | 13,733 | 12,407 | 48,220 | 45,384 | $4 \times, 821$ | (4) | (4) |  |
| \$4,000 under \$5,000. | 3,839 | 2,973 | 16,869 | 15,370 | 25,370 |  |  |  |
| \$5,000 or more.. | 2,294 | 1,962 | 12,532 | 9.952 | 9.752 |  |  |  |
| Returns under $\$ 5,000 \ldots \ldots .$.Returns $\$ 5,000$ under $\$ 10,000$Returns $\$ 10,000$ or more..... | $\begin{gathered} 321,911 \\ 94,083 \\ 22,014 \end{gathered}$ | $\begin{array}{r} 170,511 \\ 85,704 \\ 20,992 \\ \hline \end{array}$ | $\begin{aligned} & 724,931 \\ & 531,392 \\ & 372,504 \end{aligned}$ | $\begin{array}{r} 550,485 \\ 218,977 \\ 49,875 \end{array}$ | $\begin{array}{r} 533,872 \\ 216,795 \\ 48,402 \end{array}$ | $\begin{array}{r} 163,358 \\ 92,122 \\ 22,013 \\ \hline \end{array}$ | $\begin{aligned} & 173,528 \\ & 297,567 \\ & 267,545 \end{aligned}$ | $\begin{aligned} & 34,541 \\ & 00,083 \\ & 71,146 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |

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


[^31]Table 18. - ad Justed gross income, exemptions, taxable income, and income tax by adjusted gross income classes and states-continued

| Adjusted gross income classes | Nunber of returne | Nurber of joint returns | Adjusted gross income <br> (Thousand dollars) | Total exemptions <br> (Thousand dollera) | Exemptions other than age or blindness <br> (Thousand dolfars) | Taxable income |  | Income tax <br> sifter <br> credits <br> (Thourand dollass) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
|  | Nebraska |  |  |  |  |  |  |  |
|  | 511.691 | 335,263 | ${ }^{3} 2,415,308$ | 902,23\% | 850,723 | 388,239 | 1,319,533 | 301,869 |
|  | 385,756 | 263,152 | 2,26b,554 | 668,801 | 64,7,442 | 385,756 | 1,318,242 | 301,869 |
| Under \$1,000. <br> \$1,000 under \$2,000. | 12,129 35,616 | 4,136 | 9,919 54,835 | 7,277 25,892 | 7,277 25,015 | 12,129 35,616 | 1,649 22,696 | 331 4,586 |
| \$2,000 under ${ }^{\text {a }} 3$ 3,000. | 4,405 | 13,172 | 110,458 | 50,998 | 47,750 | 44,405 | 46,124 | 9,115 |
| \$3,000 inder \$4,000. | 51,076 | 32,723 | 179.323 | 77,218 | 73,154 | 51,076 | 79,880 | 15,959 |
| \$4,000 under \$5,000. | 54,310 | 43,176 | 245,568 | 108,956 | 105,727 | 54,310 | 105,027 | 21,047 |
| \$5,000 under \$6,000.. | 45,54.3 | 34.809 | 249,789 | 86,411 | 84,488 | 45,543 | 132,289 | 26,806 |
| \$6,000 under \$7,000. . | 40,392 | 35,313 | 261,545 | 85,227 | \%4, 803 | 40,392 | 140,541 | 28,603 |
| \$7,000 under \$8,000. | 32,732 | 29,731 | 24, 774 | 72,731 | 71,273 | 32,732 | 139,8944 | 28,589 |
| \$8,000 under ${ }^{\text {S } 9,000 .}$ | 20,572 | 19,717 | 174,289 | 44,168 | 43,409 | 20,572 | 106,456 | 21,907 |
| \$9,000 under \$10,000. | 13,268 | 13,066 | 124,510 | 30,127 | 28,762 | 13,268 | 77,766 | 16,039 |
| \$10,000 under \$ $\$ 12,000 .$. | 8,578 6,068 | 8,209 5,765 | 89,821 | 18,661 | 17,795 | 8,578 | 59,003 | 12,319 |
| \$11,000 under $\$ 12,000 .$. | 6,068 4,253 | 5,765 | 69,679 52,677 | 14,179 9,450 | 13,757 9,209 | 6,068 4,253 | 46,701 36,919 | 9,893 7,973 |
| \$13,000 under \$ $\$ 24,000$. | 2,848 | 2,294 | 38,500 | 6,442 | 5,882 | 2,848 | 27,864 | 6,330 |
| \$14,000 under \$15,000. | 2,282 | 2,148 | 33,029 | 4.773 | 4.450 | 2,282 | 24,252 | 5,400 |
| \$15,000 under \$ $\mathbf{2}^{2} \mathbf{0}$, 000. | 4.937 | 4,501 | \%4,365 | 11,006 | 10,502 | 4,937 | 64,984 | 15,511 |
| \$20,000 under \$ $25,000$. | 2,352 3,594 | 2,1,35 | 51,573 | 5,627 | 5,245 | 2,352 | 40,855 | 10,465 |
| $\begin{aligned} & \$ 25,000 \text { under } \$ 50,000 . \\ & \$ 50,000 \text { under } \$ 100,000 . \end{aligned}$ | $\begin{array}{r}3.594 \\ \hline 680\end{array}$ | 3,359 629 | 121,173 42,525 | 7.881 1,517 | 7,297 1,419 | 3,594 | 103,283 36,550 | 32,521 15,440 |
| \$100,000 under \$ 250,000 | 77 | 74 | 9,373 | 179 | 158 | 77 | 8,162 | 4,086 |
| \$150,000 under \$200,000.. | 18 | 15 | 3,105 | 37 | 32 | 18 | 2,720 | 1,490 |
| \$200,000 under ${ }^{\text {5 }} 500,000$. | 22 | 17 | 6.094 | 37 | 31 | 22 | 5,338 | 2,912 |
| \$500, 000 under $\$ 1,000,000$ | 3 | 3 | 1,630 | 5 | 2 | 3 | 1,308 | +620 |
| \$1,000,000 or more........ | 1 |  | 8,000 | 2 | 2 | 1 | 7,981 | 3,987 |
| 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 | ${ }^{5} 26,121$ | 13,676 | 12,949 | - | - |  |
| Under \$ $1,000 \ldots$ | 51.959 | 12,574 | 24,516 | 54,612 | 45,541 | - | - |  |
| \$1,000 under \$2,000. | 33,854 | 23,424 | 47.633 | 64,406 | 51,023 |  |  |  |
| \$2,000 under $\$ 3,000$. | 16,925 10,825 | 15,336 10,172 | 41,875 37,585 | 46,115 36,268 | 41,331 | 2,483 | 1,291 |  |
| \$4,000 under \$5,000. | 4,263 | (4),933 | 18,686 | 14,399 | 14,474 | 2,48) | 1,k91 |  |
| \$5,000 or more..... | (4) |  |  |  |  |  |  |  |
| Returns under \$5,000. | 322,639 | 168,584 | 744,277 | 500,317 | 458,806 | 200,019 | 256,667 | 50,978 |
| Returns \$5,000 under \$10,000. | 153,339 | 133,370 | 1,059,487 | 322,121 | 316,133 | 152,507 | 596,946 | 121,944 |
| Returns \$10,000 or more..... | 35,713 | 33,309 | 611,544 | 79,796 | 75,784 | 35,713 | 465,920 | 128,947 |
|  | Nevada |  |  |  |  |  |  |  |
| Grand total.................................................. | 121,165 | 70,873 | ${ }^{3} 751,000$ | 199,330 | 193,890 | 102,141 | 457,152 | 110,298 |
| Taxable returns, total. | 101,383 | 63,395 | 726,089 | 167,670 | 265,024 | 101,383 | 456,551 | 110,298 |
| Under $\$ 1,000 . \ldots .$. | 3,801 |  | 3,172 | 2,281 | 2,281 | 3,801 | 570 | 115 |
| \$1,000 under \$2,000. | 8,904 | (4) | 13,601 | 6,216 | 5,918 | 8,904 | 5,544 | 1,090 |
| \$2,000 under $\$ 3,000$. | 8,84, | 2,993 | 23,195 | 7,882 | 7,693 | 8,841 | 11,868 | 2,374 |
| \$3,000 under $\$ 4,000$. | 8,545 | 3,645 | 29,163 | 10,271 | 10,075 | 8,545 | 14,712 | 2,976 |
| \$4,000 under \$5,000. | 8,723 | 4,961 | 39,812 | 14,775 | 14,525 | 8,723 | 19,429 | 3,920 |
| \$5,000 under \$ $\$ 6,000$. | 11,150 | 7,175 | 60,919 | 18,314 | 18,118 | 11,150 | 34, 107 | 6,869 |
| \$6,000 under ${ }^{\text {P }}$ 7,000. | 10,308 | 7,805 | 66,899 | 22,659 | 22,067 | 10,308 | 35,128 | 7,168 |
| \$7,000 under \$8,000. | 11,106 | 10,348 | 82,033 | 23,871 | 23,810 | 11,106 | 44,256 | 9,011 |
| \$8,000 under $99,000$. | 7,468 | 4,965 | 63,224 | 14,755 | 14,755 | 7,468 5,469 | 40,302 33,445 | 8,764 |
| \$9,000 under \$10,000. | 5,469 | 5,368 | 51,369 | 10,077 | 9,880 |  | 33,445 |  |
| \$10,000 under \$11,000. | 3,566 | 3,197 | 37,274 | 7,331 | 7.311 | 3,566 | 24,505 | 5,176 |
| \$11,000 under \$ $12,000$. | 3.292 | 3,158 | 37.735 28.859 | 6,914 | 6,854 | 3,292 | 25,684 | 5,460 |
| \$12,000 under \$13,000. | 2,320 | 2,085 | 28,869 | 4,763 | 4,682 | 2,320 | 20,386 | 4,418 |
| \$13,000 under \$14,000. | 1,681 | 1,647 1,076 | 22,550 15,629 | 3,914 2,825 | 3,874 2,704 | 1,681 | 15,610 | 3,411 2,301 |
| \$14,000 under \$15,000. | 1,076 | 1,076 | 15,629 | 2,825 | 2,704 | 1,076 | 10,446 | 2,301 |
| \$15,000 under ${ }^{\text {2 }}$ 20,000... | 2,194 | 1,992 | 36,835 | 4,498 | 4,336 | 2,194 | 27,103 | 6,341 |
| $\text { 中20,000 under }{ }^{25} 25,000 . .$ | 1,112 | 1,012 | 24,799 46,257 | 2,388 3,266 | 2,308 <br> 3,024 | 1,712 1,387 | 19,692 <br> 38,007 | 5,082 |
| \$25,000 under ${ }^{\text {550,000... }}$ \$50,000 under \$100,000.. | 1,387 346 | 1,286 | 46,237 | 3,166 679 | 3,634 | 1,3876 346 | 20,170 | 11,833 |
| \$100,000 under \$ $150,000$. | 50 | 4. | 5,961 | 106 | 104 | 50 | 5,080 | 2,551 |
| \$150,000 under \$200,000. | 14 | 12 | 2,473 | 26 | 24 | 14 |  | 1,148 |
| \$200,000 under \$ $500,000$. | 26 | 25 | 7,301 | 53 | 42 | 26 | 6,512 | 3,504 |
| \$500,000 under \$ $\$ 1,000,000$. | 4 | 3 | 2.595 | 6 | 5 | 4 | 1,957 | 987 |
| \$1,000,000 or more. |  |  |  |  |  | - |  |  |
| Nontexable returns, total. | 19,782 | 7,478 | 24,911 | 31,660 | 28,866 | (4) | (4) | - |
| No adjusted gross income | (4) | (4) | (4) | (4) | (4) | - | - | - |
| Under $\$ 1,000$. | 9,729 | (4) | 4,863 | 8,230 | 7,791 |  |  | ( - |
| \$1,000 under ${ }^{\text {\$ } 2,000 .}$ | 4,908 | 1,993 | 7,106 | 8,327 | 7,199 |  |  |  |
| \$2,000 under \$3,000. | 2,607 | 2,203 | 8,083 | 8,620 | 8,105 | ( ${ }^{(6)}$ | (4) | - |
| \$\$,000 under $\$$ \$5,000.. |  |  |  |  |  |  |  |  |
| \$5,000 or more....... | 1,706 | 1,604 | 8,659 | 5,090 | 4,376 | ) |  | - |
| Returns under \$5,000. | 57,966 | 18,863 | 129,885 | 70,972 | 67,405 | 39.572 | 52,724 | 10,475 |
| Returns \$5,000 under \$10,000. | 46,131 | 36,191 | 328,473 | 91,689 | 90,583 | 45,501 | 187,238 | 38,763 |
| Returns $\$ 10,000$ or more....... | 17,068 | 15,819 | 292,642 | 36,669 | 35,902 | 17,068 | 217,190 | 61,060 |

[^32]| Ad usted gross income classes | Number of returns | Number of joint returns | Adjusted gross incame <br> (Thourand dollers) | Totel exermptions <br> (Thowsand dollara) | Exemptions other than age or blindness (Thousand dolters) | Taxable income |  | Income tax <br> arter <br> credits <br> (Thousend dollera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | (Thousand dollars) |  |
| Grand total. | New Hampshire |  |  |  |  |  |  |  |
|  | 235,902 | 132,614 | ${ }^{3} 1,130,362$ | 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 | 133,197 |
| Under \$1,000....... | 5,561 18,656 | 113,533 | 4.559 | 3,337 | 3,337 | 5,561 | 749 |  |
| \$2,000 under \$3,00c. | 24.079 | 4,278 | 61,566 | 21, 24.9 | 12,284 21,378 | 18,656 24,079 | 11,333 32,549 | $\begin{aligned} & 2,168 \\ & 6,495 \end{aligned}$ |
| \$ 3,000 inder $\$ 4,000$. | 24,921 | 8,058 | 88,473 | 2.276 | 31,822 | 24.921 | 45,185 | 9,178 |
| 14,000 under is,000. | 24,356 | 16,545 | 108,960 | 42,832 | 42,064 | -4.356 | 51,378 | 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 | 49,105 | 23,022 | 57,728 | 11,586 |
| \#',000 under \$8,000. | 14,700 | 14,374 | 109,980 | 33.193 | 33,193 | 14,700 | 62,604 | 15,082 |
| \$8,000 under $89,000$. | 9,047 | 8,069 | 76,491 | 19.162 | 18,966 | 9,047 | 47,317 | 9,798 |
| \$9,000 under \$ $\$ 20,000$ | 8,337 | 8,012 | 79,038 | 17,551 |  | 8,337 | 50,60730,854 | 10,418 |
| \$10,000 under \$ $\$ 11,000$ | 4,322 | 4,119 | 45,460 | 4,810 | 8,986 | 4,322 |  | 6,3913,823 |
| \$11,000 under \$12, cac. | 2,268 | 2,164 | 26,039 |  | 4,708 3,170 | 2,268 1.528 1,518 | 18,069 |  |
| \$12,000 under \$13,000. | 1,528 +119 | 1,326 917 | 18,964 | 3.353 | 3,170 2,200 | 1,528 1,119 | 12,728 | 3,831 |
| $\$ 13,000 \text { under } \$ 14,000$ $\$ 16,000 \text { under } \$ 15,000 \text {. }$ | 1,119 | 917 651 | 15,114 10,381 | 2,365 | 2, 200 1,231 | 1,119 720 | 11,003 |  |
|  |  |  |  |  |  |  |  |  |
| \$20,000 under \$25,000....... | -862 | 1,779 828 1,281 | 19,211 |  | 1,863 <br> 3,140 | 8621,393 | 26,713 <br> 15,088 | 6,335 3,819 |
| \$25,000 under \$50,000. | 1,393 | 1,290241 | 45,352 |  |  |  | 34,32713,180 | 9,992 |
| \$50,000 under \$100,000. | 251 |  | 15,708 | 3,422 569 |  |  |  |  |
| \$100,000 under \$150,000 | 27 | 27 | 3,119 | 71 | 59 | $\begin{array}{r}251 \\ 27 \\ \hline\end{array}$ | 23,180 2,753 | 1,362 |
| \$150,000 under $\$ 200,000$. | 7 | 6 |  | 18 | 16 |  | 1,069 | 565 |
| \$200,000 under \$500,000. | 7 |  | 1,760 | , | 8 | 7 | 1,469 | 778 |
| $\$ 500,000$ under $\$ 1,000,000$. <br> $31,000,000$ or more. |  | 2 | 1,216 | 4 | 3 | $\stackrel{2}{-}$ | 1,098 | 556 |
| Nontaxable returns, total..................... | 46,018 | 19,081 | 62,572 | 76,323 | 67,454 | $\left.{ }^{4}\right)$ | (4) | - |
| No adjusted gross incone. | ( ${ }^{4}$ | (4) | (4) | (4) | (4) |  |  | $\}$ |
| Under $\$ 1,000$. | 23,762 | 3,165 | 10,912 | 21,164 | 18, 344 |  |  |  |
| \$1, 000 under \$2,000. | 9,547 | 5,469 | 13,448 | 16,311 | 12, 308 |  |  |  |
| \$2,000 under ${ }^{3} 3,00000$ | 5,510 | 4,429 | 13,212 | 13,661 14,668 | 12,262 | (6) | (6) |  |
| \$3,000 under | 4,046 | 3,717 | 14,293 9,440 | 14,668 <br> 7,725 | -7,529 |  |  |  |
| +5,000 or more...... | (4) ${ }^{2,165}$ | (6) ${ }^{\text {a }}$ ( ${ }^{\text {a }}$ | (4) ${ }^{\text {a }}$ | (6)',25 | (4) ${ }^{\text {a }}$, ${ }^{\text {a }}$ |  |  |  |
|  | $\begin{array}{r} 143,165 \\ 78.150 \\ 14.587 \end{array}$ | 5 49,023 <br> 70,2  <br> 73,3  | $\begin{aligned} & 350,984 \\ & 539,950 \\ & 239,528 \end{aligned}$ | $\begin{array}{r} 187,213 \\ 174,41 \\ 31,863 \end{array}$ | $\begin{array}{r} 176,159 \\ 171,988 \\ 30,485 \end{array}$ | $\begin{aligned} & 98,977 \\ & 77,724 \\ & 14,587 \end{aligned}$ | $\begin{aligned} & 142,070 \\ & 293,421 \\ & 176,130 \end{aligned}$ | $\begin{aligned} & \begin{array}{l} 8,317 \\ 59,576 \\ 45,306 \end{array} \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  | New Jersey |  |  |  |  |  |  |  |
| Grand totel. | 2,339,605 | 1,307,552 | ${ }^{3} 14,075,689$ | 3,875,223 | 3,710,947 | 1,971,606 | 8,213,346 | 1,909,484 |
| Taxable returns, total............................... | 1,964,760 | 1,172,319 | 13,545,931 | 3,275,535 | 3,188, 363 | 1,964,760 | 8,206,755 | 1,909,484 |
| Under \$1,000. | $\begin{array}{r} 50,121 \\ 136,524 \\ 164,138 \\ 201,991 \\ 243,206 \end{array}$ | $\begin{array}{r} 5,974 \\ 27,590 \\ 61,607 \\ 109,256 \end{array}$ | $\begin{array}{r} 42,014 \\ 202,409 \\ 711,4,46 \\ 7,09,609 \\ 1,096,708 \end{array}$ | $\begin{array}{r} 30,073 \\ 96,547 \\ 150,709 \\ 241,402 \\ 365,678 \end{array}$ | $\begin{array}{r} 30,073 \\ 92,819 \\ 140,606 \\ 229,633 \\ 351,448 \end{array}$ | $\begin{array}{r} 50,121 \\ 136,524 \\ 16,138 \\ 201,991 \\ 243,206 \end{array}$ | $\begin{array}{r} 7,285 \\ 78,484 \\ 197,13 \\ 358,338 \\ 556,999 \end{array}$ | $\begin{array}{r} 1,449 \\ 15,564 \\ 39,206 \\ 71,686 \\ 113,041 \end{array}$ |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| \$5,000 under \$ $\$ 6,000$. | $\begin{array}{r} 235,570 \\ 219,368 \\ 177,447 \\ -135,818 \\ 101,642 \end{array}$ | $\begin{aligned} & 148,076 \\ & 173,325 \\ & 150,002 \\ & 121,996 \\ & 94,702 \end{aligned}$ | $\begin{array}{r} 1,244,508 \\ 1,422,309 \\ 1,326,081 \\ 1,150,426 \\ 963,137 \end{array}$ | $\begin{aligned} & 418,850 \\ & 41,476 \\ & 380,686 \\ & 282,079 \\ & 218,234 \end{aligned}$ | $\begin{aligned} & 408,020 \\ & 432,489 \\ & 375,719 \\ & 278,425 \\ & 215,632 \end{aligned}$ | $\begin{aligned} & 235,570 \\ & 219,368 \\ & 177,44 \\ & 135,818 \\ & 101,641 \end{aligned}$ |  | 135,449 |
| \$6,000 under \$7,000.. |  |  |  |  |  |  | $737,837$ | 150,493 |
| \$7,000 under \$8,000. |  |  |  |  |  |  | $731,240$ | 150,162 |
| \$8,000 under \$9,000.. |  |  |  |  |  |  | $681,225$ | 140,905 |
| \$9,000 under \$10,000. |  |  |  |  |  |  | 591,911 | 123,003 |
| \$1C, 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. | 53.031 | 49,726 | 608,266 | 113,219 | 111,336 | 53,031 | 40,416 | 86,015 |
| \$12,000 under \$23,000. | 33,975 | 32,267 | 423,622 | 73,461 | 72,115 | 33,975 | 289,693 | 62,466 |
| \$13,000 under \$14,000.. | 24,381 | 22,977 | 328,840 | 52, 262 | 51,200 | 26,381 | 229,752 | 50,437 |
| \$14, 000 under $\$ 15,000$. | 16,934 | 15,729 | 244,484 | 37,070 | 36,364 | 16,934 | 171,423 | 38,272 |
| \$15,00C under \$20,000... | 47,508 | 4,268 | 807,836 | 105,966 | 102,707 | 47,508 | 591,224 | 137,870 |
| \$20,000 unuer \$25,000. | 17,972 | 16,705 | 398,146 | 40,578 | 38,715 | 17,972 | 308,342 | 78,948 |
| \$25,000 under \$50,000.. | 23, 34.2 | 22,209 | 795,291 | 54, 836 | 52,396 | 23, 342 | 644,937 | 200,101 |
| \$50,000 unier $\$ 100,000$. | 4,747 686 | ${ }^{4,405}$ | 311,111 | 10,932 1,501 | 10,151 1,369 | 4,747 686 | 260,035 70,588 | 109,355 35,878 |
| \$150,000 under \$200, 00c. | 179 | 162 | 30,783 | 390 | 1231 | 179 | 25,171 | 13,378 |
| \$200,000 under ${ }^{\text {a }}$ ( $500,000$. | 181 | 158 | 51,517 | 395 | 350 | 181 | 41,782 | 22,819 |
| \$ 5000,000 under $\$ 1,000,000$ | 35 | 31 | 26,701 | 76 | 65 | 35 | 23,650 | 12,580 |
| \$1, 000,000 or more. | 13 | 13 | 28,744 | 26 | 20 | 13 | 24,709 | 12,439 |
| Mortaxable returns, total. | 374,845 | 135,233 | 529,858 | 599,688 | 522,584 | 6,346 | 6,591 | - |
| No adjusted gross income. | 7,676 | 4.239 | ${ }^{314,111}$ | 12,057 | 11,078 | - | - | - |
| Under $\$ 1,00 . . . .$. | 178,871 | 19,346 | 78,865 | 152,120 | 134,689 |  | - | - |
| \$1,000 under \$2,000. | 90,623 | 40,658 | 131,000 | 154,650 | 122,093 | 1,752 | 424 | - |
| \$2,000 under $\$ 3,000$. | 47.035 | 29,720 | 114,327 | 108,853 | 91,502 | ${ }^{3}, 235$ | 2,371 | - - |
| 事,000 under \$4,000.. | 28,462 | 21,800 | 96,551 | 88,201 | 82,726 |  |  | $1-$ |
| 整, 000 under $\$ 5,000$. | 12,041 | 11,085 8,385 | 53,759 69,461 | 40,84 <br> 42,960 | 38,762 <br> 41,734 | 1,859 | 3,796 | - |
| Returtis under \$5,000.. | 1,160,688 | 331,175 | 2,921,581 | 1,441,137 | 1,325,429 | 802,722 | 1,202,201 | 200,246 |
| Returrs \$5,000 under \$10,000 | 879,701 | 696,311 | 6,215,684 | 1,783,721 | 1,751,579 | 369,4,7 | 3,409,830 | 700,512 |
| Returns ${ }^{\text {W }} 10,000$ or more... | 299,216 | 280,066 | 4,938,424 | 650,365 | 633,939 | 298,937 | 3,601,315 | 968,026 |

[^33]Table 18. - adjusted gross income, exemptions, taxable income, and income tax by adjusted gross income classes and states -Continued

| Adjusted gross income classes | Number of returns | Number of joint returns | Adjusted gross income <br> (Thousend dollars) | Total exemptions <br> (Thousand dolhars) | Exemptions other than age or blindress <br> (Thousand dollara) | Taxable income |  | Income tax <br> after <br> credits <br> (Thousand doflars) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total | Nemexico |  |  |  |  |  |  |  |
|  | 278,607 | 187,542 | ${ }^{3} 2,385,490$ | 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 $\$ 1,000 . . . .$. | 7,601 |  | 6,597 | 4,561 | 4,561 | 7,601 | 1,260 | 256 |
| \$1,000 under ${ }^{\text {2 }}$ 2,000 under $\mathbf{~ \$ 3 , 0 0 0 . ~}$ | 23,535 <br> 22,937 <br> 1 | 3,413 8,505 | 35,397 57,158 | 17,050 26,075 | 17,030 24,606 | 23,535 22,937 | 14,165 24,276 | 2,834 |
| \$3,000 under \$4,000. | 19,311 | 12,985 | 67,454 | 33,638 | 32,452 | 19,311 | 23,751 | 4,606 |
| \$4,000 under \$5,000. | 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 | $\begin{aligned} & \text { 1111,588 } \\ & 158,080 \end{aligned}$ | 42,034 60,736 | $\begin{aligned} & 41,362 \\ & 59,736 \end{aligned}$ | 20,290 24,307 | 50,526 72,491 | 10,245 14,559 |
| \$7,000 under $\$ 8,000$ | 17,203 | 15,997 | 127,428 | 39,761 | 39,637 | 27,203 | 67,758 | 13,774 |
| \$8,000 under \$9,000. | 15,664 | 14,336 | 132,881 | 34,571 | 34,200 | 15,664 | 76,967 | 15,788 |
| \$9,000 under \$10,000. | 7,412 | 7,308 | 69,826 | 19,416 | 19,354 | 7,412 | 37,84,9 | 7,770 |
| \$10,000 under \$11,000. | 6,419 | 6,114 | 67,225 | 14,776 | 14,715 | 6,419 | 42,244 | 8,849 |
| \$11,000 under \$12,000. | 3,910 | 3,774 | 4, 9224 | 9,240 | 9,076 | 3,910 | 29,055 | 6,036 |
| \$12,000 under $\$ 13,000$ under $\$ 14,000$. | 3,466 3,227 | 3,262 | 43,280 43,146 | 7,522 | 7,399 6,948 | 3,466 <br> 3,227 | 30,251 30,345 | 6,550 6,680 |
| \$14,000 under \$15,000. | 1,392 | 1,291 | 20,059 | 2,915 | 6,948 2,874 | 3,227 1,393 | $30,3,45$ 14,849 | $\begin{aligned} & 6,680 \\ & 3,343 \end{aligned}$ |
| \$15,000 under \$20,000.. | 3,884 | 3,611 | 65,261 | 8,891 | 8,748 | 3,884 | 48,656 |  |
| \$20,000 under $\$ 25,000$. | 1,639 | 1,536 | 36,257 | 3,506 | 3,384 | 1,639 | 28,287 | 7,281 |
| \$25,000 under \$50,000. | 1,605 | 1,536 | 53,339 | 3,791 | 3,525 | 1,605 | 4, 858 | 14,016 |
| \$50,000 under \$100, 000. | 361 | 331 | 23,045 | 889 | 817 | 361 | 19,204 | 8,048 |
| \$200,000 under \$150,000 | 30 | 22 | 3,662 | 55 | 46 | 30 | 3,379 | 1,765 |
| \$150,000 under ${ }^{\text {S }}$ 200,000. | 8 | 6 | 1,393 | 17 | 16 | 8 | 1,210 | 629 |
| \$200,000 under $\$ 500,000$. | 3 | 2 | 975 | 5 | 5 | 3 | 690 | 459 |
| \$1,000,000 or more. ..... | - |  |  |  |  | - | - |  |
| Nontaxable returns, total. | 72,075 | 44,803 | 115,956 | 162,622 | 156,798 | (4) | (4) | - |
| No edjusted gross income. | 4,848 | 4,082 | ${ }^{5} 12,431$ | 9,607 | 8,637 |  | - |  |
| Under \$1,000... | 26,909 | 6,588 | 12,756 | 27,121 | 25,760 |  |  |  |
| \$1,000 under \$2,000. | 14,411 10,076 | 9,364 | 21,272 23,944 | 29,786 32,132 | 28,029 31,539 |  |  |  |
| \$3,000 under 4 4,000. | 7,923 | 7,923 | 28,124 | 26,416 | 25,804 | (4) | (4) |  |
| \$4,000 under \$5,000. | 4,158 | 4,158 | 18,397 | 18,173 | 17,766 |  |  |  |
| \$5,000 or more. | 3.750 | 3,716 | 22,894 | 19,387 | 19,263 |  |  |  |
| Returns under \$5,000. <br> Returns \$5,000 under \$10,000. <br> Returns $\$ 10,000$ or more. | 164,036 | 83,124 | 360,227 | 268,646 | 259,511 | 97,172 | 104,392 | 20,277 |
|  | 88,592 | 79,944 | 621,958 403,305 | 215,885 58,739 | 213,532 57,573 | $\begin{aligned} & 85,215 \\ & 25,945 \\ & 25 \end{aligned}$ | $\begin{aligned} & 305,970 \\ & 293,028 \end{aligned}$ | $\begin{aligned} & 62,1136 \\ & 75,029 \end{aligned}$ |
|  | New Yors |  |  |  |  |  |  |  |
| Grand tot | 6,576,397 | 3,432,600 | ${ }^{3} 40,016,566$ | 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. <br> \$1,000 under \$2,000. | $\begin{aligned} & 130,045 \\ & 408,957 \end{aligned}$ | (4) ${ }^{18,409}$ | 108,199 | 78,027 288,755 | 78,027 276,895 | $\begin{aligned} & 130,045 \\ & 408,957 \end{aligned}$ | $\begin{array}{r} 78,289 \\ 236,950 \end{array}$ | 3,638 47,000 |
| \$2,000 under $\$ 3,000$. | 535,199 | 88,746 | 1,349,843 | 258,235 | 276,895 525,653 | 408,957 535,199 | 236,950 585,842 | 47,000 115,648 |
| \$3,000 under $\$ 4,000$ | 665,371 | 186,197 | 2,339,742 | 819,037 | 779,091 | 665,371 | 1,149,806 | 229,640 |
| \$4,000 under \$5,000. | 689,155 | 309,891 | 3,097,8424 | 1,031,843 | 990,350 | 689,155 | 1,563,857 | 317,042 |
| \$5,000 under \$ $\mathbf{6}_{6,000 .}$ | ${ }_{577}^{67,265}$ | 416,487 | 3,676,415 | 1,181,261 | 1,151,343 | ${ }_{577,165}$ |  |  |
| \$6,000 under \$ $\$ 7,000$. | 576,968 | 443,401 | 3,741,610 | 1,168,690 | 1,146,916 | 576,968 | $1,918,181$ | $391,659$ |
| \$ $\$ 8,000$ under $\$ 9,000 .$. | 460,973 343,524 | 378,880 305,297 | $3,412,724$ $2,905,096$ | 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. | 175,484 | 159,192 | 1,837,280 | 367,187 | 359,869 | 175,484 | 1,162,108 | 244,535 |
| \$11,000 under \$12,000. | 125,301 | 113,786 | 1,437,029 | 258,589 | 253,723 |  |  | 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 | 9, 0,482 63,742 | 758,076 579,788 | 163,707 |
| \$14,000 under \$15,000. | 63,742 46,451 | 57,330 42,903 | 858,597 672,656 | 133,474 98,918 | 129,655 96,023 | 63,742 46,451 | 579,788 462,611 | 127,356 |
| \$15,000 under \$ $20,000$. | 121,701 | 109,263 | 2,079,692 | 261.784 | 252,167 | 121,701 | 1,465,926 | 341,730 |
| \$20,000 under $\$ 25,000$. | 52,599 | 46,463 | 1,169,022 | 114,577 | 108,427 | 52,599 | 851,459 | 215,803 |
| \$25,000 under \$50,000.. | 79,239 | 70,486 | 2,664,583 | 172,706 | 162,802 | 79,239 | 2,003,847 | 608,100 |
| \$50,000 under \$100,000.. | 21,296 | 18,581 | 1,417,142 | 45,739 | 41,810 | 121,296 | 1,086,540 | 445,754 |
| \$100,000 under \$150,000. | 4,119 | 3,501 | 496,833 | 8,677 | 7,594 | 4,119 | 377,987 | 186,028 |
| \$ 150,000 under $\$ 200,000$. | 1,445 | 1,213 | 248,929 | 2,995 | 2,626 | 1,445 | 137,792 | 98,506 |
| \$200,000 under \$500,000... | 1,767 310 | 1,489 | 508,349 204,949 | 3,656 616 | $\begin{array}{r}3,190 \\ \hline 523\end{array}$ | 1,767 | 376,467 $157 \% 642$ | 209,142 89,165 |
| \$500,000 under $\$ 1,000,000$. | 310 114 | 234 80 | 204,949 227,921 | 616 226 | 523 194 | 310 114 | 157,642 168,396 | 89,165 97,791 |
| Nontayable returns, totai. | 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 | 52,447 | 224,737 | 448,189 | 404,068 |  | (4) |  |
| \$1,000 under \$2,000. | 251,468 | 97,117 | 364,658 | 443,726 | 363,959 | 4,182 | 1,478 |  |
| \$2,000 under \$3,000. | 257,175 $+7,189$ | 100,368 | 387,745 | 378,866 | 332,962 | 8,913 | 4,959 |  |
| \$3,000 under \$4,000. | 73,489 37,210 | 52,055 | 253,419 | 227,570 | 216,392 | 2,705 | 2,201 |  |
| \$5,000 onder $\$ 55,000$. | 37,210 26,178 | 29,479 22,580 | 164,966 216,775 | 140,137 | $\begin{aligned} & 137,489 \\ & 113,101 \end{aligned}$ | 928 | 1,901 | \{ |
| Returns under \$5,000. | 3,478,221 | 947,145 | 8,852,178 | 4,442,548 | 4,135,461 | 2,445,625 | 3,563,941 | 712,968 |
| Returns \$5,000 under \$10,000. | 2,312,153 | 1,777,339 | 16,147,100 | 4,658,282 | 4,564,320 | 2,287,982 | 8,695,041 | 1,784,996 |
| Returns \$10,000 or more.. | 786,023 | 708,116 | 15,017,288 | 1,660,177 | 1,604,368 | 784,174 | 10,581,642 | 3,131,189 |

[^34]| Ad,usted gross income clasees | Number of returns | Number of joint returns | Adjusted eross income <br> (Thousland dodisrs) | Total exemptions <br> (Thousand doller:) | Exemptions <br> other than <br> age or <br> blindness <br> (Thousand <br> dollefa) | Taxable incame |  | Incame tax <br> after <br> credits <br> (Thourand <br> dol/era) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total.................................................. | North Carolina |  |  |  |  |  |  |  |
|  | 1,347,775 | 730,979 | ${ }^{3} 5,569,938$ | 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 | 1,540,818 | 934,244 | 2,572,510 | 577.923 |
| Under $\$ 1,000$. <br> \$1,000 under 42,000. | 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 |  |
| \$2,000 under $\$ 3,000$. | 137,760 | 46,773 | 348,953 | 167,114 | 164,734 | 137,760 | 133,181 | 26,671 |
|  | 147,808 133,838 | 71,072 92,199 | 513,642 602,881 | 231,293 267,439 | 226,660 263,023 | 147,808 | 200,095 | 40,019 |
| +5,000 under \$0,000. | 132,838 109,855 | 92,199 89,694 | 602,881 601,738 | 267,439 232,590 | 263,023 230,123 | 133,838 | 232,318 | 46,294 |
| \$6,000 under ${ }^{\text {p }}$ 7,000. | 78,978 | 89,694 70,635 | 601,738 511,689 | 232,590 | 230,123 168,976 | $\begin{array}{r}109,855 \\ 78,978 \\ \hline\end{array}$ | 268,670 256,900 | 54,014 51,818 |
|  | 48,791 40,783 | 44,326 | 364,570 | 98,095 | 97,514 | 48,791 | 208,514 | 42,321 |
| \$8,000 under $\$ 9,000$. <br> 40,000 under $\$ 10,000$ | 40,783 29,196 | 38,618 26,569 | 345.054 277,659 | 38,909 65,560 | 86,554 64,660 | 40,783 29,196 | 197,089 163,040 | 40,081 33,815 |
| \$10,000 under \$11,006. | 17,505 | 16,696 | 183.580 | 38,289 | 37.450 | 17,505 | 114,091 | 23,759 |
| \$11,000 under ${ }^{\text {d }} 12,000$. | 9,919 | 9,322 | 113,594 | 21,648 | 21,353 | 9,919 | 72,953 | 15,379 |
| \$12,000 under 1 13,000. | 6,086 | 5,803 | 76,280 | 13,140 | 12,595 | 6,086 | 49,483 | 10,518 |
| $\begin{aligned} & \$ 13,000 \text { urider \$1r,000. } \\ & \$ 16,000 \text { under } 15,000 \text {. } \end{aligned}$ | 5,371 4,266 | 5,020 | 72,365 | 11,812 | 11,435 | 5,372 | 48,837 | 10,614 |
| \$15,000 under \$20,000. |  |  | 61,724 | 9,353 | 9,165 | 4,266 | 42,306 | 9,316 |
| \$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 |
| \$25,000 unuer \$50,000. | 6,770 | 6,277 | 224,217 | 15,777 | 15,109 | 6,770 | 173,916 | 25,786 51,949 |
| \$50,000 under \$100,000 | 1,410 | 1,263 | 91,513 | 3,242 | 2,961 | 1,410 | 71,816 | 29,563 |
| \$100, 000 under \$150,000 | 200 | 173 | 23,086 | 4.45 | 391 | 200 | 18,180 | 9,023 |
| \$ 150,000 under \$200, $000 .$. | 36 | 31 | 6,103 | 85 | 80 | 36 | 4,744 | 2,502 |
| \$200, 000 under ${ }^{\text {5 }} 50000000$ | 50 | 41 | 15,001 | 109 | 90 | 50 | 11,034 | 6,149 |
| \$500, 000 under \$1,000,000 | 1 | 1 | 508 | 2 | 2 | 1 | 433 | 208 |
| 31,000,006 or more... | 4 | 1 | 7.422 | 7 | 5 | 4 | 6,085 | 4,594 |
| Nortaxable returns, total...... | 413,531 | 174,446 | 610,377 | 812,441 | 779,455 | 3,162 | 1,351 | - |
| No adjusted gross iricome. | 7,235 | 4,451 | ${ }^{59,410}$ | 11,638 | 10,501 | - | - |  |
| Under $\$ 1,000 . . . . .$. | 167,698 | 27,750 55,970 | 77,500 167,961 | 177,301 | 165,037 216,842 | - | - | ( |
| \$2,000 under ${ }^{\text {a }} 3$ 3,000. | 114,277 71,072 | 55,970 4,693 | 167,961 174,137 | 229,977 198,101 | 216,842 193,556 |  |  |  |
| \$3,000 under $\$$ | 36,893 | 28,154 | 125.656 | 128,521 | 127,058 | 3,162 | 1,351 | - |
| \$4, 000 under $\$ 5,000$ | 14,478 | 11,821 | 63,361 | 59,321 | 58,922 |  |  |  |
| * 5 , oul or more.. | 1,878 | 1,607 | 11,172 | 7,582 | 7,539 |  |  |  |
| Returns inder $\$ 5,000$. | 969,009 | 394,543 | 2,247,484 | 1,571,701 | 1,526,324 | 560,518 | 625,732 | 124,498 |
| Returns $\$ 5,000$ under $\$ 10,180$ | 309.378 | 271,415 | 2,110,541 | 663,723 | 655,158 | 307,603 | 1,094,213 | 222,049 |
| Returns \$10,000 or more.... | 69,388 | 65,021 | 1,212,913 | 152,498 | 147,791 | 69,285 | 1853,916 | 231,376 |
|  | North Dakota |  |  |  |  |  |  |  |
| Grand total................................................... | 205,379 | 130,400 | ${ }^{3} 755,750$ | 377.385 | 359,080 | 133,063 | 341,915 | 72,949 |
| Taxable returns, sotal. | 132,961 | 84,07? | 664,777 | 226,407 | 219,318 | 132,961 | 341,814 | 72,949 |
| linder \$ $1,000$. | 3,909 | 1,9- | 3,240 | 2,345 | 2,345 | 3,909 | 575 | 125 |
| \$1, 000 under \$2,000 | 19,595 | 1,999 | 29,273 | 14,203 | 13,277 | 19,595 | 11,415 | 2,238 |
| \$2,000 under \$3,000. | 17,798 | 8,557 | 44,692 | 20,502 | 19,691 | 17.798 | 18,076 | 3,553 |
| \$3,000 under $\$ 4,000$. | 18,871 | 11,630 | 65,771 | 26,719 | 25,589 | 18,871 | 29,226 | 5,777 |
| \$4,000 under \$5,000 | 19,674 | 14,547 | 88,726 | 39,253 | 38,061 | 19,674 | 36,103 | 7,293 |
| \$5,000 urider \$ $6,000$. | 17,061 | 13,849 | 92,921 | 38,697 | 37,690 | 17,061 | 39,750 | 8,077 |
|  | 10,208 8,075 | 9,154 7.656 | 65,762 | 23,788 | 23,605 | 10,208 | 31,399 | 6,348 |
|  | 8,229 6,229 | 7,656 5,809 | 59,83 52,397 | 18,217 16,079 | 17,659 15 | 8,075 6,229 | 33,090 28,964 | 6,613 |
| ¢9,000 under $410,000 . .$. | 2,294 | 2,157 | 21,581 | 5,108 | 15,795 | 2,294 | 13,422 | 2,802 |
| \$10, 000 uniter \$11, 000. | 2,070 | 1,964 | 21,772 | 4,924 | 4,818 | 2,070 | 13,455 | 2,803 |
| \$11,000 uruler \$12,000. | 1,865 | 1,690 | 21,547 | 4,055 | 3,843 | 1,865 | 14,431 | 3,082 |
| \$12,000 under \$13,000. | 1.304 | 1,269 | 16,215 | 3,448 | 3,406 | 1,304 | 10,065 | 2,129 |
| \$14,000 nnder \$15,000.... | 633 494 | 633 423 | 8,584 7,089 | 1,456 910 | 1,414 | 633 | 5,899 5,397 | 1,274 |
| \$15,000 nider \$20,000.... | 1,412 | 1,341 | 24,523 |  |  | 1,412 | 5,397 18,255 | 1,248 4,331 |
| \$20,000 unjer i25,000. | 635 | 565 | 14,002 | 1,311 | 1,249 | -635 | 10,957 | 2,890 |
| pre,000 inder \$50,004. | 811 | 811 | 25,179 | 2,050 | 1,924 | 811 | 20,047 | 5,855 |
| \$ $\$ 100,000$, | 20 | 20 | 1,211 |  |  | 20 | 977 | 40. |
| \$150,000 under \$200,000... |  |  | 284 | 7 | 7 | 2 | 171 | 75 |
| \$200,000 maer \$500,000. | : | 1 | 164 | 3 | 3 | 1 | 140 | 68 |
| \$500, 00 urider \$1, ofr, 00 h \$1,000,000 or mure....... |  | - | - | - | $:$ | - | - |  |
| Nontaxable returns, total.. | 72,418 | 46,323 | 90,973 | 150,978 | 139,762 | (6) | (*) |  |
| N a ${ }^{\text {a custed gross income }}$ | 8,362 | 5,011 | ${ }^{5} 10,152$ | 17,128 | 14,920 |  |  |  |
| Unmer \$1, orr....... | 28,855 | 8,929 |  |  |  |  |  | [ |
| \$1,004 under ${ }^{\text {2 }}$, Cock. | 14,450 | 11,938 | 20,349 | 31,932 | 29,091 |  |  | - |
| \$2, OM, under ${ }^{\text {a }}$ 3,000. | 10,024 | 9,117 | 24,4,87 | 26,875 | 24,555 | (4) | (4) |  |
|  | 6,859 2,621 | 6,859 | 24,007 | 23,176 | 22.237 |  |  | - |
| \$5,000 or more............ | 1,248 | 1,248 | 11,728 | - 5 5,314 | - 5,314 |  |  | ( |
| Returns under \$5,000....... | 151,017 |  |  |  |  |  |  |  |
| Reiurns \$5,um under \$10,000. | 45,115 | 39,873 | 300,233 | 107,203 | 104,830 | 43,867 | 146,625 | 29,813 |
| Returns $\$ 10,000$ or more... | 9,247 | 8,729 | 140,570 | 21,496 | 20,839 | 9,247 | 99,794 | 24,159 |

Footrites et end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classiffeationa and Terms."

Table 18. -adJusted gross income, exemptions, taxable income, and income tax by adjusted gross income classes and states -continued


[^35]| Ad, usted gross incane classes | Number of returne | Number of joint returns | Adjusted gross income <br> (Thourand dollers) | Total exemptions <br> (Thousend dollara) | Expmptions other than age or blindnean (Thoueend solfers) | Taxable income |  | Income tax after credits <br> (Thowand dollere) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Mumber of returns | (Thow and dollara) |  |
|  | Oregon |  |  |  |  |  |  |  |
| Grand total............................................... | 612,490 | 394,764 | $3^{3}, 185,919$ | 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 $\$ 1,000$. | 17,4,9 |  | 14,757 | 10,469 | 10,469 | 17,49 | 2,758 | 577 |
| \$1,000 inder \$2,000 | 47,422 | 4,452 | 68,197 | 33,334, | 31,690 | 47,422 | 26,627 | 5,282 |
| +2,000 nider ${ }^{\text {en }}$ 3,000. | 41,334 50 | 14,373 26,002 | 105,062 | 40,796 | 37,820 50 | 41.334 | 49.013 | 9,761 |
|  | 50,254 63,462 | 26,002 43,153 | 175,062 287,632 | 63.865 115,079 | 60,295 111,591 | 50,254 63,462 | 84,879 130,325 | 17,084 26,268 |
| 55,000 under \$6,000. | 62,771 | 50.851 | 346,184 | 121,826 | 119,568 | 62,771 | 172,907 | 35,050 |
| P6,000 under 97,000 | 57,400 | 49,417 | 370,880 | 122,611 | 120,970 | 57,400 | 195,075 | 39,425 |
| \%,000 urizer se, 000 | 46,010 27.540 | 41,227 | 34,2,391 | 102,822 | 101,971 | 46,010 | 185,798 | 37,960 |
| \$8,000 under ${ }^{\circ}$, 0000 | 27,540 | 26,327 | 233,619 | 67,008 | 66,247 | 27,540 | 130,494 | 26,699 |
| S9,000 under $110,000$. | 23,347 | 22,238 | 220,753 | 47,306 | 46,377 | 23,347 | 140.991 | 29,281 |
| \$10,000 under \$11,006. $\$ 12,000$ under 112,000 . | 15,188 9,470 | 14,813 9,194 | 159,167 108,569 | 32,481 19,957 | 31,923 19,604 | 15,188 9,470 | 103,870 73,430 | 21,639 15,522 |
| \$12,000 under \$ $\$ 13,000$. | 7.838 | 7,320 | 97,724 | 16,858 | 16,568 | 7,838 | 67,458 | 15,522 |
| \$13,000 under ${ }^{\text {a }} 14,000$. | 3,787 | 3,581 | 51,011 | 8,387 | 16,086 8,056 | 3,787 | 35,431 | 14,689 |
| \$14,000 under $\$ 15,000$. | 2,432 | 2,302 | 35,322 | 5.081 | 4,977 | 2,432 | 25,571 | 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. | 3,246 | 3,072 | 72,539 | 7.884 | 7,635 | 3,246 | 54,368 | 13,714 |
| \$25,000 under \$ $50,000$. | 4,058 | 3,711 | 139,007 | 9,764 | 9,098 | 4,058 | 110,422 | 34,788 |
| \$50,000 under $\$ 100,000$. | 929 91 | 849 86 | 59,115 10,725 | 2,177 | 2,003 | 929 | 49,261 | 20,584 |
| \$100,000 under $\$ 150,000$ | 91 | 86 | 10,725 | 229 | 209 | 91 | 8.522 | 4,115 |
| \$150,000 under $\$ 200,000$. | 22 | 16 | 3,833 | 4 | 36 | 22 | 2,999 | 1,610 |
| \% 200,000 under \$500,000. | 18 | 17 | 5,166 | 39 | 35 | 18 | 3,956 | 2,201 |
| \$500,000 under $\$ 1,000,000$ <br> $31,000,000$ or more........ | 5 | 4 | 3,544 | 10 | 8 | 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 incone. | 5,927 | 4,905 | ${ }^{5} 11,427$ | 11,227 | 10,733 |  | - |  |
| Unider \$1,000. <br> 1,000 under $\$ 2,000$ | 57,988 25,924 | 14,347 18,087 | 27,351 38,326 | 50,379 49,467 | 51,926 40,214 | - |  |  |
| 12,000 under ₹ 3,000 | 17,048 | 14,002 | 41,821 | 41,433 | 35,767 |  |  |  |
| 3, ${ }^{\text {a }}$,000 under $\%$, icco. | 9,511 | 8,862 | 33,291 | 32,306 | 31,300 | 3.423 | 2,279 |  |
| ${ }^{\text {4 }}{ }^{\text {F/,000 cr more..... }}$ | (4) ${ }^{3,86}$ | (4) ${ }^{3,486}$ | (4) ${ }^{15,645}$ | (4) ${ }^{14,453}$ | (4), 4 , ${ }^{\text {a }}$ |  |  |  |
| Resurrs under \$5,00c. | 339,785 | 151,669 | 795,715 | 472,808 | 436,258 | 223,221 | 295,807 |  |
|  | 218,459 | 191,348 | 1,522,243 | 467,281 | 460,717 |  | 825.339 |  |
|  | 54,246 | 51,747 | 867,961 | 118,862 | 115,481 | 54,205 | 627,205 | 164,136 |
|  | Pennaylvania |  |  |  |  |  |  |  |
| Grand total............................................. | 4,015,992 | 2,303,029 | ${ }^{3} 20,832,624$ | 6,758,586 | 6,509,210 | 3,291,178 | 11,506,799 | 2,635,13 |
| Taxable returns, total | 3,281,476 | 1,988,078 | 19,780,285 | 5,431,822 | 5,303,458 | 3,281,474 | 11,501,828 | 2,635,234 |
| Urider \$1,000... | 72,687 |  | 60,899 | 43,612 | 43,612 | 72,687 | 10,739 | 2,145 |
| \$1,000 under ${ }^{\text {2 }}$ 2,000. | 281,228 | 17.422 | 418,632 | 197,349 | 191,996 | 281,228 | 169,719 | 33,746 |
| \$2,000 under \$3,006. | 363,616 | 76,990 | 908,575 | 360,300 | 345,674 | 363,616 | 426,960 | 94,610 |
| \$3,000 under ${ }^{\text {a }} 4,000$ | 399,775 | 165,534 | 1,400,669 | 526,102 | 501,248 | 399,775 | 675,676 | 134,820 |
| \$4,000 under \$5,000. | 40,732 | 267,633 | 1,986,426 | 733,101 | 711,070 | 440,732 | 961,957 | 1\%,110 |
| \$5,000 under ${ }^{\text {\$/ }}$, 000. | 462,236 | 340,352 | 2,540,350 | 900,214 | 884,280 | 462,236 | 1,259,122 | 255,121 |
| \$6,000 under ${ }^{\text {a }}$, 0000 | 376,335 | 318.155 | 2, 436, 3 , 1 | 795,296 | 785,734 | 376,335 | 1,276,988 | 259,374 |
| \$7,000 under ${ }^{\text {dex }}$,000. | 276,570 | 240,838 | 2,060,961 | 589,762 | 582,952 | 276,570 | 1,153,807 | 235,922 |
| \$8,000 under \%, 0 , 00. | 178,687 | 162,785 | 1,511,237 | 379,063 | 374,497 | 178,687 | -911,755 | 188,130 |
| \$9,000 unider 310,000 | 116,040 | 106,551 | 1,099,195 | 234,499 | 231,635 | 116,040 | 703,343 | 146,409 |
| \$10,000 under ${ }^{\text {\$1 }} 11,0000$. | 83,870 | 79,602 | 878.096 | 176,201 | 173,261 | 83,870 | 575,958 | 120,740 |
| \$12,000 under \$12,000. | 51,932 | 48,679 | 595,366 | 108,622 | 106,508 | 51,932 | 403,967 | 85,887 |
| \$12,000 inder \$13,000. | 36,287 23,513 | 34,065 21,969 | 452,666 | 76,242 | 74,726 | 36,287 | 313,753 | 67,838 |
| \$12,060 under $\$ 15,000$. | 17,917 | 17,012 | 259,240 | 39,753 | 38,907 | 17,917 | 185,131 | 41,100 |
| \$15,000 nder $\$ 20,000$. | 45,301 | 41,095 | 777,404 | 98,518 | 94,403 | 45,301 | 572,891 | 133,540 |
| \$20,000 nuder $\ddagger 25,000$. | 19,367 | 17,734 | 431,165 | 43,083 | 40,313 | 19,367 | 332,799 | 85,093 |
| \$25,000 under $\$ 550,000$. | 27,681 | 24,844 | 935,255 | 63,258 | 59,086 | 27.681 | 753,509 | 235,650 |
| \$50,000 under $\$ 100,000$ | 6,100 | 5,467 | 403,094 | 13,383 | 12,293 | 6,100 | 337,513 | 143,079 |
| \$100,000 under \$ 150,000 | 892 | 774 | 106,512 | 1,908 | 1,693 | 892 | 87,569 | 43,953 |
| \$150,000 under \$200, od.... | 320 | 270 | 54,678 | 6.6 | 526 | 320 | 46,970 | 24,700 |
| \$200,000 under $\$ 500,000 . .$. | 320 47 | 276 36 | 90,824 32,892 | 672 92 | 577 | 320 | 73,257 <br> 34 | 41,690 15 |
| \$1,000, ofe or more........ | 47 | 36 15 | 32,892 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 | 0.704 | 4,971 | - |
| Ho ad usted gross inco | 19,537 | 12,043 | 554,623 | 32,333 | 27,944 | - | - |  |
| Under \$1,000....... | 336,152 | 57,226 | 153,969 | 320,983 | 290,067 |  | (4) |  |
| \$1, 000 under $\$^{2}, 000$. | 178,952 | 95,898 | 261,411 | 333,673 | 280,838 | -2,752 | 878 |  |
| \$2,000 under ${ }^{\text {S }} 3,000$. | 100,707 | 71.904 | 248,505 | 266,512 | 241.45 | 3.939 | 2,012 |  |
|  | 54,252 28,908 | 42,485 23,912 | 187,546 128,396 | 180,172 119,609 | 174,184 118,840 | (4) ${ }^{2,346}$ | 14,884 |  |
| \$5,00 оr more......... | 16,010 | 11,483 | 127,135 | -73,482 | 118, 72.43 | (4) |  |  |
| Retums under \$5,000. | 2,276,546 | 831,04? | 5,700,205 | 3,113,746 | 2,926,916 | 1,567,605 | 2,269,876 | 4.9,431 |
| Relurme \$5,000 under \$10,000 | 1,425,484 | 1,179,916 | 9,738,463 | 2,971,276 | 2,930,621 | 1,409,970 | 5,305,087 | 1,084,956 |
| Returns $\$ 10,000$ or more. | 313,962 | 292,006 | 5,393,756 | 673,504 | 651,673 | 313,603 | 3,951,836 | 1,100,747 |

Table 18. - ADJUSTED Gross income, EXEMPTIONS, taXable income, and income tax by adjusted gross income classes and states-Continued


[^36]| Ad, usted cross income clagses | Number of returns | Number or joint returns | Adjusted erose income <br> (Thousand dollars) | Total exemptions <br> (Thousend dolfera) | Exemptions other than age or blindiness (Thourend dolfere) | Taxable income |  | Income tax <br> after <br> credits <br> (Thousend <br> dollers) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand tota | Scuth Dakrta |  |  |  |  |  |  |  |
|  | 228,788 | 144, 587 | ${ }^{3} 899,635$ | 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 $\$ 2,000 . . .0$ | 6,980 16,646 | (4) | 5,995 24,431 | 4,188 11,626 | 4,188 11,200 | 6,980 16,446 | 1,178 9,690 | +238 |
| 2, 2 , 000 under \% 3,000 | 21,014 | 7,315 | 53,042 | 21,496 | 19,717 | 21,014 | 24,073 | 4,773 |
| 13,000 :neer ¢¢, 000 | 24,869 | 16,052 | 86,826 | 40,072 | 36,804 | 24,869 | 36,469 | 7,260 |
| \$4,00c under \$5,000 | 21,800 | 28,948 | 97,911 | 46,726 | 45,061 | 21,800 | 38,184 | 7,792 |
| \$5,000 under fo, ca. | 17,791 | 14,077 | 97,877 | 37,027 | 36,335 | 17,791 | 47,252 | 9,455 |
| \$0, 000 under \$7,000. | 16,888 | 15,076 | 108,737 | 42,027 | 41,373 | 16,888 | 50,317 | 10,156 |
|  | 8,401 5,545 | 7,654 | 62,939 | 22,463 | 21,870 | 8,401 | 32,465 | 6,635 5 |
| \$8,000 under ${ }^{\text {S }}$, ocx. | 5,545 4,329 | 5,001 | 47,024 | 12,682 9,781 | 12,112 9,043 | 5,545 4,329 | 27,479 24,941 | 5,669 4,932 |
| \$10,000 under \$12,000. | 2,627 | 2,593 | 27,581 | 0,078 | 5,933 | 2,627 | 18,251 | 3,819 |
| \$11,000 under \$12,000. | 2,347 | 2,313 | 26,699 | 5,078 | 4,912 | 2,347 | 18,037 | 3,805 |
| \$12,000 under \$ 23,000 . | 1,556 | 1,452 | 19,399 | 3,361 | 3,340 | 1,556 | 13,491 | 2,950 |
| 113,000 under \$314,000. | 657 | 657 | 8,820 | 1,597 | 1,556 | 657 | 6,366 | 1,391 |
| \$14,000 uniter \$ $\$ 15$,000. | 966 | 896 | 13,949 | 2,585 | 2,482 | 966 | 8,672 | 1,928 |
| \$15,000 under $\$ 20,000$. | 1,659 | 1,521 | 27,789 | 3,629 | 3,484 | 1,659 | 21,543 | 5,139 |
| \$20,000 under \$25,000. | 726 | 726 | 16,301 | 1,639 | 1,452 | $7: 6$ | 13,068 | 3,327 |
| \$25,000 under $\$ 50,000$. | 899 | 830 | 26,435 | 2,385 | 2,282 | 899 | 21,862 | 6,516 |
| \$50,000 under \$100, 000. | 98 | 95 6 | 6,116 963 | 218 11 | 166 | 93 | 5.357 803 | 2,245 |
| \$200,000 under \$250,000. | 8 |  | 963 |  | 8 | 8 | 803 | 437 |
| \$ 150,000 under \$200,000... | 1 | 1 | 150 | 1 | 1 | 1 | 142 | 68 |
| \$200, 000 under $\$ 500,000$. | 1 | 1 | 371 | 6 | 6 | 1 | 361 | 180 |
| \$500,000 under \$1,000,000. | - | - | - | - | - |  |  |  |
| flontaxable returns, total.. | 72,980 | 43,771 | 99,309 | 151,962 | 138,018 | (4) | (6) | - |
| No adjusted gross income.. | 6,033 | 4,235 | ${ }^{5} 7,890$ | 11,688 | 11,083 | - |  | - |
| Unaer \$1,000... | 27,812 18,402 | 5,753 14,001 | 12,434 | 28,312 39,364 | 24,760 32,290 |  |  |  |
| \$2,00c under ${ }^{\text {a }} 3$, cool | 9,058 | 8,412 | 21,730 | 26,084 | 24,253 | (4) | (4) | - |
| \$3,000 under \%', 000. | 7,201 | 6,998 | 24,374 | 25,735 | 24,853 | (4) | (4) |  |
| $\$ 4,000 \text { under } \$ 5,1001 .$ | $\left(4^{3}\right)^{3,321}$ | $(4){ }^{3,219}$ | ( ${ }^{14}$ ) 746 | ( ${ }^{14}$ ) ${ }^{2}$,981 | (3) ${ }^{14}$, 981 |  |  |  |
|  | 163,136 | 86,408 | 360,869 | 270,260 | 249,190 | 91,652 | 109,790 | 21,984 |
|  | 54,107 | 47,188 | 364,193 | 129,778 | 126,531 | 52,954. | 182,454 | 36,847 |
|  | 11,545 | 11,091 | 174,573 | 26,588 | 25,622 | 11,545 | 127,953 | 31,805 |
|  | Tennessee |  |  |  |  |  |  |  |
|  | 1,060,595 | 643,568 | ${ }^{3} 4,551,566$ | 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 ${ }^{\text {2 }}$ 2, 000 | 84,429 | 9,961 | 127,340 | 62,986 | 61,777 | 84,429 | 48,086 | 9,573 |
| \$2,000 under \$3,000. | 105,607 | 44,945 | 266.257 | 132,326 | 129,364 | 105,607 | 96,782 | 19,250 |
| \$3,000 under $34,000$. | 104,223 | 55,579 | 363,789 | 159,680 | 254,841 | 104,223 | 149,163 | 29,714 |
| \$4,000 under \$5,000. | 98,973 | 71,439 | 44,867 | 184,678 | 181,612 | 98,973 | 190,029 | 38,107 |
| \$5,000 under ${ }^{\text {¢ }}$, cont. | 75,691 | 65,896 | 410,377 | 154,412 | 151,883 | 75,691 | 193,812 | 38,749 |
| \$5,000 under | 72,053 | 65,744 | 467,270 | 161,036 | 258,915 | 72,053 | 229,404 | 46,036 |
| ¢7,000 under \$8,006 | 50,107 | 46,734 | 375,246 | 111,332 | 109,925 | 50,107 | 202,388 | 40,380 |
| \%8,000 unier ${ }^{\text {a }}$, anc. | 30,344 | 28,353 | 257,171 | 63,823 | 62,672 | 30,344 | 149,055 | 30,698 |
| \$9,000 under \$10,000. | 24,859 | 23,472 | 235,455 | 52,160 | 51,393 | 24,859 | 145,390 | 30,349 |
|  | 16,605 | 16,034 | 173,977 | 34,820 | 4,475 | 16,605 | 111,707 | 23,356 |
| 111, 000 urder $\mathrm{p} 12, \mathrm{ckc}$ | 9,475 | 9,173 | 108,766 | 20,620 | 20,397 | 9,475 | 72,629 | 15,422 |
| \$12, oun under \$13,004. | 7,033 | 6,625 | 27.755 | 15,133 | 14,871 | 7,033 | 60,532 | 13,063 |
| \$13, (000 under \$24,006. | 4,953 | 4,751 | 66,619 | 10,387 | 10,184 | 4,953 | 47,381 | 10,425 |
| 134,000 under \$15,006. | 4,532 | 4,397 | 65,500 | 10,390 | 10,148 | 4,532 | 46,420 | 10,325 |
|  | 10,011 | 9,396 | 271.096 | 22,139 | 21,306 | 10.012 | 126,503 | 29,482 |
| \$20,000 inder ${ }^{25,006}$ | 4,214 | 3,911 | 94,513 | 9,63. | 9,110 | 4,214 | 73,722 | 18,956 |
| ¢25,000 under ${ }^{\text {S } 50,004 .}$ | 6,136 | 5,763 | 201,966 | 14,470 | 13,781 | 6,136 | 160,570 | 48,717 |
| \$50,000 under \$100, 000. | 1,285 | 1,214 | 83,254 | 2,942 | 2,722 | 1,285 | 70,033 | 29,265 |
| \$100,000 unier \$150,000 | 175 | 268 | 21,44 | 357 | 327 | 175 | 18,221 | 9,156 |
| \$150,000 under \$ $200,000$. | 62 | 56 | 10,543 | 14 | 131 | 62 | 9,033 | 4,871 |
| \$200,000 under \$500, criol. | 4 | 42 | 12,231 | 94 | 65 | 4.4 | 10,331 | 5,538 |
| \$500, 000 under \$ ${ }^{\text {a }}$, U00, 0000 | 7 | $\epsilon$ | 4.447 | 22 | 10 | 7 | 4,013 | 2,381 |
| \$1,000, 000 or more... | 4 | 3 | 6,191 | 7 | 7 | 4 | 5,401 | 3,422 |
| Horsaxatle returns, total. | 322,286 | 169,908 | 467,401 | 620,931 | 584,876 | (6) | (4) | - |
| Ho adiusteu bross income. | 7,147 | 4.929 | $5^{5} 0,496$ | 11,095 | 10,915 | - | - | - |
| Usuer \$ $1,000 .$. | 132,662 | 36,736 | 64,638 | 148,287 | 135,709 |  |  | - |
| \$1, 000 under ${ }^{\text {¢ }}$ 2, 0000 | 90,888 | 54,783 | 132,627 | 182,985 | 167,589 |  |  |  |
| \$2,000 under ${ }^{\text {S }} 3$, 0001. | 54,777 22,684 | 42,908 38184 | 135,425 | 147, 1408 | 142,337 | (6) | (4) | - |
| 輷, ave under under \$5,000 | 22,684 9,340 | 18,134 8,243 | 71,212 | 71,147 37,309 | 69.757 36 |  |  |  |
| \$5, on or more..... | 9,788 | 8,243 4,125 | 41,093 | 37,309 21,700 |  |  |  |  |
| Returts urder \$5,006.. | 738,217 | 347,707 | 1,642, 793 | 1,155,393 | 1,107,307 | 422,336 | 458,870 | 97,473 |
| Re wurrs \$5,000 under \$ 10,000 | 257,804 | 23, 284 | 1,777,475 | 56, 372 | 556,898 | 253.054 | 920,048 | 186,712 |
| Returns \$10,000 or more..... | 64,574 | 61,577 | 1,209,293 | 141,229 | 137,579 | 64,536 | 816,396 | 224,379 |

[^37]Table 18. - ADJUSTED Gross income, exemptions, taxable income, and income tax by ad justed gross income classes and states - Continued

| Ad.iusted gross income classes | Number of returns | Number of joint returns | Ad justed gross income <br> (Thousand dollars) | Total exemptions <br> (Thossand dollara) | Exemptions other than age or blindness (Thousand doltara) | Taxable income |  | Incame tax <br> after <br> credits <br> (Thowsond <br> doflara) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
| Grand total.................................................. | техая |  |  |  |  |  |  |  |
|  | 2,932,469 | 1,989,967 | ${ }^{3} 14,827,975$ | 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 |
| $\begin{aligned} & \text { Under } \$ 1,000 . \\ & \$ 1,000 \text { under } \$ 2,000 . \\ & \$ 2,000 \text { under } \$ 3,000 . \\ & \$ 3,000 \text { inder } \$ 4,000 \text {. } \\ & \$ 6,000 \text { under } \$ 5,000 \text {. } \end{aligned}$ | $\begin{array}{r} 69,704 \\ 184,891 \\ 235,632 \\ 282,135 \\ 273,462 \end{array}$ | $\begin{array}{r} 28,623 \\ 107,503 \\ 174,815 \\ 213,785 \end{array}$ | $\begin{array}{r} 58,305 \\ 278,094 \\ 586,966 \\ 992,788 \\ 1,236,722 \end{array}$ | $\begin{array}{r} 41,822 \\ 141,862 \\ 283,777 \\ 438,226 \\ 528,922 \end{array}$ | $\begin{array}{r} 41,822 \\ 138,575 \\ 274,786 \\ 425,664 \\ 516,590 \end{array}$ | $\begin{array}{r} 69,704 \\ 184,891 \\ 235,632 \\ 282,135 \\ 273,462 \end{array}$ | $\begin{array}{r} 10,415 \\ 102,997 \\ 226,876 \\ 417,823 \\ 525,473 \end{array}$ | $\begin{array}{r} 2,080 \\ 20,627 \\ 4.858 \\ 83,176 \\ 105,537 \end{array}$ |
|  | $\begin{array}{r} 263,185 \\ 219,184 \\ 186,515 \\ 120,957 \\ 89,433 \end{array}$ | $\begin{array}{r} 224,042 \\ 194,962 \\ 172,658 \\ 113,947 \\ 86,335 \end{array}$ | $\begin{array}{r} 1,43,701 \\ 1,419,202 \\ 1,391,067 \\ 1,024,508 \\ 845,321 \end{array}$ | $\begin{aligned} & 557,039 \\ & 479,042 \\ & 419,619 \\ & 270,479 \\ & 196,489 \end{aligned}$ | $\begin{aligned} & 549,521 \\ & 473,383 \\ & 415,490 \\ & 265,061 \\ & 194,743 \end{aligned}$ | $\begin{array}{r} 263,185 \\ 219,184 \\ 186,515 \\ 120,957 \\ 89,433 \end{array}$ | $\begin{aligned} & 664,004 \\ & 726,472 \\ & 753,891 \\ & 602,725 \\ & 527,130 \end{aligned}$ | $\begin{aligned} & 133,792 \\ & 146,625 \\ & 152,818 \\ & 123,828 \\ & 109,157 \end{aligned}$ |
|  | $\begin{aligned} & 65,952 \\ & 42,771 \\ & 28,147 \\ & 21,587 \\ & 15,446 \end{aligned}$ | $\begin{aligned} & 63,169 \\ & 40,855 \\ & 26,094 \\ & 20,002 \\ & 14,203 \end{aligned}$ | $\begin{aligned} & 691,070 \\ & 490,508 \\ & 350,451 \\ & 290,465 \\ & 223,414 \end{aligned}$ | $\begin{array}{r} 144,451 \\ 92,996 \\ 60,382 \\ 44,947 \\ 32,589 \end{array}$ | $\begin{array}{r} 142,235 \\ 91,804 \\ 59,007 \\ 43,898 \\ 31,919 \end{array}$ | $\begin{aligned} & 65,952 \\ & 42,771 \\ & 28,747 \\ & 21,587 \\ & 15,446 \end{aligned}$ | $\begin{aligned} & 48,404 \\ & 330,965 \\ & 240,466 \\ & 206,652 \\ & 161,782 \end{aligned}$ | $\begin{aligned} & 93,948 \\ & 70,177 \\ & 52,203 \\ & 45,729 \\ & 36,447 \end{aligned}$ |
| $\$ 15,000$ under $\$ 20,000 \ldots .$. $\$ 20,000$ under $\$ 25,000 \ldots$. $\$ 25,000$ under $\$ 50,000 \ldots .$. $\$ 100,000$ under $\$ 100,000 .$. $\$ 10,000$ under $\$ 150,000$. | 39,076 17,579 22,895 5,292 717 | 35,804 16,161 20,782 4,74 583 | 666,688 391,935 756,251 365,670 85,872 | 84,406 38,917 52,407 11,767 1,476 | 81,030 37,32 49,733 10,814 1,286 | 39,076 17,579 22,825 5,292 717 | $\begin{array}{r} 499,515 \\ 311,602 \\ 627,338 \\ 296,097 \\ 7,683 \end{array}$ | $\begin{array}{r} 118,102 \\ 8,035 \\ 198,168 \\ 127,323 \\ 37,216 \end{array}$ |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200,000 . . \\ & \$ 200,000 \text { under } \\ & \$ 500,000 . \\ & \$ 500,000 \text { under } \$ 1,000,000 . \\ & \$ 1,000,000 \text { or more....... } \end{aligned}$ | $\begin{array}{r} 247 \\ 275 \\ 44 \\ 45 \end{array}$ | 213 228 33 10 | 42,124 78,186 29,766 25,659 | 517 583 89 34 | 440 512 78 29 | 247 275 44 15 | $\begin{aligned} & 36,118 \\ & 64,320 \\ & 25,324 \\ & 22,89 \end{aligned}$ | $\begin{aligned} & 19,460 \\ & 36,485 \\ & 14,713 \\ & 12,613 \end{aligned}$ |
| 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 | '88,123 | 49,4.44 | 46,060 | - | - |  |
| Under $\$ 1,000 . . . . .$. <br> \$1,000 under $\$ 2,000$. <br> $\$ 2,000$ under $\$ 3,000$. <br> $\$ 3,000$ under $\psi^{4}, 000$. <br> $\$ 4,000$ under $\$ 5,000$. $\$ 5,000$ or <br> ;5,000 or more...... | $\begin{array}{r} 306,340 \\ 183,809 \\ 115,600 \\ 68,030 \\ 20,623 \\ 17,750 \end{array}$ | $\begin{array}{r} 74,083 \\ 125,769 \\ 10,392 \\ 64,795 \\ 25,528 \\ 17,018 \end{array}$ | 138,335 265,688 287,942 236,281 118,175 126,804 | 310,603 353,379 321,309 236,108 111,041 73,648 | $\begin{array}{r} 283,871 \\ 316,129 \\ 306,056 \\ 231,, 118 \\ 110,017 \\ 71,819 \end{array}$ | 2,594 5,907 2,586 2,032 | 688 4,150 1,966 2,928 | $1-$ |
| Returns under $\$ 5,000$.......... <br> Returns $\overline{\$} 5,000$ under $\$ 10$, $0,0$. <br> Returns $\$ 10,000$ or more...... | $\begin{array}{r} 1,775,472 \\ 896,161 \\ 260,836 \\ \hline \end{array}$ | $\begin{aligned} & 938,124 \\ & 808,176 \\ & 243,657 \\ & \hline \end{aligned}$ | $\begin{array}{r} 4,109,373 \\ 6.225,250 \\ 4,493,352 \\ \hline \end{array}$ | $\begin{array}{r} 2,816,493 \\ 1,994,145 \\ 567,732 \\ \hline \end{array}$ | $\begin{array}{r} 2,690,688 \\ 1,967,936 \\ \hline 552,210 \\ \hline \end{array}$ | $\begin{array}{r} 1.057,656 \\ 880,526 \\ 260,008 \\ \hline \end{array}$ | $\begin{aligned} & 1,291,173 \\ & 3,276,236 \\ & 3,344,190 \\ & \hline \end{aligned}$ | $\begin{aligned} & 256,278 \\ & 666,220 \\ & 943,619 \\ & \hline \end{aligned}$ |
|  | Utah |  |  |  |  |  |  |  |
| Grand total. | 297,232 | 197,067 | ${ }^{3} 1,605,943$ | 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 $\$ 1,000 \ldots . .$. <br> \$1,000. under $\$ 2,000$. <br> $\$ 2,000$ under $\$ 3,000$. <br> $\$ 3,000$ under \$4,000. <br> \$4,000 under $\$ 5,000$. | $\begin{aligned} & 10,260 \\ & 18,531 \\ & 17,619 \\ & 19,490 \\ & 23,452 \end{aligned}$ | $\begin{array}{r} (6) \\ 6,340 \\ 8,210 \\ 16,411 \end{array}$ | $\begin{array}{r} 8,741 \\ 25,099 \\ 44,681 \\ 67,965 \\ 105,704 \end{array}$ | $\begin{array}{r} 6,156 \\ 11,946 \\ 18,624 \\ 26,944 \\ 41,306 \end{array}$ | $\begin{array}{r} 6,156 \\ 11,884 \\ 18,041 \\ 26,332 \\ 40,354 \end{array}$ | $\begin{aligned} & 10,260 \\ & 18,531 \\ & 17,619 \\ & 19,490 \\ & 23,452 \end{aligned}$ | $\begin{array}{r} 1,702 \\ 9,048 \\ 19,561 \\ 30,400 \\ 47,077 \end{array}$ | $\begin{array}{r} 342 \\ 1,964 \\ 3,782 \\ 6,117 \\ 9,524 \end{array}$ |
| $\$ 5,000$ under $\$ 6,000 \ldots . . . . .$. $\$ 6,00$ under $\$ 7,000$ under $\$ 8,000 \ldots \ldots . .$. $\$ 8,00$ under $\$ 9,000$ under $\$ 10,000 . . . . . . . . .$. | $\begin{aligned} & 29,665 \\ & 32,385 \\ & 25,571 \\ & 18,614 \\ & 11,568 \end{aligned}$ | $\begin{aligned} & 24,817 \\ & 28,209 \\ & 24,279 \\ & 18,085 \\ & 11,568 \end{aligned}$ | $\begin{aligned} & 162,927 \\ & 210,001 \\ & 190,820 \\ & 157,163 \\ & 109,701 \end{aligned}$ | $\begin{aligned} & 67,693 \\ & 76,003 \\ & 66,211 \\ & 46,777 \\ & 29,102 \end{aligned}$ | $\begin{aligned} & 66,152 \\ & 75,113 \\ & 65,314 \\ & 46,012 \\ & 28,529 \end{aligned}$ | $\begin{aligned} & 29,665 \\ & 32,385 \\ & 25,571 \\ & 18,614 \\ & 11,568 \end{aligned}$ | $\begin{aligned} & 57,839 \\ & 96,998 \\ & 91,203 \\ & 82,378 \\ & 62,803 \end{aligned}$ | $\begin{aligned} & 13,742 \\ & 19,682 \\ & 18,503 \\ & 16,766 \\ & 12,897 \end{aligned}$ |
|  | $\begin{aligned} & 8,399 \\ & 5,152 \\ & 3,524 \\ & 2,071 \\ & 2,124 \end{aligned}$ | 8,232 5,119 3,624 2,004 2,024 | $\begin{aligned} & 87,773 \\ & 58,911 \\ & 46,351 \\ & 27,969 \\ & 30,738 \end{aligned}$ | $\begin{array}{r} 21,302 \\ 12,674 \\ 9,338 \\ 5,130 \\ 4,729 \end{array}$ | $\begin{array}{r} 21,163 \\ 12,574 \\ 9,778 \\ 5,049 \\ 4,417 \end{array}$ | $\begin{aligned} & 8,399 \\ & 5,152 \\ & 3,724 \\ & 2,011 \\ & 2,124 \end{aligned}$ | $\begin{aligned} & 52,028 \\ & 35,691 \\ & 30,030 \\ & 18,733 \\ & 21,588 \end{aligned}$ | 10,807 7,40 6,367 4,085 4,674 |
| $\$ 15,000$ under $\$ 20,000 \ldots . .$. $\$ 20,000$ under $\$ 25,00 . \ldots .$. $\$ 25,000$ under $\$ 50,000 \ldots . .$. $\$ 50,000$ under $\$ 100,000 . .$. $\$ 100,000$ under $\$ 150,000 . .$. | 3,516 1,282 1,649 327 49 | 3,313 1,249 1,615 306 45 | 59,300 28,595 55,145 21,068 5,692 | $\begin{array}{r} 9,124 \\ 3,40 \\ 5,050 \\ 745 \\ 130 \end{array}$ | $\begin{aligned} & 8,923 \\ & 3,939 \\ & 4,909 \\ & 698 \\ & 122 \end{aligned}$ | 3,516 1,282 1,649 327 49 | 41,591 20,584 42,465 17,394 4,608 | 9,564 5,042 12,579 7,182 2,277 |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200,000 \ldots . . . \\ & \$ 200,000 \text { under } \$ 500,000 \ldots . . \\ & \$ 500,000 \text { under } \$ 1,000,000 . . \\ & \$ 1,000,000 \text { or more. . . . . . . . } \end{aligned}$ | 14 | 14 5 | $\begin{array}{r}2,426 \\ 1,422 \\ \hline\end{array}$ | 35 10 | $\begin{array}{r}32 \\ 8 \\ \hline\end{array}$ | 145 | 1,993 1,020 | 1,048 |
| Nontaxable returris, total.. | 61,765 | 30,847 | 97,751 | 121,563 | 111,747 | (4) | (4) |  |
| No adjusted gross income. | 2,054 | (4) | 56,585 | 4,058 | 3,872 | . | . |  |
|  | $\begin{array}{r} 27,869 \\ 12,388 \\ 6,677 \\ 6,250 \\ 2,211 \\ 4,316 \end{array}$ | $\begin{aligned} & 4,198 \\ & 6,933 \\ & 5,828 \\ & 5,825 \\ & 2,107 \\ & 4,316 \end{aligned}$ | $\begin{aligned} & 11,429 \\ & 18,046 \\ & 16,771 \\ & 21,539 \\ & 9,561 \\ & 26,990 \end{aligned}$ | $\begin{aligned} & 25,200 \\ & 24,021 \\ & 17,854 \\ & 20,528 \\ & 8,477 \\ & 21,425 \end{aligned}$ | $\begin{array}{r} 21,895 \\ 19,745 \\ 16,571 \\ 19,762 \\ 8,477 \\ 21,425 \end{array}$ | (*) | (4) | $\{$ |
|  | $\begin{aligned} & 146,801 \\ & 122,086 \\ & 28,34,5 \end{aligned}$ | $\begin{array}{r} 58,243 \\ 111,241 \\ 27,583 \\ \hline \end{array}$ | $\begin{aligned} & 322,951 \\ & 857,268 \\ & 425,724 \end{aligned}$ | $\begin{array}{r} 205,074 \\ 307,032 \\ 71,886 \\ \hline \end{array}$ | $\begin{array}{r} 193,089 \\ 302,367 \\ 70,590 \\ \hline \end{array}$ | $\begin{array}{r} 89,777 \\ 117,906 \\ 28,312 \\ \hline \end{array}$ | $\begin{aligned} & 109,042 \\ & 401,605 \\ & 287,725 \\ & \hline \end{aligned}$ | $\begin{aligned} & 21,729 \\ & 81,590 \\ & 71,607 \end{aligned}$ |

[^38]Table 18. - adjusted gross income, exemptions, taxable income, ano income tax by adjusted gross income classes and states -Continued

| Au,usted gross fricone classes | Nuber of returns | Number of joint returns | Adjusted Eross income <br> (Thowand dollera) | Total exemptions <br> (Thousend dollera) | Exemptions other than age or blininess <br> (Thousand dollers) | Taxable income |  | Income tax after credits <br> (Thourand doflera) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | Amount <br> (Thoueand doltera) |  |
|  | Vermont |  |  |  |  |  |  |  |
| Grand total. | 131,456 | 76,210 | ${ }^{3} 559,174$ | 225,574 | 215,421 | 95,661 | 276,874 | 60,187 |
| Tuxalle returns, total. | 95,459 | 59,035 | 512,201 | 159,249 | 154,712 | 95,459 | 276,764 | 60,187 |
| Under $\$ 1,000 . . . . . .$. | 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 |
| \$2,00 | 12,353 | 3,510 | 30,547 | 14,141 | 12,903 | 12,353 | 12,351 | 2,507 |
| 13, 000 nider \$4, Occe. | 16,547 | 10,675 | 59,321 | 26,251 | 25,618 | 16,547 | 24,888 | 4, \% ${ }^{1}$ |
| - 4 ,000 under \$5,000. | 15,119 | 9,269 | 68,902 | 25,65: | 25,531 | 15,119 | 33,611 | 6,821 |
| \$5,000 under \$6,000. | 9,139 | 7,304 | 50,844 | 19,784 | 19,663 | 9,139 | 22,876 | 4,617 |
|  | 6,747 | 5,339 | 43,702 | 13,798 | 13,151 | 6,747 | 24,244 | 4,955 |
| \%',000 under $\$ 8,000$. | 7,311 | 6,985 | 54,996 | 15,001 | 14,805 | 7,311 | 31,412 | 6,387 |
| \$b, 000 under \$9,000. | 7,185 | 6,458 | 60,577 | 16,381 | 16,064 | 7,185 | 34,442 | 6,943 |
| \$\%, CKC under \$10, OU. | 2,334 | 2,334 | 21,739 | 5,198 | 5,198 | 2,334 | 13,249 | 2,717 |
| -10,000 under :11, cou | 1,711 | 1,505 | 17,871 | 3,469 | 3,305 | 1,711 | 11,908 | 2,487 |
| \$12,000 under \$12,000. | $\begin{array}{r}1,332 \\ \hline 784\end{array}$ | 1,230 | 15,208 9,845 | 2,827 $1,3 \div 1$ | 2,723 1,718 | 1,332 | 6,838 | 2,079 |
| \$13,000 under \$14, occ. | 512 | 512 | 6,844 | 1,148 | 1,046 | 512 | 4,588 | 966 |
| \$14, 060 under $\$ 15,0 \mathrm{~m}$. | 410 | 376 | 5,950 | 1,066 | 984 | 410 | 4,063 | 888 |
| \$25,000 under $\$ 20,000$. | 649 | 24.4 | 11,199 | 1,230 | 1,107 | 649 | 8,458 | 2,076 |
| \$20,000 unjer \$ 25 ,0x. | 546 | 546 | 11,835 | 1,270 | 1,168 | 546 | 8,887 | 2,166 |
| \$25,000 unjer \$50, 000. | 546 | 546 | 17,187 | 1,351 | 1,207 | 546 | 13,564 | 3,892 |
| \$50,000 under \$100,000.. | 67 25 | 57 22 | 4,350 | 144 | 129 74 | 67 25 | 3,332 | 1,332 1,104 |
| W100,000 under \$150,000. | 25 | 22 | 2,857 | 81 | 74 | 25 | 2,349 | 1,104 |
| \$150,000 under \$200,000. | - | - | - |  |  | - | - | - |
| \$200,000 under \$500, 000. | 6 | 5 | 1,486 | 19 | 16 | 6 | 962 | 559 |
| \$500,000 under $\$ 1,000,000$. | 1 | 1 | 2, 563 1,081 | 1 | 1 | 1 | 425 | 261 |
| \$1,000,000 or more....... | 1 |  | 1,081 | 1 | 1 | 1 | 356 | 260 |
| Hortaxatle returns, total. | 35,997 | 17,175 | 47,073 | 66,425 | 60,709 | (4) | (4) | - |
| Nr eljustel gross ircone. | ( ${ }^{6}$ ) | (4) | (4) | (4) | (4) | - | - |  |
| Uncer \$1,000. | 15,316 | 2,396 | 7,101 | 15,045 | 13,126 | ) |  |  |
| \$1,000 under $\$ 2,000$ | 8,884 | 4,681 | 13,041 | 17,367 | 14,910 |  |  |  |
| \$2,000 under \$3,000. | 5,686 | 5,178 | 13,917 | 16,008 | 15,052 | (4) | ( ${ }^{4}$ |  |
| \$3, whe under 4ts,000. | 2,675 | 2,574 | 9,148 | 8,145 | 8,145 |  | ( |  |
| 4., on under $+5,000$ <br> w., ClOC or more.... | 1,393 | (4) | 0,809 | 6,090 | 5,948 |  |  |  |
| Returns unaer \$5,000.. | 91,689 | 41,693 | 218,078 | 138,483 | 130,601 | 56,355 | 75,535 | 15,178 |
| Returns $\hat{\phi}$, oce wiger $\$ 10$, on | 33,142 | 28,521 | 234,086 | 72,600 | 71,319 | 32,716 | 126,223 | 25,619 |
| Returns \$ $\$ 10,000$ ur more | 6,625 | 5,996 | 107,010 | 14,491 | 13,501 | 6,590 | 75,116 | 19,390 |
|  |  |  |  | Virg |  |  |  |  |
| Grand total. | 1,272,805 | 726,799 | 36,154,659 | 2,242,427 | 2,174,958 | 951,727 | 3,261,759 | 734,060 |
| Taxatle returns, total | 949,090 | 574,212 | 5,659,081 | 1,589,057 | 1,557,466 | 949,090 | 3,260,720 | 734,060 |
| Under ${ }^{\text {p }} 1,000$. | 27,895 | 7- | 23,379 | 16,737 | 16,737 | 27,895 | 4,042 | 807 |
| \$1,000 under ${ }^{\text {2 }} 2$, 000 | 92,160 | 7,387 | 136,076 | 69,565 | 67,822 | 92,160 | 50,548 | 10,103 |
| \$2,000 under $\$ 3$, 000 | 126,321 | 39,785 | 291,635 | 138,320 | 133,030 | 116,321 | 116,715 | 23,245 |
| \$3,000 under $44,000$. | 130,828 | 61,349 | 457,376 | 189,829 | 185,437 | 130,828 | 206,747 | 41,248 |
| \$3,000 under \$5, ca. | 123,844 | 73,062 | 557,193 | 215,001 | 209,830 | 123,844 | 262,627 | 53,313 |
|  | 109.994 | 78,343 | 003,551 | 204,532 | 201,800 | 109,994 | 309,377 | 62,516 |
| \$0, 000 under ${ }^{\text {a }}$, 000. | 79,566 | 67,748 | 514,317 | 175,471 | 173,447 | 79,566 | 262,405 | 53,153 |
| \$7,000 under \$ \$, 000.. | 65,952 | 57,723 | 493,065 | 144,270 | 142,184 | 65,952 | 277,759 | 56,906 |
| 49,000 under ${ }^{\text {8, } 9,000 . .}$ | 53,943 | 48,686 | 458,067 | 113,236 | 111,732 | 53,943 | 275,506 | 56,999 |
| \$9,000 under \$10,00t1. | 33,730 | 31,799 | 318,991 | 70,862 | 69,500 | 33,730 | 202,196 | 42,022 |
|  | 28,216 | 26,854 | 295,966 | 60,277 | 59,455 | 28,216 | 192,634 | 40,368 |
| \$11,000 under \$12, 00. | 18,627 | 17,428 | 213,412 | 40,702 | 40,222 | 18,627 | 140,182 | 29,721 |
| \$12,000 under \$13,000.. | 14,758 | 14,259 | 183,675 | 32,657 | 32,177 | 14,758 | 125,717 | 27,041 |
| \$13, coo under \$14,000.. | 10,429 8,760 | 9,896 | 140,226 | 22,558 | 22,180 19,631 | 10,429 8,760 | 97,148 88,708 | 21,196 19,724 |
| \$14,000 under \$15, cocio | 8,760 | 8,226 | 126,720 | 20,033 | 19,631 | 8,760 | 88,708 | 19,724 |
| \$15, voco nder \$ $220,000$. | 18,451 | 17,415 | 312,671 | 39,435 | 38,473 | 18,451 | 228,905 | 53,263 |
| \$20,060 under ${ }^{\text {25, }} 25$, out. | 6,594 | 5,983 | 145,843 | 15,055 | 14,611 | 6,594 | 109,402 | 27,631 |
| \$25, 000 under \$50, 000. | 7,295 | 6,793 | 237,283 | 16,691 | 15,809 | 7,295 | 187,153 | 56,155 |
| \$50,000 under \$100, 000. | 1,469 | 1,253 | 97,576 | 3,287 | 2,919 | 1,469 | 80,884 | 34,271 |
| \$100, 000 under \$150, 000. | 132 | 122 | 15,697 | 292 | 259 | 132 | 13,025 | 6,454 |
| \$150,000 under \$ $\mathbf{\$}^{200,000 .}$ | 67 | 54 | 11,513 | 134 | 113 | 67 | 9,394 | 5,182 |
| \$200,000 under \$500,000. | 52 | 4 | 14,447 | 103 | 89 | 52 | 11,489 | 6,330 |
| \$500, 000 under \$1, 000, ork | 3 | 1 | 1,854 | 5 | 5 | 3 | , 947 | 678 |
| \$1,000,006 or more. | 4 | 2 | 8,568 | 5 | 4 | 4 | 7,212 | 5,734 |
| Wurtaxable returns, total.. | 323,755 | 152,587 | 495,578 | 653,370 | 617,492 | 2,637 | 1,039 | - |
| If adjusted gross income. | 5,315 | 3,470 | ${ }^{5} 13,875$ | 9,775 | 8,449 | - | - | - |
| Un ler $\ddagger 1,000 . . . . .$. |  |  |  |  |  | - | - | ( |
|  | 91,631 59,289 | 46,638 45,263 | 133,877 | 182,678 175,253 | 169,246 168,482 |  |  | (1) |
| \%1,000 under 事, 00x. | 26,955 | 23,106 | 91,017 | 97,190 | -95,480 | 2,537 | 1,039 | - |
| \$, 000 under \& 5,000 | 8,959 | 7,174 | 38,937 | 36,430 | 36,230 |  |  | - |
| \$5,0k or more............. | 3,941 | 3,542. | 35,785 | 19,901 | 19,477 |  |  | - |
| Rumurris under $\$ 5,000$. | 810,822 | 330,628 | 1,925,452 | 1,262,921 | 1,210,901 | 493,338 | 641,498 | 128,716 |
| Reiurns \$5,000 under $\$ 10,000$. | 346,98? | 287,769 | 2,410,742 | 728,076 | 717,954, | 34,530 | 1,327,359 | 271,596 |
| Returic $\$ 10,000$ or more.... | 114,996 | 108,402 | 1,818,465 | 251,430 | 246,103 | 11ヶ,859 | 1,292,902 | 333,748 |

[^39]| Adiusted gross income classes | Nurber of returns | Number of joint returns | Adjusted bross income <br> (Thow sand dolfars) | Total exemptions <br> (Thousand doliserg | Exemptions other than age or blindness <br> (Thousand dollare) | Taxable income |  | $\begin{gathered} \text { Incame tax } \\ \text { after } \\ \text { creditis } \\ \text { (Thousand } \\ \text { dollara) } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | Amount <br> (Thousand dollara) |  |
| Grand to | Washington |  |  |  |  |  |  |  |
|  | 987,722 | toil. 760 | ${ }^{35} 5695,080$ | 1,725,309 | 1,659,205 | 828,459 | 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 40858 | 24,303 | 3,975 38.030 | 705 798 |
| \$2,000 under \$3,000. | 58,712 | 19,439 | 148,355 | 42,677 | 54,094 | 58,722 | 72, 3 , 0 | 7,598 14,416 |
| \$3,000 under \$4,000. | 81,220 | 42,063 | 284.369 | 110,690 | 104,510 | 81,220 | 132,188 | 25,963 |
| \$4,000 under \$5,000. | 89,970 | 53,208 | 406,963 | 143,579 | 138,824 | 89,970 | 205,672 | 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. | 100,136 | 84, 849 | 652,339 | 212,647 | 208,718 | 100,136 | 342,094 | 68,846 |
| \$7,000 under $\$ 8,000$ | 78,679 | 66,371 | 588,250 | 165,446 | 162,865 | 78,679 | 330,582 | 67,846 |
| \$8,000 under \$9,000. | 65,042 | 59,985 | 551,928 | 148,045 | 146,466 | 65,022 | 323,151 | 66,681 |
| \$9,000 under \$10,000. | 45,3+6 | 41,923 | 429,017 | 96,972 | 96,356 | 45,346 | 271,174 | 50,651 |
| \$10,000 under \$11,000. | 31,183 | 29,034 | 326.523 | 68,105 | 67,286 | 31,183 | 211,678 | 4, 324 |
| \$11,000 under \$12,000. | 22,012 | 20,847 | 252,160 | 45,633 | 45,994 | 22,012 | 171,272 | 30,483 |
| \$12,000 under \$13,000. | 15,177 | 14.74i | 189,393 | 35,096 | 34,496 | 15,177 | 129,452 | 27,832 |
| \$13,000 under \$14,000. | 9,145 | 8,72 | 123,069 | 19,393 | 19,113 | 9,145 | 88,087 | 19,331 |
| \$14,000 under \$15,000. | 6,559 | 0.026 | 94.773 | 14,043 | 13,663 | 6,559 | 68,202 | 15,335 |
| \$15,000 under \$20,000. | 15,700 | 14,702 | 266,151 | 33,847 | 32,810 | 15,700 | 200,209 | 47,045 |
| \$20,000 under \$25,000. | 6,015 | 5,582 | 13, 302 | 14,013 | 13,295 | 6,015 | 104,490 | 26,895 |
| \$25,000 under $\$ 50,000$. | 7,695 | 6,902 | 24,506 | 18,177 | 17,126 | 7,695 | 200,678 | 61,466 |
| \$50,000 under \$100,000.. | 1,333 158 | 1,251 | 86,555 19,979 | 3,187 | 2,962 280 | 1,333 158 | 74,936 17,304 | 31,204 8,278 |
| \$ $\$ 150,000$ under $\$ 200,000$. | 46 | 39 | 7,942 | 110 | 99 | 46 | 6,626 | 3,581 |
| \$200,000 under \$500,000... | 29 | 25 | 7,702 | 02 | 46 | 29 | 6,437 | 3,733 |
| \$500,000 under \$1,000,000. | 4 | ; | 3,132 | 11 | 10 | 4 | 1,864 | 1,328 |
| \$1,000,000 or more... | 1 | 1 | 1,307 | 2 | 1 | 1 | 1,304 | 646 |
| Nontaxable returns, total. | 165,822 | 85,607 | 212,953 | 292,362 | 261,437 | 6,571 | 4,658 | - |
| No adjusted gross income. | 7,337 | 5,093 | ${ }^{5} 38,401$ | 11,809 | 11,194 | - | - | - |
| Under $\$ 1,000 . . .$. | 74,320 | 13,172 | 32,926 | 65,3,5 | 59,930 |  |  | \{ - |
| \$1,000 under \$2,000. | 33,174 24,099 | 23,364 19,572 | 48,564 60,454 | 59,953 59,611 | 47,074 52,274 | 3,563 | 1,923 | - |
| \$3,000 under $\$ 4,000$ | 15,052 | 14,223 | 54,044 | 48,479 | 56,117 |  |  | \% |
| \$4,000 under $\$ 5,000$. | 5,554 | 5,128 | 23,956 | 19,987 | 18,377 | 3,008 | 2,735 |  |
| \$5,000 or more...... | 5,288 | 5,155 | 31,410 | 27,178 | 26,471 |  |  | - - |
| Returns under \$5,000. | 477,062 | 199,288 | 1,133,355 | 633,573 | 587,83. | 323,371 | 456,635 | 89,592 |
| Returns $\$ 5,000$ under $\$ 10,000$ | 394,937 | 333,470 | 2,803,421 | 838,620 | 824,130 | 390,041 | 1,545,334 | 316,308 |
| Returns \$ $\$ 10,000$ or more.... | 115,123 | 109,002 | 1,758,304 | 253,116 | 247,242 | 115,057 | 1,282,539 | 327,981 |
|  |  |  |  | West | rginia |  |  |  |
| Grand totel. | 530,808 | 333,801 | $3^{3}, 396,150$ | 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 | 3- | 9,329 | 6,940 | 6,940 | 11,566 | 1,499 | 291 |
| \$1,000 under \$2,000. | 40,288 | 3,230 | 60,077 | 29,636 | 28,309 | 40,288 | 23,941 | 4,773 |
| \$2,000" under \$3,000. | 48,515 | 18,201 | 122,007 | 56,217 | 53,957 | -8,515 | 51,690 | 10,290 |
| \$3,000 under \$4,000. | 44,098 | 26,103 | 153,205 | 67, 930 | 66,598 | 4,4,098 | 67,860 | 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 . | 48,231 | 39,697 | 263,527 | 102,208 | 100,745 | 48,231 | 129,926 | 26,099 |
| \$6,000 under \$7,000. | 46,669 | 42,254 | 302,591 | 103,189 | 101,928 | 46,669 | 164,357 | 33,212 |
| \$7,000 under \$8,000. | 33,332 | 30,672 | 248,344 | 74,546 | 73,279 | 33,332 | 143,268 | 29,0,11 |
| \$8,000 under \$9,000. | 24,108 | 22,120 | 203,183 | 51,162 | 50,433 | 24,108 | 126,392 | 26,171 |
| \$9,000 under \$10,000.. | 14,101 | 13.659 | 132,923 | 30,450 | 30,316 | 14,101 | 85,271 | 17,666 |
|  | 8,043 | 7,642 | 84, 276 | 16,666 | 20,567 | 8,043 | 57,247 | 12,029 |
| \$11,000 under \$12,000.. | 4,949 | 4,850 | 56,595 | 10,025 | 9,827 | 4,949 | 39,760 | 8,439 |
| \$12,000 under \$13,000. | 3,357 | 3,257 | 41,957 | 7,478 | 7,219 | 3,357 | 29,268 | 6,300 |
| \$13,000 under \$14,000. | 2,891 | 2,725 | 38,883 | 6,180 | 6,041 | 2,891 | 27,966 | 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 $\$ 20,000$. | 4,409 | 4,110 | 74,921 | 9,444 | 9,086 | 4,409 | 56,961 | 13,291 |
| \$20,000 under \$ $\$ 25,000$. | 1,821 | 1,589 | 40,588 | 4,170 | 3,912 | 1,821 | 32,767 | 8,577 |
| \$25,000 under \$50,000. | 1,985 | 1,753 | 65,576 | 4,583 | 4,285 | 1,985 | 53,862 | 16,895 |
| \$50,000 under \$100,000.. | 378 | 325 | 24,450 | 834 | 756 | 378 | 20,901 | 8,863 |
| \$100,000 under \$150,000. | 26 | 23 | 3,213 | 63 | 58 | 26 | 2,620 | 1,340 |
| \$150,000 under \$200,000.. | 12 | 9 | 2,047 | 25 | 20 | 12 | 1,564 | 853 |
| \$200,000 under \$500,000.. | 11 | 8 | 2,773 | 23 | 17 | 11 | 2,218 | 1,289 |
| \$500,000 under $\$ 1,000,000$ | 3 | 3 | 1,607 | 7 | 6 | 3 | 1,441 | 818 |
| \$1,00,000 or more.. |  |  |  |  |  | - |  |  |
| Nontaxable returns, total.. | 138,619 | 72,308 | 195,656 | 277,216 | 261,455 | ( ${ }^{4}$ | (4) | - |
| No adjusted gross income. | (4) | ( ${ }^{\text {) }}$ | (4) | (4) | (4) | - | - | - |
| Under $\$ 1,000 \ldots . .$. | 60,327 | 15,568 | 28,091 | 62,562 |  |  |  | ( |
| \$1,000 under $\$ 2,000$. | 36,751 | 22,987 | 53,616 | 82,239 | 75,931 |  |  | - |
| \$2,000 under \$3,000.. | 23,100 11,550 | 18,543 9,773 | 57,794 39,179 | 66,389 43,239 | 63,269 42,643 | (6) | (4) | - |
| \$4,000 under \$5,000. | 2,333 | 1,887 | 10,286 | 10,129 | 42,695 |  |  | - |
| \$5,000 or more...... | (4) ${ }^{\text {a }}$ | (4) ${ }^{1}$ | (4) ${ }^{(40)}$ | (4) ${ }^{2}$ | (4) ${ }^{4}$ | ) |  | ( |
| Returns under $\$ 5,000 \ldots \ldots$. | 333,013 | 155,803 | 763,435 | 525,394 | 503,319 | 197,275 | 255,943 | 51,277 |
| Returns \$5,000 under \$10,000. | 168,226 | 150,177 | 2,161,093 | 369,878 | 365,026 | 166,447 | 649,214 | 132,189 |
| Returns \$10,000 or more... | 29,579 | 27,821 | 4,61,622 | 62,825 | 60,961 | 29,577 | 345,101 | 89,036 |

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


[^40]Table 18. - ADJusted gross income, exemptions, taxable income, and income tak by adjusted gross income classes and states - Continued

| Adiusted gross income classes | Number of returns | Number of joint returns | Adjusted Eross income <br> (Thousand doljara) | Total exemptions <br> (Thowsand dollars) | Exenptions other than age or blinuress <br> (Thousand dollarg) | Taxable income |  | Income tax日fter credits <br> (Thousand dolfara) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns |  |  |
|  | Other areas ${ }^{2}$ |  |  |  |  |  |  |  |
| 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 | 305,600 | 83,123 |
| Under \$1,000.... | 4,475 | (4) | 3,778 | 2,585 | 2,685 | 4,475 | 719 | 146 |
| \$1,000 under \$2,000. | 22,563 | 2,324 | 30,38.4. | 15,793 | 15,584 | 22,563 | 11,307 | 2,303 |
| \$2,000 under \$3,000. | 16,286 | 5,542 | +0,63. | 19,725 | 19,508 | 16,286 | 16,733 | 3,086 |
| \$3,000 under \$4,000. | 9,709 9,111 | 5,248 5,293 | 33.420 40,639 | 15,899 18,269 | 15,083 | 9,709 9,111 | 13,009 17.817 | 2,738 |
| \$5,000 under \$6,000. | 10,499 | 7,337 | 57.682 | 19,733 | 19,517 | 10,499 | 30,074 | 6,227 |
| \$6,000 under \$7,000.. | 5,897 | 4,321 | 38,007 | 10,926 | 10,709 | 5,897 | 22,806 | 4,674 |
| \$7,000 under $\$ 8,000$ | 4,311 | 3,227 | 32,324 | 7,837 | 7,403 | 4,311 | 19,503 | 3,817 |
| \$8,000 under \$9,000.. | $4,65 ?$ | 3,062 | 39,487 | 10,277 | 10,277 | 4.657 | 24,491 | 4,890 |
| \$9,000 under \$10,000. | 3,014 | 3,014 | 28,685 | 8,305 | 8,125 | 3,014 | 17.201 | 3,268 |
| \$10,000 under \$ ${ }^{\text {W }} 11,000$. | 3,033 | 2,526 | 31,701 | 7,166 | 7,144.4 | 3,033 | 21,024 | 4,05t |
| \$11,000 under \$12,000...... | 1.967 2.042 | 1,790 | 22,705 25,286 | 4,508 | 4,486 | 1,967 | 15,258 | 3,284 |
| \$12,000 under $\$ 13,000$ under $\$ 14,000 . .$. | 2,042 1,754 1,524 | 1,784 | 25,286 23,468 | 4,575 | 4,575 4,201 | 2,042 1,754 | 18,297 17,060 | 3,876 3,690 |
| \$14,000 under \$15,000. | 1,514 | 1,460 | 21,960 | 3.002 | 2,972 | 1,516 | 16,989 | 3,670 |
| \$15,000 under \$20,000.. | 3,061 | 2,096 | 51, 运2 | 6,461 | 6,395 | 3,061 | 39,955 | 9,219 |
| \$20,000 under \$25,000. | 811 | 63. | 17,751 | 1,058 | 1,542 | 811 | 14,424 | 3,801 |
| \$25,000 under \$50,000. | 796 | 529 | 28,230 | 1,683 | 1.587 | 796 | 23,305 | 7,549 |
| \$50,000 under \$100,000. | 214 | 153 | 13,710 | 622 | 010 | 214 | 9,875 | 3,169 |
| \$100, 000 under \$ 150,000 . | 94 | 53 | 12,513 | 88 | 88 | 94 | 11,742 | 5,074 |
| \$150, 000 under $\$ 200,000$. | - | - |  | - | - | - | - | - |
| \$200,000 under \$500,000.. | 6 | 4 | 1,538 | 14 | 12 | \% | 1,222 | 459 |
| \$500,000 under $\$ 1,000,000$ | - |  |  | 2 |  |  | 13220 |  |
|  |  |  |  |  |  |  | 1,2\%. | n<4 |
| Nontaxable returns, total. | 70,387 | 35,410 | 101,788 | 137,595 | 134,903 | 3,067 | 5, 3.6 |  |
| No adjusted gross incame. | 9,177 | 5,151 | ${ }^{5} 1,393$ | 11,904 | 11,724 | - | - |  |
| Under $\$ 1,000 . . . .$. | 27,748 | 8,940 | 11,804 | 33,525 | 32,785 |  |  | ( - |
| \$2,000 under \$2,000.. | 14,627 | 7.223 | 20,997 | 33.245 | 31.963 |  |  |  |
| \$2,000 under $\$ 3,000$. | 7,982 5,333 | $\begin{array}{r}5,691 \\ \hline, 983\end{array}$ | 19,465 18,530 | 20,321 18,639 | 10,893 18,689 | 3,067 | 5,3.6 |  |
| \$4,000 under ${ }^{\text {\% }}$ 5,000. | 2,359 | (6) ${ }^{4,983}$ | 10,650 | 1,598 | 18,689 7,598 |  |  |  |
| \$s,000 or more...... | 3,101 | (6) | 21,725 | 12,313 | 12,251 |  |  |  |
| Returns under \$5,000.. | 129,370 | 52,043 | 228,918 | 197,653 | 194,290 | 63,905 | 01,828 |  |
| Returns \$5,000 under \$10,000. | 31,176 | 22,872 | 213,089 | 68,600 | 67,552 | 29,426 | 116,359 | 22,876 |
| Returns \$10,000 or more...... | 15,656 | 13,420 | 25t,397 | 34, 794 | 34. 350 | 15,551 | 192,579 | 48,471 |

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
${ }^{1}$ Includes data for the District of Columbia.
${ }^{2}$ 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.
${ }^{3}$ Adjusted gross income less deficit.
${ }^{4}$ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals,
${ }^{5}$ Deficit.
Table 19.-SElected sources of income, adjusted gross income, taxable income, and income tax in loo largest standard metropolitan statistical areas



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

| 100 largest standard metropolitan statistical areas | Sources in Schedule B-Continued |  |  |  |  |  |  |  | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Interest received |  | Rent net income and lose |  | Royalty net income and loss |  | Partnershlp net profit and loss |  | Number of returns |  | Number of returns |  |
|  | Number of returns | $\begin{aligned} & \text { Amount } \\ & \text { (Thousand } \\ & \text { dollars) } \end{aligned}$ | Number of returns | Amount (Thousand (dolsa) <br> dollars) | Number of returns | Amount (Thousand dolfars) | Number of returns | Arrount (Thousand dollars) |  |  |  |  |
|  | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| Noriolk-Portsmouth, | 16,578 | 10,869 | 14,071 | 10,693 | (1) | $\left.{ }^{1}\right)$ | 2,902 | 15,020 | 133,910 | 420,885 | 133,111 | 93,723 |
| Oklahoma Clty, Oklahoma, | 22,846 | 14,139 | 19,411 | 9,266 | 8,222 | 7,160 | - 5,406 | 29,778 | 144, 309 | 534,087 | 143,780 | 123,736 |
| Craha, Nebraska-Iows. | 24,725 | 12,102 | 14, 34, | 23,011 | (1) | ${ }^{1} 1{ }^{1}$ | 3,764 | 27,234 | 14,004 | 591,765 | 143,574 | 138,783 67 |
| Orlando, Florida.... | 17,635 | 13,231 | 9,620 | 5,250 | (1) |  | 2,774 | 12,793 | 73,747 | 284,944 | 73,030 363 | 67,064 |
| Paterson-Clifton-Pabsaic, New Jersey | 79,317 | 43,052 | 36,129 | 16,057 |  |  | 13,610 | 83,615 | 364,282 | 1,664,452 | 363,300 | 393,197 |
| Peoris, Illinois. | 18,517 | 9,049 | 10,555 | 5,174 | ${ }^{(1)}$ | ${ }^{1}$ (1) | 2,570 | 19,315 | 75,890 | 329,569 | 75,684 | 75,359 |
| Philadelphia, Pennsylvania-New Jers | 236,341 | 119,088 | 101,022 | 48,758 | (1) | (1) | 35,525 8,672 | 226,597 | 1,314,474 | 5,043,595 | 1,310,274 | $\begin{array}{r}1,170,389 \\ \hline 158,102\end{array}$ |
| Phoenix, Aricona........ | 39,248 110,297 | 25,74.4 | 21,867 | 13,428 | (2, |  | 19,567 | 98,424 | 659,136 | 2,541,677 | 657,746 | 592,529 |
| Portland, Oregon-washington, | 74,952 | 40,524 | 29,837 | 11,900 | (1) | (1) | 10,3i4 | 73,395 | 265,764 | 1,018,018 | 263,785 | 232,537 |
| Providence-Pawtucket, Rhode Islend-Massachubetts, | 49,538 | 20,676 | 29,540 | 7,152 | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 5,125 | 19,959 | 235,251 | 818,912 | 235,151 | 186,688 |
| Reading, Pennsylvania. | 15,134 | 6,966 | 6,887 | 828 | (1) | (1) |  |  | 81,737 | 278,057 | 80,984 | 62,338 |
| Richmond, Virginia... | 24,885 | 9,888 | 9,255 | 5,034 | (1) | ${ }^{(1)}$ | 2,733 | 23,176 | 123,924 | 499,619 | 123,924 | 119, 118 |
| Rochester, New York. | 49,054 | 20,824 | 21,590 | 6,153 | (1) | $(1)$ $(1)$ | 5,093 6,934 | 33,575 30,457 | 188,967 159,852 | 839,048 725,016 | 188,299 | 193,593 |
| Sacramento, Caliform | 34,262 | 21,259 | 21,591 | 11,194 |  |  | 6,934 | 30,457 |  |  |  |  |
| St, Louis, M1ssouri-I121nois. | 130,781 | 69,378 | 64,788 | 33,287 | (1),246 | 1,755 | 15,840 | 95,665 | 600,093 | 2, 426,391 | 599,072 | 573,311 |
| Salt Lake City, Utah. | 24,731 | 14,328 | 24,195 | 7,014 |  |  | 5,491 5,257 | 19,955 29,835 | 108,861 | 367,499 | 108,861 | 82,438 118,197 |
| San Antonio, Texas..................... | 27,657 | 19,741 | 19,8952 | 14,564 | (1) ${ }^{3} \cdot 387$ | (2) ${ }^{8} 124$ | 7,469 | 31,468 | 205,989 | 750,594 | 203,983 | 165,557 |
| San Bernardino-Riverside-ontario, Calirort | 60,679 | 51,803 | 37,928 | 17,953 | 2,242 | 1,972 | 19,854 | 47,141 | 264,049 | 1,016,622 | 260,563 | 226,724 |
| San Francisco-Oakland, Callforni | 243,973 | 143,116 | 107,974 | 77,506 | (1),828 | 8,965 | 41,658 | 242,990 | 925,783 | 4,429,309 | 919,555 | 1,063,405 |
| San Jose, Califormia.... | 49,353 | 29,751 | 23,578 <br> 33 <br> 891 | 11,782 |  |  | 9,007 13,726 | 32,921 55,289 | 192,012 | 1,518,826 | 189,686 | 211,045 |
| Seattle, Washington.. | 93,350 9,780 | 53,938 6,809 | 33,891 6,970 | 17,716 2,456 | (1),039 |  | 13,765 | 11,321 | 54,272 | -196,376 | 53,896 | 47,754 |
| Shreveport, Louisians Spokane, Washington.. | 19,819 | 11,818 | 10,533 | 7,586 | (1) ${ }^{1}$ | $\left({ }^{1}\right)$ | 2,843 | 12,781 | 64,288 | 246,058 | 63,209 | 55,372 |
| Springfield-Chicopee-Holyoke, Massachu | 32,283 | 15,15i | 12,855 | 4,353 | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 2,507 | 11,955 | 122,895 | 452,512 | 121,022 | 101,036 |
| Syracuse, New York............ | 38,142 | 21,591 | 14,839 | 4,500 | (1) | (2) | 4,016 | 21,077 | 172,249 | 635,678 | 171,561 | 139,792 |
| Tacoma, washington...... | 20,801 | 10,964 | 7,240 | 1,739 | (1) | (1) | 2,882 | 11,769 | 88,339 | 335,934 | 87,036 | 72, 377 |
| Tampa-St. Petersburg, Florida | 65,356 | 50,397 | 27,758 | 12,401 | $(1)$ | (1) | 7, $\begin{aligned} & \text { 2,784 }\end{aligned}$ | 23,775 21,871 | 190,213 | 512,095 | 187,126 |  |
| Toledo, Ohio.............. | 30,559 | 17,187 | 15,718 | 6,878 | ${ }^{(1)}$ | ${ }^{(1)}$ | 2,74 | 21,871 | 131,628 | 529,283 | 131,297 | 123,1084 |
| Trenton, New Jersey | 15,547 | 8,453 | 5,943 | 1,207 | $\left.{ }^{1}\right)$ | $\left.{ }^{1}\right)$ | 2, 210 | 10,350 | 88,274 | 355,077 | 88,274 | 81,841 |
| Tucson, Arizona.. | 14,594 | 16,831 | 7,906 | 3,026 | ${ }^{(1)}$ |  | 2,833 | 13, $4 \times 5$ | 62,035 | 230,214 | 61,935 107027 | 51,986 109,689 |
| Tulsa, Oklahona. | 20,164 | 19,939 | 11,307 | 9,649 | (1), ${ }^{592}$ | (1) $^{9}$,219 | 2,098 | 28,306 | 107, 94,751 | 439,420 | 94,652 | 68,122 |
| Utice-Rome, New York............................. Washington, Dietrict of Coiumbiamaryland-virgin | 133,583 | $\begin{array}{r}\text { 8,912 } \\ \hline 7486\end{array}$ | 48,462 | 33,283 | (1) | (1) | 16,029 | 102,923 | 612,926 | 2,911,893 | 507,332 | 674,987 |
| Wichita, Kansas. | 19,403 | 8,47\% | 15,097 | 17,322 | 3,639 | 2,393 | 2,751 | 18,927 | 41,513 | 359,450 | 91,183 | 81,674 |
| Wilkes-Barre-Hazleton, Pennsyl | 12,530 | 4,751 | 10,303 | 2,916 | (1) |  | 3,019 | 11,417 | 88,986 | 255,099 | 88,986 | 57,076 |
| Wilmington, Delaware-New Jersey | 21,721 | 7,055 | 9,596 | 2,247 | ${ }^{(1)}$ | (1) |  |  | 107,957 | 529,912 | 10 , 630 | 152,073 |
| Worcester, Massachusetts. | 13,430 | 6,258 | 9,669 | 554 | (1) | (1) | ( ${ }^{1}$ | (1) | 74, 378 | 275,126 | 72,044 | 63,758 |
| Youngetown-Warren, Ohio.. | 26,610 | 10,340 | 12,20e | 5,913 | (1) | ${ }^{1}$ ) | 3,292 | 14,429 | 141,580 | 519,670 | 140,803 | 114,971 |





| Adjusted gross income classes | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Number of joint returns | Adjusted gross income <br> (Thousand dollars) | Total exemptions <br> (Thousand dolinas) | Exemptions other than age or blindness (Thousand dollars) | Taxable incone |  | Income tax after credits |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Number of joint returns | Adjusted gross income <br> (Thousand dollars) | Total exemptions <br> (Thourand dollara) | Exemptions other than age or blindness (Thousend dollars) | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Amount (Thousand dollers) | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returms } \end{aligned}$ | Amount (Thousand do llara) |  |  |  |  |  | Number of returns | Amount (Thousand doller. | Number of retums | $\begin{gathered} \text { Amount } \\ \text { (Thourand } \\ \text { dolieres) } \\ \hline \end{gathered}$ |
| No adjusted gross income. | Atlanta, Georgis |  |  |  |  |  |  |  |  | Bakerbfield, California |  |  |  |  |  |  |  |  |
|  | 338,393 | 194,517 | ${ }^{12}, 927,262$ | 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 |
|  | 1,997 | 1,011 | ${ }^{(2)}$ | 3,367 | 2,776 | - | - | $\begin{array}{r} 9,372 \\ 18,388 \\ 33,787 \\ 26,105 \\ 33,754 \end{array}$ |  | 1,685 | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | 3,643 | 3,182 |  | - |  | ( ${ }^{2}$ )$\begin{array}{r} 281 \\ 1,000 \\ 1,650 \\ 2,393 \end{array}$ |
| Under \$1,000. | 33,159 | 3,364 | 18,399 | 28,192 | 26,414 | 9,372 | 1,336 |  | $\begin{array}{r} 268 \\ 2,196 \\ 6,996 \\ 8,159 \\ 14,868 \end{array}$ | $\begin{array}{r} 10,359 \\ 7,588 \\ 9,664 \\ 8,885 \\ 9,175 \end{array}$ | $\begin{aligned} & 4,204 \\ & 5,152 \\ & 5,768 \\ & 6,981 \end{aligned}$ | $\begin{array}{r} 5,874 \\ 10,239 \\ 24,035 \\ 29,664 \\ 40,855 \end{array}$ | $\begin{array}{r} 9,994 \\ 11,917 \\ 14,736 \\ 17,750 \\ 21,705 \end{array}$ | $\begin{array}{r} 9,594 \\ 10,872 \\ 13,684 \\ 17,689 \\ 21,243 \end{array}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 2,797 \\ & 6,102 \\ & 6,431 \\ & 7,547 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 1,425 \\ & 5,134 \\ & 8,203 \\ & 11,823 \end{aligned}$ | $\begin{aligned} & (2) \\ & 2,797 \\ & 5,768 \\ & 6,431 \\ & 7,547 \end{aligned}$ |  |
| \$1,000 under \$2,000 | 36,4,30 | 8,407 | 55,286 | 47,600 | 45,109 | 18,388 | 10,995 |  |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under ${ }^{\text {3 }} 3$,000. | 43,461 | 12,980 | 110,416 | 63, 334 57,442 | 51,059 | 33,787 <br> 26,105 | 3,995 40,657 |  |  |  |  |  |  |  |  |  |  |  |
| \$3,000 under \$4,000. | 32,678 38,284 | 17,234 21,864 | 172,725 172,909 | 57,4,2 72,082 | 35,873 69,822 | 26,105 33,754 | 40,657 73,419 |  |  |  |  |  |  |  |  |  |  |  |
| \$4,000 under \$5,000. | 38,284 | 21,864 | 172,909 | 72,082 | 69,822 | 33,754 | 73,419 |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000. | 40, 509 | 28,751 | 220,420 | 85,208 | 84,529 | 38,49 | 97, 523 | 38,449 | 19,786 | 9,143 | 8,160 | 50,469 | 19,610 | 19,549 | 8,710 | 21,513 | 8,710 | 4,343 |
| \$6,000 under \$7,000. | 24,061 | 20,117 | 155,232 | 47,930 | 47,870 | 23,959 | 81,851 | 23,959 | 16,530 | 10,053 | 9,616 | 65,968 | 20,474 | 20,273 | 20,053 | 34,473 | 10,053 | 6,899 |
| \$7,000 under \$8,000. | 20, 375 | 17,643 | 152, 232 | 45,497 | 4,4,407 | 19,996 | 77, 304 | 19,996 | 15,606 | 7,628 | 6,535 | 56,917 | 14,961 13,224 | 14,961 | 7,527 5,367 | 33, 538 24,742 | 7,327 | 6,937 5,028 |
| \$8,000 under \$9,000.. | 13,006 | 10,679 | 109,942 | 26,141 | 25,499 | 13,006 | 64, <br> 79,587 | 13,006 13,845 | 13,357 16,583 | 5,367 4,019 | 5,367 4,019 | 46,289 37,870 | 13,224 <br> 7,915 | 13,103 |  |  |  |  |
| \$9,000 under \$10,000. | 13,845 | 12,205 | 131,018 | 28, 672 | 28,202 | 13,845 | 79,587 | 13,845 | 26,583 | 4,019 | 4,019 | 37,870 | 7,915 | 7,915 | 4,019 | 24, 245 | 4,019 | 5,016 |
| \$10,000 under \$ $\$ 12,000$. | 9,549 | 9, 104 | 100,059 | 21,091 | 20,906 | 9,549 | 62, 24.4 | 9,549 | 13,032 | 2,874 | 2,604 | 30, 175 | 6,715 | 6,694 | 2,840 | 17,695 | 2,840 | 3,757 |
| \$11,000 under \$12,000............ | 7,190 | 6,985 | 82,615 | 15,757 | 15,613 | 7,190 | 53,592 | 7,190 | 11, 279 | 1,827 | 1,625 | 20,992 | 3,431 | 3,350 | 1,827 1,392 | 14, 671 | 1,827 | 3,196 |
| \$12,000 under \$13,000............ | 4,858 | 4,551 | 60,412 | 11,085 | 10, 880 | 4,858 | 39,116 | 4,858 | 8,377 | 1, 392 | 1,392 | 17,294 | 3,011 | 3,010 | 1,392 | 11,911 8,230 | 1,392 | 2, 545 1,781 |
| \$13,000 under \$14,000. | 3,285 | 3,148 | 4.4095 | 7,082 | 6,959 | 3,285 | 29,311 23,604 | 3,285 2,395 | 6,327 5,299 | 915 | 881 947 | 12,295 13,649 | 2,114 1,949 | 2,096 | 915 947 | 8,230 10,093 | 947 | 1, 2,220 |
| \$14,000 under \$25,000........... | 2,395 | 2,155 | 3,726 | 5,152 | 4,926 | 2,395 | 23,604 | 2,395 | 5,299 | 947 | 947 | 13,649 | -949 | 1,888 | 947 | 10,093 | 94 |  |
| \$15,000 under \$20,000... | 6,327 | 5,713 | 108, 115 | 14,550 | 14,222 | 6,327 | 74,927 | 6,327 | 17,572 | 1,052 | 1,019 | 18, 179 | 2,161 | 2,038 | 1,052 | 13,866 | 1,052 | 3,263 |
| \$20,000 under \$25,000............ | 2,394 | 2,189 | 53,010 | 4,782 | 4,577 | 2,394 | 40,201 | 2,394 | 10, 213 | 784 | 547 | 17,574 | 1,577 | 1,516 | 784 | 12,097 | 784 | 4,010 |
| \$25,000 under \$50,000............ | 3,660 | 3,352 | 118,641 | 9,049 | 8,783 | 3,660 | 91,158 | 3,660 | 27, 183 | 848 | 679 | 28,796 | 1,933 | 1,892 | 848 | 23, 391 | 848 | 3,228 |
| \$50,000 under \$100,000........... | 734 | 681 | 47,967 14,515 | 1,754 | 1,651 | 734 127 | 37,869 13,459 | 734 127 | 15,530 5,558 | 130 21 | 108 19 | 8,717 2,407 | 301 49 | 2847 | 130 21 | 7,331 2,137 | 130 | $\begin{array}{r}\text { 3,228 } \\ \hline 995\end{array}$ |
| \$100,000 under \$150,000.......... | 127 | 121 | 14,515 | 277 | 259 | 127 | 13,459 | 127 | 5,558 | 21 | 19 | 2,407 |  |  |  |  |  |  |
| \$150,000 under \$200,000.......... | 38 | 36 | 6,547 | 80 | 64 | 38 | 5,108 | 38 | 2,596 |  | 2 | 502 | 4 | 4 | 2 | 306 | 2 | 166 |
| \$200,000 or more................ | 31 | 27 | 19,820 | 72 | 61 | 31 | 17,540 | 31 | 9,587 | 8 | 7 | 2,514 | 19 | 18 | 8 | 2,003 |  |  |
| Returns under \$5,000, | 186,009 | 66,860 | 467,896 | 272,017 | 261,053 | 121,406 | 161,402 | 121,406 | 32,487 |  |  |  |  |  |  |  |  |  |
|  | 111,796 40,588 | 89,595 38,062 | 768,84 <br> 690,522 | 233,648 90,731 | 230,507 88,901 | 109,255 40,588 | 400,702 486,129 | $\begin{array}{r}109,255 \\ 40,588 \\ \hline\end{array}$ | 812,862 132,553 | $\begin{aligned} & 36,210 \\ & 10,810 \end{aligned}$ | 33,697 9,830 | $\begin{aligned} & 257,713 \\ & 173,094 \end{aligned}$ | $\begin{aligned} & 76,184 \\ & 23,264 \\ & \hline \end{aligned}$ | $\begin{array}{r} 75,801 \\ 22,835 \\ \hline \end{array}$ | $\begin{aligned} & 35,676 \\ & 10,766 \\ & \hline \end{aligned}$ | $\begin{aligned} & 138,511 \\ & 125,731 \end{aligned}$ | $\begin{aligned} & 35,676 \\ & 10,766 \end{aligned}$ | $\begin{aligned} & 8,283 \\ & 33,926 \end{aligned}$ |
|  |  |  |  | Balt | fmore, Mary | and |  |  |  |  |  |  |  |  |  |  |  |  |
| Total. | 663,910 | 344,051 | 13,467,064 | 2,121,956 | 12,084,539 | 532,065 | 1,920,068 | 529,615 | 435,475 |  |  |  |  |  |  |  |  |  |
| No adjusted gross income. | 2,041 | $\left(^{2}\right)$ | 32,142 | 3,673 | 2,623 | - | - | - |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000. | 72,083 | 6,839 | 36,768 | 59,908 | 56,524 | 13,153 | 2,035 | 13,153 | 407 6,334 |  |  |  |  |  |  |  |  |  |
| \$1,000 under \$2,000............. | 84,243 | 16,886 | 126,475 | 104,575 | 96,549 | 51,209 | 32,123 | 49,809 | 6,334 |  |  |  |  |  |  |  |  |  |
| \$2,000 under ${ }^{\text {3 }}$ 3,000............. | 76,064 | 19,054 | 188,424 | 103,021 | 96,750 | 61,435 | 70,853 | 60,735 | 13,830 18,528 |  |  |  |  |  |  |  |  |  |
| \$3,000 under \$ \$4,000............... | 65, 018 | 24,743 | 229,506 | 117,278 | 214,303 | 53,335 69,737 | 91,958 164,139 | 52,985 69,737 | 18,528 33,485 |  |  |  |  |  |  |  |  |  |
| \$4,000 under \$5,000............. | 77,129 | 37,110 | 344,774 | 137,962 | 135,383 | 69,737 | 164,139 | 69,737 | 33,485 |  |  |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000 . . . . . . . . . . .$. | 74,710 | 49,335 | 407,794 | 147,169 | 143,659 | 72,478 | 194,261 | 72, 478 | 39,246 |  |  |  |  |  |  |  |  |  |
| \$6,000 under \$7,000.............. | 61,048 | 49,012 | 393, 325 | 128,774 | 125,743 | 60,044 | 201,230 | 60,046 | 40,986 |  |  |  |  |  |  |  |  |  |
| \$7,000 under \$8,000.............. | 40,936 | 37,421 | 306,155 | 87,647 | 85,858 | 40,936 | 169,624 | 40,936 | 34, 365 |  |  |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000 . . . . . . . . . . . .$. | 25,233 | 23,982 | 212,233 | 55,789 | 54,409 | 25,233 | 120,238 | 25,233 | 24,609 |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000. | 18,788 | 17,087 | 176,862 | 36,530 | 36,140 | 18,788 | 114,732 | 18,788 | 23,839 |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$ $\$ 11,000 . . . . . . . . .$. . | 17,304 | 16,659 | 181,508 | 37,426 | 36,948 | 17,304 | 117,109 | 17,304 | 24,502 |  |  |  |  |  |  |  |  |  |
| \$11,000 under $\$ 12,000 . . . . . . . . . .$. | 12,092 | 11,301 | 138,817 | 24,401 | 23,993 | 12,092 | 94, 262 | 12,092 | 20,008 |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000............ | 7,395 | 6,924 | 92, 303 | 15,144 | 14,791 | 7,395 | 63,793 | 7,395 | 13,820 |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000............ | 5,784 3,992 | 5,380 3,662 | 78,066 $57,59 \%$ | 11,694 8,128 |  | 5,784 3,992 | 55,657 41,874 | 5,784 3,992 | 12,291 9,448 |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000........... | 9,789 | 9,106 | 165,471 | 22,223 | 21,465 | 9,789 | 118,3,6 | 9,789 | 27, 347 |  |  |  |  |  |  |  |  |  |
| \$20,000 under \$25,000............ | 3,916 | 3,627 | 86,802 | 8,645 | 8,450 | 3,916 | 66,041 | 3,916 | 16,604 |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000............ | 4,271 | 3,651 | 143,026 | 9,275 | 8,701 | 4,271 | 116,304 | 4,271 | 36,826 |  |  |  |  |  |  |  |  |  |
| \$50,000 under \$100,000.......... | 990 | 915 | 66,057 | 2,292 | 2,057 | 990 | 55,255 | 990 | 22, 893 |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000......... | 99 | 94 | 11,922 | 216 | 191 | 99 | 9,524 | 99 | 4,761 |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200,000 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ~ \end{aligned}$ | 36 49 | 28 45 | $\begin{array}{r} 6,137 \\ 19,187 \end{array}$ | 77 109 | 67 93 | 36 49 | $\begin{array}{r} 2,841 \\ 15,869 \end{array}$ | 36 49 | $\begin{aligned} & 2,584 \\ & 8,762 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Returns under \$5,000. | 377, 478 | 105,822 | 923,805 | 525,417 | 502,632 | 248,869 | 361,208 | 246,419 | 72,584 |  |  |  |  |  |  |  |  |  |
| Heturns \$5,000 under \$10,000..... | 220, 715 | 176,837 | 1,496,369 | 455,909 | 445,809 | 217,479 | 800,085 | 217,479 | 163,045 |  |  |  |  |  |  |  |  |  |
| Returns $\$ 10,000$ or more.......... | 65,717 | 61,392 | 1,046,890 | 139,630 | 136,098 | 65,717 | 758,875 | 65,717 | 199,846 |  |  |  |  |  |  |  |  |  |



| Adjusted gross income classes | Numberreturns | Number of joint returns | Adjusted <br> gross <br> income <br> （Thousand <br> dollars） | Total exemptiona <br> （Thousand dodiare） | Exemptions lather than age or blindness （Thowsand dol／ars） | Taxable income |  | $\begin{gathered} \text { Income tax after } \\ \text { credits } \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns. } \end{aligned}$ | Number of joint returne | Adjusted <br> gross <br> income <br> （Thousand <br> dollere） | $\begin{aligned} & \text { Total } \\ & \text { exemptions } \\ & \text { (Thowsand } \\ & \text { dollera) } \end{aligned}$ | Exemptions other than age or blindness <br> （Thousend dolfer： | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { retums } \end{aligned}$ | Amount （Thousand dothers） | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Amount （Thousand dolliary |  |  |  |  |  | Number or returns | Amount <br> （Thousend dollare） | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Amount （Thoursend dollere） |
| No edjusted gross income．．．．．．．． | Beaumont－Port Arthur，Texas |  |  |  |  |  |  |  |  | Birmingham，Alabama |  |  |  |  |  |  |  |  |
|  | 104，572 | 73，837 | $\frac{{ }^{1579,750}}{\text {（2）}}$ | 207，889 | 202，127 | 81，412 | 308，071 | 81，058 | 69，397 | 181，630 | 114，910 | 1991，238 | 329，960 | 323， 194 | 141，321 | 521，403 | $\begin{array}{r} 140,656 \\ \hline-1 \end{array}$ | 120，5m |
|  | （2） | $(2)^{2}$ |  | ${ }^{(2)}$ |  | $\square$ |  | － | － | （2） | （2） | （2） |  |  | － | － |  |  |
| Under $\$ 1,000 . . . . . . . . . . . . . . . .$. |  | ${ }^{(2)}$ | 5，221 | 11，721 | 10，905 | （2） | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | （2） | 21，278 | 3，506 | 9，04， 7 | 19，151 | 18，369 | ${ }^{2}$ ） | ${ }^{(2)}$ | ${ }^{2}$ ） | ${ }^{(2)}$ |
| \＄1，000 under ${ }^{\text {2 }}$ 2，000 |  | －，269 | 15，275 | 16，205 | 13，460 | －，988 | 2，600 | 4，634 | 491 | 17，799 | 4，577 | 26，243 | 21，897 | 20，592 | 2，589 | 5，835 | 9，589 | 1，1tis |
| \＄2，000 under \＄3，000 | 10,622 8,228 13,68 | 4，203 | 20，131 | 14，274 | 14，022 | 4，898 | 5，015 | 4，898 | 999 | 17，4．4 | 9，718 | $\cdots$ | 27， 775 | 27，652 | 12，534 | 12，690 | 12，534 | 2，530 |
|  | 13,0488,698 | 8，248 | 46，235 | 23，788 | 23，323 | 21， 279 | 15，895 | 11，279 | 3，176 | 22，405 | 12，712 | 76，759 | 40，991 | 39，471 | 16，905 | 26，036 | 26，240 | 5，263 |
|  |  | 6，375 | 39，651 | 20，163 | 19，407 | 7，149 | 13，199 | 7，149 | 2，686 | 20，361 | 13，890 | 92，471 | 42，100 | 41，301 | 18，929 | 34，544 | $18.92{ }^{\text {a }}$ | 0，892 |
| \＄5，000 under \＄6，000． |  | 9，071 | 57，764 | 25，385 | 25，205 | 10，520 | 22，017 | 10，520 | 4，429 | 18，268 | 12，408 | 100，470 | 38，596 | 38，350 | 17，003 | 43，709 | 1－，603 | 8，870 |
| \＄6，000 under \＄7，000． |  | 9，990 | 70，693 | 22，982 | 22，982 | 10，697 | 37，712 | 10，697 | 7，661 | 15，199 | 13，868 | 98，179 | 3n，281 | 34，281 | 15，199 | 47.293 | 25，199 | $9,6=$ |
| \＄7，000 under \＄8，000． | $\begin{array}{r} 10,797 \\ 9,250 \end{array}$ | 8，897 | 68，14．6 | 24，059 | 24，059 | 9，250 | 32，325 | 9，250 | 6，54m | 18，293 | 15，992 | 136，499 | －2．928 | －2，728 | 17，860 | $\bigcirc{ }^{89,221}$ | 15，860 | 14.109 |
| \＄8，000 under \＄9，000．．． | 6，265 | 6，366 3,812 | 54,714 36,811 | 15,311 8,306 | 15,311 8,306 | 6，465 3,911 | 30,671 23,902 | 0，465 3,912 | 6，270 4,958 | 8,136 4,520 | 7,138 4,307 | －67，24 4,203 | 10,732 $\sim$ $\sim$ | 16.671 7.159 | 8,136 4,040 | 39,508 27,18 | 8，23t | 8，255 |
| \＄11，000 under \＄12，000 | $\begin{aligned} & 2,991 \\ & 2,671 \\ & 1,096 \end{aligned}$ |  | 31，35 | ，776 | 0，655 | 2，991 | 20，088 | 2，991 | 2，213 | －，064 | 3，855 | －2，615 | 8，111 | 7，9tm | －，064 | 27，934 | 4，06＊ | ，335 |
| \＄12，000 under \＄13，000． |  | 2，568 | 30，609 | 5，726 | 5，726 | 2，671 | 20，822 | 2，671 | 4，438 | 3，229 | 3，088 | 37，030 | 7.178 | t，98 | 3，22 | 23，913 | 3，2 | 5，005 |
| \＄13，000 under \＄14，000． | ${ }^{1,971}$ | ${ }^{1} 97$ | 13，069 | 1，750 | 2，3030 | 1，971 | 9，531 | ${ }^{1,971}$ | 2，086 | 1，682 | 1，647 | 22，651 | 3，385 | 3，322 | 1，682 | 15，623 | 1,683 1,682 | 3，163 |
| 314，000 under \＄15，000． | 605 | 605 | 8，779 | 1，450 | 1，410 | 605 | 6，5026 | 605 | 1，417 | 1，3．0 | 1，305 | 19，386 | 3，132 | 3，002 | 1，340 | 12，03 | 1， 3 ，${ }^{\text {a }}$ | 2，767 |
|  | $\begin{array}{r} 1,513 \\ 239 \\ 846 \\ 133 \\ 16 \end{array}$ |  | $\begin{array}{r}25,558 \\ 9,788 \\ \hline\end{array}$ | $3,3.7$ | 3,247847 | $\begin{aligned} & 1,513 \\ & 639 \end{aligned}$ | $\begin{array}{r} 18,682 \\ 7,732 \end{array}$ | $\begin{aligned} & 1,513 \\ & 439 \end{aligned}$ | 4，300 | 2,3961,381 | 2,2911,3081,20 | $\begin{aligned} & 41,193 \\ & 30,770 \\ & 46,712 \end{aligned}$ | 4，9703,185 | 4，8202,0083,008 | 2,3961,381 | 29,80122,72637,889 | 2,396$+1,381$1,324 | 6,8985,62212,064 |
|  |  | 1,480 439 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | 779 | 25，308 | 1，907 | 1，255 | $\begin{aligned} & 846 \\ & 133 \end{aligned}$ | 20，248 | 846 | 8，030 | 1，324 | 1，216 |  | 3，092 |  | 1，324 |  |  |  |
|  |  | 129 | 8，591 272 |  |  |  | 7，683 | 133 | $\begin{array}{r}3,386 \\ \hline 884\end{array}$ | 32250 | 29450 | 21,3575,927 |  |  | 322 | 18,1485,049 | 322 | ，798 |
|  |  |  | 1，983 | 32 | 29 | 16 | 1，686 | 16 |  |  |  |  | 702 105 | 665 322 <br> 86 50 |  |  | 50 | 2，581 |
| $\$ 150,000$ under \＄200，000．．．．．．．．．． $\$ 200,000$ or more． | 7 | 3 | 99 | ${ }_{15}^{6}$ | 5 | $\stackrel{3}{8}$ | 4372,186 | 3 | 2321,339 | 12 | 15 | 2，594 | 37 | 32 | 15 | 2，160 | 15 | 1，1， |
|  |  |  | 2，482 |  | 13 |  |  |  |  |  |  | 4，274 | 22 | 20 | 12 | 3，945 | 12 | 2，121 |
| Returns under \＄5，000 <br> Returne $\$ 5,000$ under $\$ 10,000$ ．．．． <br> Returns $\$ 10,000$ or more． | $\begin{array}{r} 52,338 \\ -0,943 \\ -11,291 \\ \hline \end{array}$ | $\begin{aligned} & 24,819 \\ & 38,136 \\ & 10,882 \\ & \hline \end{aligned}$ | $\begin{aligned} & 119,900 \\ & 288,128 \\ & 171,222 \\ & \hline \end{aligned}$ | $\begin{aligned} & 87,166 \\ & 96,043 \\ & 24,680 \end{aligned}$ | $\begin{array}{r} 82,132 \\ 95,863 \\ -24,132 \\ \hline \end{array}$ | $\begin{array}{r} 29,278 \\ 0,84 \\ 11,891 \\ \hline \end{array}$ | $\begin{array}{r} 36,829 \\ 146,627 \\ -124,615 \\ \hline \end{array}$ | 28,924 <br> 40,843 <br> 11,291 | $\begin{array}{r} 7,375 \\ 29,842 \\ 32,180 \\ \hline \end{array}$ | $\begin{aligned} & 99,696 \\ & 64,436 \\ & 17,998 \\ & \hline \end{aligned}$ | 4， 505 | 248，349 | 152，527 | 147，936 | 60，385 | 79，399 | 59，720 | 15，779 |
|  |  |  |  |  |  |  |  |  |  |  | 53，713 | 4，7，195 | 140，295 | 139，189 | 63，438 | 227， 3.99 | 63，438 | 46，263 |
|  |  |  |  |  |  |  |  |  |  |  | 16，692 | 295，694 | 37，138 | 35，069 | 17，498 | 216，655 | 17，498 | 58，502 |
|  | Boston，Massachusetts |  |  |  |  |  |  |  |  | Bridgeport，Connecticut |  |  |  |  |  |  |  |  |
| Total | 748，372 | 42,710 | ${ }^{2} 5,296,028$ | 1，456，871 | 1，371，541 | 302，106 | 3，069，618 | 797，158 | 722，986 | 129，802 | 76，610 | ${ }^{1748,317}$ | 211，428 | 201，708 | 121，265 | －38，956 | 110，579 | 99，728 |
| No adjusted gross incom |  | ${ }^{(2)}$ | ${ }^{38}$ ， 380 | 4，045 | 3，136 | － |  |  |  | $(2)^{2}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | （2） |  |  |  |  |
| Under \＄1，000． | $\begin{array}{r} 108,689 \\ 93,043 \end{array}$ | 7，230 | 59，337 | 84，756 | 76，092 | 29，194 | 3，936 | 20，089 | 787 | 12，8314 | $(2)^{2}$ | 6，496 | 10，080 | 8，686 | 2，－57 | 388 | 2，－56 | 78 |
| \＄1，000 under \＄2，000． |  | 14，631 | 137，263 | 9．， 302 | 79，715 | 63，053 | 38，745 | 61，387 | 7，659 | 12，137 | 2，925 | 17，274 | 13，067 | 11，411 | 7，－4 | 3， 31 | －，113 | 737 |
| \＄2，000 under \＄3，000． | 101，013 | 22,35143,612 | 212，015478,009 | 117，635 | 103，236 | 84,508 | 107，982 | 83，174 | 21，296 | 14，479 | 2，581 | 36，490 | 13，148 | 11，690 | 12，176 | 18，370 | 12，84 | 3，620 |
| \＄3，000 under \＄3，000． | $\begin{aligned} & 117,628 \\ & 106,683 \end{aligned}$ |  |  | 142，695 | 131，332 | 110，370 | 212，126 | 109，433 | 42，369 | 10，639 | 2，799 | 36，637 | 13，253 | 21，934 | 9，－76 | 13， 73 | 9，－76 | 3，791 |
| 34，000 under ${ }^{\text {3 }}$ 5，000 |  |  |  | 100， 576 | 154，177 | 100，938 | 246，208 | 100，605 | 49，672 | 7，296 | 6，538 | －2，035 | 16，827 | 16，267 | 9，092 | 19，198 | 9，092 | 3，906 |
| \＄5，000 under \＄0，000． |  | 59，736 | 5－4，391 | 185，099 | 177，462 | 96，931 | 272，065 | 96，931 | 55，314 | 17．508 | 12，755 | 96，282 | 32，507 | 32，040 | 17，361 | $\rightarrow 8,104$ | 17，3＋1 | 9，769 |
| \＄t，000 under \＄7，000． | 81，137 | 57，415 | 527，805 | 160，020 | 155，550 | 79，831 | 280，297 | 79，831 | 57，042 | 12，651 | 12，552 | 82，146 | 26，144 | 20.14 | 12，651 | －2，00 | 12，651 | 8，972 |
| \＄7，000 under $\$ 8,000$. | 60，64？ | 54，164 | ¢ 78,1 ， 4 | 141，808 | 138，637 | 65，776 | 271，838 | 65，774 | 55，851 | 13， 579 | 12，681 | 103，166 | 28，990 | 28，668 | 13，779 | 60，009 | 13，779 | 12，218 |
| \＄8，000 under ${ }^{\text {s }} 9,000$ under $\$ 10,000$ | $\begin{aligned} & 5,451 \\ & 27,388 \end{aligned}$ | 39， | 384， 785 | 95，996 | 93，902 | 45，451 | 225，412 | 45，451 | 46，740 | 5，598 | 5，266 | 45，927 | 11，tor | 11，319 | 5，598 | 28，05？ | 5，598 | 5，85\％ |
|  |  | 26，518 | 258，795 | 51，728 | 50，666 | 27，054 | 163，023 | 27，05i | 33，925 | 5，290 | 5，290 | 50，008 | 12，1ヶ3 | 11，944 | 5，290． | 31，732 | 5，290 | 0，547 |
| \＄10，000 under \＄11，000． | $\begin{aligned} & 25,365 \\ & 10,119 \end{aligned}$ | 23，399 | 265，742 | 54，497 | 53，165 | 25，330 | 168，097 | 25，295 | 35，148 | 4，995 | $\cdots, 423$ | 52，379 | 10，200 | 9，814 | 4，062 | 32，313 | －，062 | 0.771 |
| \＄11，000 under \＄12，000． |  | 14，986 | 184，940 | 33，814 | 32，939 | 16，0ヶ9 | 122，613 | 16，049 | 26，105 | 3，024 | 2，889 | 3，500 | 6，606 | 0,545 | 3，024 | 23，388 | 3，024 | －，0， 43 |
| \＄12，000 under $\$ 13,000$ ， | 10，673 | 9，929 | 132，745 | 22，438 | 21，860 | 10，601 | 88，503 | 10，601 | 19，045 | 1，463 | 1，361 | 18，176 | 2，848 | 2，828 | 1，263 | 13，085 | 1，063 | 2,871 |
| \＄13，000 under \＄14，000． | $\begin{aligned} & 7,152 \\ & 5,932 \end{aligned}$ | 6，253 | 96，312 | 1．4，860 | 14，476 | 7，152 | 05，862 | 7，117 | 14，025 | 1，274 | 1，204 | 17，158 | 2，833 | 2，812 | 1，274 | 11，983 | 1，274 | 2.653 |
| \＄14，000 under \＄15，000． |  | 5，400 | 86，052 | 13，524 | 13，097 | 5，932 | 59，238 | 5.932 | 13，185 | 931 | 931 | 13，421 | 2，207 | 2，160 | 931 | 9，472 | ${ }_{9} 31$ | 2，08 |
| \＄15，000 under \＄20，000． | 15，945 | 13，972 | 271，893 | 36，692 | 33，081 | 15，874 | 193，707 | ${ }^{15} .874$ | 45，166 | 1，54i | 1，474 | 26，715 | 3，619 | 3，296 | 1，5424 | 10， 30.4 | 1，544 | $\therefore, 470$ |
| \＄20，000 under $\$ 25,000$. | $\begin{aligned} & \text { 5,934 } \\ & \mathrm{J}, 198 \end{aligned}$ | 4，716 | 121，207 | 12，321 | 11，848 | 5，394 | 90，544 | 5，394 | 23，215 | 650 | 650 | 15，000 | 1，568 | 1，526 | 650 | 11，529 | 656 | 2,00 |
| \＄25，000 under \＄50，000． |  | 7，959 | 308，949 | 21，398 | 19，830 | 9，126 | 237，189 | 0,120 | 72，005 | 83. | 733 | 27，883 | 1，859 | 1，632 | 83. | 22，170 | 83. | \％．031 |
| $\$ 50,000$ under $\$ 100,000 \ldots \ldots . .$. | 2，3，2 | 2，001 | 153，530 | 5，3：0 | －，787 | 2，338 | 121，304 | 2，335 | －9，923 | 209 | 181 | 13，962 | 392 | 356 | 209 | 12，049 | 209 | 5.180 |
|  | $\div 40$ | 383 | 53，542 | 942 | 752 | 437 | 41，674 | 437 | 20，750 | 21 | 21 | 2，503 |  | 40 | ， | 2，151 |  | 1，132 |
| $\$ 150,000$ under $\$ 200,000 . . . . . .$. $\$ 200,000$ or more． | 213158 | 91 | 19，280 | 221 | 184 | 113 | 14，605 | 113 | 7，811 | 12 |  | 2，053 | 27 | 24 | 12 | 1，905 | 12 | 970 |
|  |  | 13. | 56，071 | 358 | 308 | 156 | 4，750 | 156 | 24，696 |  | 5 | 6.421 | 10 | 1. | 。 | 0，045 |  | 3.220 |
| Returns under $\$ 5,000 . . . . . . . .$.Returns $\$ 5,000$ under $\$ 10,000 . .$.Returns $\$ 10,000$ or more．．．．．．． | $\begin{gathered} 529,706 \\ 319,835 \\ 98,831 \end{gathered}$ | $\begin{array}{r} 128,290 \\ 235,277 \\ 89,143 \\ \hline \end{array}$ | 1，330，835 | 608，009 | 548．788 | 388，563 | 608，997 | 383，688 | 121，783 | 60，004 | 15，177 | 138，551 | 67,742 | 60，333 | －1，92？ | 60，400 | －61，281 | 12，132 |
|  |  |  | 2，213，971 | 634，651 | 616，217 | 315，041 | 1，212，535 | 315，041 | 268，881 | 54，826 | 47，544 | 379，529 | 111，025 | 110， 122 | 54，059 | 213，202 | 54，059 | －3，363 |
|  |  |  | 1，751，222 | 214，211 | 206，336 | 98，502 | 1，248，086 | 98，429 | 352，322 | 14，972 | 13，889 | 230，237 | 32，261 | 31，253 | 14，639 | 165，294 | 14，639 | $\underline{4.233}$ |



| Adjusted gross income classes | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Number of <br> joint <br> returns | $\begin{gathered} \text { Adjusted } \\ \text { gross } \\ \text { income } \\ \text { (Thousond } \\ \text { dohlara) } \end{gathered}$ |  |  | Taxable income |  | Income tax aftercredits |  | $\begin{aligned} & \text { Number } \\ & \text { neturns } \\ & \text { retur } \end{aligned}$ | joint returns | Adjusted gross income <br> (Thousend dollars) |  | $\begin{gathered} \text { Exemptions } \\ \text { other than } \\ \text { age or } \\ \text { blindness } \\ \text { (Thougand } \\ \text { dollars) } \end{gathered}$ | Taxable income |  | Income tax aftercredits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | returns |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ |  |  |  |  |  |  | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thiousand } \\ \text { dollier) } \end{gathered}$ | Number of returns | $\begin{array}{\|c\|} \hline \text { Amount } \\ \text { (Thausend } \\ \text { (dollert } \end{array}$ |
|  | Buffa20, New York |  |  |  |  |  |  |  |  | Canton, onto |  |  |  |  |  |  |  |  |
| Total. | 445,358 | 269,460 | ${ }^{1} 2,508,150$ | 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, |
| No adjusted gross income | 1,605 | ${ }^{(2)}$ | ${ }^{(2)}$ | 2,929 | 2,537 |  |  |  |  | $\left(^{2}\right)$ | ${ }^{(2)}$ | (2) | (2) | ${ }^{(2)}$ |  |  |  |  |
| Under $\$ 1,000$. | 4, 9 ,110 | 3,816 | 26,272 | 38,884 | 35,777 | 12,661 | 2,147 | 12,061 | 429 | 7,885 | ${ }^{(2)}$ | 4,224 | 6,289 | 6,109 | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| \$1,000 under \$2,000. |  | 10,305 | 61,287 | 4,797 | 37,217 | 26,890 | 16,468 | 26,989 20,380 | 3,266 | 10,203 | -3,487 <br> 5,53 <br> 158 | 15,431 | 12,670 | 11,566 | 6,605 | 3,857 | 6,605 | ${ }^{772}$ |
| \$2,000 under $83,000$. $\$ 3,000$ under $\$ 4,000$. | 41,740 33,962 | ¢ ${ }_{14,983}$ | 105,610 120,085 | $\underset{\substack{61,083 \\ 49,15}}{ }$ | 57,072 46,379 | 29,759 30,240 | 36,897 56,307 | 29,380 29,905 | r $\begin{array}{r}71,369 \\ 1236\end{array}$ | 9,868 9,150 | 5,153 4,536 | 24,728 32,200 | 15,597 | 13,680 14,730 | 7,438 | 8,138 12,656 | 7,438 7,422 | 1,628 2,319 |
| \$3,000 under $\$ 5,000$. | -36,383 | 25,914 | 209,156 | 80,691 | 78,333 | 43,909 | ${ }_{96} 9851$ | 43,909 | 19, 158 | 10,694 | 6,279 | 48,095 | 18,412 | 17,316 | 10,061 | 23,541 | 10,061 | 4,693 |
| \$5,000 under $\$ 6,000$. | 57,299 | 43,303 | 312,962 | 219,638 | 118,383 | 55,703 | 150,773 | 55,703 | 30,547 | 12,984 | 10,926 | 71,896 | 27,943 | 27,485 | 12,219 | 33,936 | 12,219 | 6,876 |
| \$6,000 under $\$ 7,000$. | 57,637 | 49,886 | 373,956 | 127, 395 | 126,293 | 57,637 | 191,628 | 57.637 | 38,860 | 10,327 | 8,670 | 66,559 | 20,868 | 20,368 | 10,327 | 36,627 | 10,327 |  |
| \$7,000 under ${ }^{\text {\% }} 80,000$. | 37,083 | 30,650 | 276, 133 | 80, 861 | 79,876 | 36,749 22, 58.4 | 156,995 | 30,749 <br> 22,586 <br> 20 | 32,306 23,031 | 9,463 | 8,699 | 70,646 67,572 | 20,536 18941 | 19,879 | ${ }^{9,463}$ |  |  | ${ }_{7}^{8,081}$ |
|  | 22,584 14,171 | 20,691 13,992 | 191,335 | 52,102 33,005 | 51,056 32,143 | 22,584 14,171 | $\underset{\substack{112,+46 \\ 81,066}}{\text { c, }}$ | 22,584 14,171 | 23,031 16,836 | 8,066 3,817 | 8,066 3,817 | 67,572 36,500 | 18,941 7,328 | 18,941 7,328 | 8,066 <br> 3,817 | 39,130 24,991 | 8,066 3,817 | 5,982 |
| \$10,000 under \$ $\$ 11,000$. | 12,086 | 11,688 | 126,603 | 26,281 | 26,022 | 12,086 | 81,252 | 12,086 | 16,970 | 2,917 | 2,850 | 30,498 | 6,218 | 6,228 | 2,917 | 20,323 | 2,917 |  |
| \$11,000 under \$12,000 | 7,940 | 7,597 | ${ }_{91,014}$ | 15,898 | 15,639 | 7,940 | 62,282 | 7,940 | 13,192 | 1,723 | 1,656 | 19,758 | 3,661 | 3,601 | 1,723 | 13,647 | 1,723 | 2,9 |
| \$12,000 under \$13,000 | 4,625 | 4,546 | 58,215 | 9,976 | 9,778 | 4,625 | 40,085 | 4,645 | 8,597 | 1,174 | 1,107 | 12,678 | 2,577 | 2,557 | 1,174 | 9,955 | , 1774 | 2,154 |
| \$13,000 under $\$ 12,000$ under $\$ 12,000$. | 3,030 | $\underset{\substack{2,831 \\ 2,223}}{\text { 2, }}$ | 40, 891 32,592 | -6,334 | 6,104 5,315 | 3,030 2,223 | 28,545 21,964 | 3,030 2,223 | 6,233 4,880 | 739 336 | 739 <br> 396 | 10,005 4,866 | 1,531 | 2,531 | 739 336 | 3,574 | ${ }_{3} 396$ | ${ }^{1,636}$ |
| \$15,000 under $\$ 20,000$. | 6,308 | 5,699 | 108,825 | 13,762 | 13,225 | 6,308 | 78,237 | t, 308 | 18,237 | 1,3,3 | ,209 | 22,510 | 2,759 | 2,639 | 1,3/3 | 16,745 | 1,363 | 3,006 |
| \$20,000 under \$25,000. | 2,766 | 2,500 | 61,361 | 6,286 | 5,869 | 2,766 | 45,059 | 2,760 | 11,334 | 404 | 370 | 8,979 | 910 | 829. | 406 | 6,871 | 404 |  |
| \$25,000 under \$ \$50,000 | 2,821 | 2,523 | 90,639 | 6,376 | 5,995 | 2,821 | 69,853 | 2,821 | 21,032 | ${ }^{809}$ | 743 | 25,776 | 2,03 | 1,981 | 809 |  |  | 㐌, 8 , 895 |
| \$100,000 under \$1250, 000. | 827 127 | 767 117 | 52,578 16,015 | 1,782 | $\begin{array}{r}1,625 \\ \hline 185\end{array}$ | 821 127 |  | 821 127 | $\xrightarrow{16,591} 6$ | 157 22 | 20 19 | 10,263 2,694 | 334 | 37 | 122 | 8,367 | 22 | 1,227 |
| $\$ 200,000$ or more....... <br> $\$ 150,000$ under $\$ 200,000$ | 27 22 | $\begin{aligned} & 25 \\ & 17 \end{aligned}$ | $\begin{array}{r} 4,592 \\ 14,947 \end{array}$ | ${ }_{43}^{61}$ | $\begin{aligned} & 52 \\ & 33 \end{aligned}$ | 27 22 | $\begin{array}{r} 3,536 \\ 12,593 \end{array}$ | ${ }_{22}^{27}$ | $\begin{aligned} & 2,841 \\ & 7,651 \end{aligned}$ | 3 8 | ${ }_{7}^{3}$ | 4,61 3,933 | 45 | 11 | 8 | $\begin{array}{r} 4,04 \\ 3,051 \end{array}$ | ${ }_{8}^{3}$ | 197 2,197 |
| Returns under \$5,000 <br> Returns $\$ 5,000$ under $\$ 10,000$ <br> Returns $\$ 10,000$ or more. | 213,729 | 70,605 | 518,901 | 277,499 | 257,315 | 143,459 | 208,670 | 142,644 | 42,135 | 28,001 | 20,750 | 124,522 | 68,294 | 63,822 | 32,724 | -47,326 |  |  |
|  | 188,774 <br> 42,855 | 158,322 60,533 | $1,290,975$ 698,274 | 413,001 92,422 | $\begin{array}{r}407,751 \\ 89,842 \\ \hline\end{array}$ | $\xrightarrow{186,842} 42,816$ | 691,908 $4.97,779$ | 186,842 42,816 | 142,580 132,910 | 4, 2,657 9,635 | 40,246 9,169 | - 312,1781 | $\begin{aligned} & 95,516 \\ & 20 ; 826 \end{aligned}$ | $\begin{aligned} & 96,501 \\ & 20,385 \end{aligned}$ | $4,8,82$ <br> 9,635 | $115,061$ | - 4,635 | $\begin{aligned} & 35,431 \\ & 31,689 \end{aligned}$ |
|  | Charleston, West virginia |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Totai. | 76,887 | 51,461 | ${ }^{1437,771}$ | 142,579 | 139,541 | 64,795 | 248,935 | 64,795 | 55,043 |  |  |  |  |  |  |  |  |  |
| No adjusted gross income......... <br> Under \$1,000. <br> \$1,000 under $\$ 2,000$ <br> \$2,000 under \$3,000 <br> $\$ 3,000$ under $\$ 4,000$. <br> \$4,000 under \$5,000. | $\begin{aligned} & \left(^{2}\right) \\ & 8,105 \\ & 8,863 \\ & 5,4,42 \\ & 6,437 \\ & 8,325 \end{aligned}$ | $\begin{aligned} & \left(^{2}\right) \\ & \left(^{2}\right) \\ & 2,556 \\ & 2,54 \\ & 3,454 \\ & 7,3,32 \\ & 7,324 \end{aligned}$ | $\begin{aligned} & \left.{ }^{(2)}\right) \\ & 4,156 \\ & 12,810 \\ & 12,819 \\ & 11,1,89 \\ & 37,659 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 8,329 \\ & 9,978 \\ & 6,965 \\ & 9,7,73 \\ & 17,907 \end{aligned}$ | $\begin{gathered} \left(^{2}\right) \\ 7,730 \\ 8,715 \\ 6,799 \\ 9,973 \\ 17,707 \end{gathered}$ | $\begin{gathered} (2) \\ 4,870 \\ 5 ; 330 \\ 5,30 \\ 7,77 \\ 7,660 \end{gathered}$ | $\begin{gathered} - \\ \left.\mathbf{c}^{2}\right) \\ 3,013 \\ 3,887 \\ 9,718 \\ 16,599 \end{gathered}$ | $\left.{ }^{2}{ }^{2}\right)$ <br> 4,870 <br> 5,777 7,660 | - |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | 602 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | ${ }_{1}^{1,836}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | 3,335 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000. | $\begin{aligned} & 6,080 \\ & 8,199 \\ & 8,207 \\ & 5,542 \\ & 3,237 \end{aligned}$ | $\begin{aligned} & 3,976 \\ & 6,769 \\ & 8,796 \\ & 4,546 \\ & 3,237 \end{aligned}$ | $\begin{aligned} & 33,151 \\ & 53,142 \\ & 62,079 \\ & 67,241 \\ & 40,707 \end{aligned}$ | $\begin{gathered} 13,8744 \\ 18,617 \\ 21,229 \\ 10,92 \\ 7,633 \\ 7,630 \end{gathered}$ | $\begin{gathered} 13,542 \\ 18,617 \\ 21,279 \\ 10,926 \\ 7,633 \\ 7 \end{gathered}$ | $\begin{aligned} & 6,080 \\ & 8,199 \\ & 8,107 \\ & 8,507 \\ & 5,237 \\ & 3,237 \end{aligned}$ | $\begin{aligned} & 15,165 \\ & 27,696 \\ & 32,629 \\ & 30,776 \\ & 17,959 \end{aligned}$ | $\begin{aligned} & 6,080 \\ & 8,199 \\ & 8,407 \\ & 5,542 \\ & 3,237 \end{aligned}$ | $\begin{aligned} & 3,018 \\ & 5,708 \\ & 6,581 \\ & 6,481 \\ & 3,702 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| \$6,000 urder $\$ 7,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under 88,000 . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 做,000 under $\$ 9,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under ${ }^{\text {10, }} \mathbf{0} 0000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under $\$ 11,000 .$. | $\begin{aligned} & 1,496 \\ & 1,596 \\ & 865 \\ & 1,131 \\ & 597 \end{aligned}$ | $\begin{aligned} & 1,462 \\ & 1,563 \\ & 1,665 \\ & 1,564 \end{aligned}$ | $\begin{aligned} & 15,713 \\ & 18,729 \\ & 10,796 \\ & 15,164 \\ & 8,616 \end{aligned}$ | $\begin{aligned} & 3,350 \\ & 3,072 \\ & 1,075 \\ & 2,356 \\ & 1,364 \\ & 1,294 \end{aligned}$ | $\begin{aligned} & 3,310 \\ & 3,072 \\ & 1,715 \\ & 2,319 \\ & 1,274 \end{aligned}$ | $\begin{aligned} & 1,496 \\ & 1,596 \\ & 1,565 \\ & 1,139 \\ & 597 \end{aligned}$ | $\begin{gathered} 10,232 \\ 12,625 \\ 7,264 \\ 11,0,00 \\ 6,390 \end{gathered}$ | $\begin{aligned} & 1,496 \\ & 1,596 \\ & 865 \\ & 1,131 \\ & 597 \end{aligned}$ | $\begin{aligned} & 2,142 \\ & 2,677 \\ & 1,591 \\ & 1,591 \\ & 1,431 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| \$112,000 under $\$ 12,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 urder \$15,000.. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$ 220,000 . | $\begin{array}{r} 1,294 \\ 364 \\ 463 \\ 104 \\ \hline \end{array}$ | $\begin{array}{r} 1,228 \\ 298 \\ 396 \end{array}$ | $\begin{aligned} & 21,672 \\ & 8,150 \\ & 15,480 \end{aligned}$ | $\begin{aligned} & 2,588 \\ & 854 \\ & 1,770 \end{aligned}$ | 2,469 | 1,294 | $\begin{gathered} 16,628 \\ 6,573 \\ 1,27 \end{gathered}$ | 1,294 | 3,9201,7681,7 |  |  |  |  |  |  |  |  |  |
| \$20,000 under \$25,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under ${ }^{500} 50000$. |  |  |  |  | 1,091 | 463 |  | 463 | 3,851 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\$ 50,000$ under \$100,000. |  | 99 | 6,620 | 238 | 220 | 104 | 5,666 | 104 | 2,351 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\$ 150,000$ under $\$ 200,000$. $\$ 200,000$ or more. |  |  | $\begin{aligned} & 509 \\ & 493 \end{aligned}$ |  |  | 2 | ${ }_{324}^{374}$ | 3 2 | 212 <br> 173 |  |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000$. | $\begin{array}{r} 37,507 \\ 31,65 \\ 7,615 \end{array}$ | $\begin{array}{r} 16,094 \\ 27,824 \\ 7,543 \end{array}$ | $\begin{gathered} 89,959 \\ \text { 226,320 } \\ 121,492 \end{gathered}$ | $\begin{aligned} & 53,255 \\ & 72,257 \\ & 16,867 \end{aligned}$ |  | $\begin{aligned} & 25,415 \\ & 31,65 \\ & 7,915 \end{aligned}$ | $\begin{gathered} 3,8648 \\ 12,480 \\ 89,587 \end{gathered}$ | $\begin{aligned} & 25,415 \\ & 31,45 \\ & 7,915 \end{aligned}$ | $\begin{aligned} & 7.003 \\ & 25,40 \\ & 22,550 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| Returns $\$ 5,000$ under $\$ 10,000 . .$. Returns $\$ 10,000$ or more....... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



| Adjusted gross income classes | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Number of joint returns | Adjusted gross income <br> (Thousend dollars) | Total exemptions <br> (Thousand doflers) | Exemptions other than age or blindnesa (Thousand dollafa) | Taxable income |  | Income tax after credits |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Number of joint returns | Adjusted gross income <br> (Thouand dolfera) | Total exemptions <br> (Thousand dollera) | Exemptions other than age or blindness (Thourand dollara) | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number of returns | Amount (Thoueend dollars) | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Amount (Thovand doullers) |  |  |  |  |  | Number returns | Amount (Thounend dollere) | Number of returns | Amount (Thounend dollers) |
| adjusted gross income. | tte, North Carolina |  |  |  |  |  |  |  |  | Chattenooga, Tennessee-Georgia |  |  |  |  |  |  |  |  |
|  | 88,518 | 47,563 | ${ }^{1} 508,083$ | 158,548 | 155,580 | 69,101 | 271,394 | 69,101 | 64,000 | 99,093 | 58,985 | ${ }^{1491,306}$ | 174,638 | 170,366 | 74,261, | 256,402 | 74,261 | 60,036 |
|  | ${ }^{2}$ ) | ${ }^{(2)}$ |  | $\left(^{2}\right)$ |  |  |  |  |  |  | $\left({ }^{2}\right)$ |  |  |  | - | - |  |  |
| Jnder \$1,000. | 10,505 | 4,673 | $\left\{\begin{array}{r}4,877 \\ 16,820 \\ 25,49 \\ 33,316 \\ 31,659 \\ \\ 4,545\end{array}\right.$ | 7,567 | , 108 | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | (2) | 10,383 | ${ }^{(2)}$ | 4,728 | 9,740 | 9,421 | ${ }^{(2)}$ | ${ }^{2}$ ) |  | (7) |
| 1,000 under ${ }^{\text {2 }}$ 2,000 | 10,909 |  |  | 15,196 | 14,655 | 6,595 | 3,308 | 6,595 | 629 | 13,331 | 3,465 7,105 | 19,377 41,810 | 17,796 26,583 | 16,886 25,789 | 6,274 11,905 | 4, 330 11,626 | 6,274 12,905 | 2, $\begin{array}{r}850\end{array}$ |
| 32,000 under 33,000 | 10,055 9,629 |  |  | 13,581 | 13,339 | 7,566 <br> 7,008 | 11,970 | 7,566 | 1,793 | 16,143 | 6,270 | 3, 39,464 | 19,394 | 18,400 | 11, 9,617 | 14,232 | 11,637 | 2,3,8043,678 |
| 4,000 under \$5,000 | 7,084 |  |  | 16,293 | 15,696 | 6,219 | -, $52^{\circ}$ | 6,219 | 1,936 | 10,139 | 6,343 | 45,364 | 23,951 | 23,831 | 8,808 |  | 8,808 |  |
| 15,000 under \$6,000. | 7,822 | $5,297$ | $43,455$ |  | 15,778 | 7,620 | 19,216 | 7,620 | 3,793 | 8,253 | 7,262 | -4,716 | 18,787 | 18,590 | 8,253 | 18,307 | 8,253 | 3,678 |
| 16,000 under \$7,000. | 8,951 | 7,291 |  | 19,772 | 19,772 | 8,749 | 28,355 | 8,749 | 5,779 | 8,799 | 8,140 | 57,456 | 18,052 | 17,854 | 8,799 | 30, | 8,799 | , 181 |
| 37,000 under 38,000 | 6,322 | 5,225 | - $\begin{array}{r}4,4,490 \\ 34,474\end{array}$ | 11,804 | 11,804 | 6,322 | 26,501 | 6,322 | 5,425 | 6,666 | 5,907 | 49,972 | 14,714 | 14, 427 | 6,666 | 27,554\% | 0,606 | ,090 |
| \$8,000 under $\$ 9,000 \ldots \ldots \ldots \ldots . .$. | $\begin{aligned} & 4,027 \\ & 2,266 \end{aligned}$ | $\begin{aligned} & 3,926 \\ & 2,266 \end{aligned}$ |  | $\begin{array}{r} 10,427 \\ 6,157 \end{array}$ | $\begin{array}{r} 10,427 \\ 6,157 \end{array}$ | $\begin{aligned} & 4,027 \\ & 2,266 \end{aligned}$ | $\begin{aligned} & 17,647 \\ & 11,618 \end{aligned}$ | $\begin{aligned} & 4,027 \\ & 2,266 \end{aligned}$ | $\begin{aligned} & 3,006 \\ & 2,352 \end{aligned}$ | 3,362 | 3,362 | 31,673 | 5,657 | 5,657 | 3,302 | 19,23. | 3,362 | 3,0903,962 |
|  |  |  | 21,666 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000 | 2,439 | 2,403 | 25,601 | 5.318 | 5,233 | 2.439 | 15,942 | 2,439 | 3,291 | $\begin{array}{r}1,816 \\ 1,008 \\ \hline 804\end{array}$ | 1,8161,008 | 18,92811,615 | 1,996 | 3,6361,996 |  |  | 1,008 | ,675 |
| \$11,000 under 112,000 | 1,308 | 1,167 | 14,900 | 2,778 2,43 | 2,778 | 1,308 | 9,409 9,189 | 1,308 | 1,994 |  |  |  |  |  | +608 | 7,924 5,502 |  |  |
| \$13,000 under \$14,000 | 1,059 | 529 529 | 14,659 | 1,312 | 1,271 | 1,529 | 4,964 | 529 | 1,074 | 571 | 571 | 8,254 | 1,291 | 1,210 | 571 | 5,302 | 539 571 | 1,106 |
|  |  | 1,691 | 29,46021,880 |  |  | $\begin{array}{r} 1,691 \\ 985 \end{array}$ | $\begin{aligned} & 20,831 \\ & 15,945 \\ & 30,178 \end{aligned}$ | 1,691 | 4,7514,0020,061 | 1,312 |  | 22,1549,233 | 2,765 <br> 950 <br> 1,668 | $\begin{array}{r}2,684 \\ \hline 910 \\ \hline, 539\end{array}$ | 1,312 | $\begin{array}{r}10,008 \\ 7,494 \\ \hline\end{array}$ | $\begin{array}{r} 1,312 \\ 404 \end{array}$ | $\begin{aligned} & 3,732 \\ & 1,913 \\ & 6,916 \\ & 3,542 \\ & 1,899 \end{aligned}$ |
| 5,000 under $\$ \$ 25,000$ |  |  |  | $\begin{aligned} & 3,866 \\ & 2,279 \\ & 2,928 \end{aligned}$ | $\begin{aligned} & 3,802 \\ & 2,236 \\ & 2,782 \end{aligned}$ |  |  |  |  | , | 1,178 404 |  |  |  |  |  |  |  |
| \$25,000 under \$50,000 | 1,195 | 1,089 | 39,454 |  |  | 1,195 |  | 1,195 |  | 775 | 674 | 26,399 | 1,618 | 1,537 | 775 | 20,805 | $775$ |  |
| 350, 000 under \$100,000 | 237 | 222 | 15,725 | 548 | 498 | 237 | 12,412 | 237 23 | 5,150 | 165 40 | 151 38 | 10,571 | 368 76 | 332 69 |  |  | 40 |  |
| \$100,000 under \$150,0 | 23 | 18 | 2,655 | 54 | 4,6 | 23 | 2,101 | 23 | 1,026 | 40 | 38 | 5,044 | 76 | 69 | 40 | 3,955 | 40 |  |
| \$150,000 under | 7 | 7 | 1,398 | 1916 | 12 | 8 | $\begin{aligned} & 1,087 \\ & 2,509 \end{aligned}$ | 7 | $\begin{array}{r} 585 \\ 1,303 \end{array}$ | 1311 | 11 | 2,251 | 2821 | 23 | 13 | 1,858 | 13 | 1,034 |
| 0,000 or |  | 6 |  |  |  | 7 |  |  |  |  | 11 |  |  | 18 | 11 | 3,328 | 11 | 1,84 |
| turns under \$5,000 | 48,485 | 13,431 | 112,005 | 70,474 | 68,436 | $\begin{array}{r} 29,472 \\ 28,984 \\ 10,445 \\ \hline \end{array}$ | $\begin{array}{r} 34,226 \\ 103,337 \\ 133,833 \\ \hline \end{array}$ | $\begin{aligned} & 29,472 \\ & 28,984 \\ & 10,645 \\ & \hline \end{aligned}$ | $\begin{array}{r} 6,837 \\ 20,955 \\ 36,258 \end{array}$ | $\begin{array}{r} 61,999 \\ 29,836 \\ 7,258 \end{array}$ | $\begin{array}{r} 24,687 \\ 27,427 \\ 6,871 \\ \hline \end{array}$ | $\begin{aligned} & 150,548 \\ & 207,077 \\ & 133,681 \end{aligned}$ | $\begin{aligned} & 97,943 \\ & 61,668 \\ & 15,027 \\ & \hline \end{aligned}$ | $\begin{aligned} & 94,806 \\ & 60,986 \\ & 14,574 \end{aligned}$ | 37,167 | 46,724 | 37,167 | 9,273 |
| Returns ${ }^{\text {5 5,000 under }}$ | 29,388 | 24,005 | 205,451 |  | $\begin{array}{r} 63,938 \\ 23,206 \\ \hline \end{array}$ |  |  |  |  |  |  |  |  |  | 29,836 | 110,904 | $\begin{array}{r}29,836 \\ 7 \\ \hline\end{array}$ | 22,500 |
| Returns \$10,000 | 10,64, |  | 190,627 23,815 |  |  |  |  |  |  |  |  |  |  |  | 7,258 | 98,774 | 7,258 |  |
|  | Chicago, Inlinols |  |  |  |  |  |  |  |  | Cincinnati, Ohio-Kentucky |  |  |  |  |  |  |  |  |
|  | 2,378,283 | 1,300,208 | 115, 391,127 | 3,906,425 | 3,735,271 | 2,050,710 | 9,423,671 | 2,04, 276 | 2,278,427 | 379,087 | 209,459 | ${ }^{12,167,731}$ | 637,591 | 608,665 | 311,789 | 1,263,937 | 310,028 | 304, 105 |
| No adjusted gross if | 9,710 | 3,911 | ${ }^{3} 13,325$ | 12,977 | 10,656 |  |  |  |  | 1,862 | 1,031 | ${ }^{2}$ ) | 2,297 | 1,9 |  |  |  |  |
| Under \$1,000. | 220,510 | 13,698 | 116,015 | 174,223 | 161,173 | 49,283 | 6,825 | -49,282 | 1,321 | 41,943 | 5,3926 | 22,691 | 40,028 | 36,584 | 9,478 | 1,571 | 9,478 25,769 | 30 |
| \$1,000 under $\$ 2,000$ | 211,509 |  | 318,316 469,167 | 222,239 231,672 | 18, 212,743 | 141,477 | 88,890 188,163 | 139,269 152,584 | 17,643 | 42,482 | - $\begin{array}{r}\text { 9,505 } \\ \text { 13,646 }\end{array}$ | 02,818 107,280 | 61,897 | 57,497 | 33,976 | 38,966 | 33,312 | 7,523 |
| \$2,000 under ${ }^{\text {\$3, }}$ 3,000 | 187,499 226,205 |  |  | 231,672 296,281 |  | 155,248 | 188,163 392,474 | 152,584 | 39,03\% | 4, 39,881 | 16,222 | 139,524 | 59,335 | 57,399 | 35,350 | 64, 273 | 35,250 | 12,830 |
| \$3,000 under | 224,205 250,660 | 59,500 107,832 | 786,67 $1,128,953$ | 294,281 382,823 | 273, 3882 | 200,877 238,840 | 392,484 584,381 | 20,211 238,404 | 119,112 | 36,145 | 18,679 | 163,273 | 59,320 | 55,731 | 35,111 | 81.485 | 3,779 | 16,271 |
| \$5,000 under \$t,000 | 251,214 | 146,147 | 1,377,191 | 435,308 | 429,011 | 246,760 | 740, 31 | 246,427 | 151,843 | 37,855 | 26,565 | 208,504 | 75,514 | 74,63.4 | 36,329 | 104,219 | 30, 329 | 21,288 |
| \$6,000 under \$7,000 | 216,765 | 160,947 | 1,397,247 | 420,527 | 409,006 | 211,667 | 760,415 | 211,34, | 155,799 | 36,720 | 29,779 | 239,232 | 73,999 | 72,841 | 35,955 | 128,510 | 35,955 | 26,232 |
| \$7,000 under $\$ 8,000$ | 176,094 | 150,201 | 1,315,729 | 377,989 | 372,112 | 175, 4.7 | 735,011 | 175, 3.7 | 150,861 | 28,516 | 22,473 | 213,771 | 60,767 | 59,072 | 27,752 21,245 | 117,813 | 27, 52 | 24,120 |
| \$8,000 under \$9,000 | 162,829 | 142,133 | 1,384,874 | 352,661 | 346,334 | 162,393 | 813,572 | 162,393 | 168,762 | $21,24.5$ | 19,415 | 180,539 98,190 | 4, 4 , 634 | 46,580 | 21,245 9,998 | 104,721 61,160 |  |  |
| \$7,000 under \$10,000 | 117,716 | 107,093 | 1,116,866 | 243,494 | 238,984 | 117,716 | 708,291 | 117,716 | 148,349 | 10, 330 | 9,069 | 98,190 | 20,794 | 20,594 | , 998 | 61, 160 | 9,098 | 12,813 |
| \$10,000 under \$11,000. | 92,801 | 86,383 | 971,049 | 198,992 | 195,815 | 92,665 | 627,093 | 92,665 | 131,932 | 8,612 | 8,211 | 90,181 | 18,827 | 18,607 | 8,612 | 58,233 | 8,612 | 12,14 |
| \$11,000 under in2,000. | 61,759 | 57,730 | 708,737 | 127,882 | 125,689 | 61,691 | 479,507 | 61,691 | 102,406 | 6,780 | 6,380 | 77,720 | 15,062 | 14,762 | 0,780 | 51,514 | 6,780 | 20, 36 |
| \$12,000 under \$13,000. | 41,721 | 39,638 | 519,414 | 88,514 | 86,255 | 41,687 | 356,081 | 41,687 | 76,882 | 5,136 | 4,903 | 64,106 | 11,009 | 10,608 | 5.136 | 4, 3 , 106 | 3,542 | 7,5 |
| \$13,000 under $114,000$. | 27,543 | 25,600 | 370,791 | 57,989 | 56,774 | 27,475 | 261,905 | 27,475 | 57,892 | 3,542 | 3,240 2,337 | 47,858 | \%,316 |  |  |  |  |  |
| \$14,000 under \$15,000. | 20,976 | 19,612 | 303,522 | 46,001 | 4, 4,747 | 20,976 | 216,786 | 20,976 | 48,531 | 2,471 | 2,337 | 36,029 | 5,268 | 5.167 | 2,471 | 26,374 | 2,471 |  |
| \$15,000 under \$20,000, | 51,185 | 47,559 | 869,617 | 112,695 | 109,595 | 51,083 | 636,376 | 51,083 | 148,767 | 5,558 | 4,987 | 95.694 | 11,958 | 11,616 | 5,558 | 71,477 | 5,558 | 16,91 |
| \$20,000 under \$25,000. | 19,784 | 17,906 | 400,021 | 4,408 | 42,637 | 19,750 | 337,036 | 19,750 | 86,003 | 2,608 | 2,207 | 58,001 | 5,760 | 5,459 | 2,608 | 4,496 | 2,608 | 11,320 |
| \$25,000 under \$50,000. | 26,765 | 24,232 | 906,523 | 61,666 | 58,231 | 26,731 | 74, 416 | 26,731 | 231.873 | 4,126 | 3,625 | 138,832 | 9,801 | 8,976 | 4,122 | 111,298 | -1,020 |  |
| \$50,000 under \$100,000.. | -1,929 | 6,278 | 461,299 | 15,627 | 14,205 | 6,935 | 387,302 | 6,935 1,176 | 160, 56.561 | 1,032 | 931 | 70,110 20,102 | 2,329 | 2,116 | 1,000 |  | ${ }_{166}^{1,00}$ | 8,60 |
| \$100,000 under \$150,000. | 1,174 | 1,018 | 141,867 | 2,535 | 2,242 | 1,174 | 117,674 | 1,174 | 59,561 | 166 | 149 | 20,102 | $\begin{array}{r}390 \\ \hline 160\end{array}$ | $3 \times 1$ | 106 | 17,120 |  |  |
| \$150,000 under \$200, | 385 550 | 301 468 | 66,159 236,425 | 7,588 1,146 | 686 989 | 385 550 | $\begin{array}{r} 55,252 \\ 195,282 \end{array}$ | 383 549 | $\begin{array}{r} 29,930 \\ 109,437 \end{array}$ | 71 66 | 61 50 | $\begin{aligned} & 12,264 \\ & 26,138 \end{aligned}$ | 160 128 | 107 | 71 6 | $\begin{array}{r} 9,556 \\ 19,409 \end{array}$ | 65 | 10,246 |
| \$200,000 or more. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under \$5,000. | 1,104,093 | 266,739 | 2,805,796 | 1,318,215 | 1,211,753 | 785,725 | 1,260,733 | T79,980 | 254,366 | 204,253 | 64,477 | 492, 340 | 270,875 | 250,037 273,721 | 140, 3.9 | 202,021 | 138,588 131,279 | 406,027 |
| Returns \$5,000 under $\$ 10,00$ | 922,598 | 706,521 | 6,591,907 | 1,829,979 | 1,785,447 | 913,883 351 | $3,757,630$ $4,205,308$ | 913,217 351,099 | 775,614 $1,248,447$ |  | 107,901 37,081 | 940,236 735,155 |  |  |  |  |  |  |
| Returns \$10,000 or m | 351,592 | 326,954 | 5,993,426 | 258,231 | 738,065 | 351,102 | 4,205,308 | 351,099 | 1,248,447 | 40,168 | 37,081 | 735,155 | 88,008 | 84,907 | 40,161 | 545,493 | 40,101 | 157,993 |



| Adjusted gross income classes | $\begin{aligned} & \text { Number } \\ & \text { reforns } \\ & \text { returns } \end{aligned}$ | $\begin{gathered} \text { Number of } \\ \text { joint } \\ \text { returns } \end{gathered}$ | Adjusted gross <br> Income <br> (Thousend dolisers) |  |  | Texable income |  | $\begin{gathered} \text { Income tex after } \\ \text { credits } \end{gathered}$ |  | Number returns returns | Number of joint returns | gross <br> income <br> (Thousand dollars) |  |  | Taxsble income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (Thouvond dollors) | Number returns | $\begin{gathered} \text { Amount } \\ \text { (Thousend } \\ \text { ( } \end{gathered}$ |  |  |  |  |  | Number returns | $\begin{gathered} \text { Amount } \\ \text { (Thoonsond } \\ \text { dotlere) } \end{gathered}$ | of returns | Amount (Thonevend dool lers) |
| adjusted gross incone.......... | Cleveland, Chio |  |  |  |  |  |  |  |  | Columbia, South Carolina |  |  |  |  |  |  |  |  |
|  | 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 | 3,278 |
|  | 2,400 | ${ }^{(2)}$ | $\left(^{2}\right)$ | 3,580 | 3,381 | - | - | - | - | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ |  | - | - | - |  |
| er \$1,000. | 59,103 | 5,515 | 37,033 | 47,863 | 42,019 | 14,140 | 1,946 | 14,139 | $\begin{array}{r} 386 \\ 3,909 \\ 9,299 \\ 14,2721 \\ 32,884 \end{array}$ | $\begin{gathered} 8,590 \\ 6,898 \\ 11,245 \\ 8,970 \\ 8,161 \end{gathered}$ | $\begin{aligned} & (2) \\ & \left.{ }^{2}\right) \\ & 6,281 \\ & 6,287 \\ & 5,87 \\ & 5,935 \end{aligned}$ | $\begin{aligned} & 4,501 \\ & 9,927 \\ & 28,24 \\ & \text { 23,519 } \\ & 33,579 \end{aligned}$ | $\begin{gathered} 7,715 \\ 10,553 \\ 23,58 \\ 18,262 \\ 16,986 \end{gathered}$ | $\begin{array}{r} 7,652 \\ \text { and } \\ 22,83 \\ 22,824 \\ 18,262 \\ 16,986 \end{array}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| \$1, 000 under | 51,516 <br> 52,323 <br> 2 | 10,805 | 76,455 160618 | 60, 147 | 52,534 | 30,390 39 | 19,592 <br> 47,174 <br> 1720 | 30,390 38,925 |  |  |  |  |  |  | $\begin{gathered} (2) \\ 3,152 \\ 4,897 \\ 6,749 \\ 7,728 \end{gathered}$ | $\begin{aligned} & 1,634 \\ & 3,721 \\ & 10,867 \\ & 13,662 \end{aligned}$ | $\begin{aligned} & 3,152 \\ & 4,897 \\ & 6,749 \\ & 7,728 \end{aligned}$ |  |
| \$2,000 under $\$ 3,000$ under $\$ 4,0000$ | 52,323 48,287 | 14,528 18,665 | (130,618 | 70,194 71,966 | 64,023 | - 30,919 | 44,280 | 38,925 |  |  |  |  |  |  |  |  |  |  |
| \$2,000 under ${ }^{\text {a }}$, | 70,595 | 30,313 | 318,109 | 107,439 | 101,370 | 66,877 | 162,290 | 66,877 |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,00 | $\begin{aligned} & 77,087 \\ & 54,769 \\ & 0,0,205 \\ & 28,008 \end{aligned}$ | $\begin{aligned} & 66,570 \\ & 61,329 \\ & 46,711 \\ & 36,587 \\ & 25,255 \\ & 25 \end{aligned}$ | $\begin{aligned} & 375,748 \\ & 500,142 \\ & 412,59 \\ & \hline 41,290 \\ & 265,723 \\ & 262 \end{aligned}$ | $\begin{array}{r} 133,579 \\ 156,79 \\ 111,547 \\ \hline 86,548 \\ 56,107 \end{array}$ | $\begin{aligned} & 130,493 \\ & 155,959 \\ & 10,773 \\ & 185991 \\ & 55,468 \end{aligned}$ | $\begin{aligned} & 66,885 \\ & 7,8,39 \\ & 54,23 \\ & 54,30 \\ & 0,2,205 \\ & 28,008 \end{aligned}$ | $\begin{aligned} & 184,242 \\ & \begin{array}{c} 265,256 \\ 237,575 \\ 201,5151 \\ 208,886 \end{array} \end{aligned}$ | $\begin{aligned} & 6,885 \\ & 75,329 \\ & 4,38 \\ & 4,38 \\ & 28,205 \\ & 28,008 \end{aligned}$ | $\begin{aligned} & 37,487 \\ & 4,4,35 \\ & 49,003 \\ & 4,0,67 \\ & 45,418 \end{aligned}$ |  |  |  |  |  |  |  |  |  |
| \$6,000 under $\$ 77,0000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under ${ }^{\text {\% }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000 | $\begin{gathered} 18,501 \\ 1,5207 \\ 8,980 \\ 5,632 \\ 5,199 \end{gathered}$ | $\begin{gathered} 17,127 \\ 12,23 \\ 8,045 \\ 5,020 \\ 3,890 \\ 3,89 \end{gathered}$ | $\begin{aligned} & 193,704 \\ & 151,392 \\ & 111,786 \\ & 75,587 \\ & 60,435 \end{aligned}$ | $\begin{aligned} & 38,372 \\ & 28,099 \\ & 20,082 \\ & 12,989 \\ & 9,475 \end{aligned}$ | $\begin{aligned} & 37,889 \\ & 27,439 \\ & 19,+600 \\ & 12,77 \\ & 9,277 \end{aligned}$ | $\begin{gathered} 18,43 \\ 13,207 \\ 8,080 \\ 5,682 \\ 4,199 \end{gathered}$ | $\begin{aligned} & 127,476 \\ & 102,589 \\ & 75,646 \\ & 52,028 \\ & 42,478 \end{aligned}$ | $\begin{aligned} & 18,434 \\ & 13,200 \\ & 8,980 \\ & 5,632 \\ & 4,199 \end{aligned}$ | $\begin{aligned} & 26,931 \\ & 21,89 \\ & 16,84 \\ & 11,4,407 \\ & 9,451 \end{aligned}$ | $\begin{array}{r} 1,052 \\ \begin{array}{r} 474 \\ 533 \\ 533 \\ \left({ }^{6}\right) \end{array} \end{array}$ | $\begin{gathered} 963 \\ 429 \\ 533 \\ 2674 \\ \hline 25 \end{gathered}$ | $\begin{gathered} 12,041 \\ 5,415 \\ 6,605 \\ 6,061 \\ 2^{2} 26 \end{gathered}$ |  |  | $\begin{array}{r} 1,052 \\ 474 \\ 533 \\ 537 \\ \left({ }^{2}\right)^{574} \end{array}$ |  |  | $\begin{array}{r} 1,515 \\ 905 \\ 963 \\ { }^{1},{ }^{2}, 387 \end{array}$ |
| \$11,000 under \$12,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under \$15,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5,000 under | $\begin{array}{r} 10,565 \\ 6,033 \\ 6,420 \\ 1,249 \\ 1,430 \end{array}$ | $\begin{aligned} & 9,760 \\ & 3,663 \\ & 5,8816 \\ & 1,299 \\ & 199 \end{aligned}$ | $\begin{aligned} & 181,063 \\ & 90,435 \\ & 212,856 \\ & 94,54 \\ & 27,527 \end{aligned}$ | $\begin{gathered} 24,070 \\ 9,137 \\ 15,435 \\ 3,3,54 \\ 500 \end{gathered}$ |  | $\begin{gathered} 10,532 \\ 4,033 \\ 6,+20 \\ 1,49 \\ 1,430 \\ 20 \end{gathered}$ | $\begin{aligned} & 332,598 \\ & 106,531 \\ & 166,272 \\ & 78,669 \\ & 21,959 \end{aligned}$ | $\begin{array}{r} 10,532 \\ 0,033 \\ 6,220 \\ 1,4,49 \\ 1,230 \end{array}$ | $\begin{aligned} & 31,129 \\ & 18,386 \\ & 50,671 \\ & 33,014 \\ & 11,087 \end{aligned}$ | $\begin{gathered} 1,058 \\ \left(^{2}\right)^{384} \\ \left(^{2}\right)^{68} \end{gathered}$ |  |  | $\begin{aligned} & 2,378 \\ & c^{1,375} \\ & \mathbf{c}^{2} 935 \\ & \left(^{2}\right)^{170} \end{aligned}$ | $\begin{aligned} & 2,258 \\ & \mathbf{c}^{1,2}, 991 \\ & \left(^{2}\right)^{166} \end{aligned}$ | $\begin{gathered} 1,058 \\ \left(^{(2)}\right)^{384} \\ \left(^{2}\right)^{68} \end{gathered}$ |  | $\begin{gathered} 1,058 \\ \left.\mathbf{(}^{2}\right)^{384} \\ \left(^{2}\right)^{68} \end{gathered}$ |  |
| ${ }_{\text {\% }} \$ 220,000$ under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under $\$ 100,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$ $\$ 50$, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200, \\ & \$ 200,000 \text { or nore. } . . \end{aligned}$ | $\begin{gathered} 80 \\ 238 \end{gathered}$ | $\begin{aligned} & 67 \\ & 7120 \end{aligned}$ | $\begin{aligned} & 13,866 \\ & 50,466 \end{aligned}$ | ${ }_{27}^{157}$ | $\begin{aligned} & 131 \\ & 229 \end{aligned}$ | $\begin{gathered} 80 \\ 136 \end{gathered}$ | $\begin{aligned} & 111,081 \\ & 37,752 \end{aligned}$ | $\begin{gathered} 80 \\ 136 \end{gathered}$ | $\begin{array}{r} 5,980 \\ 22,464 \end{array}$ | ${ }_{10}^{2}$ |  | $\begin{array}{r} 352 \\ 3,311 \end{array}$ | ${ }_{17}^{4}$ | $1 \frac{12}{2}$ | $10^{2}$ | $\begin{array}{r} 312 \\ 2,964 \end{array}$ | $\begin{array}{r} 2 \\ 10 \\ 24,961 \\ 18,94 \\ 4,90 \\ \hline \end{array}$ | $\begin{array}{r} 151 \\ 1,562 \\ 5,947 \\ 13,157 \\ 15,174 \\ \hline \end{array}$ |
| Feturns under $\$ 5,000$. | $\begin{aligned} & 284,224 \\ & 268,713 \\ & 73,426 \end{aligned}$ | $\begin{gathered} 81,394 \\ 216,482 \\ 27,438 \\ \hline \end{gathered}$ | $\begin{array}{r} 719,770 \\ 1,895,46 \\ 1,263,761 \\ \hline \end{array}$ | $\begin{aligned} & 361,189 \\ & 541,577 \\ & \text { sin, } 678 \end{aligned}$ | $\begin{aligned} & 332,731 \\ & 537,984 \\ & \hline 57,009 \\ & \hline \end{aligned}$ | $\begin{aligned} & 192,873 \\ & 264,854 \\ & 73,324 \end{aligned}$ | $\begin{array}{r} 305,282 \\ 1,057,112 \\ 919,099 \\ \hline \end{array}$ | $\begin{aligned} & 190,884 \\ & 262,865 \\ & 73,324 \end{aligned}$ | $\begin{array}{r} 61,149 \\ \begin{array}{c} 218,110 \\ 258,691 \end{array} \\ \hline \end{array}$ | $\begin{aligned} & 4,291 \\ & 19,147 \\ & 4,770 \\ & \hline \end{aligned}$ | $\begin{gathered} 19,770 \\ 17,93 \\ 4,494 \\ \hline \end{gathered}$ | $\begin{aligned} & 109,677 \\ & 132,030,35 \\ & 80,415 \\ & \hline \end{aligned}$ | $\begin{array}{r} 77,976 \\ 43,822 \\ 40,572 \\ \hline \end{array}$ | $\begin{aligned} & 77,211 \\ & 42,72 \\ & 10,173 \\ & \hline \end{aligned}$ | $\begin{aligned} & 24,961 \\ & 18,940 \\ & 4,770 \\ & \hline \end{aligned}$ | $\begin{aligned} & 30,195 \\ & 65,568 \\ & 57,384 \end{aligned}$ |  |  |
| Returns \$5,000 under $\$ 10$ Returrs \$10,000 or more. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Columbus, onio |  |  |  |  |  |  |  |  | 1as, Texa |  |  |  |  |  |  |  |  |
|  | 232,136 | 136,957 | 1,3 | 384,998 | 372,040 | 196,914 | 828,178 | 196,250 | 192,458 | 377,915 | 239,974 | 22,250,958 | 662,671 |  | 305,525 | 1,312,292 | 304, 53\% | 321,121 |
| No adjusted gross | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  | 3,27 | 2,0 | 12,7 | 5,168 | 4,780 |  |  |  |  |
| Under $\$ 1,000 .$. | $\begin{aligned} & 23,800 \\ & 20,683 \\ & 23,41 \\ & 20,45 \\ & 23,006 \end{aligned}$ | $\begin{aligned} & 1,962 \\ & 3,428 \\ & 5,760 \\ & 9,510 \\ & 13,301 \end{aligned}$ | $\begin{aligned} & 12,259 \\ & 30,509 \\ & 58,605 \\ & 73,672 \\ & 104,067 \end{aligned}$ | $\begin{aligned} & 1,252 \\ & 21,973 \\ & 21,782 \\ & 28,780 \\ & 63,886 \end{aligned}$ | $\begin{aligned} & 16,995 \\ & 19,698 \\ & 25,086 \\ & 27,173 \\ & 43,428 \end{aligned}$ | $\begin{aligned} & 3,856 \\ & 13,861 \\ & 20,066 \\ & 19,006 \\ & 21,476 \end{aligned}$ | $\begin{array}{r} 687 \\ 8,508 \\ 25,016 \\ 36,217 \\ 46,920 \end{array}$ | $\begin{aligned} & 3,858 \\ & 13,861 \\ & 19,382 \\ & 19,013 \\ & 21,476 \end{aligned}$ | $\begin{aligned} & 138 \\ & 1,76 \\ & 4,83 \\ & 7,3,47 \\ & 9,452 \end{aligned}$ | $\begin{aligned} & 45,595 \\ & 35,437 \\ & 36,33 \\ & 4,352 \\ & 47,722 \end{aligned}$ | $\begin{aligned} & 6,295 \\ & 10,82 \\ & 14,802 \\ & 14,6,64 \\ & 27,877 \end{aligned}$ | $\begin{gathered} 24,692 \\ 53,652 \\ 91,066 \\ 9160,534 \\ 169,498 \end{gathered}$ | 40,522 | ${ }^{35}$, | 10, | 1,2 | 10,288 | 282 |
| \$1,000 under ${ }^{\text {\$2,000 }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 28,943 | 31,598 | 28,843 | 6,220 |
| \$2,000 under $\$ 3,000$ $\$ 3,000$ under $\$ 4,000$ |  |  |  |  |  |  |  |  |  |  |  |  | 81 , | 78,521 | 38,203 | 59,584 | 37, 213 | 11,78 |
|  |  |  |  |  |  |  |  |  |  |  |  |  | 70, | 68,189 | 35,650 | 72,929 | 35,549 | 14,90 |
| \$5,000 under \$6,00 |  |  |  |  |  |  |  | 25, |  |  | 31,8 | 217,249 | 79,018 | 78,65 | 37,984 | 204, 868 | 37,984 | 21,195 |
| \$6,000 under \$7,000 | 25,4 | 20,550 | 165,300 | 49,961 | 48,743 | 25,370 | 90,477 | 25,37 | 18,470 | 25, | 21,00 | 12, | 53, | 5, | 24,7 | $\bigcirc$ | 25, | 17,386 |
| \$7,000 under $88,000$. | 13,762 | 11,468 |  | 28,303 | 27,645 | 13,762 | 59,911 | 13,762 | 12,256 | 25,6 | 23,035 | 192,16 | 55, | 55, | 25,696 18,40 | 105,101 93,598 | 25,696 | 12,33 |
| \$9,000 under $\$$ | 13, 192 | 112,996 | 128, 1083 | 27, ${ }^{27}$ | 26,953 | 13,192 | 6,102 | 12,627 | 16,578 | -16,857 | 16,353 | 160,4 | 36,230 | 36,109 | 16,857 | 100,762 | 16,857 | 1, |
| \$10,000 under \$11,000 | 8,210 |  | 85,866 | 17,102 |  | 8,177 |  |  |  |  |  |  |  |  | 12,123 |  | 12,123 | 17,27 |
| \$11,000 under \$12,000 | 4,102 | 3,904 | 47,036 |  | 8,249 | 4,104 | 32,275 |  | 6,868 | 7,145 | 6,809 |  | 15,165 | 15,0 | , | 55,7 | 7,14 | 11,80 |
| \$12,000 under \$13,000. | 3,571 | 3,404 | 44,527 | 7,249 | 6,989 | 3,571 | 31,379 | 3,571 |  | 5,555 | 5,084 |  | 11,994 | 11,752 | 5,521 | 45,686 | 5,521 |  |
| \$13,000 under \$14,00 | 2,202 | 1,969 | 29,591 | 4,885 | 4,845 | 2,202 | 20,356 | 2,202 | 4,514 | 4,203 | 3,834 | 56,713 | 9,200 | 9,019 | 4,170 | -38,906 |  | 6,559 |
| \$14,000 under \$15,000 | 2,037 | 1,770 | 29,380 | 4,168 | 4,007 | 2,037 | 21,253 | 2,037 | 4,800 | 2,791 | 2,623 | 40,402 | 6,013 | 5,932 | 2,791 | 29,232 | 2,79 | 6,59 |
| \$15,000 under \$ $20,000$. | 4,044 | 3,810 |  | 8,363 | 8,022 | 4,044 |  | 4,044 | 12,154 | 6,993 | 6,556 | 119,87 | 15,854 | 15,128 | 6,993 | 87,575 | 6,993 | 20,497 12,707 |
| \$20,000 under \$25,000... | 1,437 | 1,304 | 32,452 | 3,250 |  |  | 25,693 |  |  | 3, 3,209 | 3,967 | 71,864 149,509 | 7, 97298 | 7, 9,240 | 3, 3 , 209 | 56,511 124,150 | 3,409 | 39,544 |
| \$ $\$ 25,000$ under 850,000 under $\$ 100,000 .$. | 2,373 | 2,140 | 80, 309 | 5,499 | 5,258 888 | 2,373 | $\xrightarrow{63,736}$ | ${ }^{2} \times 1273$ | 21,263 10,155 | 4,269 | 1,177 |  | 2,813 | 2,599 | 1,267 | 71, 139 | 1,267 | 30,400 |
| \$50,000 under \$100,000.. | $\begin{array}{r}422 \\ 74 \\ \hline\end{array}$ | 391 70 | 27,754 8,975 | 951 184 | 888 157 | 422 | 23,813 7,40 | 422 | 10,155 <br> 3,882 | ${ }_{160}^{1,267}$ | ${ }^{1,148}$ | 82,48 19,48 | - 343 | 2,599 | 1,156 | 15,611 | 156 | , |
| 50,000 under $\$ 200$, |  |  |  |  |  |  |  |  |  |  | 51 | 9,8 | 125 | 107 | 57 | 8,294 | 57 | 13,580 |
| or more.......... | 24 | 20 | 11 | 50 | 45 | 24 | 722 | 24 | ,019 |  |  | -,06 |  |  |  | 26,026 |  |  |
| uns unde | 112,477 | 34,563 |  | 140,548 |  | 78,254 | 11 | 77,590 | 23,487 74,823 | 203,869 125,972 | 86,537 108 1077 | 891 | 296,053 264,287 | 278,981 261,733 | 133,872 123,687 | 180,256 490,289 | 132,881 123,687 | 35,793 100,390 |
|  | 92,125 | 75,689 26,705 | 665,406 | 184,207 60,043 | 170,778 58,498 | 90,19 28,881 | 366, 332 | 90,179 28,881 | 74,823 94,148 | 48,074 | 45,160 | 873,189 | 104, 331 | 101,732 | 47,966 | $6 \times 1$, | 47,966 | 184,9 |





| Adjusted gross income classes | Number returns | Number of joint retur | Adjusted gross income <br> Thousand dollars) |  | Exemptionsother thanage orblindness(Thousanddoliars) | Taxable income |  | Income tax aftercredits |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { ofuurns } \end{gathered}$ | $\underset{\substack{\text { Number of } \\ \text { joint } \\ \text { returns }}}{ }$ | $\begin{gathered} \text { Ad Justed } \\ \text { gross } \\ \text { income } \\ \text { (Thousand } \\ \text { dollars) } \\ \hline \text { der } \end{gathered}$ |  |  | Taxable income |  | Income tax after |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { refurns } \end{aligned}$ | $\begin{gathered} \text { incount } \\ \begin{array}{c} \text { (Thousand } \\ \text { doflerary } \end{array} \\ \hline \end{gathered}$ | Number returns return | $\begin{gathered} \text { Amount } \\ \text { (Thousond } \\ \text { (oolters } \end{gathered}$ |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { returns } \\ & \text { retur } \end{aligned}$ | $\begin{gathered} \text { Amount } \\ \text { (Thoonand } \\ \text { dollers) } \end{gathered}$ | returns | $\begin{array}{\|c\|c\|} \hline \text { Anourt } \\ \text { (Thouvond } \\ \text { doullore } \end{array}$ |
|  | et, Mich |  |  |  |  |  |  |  |  | Duluth-Superior, Minnesota-kisconsin |  |  |  |  |  |  |  |  |
| Tote | 1,233,765 | 778,593 | ${ }^{17,531,327}$ | 2,196,504 | 2,126,915 | 1,031,874 | 2,359,623 | 1,028,820 | 1,017,613 | 101,645 | 66,124 | 1515,851 | 183,269 | 177,301 | 84,660 | 267,470 | 84,558 | 58,867 |
| adjusted gross | 5,917 | 3,647 | $\left(^{2}\right)$ | 9,230 | 8,356 |  |  |  |  | ${ }^{(2)}$ | ${ }^{(2)}$ | $(2)^{2}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ |  |  |  |  |
| Under $\$ 1,000$. | 134, 168 | 14,962 | 68,512 | 114,296 | 107,916 | 27,511 | 4,098 | 27,510 | 821 | 12,277 | ${ }^{(2)}$ | 6,209 | 9,768 | 9,153 | 4,059 | 595 |  | 15 |
| \$1,000 under \$2,000 | 113,520 | 29,584 | 168,481 | 132,639 | 117,111 | 70,740 | 43,855 | 69,740 | 8,656 | 9,258 | 3,391 | 12,293 | 12,033 | 10,255 | 5,121 | 2,549 | 5,022 | 502 |
| \$2,000 under \$3,000. | 94,202 | 38,497 | 236,368 | 133,539 | 125,399 | 70,683 | 83,513 | ${ }^{69,931}$ | 16,231 | 10,880 | 4,524 | 25,91, | 15,174 | ${ }^{14,609}$ | ${ }^{8,338}$ | 10,214 | ${ }^{8,338}$ | 2,012 |
| \$3,000 under | -97,571 | 43,308 64,160 | $3,1,934$ <br> 521,220 | I4,6,589 203,030 | 139,886 195,948 | 84,342 104,940 | 147,920 239,143 | 83,241 104,840 | 29,526 48,408 | $\begin{array}{r}\text { 9, } \\ 10,521 \\ \hline\end{array}$ | - 4,1015 | 3,711 47,596 | 16,128 20,416 | 15,613 20,093 | 8,653 10,024 | 20,602 | 8,653 10,024 | 2,766 4,106 |
| \$2,000 under | 114,940 |  |  | 203,030 |  | 104,940 |  |  |  |  |  |  |  | 20,093 |  |  |  |  |
| \$5,000 under ${ }^{\text {\% } 6,000}$ | 154,363 | 107,459 | 846,328 | 287,152 | 279,550 | 147, 365 | 431,356 | 147, 365 | 87,866 | 15,096 | 13,430 | ${ }^{84,241}$ | 34,580 | 34,399 | 15,096 | 37,144 | 15,096 | 7,472 |
| \$6,000 under $\$ 7,000$ | 121,174 | 102,770 | 786,508 | 267,996 | ${ }^{263,616}$ | 119, 410 | 460,902 | 110, 410 | 78,721 94.379 | 12,357 | 10,988 | 80,287 54,185 | 28,479 17075 | 27,593 | ${ }_{7}^{12,276}$ | 38,888 | 12, 7,26 | ${ }_{5}, 868$ |
| \$8,000 under $\$ 9,000$ | 111,078 78,49 | 95,194 | 8663,101 | 278, 154 | 275, ${ }_{\text {252 }}$ | 78,148 | 380, 702 | 78,048 | 78,551 | ,010 |  | 34,303 | 8,257 | 8,257 | 4010 | 21,185 |  |  |
| \$9,000 under $\$ 10,000$ | 62,099 | 57,481 | 588,206 | 139,075 | 138, 355 | 62,099 | 361,029 | 62,099 | 75,258 | 3,896 | 3,56e | 36,070 | 7,217 | 7,020 | 3,845 | 23,052 | 3,825 | 29 |
| ,000 under \$11,00 | 42,515 | 40,474 | - 89 | 93,547 | 92,283 | 42,481 | 287,975 | 42,481 | 60,560 | 1,555 | 1,555 | 16,241 | 3,206 | 3,083 | 1,555 | 10,426 | 1,555 | 2,148 |
| ,000 under \$12, | 29,227 | 28,123 | 344,987 | 64,461 | 63,758 | 29,194 | 222,977 | 29,1 |  |  |  | 10, |  |  |  | 6,958 |  |  |
| \$12,000 under \$13, | 19,100 | 18,397 | 237,751 | 42,227 | 41,665 | 19,100 | 163,251 | 19,100 | 35,1 | 877 |  | 10,8 | 1,533 | 1,839 | 87 | 7,6 |  | 1,65 |
| \$13,000 under $\$ 14.000$ under $\$ 15,000$ | $\xrightarrow{13,087} 9$ | 12,518 8,603 | 133,610 | 19,04 | 27,094 | $\stackrel{13,087}{9,238}$ | ${ }^{124,0156}$ | 13,087 9,238 | 27,189 21,599 | 542 4.73 | 308 406 | 6,893 | 1,123 | 1,033 | ${ }_{273}^{242}$ | 5,235 4,437 | - 472 | ${ }_{961}^{168}$ |
| 000 unde | 23,368 | 22,397 | 398 | 52,570 | 51,124 | 23,368 |  | 23,368 |  | 944 | 809 | 15,755 | 2,508 | 2,48 | 910 | 10,578 | 910 | 5 |
| \$20,000 under $\$ 25,00$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000. | 10,039 | 9,436 | 336,699 | 22,839 | 21,875 | 10,039 | 276,125 | 15,039 | ${ }^{86,335}$ | 371 | 304 | 12,600 | 770 | ${ }_{212}^{629}$ | 331 307 | 9,973 | ${ }_{107}^{371}$ |  |
| \$550,000 under \$1000,000 | $\begin{array}{r}\text { 2,235 } \\ \hline 398\end{array}$ | 2,079 | 14.5944 47,324 | 退, | -,975 | 2,233 | 122,271 <br> 11,182 <br> 18 | 2,233 | 年1,780 | 107 26 | 1012 | $\begin{aligned} & 6,732 \\ & 2,797 \end{aligned}$ | 265 72 | ${ }_{21}^{21}$ | 207 | 5,122 | 107 | 2,912 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ,000 or | 172 | 145 | 79,060 | 374 | 320 | 172 | 63,36 | 172 | 41,749 | 8 |  | 2,775 | 16 | 14 |  | 2,10 |  | 1,138 |
|  | 56 | , | 1 , | 739,423 | 694,616 | 358,21 | 518,529 | 355,2 |  |  |  |  | 74,129 | 70,011 |  |  | 36,096 |  |
|  | 52 | 235,652 148,783 | 3,714,233 2,504,202 | 1, 112,075 |  | 517,463 | 2,020,006 | 517,363 156,195 | 414,775 498,996 | 42,630 6,121 | 38,659 <br> 5,641 <br> 5, | $\begin{aligned} & 289,086 \\ & 100,274 \end{aligned}$ | $\begin{aligned} & 95,5008 \\ & 13,532 \\ & \hline \end{aligned}$ | 94, 34.4 | 42,378 6,087 | 149,020 70,923 | $\begin{array}{r}4,378 \\ 6,086 \\ \hline\end{array}$ | 30,409 18,897 |
|  | E1 Paso, Texas |  |  |  |  |  |  |  |  | Flint, Michigar. |  |  |  |  |  |  |  |  |
|  | 78,804 | 51,362 | ${ }^{1393,566}$ | 157,779 | 156,209 | 56,394. | 297,531 | 56,294 | 46,135 | 122,358 | 86,405 | 1767,398 | 237,920 | 233,151 | 104, 118 | 426,298 | 104,118 | 100,201 |
| adjusted gross income. | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | $\left(^{2}\right)$ |  |  | (2) |  | ${ }^{(2)}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & (2) \\ & 2,665 \\ & 2,601 \\ & 5,6,66 \\ & 7,735 \end{aligned}$ | $\begin{gathered} \left({ }^{2}\right) \\ 4,318 \\ 14,319 \\ 22,316 \\ 34,108 \\ 54,827 \end{gathered}$ | $\begin{gathered} \left(^{2}\right) \\ 7,903 \\ 10,906 \\ 12,8690 \\ 16,952 \\ 26,372 \end{gathered}$ | $\begin{array}{l\|} \left(^{2}\right) \\ 7 \\ 7,704 \\ 10,286 \\ 10,859 \\ 15,99 \\ 25,972 \end{array}$ | $\begin{gathered} \left({ }^{2}\right) \\ 5,889 \\ 6,967 \\ 7,389 \\ 10,284 \end{gathered}$ | $\begin{gathered} \left.4^{2}\right) \\ 3,627 \\ 3,607 \\ 11,602 \\ 20,502 \end{gathered}$ |  |  |
| er \$1,000 | 12,524 | ${ }^{(2)}$ | 5,884 | 12,506 | 12,174 | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | 9,073 |  |  |  |  |  |  |  |  |
| \$1,000 unde | 8,317 | 3,735 | 13,110 | 10, 590 | 10,351 | 4,313 | ${ }_{\text {2,676 }}$ | 4,313 | 534 | \%,353 |  |  |  |  |  |  |  |  |
| \$2,000 under \$3,000. | 9,210 | 5,630 | 22,873 | 17,281 | 17,161 | 6,092 | 5,018 | 6,092 | 1,123 | ¢, ${ }_{\text {8, } 683}$ |  |  |  |  |  |  |  |  |
| \$4,000 under \$ $\$ 3,000$ | 9,663 | 7,793 | 2, 4,431 | 24,774 | - | 7,607 | 13,453 | -6,607 | 1,710 2,710 | 12,019 |  |  |  |  |  |  |  |  |
|  |  |  | $\begin{aligned} & 45,699 \\ & 38,89 \\ & 21,33 \\ & 40,39 \\ & \left.z^{2}\right\}^{36} \end{aligned}$ | $\begin{gathered} 22,500 \\ 15,005 \\ 7,666 \\ 8,630 \\ \left.2^{2}\right)^{2} 9 \end{gathered}$ |  | $\begin{aligned} & 8,035 \\ & 6,034 \\ & 2,873 \\ & 2,838 \\ & \left.t^{2},\right\} \end{aligned}$ |  | $\begin{aligned} & 7,936 \\ & 6,03 \\ & 2,873 \\ & 4,8,88 \\ & \left(2^{2}\right), \end{aligned}$ | $\begin{aligned} & 3,215 \\ & 3,53 \\ & 2,537 \\ & 2,127 \\ & 5,562 \\ & \left.\left.{ }^{2}\right\}\right) \end{aligned}$ | $\begin{aligned} & 20,214 \\ & 12,0,05 \\ & 8,30 \\ & 8,33 \\ & 8,030 \end{aligned}$ | $\begin{array}{r} 15,132 \\ 10,987 \\ 7,332 \\ 7,687 \\ 8,700 \end{array}$ | $\begin{array}{r} 110,913 \\ 79,632 \\ 62,04 \\ 70,167 \\ 82,319 \end{array}$ | $\begin{aligned} & 42,263 \\ & 27,47 \\ & 18,176 \\ & 28,784 \\ & 20,4,4 \end{aligned}$ | $\begin{aligned} & 12,222 \\ & 27,47 \\ & 17,776 \\ & 21,886 \\ & 0,4,4, \end{aligned}$ | $\begin{array}{r} 19,4,47 \\ 12,072 \\ 8,3, \\ 8,330 \\ 8,730 \end{array}$ | $\begin{aligned} & 51,695 \\ & 39,97 \\ & 3,9,56 \\ & 3,59 \\ & 39,59 \\ & 49,552 \end{aligned}$ | $\begin{gathered} 19,4,47 \\ 12,072 \\ 8,330 \\ 8,30 \\ 8,700 \end{gathered}$ | $\begin{array}{r} 10,528 \\ 8,152 \\ 7,116 \\ 7,737 \\ 10,226 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000 | $\begin{array}{r} 1,657 \\ 1,596 \\ 881 \\ 704 \\ 465 \end{array}$ | 1,5221,331831671365 | $\begin{aligned} & 17,336 \\ & 16,000 \\ & 10,39 \\ & 9,401 \\ & 6,728 \end{aligned}$ | $\begin{aligned} & 3,436 \\ & 3,184 \\ & 2,018 \\ & 1,427 \\ & 1898 \end{aligned}$ | $\begin{aligned} & 3,417 \\ & 3,124 \\ & 1,917 \\ & 1,387 \\ & 1857 \end{aligned}$ | $\begin{array}{r} 1,657 \\ 1,396 \\ 871 \\ 704 \\ 465 \end{array}$ | $\begin{gathered} 11,822 \\ 10,905 \\ 6,826 \\ 7,047 \\ 2,284 \end{gathered}$ | $\begin{array}{r} 1,657 \\ 1,396 \\ 831 \\ 704 \\ 405 \end{array}$ | $\begin{aligned} & 2,507 \\ & 2,314 \\ & 1,450 \\ & 1,564 \\ & 1,548 \end{aligned}$ | $\begin{aligned} & 4,683 \\ & 3,365 \\ & 1,766 \\ & 1,606 \\ & 1,603 \end{aligned}$ | $\begin{aligned} & 4,549 \\ & 3,298 \\ & 1,639 \\ & 1,606 \\ & 703 \end{aligned}$ | $\begin{aligned} & 49,162 \\ & 38,751 \\ & 21,793 \\ & 21,153 \\ & 20,532 \\ & 10,130 \end{aligned}$ | $\begin{aligned} & 9,932 \\ & 7,303 \\ & 3,53 \\ & 3,53 \\ & 1,542 \end{aligned}$ | 9,9326,9553,4533,5941,547 | $\begin{aligned} & 4,683 \\ & 3,365 \\ & 1,706 \\ & 1,606 \\ & 1,703 \end{aligned}$ | $\begin{aligned} & 32,715 \\ & 26,69 \\ & 15,062 \\ & 11,558 \\ & 7,398 \end{aligned}$ | $\begin{aligned} & 4,683 \\ & 3,655 \\ & 1,766 \\ & 1,606 \\ & 1,003 \end{aligned}$ | $\begin{aligned} & 6,868 \\ & 5,804 \\ & 3,0.60 \\ & 3,204 \\ & 3,394 \\ & 1,635 \end{aligned}$ |
| , 0000 under $\$ 12,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$24,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under \$ $\$ 75,00$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,00 | $\begin{array}{r} (2){ }^{877} \\ { }^{815} \\ 128 \\ 17 \\ 17 \end{array}$ | $\begin{array}{r} \left({ }^{2}\right)^{810} \\ 749 \\ 721 \\ 17 \end{array}$ | $\begin{aligned} & 14999 \\ & { }^{25}, 99 \\ & 25,611 \\ & 8,725 \\ & 2,033 \end{aligned}$ | $\begin{gathered} 1,860 \\ c^{2}, \\ 1,762 \\ 358 \\ 30 \\ 50 \end{gathered}$ | $\begin{gathered} 1,801 \\ c^{2}, \\ 1,652 \\ 1,5 \\ 36 \\ 3,5 \end{gathered}$ | $\begin{array}{r} \left({ }^{(2)} \begin{array}{r} 877 \\ 815 \\ 128 \\ 17 \end{array}{ }^{2} 8\right. \end{array}$ | $\begin{aligned} & 11,663 \\ & { }^{(2)} 2 \\ & 20,892 \\ & 7,551 \\ & 1,764 \end{aligned}$ | $\begin{array}{r} \mathbf{( 2 )}^{877} \\ 815 \\ 128 \\ 17 \end{array}$ | $\begin{aligned} & 2^{2}, 762 \\ & 6,36 \\ & 6,335 \\ & 3,868 \\ & 3827 \end{aligned}$ | $\begin{gathered} 1,526 \\ 504 \\ 839 \\ 172 \end{gathered}$ | $\begin{array}{r} 1,259 \\ 504 \\ 772 \\ 155 \\ 10 \end{array}$ |  | $\begin{aligned} & 3,224 \\ & 1,291 \\ & 1,854 \\ & 404 \\ & 37 \end{aligned}$ | $\begin{aligned} & 3,163 \\ & 1,231 \\ & 1,793 \\ & 400 \\ & 33 \end{aligned}$ | $\begin{array}{r} 1,526 \\ 504 \\ 839 \\ 172 \\ 14 \\ 14 \end{array}$ | $\begin{gathered} 19,783 \\ 8,7874 \\ 81,584 \\ 21,470 \\ 1,4168 \end{gathered}$ | $\begin{array}{r} 1,526 \\ 504 \\ 839 \\ 172 \\ 14 \end{array}$ |  |
| \$20,000 under \$25,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under $\$ 1100,000$ under $\$ 150,0$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$150,000 unde | $\frac{3}{5}$ |  | $\begin{array}{r} 503 \\ 1,44 \end{array}$ | $\begin{aligned} & 6 \\ & 9 \end{aligned}$ | ${ }_{8}^{6}$ | 5 | $\begin{array}{r} 413 \\ 1,316 \end{array}$ | ${ }_{5}^{3}$ | 1974 | 20 | 13 | $\begin{aligned} & 1,585 \\ & 14,132 \end{aligned}$ | ${ }_{40}^{16}$ | 30 | 20 | $\begin{array}{r} 1,287 \\ 10,751 \end{array}$ | $20^{9}$ | 754 8,249 |
| Returns under $\$ 5,000$ | $\begin{gathered} 48,11, \\ 23,50 \\ 7,131 \end{gathered}$ | $\begin{gathered} 24,273 \\ 20,43 \\ 6,656 \end{gathered}$ | $\begin{aligned} & 113,890 \\ & 161,068 \\ & 118,608 \end{aligned}$ | $\begin{aligned} & 85,260 \\ & 56,80 \\ & 15,669 \end{aligned}$ | $\begin{aligned} & 84,357 \\ & 56,671 \\ & 15,272 \end{aligned}$ | $\begin{array}{r} 25,902 \\ 23,351 \\ 7,131 \end{array}$ | $\begin{aligned} & 28,881 \\ & 80,178 \\ & 88,472 \end{aligned}$ | $\begin{gathered} 25,901 \\ 3,262 \\ 7,132 \\ 7,131 \end{gathered}$ | $\begin{array}{r} 5,807 \\ \begin{array}{r} 56,888 \\ 23,940 \end{array} \\ \hline \end{array}$ | $\begin{aligned} & 49,228 \\ & 57,883 \\ & 15,147 \end{aligned}$ | $\begin{aligned} & 21,872 \\ & 49,818 \\ & 14,715 \end{aligned}$ | $\begin{aligned} & 129,224 \\ & \begin{array}{l} 205,075 \\ 233,099 \end{array} \end{aligned}$ | $\begin{gathered} 74,944 \\ 130,413 \\ 32,563 \end{gathered}$ | $\begin{gathered} 71,233 \\ 129,772 \\ 32,146 \end{gathered}$ | $\begin{aligned} & 32,088 \\ & 56,883 \\ & 15,147 \end{aligned}$ | $\begin{array}{r} 42,658 \\ 213,39 \\ 170,291 \\ \hline \end{array}$ | $\begin{aligned} & 32,088 \\ & 56,883 \\ & 15,14 \end{aligned}$ | $\begin{array}{r} 8,577 \\ 4,799 \\ 47,765 \\ \hline 4 \end{array}$ |
| Returns \$5,000 und |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns \$10,000 or |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |









| Adjusted gross incore classes | $\begin{aligned} & \text { Number } \\ & \text { returns } \\ & \text { retur } \end{aligned}$ | Number of joint retur | $\begin{aligned} & \text { Adjusted } \\ & \text { gross } \\ & \text { income } \\ & \text { (Thousend } \\ & \text { dolfars) } \end{aligned}$ |  | Exemptions other than lindness Thousand dollars) | Taxable income |  | Income tax af ter |  | $\underset{\substack{\text { Number } \\ \text { of }}}{ }$ returns | Number o joint | Adjusted gross <br> income <br> (Thousend <br> dollars) |  |  | Taxable income |  | Income tax aftercredits credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{gathered} \text { Nubber } \\ \text { of } \\ \text { returns } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ \text { (Thousand } \\ \text { doillars) } \end{gathered}$ | $\begin{aligned} & \text { Number } \\ & \text { returns } \\ & \text { retur } \end{aligned}$ | $\begin{array}{\|c} \text { Amount } \\ \text { (Thoousand } \\ \text { dollars) } \end{array}$ |  |  |  |  |  | Number of returns | $\begin{array}{\|c\|} \hline \text { Anount } \\ \text { (Thourend } \\ \text { dollorer) } \end{array}$ | $\begin{gathered} \text { Number } \\ \text { returns } \\ \text { ret } \end{gathered}$ | Amount (cheowesnd dolitece) |
| No adjusted gross income | Jacksonville, Floride |  |  |  |  |  |  |  |  | ty, New Jersey |  |  |  |  |  |  |  |  |
|  | 158,147 | 93,636 | ${ }^{1} 801,750$ | 283,166 | 276,919 | 122,264 | 411,625 | 120,611 | 96,643 | 244,071 | 111, <17 | ${ }^{1}, 274,157$ | 361,456 | 346,539 | 210,637 | 744,634 | 210,309 | 162,548 |
|  | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | - | - | - | - | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left({ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  | - | - |  |
| Under $\$ 1,000$ | $\begin{aligned} & 17,220 \\ & 17,098 \\ & 20,680 \\ & 17,194 \\ & 19,048 \end{aligned}$ | $\begin{aligned} & 2,369 \\ & 5,733 \\ & 8,637 \\ & 7,992 \end{aligned}$ | $\begin{aligned} & 8,299 \\ & 2,298 \\ & 51,8921 \\ & 60,994 \end{aligned}$ | $\begin{aligned} & 13,736 \\ & 21,056 \\ & 31,023 \\ & 30,341 \end{aligned}$ | $\begin{aligned} & 12,959 \\ & 19,96 \\ & 30,632 \\ & 20,69 \\ & 35,686 \\ & 35,886 \end{aligned}$ | $\begin{gathered} (2) \\ 9,718 \\ 14,41 \\ 13,615 \\ 17,035 \end{gathered}$ | $\begin{aligned} & { }^{(2)}, 565 \\ & 4,565 \\ & 16,187 \\ & 21,265 \end{aligned}$ | $\begin{aligned} & (2), 359 \\ & 9,39 \\ & 13,84 \\ & 13,256 \\ & 17,035 \end{aligned}$ | $\begin{aligned} & { }^{(2)}{ }_{9} 911 \\ & 3,133 \\ & 4,136 \\ & 7,133 \end{aligned}$ |  | $\begin{aligned} & (2) \\ & 4,504 \\ & 5,082 \\ & 6,193 \end{aligned}$ | $\begin{array}{r} 9,323 \\ 35,432 \\ 62,962 \\ 103,755 \\ 175,310 \end{array}$ | $\begin{aligned} & 13,917 \\ & 27,190 \\ & 29,535 \\ & 33,227 \\ & 55,49 \end{aligned}$ | $\begin{aligned} & 12,2,1,55 \\ & 3,69 \\ & 3,697 \\ & 5,977 \end{aligned}$ | 3,281 | 7,469 | 13,268 |  |
| \$1,000 under $\$ 2,00$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 13,468 |  |  |  |
| \$2,000 under $\$ 3,000$ under $\$ 4,0000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 21,722 27,688 | 26,402 55,696 | $\underset{\substack{21,724 \\ 27,688}}{2,78}$ |  |
| \$3,000 under $\$ 4,0000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 27,688 37,083 | 55,696 92,337 | 27,688 36,556 | 118,765 |
| \$5,000 under \$6,000, | 20,588 | 1565 | 112,963 | 47.47 | 46,760 |  | 45,813 | 19.429 | 9,129 | 29,040 | 18,131 | 159,761 | 53,149 | 51,774 | 28,385 | 83,671 | 28,385 |  |
| ,000 under \$7,000 | 12,861 | 11,235 | 83,457 | 29,632 | 29,632 | 12,752 |  | 12,752 |  | 23,183 | 15,333 | 151,744 | 43,298 | 42,708 | 22,528 | 86,037 | 22,528 | $\begin{aligned} & 17,089 \\ & 17,866 \\ & 19,462 \\ & 12,30 \\ & 10,34, \end{aligned}$ |
| \$7,000 under ${ }^{\text {c }}$ 8,000 | 10,800 | 10,332 | 80,658 | 22,381 | 23,951 | 10,800 | 4,185 | 10,800 | 8,716 | 20.550 | 15,311 | 153,280 | 37,290 | 36,580 | 20,550 | 93.602 | 20,550 |  |
| \$8,000 under \$9,000 | 513 |  | ,67 | 8,587 | 58 | -,513 | 23,00 | 4,513 | 4.76 | 11,02 | 9,3 | 93,82 | 20, | 20,25 | 11,027 | 59,2 | 11,0 |  |
| ¢9,000 under \$10, | , 04 | 5,240 | 53,016 | 13,033 | 13,033 | 504 | 31,23 | 5,604 | 0,471 | 7,939 | 6,957 | 75,338 | 15,023 | 14,53 | 7,93 | 49,5 | 7,939 |  |
| \$10,000 under $\$ 11,000$. | $\begin{aligned} & 3,018 \\ & 1,725 \\ & 1,585 \\ & 1,304 \\ & 1358 \end{aligned}$ | $\begin{aligned} & 2,83 . \\ & 1,691 \\ & 1,301 \\ & 1,304 \\ & 1,286 \end{aligned}$ | $\begin{aligned} & 31,635 \\ & 19,742 \\ & 19.788 \\ & 17,487 \end{aligned}$ | 6,463 | 6,288 | 3,018 | $\begin{aligned} & 20,177 \\ & 13,328 \\ & 13,788 \\ & 11,947 \end{aligned}$ | $\begin{aligned} & 3,018 \\ & 1,725 \\ & 1,585 \\ & 1,304 \end{aligned}$ | $\begin{aligned} & 5,207 \\ & 2,757 \\ & 3,706 \\ & 3,856 \\ & 2,897 \end{aligned}$ | $\begin{aligned} & 5,705 \\ & 3,677 \\ & 1,999 \\ & 1,365 \\ & \hline 566 \end{aligned}$ | $\begin{aligned} & 5,202 \\ & 3,029 \\ & 1,766 \\ & 1,198 \end{aligned}$ | $\begin{aligned} & 59,399 \\ & 42,04 \\ & 2,04,89 \\ & 1,829 \\ & 8,182 \end{aligned}$ | $\begin{gathered} 10,852 \\ 7,180 \\ 3,532 \\ 2,498 \end{gathered}$ | $\begin{gathered} 10,613 \\ 6,40 \\ 3,41 \\ 3,419 \end{gathered}$ | $\begin{aligned} & 5,705 \\ & 3,677 \\ & 1,999 \\ & 1,355 \end{aligned}$ | $\begin{aligned} & 41,125 \\ & 29,818 \\ & 18,29 \\ & 3,258 \end{aligned}$ | $\begin{aligned} & 5,205 \\ & 3,777 \\ & 1,999 \\ & 1,995 \\ & 1,365 \\ & \hline 506 \end{aligned}$ | $\begin{aligned} & 8,709 \\ & 6,372 \\ & 6,055 \\ & 2,971 \\ & 1,490 \end{aligned}$ |
| \$11,000 under \$12,000 |  |  |  | 3,943 | 3,998 | 1,725 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,00 |  |  |  | 3,247 | 3,095 | 1,585 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under $\$ 14,000$ under $\$ 15,0000$. |  |  |  | 3,364 | 3, 3 ,41 | 2,304 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,00 | $\begin{array}{r} 1,775 \\ 1090 \\ 1,092 \\ 262 \\ 18 \end{array}$ | 1.526 | $\begin{gathered} 30,824 \\ 13,269 \\ 3,+30 \\ 17,196 \\ 2,106 \end{gathered}$ | $\begin{array}{r} 3,732 \\ 1,224 \\ 2,510 \\ 606 \\ 33 \end{array}$ | $\begin{array}{r} 3,515 \\ 1,183 \\ 2,122 \\ 559 \\ 23 \end{array}$ | $\begin{array}{r} 1.775 \\ 609 \\ 1,092 \\ 262 \\ 18 \end{array}$ | $\begin{aligned} & 22,643 \\ & 10,388 \\ & 27,182 \\ & 1,527 \\ & 1,527 \\ & 1,551 \end{aligned}$ | $\begin{array}{r} 1,775 \\ 1,009 \\ 1,092 \\ 262 \\ 18 \end{array}$ |  | $\begin{array}{r} 2.016 \\ 652 \\ 787 \\ 154 \\ 154 \end{array}$ | $\begin{array}{r} 1,884 \\ 586 \\ 689 \\ 145 \\ 13 \end{array}$ | $\begin{aligned} & 3,551 \\ & 14,724 \\ & 24,727 \\ & 9,782 \\ & 2,2827 \\ & 2,227 \end{aligned}$ | $\begin{array}{r} 4,001 \\ 1,38 \\ 1,593 \\ 1,539 \\ 31 \end{array}$ | $\begin{array}{r} 3,843 \\ 1,307 \\ 1,513 \\ 301 \\ 28 \end{array}$ | 2,016 | $\begin{aligned} & 27,199 \\ & 12,149 \\ & 20,6010 \\ & 8,167 \end{aligned}$ | $\begin{array}{r} 2,016 \\ 652 \\ 787 \\ 152 \\ 19 \end{array}$ | $\begin{aligned} & 6,399 \\ & 3,259 \\ & 6,375 \\ & 3,368 \\ & 746 \end{aligned}$ |
| 0,000 under \$25,00 |  | 538 |  |  |  |  |  |  |  |  |  |  |  |  | 652 |  |  |  |
| \$25,000 under \$50,000 |  | 1,057 |  |  |  |  |  |  |  |  |  |  |  |  | 787 |  |  |  |
| \$50,000 under \$100,000. |  | 250 |  |  |  |  |  |  |  |  |  |  |  |  | 124 |  |  |  |
| \$100,000 under \$ 3550,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 19 | 1,508 |  |  |
| $\begin{aligned} & \$ 150,000 \text { under } \$ 200, \\ & \$ 200,000 \text { or more. } \end{aligned}$ | 11 | 12 | $\begin{aligned} & 1,859 \\ & 13,230 \end{aligned}$ | $\begin{aligned} & 21 \\ & 31 \end{aligned}$ | $\begin{aligned} & 18 \\ & 27 \end{aligned}$ | 11 17 | $\begin{aligned} & 1,312 \\ & 10,312 \end{aligned}$ | $\begin{aligned} & 11 \\ & 17 \end{aligned}$ | $\begin{gathered} 682 \\ 6,758 \end{gathered}$ | 21 | $\begin{array}{r}18 \\ \hline\end{array}$ | $\begin{array}{r} 24,07 \\ 14,010 \end{array}$ | $\begin{array}{r}87 \\ \hline 8\end{array}$ | [ ${ }_{35}^{85}$ | 2 | $\begin{array}{r} 599 \\ 111,099 \end{array}$ | $\begin{array}{r} 4 \\ 19 \\ 102,917 \\ 90,429 \\ 16,469 \end{array}$ | $\begin{array}{r} 311 \\ 4,499 \\ 36,893 \\ 77,101 \\ 48,554 \end{array}$ |
| Returns under $\$ 5,000$. | $\begin{aligned} & 92,007 \\ & 54,366 \\ & 11,774 \end{aligned}$ | $\begin{aligned} & 36,216 \\ & 4,543 \\ & 10,877 \end{aligned}$ | $\begin{aligned} & 237,1,37 \\ & 367,773 \\ & 206,840 \end{aligned}$ | $\begin{aligned} & 134,209 \\ & 123,104 \\ & 25,853 \end{aligned}$ | $\begin{gathered} 129,926 \\ 121,963 \\ 25,0,93 \end{gathered}$ | $\begin{aligned} & 57,392 \\ & 53,398 \\ & 11,774 \end{aligned}$ | $\begin{aligned} & 77,376 \\ & 183,616 \\ & 150,633 \end{aligned}$ | $\begin{aligned} & 55,739 \\ & 53,098 \\ & 11,774 \end{aligned}$ | $\begin{aligned} & 15,367 \\ & 37,23 \\ & 4,042 \end{aligned}$ | $\begin{gathered} 135,367 \\ 91,739 \\ 16,965 \end{gathered}$ | $\begin{aligned} & 30,950 \\ & 65,121 \\ & 15,36 \end{aligned}$ | $\begin{aligned} & 386 ., 478 \\ & 633,94 \\ & 653,732 \end{aligned}$ | $\begin{gathered} 159,611 \\ 169,527 \\ 32,318 \end{gathered}$ | $\begin{gathered} 149,277 \\ 165,965 \\ 31,917 \end{gathered}$ | $\begin{gathered} 103,241 \\ 90,429 \\ 16,964 \end{gathered}$ | $\begin{aligned} & 182,475 \\ & 372,087 \\ & 190,072 \end{aligned}$ |  |  |
| Returne $\$ 5,000$ under $\$ 10,0$ Returns $\$ 20,000$ or nore... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | Johnsto | mns | ania |  |  |  |  |  |  | ansas City, M1ssouri |  |  |  |  |  |
| Total | 76,310 | 45,127 | 2332,43\% | 133,896 | 130,066 | 50,993 | 168,389 | 56,671 | 37,283 | 369, 276 | 229,606 | ${ }^{12,182,626}$ | 626,146 | 102,927 | 308,538 | 1,247,891 | 306,465 | 288,4.4 |
| No adjusted gross in |  | ${ }^{(2)}$ |  | ${ }^{(2)}$ |  |  |  | $\begin{aligned} & - \\ & \left.\mathbf{1}^{2}\right) \\ & 3,06 \\ & 3,06 \\ & 9,263 \\ & 8,54, \\ & 9,452 \end{aligned}$ |  | $\begin{gathered} 1,916 \\ 40,209 \\ 36,681 \\ 02, \\ 23,443 \\ 35,964 \\ 35,964 \end{gathered}$ |  | $\begin{array}{c\|} \left(^{(2)}\right. \\ 20,502 \\ 54,915 \\ 76,874 \\ 114,499 \\ 162,242 \end{array}$ | $\begin{array}{r} 2,931 \\ 32,523 \\ 31,281 \\ 3,21 \\ 48,40 \\ 62,483 \\ 62 \end{array}$ | $\begin{aligned} & 2,751 \\ & 2,87 \\ & 35,760 \\ & 35,76 \\ & 35,1616 \\ & 59,572 \end{aligned}$ |  |  |  |  |
| Under $\$ 1,000$ | 9,140 | 2,248 | 5,214 | 9,073 | ,77 | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  |  |  |  |  | $1,126$ | 8,029 | 229 |
| \$2,000 under $\$$ | 9,141 | 2,7 | 13,232 | 14,080 | 12,883 |  | 2,495 |  |  |  |  |  |  |  |  | $\frac{14,891}{31} \frac{891}{2}$ | 22,927 | 2,893 |
| \$3,000 under \$ 4,000 | 10,382 | 6,64, | 36,166 | 19,266 | 18, 321 | 8,264 | 12,853 |  |  |  |  |  |  |  |  | $\begin{aligned} & 31,1,43 \\ & 49,992 \end{aligned}$ | 28, ${ }^{248}$ | 9,902 |
| \$4,000 under \$5,000. | 10,299 | 7,571 | 46,458 | 23,650 | 23,256 | 9,452 | 16,921 |  |  |  |  |  |  |  |  |  | 32,838 | 15,359 |
| \$5,000 under \$6,000. | 8,359 | 6,729 | 45,806 | 17,411 | 17,351 | 8,359 | 21,532 | 8,359 | 4,350 | 4,292 | 32,985 | 244,500 | 84,696 | 83,042 | 43,134 | 117,921 | 43,033 | 23,905 |
| \$6,000 under 77,000 | 5,566 | 4,915 | 35,939 | 11,962 | 11,962 | 5,465 | 19,450 | 5,465 | 3,951 | 3, 6,62 | 27,791 | 222,626 | 72,145 | 69,648 | 34,032 | 112,396 | 31,032 | 22,797 |
| \$7,000 under $\$ 8,000$ | 4,423 | 3,772 | 32,576 | 8,273 | 8,273 | 4,423 | 20,010 | 4,223 | 4,114 | 26,769 | 23,942 |  | 58,836 | 58,339 | 26,012 | 103,108 | 26,012 | 20,938 |
| \$8,000 under ${ }^{\text {c9, }}$, 000. |  |  |  |  |  |  |  |  |  | 24,330 | 22,916 | 205,587 | 51,336 | 50,943 | 24,330 | 120,943 | 24,330 | ${ }^{24,835}$ |
| \$9,000 under $\$ 10,000$ | (2) |  | (2) | (2) | (2) | ( ${ }^{2}$ ) | $\left({ }^{2}\right)$ | (2) | (2) | 17,642 | 17,314 | 166,519 | 40,236 | 39,842 | 17,642 | 99,483 | 17,642 | 20,556 |
| \$10,000 under \$11,000 | 988 | 988 | 10,315 | 1,965 | 1,86 | 988 | 6, | 988 |  | 12,5 |  |  |  | 26,128 |  |  |  |  |
| \$11,000 under \$12,000 | 729 | 715 | 665 | 1,892 | 1,795 | 749 |  |  | 168 | ,857 | 7,555 | 89,667 | 17,283 | 16,921 | 7,85 | 58,669 | 7,857 | 12,397 |
| \$12,000 under ${ }^{\text {\% } 13,000}$ | 299 | 264 | 3,747 | 825 | 825 | 299 | 2,27 | 299 |  | 5,919 | 5,818 | 74,07 | 12,013 | 11,832 | 5,91 | 5, | 5,919 | 10,794 |
| ${ }_{\text {\$12, }}^{\$ 13,000}$ under ${ }^{\text {\% }}$ | (2) ${ }^{3+2}$ | (2) ${ }^{307}$ | ${ }_{\text {(2) }}{ }^{2} 202$ | (2) ${ }^{800}$ | (2) ${ }^{762}$ | (2) ${ }^{3+2}$ | $\left.{ }^{3} 2\right)^{3181}$ | $(2)^{3 \times 2}$ | (2) ${ }^{209}$ | 3,199 2,200 | 3,100 2,165 | 43,058 31,730 | 6,882 4,439 | 6,562 | 3,166 | 29,506 | 3,166 2,200 | -6,400 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under $\$ 200000$. | 336 | 336 |  | \% | 782 | 336 |  | ${ }^{336}$ | 939 |  | 5,433 | 98,903 | 12,593 | 12,211 | 5,836 |  |  | \&40 |
| \$25,000 under $\$ 50,000$. | ${ }_{517}^{293}$ | ${ }_{482}^{293}$ | -6,478 | 1,174 | 1,155 | ${ }_{517}^{293}$ | -5,062 | ${ }_{517}^{293}$ | 4,347 | 2,572 | 3,102 | 23,285 | 5,086 | 4,533 | 2,405 |  |  | ${ }^{10,656}$ |
| \$50,000 under \$100,000... |  |  |  |  |  |  |  |  |  |  |  | 50,578 | 1,702 | 1,502 |  | 41,637 |  | 17,424 |
| \$100,000 under \$150,000. | ${ }^{(2)}$ | ${ }^{(2)}$ |  | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  | ${ }^{(2)}$ | 110 | 105 | 13,129 | 239 | 182 | 110 | 11,150 | 110 | 5,711 |
|  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 39 \\ & 38 \end{aligned}$ | $\begin{aligned} & 33 \\ & 33 \end{aligned}$ | $\begin{gathered} 6,725 \\ 13,837 \end{gathered}$ | $\begin{aligned} & 79 \\ & 78 \end{aligned}$ | $\begin{aligned} & 60 \\ & 65 \end{aligned}$ | 39 38 | $\begin{gathered} 5,623 \\ 11,394 \end{gathered}$ | ${ }_{38}^{39}$ | $\begin{aligned} & 3,035 \\ & 6,40 \end{aligned}$ |
| Returns under $\$ 5,0$ | 51,548 | 23,761 | 130,124 | 83,322 | 79,855 | 32,332 | 4,480 | 32,010 | 8,890 | 177,257 | 62,122 | 419,618 | 225,059 | 208,995 | 118,897 | 172,047 | 116,925 | 34,719 |
| turns \$5,000 | 21,014 | 17,759 | 138,282 | 4,889 8,725 | 41,789 | 20,913 3,748 | 77, 389 | -3,913 | 15,858 | 147, 495 | 12, 24.928 | 1,038,258 | 306,249 | 301, 814 | 145,150 | 553 | 45, | 113,031 |
| ms \$10, | 3,748 |  | 54,028 | ,125 |  | 3,48 |  |  |  | , 26 | ,2,330 | , | 94,838 | 2,118 | ,491 | 1,3 | 4,491 | 140,695 |



Table 20．－ADJusted gross income，exbmptions，taxable income，and income tax，by adjusted gross income classes，in loo largest standard metropolitan statistical areas－Continued

|  |  | a a ald |  |  |  $0^{\circ} \infty{ }^{\circ} \cos ^{\circ}$ | Gin오영 |  जेंすが | 丽笽 |  |  | 踵 |  |  |  |  がさすがも |  |  | 吡式莒 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\left\lvert\, \begin{aligned} & 9 \\ & 9 \end{aligned}\right.$ |  |  |  | Ninemp <br>  |  |  |  | $\approx$ |  |  | 䠯 |  | Mromion sack |  |  ずがいうini |  ஸ゙が |  |  |
| $\begin{aligned} & \text { 買 } \\ & \text { 号 } \end{aligned}$ |  | $\begin{gathered} \hline 5 \\ \vdots \\ 0 \\ 0 \end{gathered}$ |  |  |  <br>  |  |  |  | $\begin{aligned} & \text { 品吉贵 } \\ & \text { ond } \end{aligned}$ |  | 2 0 $n$ $n$ $n$ $n$ $i$ |  |  |  | to <br> ず嵒ますが | Nof ๙ิที่ ปูป |  |  |
|  |  |  |  |  |  |  viñi |  | กํ． |  | 5 |  |  | －O～N |  |  प्रक゙जmis |  ஸ⿵冂人 |  |  |
|  |  | $\begin{gathered} 0 \\ \stackrel{n}{0} \\ \stackrel{a}{j} \end{gathered}$ | $\approx$ | がぶから品 |  |  |  | 9\％ | $\begin{aligned} & \text { Tind } \\ & \text { Non } \\ & \text { Nonm } \end{aligned}$ | － |  | $\begin{aligned} & \vec{\circ} \\ & \underset{\sim}{0} \end{aligned}$ |  | 울NㅇㅇㅇN영 Eneysion |  <br>  |  ががい |  |  |
|  | 硠 | $\begin{gathered} \infty \\ \overrightarrow{7} \\ \stackrel{a}{0} \\ \underset{x}{2} \end{gathered}$ | $\approx$ |  |  | がざベ |  | \％ |  | E |  | $\begin{aligned} & \overrightarrow{-} \\ & \stackrel{\rightharpoonup}{n} \end{aligned}$ | 我我気 |  <br>  |  रूが等が |  ががか |  |  |
|  | $\begin{aligned} & 0 \\ & 0 \\ & 0 \\ & 0 \end{aligned}$ | $\begin{gathered} 0 \\ 0 \\ 0 \\ 0 \\ \hline 0 \end{gathered}$ | $\pm$ |  |  <br>  | ま゙ががと | $5$ | 志啇 | Nepor <br>  |  | \％ | む | ぶぶぶか |  |  <br>  |  <br>  |  |  |
|  |  |  | 玉 | ～ごす。 | $5$ | $\begin{aligned} & n, 0 \\ & n_{0}=0 \end{aligned}$ | Ni＝ | $\cdots$ |  |  |  |  | がかのご |  |  |  |  | 筝等 <br>  |
|  |  | $\begin{aligned} & 90 \\ & \stackrel{a}{0} \\ & 0 \\ & 0 \\ & \hline \end{aligned}$ | $\pm$ | Nัが受 |  | fix | Niv | 「ָa |  |  |  | $\stackrel{N}{\hat{N}}$ | なुずが | Cinimion |  すがいがN | Rixinixig |  |  |
|  |  |  |  | $\begin{array}{ll} 0 & 0 \\ n=0 \end{array}$ | $\sin ^{\circ}$ |  |  | $5 \mathrm{~m}_{2}$ |  |  | $\begin{aligned} & \overrightarrow{i g} \\ & 0 \\ & 0 \\ & \end{aligned}$ |  | ino | $\begin{aligned} & \text { Giduar } \\ & \text { simision } \end{aligned}$ | 8 |  |  |  |
|  |  | $\begin{aligned} & \vec{g} \\ & \stackrel{\rightharpoonup}{n} \\ & \stackrel{\rightharpoonup}{n} \end{aligned}$ |  | Consio | がががか |  | $\mathfrak{j i n} \approx$ | $\cdots 8$ |  |  |  |  | ざざべ | Non | जñ゙N～ | mancl |  |  |
|  |  | $\begin{aligned} & \text { ợ } \\ & \underset{\sim}{0} \end{aligned}$ |  | 戸俞呙器す のテおが | 领领告 <br>  |  |  |  |  |  |  |  | Mos | がら゙らずか | W． どべべざか |  |  |  |
| 淢 |  | $\begin{aligned} & m \\ & 5 \\ & 5 \\ & 0 \\ & 0 \end{aligned}$ |  |  | 唯がおが | nvmitiv | $\text { Nin } \approx$ | $\underset{\sim}{7}$ |  |  | $\begin{aligned} & \stackrel{8}{8} \\ & \tilde{y} \\ & \underset{\sim}{2} \end{aligned}$ |  | $\approx$ |  |  miniño | 品孯蓶覴 vinim |  |  |
|  |  | $\begin{aligned} & 6 \\ & 5 \end{aligned}$ | $\approx$ |  |  |  |  | ה～0 |  | 管 | $\begin{gathered} \tilde{0} \\ \text { ju } \\ j \end{gathered}$ | $\underset{\sim}{x}$ |  |  |  | $\begin{aligned} & \text { gNond } \\ & \text { givari } \end{aligned}$ |  |  |
|  |  | $\begin{gathered} \substack{0 \\ \\ 8 \\ 8 \\ \hline} \end{gathered}$ | $\approx$ |  |  | Nimin | $\operatorname{cosin}_{x} x=0$ | n m |  | $\frac{1}{2}$ | $\begin{array}{\|c} 3 \\ 0 \\ 8 \end{array}$ | $\checkmark$ | co | がぶうが |  <br>  |  |  |  |
|  |  |  | $\approx$ |  | $\begin{aligned} & \text { and } \\ & 0.0 \\ & 0 \\ & 0 \end{aligned}$ | inisin | いががあ | No |  |  | cran | $\approx$ | \&isequ |  |  <br>  |  |  |  |
|  |  | $\left.\begin{aligned} & a_{0}^{n} \\ & \underset{\sim}{0} \\ & \end{aligned} \right\rvert\,$ | $\Sigma$ |  |  |  |  | ， |  |  | ¢ | $\stackrel{\sim}{\sim}$ |  | Biso | 兌思筑留品 nimivir |  |  |  |
|  |  |  | こ | Nomor |  |  |  | $\because 8$ |  |  | ¢ | $\begin{aligned} & 9 \\ & \stackrel{g}{2} \\ & m \end{aligned}$ |  |  |  MmNNの |  |  |  |
|  |  | $\begin{aligned} & \stackrel{\rightharpoonup}{0} \\ & \stackrel{\circ}{6} \end{aligned}$ |  |  |  | 8웅ㅇㅇ웅 <br>  <br>  <br> $8888{ }^{\circ} 8$ <br>  |  | $\begin{aligned} & 8 \\ & 8 \\ & 8 \\ & 8 \\ & 0 \end{aligned}$ |  |  | 宫 |  |  |  <br>  <br>  88888 <br>  |  |  |  |  |




| Acjusted gross income classes | Number returns |  |  |  | Exemptions <br> other than <br> oge or <br> obindiness <br> (Thousand <br> (olturs $)$ | Taxable income |  | $\begin{gathered} \text { Income tax after } \\ \text { credits } \end{gathered}$ |  | Number return | Number of joint | Adjusted gross income <br> (Thoursand dolfars) |  |  | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{gathered} \text { Number } \\ \text { returns } \\ \text { retur } \end{gathered}$ | $\begin{gathered} \text { Anount } \\ \text { (Thouasen } \\ \text { (dollara) } \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of ofurns } \\ \text { retur } \end{gathered}$ | $\begin{gathered} \text { Anount } \\ \text { (Thousond } \\ \text { (ToHfars) } \end{gathered}$ |  |  |  |  |  | Number of returns | $\begin{gathered} \text { Amount } \\ \text { (Thousand } \\ \text { dolfora) } \end{gathered}$ | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | $\begin{array}{\|c} \begin{array}{c} \text { Amount } \\ \text { (Thowand } \\ \text { (Toflerer) } \end{array} \\ \hline \end{array}$ |
| New Orleans, Louisiana |  |  |  |  |  |  |  |  |  | New York, Hew York |  |  |  |  |  |  |  |  |
| usted gross | 258,953 | 150,625 | 11,362,575 | 45,937 | 430,935 | 207,560 | 747,544 | 205,987 | 179,322 | 4,208,026 | 2,166, |  | 6,999,333 | 6,697,609 | 3,751,954 | 16,441,995 | 3,740,179 | 4,202,766 |
|  | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  | 9,148 | 4,024 | ${ }^{3} 28,578$ | 13,122 | 11,755 | - | - | - | - |
| Under $\$ 1,000$. | 26,504 | 3,983 | 13,705 | 25,216 | 23,513 | 4,436 | 3 | 4,436 | 117 | 388, | ${ }^{25}, 5$ | 203,282 | 46 | 288,179 | 79,184 267396 | 10,937 | $\begin{gathered} 78,856 \\ 26,564 \\ 374,868 \\ 469,220 \end{gathered}$ | $\begin{array}{r} 2,162 \\ 29,59 \\ 77,78 \\ 150,699 \\ 221,699 \end{array}$ |
| \$1,000 under \$2,00 | 28,732 | 6,573 | 42,436 | 30,812 | 27,963 |  | 10,903 30169 | 17,285 27,580 | 2,175 |  | 60,684 111,697 | 1,185,935 |  |  | 367, |  |  |  |
| \$2,000 under $\$ 3,000$. | 36,694 30,659 | 15,718 14,675 | 90,865 107,531 | 53, 331 <br> 45,45 <br> 15 | 49,775 | 28,265 25,9 | 30,169 48,328 | 27,580 25,628 | 6,009 9,74 |  | 140,'501 | 1,815,921 | 711,796 | 679,27 | 471,074 | 804,309 |  |  |
| \$ $\$$, 000000 under $\$ \$, 000$ | 33,162 | 22,27 | 148, 323 | 65,661 | 6, 205 | 30,773 | 62,506 | 30,671 | 12,724 | 496,126 | 200,392 | 2,226,463 | 751,883 | 722,572 | 473,874 | 1,090,670 | 473,104. |  |
| \$5,000 under \$6,00 | $\begin{gathered} 26,666 \\ 21,743 \\ 16,692 \\ 7,978 \\ 4,502 \end{gathered}$ | $\begin{gathered} 20,273 \\ 18,0,36 \\ 15,365 \\ 6,951 \\ 4,366 \end{gathered}$ | $\begin{aligned} & 146,497 \\ & 140,06 \\ & 125,631 \\ & 67,46 \\ & 6,46 \end{aligned}$ | $\begin{aligned} & 54,730 \\ & 51,35 \\ & 17,585 \\ & 17,529 \\ & 8,642 \end{aligned}$ | $\begin{aligned} & 54,066 \\ & 50,77 \\ & 06,436 \\ & 17,418 \\ & 8,648 \end{aligned}$ | $\begin{gathered} 25,778 \\ 0,0788 \\ 16,692 \\ 7,978 \\ 4,502 \end{gathered}$ | $\begin{aligned} & 69,830 \\ & 67,68 \\ & 67,44 \\ & 39,464 \\ & 27,226 \end{aligned}$ | $\begin{array}{r} 25,778 \\ 0,778 \\ 16,692 \\ 7,978 \\ 4,502 \end{array}$ | $\begin{gathered} 12.134 \\ 13,64 \\ 13,579 \\ 8,59 \\ 5,669 \end{gathered}$ | $\begin{aligned} & 44,521 \\ & 368,0521 \\ & 009,320 \\ & 2031,148 \\ & 164,050 \end{aligned}$ | $\begin{aligned} & 249,995 \\ & 266,685 \\ & 247,779 \\ & 102,329 \\ & 143,450 \end{aligned}$ |  | $\begin{aligned} & 746,138 \\ & 74,273 \\ & .40,145 \\ & 481,363 \\ & 337,623 \end{aligned}$ | $\begin{aligned} & 74,815 \\ & 699 \\ & 624,39 \\ & 624,866 \\ & 375,019 \\ & 330,365 \end{aligned}$ | $\begin{aligned} & 437,755 \\ & 363,543 \\ & 306,277 \\ & 230,778 \\ & 163,722 \end{aligned}$ |  | $\begin{aligned} & 437,755 \\ & 333,543 \\ & 006,543 \\ & 230,718 \\ & 163,722 \end{aligned}$ | $\begin{aligned} & 252,560 \\ & 248,600 \\ & 253,925 \\ & 230,42,41 \\ & 195,048 \end{aligned}$ |
| \$6,000 under 57,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{aligned} & 5,822 \\ & 3,29 \\ & 2,672 \\ & 1,787 \\ & 1,316 \end{aligned}$ |  | $\begin{array}{r} 13,966 \\ 9,521 \\ 6,0,027 \\ 4,327 \\ 2,917 \end{array}$ | $\begin{aligned} & 13,620 \\ & 9,279 \\ & 5,972 \\ & 4,175 \\ & 2,896 \\ & 2,8 \end{aligned}$ | $\begin{aligned} & 6,160 \\ & 4,032 \\ & 2,341 \\ & 1,888 \\ & 1,418 \end{aligned}$ | $\begin{aligned} & 41,31,36 \\ & 30,505 \\ & 24,54 \\ & 1,765 \\ & 14,782 \end{aligned}$ | $\begin{aligned} & 6,160 \\ & 4,1032 \\ & 2,832 \\ & 1,888 \\ & 1,888 \\ & 1,418 \end{aligned}$ | $\begin{aligned} & 8,661 \\ & 6,501 \\ & 5,372 \\ & 3,685 \\ & 3,322 \end{aligned}$ | $\begin{aligned} & 122,760 \\ & 86,38 \\ & 65,24 \\ & 46,152 \\ & 44,224 \end{aligned}$ | $\begin{array}{r} 108,814 \\ 76,381 \\ 58,223 \\ 40,847 \\ 31,300 \end{array}$ | $\begin{aligned} & 285,126 \\ & 990,770 \\ & 913,776 \\ & 621,602 \\ & 495,467 \end{aligned}$ |  |  | $\begin{gathered} 122,484 \\ 86,1,13 \\ 65,176 \\ 46,117 \\ 34,084 \end{gathered}$ |  | $\begin{gathered} 122,, 49 \\ 86,133 \\ 65,176 \\ 6,117 \\ 44,049 \end{gathered}$ | $\begin{aligned} & 169,196 \\ & 136,937 \\ & 117,014 \\ & 91,017 \\ & 74,999 \end{aligned}$ |
| \$10,000 under \$12,00 | $\begin{aligned} & 6,160 \\ & 4,032 \\ & 2,841 \\ & 1,222 \\ & 1,218 \end{aligned}$ |  | $\begin{aligned} & 6,675 \\ & 46,371 \\ & 35,269 \\ & 25,868 \\ & 20,491 \end{aligned}$ |  |  |  |  |  |  |  |  |  | $\begin{aligned} & 252,391 \\ & 114,466 \\ & 191,687 \\ & 95,781 \\ & 71,698 \end{aligned}$ | $\begin{aligned} & 246,788 \\ & 170,966 \\ & 127.961 \\ & 97,153 \\ & 69,402 \end{aligned}$ |  | $\begin{aligned} & 802,219 \\ & \hline 40,494 \\ & 540,945 \\ & 43,9,745 \\ & 337,06 \end{aligned}$ |  |  |
| \$11,000 under \$12,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under ${ }^{\text {\$13,000 }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$ $\$ 15,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000 | $\begin{aligned} & 3,729 \\ & 1,722 \\ & 2,462 \\ & 631 \end{aligned}$ | $\begin{array}{r} 2,903 \\ 1,85 \\ 1,850 \\ 1857 \\ 63 \\ 63 \end{array}$ | $\begin{aligned} & 58,379 \\ & 38,463 \\ & 85,276 \\ & 40,84 \\ & 9,463 \end{aligned}$ | $\begin{aligned} & 7,026 \\ & 3,508 \\ & 5,497 \\ & 1,412 \\ & 1,412 \end{aligned}$ | $\begin{aligned} & 6,753 \\ & 3,346 \\ & 5,231 \\ & 1,315 \\ & 1,138 \end{aligned}$ | $\begin{aligned} & 3,208 \\ & 1,722 \\ & 2,428 \\ & 628 \\ & 81 \end{aligned}$ | $\begin{gathered} 43,436 \\ 30,909 \\ 68,696 \\ 33,584 \\ 7,321 \end{gathered}$ | $\begin{aligned} & 3,408 \\ & 1,722 \\ & 2,462 \\ & 628 \end{aligned}$ | $\begin{aligned} & 10,387 \\ & 8,388 \\ & 22,995 \\ & 21,2,28 \\ & 3,806 \\ & 3,806 \end{aligned}$ | $\begin{gathered} 93,267 \\ 41,65 \\ 41,042 \\ 18,72 \\ 18,70 \\ 3,744 \end{gathered}$ | $\begin{aligned} & 82,709 \\ & 36,525 \\ & 56,85 \\ & 16,866 \\ & 3,260 \end{aligned}$ | $\begin{aligned} & 1,595,813 \\ & 925,250 \\ & 2,157,420 \\ & 1,251,107 \\ & 454,214 \end{aligned}$ | $\begin{gathered} 197,202 \\ 89,1212 \\ 138.964 \\ 39.939 \\ 7,977 \end{gathered}$ | $\begin{gathered} 189.133 \\ 84.424 \\ 130.980 \\ 36.532 \\ 7,076 \end{gathered}$ | $\begin{aligned} & 93,090 \\ & 415150 \\ & 63,573 \\ & 18,656 \\ & 3,557 \end{aligned}$ |  | $\begin{aligned} & 93,055 \\ & 1,545 \\ & 6,573 \\ & 18,5 \times 3 \\ & 3,54, \end{aligned}$ | $\begin{aligned} & 250,231 \\ & 170,066 \\ & 497,366 \\ & 390,411 \\ & 168,236 \end{aligned}$ |
| \$20,000 under \$25,000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under $\$ 100,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 150,000 \text { under } \\ & \$ 200,000 \text { or more } \end{aligned}$ | $\begin{aligned} & 30 \\ & 27 \end{aligned}$ | $23$ |  | 64 <br> 54 |  | ${ }^{37}$ | $\begin{aligned} & 4,007 \\ & 6,248 \end{aligned}$ | 30 27 | $\begin{aligned} & 2,197 \\ & 3,653 \end{aligned}$ | $\begin{aligned} & 1,351 \\ & 2,110 \end{aligned}$ | $\begin{aligned} & 1,131 \\ & 1,727 \end{aligned}$ | $\begin{aligned} & 232,845 \\ & 915,627 \end{aligned}$ | $\begin{aligned} & 2,796 \\ & 4,327 \end{aligned}$ | $\begin{aligned} & 2,468 \\ & 3,773 \end{aligned}$ | $\begin{aligned} & 1,3,2 \\ & 2,085 \end{aligned}$ | $\begin{aligned} & 174,546 \\ & 662,859 \end{aligned}$ | $\begin{aligned} & 1,3,2 \\ & 2,083 \end{aligned}$ | $4373,812$ |
| Returns under $\$ 5,000$. <br> Returns $\$ 5,000$ under $\$ 10,000$. <br> Returns $\$ 10,000$ or more. | $\begin{array}{r} 156,635 \\ 77,581 \\ 24,737 \end{array}$ | $\begin{aligned} & 6,525 \\ & 6,987 \\ & 0,981 \\ & 22,113 \\ & \hline \end{aligned}$ | $\begin{aligned} & 401,253 \\ & 522,71 \\ & 438,611 \end{aligned}$ | $\begin{gathered} 221,494 \\ 169,853 \\ 54,590 \end{gathered}$ | $\begin{aligned} & 211,131 \\ & \begin{array}{l} 167,035 \\ 52,769 \end{array} \end{aligned}$ | $\begin{array}{r} 107,173 \\ 75,688 \\ 24,699 \\ \hline \end{array}$ | $\begin{aligned} & 152,583 \\ & 27,750 \\ & 323,21 \\ & \hline \end{aligned}$ | $\begin{array}{r} 105,600 \\ 75,688 \\ 24,699 \\ \hline \end{array}$ | $\begin{aligned} & 30,769 \\ & 5,13 \% \\ & 93,419 \\ & \hline \end{aligned}$ | $\begin{array}{r} 2,311,302 \\ 1,51,57,961 \\ 597,533 \\ \hline \end{array}$ | $\begin{array}{r} 542,865 \\ 1,10,29 \\ 513,665 \\ \hline \end{array}$ | $\begin{array}{r} 6,042,215 \\ 10,699,265 \\ 11,798,721 \\ \hline \end{array}$ | $\begin{aligned} & 2,873,451 \\ & 2,919,52 \\ & 1,206,3,40 \\ & \hline \end{aligned}$ | $\begin{aligned} & 2,680,405 \\ & 2,84,478 \\ & 1,162,526 \\ & \hline \end{aligned}$ | $\begin{array}{r} 1,677,902 \\ 5,50,105 \\ 578,037 \end{array}$ | $\begin{aligned} & 2,452,978 \\ & 5,73,193 \\ & 8,254,824 \end{aligned}$ | $\begin{array}{r} 1,660,284 \\ 1.501,981 \\ 577,974 \\ \hline \end{array}$ | $\begin{array}{r} 491,297 \\ 1,180,64 \\ 2,50,825 \\ \hline \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Noriolk-Portsmouth, Virginis |  |  |  |  |  |  |  |  |
|  | Newark, New Jersey |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 668,956 | 5,212 | 14, 285,709 | 1,087,805 | 1,039,009 | 577,885 | 2,580,481 | 570,476 | 625,359 | 179,378 | 105,698 | 1855,586$\left.\mathbf{(}^{2}\right)$ | 335.176 | 327,670 | 133,910 | 420,885 | 133,111 | 93,723 |
| Justed | 1,366 | ${ }^{(2)}$ | ${ }^{(2)}$ | 1,813 | 1,813 | - |  |  |  | ${ }^{(2)}$ | ${ }^{(2)}$ |  | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  | - | $\begin{aligned} & 113 \\ & 1,167 \\ & 2,588 \\ & 6,843 \\ & 6,801 \end{aligned}$ |
| Urder \$1,000 | 61,79 | 4.322 | 33,525 | 47,440 | 43,900 | 16,014 | 2,312 | 16,014 | 462 | 19,577 | 1,066 | 9,789 | 15,803 | 15,531 | 3,895 10,532 | - 564 | 3,895 10,187 |  |
| \$1,000 under ${ }^{\text {\% }}$,, 000 | ${ }^{66,677}$ | 15,832 | 99,387 | ${ }^{77,081}$ | ¢6,693 | 38,658 51.657 | 22,319 60.749 | 38,560 50,674 | ${ }_{\text {4, }}^{41.926}$ |  | 5,971 14,918 | 31,841 62,572 | 29,646 28.224 | ${ }_{26,351}^{28,288}$ | 10,001 | 13,208 | 15,547 |  |
| \%2,000 under $\$ 3,000$ | ${ }_{727}^{61,519}$ | ${ }_{21,73}^{12,20}$ | ${ }_{\text {25i,910 }}$ | 97,993 | 92,027 | 64,787 | 126,503 | 64, 787 | 23,180 | 27,615 | 14,972 | 96,619 | 53,438 | 52.958 | 21,916 | 34, 370 | 21,916 |  |
| \$4,000 under $\$ 5,000$. | 66,634 | 28,850 | 298,771 | 105,468 | 100,817 | 64,068 | 144,973 | 63,740 | 29,428 | 20,4 | 13, | 91,8 | 43,9 | 4,6 | 17,797 |  | 17,797 |  |
| \$5,000 under $\$ 6,000$ | $\begin{aligned} & 66,574 \\ & 6,594 \\ & 5,9,864 \\ & 3,7,786 \\ & 27,175 \end{aligned}$ | $\begin{aligned} & 38,007 \\ & 48,500 \\ & 37,539 \\ & 31,737 \\ & 23,929 \end{aligned}$ | $\begin{aligned} & 367,193 \\ & 042,001 \\ & 347,739 \\ & 317,543 \\ & 256,929 \end{aligned}$ | $\begin{aligned} & 1116,037 \\ & 122,156 \\ & 100,030 \\ & 78,286 \\ & 57,306 \end{aligned}$ | $\begin{aligned} & 712,083 \\ & 199,675 \\ & 98,331 \\ & 77,910 \\ & 57,097 \end{aligned}$ | $\begin{aligned} & 64,990 \\ & 61,94 \\ & 45,786 \\ & 3,77 \\ & 37,74 \\ & 27,175 \end{aligned}$ | $\begin{aligned} & 191,110 \\ & 2121,135 \\ & 189,202 \\ & 183,513 \\ & 158,322 \end{aligned}$ | $\begin{aligned} & 6,990 \\ & 61,954 \\ & 4,986 \\ & \hline 7,784 \\ & 27,175 \end{aligned}$ | $\begin{aligned} & 38,898 \\ & 43,114 \\ & 39,12 \\ & 39,012 \\ & 38,291 \\ & 33,031 \end{aligned}$ | $\begin{aligned} & 13,914 \\ & 14,619 \\ & 10,8193 \\ & 8,199 \\ & 5,236 \end{aligned}$ | $\begin{array}{r} 9,374 \\ 13,238 \\ 8,997 \\ 77,163 \\ 4,783 \end{array}$ | $\begin{aligned} & 77,765 \\ & 94,58 \\ & 81,58 \\ & 81,108 \\ & 7,128 \\ & 49,905 \end{aligned}$ | $\begin{aligned} & 26,030 \\ & 39,227 \\ & 23,632 \\ & 18,825 \\ & 9,834 \end{aligned}$ | $\begin{aligned} & 25,550 \\ & 38,613 \\ & 23,217 \\ & 18,618 \\ & 9,848 \end{aligned}$ | $\begin{gathered} 13,621 \\ 13,292 \\ 10,83 \\ 8,199 \\ 5,236 \end{gathered}$ | $\begin{aligned} & 39,3,35 \\ & 41,69 \\ & 4,566 \\ & 39,469 \\ & 32,262 \\ & 32,262 \end{aligned}$ | $\begin{array}{r} 13,621 \\ 13,229 \\ 10,893 \\ 8,199 \\ 5,236 \end{array}$ | 7,8558,2199,1898,1276,7676,17 |
| \$6,000 under $\$ 7,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under $\$ 99,000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ,000 under 112,000 | $\begin{aligned} & 21,4.42 \\ & 15,533 \\ & 10,793 \\ & 8,232 \\ & 5,726 \end{aligned}$ | $\begin{aligned} & 19,740 \\ & 14,314 \\ & 10,198 \\ & 70,129 \\ & 7,294 \end{aligned}$ | $\begin{aligned} & 224,317 \\ & 130,014 \\ & 134,76 \\ & 111,174 \\ & 82,657 \end{aligned}$ | $\begin{aligned} & 44,375 \\ & 32,95 \\ & 23,335 \\ & 17,43 \\ & 12,605 \\ & 12,68 \end{aligned}$ |  | 21,444 |  | 21,446 | 30,564 | 3,737 | 3,704 | 39,098 |  | 8,378 | 3,737 | 24,618 | 3,737 | 5,134 |
| \$11,000 under $\$ 12,000$. |  |  |  |  | 32,187 | 15,653 | 118,793 | 15,653 | ${ }^{25,280}$ | 2,007 | 1,940 | 22,847 | 5,033 | 5,013 | 2,007 | 14,470 | 2,007 | 3,060 2,633 |
| \$12,000 under \$13,000. |  |  |  |  | 22,894 | 10,765 | 91,257 77,248 | 10,765 | 19,677 | 1,431 | 1,398 | 17,859 12,069 | 3,132 | 3,033 | 1,899 | ${ }_{8,638}$ | , 899 | 1,882 |
| \$13,000 under \$12,000. |  |  |  |  | 17,059 12,406 | 8,232 5,726 | 77,248 57,000 |  | 12,735 | 633 | 600 | 9,086 | 1,379 | 1,280 | 633 | 6,55 | 3 |  |
| \$14,000 under \$15,000. |  |  |  |  | 12,406 | 5,726 | 57,00 | 5,726 | 12,735 |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000 | 18,126 |  |  | 39,649 | 38,331 | 18,093 | 224,695 | 18,093 | 52,318 | 1,431 | 1,265 | 24,15 | 2,995 | 2,896 | 1,431 | 17,356 | 1,431 | 4,122 |
| \$20,000 under \$25,000 | ,069 | 6,437 | 157,006 | 15,524 | 14,867 | 7,069 | ${ }_{29,265}^{122,40}$ | 7,069 |  | . 568 | 971 | 3, 31,420 | 1,203 | 1,163 | 1,005 | 27,4,90 | 1,005 | 8,435 |
| \$25,000 under \$50,000 | 9,616 | ${ }^{9} 183$ | 323,132 <br> 133 <br> 1325 | 21,798 <br> 4.636 | 20,881 | -9,616 | 259,250 112,115 | -9,616 | 79, 546 |  | 208 |  |  | 425 |  |  |  | 4,888 |
| \$ $\$ 100000$ under $\$ 1000$ under $\$ 150,000$. | 1,992 | 1,856 | 138,675 | ${ }^{4,631}$ | , 643 | 1,315 | 32,33\% | 315 | 16,405 | 1-2 | 4 | ${ }_{848}$ | 14 | 13 |  |  |  | 40 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ,000 ur | 78 109 | 65 99 | $\begin{aligned} & 13,400 \\ & 55,765 \end{aligned}$ | ${ }_{253}$ | $\begin{aligned} & 143 \\ & 218 \end{aligned}$ | 109 | ${ }_{47,225}^{11,073}$ | 109 | 24,942 |  | 4 | 2,047 |  |  |  | 1,651 | 4 | 1,213 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 185,983 |  |  |  |  |
| Returns under $\$ 5,000 \ldots \ldots$ | 239,293 | 179,72 | 1,690,405 | 474,315 | 465,101 | 237,509 | 934,282 | 237,609 | 192,346 |  |  |  |  |  | 51,818 | 197,314 | 51,818 | 40,157 |
|  | 299,159 | 92,022 | 1,762, 1,294 | 213,410 | 207,271 | 299,092 | 1,299, 343 | 99,092 | 363,572 | 11,951 | 11,467 | 190,073 | 26,355 | 25,64, | 11,951 | 135,841 | 11.951 | 36,054 |





| Adjusted gross income classes | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Number of joint returns | Adjusted gross income <br> (Thousend dollars) | Total exemptions <br> (Thourand dollars) | Exemptions other than age or blindnses (Thousend dolhars) | Taxable income |  | Income tax after credits |  | Number of return | Number of joint returns | Adjusted gross income <br> (Thousend doflars) | Total exemptions <br> (Thourand dolfars) | Exemptions other than age or blindness (Thourand dolfars) | Taxable incore |  | Income tax ofter credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number oi returns | Amount <br> (Thousand <br> doltars) | Nunber of returns | Amount (Thousend dollars) |  |  |  |  |  | Number of returns |  | Number of returns | Amount <br> (Theusend dollera) |
| No adjusted gross income. | re, Illinois |  |  |  |  |  |  |  |  | Philadelphia, Pennsylvania-New Jersey |  |  |  |  |  |  |  |  |
|  | 94,913 | 61,664 | 1557,667 | 168,395 | 161,145 | 75,890 | 329,569 | 75,684 | 75,359 | 1,553,685 | 862,861 | 18,932,000 | 2,598,980 | 2,500,810 | 1,314,474 | 5,043,695 | 1,310,274 | 1,170,389 |
|  | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left(^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - | - | - | 4,703 | $2.753$ | $3^{3} 2,194$ | 7,386 | 6,769 |  | - | - |  |
| under \$1,000. | 13,375 | 2,732 | 5,181 | 12,268 | 10,635 | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | 135,776 | 11,627 | 7,488 | 108,338 | 99,775 |  |  |  | 84 |
| \$1,000 under \$2,000. | 9,166 | 2,465 | 13,275 | 12,153 | 10,425 | 5,494 | 3,224 | 5,391 | 634 | 152,988 | 28,179 | 224,982 | 166,973 | 147,561 | 98,901 | 56,855 | 97,489 | 11,206 |
| \$2,000 under \$3,000. | 5,439 | 2,807 | 13,897 | 7,700 | 6,727 | 3,736 | 5,060 | 3,736 | 1,012 | 262,002 | 44,025 | 403,799 | 210,960 | 193,740 | 127,882 | 148,485 | 125,975 | 29,234. |
| \$3,000 under \$4,000. | 6,659 | 3,909 | 23,492 | 11,652 | 11,394 | 5,489 | 10,324 | 5,489 | 2,087 | 165,780 | 61,335 | 580,780 | 234,923 | 224,437 | 146,816 | 261,466 | 146,612 | 52,284 |
| \$4,000 under \$5,000. | 7,864 |  | 35,479 | 12,630 | 12,310 | 7,864 | 18,072 | 7,864 | 3,665 | 172,699 | 88,793 | 778,175 | 285,256 | 275,982 | 162,449. | 370,627 | 162,012 |  |
| \$5,000 under \$6,000. | 11,946 | 8.767 | 65.326 | 24.178 | 23,993 | 11,618 | 30,900 | 11,515 | 6,308 | 177,158 | 115,072 | 972,706 | 336,385 | 327,648 | 172,548 | 465,145 | 172, 34, 3 | 94. 429 |
| \$6,000 under \$7,000. | 9,530 | 8,548 | 61,976 | 18,934 | 17,632 | 9,530 | 34,340 | 9,530 | 6,951 | 154,541 | 125,205 | 1,000,152 | 331,990 | 327.839 | 151,713 | 495,948 | 151,713 | 100,835 |
| \$7,000 under \$8,000. | 8,649 | 8,649 | 64,638 | 21,77/ | 21,774 | 8,649 | 34,125 | 8,649 | 6,922 | 123,550 | 104,808 | 922,062 | 263,260 | 258,531 | 123,393 | 499,583 | 123,393 | 102,019 |
| \$8,000 under \$9,000. | 6,639 | 6,433 | 56,446 | -7,406 | 14,2287,220 | 6,639 | 34,527 | 6,639 | 7,069 | 84,126 | 77,286 | 712,568 | 184,351 | 182,251 | 83,791 | 416,018 | 83,791 | 85,56274,413 |
| \$9,000 under \$10,000 | 4,002 | 3,469 | 38,007 |  |  | 4,002 | 25,702 | 4,002 | 5,383 | 60,013 | 55,209 | 568,163 | 122,095. | 120,317 | 60,013 | 356,979 | 60,013 |  |
| \$10,000 under \$11,000. | 3,307 | 3,099 | 32,469 | 7,000 | 6,938 | 3,307 | $\begin{gathered} 23,040 \\ 15,506 \\ 12,011 \\ 7,334 \\ { }^{2}, \end{gathered}$ | $\begin{aligned} & 3,307 \\ & 1,968 \\ & 1,355 \\ & 727 \\ & \left.\mathbf{(}^{2}\right) \end{aligned}$ | $\begin{aligned} & 4,852 \\ & 3,311 \\ & 2,593 \\ & 1,668 \\ & (2,68 \end{aligned}$ | $\begin{array}{r} 42,798 \\ 26,921 \\ 19,410 \\ 12,536 \\ 9,178 \end{array}$ | $\begin{array}{r} 40,481 \\ 25,134 \\ 18,237 \\ 11,631 \\ 8,735 \end{array}$ | $\begin{aligned} & 447,809 \\ & 30,711 \\ & 241,967 \\ & 168,712 \\ & 132,585 \end{aligned}$ | $\begin{aligned} & 02,359 \\ & 56,553 \\ & 40,650 \\ & 26,753 \\ & 20,483 \end{aligned}$ | $\begin{aligned} & 90,922 \\ & 55,74 \\ & 39,787 \\ & 25,885 \\ & 19,993 \end{aligned}$ | $\begin{array}{r} 2,662 \\ 26,921 \\ 19,410 \\ 12,536 \\ 9,178 \end{array}$ | $\begin{aligned} & 286,317 \\ & 206,905 \\ & 167,421 \\ & 117,404 \\ & 93,682 \end{aligned}$ | $\begin{array}{r} 42,6 \in 2 \\ 26,921 \\ 19,410 \\ 12,536 \\ 9,178 \end{array}$ | $\begin{aligned} & 59,990 \\ & 44,969 \\ & 36,176 \\ & 25,754 \\ & 20,781 \end{aligned}$ |
| \$11,000 under \$12,000. | 1,9681,355 | 1,8981,320 |  | 4,318 | 4,276 | 1,968 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000 |  |  | 16,950 | 2,897 | 2,855 | 1,355 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$14,000 | 727 | (259 | (2,850 | 12,435 | ${ }_{(2,435}$ | (2) 727 |  |  |  |  |  |  |  |  |  |  |  |  |
| \$14,000 under \$15,000 | $\left(^{2}\right)$ | $\left(^{2}\right)$ | $(2)^{2}$ | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,00 | 1,487 | 2,384 | 25,619 | 3,069 | 2,945 | 1.487 | 19,572 | 1,487 | 4,659 | 23,184 | 20,952 | 395,420216,536 | 50,06021,378 | 48,678 <br> 19,889 | $\begin{array}{r} 23,717 \\ 9,662 \end{array}$ | $\begin{aligned} & 291,532 \\ & 165,026 \end{aligned}$ | 9,662 | 67,83142,511 |
| \$20,000 under \$25,000 | 792 | 588 | 13,920 | 1,368$1,4.42$ | 1,347 | 7923 | 10,748 | 623792 | 2,719 | $\begin{array}{r} 9,766 \\ 12,923 \end{array}$ | $\begin{array}{r} 8,664 \\ 11,535 \end{array}$ |  |  |  |  |  |  |  |
| \$25,000 under \$50,000 |  | 688 | 25,398 |  | 1,402 | 792 | 21,689 |  | 6,854 |  |  | 438,623187,518 | 30,0976,056 | 5,548 | 12,9232,800 | 348,394156,691 | 12,9232,800 | $\begin{array}{r} 10,8588 \\ 6,630 \\ 22,064 \end{array}$ |
| \$50,000 under \$100,000 | 158 | 149 | 10,422 | 335 | 319 | 158 | 9,113 | 158 | 3,931 | 2,800 | 2,482 |  |  |  |  |  |  |  |
| \$100,000 under \$150,00. | 22 | 22 | 2,682 | 69 | 43 | 22 | 2,368 | 22 | 1,179 | 461 | 402 | 54,590 | 988 | 878 | 461 | 44,352 | 461 |  |
| \$150,000 under | 12 | 11 | $\begin{aligned} & 1,998 \\ & 2,305 \end{aligned}$ | 268 | 23 | $\begin{array}{r}12 \\ 4 \\ \hline\end{array}$ | 1,700 | 12 | 887 | 156216 | 134 | $\begin{aligned} & 26,511 \\ & 90,235 \end{aligned}$ | 316460 | 259390 | $\begin{aligned} & 156 \\ & 210 \end{aligned}$ | $\begin{aligned} & 21,686 \\ & 68,950 \end{aligned}$ | 156 11,728 <br> 210 38,336 |  |
| \$200,000 |  |  |  |  |  |  | 1,909 |  |  |  | 13.4. |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000 \ldots \ldots \ldots \ldots$.Returns $\$ 5,000$ urder $\$ 10,00 . .$.Returns $\$ 10,00$ or nore....... | 42,81240,76611,335 | $\begin{aligned} & 15,131 \\ & 35,866 \\ & 10,667 \\ & \hline \end{aligned}$ |  | 56,959 | 5,800 | 24,117 | 36,785 | 24,0 | 7,419 | 793,948 | 236,712 | 2,047,030 | 1,013,836 | 948,264 | 562,980 | 841,663 | 559,020 | 168,382 |
|  |  |  | 286,393 | 86,582 | 84,847 | 40,438 | 160,094 | 40,335 | 32,633 | 599,388 | 477,580 | 4,175,651 | 1,238,081 | 1,216,586 | 591,458 | 2,233,673 | 591,253 | 457,278 |
|  |  |  | 179,019 | 24,855 | 24,498 | 11,335 | 132,690 | 11,335 | 35,307 | 160,349 | 148,569 | 2,709,319 | 347,063 | 335,960 | 100,036 | 1,968,359 | 150,001 | 544,729 |
|  |  |  |  |  | enix, Ariz | , |  |  |  |  |  |  | P1ttsbu | ch, Pennsyl | vania |  |  |  |
| Total. | 223,002 | 144,095 | ${ }^{1} 1,266,680$ | 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 | 659,136 | 2,541,677 | 657,746 | 592,529 |
| No sdjusted grose incore | 2,429 | 1,797 | ${ }^{3} 3,612$ | 3,958 | 3,439 | - | - |  |  | 2,778 | 1,39 | ${ }^{(2)}$ | 4,421 | 3,659 |  | - |  |  |
| Under \$1,000. | 23,871 | 2,817 | 12,059 | 19,632 | 19,453 | 4,829 | 786 | 4,829 | 156 | 83,255 | 11,438 | 45,300 | 76,336 | 69,819 |  | 2,217 | 16,965 | 47 |
| \$1,000 under \$2,000. | 25,362 | 7,100 | 37,806 | 30,314 | 28,198 | 13,608 | 8,584 | 13,608 | 1,718 | 84,148 | 25,983 | 124,273 | 101,722 | 87,063 | 48,492 | 30,462 | 48,492 | 6,029 |
| \$2,000 under $\$ 3,000$ | 20,523 | 11,986 | 51,952 | 36,817 | 34,974 | 11,391 | 12,388 | 10,959 | 2,347 | 79,130 | 25,175 | 196,278 | 103,912 | 97,999 | 64, 279 | 76,107 | 63,544 | 14,952 |
| \$3,000 under \$4,000. | 23,100 | 12,118 | 80,437 | 34,357 | 32,764 | 18,582 | 32,538 | 18,019 | 6,439 | 82,383 | 36,324 | 287,486 | 124,235 | 117,785 | 73,305 | 126,991 | 72,660 | 25,262 |
| \$4,000 under \$5,000. | 20,239 | 12,535 | 90,312 | 38,187 | 37,230 | 18,362 | 36,032 | 18,362 | 7,151 | 78,900 | 46,917 | 355,229 | 138,688 | 135,482 | 75,214 | 168,543 | 75,214 | 34,292 |
| \$5,000 under \$6,000. | 25,743 | 19,984 | 141,542 | 53,351 | 52,694 | 23,817 | 63,435 | 23,817 | 12,928 | 102,377 | 72,899 | 563,189 | 201,394 | 197,305 | 100,868 | 284,366 | 100,868 | 57,760 |
| \$6,000 under \$7,000.. | 20,625 | 17,47 | 133,418 | 42,931 | 42,496 | 20,525 | 64,240 | 20,525 | 12,919 | 79,117 | 84,872 | 513,519 | 165,650 | 164,555 | 78,150 | 276,992 | 78,150 | 56,540 |
| \$7,000 under \$8,000. | 13,923 | 13,038 | 164,292 | 33,558 | 33,179 | 13,823 | 53,081 | 13,823 | 10,666 | 62,646 | 53,459 | 466,516 | 135,340 | 134, 575 | 62,318 | 263,458 | 62,318 | 54,086 |
| \$8,000 under \$9,000. | 11,375 | 11,275 | 97,264 | 25,727 | 25,727 | 11,375 | 53,390 | 11,375 | 10,891 | 39,110 | 34,947 | 330,508 | 80,492 | 79,710 | 39,009 | 203,512 | 39,009 | 42,348 |
| \$9,000 under \$10,000. | 10,377 | 9,912 | 98,126 | 22,871 | 22,751 | 10,377 | 58,561 | 10,377 | 12,127 | 26,428 | 24,937 | 250,419 | 51,442 | 51,055 | 26,428 | 162,793 | 26,428 | 33,879 |
| \$10,000 under \$11,000. | 5,993 | 5,726 | 62,635 | 13,138 | 13,018 | 5,960 | 38,984 | 5,960 | 8,140 | 19,625 | 18,186 | 205,549 | 40,318 | 39,749 | 19,625 | 136,915 | 19,625 | 28,900 |
| \$12,000 under \$12,000. | 4,702 | 4,437 | 53,764 | 10,405 | 10,265 | 4,702 | 34,132 | 4,702 | 7,155 | 12,350 | 11,640 | 141,220 | 26,123 | 25,656 | 12,350 | 95,948 | 12,350 | 20,383 |
| \$12,000 under \$13,000. | 3,304 | 3,043 | 41,292 | 7,241 | 7,138 | 3,304 | 27,517 | 3,304 | 5,967 | 8,407 | 7,732 | 104,978 | 17,189 | 16,931 | 8,407 | 73,557 | 8,407 | 16,066 |
| \$13,000 under \$14,000. | 1,639 | 1,573 | 22,036 | 3,694 | 3,653 | 1,539 | 15,159 | 1,639 | 3,315 | 5,793 | 5,592 | 78,061 | 12,410 | 12,135 | 5,793 | 55,602 | 5,793 | 12,218 |
| \$14,000 under \$15,000. | 1,275 | 1,240 | 18,492 | 2,767 | 2,687 | 1,275 | 12,658 | 1,275 | 2,785 | 4,247 | 4,086 | 61,496 | 9,268 | 9,111 | 4,267 | 4,34,5 | 4,247 | ,826 |
| \$15,000 under \$20,000. | 4,605 | 4,368 | 78,992 | 10,687 | 10,346 | 4,605 | 56,194 | 4,605 | 13,116 | 10,622 | 9,611 | 180,404 | 23,207 | 22,408 | 10,622 | 133,716 | 10,622 | 31,230 |
| \$20,000 under \$25,000. | 1,494 | 1,391 | 33,117 | 3,446 | 3,525 | 1,459 | 23,772 | 1,459 | 5,995 | 4,496 | 4,401 | 100,523 | 10,741 | 10,288 | 4,496 | 76,829 | 4,49t | 19,357 |
| \$25,000 under \$50,000. | 1,836 | 1,736 | 61,530 | 4,252 | 4,029 | 1,836 | 49,491 | 1,836 | 15,077 | 6,574 | 5,939 | 222,536 | 15,264 | 14,389 | 6.574 | 179,266 | 6,574 | 55,696 |
| \$50,000 under \$100,000. | 485 | 449 | 32,888 | 1,085 | 1,012 | 483 | 27,086 | 483 | 11,692 | 1,599 | 1,437 | 105,047 | 3,478 | 3,184 | 1,597 | 87,788 | 1,597 | 37,133 |
| \$100,000 under \$150,000. | 62 | 60 | 7,460 | 145 | 133 | 62 | 5,380 | 2 | 3,134 | 219 | 182 | 26,024 | 465 | 404 | 219 | 21,580 | 219 | 10,971 |
| \$150,000 under \$200,000. | 20 | 20 |  | 46 | 42 | 19 |  | 19 | 1,324 | 84 | 72 | 14,459 | 172 | 139 | 84 | 12,056 | 84 | 6,787 |
| \$200,000 or more... | 20 | 19 | 7,367 | 48 | 45 | 20 | 6,203 | 20 | 3,266 | 98 | 78 | 65,386 | 186 | 154 | 94 | 28,054 | 94 | 18,359 |
| Returns under $\$ 5,000$. | 115,524 | 48,353 | 268,954 | 163,265 | 156,058 | 66,872 | 90,328 | 65,777 | 17,811 | 410,594 | 147,236 | 988,920 | 549,314 | 511,807 | 278,255 | 404,300 | 270,805 | 80,982 |
| Returns \$5,000 under \$10,000 | 82,043 | 71,580 | 574,642 | 178,438 | 176,847 | 79,917 | 292,707 | 79,917 | 59,531 | 309,678 | 251,114 | 2,124,151 | 634,318 | 627,200 | 306,773 | 1,191,121 | 30, 773 | 246,613 |
| Returns \$10,000 or more. | 25,435 | 24,062 | 423,084 | 57,154 | 55,893 | 25,364 | 300,227 | 25,364 | 80,760 | 74,114 | 68,955 | 1,305,683 | 158,821 | 254,548 | 74,108 | 946,256 | 74,108 | 256,934 |





| $\begin{aligned} & \hline Q 7^{*} L E \\ & Z 9 L^{*} \% E \\ & 00 Z^{\circ} 0 \tau \end{aligned}$ | $\begin{aligned} & 96 L^{\prime} \varepsilon I \\ & L L \varepsilon^{\prime} 亡 S \\ & 889^{\prime} \varepsilon^{\circ} 7 \end{aligned}$ | $\begin{aligned} & 979^{\prime} s>\tau \\ & 789^{\circ} \circ L \tau \\ & 6 \tau \tau^{\prime} \tau 5 \end{aligned}$ | $\begin{aligned} & 9 b L^{\prime} E T \\ & \angle L \varepsilon^{\prime} \tau 5 \\ & 889^{\prime} \varepsilon \dagger \end{aligned}$ | $\begin{aligned} & 5+L^{T} E E \\ & 080^{*} \angle Z \tau \\ & 809^{6} 6 L \end{aligned}$ | $\begin{aligned} & \varepsilon 6 \tau^{\prime} \% \\ & >\tau \epsilon^{\prime} 6 ट \tau \\ & 6 \text { 't }^{\prime} 98 \end{aligned}$ | $\begin{aligned} & 8 L L L^{\prime} 9 \text { IZ } \\ & \varepsilon \tau Z^{\prime} 89 \varepsilon \\ & L 9 \tau^{\prime} 87 \tau \end{aligned}$ |  | $\begin{aligned} & \hline 0 \varepsilon 8^{\prime} \varepsilon \tau \\ & 760^{\prime} \varepsilon \varsigma \\ & 599^{\prime} \varepsilon 9 \end{aligned}$ | $\begin{aligned} & O Z S^{2} \mathrm{LZ} \\ & 608^{\prime} \angle Z Z \\ & 286^{\prime} \mathrm{EL} \end{aligned}$ | $\begin{aligned} & L+S^{\prime} L L \\ & 550^{\prime} Z B Z \\ & 0 L \psi^{\prime} 6 E L \end{aligned}$ | $\begin{aligned} & \varepsilon 0 \tau^{\prime}+96 \\ & 82 \tau^{\prime} z \tau^{\prime} \tau \\ & 090^{\prime} 89 \varepsilon \end{aligned}$ | $\begin{aligned} & \hline \angle 7 S^{\prime} \angle L \\ & 550^{\circ} 282 \\ & 767^{\circ} 0 \not 2 Z \end{aligned}$ | $\begin{aligned} & 7 E E^{\prime} 65 \tau \\ & 049^{\prime} 565 \\ & 587^{\prime} \text { LE } \end{aligned}$ | $\begin{aligned} & \hline 26 E^{\prime}+9 \mathrm{~T} \\ & 26 L^{\prime} 609 \\ & 0 \tau \tau^{\prime} 094 \end{aligned}$ | $\begin{aligned} & \hline \text { LSE'SZE' } \tau \\ & \text { ESL'EMO'Z } \\ & \text { SOT'006 } \end{aligned}$ | $\begin{aligned} & 9 E \tau ; Z L \\ & L E 5 \cdot \angle\rangle Z \\ & E 8 \tau^{\prime} S Z \tau \end{aligned}$ | $\begin{aligned} & \hline 6 T^{\prime} \angle L \\ & L \vartheta L^{*} 98 L \\ & 69 Z^{\prime} 6 \pi \end{aligned}$ |  <br>  <br>  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \angle L Z \\ & 80 G \end{aligned}$ | 8 | $\begin{aligned} & \text { 25s } \\ & \text { THI I } \end{aligned}$ | ${ }_{8}^{\varepsilon}$ | ${ }_{2}^{5}$ | $\stackrel{5}{4}$ | $\begin{aligned} & 068 \\ & 06 \varepsilon^{\prime} \end{aligned}$ | $\varepsilon$ |  | $\begin{aligned} & \text { bES'SI } \\ & E+Z^{\prime} 0 \end{aligned}$ | 28 08 | $\begin{aligned} & 5 \geqslant T^{\prime} 92 \\ & \geqslant 22 \cdot T I \end{aligned}$ | 28 | \＄7T | $\begin{aligned} & Z L T \\ & \angle S T \end{aligned}$ | $787^{\circ 9} 9$ 78L＇EL | $\begin{aligned} & 54 \\ & 55 \end{aligned}$ | $\begin{aligned} & 78 \\ & 08 \end{aligned}$ |  |
|  | $\begin{aligned} & 07 \\ & 78 \mathrm{~T} \\ & 800^{\prime} \mathrm{I} \\ & 249 \\ & 600^{\circ} \mathrm{Z} \end{aligned}$ | $\begin{aligned} & 58 L ' \varepsilon \\ & \tau 50^{\prime} 0 \tau \\ & 558^{\prime} \varsigma Z \\ & L 9 S^{\prime} 0 \tau \\ & Z 00^{\prime} \varepsilon Z \end{aligned}$ | $\begin{aligned} & 07 \\ & 78 \tau \\ & 800^{\prime} \tau \\ & 279 \\ & 600^{\prime} \mathrm{Z} \end{aligned}$ |  |  |  | $\begin{array}{\|l\|} 07 \\ 29 \mathrm{I} \\ 726 \\ 609 \\ 806^{\prime} \mathrm{I} \end{array}$ | $\begin{aligned} & 07 \\ & 78 \mathrm{t} \\ & 800^{\prime} \mathrm{I} \\ & 2 \neq 0 \\ & 00^{\prime} \mathrm{C} \end{aligned}$ | S己ん́てL <br>  LE9＇OS LT8＇9T LOO＇LE | $\begin{aligned} & \varepsilon \leq 己 \\ & 20 \tau \cdot \tau \\ & \tau Z 0 \text { ' } \\ & \left\langle 7 L^{\prime} \varepsilon\right. \\ & 06 \varepsilon^{\prime} \tau \tau \end{aligned}$ | $\begin{aligned} & 6 ट 8^{\prime} \nsim Z \\ & 7 \angle Z^{\prime} \varepsilon \tau \tau \\ & 008^{\prime} \varepsilon 9 \tau \\ & 89 Z^{\prime} \nmid 9 \\ & 850^{\prime} \angle \varepsilon \tau \end{aligned}$ | $\begin{aligned} & \varepsilon \varsigma Z \\ & Z 0 \tau^{\prime} Z \\ & \tau Z 0 \text { ' } 9 \\ & L \neq L^{\prime} \varepsilon \\ & 06 \varepsilon^{\prime} \tau \tau \end{aligned}$ |  | $\begin{aligned} & 555 \\ & 999^{6}+7 \\ & 0 * 0^{\circ}+7 L \\ & 9 Z L^{\prime} \angle \\ & \text { OEL } L^{\prime}+Z \end{aligned}$ | $\begin{aligned} & 75 T^{\prime} \text { og } \\ & 8 T 6^{\prime} 9 \varepsilon \tau \\ & 8 \varepsilon 7^{\prime} 502 \\ & 466^{\prime 2} 28 \\ & 699^{\prime} 26 \tau \end{aligned}$ |  | $\begin{aligned} & \varepsilon 5 己 \\ & 20 \tau^{\prime} \tau \\ & \tau 20 ' 9 \\ & 2 \not \hbar^{\prime} \varepsilon \\ & 06 E^{\prime} \tau I \end{aligned}$ |  |
|  |  |  |  |  | $\begin{aligned} & \varepsilon 98^{\prime} I \\ & \angle Z T ' Z \\ & 99 L^{\prime} \varepsilon \\ & +00^{\prime} \zeta \\ & 10 Z^{\prime} \tau I \end{aligned}$ |  |  |  | でっで 6 <br> Sblot oL＇sI sって＇って 9 TL＇OE | L98＇$\varepsilon$ ธ88＇ร 49ッ＇8 $569^{\circ}+7$ <br>  |  |  | $\begin{aligned} & 66 \varepsilon^{\prime} / L \\ & \angle Z 6^{\prime} I T \\ & 69 Z^{*} \angle T \\ & 25 \varepsilon^{\prime} 6 Z \\ & 9 Z \tau^{\prime} \% \end{aligned}$ | $\begin{aligned} & L \angle 9^{\circ} \angle \\ & 85 \tau^{\circ} 2 \tau \\ & 06 L^{\circ} \angle \tau \\ & 88 L^{\circ} 62 \\ & 776^{\circ}+7 \% \end{aligned}$ | $\begin{aligned} & \varepsilon 06^{\prime} 55 \\ & 2 T 5^{\prime 2} 2 \\ & 529^{\prime} 50 \tau \\ & 85 \tau^{\prime} 89 \tau \\ & 599^{\prime}+2 Z \end{aligned}$ | $\begin{aligned} & 229^{\prime} \varepsilon \\ & 54 t^{\circ} 5 \\ & 8 \angle 0^{\prime} 8 \\ & \varepsilon 8 L^{\prime} \varepsilon \tau \\ & 792^{\prime} 0 z \end{aligned}$ |  |  |
| $\begin{aligned} & \text { SIL'E } \\ & Z 57^{\prime} L \\ & 688^{\prime} \text { a } \\ & \text { L20'6 } \\ & 589^{\circ} 5 \end{aligned}$ | $\left\lvert\, \begin{aligned} & 06 \tau^{\prime} \varepsilon \\ & 097 ' g \\ & 8 L 7^{\prime} \tau I \\ & 696^{\prime} 7 \tau \\ & 08 z^{\prime} \varepsilon I \end{aligned}\right.$ | $\begin{aligned} & 670^{\prime} 8 \mathrm{~L} \\ & 895^{\prime} 9 \mathrm{E} \\ & \tau L L^{\prime} \mathrm{E}+ \\ & \angle 9 Z^{\prime} 7 \\ & 620^{\prime} 8 \mathrm{t} \end{aligned}$ | $\begin{aligned} & 06 \tau ' \varepsilon \\ & 09 \tau^{\prime} 8 \\ & 8 L 7^{\prime} \tau \tau \\ & 596^{\prime}>\tau \\ & 08 \tau^{\prime} \varepsilon \tau \end{aligned}$ |  | $\begin{aligned} & \angle 90^{\prime} \angle \\ & 7 \nabla^{\prime} T Z \\ & L L L^{\prime} \angle Z \\ & 95 L^{\prime} \angle E \\ & 02 Z^{\prime} 5 E \end{aligned}$ | $\begin{aligned} & 8 \kappa^{\prime} \circ \varepsilon \\ & \tau S S^{\prime} \tau L \\ & 90 Z^{\prime} 98 \\ & L E L \prime T 0 \tau \\ & L L E^{\prime} 8 L \end{aligned}$ |  |  |  | L62＇，E $898^{\circ} 8$ ？ 897～65 EI5＇＊9 $606^{\prime 7} 72$ |  | $L 6 己^{\prime} 7 E$ 898＇ 87 89 º＇$^{65}$ Eโ5＇＊9 $606^{\prime}+1 / 2$ |  | $\begin{aligned} & 928^{\prime} T L \\ & 287^{\prime} 80 \tau \\ & \angle D E^{\prime} 5 E T \\ & 8 L L^{\prime} \angle E T \\ & 66 E^{\prime}+\zeta T \end{aligned}$ |  | と6を＇をદ L25＇77 216＂ES 68 ＇＇9 $^{45}$ टट8＊ 65 | $\begin{aligned} & 00{ }^{*} 6^{\prime} 76 \\ & 898^{*} 87 \\ & 897^{\circ} 65 \\ & 776^{\circ} 59 \\ & 995^{*} \angle L \end{aligned}$ |  <br>  <br>  <br> $\cdots 000^{\prime}$ 生 Lapun $000^{\prime} 9 \$$ <br> －•000＇9申 دәpun 000＇s申 |
| $\begin{aligned} & \text { 6L7'7 } \\ & \text { E8T' } \\ & \text { LIC' } \\ & \text { SSI'I } \\ & \text { G9T } \end{aligned}$ | $\begin{aligned} & 8 L Z^{\prime} \text { TI } \\ & \text { PL8' } L \\ & 6 \varepsilon \tau^{\prime} 0 I \\ & \text { TS' }{ }^{\prime} 0 \tau \\ & 900^{\prime} 7 \end{aligned}$ | $\begin{aligned} & 70 z^{\prime} \mathrm{Zz} \\ & 908^{\prime} 0 \mathrm{~L} \\ & 0 \mathrm{Lz} 7^{\prime} \mathrm{LI} \\ & 908^{\prime} \mathrm{G} \\ & \text { EE8 } \end{aligned}$ | $\begin{aligned} & 8 L Z^{\prime} \text { IT } \\ & 7 T 8^{\circ} h \\ & 6 E \tau^{\prime} 0 \tau \\ & \text { IS } 7^{\prime} 0 \tau \\ & 900^{\prime} \% \end{aligned}$ |  |  | SEO＇ES 288＇SE ZеT＇$\varepsilon \varepsilon$ ITE＇OL 9ET＇L | $\begin{aligned} & \text { SET'8 } \\ & 5 E Z ' \zeta \\ & t \rightarrow 0^{\prime} 9 \\ & +9 E ' \varepsilon \end{aligned}$ | OL6＇II Let＇OI 9T0＇EI 06L＇力I $890^{\prime}$ ᄃI | $90 E^{\prime} L E$ こてと＇ロて 96．5＇0T $59+{ }^{\prime} \mathrm{G}$ Éc | とんて＇8L E8T＇LS 959＇87 らで「方 E76＇OT |  | E $78^{\prime} 8 \mathrm{~L}$ E8T＇LS 959 ＇87 $908^{4} 77$ E $\% 6^{\prime}$ OT |  |  |  |  | LEZ＇E8 LLO ${ }^{6} \mathrm{OL}$ 9を己⿱⿰㇒土儿 65 7LE 89 EEO＇99 |  <br>  <br>  <br> ．．．000＇訷 $52 \mathrm{Pum} 000^{\prime}$ 伸 <br> －000＇${ }^{\prime}$ \＄ 12 pu |
| － | － | － | － | （2） | （2） | （2） | （2） | （2） |  | － | － | － | ¢ร9＇ع | $910 \times 7$ | （ 2$)$ | （2） | टा¢ ${ }^{\text {c }}$ | cars pazenfps on |
| $\overline{8 ¢}$ ¢「こ8 | T98． 201 | 6ד＇ 291 | T98＇80 | £E\％${ }^{\text {\％}} 0$ | ${ }^{750} 0$ 0 2 |  | $\cos ^{4}+8$ | $685^{\circ} \mathrm{OET}$ | ILEं $\varepsilon L S$ | 220＊ 665 |  | E60 009 | 6B4＇981＇ | 65z＇zezt $\tau$ |  | 958＇5＞＞ | 650＇ETL |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | $\left\lvert\, \begin{aligned} & O D L^{\prime} \text { TE } \\ & \varepsilon \varepsilon 0^{\prime} 5 L \\ & 0 Z 0^{\prime} \mathrm{E} \end{aligned}\right.$ |  | $\begin{aligned} & 090^{\prime} 69 \\ & 697^{\prime} 25 \mathrm{~L} \\ & 0 \varepsilon L^{\prime} 76 \end{aligned}$ |  |  |  |  | $\begin{aligned} & 055^{\prime} \tau \varepsilon \\ & 799^{\prime} 88 \\ & 525 \times 89 \end{aligned}$ | $\begin{aligned} & 896^{\prime} 29 \varepsilon \\ & \tau+00^{\prime} 65 \varepsilon \\ & 6 E 0^{\prime} L I T \end{aligned}$ | $\begin{aligned} & \text { OIS' IE } \\ & 79 Z ' 88 \\ & \text { EbT' } 69 \end{aligned}$ | $\begin{aligned} & 976^{\prime} \mathrm{Sq} \\ & 600^{\prime} \mathrm{LLT} \\ & 228^{\prime} \mathrm{TOT} \end{aligned}$ | $\begin{aligned} & 6^{47} 9^{\prime} \angle 9 \\ & 700^{\prime} 64 \tau \\ & 088^{\prime} 2 \tau \tau \end{aligned}$ | $\begin{aligned} & \text { TOL'TIS } \\ & 8 T I ' 9 E G \\ & 862 \text { '0 } 52 \end{aligned}$ | $\begin{aligned} & 609^{\prime} 6 己 \\ & 7+9^{\prime} \tau \\ & Z 9 \varepsilon^{\prime} \geqslant Z \end{aligned}$ |  |  ．．．．000＇0t\＄دepun 000 ＇s\＄sumioy ．．．．．．．．．．．．．．．．000＇S Iapum sumizer |
| $\begin{aligned} & 0 L \tau^{\prime} ट \\ & \tau \nLeftarrow 9 \end{aligned}$ | ： | $\begin{aligned} & \text { टटટ‘‘’ } \\ & \text { عOट't } \end{aligned}$ | $\bigcirc$ | ${ }_{\text {¢ }}^{\text {¢ }}$ | $\begin{aligned} & \varepsilon z \\ & \dot{\sigma} \tau \end{aligned}$ |  | $\begin{aligned} & 6 \\ & 8 \end{aligned}$ | $\begin{aligned} & 6 \\ & 0 \end{aligned}$ | $\begin{aligned} & 506^{\circ} \mathrm{s} \\ & 7\left[8^{\prime} \mathrm{T}\right. \end{aligned}$ | $\begin{aligned} & 07 \\ & 82 \end{aligned}$ | $\begin{aligned} & 288^{\prime} 0 \mathrm{~T} \\ & \text { GEs'E } \end{aligned}$ | O\％ 88 | $\begin{aligned} & 29 \\ & 27 \end{aligned}$ | 94 | $\begin{aligned} & 5 S 7^{\prime} E T \\ & \$ 9 L^{\circ} 7 \end{aligned}$ | $\begin{aligned} & \pi \\ & 72 \end{aligned}$ | $\begin{aligned} & 07 \\ & 8 Z \end{aligned}$ |  |
| $\begin{aligned} & \text { 2L8'乙 } \\ & 20 \tau^{\prime} 8 \\ & 58 \tau^{\prime} \varepsilon \tau \\ & 2 T 8^{\prime} \varsigma \\ & 59 \iota^{\prime} \varepsilon \tau \end{aligned}$ |  | $\begin{aligned} & \text { E85*'s } \\ & 8100^{\circ} 5 \mathrm{~T} \\ & 20 I^{\circ} \mathrm{I} \\ & 918^{\circ} \mathrm{ZL} \\ & E S L^{\prime} 85 \end{aligned}$ |  | \＄0T |  |  |  | 55 <br> $7 \%$ <br> EG7＊ <br> OEE T <br> ことん＇${ }^{\prime}$ | $862^{4}+$ 7－7＂6 $6 / 0$＇ 81 To9 $9^{\circ} \mathrm{S}$ 589＇IT |  | $08 L^{\prime} L$ <br> L06． 22 <br> ET8＇65 <br> £52＇$\varepsilon$ Z <br> 07805 |  | L0T <br> L76 <br> 997＊${ }^{\text {＊}}$ <br> クで ${ }^{\circ}$ を <br> $726{ }^{4} 6$ | LIT ${ }^{\text {che }}$ |  | $9 E$ 68E LST＇Z E6E＇T <br>  |  |  |
| $\begin{aligned} & 169^{\prime} \varepsilon \\ & 19^{\prime} \cdot 9 \\ & L 96^{\prime} \angle \\ & 97 y^{\prime} 0 \tau \\ & 65 Z^{\prime} \tau \tau \end{aligned}$ | （ $009^{\prime} \tau$ |  |  |  |  |  |  |  |  |  | 6EL＇ot 88E $\varepsilon$ を でじロッ n92＇ts $928^{\prime} 87$ |  |  |  | to＇ 82 6TT＇EE 500＇8S なT゙SL $060^{\prime} 5 L$ | $\begin{aligned} & 85 L^{6} \tau \\ & 7 \angle \varepsilon^{6} Z \\ & \varepsilon L 7^{4}+ \\ & 9 \varepsilon \varepsilon^{6} 9 \\ & 00 L^{6} 9 \end{aligned}$ | $\begin{aligned} & 956^{\prime} t \\ & 757^{\prime} Z \\ & 549^{\circ}+7 \\ & 895^{\prime} 9 \\ & 59 t^{\prime} L \end{aligned}$ |  |
|  | $\begin{aligned} & \tau \varepsilon \zeta^{\prime} 0 \tau \\ & E 06^{\prime} \tau \tau \\ & 6 E S^{\prime} 8 I \\ & \angle E \varepsilon^{\prime} \angle \tau \\ & E C L^{\prime} 9 \tau \end{aligned}$ | GLE＇ 85 <br> 560 ． 25 <br> 8LZ＇LL <br> $706^{\prime 2} 29$ <br> 859＇87 | $\begin{aligned} & \text { IES'OI } \\ & \varepsilon 06^{\prime} I I \\ & 6 \varepsilon S^{\prime} \text { gI } \\ & L E \varepsilon^{\prime} \angle I \\ & \varepsilon E L^{\prime} 9 I \end{aligned}$ |  |  |  |  |  |  |  | 096＇59 ह8E＇SL $028^{\circ} 06$ $960^{\prime}+9$ 208＇29 |  | $\begin{aligned} & 575^{\prime} \varepsilon Z \\ & 60 \tau^{\prime} \tau \varepsilon \\ & \left.\tau \angle 0^{\prime} Z\right\rangle \\ & 527^{\prime} 9 \varepsilon \\ & 658^{\prime} \varepsilon{ }^{\prime}{ }^{\prime} \end{aligned}$ |  | $\begin{aligned} & 5+9^{\prime} 90 \tau \\ & 6 L \tau^{\prime} 9 Z \tau \\ & 87 \tau^{\prime} \angle S T \\ & 05 \tau^{\prime} 6 \tau T \\ & 268^{\prime} 92 \tau \end{aligned}$ |  | $\begin{aligned} & \varepsilon \tau \tau^{\prime} \tau \tau \\ & \tau \neg 5^{\prime} \neg \tau \\ & 7 E 6^{\prime} \circ Z \\ & 6 \tau \varepsilon^{\prime} 8 \tau \\ & 20 \varepsilon^{\prime} \varepsilon Z \end{aligned}$ |  |
| $\begin{aligned} & 852 \cdot 8 \\ & 682 \cdot 9 \\ & \varepsilon 88^{\prime} \tau \\ & 65 \tau \cdot \tau \\ & 76 \end{aligned}$ | 95E＇8I <br> LEG＇9I <br> $76 L^{\prime}$＇ 5 <br> 910＇ <br> $758^{6}$ Z |  |  |  |  | $\begin{aligned} & \text { S8T't8 } \\ & \text { LIE's9 } \\ & \text { ST6' } 2 \\ & \text { HL9'ZZ } \\ & \text { ELT'? } \end{aligned}$ | TLD＇OT $97 L$＇L 0L2＇S 92己＇ <br> （ ${ }^{2}$ ） | 064＇8T <br> L25＇8T <br> 与LE＇6 <br> โヶでらT <br> 986＇IT | $\begin{aligned} & 7 \angle 9^{\circ} \circ \tau \\ & 85 E^{4} \mathrm{~L} \\ & \angle 78^{\circ} \mathrm{E} \\ & \tau 97^{*} \tau \\ & \tau 6 \end{aligned}$ | ＋90＇tz 9t0＇8 を5ع＇を とこの＇ご 692＇$E$ | $909^{\prime} \mathrm{ZS}$ <br> $968^{\prime} 9 \varepsilon$ <br> L59＇6 <br> E67＇L <br> Eらす | ＋92＇t2 <br> 970 ＇8 <br> $289^{\circ}$ \＆ <br> L56． 21 <br> 692＇$\varepsilon$ | $\begin{aligned} & \angle L L^{\prime} \tau \varepsilon \\ & 60 \tau^{\prime} \tau \tau \\ & 09 \varepsilon^{\prime} 9 \mathrm{I} \\ & 680^{\prime} 8 \tau \\ & 6 E 8^{\prime} \varepsilon \tau \end{aligned}$ | $\begin{aligned} & \angle 68^{\prime} \varepsilon \varepsilon \\ & \angle E 9^{\prime} \varepsilon \tau \\ & 59+7^{\prime} g \tau \\ & 95 \tau^{\prime} \tau Z \\ & 2 T S^{\prime} \pitchfork T \end{aligned}$ |  | $5 \geqslant 10 \mathrm{OL}$ LBT＇s ट己な E6L＇$\varepsilon$ （2） | 9こでて己 <br> EEO＇OZ <br> L26＇9I <br> 6T2＇6T <br> 760 ＇6I |  <br>  <br>  <br>  <br> ．．．．．．．．．．．．．．000t伸 ェәриด |
| － | － | － | － | （2） | （2） | （2） | （ 2 ） | （z） | － | － | － | － | （2） | （2） | （2） | （2） | （2） | a pazsifpo |
| LEE＇59T | 025＇05T | 970＇52L | 258＇ ost | 208＇908 | ES2＇9TE | Z00＇ $\mathrm{Izz} \mathrm{I}_{\text {I }}$ | 006 ＇stI | 82\％＊ T ¢ | E59＇EbT | $66 \chi^{\prime} 88 \mathrm{~T}$ | 890.688 | 296＇881 | LLL＇TME | 088＊ $65 ¢$ | LTI＇ $86 \varepsilon^{\prime} \tau_{\text {t }}$ | 5โ9＇5ट1 | 8 8 ＇＊ $8 t \tau$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | sasseto amovit ssars porsi¢py |
| （testyop puennoyi） zunomy | $\begin{aligned} & \text { sumfor } \\ & \text { Jo } \\ & \text { دəqunN } \end{aligned}$ | （oselfop pupynuli） 7unoury | $\begin{aligned} & \text { sumnza. } \\ & \text { Jo } \\ & \text { エəquाn } \end{aligned}$ | （zsitiop pünoul） ssarputia Io aSe | $\|$（6sintop <br> puornowi） <br> suotzdmexa | （s．eriop perenoyn） әாOロuT ssar8 | sumfar | $\begin{gathered} \text { suminza } \\ \text { jo } \\ \text { Iəqum } \end{gathered}$ | （csivitop puesnous） qunow | $\begin{gathered} \text { suartzo. } \\ \text { jo } \\ \text { xəqum } \end{gathered}$ | （s．entiop pusenoul） qumowy | $\begin{aligned} & \text { sumzaд } \\ & \text { Io } \\ & \text { xəquth } \end{aligned}$ |  |  | （sipilop puwnous） <br> əแuoatt sso．s 8 pazsn！py |  7uŢo！ Jo دequmn | $\begin{aligned} & \text { sumizox } \\ & \text { Io } \\ & \text { дəqưnง } \end{aligned}$ |  |
| $\begin{gathered} 87 \\ 20758 \\ \hline \end{gathered}$ | 20 әسODUI |  |  |  |  |  |  |  | s7ヶpars ェәұรе x87 әшоэи |  |  |  |  | Le7ol | ssois pozsn〔py |  |  |  |



| Majusted gross incone classes | return | Number of joint returns | Adjusted gross (Thousand dollars) |  |  | Taxable income |  | Income tax after credits |  | -tum | Number of joint returns |  |  |  | Taxable Income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | of return | Abount <br> (Thousend doltars | $\begin{aligned} & \text { Number } \\ & \text { or } \\ & \text { returne } \end{aligned}$ | Amount <br> (Thousend dottars |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ \text { (Thouvend } \\ \text { doillera) } \\ \hline \end{gathered}$ | Number returns | (Thourend dollara |
|  | San Antonio, Texas |  |  |  |  |  |  |  |  | San Bernardino-Riverside-Ont |  |  |  |  |  |  |  |  |
| rota | 204,4 | 128,453 | 1974,618 | 379, 130 | 367,312 | 156,287 | 499,386 | 152,806 | 118,197 | 265,004 | 174,788 | 11,449,037 | 480,054 | 461,399 | 205,989 | 750,59\% | 203,983 | 165,557 |
| No adjusted gross | 1,08 | ${ }^{(2)}$ | ${ }^{(2)}$ | 1,433 | 373 |  |  |  |  | 2,56 | 2,259 | ${ }^{(2)}$ | 4,9 | 4,656 |  |  |  |  |
| Under \$1,000. | 23,357 | 1,746 | 11,272 | 17,298 | 16,296 | 4,670 | 526 | 4,669 | 104 | 27,460 | 4,286 | 15,318 | 23,276 | 22,050 | 5,217 | 867 | 5,217 | 13 |
| \$1,000 under \$2,000 | 30,141 | 8,572 | 4284 | 35,817 | 33,490 | 18,706 | 10,695 | 18,353 | 2,113 |  | 13,576 | 48,857 | 43,955 | 38,909 | 17,245 | 9,151 | 16,811 |  |
| \$2,000 under \$3,000 | 30,224 | 16,514 | 24,288 | 52,838 | 50,226 | 22,327 | 19,454 | 20,660 | 3,550 | 23,688 | 12,581 | 60,628 | 39,994 | 37,723 | 14,980 | 15,581 | 14,545 | 2,940 |
| \$3,000 under $4,4,000$ | 23,167 | 16,022 | 80,184 | ${ }_{46,823}$ | 45,450 | 17,978 | 27,398 | 17,171 | 5,356 | 23,537 | 13,261 | 82, 52 | 37,911 | 36,523 | 19,511 | 31,022 | 12,511 | 6,360 |
| \$4,000 under 35,000 | 22,820 | 18,931 | 103,387 | 52,676 | 51,838 | 20,696 | 37,259 | 20,696 | 7,430 | 23,866 | 13,392 | 107,770 | 43,141 | 41,076 | 22,571 | 43,298 | 21,802 | 8,376 |
| \$5,000 under $\$ 6,000$ | 18,732 | 16,114 | 302,635 | 45,994 | 45,387 | 17,018 | 41,845 | 16,565 | 8,399 | 28,532 | 22,483 | 156,405 | 60,579 | 58,716 | 25,701 | 63,092 | 25,367 | 12,497 |
| ${ }^{86,000 ~ u n d e r ~}{ }^{\text {\% }}$ | 1.15,874 | 12,928 | 102,922 | 33,4,4 | 32, 427 | 15,874 | 55,087 <br> 46,292 <br> 0. | 15,874 | ¢1,210 | 28,123 | 24,138 19 19 1 | 182, 387 | 64,249 47.165 | 63,727 46,510 | 26,790 |  | 26,790 | 16,376 16,299 |
| \$8,000 under 99,000 | 6,211 | $\underset{6,211}{ }$ | 52,115 | 13,647 | 13, $2 \times 7$ | ${ }_{6,211}$ | 30, 3,88 | 6,211 | 6,211 | 12,701 | 11,700 | 106,933 | 30,575 | 29,633 | 12,701 | 56,014 | 12,701 | 11,316 |
| \$9,000 under 110,000 | 6,929 | 6,830 | 65,356 | 18,579 | 18,247 | 6,929 | 37,287 | 6,929 | 7,687 | 11,855 | 10,529 | 111,752 | 22,777 | 22,576 | 11,855 | 69,626 | 11,855 | 14,630 |
| \$12,000 under $\$ 13,000$ | 2,305 | 2,272 | 26,538 17,130 | 2,983 | 3,800 | 2,369 | 12,204 | 2,369 | 2,651 | 3,999 | 3,879 | 59,953 | 10,481 | 8, ${ }^{1218}$ | 3,999 | 33,071 | 3,999 | 7,08: |
| \$13,000 under ${ }^{\text {a }} 12,000$ | 1,006 |  | 13,567 | 2,152 | 2,132 | 1,006 | 9,553 | 1,006 | 2,096 | 2,505 | 2,336 | 33, 657 | 5,321 | 5,238 | 2,505 | 23,323 | 2,505 | 5,080 |
| \$14,000 under $\$ 15,000$ | 706 | 706 | 10,193 | 1,472 | 1,472 | 706 | 7,491 | 706 | 1,660 | 1,829 | 1,761 | 26,5 | 3,497 | 3,415 | 1,829 | 19,127 | 1,829 | 4,265 |
| \$15,000 under \$20,000. | 2,131 | 1,828 | 36,600 | 4, 273 | 3,968 | 2,131 | 28,119 | 2,131 | 6,764 | 3,966 | 3,762 | ${ }^{68,103}$ | 8,764 | 8,378 | 3,966 | 48,841 | 3,966 | 1,286 |
| \$25,000 under \$50,000 | 1,408 | 1,233 | -6, 6134 | 2,925 | 2,638 | 1,408 | 39,49 | 1.408 | 12,705 | 1,801 | 1,665 | 57,707 | 4,137 | 3,791 | 1,801 | 45.202 | 1,501 | 13,559 |
| \$50,000 under $\$ 100,000$ | 302 | 252 | 19,589 | 582 | 519 | 298 | 16,812 | 298 | 7,212 | 282 | 242 | 18,735 | 613 | 565 | 279 | 15,510 | 279 | 6,625 |
| \$100,000 under \$150,000 | 41 | 31 | 4,878 | 7 | 67 | 41 | 4,359 | 41 | 2,220 | 0 | 30 | 3,486 | 62 | 49 | 30 | 2,956 | 30 | 1,435 |
| $\begin{aligned} & \$ 150,000 \text { undr } \$ 200,0 \\ & \$ 200,000 \text { or more. } \\ & \hline 10 . \end{aligned}$ | 29 31 | 22 <br> 25 | $\begin{array}{r} 6,948 \\ 12,511 \end{array}$ | 51 63 | 40 59 | ${ }_{31}^{29}$ | 4,317 10,848 | ${ }_{31}^{29}$ | 2,389 5,954 | ${ }_{8}^{10}$ | ${ }_{5}^{8}$ | $\begin{aligned} & 1,681 \\ & 3,179 \end{aligned}$ | 20 13 | 19 | ${ }_{8}^{10}$ | 1,428 2,991 | ${ }_{8}^{10}$ | ${ }^{757}$ |
| furns under \$5,000 | 130,803 | 62, 681 | 307,958 | 206,883 | 198,673 | 84,377 | 95,332 | 81,349 | 18,553 | 134, 169 | 59,353 88,563 |  |  |  | 77,526 |  |  | 19,617 72,252 |
| Returns \$5,000 under \$10, | 59,759 13,869 | 53,190 12,782 | 413,730 252,930 | 142,168 30,079 | 139,791 28,848 | 58,045 23,865 | 210,993 193,061 | 57, 592 13,865 | +42,522 | 102,593 28,242 | 88,563 26,872 | 727,425 | $225,3,5$ 61,472 | 221,162 59,800 | 98,226 28,239 | 392,063 298,812 | 97, 892 28,205 | 71,252 72,688 |
|  | San Dipgo, Callfornia |  |  |  |  |  |  |  |  | San Francisco-0akland, Csiifornia |  |  |  |  |  |  |  |  |
| Tota | 317,363 | 200,807 | ${ }^{12,878,998}$ | 561,691 | 538,266 | 264, 0.9 | 1,016,622 | 260,540 | 226,724 | 1,067, 34, 3 | 607, 101 | 17,236,488 | 1,736,007 | 1,654,201 | 925,783 | 4,429,309 | 919,555 | 2,063,405 |
| No sdjusted | 1,723 | 1,116 | ${ }^{(2)}$ | 2,798 | ,615 |  |  |  |  | 3,779 | ,09 | ${ }^{315,208}$ | 6,41 | 5,633 |  |  |  |  |
| Under 81,000 | 26, | 2,9 |  | 22, |  |  | 903 | 6,708 | 180 | 86, 365 | 7,361 | 46,026 | 68,145 | 63,391 | 21,995 | 3,432 | 21,995 | ${ }^{682}$ |
| ${ }_{8}^{81,000 ~ u n d e r}$ | 34,659 | 9,908 | 50,912 | 38,604 | 34,034 | 22,112 | 12,524 | 21,011 | 2,470 | 92,011 | 16,566 | 131,930 | 92,537 | 80,357 | ${ }^{61,611}$ | 37,352 | 60,172 | 7,283 13.830 |
|  | 32,306 <br> 27058 | 14,290 16,308 | 80,872 | 47,151 | 42,687 45,599 | 24,000 22,553 |  | 22,128 <br> 22,551 <br> 3,181 |  | 85,549 96,366 | 29, 235 35,986 | 213,155 339 | 113,535 129,315 | 117,973 | -6,585 |  | 62,720 86,731 |  |
| \%, 4,000 under ${ }^{\text {\% }}$ | 27,058 36,165 | 22,373 | 94, 389 162,754 | 6, 6,4818 | - 25,5397 | 22,753 33,272 | 32,160 64,24 | 22,551 <br> 33,138 | 6,179 2, 111 | 96, 966 92,419 | 35,986 | -339, 420 | 129, 123 | 1125, 209 | 86,162 86,89 | cis, | ${ }_{85,390}^{82,29}$ | 43,989 |
| \$5,000 under \$6,000 | 29,3,7 | 20,357 | 162,128 | 57,837 | 55,688 | 28,173 | 72,215 | 28,173 | 14,756 | 108,13, | 58,271 | 592,147 | 176,089 | 169,782 | 104,340 | 321,83, | 102,008 | ${ }^{65.615}$ |
| \$66,000 under $\$ 77,000$ | 24,932 | 19,906 | 161,732 | 52,352 | 50,950 | 23,830 | 75,126 | 23,830 | 15,123 | 99, 175 | ${ }^{71,276}$ | ${ }^{646,584}$ | 184, 3.3 | 179, 3,8 | 97,330 | 348,720 | 97,30 | ${ }_{78}^{71,426}$ |
| \$7,000 under ${ }^{\text {\% }} 88,000$ | 26,697 | 23,289 | 200,549 | 57,433 | 56,571 | 26,364 | 106,728 | ${ }^{26,364}$ | ${ }^{21,730}$ | 90,831 | 71,788 | 681,925 |  | 177,211 | 90,831 | 380,370 | 90,831 | 78,136 82,12 |
| \$8,000 under \$9,000 under $\$ 10,000$ | 20,861 | 17, 520 10,056 | 177,048 106,123 | 42,827 25,158 | 42,305 24,375 | 20,194 11,250 | 96,475 63,257 | 20,196 11,250 | 19,985 13,023 | 80,748 53,776 | 65,894 4888 | 685, 337 510,390 | 168,852 115,247 | 106,49 113,068 | 80,748 53,776 | 397,526 | 80,748 53,776 | 82,412 62,49 |
| \$10,000 under \$11,00 | 11, |  |  |  |  |  |  |  |  | 43,218 | 39,3 |  |  |  |  |  |  |  |
| \$11,000 |  | 8,884 | 108,488 | 20,912 | 20,56 | 9,391 | 68,769 | ,391 | 12,462 | 33,785 | 31,683 | 387,389 | 68,072 | 66,993 | 33,751 | 258,0,2 | 33,718 | 54,85 |
| \$12,000 under \$13,000 | 5,379 | 5,142 | 67,217 | 12,362 | 11,935 | 5,370 | 43,435 | 5,379 | 9,216 | 21,318 | 20,250 | 265,852 | 4, 4,25 | 43,546 | 21,252 | 182,777 | 21,252 | 39,38 |
| \$13,000 under \$12,000 | 5,287 | <,806 | 71,183 | 11,381 | 11,153 | 5,287 | 48,407 | 5,287 | 10,567 | 16,484 11,000 |  | 221,981 167 | 33,677 26,660 |  | 11,600 | 118,759 | 16,48. | 26,4 |
| \$14,000 under \$15,000. | 3,016 | 2,845 | 43,597 | 6,563 | 6,401 | 3,014 | 29,569 | 3,014 | 6,467 | 11,600 | 10,766 | 167,489 | 24,660 | 23,762 | 11,600 | 118,799 |  |  |
| \$15,000 under \$20,000 | 5,965 | 5,626 | 101,009 | 13,422 | 13,135 | 5,89 | 70, | 5, | 16,087 | 25,155 | 22,557 | 425,360 | 51, 154 | 49,516 | 25,122 | 315,361 | 25,122 | , 36 |
| \$20,000 under $\$ 25,000$ | 1,903 | 1,799 | 42,317 | 4,730 | 4,466 | 1,903 | 31,278 | 1,903 | 7,866 | 8,882 | 7,515 | 197,254 <br> 566,604 |  | ${ }_{27,082}^{17,84}$ | -8,888 |  |  | - 379.358 |
| ( | 2,410 | 2,206 | 78,580 26.788 | 5,304 | 4,853 | 2,339 | 59,995 | 2,339 | 17,627 <br> 8,468 <br> 2,58 | -3,248 | 2,842 | 251,233 | $\underset{\sim}{28,096}$ | 6,6,39 | 3,24, | 175, 841 |  | 73,86 |
| \$100,000 under \$150,000. | 66 | ${ }_{54}$ | -7,589 | 121 | ${ }_{113}$ | 40 | -6,132 | , | 2,951 | 552 | 467 | 65,782 | 1,163 | 1,005 | 552 | 53,707 | 552 | 27,1 |
| \$150,000 under | ${ }_{28}^{26}$ | ${ }_{21}^{21}$ | 4,02 | 53 58 | 47 | ${ }_{28}^{24}$ | $\begin{aligned} & 3,375 \\ & 9,744 \end{aligned}$ | ${ }_{28}^{26}$ | $\begin{aligned} & 1,704 \\ & 5,142 \end{aligned}$ | $\begin{aligned} & 176 \\ & 232 \end{aligned}$ | $\begin{aligned} & 143 \\ & 186 \end{aligned}$ | $\begin{aligned} & 20,039 \\ & 98,513 \end{aligned}$ | $\begin{aligned} & 359 \\ & 466 \end{aligned}$ | $301$ | $\begin{aligned} & 175 \\ & 232 \end{aligned}$ | $\begin{aligned} & 24,037 \\ & 83,709 \end{aligned}$ | 175 232 | 22, |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns $\$ 5,000$ Under $\$ 10,000$ | 113,087 | ${ }_{91,128}^{66,91}$ | ${ }_{807,580}$ | 235,607 | 229,889 | 109,811 | 415,799 | 109,811 | ${ }_{86,617}^{26,18}$ |  |  |  | ${ }_{826,495}$ | 805,858 | 427,025 | 1,758,881 | 426,693 | 362,028 |
| Returns $\$ 10,000$ or more. | 45,367 | 42,738 | 682,242 | 100,583 | 97,896 | 45,193 | 4.66,614 | 45,193 | 115,999 | 178,190 | 161,780 | 2,984,170 | 366,41 | 355,906 | 177,916 | 2,178,562 | 177,849 | 604,117 |



| Adjusted gross income classes | of | Number of joint | Adjusted <br> gross <br> income <br> （Thousend dothars） |  |  | Taxable incoce |  | Income tax after credits |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { oeturms } \end{gathered}$ | Number of joint return <br> returns |  |  |  | Taxable income |  | Income tax after credita |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{gathered} \text { Mumber } \\ \text { or } \\ \text { returns } \end{gathered}$ |  | $\begin{aligned} & \text { Number } \\ & \text { returns } \\ & \text { retur } \end{aligned}$ |  |  |  |  |  |  | $\begin{gathered} \text { Number } \\ \text { of return } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ \text { (Thousond } \\ \text { doulterar } \end{gathered}$ | returns | ADount （Thanand dollorer， |
| San Jose，California |  |  |  |  |  |  |  |  |  | Seattle，Washing ton |  |  |  |  |  |  |  |  |
| adjusted gross income．． | 232，225 | 148，212 | ${ }^{12,590,047}$ | 426，166 | 414，056 | 192，012 | 918，826 | 189，686 | 211，045 | 390，274 | 238，782 | 12，505，270 | 659，389 | 635，573 | 336，959 | 1，513，557 | 335，554 | 345，591 |
|  | 1，698 |  | ${ }^{(2)}$ | 2，958 | 2，573 |  |  |  |  | 2，388 | 1，302 | ${ }^{3} 8,969$ | 3，320 | 3，080 |  |  |  |  |
| Under $\$ 1,000$. | 25，3，8 | ${ }^{(2)}$ | 11，877 |  | 17 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄1，000 under ${ }^{2} 2,000$. |  | 5，069 | 29，760 |  | 18， 6 | 13，962 | 8，690 | 13，631 | 1，68 |  | 8，132 | 49，123 | 32，955 | 28，290 | 22，760 | 14，161 | 22，760 | 2，791 |
|  | 12， 2,41 | 6，176 | 36，501 | 20，920 | 18，637 | 10，716 | 11，748 | 9，387 | 2，15 | 29，511 | 9，073 | 73，736 | 37，390 | 32，4，12 | 22，179 | 29，552 | 21，201 |  |
| \＄4，000 under ${ }^{\$ 3} 5,0000$ | 17,565 17,227 | ${ }_{8,832}^{5,232}$ | 54,768 79,688 | 30，553 | 22,532 29,635 | 12， 12,222 | 23，107 37,439 | 12，222 | － 7,639 | 32,961 38,065 | ${ }_{15,475}^{14,077}$ | 112,939 <br> 172,336 | 4， 7 ，798 <br> 1820 | 42，4208 | 29，019 35,638 | 53,733 92,245 | 28,919 35,638 | 10,541 18,601 |
| \＄5，000 under \＄6，000． | 17，625 | 13，533 | 97，467 | 35，135 | 33，956 | 15，862 | 42，268 | 15，529 | 8，513 | 39，866 | 27，296 | 219 | 72，753 | 71，279 | 38，466 | 112，329 |  | ，908 |
| \＄6，000 urder \＄7，000 | 21，677 | 16，332 | 141，844 | 49，465 | 48，485 | ${ }^{21,268}$ | 65，392 |  | 13，217 | 36，978 | 32，240 | 2412 | 76， 35 | 75，158 | 36，87 | 126，258 | 36，877 | 25，571 |
| \＄7，000 under \＄8，000 | 20，229 | 18，211 | 151，806 | 48，088 | 47，229 | 20，128 | 73，942 | 20，128 | 15，04 | 33，758 | 27， 50 | 252，828 | 68，554 | ${ }^{67,220}$ | 33，758 | 142，351 | 33，758 | 29，382 |
| \＄8，000 under \＄9，000 | 15，313 | 13，806 | 129，7\％0 | 36，948 | 36，627 | 15，212 | 66,821 | 15，212 | 13，76 | 32，387 | 28，261 | 266，922 | 74，606 | 73，899 | 31，387 | 153，92 | 31，387 | 31，851 |
| \＄9，000 under \＄10，000 | 14，991 | 13，152 | 141，481 | 28，681 | 28，282 | 14，991 | ${ }_{86,539}$ | 14，991 | 18，145 | 20，066 | 17，791 | 189，545 | 39，352． | 39，292 | 20，066 | 122，025 | 20，066 | 25，71 |
| 0，000 under $\$ 11,00$ | 12, | 11，3\％ | 128，209 | 27，051 | 20，751 | 12，246 | 78，682 | 12，246 | 16，476 | 15，929 | 15.130 | 166 ， | 32，132 | 33，791 | 15，929 | 108，296 | 15，929 | 22，732 |
| \＄11，000 under \＄12，000． | 8,013 <br> 6,475 |  | 91,875 80,577 | 18，391 | ${ }_{15,331}^{15,481}$ | 8,013 <br> 6,675 | 57,768 <br> 51,804 | 8,013 6,475 5 | 12，250 | 11，022 | 10，289 | 126， | 23， | 626 |  | 86,786 70,308 | 10，989 |  |
| \＄13，000 under \＄14，000 | 5，108 | 4，974 | 68，798 | 11，960 | 11，801 | ${ }_{5}^{6,108}$ | 46,489 | 5，103 | 10，095 | 4，330 | 4，031 | 58，361 | 90,893 | 18，773 |  |  |  | 8，845 |
| \＄14，000 under \＄$\$ 15,000$ | 2，934 | 2，801 | 42，688 | 7，382 | 7，201 | 2，934 | 27，602 | 2，934 | －10，042 | 3，730 | 3，364 | 53，828 | 8，071 | 7，85 | 3，73 | 37，72 | 3，73 | 8 8，464 |
| \＄15，000 under \＄20，00 | 7，605 | 6，938 | 124，687 | 16，975 | 16，595 | 7，405 | 88，470 | 7，405 | 20，46 | 8, | 7， | 140，365 | 17. | 27. | 8，287 | 104 | 8，287 | 24，537 |
| ，000 under $\$ 25,00$ |  | 2，197 | 52，348 | ，89 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄52，000 under $\$ 850,000$ |  | 2，595 | 95，847 | 7，052 | 6，832 | 2，832 | 75，8 | ，830 | 23， 61 | 3，817 | 3，517 | 122 | 8,9 | 8，09 | ， 81 | 99，7 | 3，817 | 30，220 |
| \＄100，000 under \＄150，0 | 65 | s，2 |  | 111 | 88 |  | 20，25 |  | 8，19 | 124 | 108 | 13， 12.626 | 1，799 | 1，672 | 114 | 12，59 | 114 | ${ }_{5}^{18,983}$ |
| \＄150，000 under \＄200， | 18 20 | 18 15 | $\begin{aligned} & 3,054 \\ & 7,337 \end{aligned}$ | $\begin{aligned} & 40 \\ & 42 \end{aligned}$ | $\begin{aligned} & 36 \\ & 31 \\ & 31 \end{aligned}$ | $\begin{aligned} & 18 \\ & 20 \end{aligned}$ | 2,466 6,457 | ${ }_{20}^{18}$ | $\begin{aligned} & 1,226 \\ & 3,267 \end{aligned}$ | 27 | $\begin{aligned} & 22 \\ & 17 \end{aligned}$ | $\begin{aligned} & 4,656 \\ & 7,164 \end{aligned}$ | 60 47 | 56 35 | ${ }_{21}^{27}$ | $\begin{aligned} & 3,865 \\ & 5,320 \end{aligned}$ | 27 27 | 2,129 3,321 |
| Returns under $\$ 5,00.1 . . . . . . . .$. Returns $\$ 10,000$ or more．．． | 94，503 | 28，126 |  | 116，5 | 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 198，317 | 194．5 |  |  |  |  |  | 232，038 |  |  |  |  |  |  | 135， 237 |
|  | 47， | 45，05 |  | 111，292 | 109，661 |  |  |  |  |  |  |  | 130 | 126，994 |  |  |  |  |
|  | Shreveport，Louis |  |  |  |  |  |  |  |  | Spokane，Washington |  |  |  |  |  |  |  |  |
|  | 72，852 | 46，979 | ${ }^{1370,615}$ | 129，321 | 126，197 | 54，272 | 196，376 | 53，396 | 47，754 | 77，819 | 49，152 | 1440，277 | 136，257 | 129，918 | 04,288 | 246，058 | 63，209 | 55，372 |
| No adjusted gross income．．．．．．．．． <br> Under $\$ 1,000$ ． <br> $\$ 1,000$ under $\$ 2,000$ ． <br> $\$ 2,000$ under $\$ 3,000$ ． <br> $\$ 3,000$ under $\$ 4,000$ ． <br> $\$ 4,000$ under $\$ 5,000$ ． |  | ${ }^{(2)}$ | $(2)^{2}$ ． | ${ }^{(2)}$ | （2） | － |  |  |  | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left(^{2}\right)$ |  |  | － | － |
|  | $\begin{aligned} & 9,818 \\ & 9,4,60 \\ & 8,235 \\ & 8,271 \\ & 8,375 \end{aligned}$ | $\begin{gathered} \left(^{2}\right) \\ 3,735 \\ 3,745 \\ 6,969 \\ 5,396 \\ 5,396 \end{gathered}$ | $\begin{aligned} & 5,661 \\ & \begin{array}{l} 54,018 \\ 129 \\ 19,67 \\ 29.270 \\ 37,261 \end{array} \end{aligned}$ | $\begin{array}{r} 7,809 \\ 13,711 \\ 12,783 \\ 19,800 \\ 15,800 \end{array}$ | $\begin{gathered} 7,688 \\ 12,659 \\ 12,59 \\ 18,73 \\ 15,739 \end{gathered}$ | $\begin{aligned} & 2,790 \\ & 5,702 \\ & 6,123 \\ & 5,54 \\ & 7,048 \end{aligned}$ | $\begin{gathered} 495 \\ 2,721 \\ 4,930 \\ 7,300 \\ 14,052 \end{gathered}$ | $\begin{aligned} & 2,790 \\ & 4,960 \\ & 6,123 \\ & 5.254 \\ & \hline, .45 \end{aligned}$ | $\begin{array}{r} 99 \\ 533 \\ 983 \\ 1,465 \end{array}$ | $\begin{gathered} 10,166 \\ 8,080 \\ 4,6,65 \\ 7,466 \end{gathered}$ | $\begin{aligned} & 725 \\ & 1,971 \\ & 2,787 \\ & 4,728 \\ & 5,1200 \end{aligned}$ | $\begin{gathered} 5,1288 \\ 11,388 \\ 11,485 \\ 27,476 \end{gathered}$ | $\begin{aligned} & 7,287 \\ & 8,378 \\ & 6,987 \\ & 12,605 \end{aligned}$ | 6，596 |  |  | （2） 5 5 2 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6，523 | 5，683 | 2，780 | 5，357 | 516 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | 6，240 | 3，120 | 9，618 | 7，020 |  |
|  |  |  |  |  |  |  |  |  | 2，853 |  |  | 29，117 | 13，502 | 13，051 | 5, | 11，556 | 5, | 2，243 |
| \＄5，000 under $\$ 6,000$ ． | 6.895 |  |  | $\begin{aligned} & 15,160 \\ & 10,711 \\ & 8,93 \\ & 2,658 \\ & 7,5190 \end{aligned}$ | $\begin{gathered} 12,916 \\ 10,650 \\ 8,729 \\ 2,759 \\ 7,007 \end{gathered}$ | $\begin{aligned} & 5,575 \\ & 4,558 \\ & 4,755 \\ & 1,295 \\ & 3,670 \end{aligned}$ |  | $\begin{aligned} & 6,575 \\ & \langle, 558 \\ & \langle, 755 \\ & 1,295 \\ & 3,670 \end{aligned}$ |  | $\begin{aligned} & 8,786 \\ & 7,497 \\ & 6,758 \\ & 4,611 \\ & 3,998 \end{aligned}$ | $\begin{aligned} & 5,881 \\ & 5,771 \\ & 5,688 \\ & 4,661 \\ & 3,832 \end{aligned}$ | $\begin{aligned} & 47,827 \\ & 48,88 \\ & 50,807 \\ & 39,192 \\ & 37,742 \end{aligned}$ | $\begin{aligned} & 16,702 \\ & 16,519 \\ & 13,667 \\ & 11,679 \\ & 10,3,67 \end{aligned}$ | $\begin{aligned} & 16,054 \\ & 16,067 \\ & 13,47 \\ & 11,739 \\ & 10,346 \end{aligned}$ | $\begin{aligned} & 8,586 \\ & 7,497 \\ & 6,758 \\ & 4,611 \\ & 3,998 \end{aligned}$ |  | $\begin{aligned} & 8,586 \\ & 7,4,97 \\ & 6,758 \\ & 6,611 \\ & \hline, 998 \end{aligned}$ | $\begin{aligned} & 4,4,59 \\ & 4,852 \\ & 6,069 \\ & 4,042 \\ & 4,484 \end{aligned}$ |
| \＄6，000 under \＄7，000， | 4，558 | 3，771 | 30，101 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄7，000 under ${ }^{\text {\％}}$ 8，000 | 4,755 | 4，231 | 36，191 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄8，000 under ${ }^{\text {\％}}$ 9， 000 | 1，295 | 1，295 | 11，110 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄9，000 under | 3，670 | 3，226 | 34，562 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄10，000 under \＄11，000． | $\begin{array}{r} 1,556 \\ 1,251 \\ 777 \\ 676 \\ 169 \end{array}$ | $\begin{gathered} 1,421 \\ \substack{1116 \\ 676 \\ 676 \\ 135} \end{gathered}$ | $\begin{gathered} 16,354 \\ 1,4,43 \\ 9,68 \\ 9,068 \\ 2,4,464 \end{gathered}$ | $\begin{aligned} & 3,887 \\ & 2,888 \\ & 1,682 \\ & 1,562 \\ & 3,4 \end{aligned}$ | $\begin{aligned} & 3,226 \\ & 2,777 \\ & 1,622 \\ & 1,562 \\ & 3 \times 24 \end{aligned}$ | $\begin{gathered} 1,556 \\ 1,251 \\ 777 \\ 676 \\ 169 \end{gathered}$ | $\begin{aligned} & 10,258 \\ & 9,1+15 \\ & 6,208 \\ & 6,008 \\ & 6,1,748 \end{aligned}$ | $\begin{array}{r} 1,556 \\ 1,251 \\ 743 \\ 676 \\ 169 \end{array}$ | $\begin{aligned} & 2,155 \\ & 2,01 \\ & 1,351 \\ & 1,395 \\ & 1,295 \end{aligned}$ | $\begin{aligned} & 2,165 \\ & 1,333 \\ & 1,066 \\ & 1,059 \\ & 1,66 \end{aligned}$ | $\begin{aligned} & 2,065 \\ & 1,299 \\ & 9,66 \\ & 1,599 \\ & 43 \end{aligned}$ | $\begin{gathered} 22,669 \\ 15,297 \\ 13,256 \\ 14,138 \\ 6,710 \end{gathered}$ | $\begin{aligned} & 4,816 \\ & 2,838 \\ & 2,198 \\ & 2,195 \\ & 898 \end{aligned}$ | $\begin{aligned} & 4,777 \\ & 2,7787 \\ & 2,1775 \\ & 2,0858 \\ & 818 \end{aligned}$ | $\begin{aligned} & 2,165 \\ & 1,133 \\ & 1,032 \\ & 1,059 \\ & 1,668 \end{aligned}$ | $\begin{aligned} & 14,656 \\ & 10,516 \\ & 9,131 \\ & 10,270 \\ & 5,099 \end{aligned}$ | $\begin{aligned} & 2,165 \\ & 1,333 \\ & 1,032 \\ & 1,059 \\ & 466 \end{aligned}$ | $\begin{aligned} & 3,074 \\ & 2,230 \\ & 1,996 \\ & 2,230 \\ & 1,142 \end{aligned}$ |
| \＄11，000 under \＄12，000． |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ${ }_{\text {\％}} 812,0000$ under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄14，000 under \＄15，000， |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄15，000 under $\$ 20,000$. | $\begin{array}{r} 1,011 \\ 470 \\ 605 \\ 138 \\ 135 \end{array}$ | $\begin{aligned} & 743 \\ & 0.3 \\ & 504 \\ & 120 \\ & 25 \end{aligned}$ | $\begin{gathered} 16,931 \\ 10,931 \\ 21,683 \\ 8,936 \\ 2,847 \end{gathered}$ | $\begin{aligned} & 2,002 \\ & 989 \\ & 1,299 \\ & 305 \end{aligned}$ | $\begin{array}{r} 1,900 \\ 1,189 \\ 1,288 \\ 38 \\ 37 \end{array}$ | $\begin{gathered} 1,011 \\ 600 \\ 605 \\ 138 \\ 25 \end{gathered}$ | $\begin{gathered} 12,712 \\ 8,061 \\ 17,546 \\ 7,044 \\ 2,535 \end{gathered}$ | $\begin{array}{r} 1,011 \\ 670 \\ 605 \\ 138 \\ 25 \end{array}$ | $\begin{aligned} & 3,122 \\ & 2,120 \\ & 5,181 \\ & 5,814 \\ & 2,964 \\ & 1,287 \end{aligned}$ | $\begin{aligned} & \begin{array}{c} 997 \\ \left({ }^{2}\right)^{65} \\ \left({ }^{2}\right)^{108} \end{array} \end{aligned}$ | $\begin{aligned} & \begin{array}{c} 864 \\ \left(^{2}\right)^{65} \\ (2) \\ \left({ }^{2}\right) \end{array}{ }^{94} \end{aligned}$ |  |  |  | $\begin{gathered} \quad 997 \\ \left.\mathbf{(}^{2}\right)^{645} \\ \left(^{2}\right)^{108} \end{gathered}$ | $\begin{aligned} & 12,846 \\ & 8,378 \\ & c^{2}, 378 \\ & 5,865 \\ & \left.2^{2}\right)^{2} \end{aligned}$ | $\begin{aligned} & 997 \\ & \left.\mathbf{c}^{9}\right)^{265} \\ & \left({ }^{2}\right)^{108} \end{aligned}$ | $\begin{aligned} & 3,093 \\ & { }_{2}^{2,096} \\ & 2_{2}^{2}, 96 \\ & 2^{2}, 39 \end{aligned}$ |
| \＄20，000 under \＄25，000 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄425，000 urder 450,000 under $\$ 10000000$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄$\$ 100,000$ under |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \＄150，000 under $\$ 200,000$ ． <br> $\$ 200,000$ or more．．．．．．．．．．．．．． | $\begin{aligned} & 11 \\ & 11 \end{aligned}$ | $\begin{array}{r} 7 \\ 13 \end{array}$ | $\begin{aligned} & 1,870 \\ & 4,235 \end{aligned}$ | $\begin{aligned} & 22 \\ & 34 \end{aligned}$ | $\begin{aligned} & 20 \\ & 32 \end{aligned}$ | $\begin{aligned} & 213 \end{aligned}$ | $\begin{aligned} & 1,571 \\ & 3,735 \end{aligned}$ | $\begin{aligned} & 11 \\ & 13 \end{aligned}$ | $\begin{array}{r} 869 \\ 1,901 \end{array}$ |  | －${ }_{3}^{2}$ | $\begin{aligned} & 511 \\ & 833 \end{aligned}$ | 5 | 7 | （2） $\begin{aligned} & 3 \\ & 3\end{aligned}$ | $\begin{aligned} & 487 \\ & 609 \end{aligned}$ | ${ }^{3}$ | $\begin{array}{r} 22 \\ 365 \\ 5,330 \\ 24,106 \\ 25,068 \\ \hline \end{array}$ |
| Returns under \＄5，000 |  |  |  |  |  |  |  | $\begin{gathered} 26,375 \\ 20,853 \\ 6,668 \\ \hline, 68 \end{gathered}$ |  |  |  | $\begin{array}{r} 81,647 \\ 224,151 \\ 13,679 \end{array}$ |  |  | $\begin{gathered} 24,341 \\ 31,450 \\ 8,497 \\ \hline \end{gathered}$ |  |  |  |
| Returns \＄5，000 under | $\begin{gathered} 21,173 \\ 6,702 \end{gathered}$ | 28,2905,839 | $\begin{aligned} & 150,111 \\ & 118,700 \end{aligned}$ | $\begin{aligned} & 4,54053 \\ & 14,318 \end{aligned}$ | $\begin{aligned} & 68,414 \\ & 43,899 \\ & 13,884 \end{aligned}$ | $\begin{array}{r} 26,717 \\ 20,53 \\ 6,52 \\ \hline \end{array}$ |  |  | $\begin{aligned} & 1,65,540 \\ & 25,281 \end{aligned}$ | $\begin{aligned} & 3,688 \\ & 31,650 \\ & 8,531 \end{aligned}$ | $\begin{array}{r} 25,783 \\ 7,722 \end{array}$ |  | $\begin{aligned} & 28,173 \\ & \hline 6,251 \\ & \hline 18,251 \end{aligned}$ | $\begin{aligned} & 4,77,20 \\ & 67,98 \\ & 17,90 \end{aligned}$ |  | 119， 48 | $\begin{aligned} & 31,450 \\ & 8,8,407 \\ & \hline ⿰ ⿺ 乚 一 匕 \end{aligned}$ |  |
| Peturns \＄10，000 or more． |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 98，799 |  |  |

## INDIVIDUAL INCOME TAX RETURNS FOR 1961





| Adjusted gross income classes | Number returns | Number of joturns return |  | Total exemptions <br> (Thousand <br> dollors. |  | Taxable income |  | Income tax arter |  | $\begin{gathered} \text { Number } \\ \text { returns } \\ \text { reter } \end{gathered}$ | Number of joint retur | Adjusted gross income (Thousand dollars) |  | Exemptions other than blindness (Thousend dollera) | Taxable income |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { returns } \end{aligned}$ | $\begin{gathered} \text { Amourt } \\ \text { (Thousand } \\ \text { dotlera) } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | $\begin{array}{\|c\|c\|} \hline \text { Amount } \\ \text { (Thousend } \\ \text { dofllors) } \end{array}$ |  |  |  |  |  | Number of returns | $\begin{gathered} \text { Anount } \\ \text { (Thowenend } \\ \text { dollers) } \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | $\begin{array}{\|c} \text { Amount } \\ \text { (mowese } \\ \text { (mollecer } \end{array}$ |
| No adjusted gross income | Toledo, onio |  |  |  |  |  |  |  |  | Trenton, New Jersey |  |  |  |  |  |  |  |  |
|  | 155,179 | ${ }^{(2)}$ | 905,683$\left.\mathbf{(}^{2}\right)$ | 268,608 | 257,489 | 133,628 | 529,283 | 131,297 | 123,084 | 105,638 | 59,662 | ${ }^{1} 602,240$ | 172,066 | 164,598 | -88,274 | 355,072 | 88,274 | 81,841 |
|  | ${ }^{(2)}$ |  |  | ${ }^{(2)}$ | $\left(^{2}\right)$ |  |  |  |  | $\left({ }^{2}\right)$ | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  |
|  | $\begin{aligned} & 15,997 \\ & 16,392 \\ & 15,150 \\ & 11,575 \\ & 13,779 \end{aligned}$ | $\begin{aligned} & 2,090 \\ & 4,56 \\ & 3,851 \\ & 3,540 \\ & 6,944 \end{aligned}$ | $\begin{aligned} & 8,223 \\ & 25,563 \\ & 3,579 \\ & 39,79 \\ & 62,669 \end{aligned}$ | $\begin{aligned} & 13,362 \\ & 20,2,23 \\ & 21,246 \\ & 15,106 \\ & 22,160 \end{aligned}$ |  | $\begin{array}{r} 3,319 \\ 10,240 \\ 12,302 \\ 121,143 \\ 13,146 \end{array}$ | $\begin{array}{r} 657 \\ \begin{array}{c} 6,76 \\ 12,897 \\ 19,997 \\ 31,36 \\ 31,807 \end{array} \end{array}$ | $\begin{array}{r} 3,319 \\ 9,909 \\ 12,332 \\ 12,314 \\ 13,146 \end{array}$ | $\begin{aligned} & 132 \\ & \begin{array}{l} 1,33 \\ 2,381 \\ 3,581 \\ 3,995 \\ 6,363 \end{array}, ~ \end{aligned}$ | $\begin{aligned} & 9,681 \\ & 12,2,29 \\ & 7,319 \\ & 13,628 \\ & 14,223 \end{aligned}$ | $\begin{aligned} & 5,430 \\ & 4,857 \\ & 8,365 \end{aligned}$ | $\left\{\begin{array}{l} 5,227 \\ 17,082 \\ 19,162 \\ 47,38 \\ 63,993 \end{array}\right.$ | $\begin{aligned} & 9,125 \\ & 12,742 \\ & 10,322 \\ & 19,920 \\ & 23,264 \end{aligned}$ | $\begin{array}{r} 7,659 \\ 11,79 \\ 9,503 \\ 19,506 \\ 22,407 \end{array}$ | $\begin{gathered} 7770 \\ 7,638 \\ 5,536 \\ 12,843 \end{gathered}$ | $\begin{array}{r} 4,61,60 \\ 6,882 \\ 21,600 \end{array}$ | $\begin{array}{r} 770 \\ 7,638 \\ 5,366 \\ 11,844 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 14,223 | 30,040 | 14,223 | 6,173 |
| \$5,000 under \$6,000. | 18,288 | $\begin{aligned} & 12,549 \\ & 15,232 \\ & 11,976 \\ & 10,670 \\ & 6,308 \end{aligned}$ | $\begin{aligned} & 100,608 \\ & 105,854 \\ & 94,782 \\ & 94,267 \\ & 67,519 \end{aligned}$ | $\begin{aligned} & 33,278 \\ & 38,745 \\ & 27,070 \\ & 26,088 \\ & 15,240 \end{aligned}$ | $\begin{aligned} & 32,500 \\ & 38,624 \\ & 20,672 \\ & 25,690 \\ & 14,782 \end{aligned}$ | $\begin{aligned} & 18,288 \\ & 16,127 \\ & 12,639 \\ & 12,631 \\ & 7,111 \\ & 7,071 \end{aligned}$ | $\begin{aligned} & 51,193 \\ & 51,286 \\ & 54,323 \\ & 54,382 \\ & 54,982 \\ & 43,147 \end{aligned}$ | $\begin{array}{r} 18,288 \\ 16,127 \\ 12,69 \\ 1,691 \\ 1,112 \\ 7,072 \end{array}$ |  | $\begin{aligned} & 9,762 \\ & 9,181 \\ & 6,272 \\ & 7,161 \\ & 4,520 \end{aligned}$ | $\begin{aligned} & 6,745 \\ & 6,285 \\ & 6,272 \\ & 7,061 \\ & 7,186 \end{aligned}$ | $\begin{aligned} & 54,098 \\ & 58,628 \\ & 46,779 \\ & 60,134 \\ & 42,360 \end{aligned}$ | $\begin{gathered} 18,200 \\ 17,086 \\ 13,799 \\ 1,926 \\ 8,385 \end{gathered}$ | $\begin{aligned} & 17,399 \\ & 16,303 \\ & 13,513 \\ & 1,7,723 \\ & 8,323 \end{aligned}$ | $\begin{aligned} & 9,762 \\ & 9,181 \\ & 6,272 \\ & 7,052 \\ & 7,520 \end{aligned}$ | $\begin{aligned} & 28,203 \\ & 32,812 \\ & 26,165 \\ & 36,727 \\ & 28,942 \end{aligned}$ | $\begin{aligned} & 9,762 \\ & 9,181 \\ & 6,272 \\ & 7,061 \\ & 4,520 \end{aligned}$ | $\begin{aligned} & 5,808 \\ & 6,055 \\ & 5,275 \\ & 7,504 \\ & 6,057 \end{aligned}$ |
| \$6,000 under \$7,000 | 16,227 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ | 12,740 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ $\$ 9,000$ under $\$ 10,000$ | 12,711 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$9,000 under | 7,071 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$10,000 under $\$ 11,00$ | $\begin{aligned} & 4,120 \\ & 3,120 \\ & 2,112 \\ & 1,243 \\ & 1,005 \end{aligned}$ | $\begin{aligned} & 3,919 \\ & 3,053 \\ & 1,978 \\ & 1,976 \\ & 17939 \end{aligned}$ | $\begin{aligned} & 43,0,5 \\ & 35,71 \\ & 26,35 \\ & 16,375 \\ & 14,805 \end{aligned}$ | $\begin{aligned} & 8,965 \\ & 6,322 \\ & 4,245 \\ & 2,700 \\ & 1,871 \end{aligned}$ | $\begin{aligned} & 8,804 \\ & 6,080 \\ & 6,134 \\ & 2,680 \\ & 2,681 \\ & 1,871 \end{aligned}$ | $\begin{aligned} & 4,120 \\ & 3,120 \\ & 2,112 \\ & 1,243 \\ & 1,005 \end{aligned}$ | $\begin{aligned} & 27,954 \\ & 24,540 \\ & 18,881 \\ & 12,290 \\ & 10,815 \end{aligned}$ | $\begin{aligned} & 4,120 \\ & 3,120 \\ & 2,112 \\ & 1,1243 \\ & 1,065 \end{aligned}$ | $\begin{aligned} & 5,1778 \\ & 5,118 \\ & 2,782 \\ & 2,73 \\ & 2,36 \end{aligned}$ | $\begin{array}{r} 3,245 \\ 1,880 \\ 1,523 \\ 609 \\ 812 \end{array}$ | $\begin{aligned} & 2,900 \\ & 1,660 \\ & 1,56 \\ & 1,575 \\ & 709 \end{aligned}$ | $\begin{aligned} & 33,870 \\ & 20,892 \\ & 18,887 \\ & 8,8,210 \\ & 11,769 \end{aligned}$ | $\begin{aligned} & 6,368 \\ & 3,823 \\ & 2,985 \\ & 1,785 \\ & 1,783 \end{aligned}$ | $\begin{aligned} & 6,205 \\ & 3,782 \\ & 2,863 \\ & 1,838 \\ & 1,762 \end{aligned}$ | $\begin{array}{r} 3,245 \\ 1,830 \\ 1,523 \\ 1609 \\ 811 \end{array}$ | $\begin{aligned} & 22,453 \\ & 13,300 \\ & 13,550 \\ & 5,725 \\ & 8,195 \end{aligned}$ | $\begin{array}{r} 3,245 \\ 1,830 \\ 1,523 \\ 609 \\ 811 \end{array}$ | $\begin{aligned} & 4,731 \\ & 3,048 \\ & 2,905 \\ & 1,330 \\ & 1,854 \end{aligned}$ |
| \$11,000 under \$12,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$12,000 under \$13,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$13,000 under \$12, |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$15,000 under \$20,000, | $\begin{aligned} & 1,926 \\ & 1,007 \\ & 1,380 \\ & 236 \\ & 28 \end{aligned}$ | $\begin{array}{r} 1,848 \\ 940 \\ 1,245 \\ 213 \\ 25 \end{array}$ | $\begin{aligned} & 32,977 \\ & 2,996 \\ & 4,1367 \\ & 15,777 \\ & 1,3296 \end{aligned}$ | $\begin{gathered} 4,377 \\ 2,297 \\ 3,149 \\ 574 \\ 53 \end{gathered}$ | $\begin{array}{r} 4,075 \\ 2,135 \\ 2,907 \\ 205 \\ 51 \end{array}$ | $\begin{aligned} & 1,916 \\ & 1,007 \\ & 1,380 \\ & 236 \\ & 28 \end{aligned}$ |  | $\begin{array}{r} 1,016 \\ 1,007 \\ 1,380 \\ 236 \\ 236 \\ 28 \end{array}$ | $\begin{array}{r} 5,684 \\ 5,567 \\ 23,9617 \\ 5,063 \\ 1,371 \end{array}$ | $\begin{array}{r} 1,552 \\ 1,439 \\ 1,146 \\ 1990 \\ 39 \\ \hline 39 \end{array}$ | $\begin{array}{r} 1,4,51 \\ 1,045 \\ 1,045 \\ 169 \\ 33 \end{array}$ |  | $\begin{array}{r} 3,541 \\ 3,59 \\ 2,650 \\ 470 \\ 91 \end{array}$ | $\begin{array}{r} 3,319 \\ 2,588 \\ 2,528 \\ 436 \\ 87 \end{array}$ | $\begin{array}{r} 1,552 \\ 405 \\ 1,146 \\ 190 \\ 199 \\ 39 \end{array}$ | $\begin{aligned} & 19,483 \\ & 9,226 \\ & 30,952 \\ & 3,572 \\ & 3,856 \\ & 3,856 \end{aligned}$ | $\begin{array}{r} 1,552 \\ 1,105 \\ 1,140 \\ 190 \\ 39 \end{array}$ | r$\begin{array}{r}1,998 \\ 1,962 \\ 7,56 \\ 3,681 \\ 3,931\end{array}$1,931 |
| \$20,000 under \$25,00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$25,000 under \$50,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$50,000 under $\$ 100,000,$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200, | 131 | ${ }_{24}^{14}$ | $\begin{gathered} 2,536 \\ 10,810 \end{gathered}$ | $\begin{aligned} & 28 \\ & 66 \end{aligned}$ |  | ${ }_{30}^{15}$ | $\begin{gathered} 2,000 \\ 7,924 \end{gathered}$ | 1530 | $\begin{aligned} & 1,1261 \\ & 4,896 \end{aligned}$ |  | , | 1,570 | 26 | 23 |  | 1,310 | 9 |  |
| \$200,000 or m |  |  |  |  |  |  |  |  |  |  |  | ,23 | 17 | 15 |  | 2,349 |  | 2,388 |
| Returns under $\$ 5,000$, <br> Returns \$5,000 under \$10,000... <br> Returns $\$ 10,000$ or more........ | $\begin{aligned} & 73,529 \\ & 65,537 \\ & 16,213 \end{aligned}$ | $\begin{aligned} & 21,526 \\ & 56,54, \\ & 55,374 \\ & \hline 15,374 \end{aligned}$ | $\begin{aligned} & 170,081 \\ & \begin{array}{l} 163,030 \\ 272,572 \end{array} \end{aligned}$ | $\begin{array}{r} 93,540 \\ 14,421 \\ 14,647 \end{array}$ | $\begin{gathered} 85,890 \\ 138,268 \\ 33,331 \end{gathered}$ | $\begin{aligned} & 50,180 \\ & 6,256 \\ & 16,212 \\ & \hline \end{aligned}$ | $\begin{array}{r} 72,063 \\ \text { 254, } \\ 253,931 \\ 202,289 \\ \hline \end{array}$ | $\begin{aligned} & 49,849 \\ & 6,46 \\ & 16,212 \end{aligned}$ | $\begin{aligned} & 14,394 \\ & 52,124 \\ & 5,566 \\ & \hline \end{aligned}$ | $\begin{aligned} & 57,40, \\ & 36,796 \\ & 11,402 \\ & \hline \end{aligned}$ | $\begin{aligned} & 18,755 \\ & 30,59 \\ & 10,358 \\ & \hline \end{aligned}$ | $\begin{aligned} & 151,728 \\ & 261,999 \\ & 188,513 \end{aligned}$ | $\begin{aligned} & 7,3,392 \\ & 23,781 \end{aligned}$ | $\begin{aligned} & 71,291 \\ & 70,361 \\ & 22,940 \end{aligned}$ | $\begin{aligned} & 40,710 \\ & 36,796 \\ & 11,368 \end{aligned}$ | $\begin{array}{r} 63,003 \\ 152,051 \\ 139,223 \end{array}$ | $\begin{aligned} & 40,110 \\ & 36,726 \\ & 11,368 \end{aligned}$ | $\begin{aligned} & 12,748 \\ & 31,3,9 \\ & 37,744 \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Tueson, Arizona |  |  |  |  |  |  |  |  | Tulse, oklahome |  |  |  |  |  |  |  |  |
| Total | 79,246 | -992 | ${ }^{1253,213}$ | 150,566 | 146,249 | 62,035 | 230,214 | 01,235 | 51,986 | 139,944 | 96,087 | ${ }^{1808,384}$ | 260,873 | 252,735 | 107,456 | 439,420 | $\begin{array}{r} 107,027 \\ \hline \\ \hline 3,043 \\ 6,95 \\ 9,439 \\ 8,68 \\ 13,481 \end{array}$ | 09,689 |
| No adjusted gross in | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  | - |  | 1,236 | 1,036 | $\left(^{2}\right)$ | 2,005 | 1,724 |  |  |  | $\begin{array}{r} 82 \\ 768 \\ 2,722 \\ 2,029 \\ 5,279 \end{array}$ |
| Under \$1,000 | $\begin{aligned} & 9,507 \\ & 8,175 \\ & 8,968 \\ & 4,601 \\ & 6,559 \end{aligned}$ | $\begin{gathered} \left.\mathbf{1}^{2}\right) \\ 2,974 \\ 2,522 \\ 2,589 \\ 2,899 \\ 4,940 \end{gathered}$ | $\begin{array}{r} 6,360 \\ 12,61 \\ 12,657 \\ 10,685 \\ 29,878 \\ 29,378 \end{array}$ |  | $\begin{aligned} & 7,229 \\ & 8,297 \\ & 13,952 \\ & 7,997 \\ & 13,859 \end{aligned}$ | $\begin{aligned} & \left({ }^{2}\right) \\ & 5,089 \\ & 6,206 \\ & 6,206 \\ & 4,1901 \end{aligned}$ |  | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) |  |  | 8,105 |  | 12,308 | 3,043 | 402 |  |  |
| \$1,000 under \$2,000. |  |  |  |  |  |  | $\begin{aligned} & 3, \ldots 246 \\ & 5,966 \end{aligned}$ | 4,209 |  | 16, 133 13,262 | 6,712 6,609 | 23,989 34,846 | 23, 230 | 20, ${ }_{16,894}$ | 7,278 9,740 | -3,907 |  |  |
| \$2,000 under \$3,000. |  |  |  |  |  |  | $\begin{aligned} & \text { 5,966 } \\ & \text { 6,589 } \end{aligned}$ | 6,206 4,601 | [1,181 | -13, 762 <br> 12,008 | 6,609 8,632 | $\xrightarrow{34,846} 4$ | 18, ${ }^{18,598}$ | - 16,804 | 8 8,684 | 10,094 |  |  |
| \$3,000 under ${ }^{\text {\% }}$ \$,000 under $\$ 5,00000$. |  |  |  |  |  |  | $\begin{gathered} 6,589 \\ 10,033 \end{gathered}$ | -5,190 | 1,927 | 12, ${ }^{2,663}$ | 9,897 | 66,396 | ${ }_{28,321}^{26,59}$ | 27,610 | 13,482 | 27,230 |  |  |
| \$5,000 under \$6,000. |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 12,7 | 31,473 | 12,721 |  |
| \$6,000 under $\$ 7,000$ | 9,663 | 8,236 | 63,108 | 22,506 | 21,107 | 9,563 | 29,360 | 0,563 | 5,739 | 12,327 | 11,999 | 80,546 | 26,632 | 26, | 12,3 | 39,96 | 12,327 |  |
| \$7,000 under $\$ 8,000$ | 2,204 | 3,420 | 31, 169 | 11, 259 | 11,079 | 4,204 | 14,539 | 4,204 | 2,988 | 12,473 | 12,946 | 93,024 | 29,915 | 29,536 | 12,473 | 4, 37,565 | $\underset{\substack{12,935 \\ 7,935}}{ }$ | 9,216 7,740 |
| \$8,000 under \$9,000. | 4,081 | 3,750 <br> 4,081 <br> 1823 |  | ${ }_{10,512}^{11,527}$ | 11,129 10,114 | - | 16,240 20,523 | 4,081 | 3,268 4,031 | 7,935 5,162 | 7,179 4,964 | 67,328 49,110 | 11,990 | 112,990 | 5,160 | 29,094 | 5,164 | 6,025 |
| \$9,000 under \$10,000 | 4,181 | 4,081 | 39,163 | 10,512 | 10,114 | -181 | 20,523 | 4,181 | 4,031 |  |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000 | 2,379 | 2,112 |  | 5,247 | 5,186 | 2,379 | 15,519 | 2,379 | 3,263 | 3,468 | 3,368 | 36,233 | 7,643 | 7,422 | 3,468 | 22,404 | 3,468 | 4,667 |
| \$11,000 urder \$12,00 | 1,632 | 1,599 | 18,247 | 4,122 | 4,042 | 1,632 | 11,755 | 2,632 | 2,466 | 2,210 | 2,053 | ${ }_{19,603}$ | 3,508 | 3,468 | 1,570 |  | 1,570 | 2,817 |
| \$12,000 under $\$ 133,000$ | 973 | ${ }^{873}$ | 12,108 | 2,318 | 2,279 | ${ }^{973}$ | 5,572 | 635 | 1,182 | 1,196 | 1,129 | 16,19 | 3,184 | 3,184 | 1,196 | 10,341 | 1,190 | 2,249 |
| \$13,000 under $\$ 14,000$ under $\$ 25,0000$ | 635 436 | ${ }_{369}^{601}$ | 6,308 | ,926 | 1,907 | ${ }_{436} 63$ | 4,311 | 436 | , | . 23 | 1,206 | 17,93 | 2,460 | 2,33 | 1,233 | 12,731 | 1,233 | 2,554 |
| \$15,000 under \$20,000 | 1,344 | 1,277 |  |  | 2,782 | 1,34,4 | 16,297 | 1,344 |  | 2,318 | 2,051 |  | 5,060 | 4, | 2,318 | 29, 131 | 2,318 | 6,870 |
| \$20,000 under \$25,000 | , 676 | ${ }_{608}$ | 15,103 | 1,338 | 1,176 | 676 | 1,268 | 676 | 2,952 | 945 | 84 | 20,767 | 2,085 | 1,984 | +925 | 216,229 | 1,2454 |  |
| \$25,000 under 350,000.. | 74.9 | 681 |  | 1,736 | 1,676 | 749 | 18,667 | 729 |  | 1,284 | 1,342 |  |  |  | 358 | 19 |  |  |
| \$50,000 under \$100,000 | 158 | 147 | 10,953 | 376 | ${ }_{3}^{346}$ | 165 17 | 8,202 <br> 1,306 | 265 17 | 3,333 | 359 72 | ${ }_{58}$ | -3,532 | 153 | 122 | , | 6,913 | 72 | 3,527 |
| \$100,000 under \$250,00 | 17 | 15 | 2,250 | 40 | 36 | 17 | 2,306 |  |  |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200,0 |  | 6 | 1,182 | 14 | 12 |  | 956. |  | 474 | 17 | ${ }^{12}$ | - $\begin{array}{r}2,921 \\ 23,588\end{array}$ | -37 | 32 92 | 17 39 | $\begin{array}{r} 2,410 \\ 21,280 \end{array}$ | 39 | 12,300 |
| 0 or more. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| turns under $\$ 5,0$ |  |  |  |  |  |  |  |  |  |  |  |  | 113,382 | 107,540 | 42,226 | 52,707 | 41,797 |  |
| ms \$5,000 | 31,717 | 27,682 | 220,274 | 76,692 | 74,859 | 30,659 | 100,812 | 30,659 | 19,873 | 50,948 |  | 361,929 | 15,009 | 112, 354 | 50,620 | $\begin{array}{r}183,762 \\ \text { 20, } \\ \hline\end{array}$ | 50,620 | 37,312 02,219 |
|  | 19 | 8,289 | 147,853 | 20,567 | 19,810 | 9,016 | 103,226 | 9,016 | 27,053 | 14,612 | 23,569 | 273,707 | 31,882 | 30,841 | 14,610 | 202,949 | 14,610 |  |



| Adjusted gross income classes | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | $\begin{gathered} \text { Number of } \\ \text { joint } \\ \text { returns } \end{gathered}$ | Adjusted gross <br> incone <br> (Thousand dollara) |  | $\begin{gathered} \text { Eremptions } \\ \text { oiher than } \\ \text { age or } \\ \text { blindness } \\ \text { (Thoriand } \\ \text { dolfars) } \end{gathered}$ | axable inco |  | Income tax after credits |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { oeturns } \end{aligned}$ | Number of joint returt | Adjusted gross <br> income <br> (Thousend dollers) |  |  | Taxable income |  | Income tax aftercredits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Number <br> or <br> returns | $\begin{aligned} & \text { Aount } \\ & \text { (Thousend } \\ & \text { doullors) } \end{aligned}$ | Number returns | $\substack{\text { Amount } \\ \text { (Thousand } \\ \text { dolleras }}$ |  |  |  |  |  | $\begin{aligned} & \text { Number } \\ & \text { returns } \end{aligned}$ | $\begin{gathered} \text { Amount } \\ \text { (Mousund } \\ \text { dollerer) } \end{gathered}$ | Nimber of returns | $\begin{gathered} \text { Amount } \\ \text { (Thoulund } \\ \text { doflera) } \end{gathered}$ |
|  | Utica-Rome, New York |  |  |  |  |  |  |  |  | washington, D.C. -Merylend-Virginia |  |  |  |  |  |  |  |  |
| Total | 114,073 | 88,282 | 1578,278 | 201,296 | 193,839 | 94,751 | 315,058 | 94,652 | 68,122 | 714,204 | 366,236 | 14,725,622 | 1,182,557 | 1,141,728 | 612,926 | 2,911,893 | 607, 332 | 674,987 |
| justed | 935 | ${ }^{(2)}$ | $\left(^{2}\right)$ | 1,690 | 1,690 |  |  |  |  | 1,777 | ${ }^{(2)}$ | (2) | 2,889 | 2,547 |  |  |  | - |
| Under \$1,000. | 10,437 | ${ }^{(2)}$ | 5,005 | 8,126 | 7,370 | 2,011 | 258 | 2,010 | 54 | 56,775 | 2.975 | 27,451 | 43,118 | 4, 378 | 12,048 | 2,124 | 12,048 | 419 |
| \$1,000 under ${ }^{\text {2 }}$ 2,000 |  | 3,703 | 17,016 | 13,763 | 11,052 | 7,391 | 4,625 | 7,293 | 908 | 63,953 | 8,099 | 94,208 | 77,355 | 66,223 | 30,130 | 23,734, | 37,036 | 4.486 |
| \$2,000 under 33,000 | 112,009 | 4,939 | 27,482 | 15,360 | 14,360 | 8,695 | 9,851 | 8,695 | 1,935 | 59,735 | 16,615 | 148,740 | 82, 817 | 77,046 | 46,812 | 53,210 | 45,062 | 10,203 |
| \$3,000 under 42,000 under $\$ 5,000$ | 15,977 13,380 | 5,450 8,869 | 56,298 59,741 | ${ }_{29}^{21,162}$ | 19,950 29,186 | 12,563 | 28,040 23,438 | ${ }_{11}^{14,663}$ | 5,677 4,725 | ${ }_{78,091}^{75,089}$ | 24,524 29,406 | 262,797 351,294 | 118, 120,237 | 110,669 117,153 | 65,145 73,016 | 113,316 183,525 | ${ }_{73,016}^{64,095}$ | 22, 37,059 |
| \$5,000 under \$6,000. | 15,683 | 11,356 | 85,372 | 34,331 | 33,846 | 15,365 | 40,127 | 15,365 | 8,130 | 60,278 | 28,263 | 332,432 | 99,120 | 97,111 | 59,074 | 185,921 | 58,724 | 38,020 |
| \$6,000 under 37,000 |  |  |  |  | 21,610 |  | 33,336 |  |  |  | 35,854 | 392,198 | 172,008 | 108,050 | 59,627 | 221,384 | 59,277 | 25,84, |
| \$7,000 under 38,000 | 7,886 | 7,469 | 58,579 | 18,500 | 18,118 | 7,886 | 32,778 | 7,886 | 6,661 | 53,528 | 37,757 | 401,353 | 101,748 | 99.375 | 53,528 | 243,446 | 53,528 | 50,934 |
| \$8,000 under ${ }^{\text {9 }}$, 000. | 4,855 | (2855 | 41,095 | 10.562 | 10,327 | 4,855 | 25,393 | 4.855 | 5.204 | 37,75 | 29,716 | 320,576 | 74,935 | 73,610 | 37,615 | 199,293 | 37,615 | 41,986 |
| \$9,000 under \$10,000. | 2,641 |  | 25,067 | 5,380 | 5,380 | 2,641 | 16,188 | 2,641 | 3,367 | 35,887 | 32,113 | 340,846 | 76,558 | 74,774 | 35,887 | 214,478 | 35,887 | 45,096 |
| \$10,000 under 311,000 | 2,501 | 2.438 | ${ }^{26,326}$ | 5 | 5,241 | 2 | 16,898 <br> 19,685 | 2,501 | 3,521 4,181 4 | 27, 352 22,403 | 24,496 20,208 | ${ }_{257}^{286}$ | 57,926 <br> 47, 626 <br> 2.68 | 57,090 46,881 | 27, 22 | 134, | 27,316 22,367 | 30,048 |
| \$11,000 under $\$ 12,0000$. | 2,580 | ${ }^{2.438}$ |  | 年,369 | 2,287 |  | $\begin{array}{r}19,685 \\ 9,206 \\ \hline\end{array}$ |  | 4,181 | - | -20,208 | 257,505 235,760 |  | 46, 40,773 |  | 171,246 160,406 | 18,838 |  |
| \$12,000 under $\$ 12,000$. | 1,059 | ${ }^{989}$ | 13,190 10 10 | 2,08 | ${ }_{1}^{2,287}$ | 1,059 | 9,206 | 1,742 |  | 12,629 | 11,497 | 169,904 | ${ }_{26,873}$ | 26,275 | 12,629 | 117,959 | 12,629 | 26,087 |
| \$14,000 under $\$ 15,000$ | (2) | (2) | ${ }^{(2)}$ | ${ }^{(2)}{ }^{1}$ | (2) | (2) | (2) ${ }^{(2)}$ | (2) | (2) ${ }^{\text {(2) }}$ | 10,008 | 9,334 | 144,729 | 21,245 | 21,048 | 10,008 | 102,125 | 10,008 | 22,861 |
| \$15,000 under $\$ 200000$ | 1,065 | 1,030 | 18,019 | 2,453 | 2,410 | 1,065 | 12,932 | 1,065 | 2,951 | $\begin{array}{r}23,688 \\ 7,176 \\ \hline 1,\end{array}$ | 22,188 6,457 | 401,678 | 50,383 14,762 10 | 49,103 | 23,685 7,176 | 293,266 | 23,685 7,176 | 68,597 |
| \$22,000 under $\$ 25,000$. | 361 | 391 359 | 8,683 | 832 | 790 | 462 | -6, | 462 | 1,655 | 7178 | 6 6,532 |  | 15,847 | 14,514 | 7,175 | 187,06 | 7,175 |  |
| \$250,000 under \$100,000. | ${ }_{68}$ | 59 | 4,526 | 155 | 145 | 68 | 3,493 | 68 | 1,472 | 1,459 | 1,281 | 97,925 | 3,430 | 3,097 | 1,456 | 80, 762 | 1,456 | 3,129 |
| \$100,000 under \$150,000 | 2 | 2 | 231 | 5 | 5 | 2 | 173 | 2 |  | 260 | 245 | 31,356 | 581 | 541 | 256 | 25,212 | 256 | 12,754 |
| \$ ${ }_{2} 1500000000000$ und |  |  | 330 363 | 2 | 1 | ${ }_{1}^{2}$ | 284 3.3 | ${ }_{1}^{2}$ | 145 177 | 69 71 | 57 62 | $\begin{gathered} 23,569 \end{gathered}$ | $\underset{14.1}{148}$ | 124 123 | ${ }_{7}^{68}$ | $\begin{array}{r} 9,602 \\ 17,395 \end{array}$ | ${ }_{78}^{68}$ | $\begin{aligned} & 5,316 \\ & 9,811 \end{aligned}$ |
| Returne under $\$ 5,000$. | 63,308 | 25,219 | 162,741 | 89,484 | 83,608 | 4,304 | 66,212 | 4,205 | 13,299 | 335,420 | 82,478 | 882,011 | 439,005 | 215,016 | 236,151 | 375,909 | 231,257 | 74,608 |
| Returne $\$ 5,000$ under $\$ 10,000$ | 4, 9,865 | 33,701 9,362 | 272,297 143,240 | 90,383 21,429 | 89,281 20,950 | 40,582 9,865 |  | 40,582 | 30,161 24,662 | - $\begin{aligned} & 2472,582 \\ & 131,202\end{aligned}$ | 163,703 | 1, $2,056,205$ | 263,369 280,183 | 452,980 | 245,731 | 1,084,522 | 225,031 | 221,885 378,49 |
|  | wichits, Kensas |  |  |  |  |  |  |  |  | Wilkes 8arre-Hazelton, Pernsyivenia |  |  |  |  |  |  |  |  |
| Total | 113,209 | 20,196 | ${ }^{1} 667.326$ | 211,001 | 204,444 | 91,513 | 359,454 | 91,183 | 81,674 | 113,671 | 27 | 1480,342 | 177,776 | 173,436 | 88,986 | 255,099 | 88,986 | 57,076 |
| adjuated gross | ${ }^{(2)}$ | $\left(^{2}\right)$ <br> ${ }^{(2)}$ <br> 3,003 <br> 6,076 <br> 8,617 | (2) | ${ }^{(2)}$ | ( ${ }^{2}$ ) | - | - | $\begin{array}{r}  \\ \hline \end{array}$ |  | $\begin{aligned} & \left(^{2}\right) \\ & 13,673 \\ & 14,940 \\ & 20,789 \\ & 13,137 \\ & 17,603 \end{aligned}$ | ${ }^{(2)}$$\begin{array}{r} 2,307 \\ 3.73 \\ 7,639 \\ 8,207 \\ 12,464 \end{array}$ | ${ }^{(2)}$ |  | (2) |  |  | - | - |
| Under $\$ 2.000$. | $\begin{aligned} & 10,417 \\ & 10,50 \\ & 11,110 \\ & 8,109 \\ & 11,265 \end{aligned}$ |  | 5,092 | 7,433 13,895 | 6,915 | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  | 7.084 | 12,741 | 11, 479 | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}{ }_{0}$ | ${ }^{(2)}$ |
| \$2,000 under \$3,000 |  |  | 27,318 | 17,025 | 16,325 | 7,057 | 8,334 |  |  |  |  | 52,273 | 25,830 | 24, 21 | 18,677 | 20,752 | 18,677 | 4,138 |
| 33,000 under 34,000 |  |  | 30,829 | 16,464 | 15,610 | 6,821 | 9,608 |  |  |  |  | 45,674 | 24,181 | 24,060 | 10,884 | 15,676 | 10,884 | 3,147 |
| \$4,000 under 45,000 |  |  | 50,673 | 21,262 | 21,019 | 10,647 | 21,339 |  |  |  |  | 7,092 | 32,488 | 31,790 | 16,600 | 37,552 | 16,600 | 7,48 |
| \$5,000 under $\$ 6,000$ | $\begin{gathered} 13,999 \\ 10,958 \\ 12,552 \\ 1,352 \\ 3,251 \\ 5,036 \end{gathered}$ | $\begin{array}{r} 12,596 \\ 9,79 \\ 1,633 \\ 3,631 \\ 5,231 \\ 5,036 \end{array}$ |  |  |  |  | 32,595 |  |  | 9,408 | 6.318 | 51,752 | 18,623 | 18,431 | 8,988 | 25,359 | 8,988 | 5,149 |
| ${ }^{36,000}$ under 37,000 under 88,0000 |  |  | 69,432 93,192 | 21,062 29,584 | 退20,743 | 10,658 12,352 12, | 36,746 <br> 46,939 <br> 6.9 | 10,658 12,352 12, | 7,460 | 9,248 5,022 | 7,967 3,90 2,95 | 59, 432 <br> 37.333 <br> , | $\begin{array}{r}19,205 \\ 9,641 \\ \hline 9\end{array}$ | $\xrightarrow{19,205}$ | 9,248 | 31,592 <br> 23,144 |  | 6,411 4,830 |
| \$8,000 under $\$ 9,000$ |  |  | 27,555 | 7,329 | 7,207 | 3,251 | 14,413 | 3,251 | 2,901 | 3,634 |  | , |  |  | 3,63 |  |  |  |
| \$9,000 under 110,000 |  |  | 42,965 | 11,656 | 11,656 | 5,036 | 29,654 | 5,036 | 6,122 | 3,63\% | 2,353 | 32,072 | 5,458 | 5,458 | 3,6\% | 2,98 | 3,63: | 4,958 |
| \$10,000 under \$11,000. | $\begin{aligned} & 3,455 \\ & 3,666 \\ & 1,662 \\ & 1,254 \\ & 1,692 \end{aligned}$ | $\begin{aligned} & 3,356 \\ & 3,500 \\ & 1,682 \\ & 1,221 \\ & 1,692 \end{aligned}$ | 36,196 | 7,566 |  | 3,455 | 23,006 | 3,455 | 4,789 | 1,075 | 975 | 11,232 | 2,057 | 1,996 | 1,075 | 7,8 | 1,075 | 1,627 |
| \$11,000 under |  |  | ${ }_{4}^{41,843}$ | 8,419 | 8,359 | 3,666 | 27,022 | 3,666 | 5,716 | 26 | 672 | 8,145 | 1,371 | 1,332 | 706 |  | 36 | 1,194 |
| \$12,000 under \$13,000. |  |  | 20,819 | 3,742 | 3,623 | 1,682 | 13,416 | 1,682 | 2,855 | 437 | 320 | 5,420 | 848 | 808 | 437 | 3,7 | 437 |  |
| \$13,000 under \$14,000. |  |  | 16,835 | 2,851 | 2,772 | 1,254 | 11,425 | 1,254 | 2,477 | 336 | 269 | 4,5 | 766 | 206 | 336 | 3,337 | 336 | 753 |
| \$14,000 under \$15,000... |  |  | 9,935 | 1,503 | 1,483 | 659 | 6,666 | 659 | 1,467 | 336 | 336 | 4,869 | 787 | 787 | 336 | 3,49 | 336 | 763 |
| \$15,000 under $\$ 20,000$. | $\begin{array}{r} 1,552 \\ 899 \\ 892 \\ 203 \\ 80 \end{array}$ | $\begin{array}{r} 1,486 \\ 780 \\ 826 \\ 184 \\ 8 \end{array}$ | 26,338 | 3,584 | 3,426 | 1,552 | 18,998 | 1,552 | 4,201 | 706 | 673 | 11,720 | 1,53\% | 1,453 | 206 | 8,964 |  |  |
| \$20,000 under $\$ 255,000 .$. |  |  | 19,328 <br> 30,04 | $\xrightarrow{1,862}$ | 1,726 | 859 892 892 | 14,509 | 859 892 | 3,701 | ${ }^{639}$ | 605 | 14,100 | 1,513 | 1,433 | ${ }^{639}$ | 10,947 | 639 | 2,706 |
| \$50,000 under $\$ 100,000$. |  |  |  | ${ }^{2,023}$ | 1,4\%4 | 892 | 24,220 | 892 | 7,618 | ${ }^{773}$ | ${ }^{673}$ | 25,152 | 1,917 | ,796 | 773 | 20,314 | 773 | 6,331 |
| \$100,000 under \$150,000. |  |  | 9 | 414 | 4.7 | 201 | 10,727 | 201 | 4.510 | $\left\{^{(2)}{ }^{115}\right.$ | (2) ${ }^{99}$ | ${\left({ }^{2}\right)^{7}, 486}^{4}$ | $\left(^{2}\right)^{271}$ | $\left(^{2}\right)^{252}$ | $\left(^{2}\right)^{115}$ | $\left(^{(2)}{ }^{6,165}\right.$ | (2) ${ }^{115}$ | $\left.{ }_{(2)}{ }^{2}\right)^{661}$ |
| ,000 und | $\begin{gathered} 6 \\ 18 \end{gathered}$ | 15 |  | 11 | 0 |  | 62 |  | 4.68 | 4 | 3 | 663 | 10 | 8 |  | 370 | « | 196 |
| \$20,00 or more................ |  |  | 6,913 |  | 40 | 18. | 4,140 | 18 | 2,280 |  |  | 246 | 1 |  |  | 160 | 1 | 113 |
| Returns under ${ }^{\text {P5}}$, 000 | $\begin{aligned} & 53,632 \\ & 4,520 \\ & 14,287 \end{aligned}$ | $\begin{aligned} & 26,133 \\ & 4,225 \\ & 13,836 \end{aligned}$ | 128,208 | 78,322 | 73,686 | 31,971 | 43,294 | 31,641 | 8,468 | 81,219 | 34.492 | 204.812 | 113,720 | 110,094 | 56,954 | 79.922 | 56,954 | 15,904 |
| (eturns $\begin{aligned} & \text { Returns } \\ & \text { Retio,000 or more..... }\end{aligned}$ |  |  | 315,287 223,831 | 100,584 32,095 | 99,428 31,330 | 45,290 | 160, 3 17, | 4,29 14,252 | 32,519 40,687 | 27,312 | 20,568 4.687 | 180,589 | 52,927 11,109 | 52,735 10,605 | 26,892 | 103,077 | 26,892 5,160 | 21,348 19822 |




Table 21, -RETURNS WITh taXAble income-selected sources of income, total itemized oeductions, and taxable income by marginal tax rate classes part I. -JOINT RETURNS ANI RETURNS OF SURVIVING Sporse


Footrotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Classifications and Terac."

Table 21. - RETURNS WITH TAXABLE INCOME-SELECTED SOURCES OF INCOME, TOTAL ITEMIZED DEDUCTIONS, AND TAKABLE INCOME BY MARGINAL TAX RATE CLASSES - Continued
PART II.--SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVIMG SPOUSE


[^41]Tabie 21. -retupns with taxable income-selected sources of income, total itemized deouctions, ano taxable income by marginal tax rate CLASSES - Continued
part ill. -returns of heads of househoid


See text for "Description of the Sample and Limitations of the Data" and "Explanation of Clasirications or Terms.
Net prorit exceeded net loss.
${ }_{3}^{2}$ This line is not included in the total as the returna in this class already appear in the class wich is their manginal normal tax and surtax rate
${ }^{3}$ Eatimate is not showi separately because of high sampling varianility. However, the data are included in the appropriate totals.

| Adjusted gross Inoobe classes | Number of returns With taxable income | Taxable income <br> (Thouend dollare) | Marginal tax rate |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 20 percent |  | 22 percent |  | 26 percent |  | 30 percent |  | 34. percent |  | 38 percent |  | 43 percent |  | 47 percent |  |
|  |  |  | Number of returns |  | Number of returns |  | Number of returns |  | Number of returns |  | Pumber of returns |  | Number of returns | Taxable income <br> (Thousend dollars) | Number of returns | Texable income <br> (Thousend Collers) | Number of returns | Taxable <br> income <br> (Thourend dollars) |
| Grand total.............. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
|  | 30,777,982 | 139,818,308 | 18,363,506 | 37,027,386 | 9,002,319 | 50,093,145 | 2,029,388 | 19,396,793 | 574,847 | 7,962,708 | 267,437 | 4,860,93. | 158,210 | 3,592,003 | 104,517 | 2,821,984 | 72,286 | 2,293,980 |
|  | 30,688,354 | 139,753,748 | 18,274,240 | 36,966,669 | 9,002,077 | 50,091,731 | 2,029,286 | 19,395,835 | 574,847 | 7,962,708 | 267,437 | 4,860,93\% | 158,210 | 3,592,003 | 104,517 | 2,821,984 | 72,286 | 2,293,980 |
| \$600 under $\$ 1,000 \ldots \ldots \ldots$. $\$ 1,000$ under $\$ 1,500 \ldots \ldots .$. $\$ 1,500$ under $\$ 2,00 . \ldots \ldots$. $\$ 2,000$ under $\$ 2,500 . \ldots .$. | 5,264 87,165 264,264 590,503 | 921 7,930 89,554 283,934 | 5,264 87,165 264,264 590,503 | 7 7921 89,504 883,934 | - <br> - | - - - | - <br> - | - | - | - | - - - | - | - | - | - <br>  | - <br> - | - <br> - | - |
| \$2,500 under \$ $\mathbf{3 , 0 0 0 .}$ | 871,473 | 591,259 | 871,473 | 591,259 | - | - | - |  | - |  | - |  | - |  |  |  |  |  |
| \$3,000 under \$3,500.:........ | 1,136,204 | 1,078,973 | 1,136,404 | 1,078,973 | - | - | - | - |  |  | - |  | - |  | - | - | - |  |
|  | 1,385,815 | 1,672,620 | 1,365,815 | 1,672,620 |  |  | - | - |  | - | - | - | - | - | - |  | - |  |
| \$ $\mathbf{4}$,500 under ${ }^{\text {\$5,000......... }}$ | 1,957,906 | 3,565,821 | 1,957,906 | 3,565,821 |  | - | - |  |  |  |  |  |  |  |  |  |  |  |
| \$5,000 under \$6,000.. | 4,420,680 | 10,421,562 | 4,314,374 | 9,985,086 | 106,306 | 436,476 | - | - |  |  | - |  | - |  |  |  |  |  |
| \$6,000 under \$7,000............ | 4,34,680 | 13,578,008 | 3,345,719 | 9,123,381 | 999,961 | 4,454,627 | - | - | - | - | - | - | - | - | - | - | - |  |
| \$7,000 under $\$ 8,000 \ldots . . . .$. . | $3,625,227$ 2,713,729 | 14,274,977 | $1,754,018$ 616,780 | 5,256,012 $1,933,049$ | 1,871,209 | -9,018,965 | - | - | - | - | - | - | - | - | - |  | - |  |
| \$9,000 under \$10,000.......... | 2,000,954 | 11,505,788 | 175,349 | 560,736 | 1,825,605 | 10,945,052 | - | - |  |  | - | - | - |  |  |  |  |  |
| \$10,000 under \$11,000. | 1,431,628 | 9,541,844 | 4,641 | 139,816 | 1,188,828 | 7,752,892 | 198,159 | 1,649,136 |  |  | - | - |  |  | - |  |  |  |
| \$11,000 under \$12,000........ | 975,367 | 7,371,438 | 14,488 | 45,320 | 562,211 | 3,837,245 | 398,668 | 3,488,873 |  |  | - | - | - | - | - | - | - |  |
| \$12,000 under \$13,000........ | 671,576 | 5,653,637 | 5,188 | 14, 681 | 223,309 | 1,558,818 | \#3,079 | 4,080,178 |  | - | - | - | - |  | - |  | - |  |
| \$13,000 under \$14,000....... | 458,380 331,676 | 4,254,584 | 2,114 1,663 | 5,559 4,126 | 78,968 27,661 | 558,289 193,281 | 377,298 271,118 | 3,690,736 | 31,23 | 384, 793 | - | - | - | - |  |  | - |  |
| \$15,000 under \$20,000. | 817,718 | 10,077,206 | 2,409 | 6,646 | 18,239 | 124,281 | 329,196 | 3,503,970 | 438,572 | 5,955,306 | 29,302 | 487,003 |  | - | - | - | - |  |
| \$20,000 under \$25,000........ | 324,175 | 5,462,820 | 578 | 1,397 | 1,426 | 8,796 | 8,806 | 95,066 | 97,065 | 1,421,057 | 187,986 | 3,345,003 | 28,314 | 591,501 | - |  | - |  |
| \$25,000 under \$50,000........ | 451,300 | 11,973,826 | 510 | 896 | 917 | 5,818 | 2,208 | 24,147 | 7,030 | 102,003 | 48,948 | 908,125 | 128,103 | 2,826,820 | 101,983 | 2,641,108 | 68,500 | 2,059,129 |
| \$50,000 under \$100,000...... | 98,862 | 5,324,902 | 129 | 6,078 | 214 | 11,466 | 313 | 17,405 | 582 |  |  |  | 1,249 |  |  | -99,858 | 3,276 | 142,907 23,065 |
| \$100,000 under \$150,000...... | 14,617 | 1,425,707 | 124 | 12,612 | 126 | 12,020 |  | 23,905 |  |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200,000, .... | 4,633 | 637,929 | 58 | 7,874 | 62 | 8,772 | 75 | 10,621 | 75 | 10,405 | 93 | 13,657 | 92 | 13,090 | 100 | 13,142 | 90 | 13,368 |
| \$200,000 under \$500,000...... | 5,115 | 1,155,408 | 105 | 26,792 | 67 | 15,407 | 93 | 24,137 | 83 | 20,367 | 101 | 24,674 | 116 | 27,693 | 106 | 24,566 | 123 | 29,743 |
| \$500,000 under \$1,000,000.... | 785 | 427,045 | 16 | 10,183 | 14 | 7,760 | 16 | -2,535 | 18 | 11,040 | 22 | 12,669 | 22 | 12,118 | 18 | 11, 333 | 29 | 18,488 |
| \$1,000,000 or more... | 284 | 435,147 | 9 | 15,389 | 5 | 7,715 | 6 | 6,582 | 8 | 9,898 | 4 | 9,291 | 10 | 25,251 | 5 | 10,539 | 5 | 6,680 |
| Nontaxable returns, total...... <br> No adjusted gross income..... | 89,628 | 64,560 | 89,266 | 60,717 | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - | - |  | - | - | - | - | - |  |
|  | - - | - | , | $\cdots$ | - | ${ }^{(2)}$ |  | $\left(^{2}\right)$ |  | $\left\{\begin{array}{r}- \\ - \\ - \\ - \\ - \\ - \\ - \\ - \\ - \\ - \\ \hline\end{array}\right.$ |  |  |  |  | - |  | - |  |
| Under $\$ 600$. |  |  |  |  | - |  |  |  |  |  |  |  |  |  | - |  |  |  |
| $\begin{aligned} & \$ 600 \text { under } \$ 1,000 . . . . . . . . . . . . \\ & \$ 1,000 \text { under } \$ 1,500 . . . . . . . \end{aligned}$ | ( ${ }^{2}$ ) |  | $\left(^{2}\right) \quad-$ | ${ }^{2}$ ) | - |  |  |  |  |  |  |  |  |  |  | - | - |  |
| \$1,500 under $\$ 2,000 . . . . . . . .$. | 2,856 | 1,171 | 2,856 | 1,171 | - |  |  |  |  |  |  |  |  |  |  | - | - |  |
| \$2,000 under \$2,500,........ | 10,133 | 3,717 | 10,133 | 3,717 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \$2,500 under \$ $\mathbf{3 , 0 0 0}$......... | 14,253 | 6,708 | 14,253 | 6,708 | - |  |  |  |  |  |  |  |  |  | , | - | - |  |
| \$3,000 under \$3,500.......... | 18,996 | 11,169 | 18,996 | 11,169 | - |  |  |  |  |  |  |  |  |  | - | - | - |  |
| \$3,500 under \$4,000.......... | 15,421 11,453 | 11,535 9,971 | 15,421 | 11,535 9,971 | - |  |  |  |  |  |  |  |  |  | - | - | - |  |
| \$4,500 under $\$ 5,000 . . . . . . . . . .$. | 6,659 | 6,528 | 6,659 | 6,528 | (2) |  |  |  |  |  |  |  |  |  |  | - | $-$ |  |
| \$5,000 or погe................ | 8,905 | 13,669 | 8,543 | 9,826 | $\left(^{2}\right)$ |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000 . . . . . . .$. . | 8,076,691 | 2,861,967 | 8,076,691 | 2,861,967 |  |  | - | - | - | - | - | - | - | - | - | - |  |  |
| Returns \$5,000 under \$10,000... | $17,114,669$ $5,586,622$ | $62,857,716$ 67 | 10,214,504 | 26,867,850 | 6,900,165 2, 102,154 | $35,989,866$ $14,103,279$ |  |  |  |  | 267,437 | 4,860,934 | 158,210 | 3,592,003 | 104,517 | 2,821, 384 | 72,286 | 2,293,980 |
| Returns \$10,000 or more........ | 5,586,622 | 67,098,625 | 72,311 | 297,569 | 2,102,154 | 14,103,279 | 2,029,388 | 19,396,793 | 574, 847 | 7,962,108 | 267,437 | 4,860,231 |  |  |  |  |  |  |

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

| Adjusted eross incore classes | Marginal tax rate-continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 5.) percent |  | 50 percent (returns with capital gains tax and normal tax and surtax $)^{1}$ |  | $\begin{gathered} \text { su pervent } \\ \text { (returns with capital } \\ \text { gains tax only) } \\ \hline \end{gathered}$ |  | 53 percent |  | 56 percent |  | 5. percent |  | 62 percent |  | 65 percent |  | 59 percent |  |
|  | $\begin{aligned} & \text { Mumber of } \\ & \text { returis } \end{aligned}$ | Taxabl <br> Income <br> (Thowemd dollere) | lumber of returns |  | Rumber of returns |  | thumber of returns |  | thumbor of returns | $\begin{gathered} \text { Taxable } \\ \text { income } \\ \text { (Thavend } \\ \text { dollere) } \end{gathered}$ | number or returns |  | Number of returns |  | Nunber of returns | Taxigble income (Thourand dollare) | Number of returns | Taxable incene <br> (Thouenad dollari) |
|  | 13) | (20) | (21) | (22) | (23) | (2.) | (25) | (20) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (3.). | (35) | (30) |
| Grand total. | 57,992 | 2,101,578 | 82,199 | 6,545,918 | 54.2 | 218,930 | 35, -6 | 1,465,979 | 25, 175 | 1,155,125 | 31,474 | 1,007, 238 | 24,001 | 1,580,4-3 | 11,245 | $4 \times 8,880$ | 5,401 | $\xrightarrow{0.12,133}$ |
| Taxable returns, total. | 57,492, | 2,102,578 | 82,199 | 6,54, ,918 | 542 | 218,930 | 35,442 | 1,465,823 | 25,015 | 1,155,125 | 31,960 | $1,680,677$ | 23,997 | 1,580,204 | 11,245 | 442,980 | 6,400 | 020,854 |
|  | - | - | - | - | - | - | - |  |  | - | - <br> - <br> - |  | - <br> - <br> - |  |  | - | - | - - |
| 32,500 under \$3,000............. | - | - | - | - | - | - |  | - | - | - | - | - | - | - | - | - | - |  |
| \$3,00 under $\$ 3,500 . \ldots \ldots . . . .$. | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - | - | 1 - |  |
| \$3,0mo under | - | - | - | - | - | - | - |  | - | - | - | - | - | - | - | - | - | - |
| *-, 500 under $\$ 5,00$................ |  | - | - | - | - |  | - |  | - |  | - |  | - |  |  | - | - |  |
|  | - | - | - |  | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$8, (x) under \$8, 000 .............. |  | - | - | - | - | - | - |  | - | - | $-$ | - | - | - | - | - | - |  |
| \$, 观 under \$ $\$ 10,000 . . . . . . . . .$. | - | - | - | - | - | - | - |  | - |  | - |  | - | - |  | - | - |  |
| \$ru,008 under \$11,000........... |  | - |  |  | - |  | - | - | - | - | - |  | - | - | - | - | - | - |
| \$11,000 under \$12,000.......... | - | - | - | - | - | - | - | - | - | - | - |  | - | - |  | - | - |  |
| \$12,000 under \$13,000.......... | - | - | - | - | - | - | - | -- | - | - | - | $5$ | - | - | $-1$ | - | - |  |
| \$1..,000 under $\$ 15,000 . . . . . . . . . .$. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$15,k0 under \$20,000........... | - | - | - | - | - | - | - |  | - | - | - | - | - | - | - | - | - |  |
| \$20,00 under \$25,000.......... | 91, ${ }^{\text {a }}$ | 75 | 23, ${ }^{-}$ | 503120 | - | - | 27. ${ }^{-}$ | 2,034.934 | 1120 |  |  | 93,5-2 | - | - | - | - | - |  |
| \$25,000 under $\$ 50,000 \ldots \ldots . .$. . | $\begin{array}{r}51,127 \\ 5, .41 \\ \hline 1\end{array}$ | 1,780,075 | 13,105 | 523,190 $2,833,188$ |  |  | $\begin{array}{r}\text { 27,146 } \\ \hline, 075\end{array}$ | 1,034,930 | 12,902 | 470, 759 | 23,688 | 1,429,246 | 21,999 | 1,305,234 | 4,035 | 082,788 | , 722 | 303,588 |
| \$100,000 under $\$ 150,000 . . . . . . .$. | '314 | 30,088 | 17,504 | 1,037,719 | 102 | 11,20t | 401 | 36,20 | 336. | 31,0-9 |  | 07,002 | 1,355 | 110,044 | 1,580 | 139,907 | $\therefore 163$ | 194,209 |
| \$150,000 under $\$ 200,000 .$. | 85 | 11,.68 | 3,613 | 505,357 | 42 | 11,508 | 98 | 13,640 | 89 | 12.351 | $1 \cdots$ | C, 198 | 292 | 37,072 | 255 | 32,08\% | 20 | 35,134 |
| \$200,000 under $\$ 500,000 . . . . . . .$. | 18 | 22, 3 3. | 4,197 | 906, 541 | $2: 2$ | 56,990 | 99 | 23,351 | 116 | 25,702 | 188 | 42, 304 | 292 | 65,115 | 220 | -7, 05 | ${ }^{2}$ | $4{ }^{-1,275}$ |
| \$500,000 under $\$ 1,000,000 . . . . .$. | 13 | 7,776 | 653 | 361,802 | $t 7$ | 36,049 | 16 | 14,883 | $\stackrel{20}{4}$ | -12, 154 | 131 | 18,480 13,035 | 13 | 2-705 | 13 | 27, 275 | ${ }_{22}^{23}$ | 15.029 |
|  | $\square$ | 11,821 | 214. | 318,059 | 56 | 101,109 |  | 11,872 | $\therefore$ | :,30? | 11 | 13,635 |  | +8,90\% |  |  |  |  |
| fiontaxable retums, total. | - | - | - | - | - | - | (2) | (2) | - | - | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | ( ${ }^{2}$ | - | - | 1 | ? |
| No adjusted gross income.... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Under $\$$ two........ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$600 under \$1,000... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | : | - | - |  |
| \$1,000 under ${ }^{\text {a }} 1,500$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$2,000 under $\$ 2,500 . . . \ldots \ldots \ldots$. | - | - | - | - | - | - | - | - | - | - | - |  |  | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$3,000 under \$3,50........... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| b., 0 , | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$4,500 under ${ }^{\text {\% }}$, $000 . . . . . . . . . . . .$. | - | - | - | - | - | - |  |  | $:$ | - |  |  |  |  | - | - | - |  |
| \$5,000 or more................., | - - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returne under $55,000 . \ldots . . . . . . .$. |  | - | - |  |  |  | - | - |  | - | - | - | - |  | - | - | - |  |
| Revturts $\$ 5,000$ under $\$ 10,010 . . .$. . Returns $\$ 10,000$ or more......... | 57,492 | 12,101,578 | 82,199 | 6, 54, 5,918 | 5.92 | 228,930 | 35,446 | 1,465,479 | 25,015 | 1,155,125 | 31,97\% | 1,689, 938 | 24,001 | 1,580,43 | 11,745 | Q42,880 | 6,401 | 010,933 |

[^42]Table 22. - Number of returns and amount of taxable income, by adjusted gross income classes and by marginal tax rate classes -Continued

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


| Adjusted gross income classes | Number of returns with taxable income | Taxable income <br> (Thowsend dolfers) | Marginal tax rate |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 20 percent |  | 22 percent |  | 26 percent |  | 30 percent |  | 3. percent |  | 35 percent |  | 43 percent |  | 45 percent |  |
|  |  |  | Number of returns | Taxable <br> (ncome <br> dolfars) | Number of returts | Taxable <br> income <br> (Thueremend <br> dollers) | Number of returns |  | Number of returns |  | Nurber of returns |  | Number of returns |  | Nurber of retums | $\begin{aligned} & \text { Taxable } \\ & \text { income } \\ & \text { (Thouend } \\ & \text { dol/ier.) } \end{aligned}$ | Number of returns | Taxable Income (Thoowend dollers) |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| Grand total | 16,658,845 | 37,543,943 | 9,556,699 | 8,208,067 | 4,790,469 | 13,810,029 | 1,582,086 | 7,588,910 | 414,216 | 2,821,989 | 124,389 | 1,116,4,3 | 58,135 | 061,985 | 35,641 | 485,3,8 | 23,618 | 370,878 |
| Texable returns, tota | 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 | 2,821,989 | 124,389 | 1,116,43 | 58,101 | 661,581 | 35,641 | -85,348 | 23,584 | 370,381 |
| \$600 under $\$ 1,000 \ldots \ldots \ldots .$. $\$ 1,000$ under $\$ 1,500 \ldots \ldots .$. $\$ 1,500$ under $\$ 2,000 . \ldots \ldots$. $\$ 2,000$ under $\$ 2,500 . \ldots . .$. | $1,369,924$ $2,026,187$ $1,866,58$ $1,651,576$ | 201,479 936,635 $1,399,358$ $1,879,872$ | $1,369,924$ $2,026,187$ $1,666,58$ $1,651,294$ | 201,479 936,635 $1,359,358$ $1,879,285$ | $\left({ }^{2}\right)$ | $\left(^{2}\right)$ | - | - | - | - | - | - - | - <br> - | $\begin{aligned} & - \\ & - \end{aligned}$ | - | - <br> - | - |  |
| \$2,500 under \$3,000. | 1,594,218 | 2,459,954 | 1,427,555 | 2,117,509 | 166,663 | 342,4,5 | - | - | - | - | - |  | - |  | - |  |  |  |
| \$3,000 under $\$ 3,500$ | 1,491,308 | 2,894,796 | 1, $51,8,4,41$ | 729,547 | 942,867 | 2,165,249 | - | - | - | - | - | - | - | - | - | - | - |  |
| \$3,500 under ${ }^{3} \mathbf{3}, 000$ under | $1,384,349$ $1,172,816$ | $3,239.850$ $3,226,267$ 3,06 | 300,972 171697 | $38 \%, 184$ 214,701 | $1,083,377$ $1,001,119$ | 2,852,666 $3,011,566$ 2,21 |  | - | - | - | - | - | - | - | - | - | - |  |
| \$4,000 under | $1,172,816$ 979,115 | $3,226,267$ $3,083,309$ | 171,697 107,246 | 214,701 136,317 | $1,001,419$ 870,49 | 3,01, <br> $2,441,174$ <br> 1,980 |  |  | - | - | - | - | - | - | - | $\because$ | : |  |
| \$5,000 under $\$ 6,000$. | 1,361,975 | 5,113,629 | 92,944 | 114,084 | 573,217 | 1,980,195 | 695,814 | 3,019, 350 | - | - | - | - | - | - | - |  | - |  |
| \$6,000 under \$?,000. | 724,387 | 3,325,627 | 29,032 | 34,784 | 105,461 | 3 36,6,151 | 589,894 | 2,944,092 | - |  | - | - | - | - | - | - | - |  |
| \$7,000 under \$8,000. | 406,128 | 2,211,136 | 6,837 | 8,733 | 36,145 | 111,203 | 235,519 | 1,278,705 | 129,627 | 812,495 | - | - | - | - | - | - |  |  |
| \$8,000 under ${ }^{\text {\$9,000 }}$ (1000.......... | 226,818 114,660 | 1, $\frac{124,83,637}{}$ | 2,866 | 3,840 | $\left\{\begin{array}{l}7,813 \\ 1,993\end{array}\right.$ | 27,880 6,683 | 43,018 8,363 | 231,319 45,987 | 173,995 79,185 | $\begin{array}{r} 1,182,640 \\ 581,483 \end{array}$ | 24,245 | 198,646 | - | - | - | - | - |  |
| \$10,000 under \$11,000. | 71,588 | 574,089 |  |  | 1,329 | 4,408 | 4,210 | 22,176 | 18,618 | 136,567 | 47,092 | 410,195 | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - | - |  |
| \$11,000 under \$12,000......... | 48,388 | 430,052 |  |  | 543 | 1,830 | 1,563 | 8,3,3 | 6,616 | 47,429 | 32,609 | 301,922 | 6,887 | 70,323 | - | - | - |  |
| \$12,000 under $\$ 13,000 . . . . . . .$. . | 33,814 | 329,823 | 689 | 709 |  |  | ( 508 | 2,713 | 2,787 | 19,916 | 10,74 | 98,721 | 19,422 | 207,622 |  | 30- | - |  |
| \$13,000 under \$ $\$ 14,000 \ldots \ldots$. | 26,665 | 283,848 |  |  | () 509 | 1,709 | $\left\{{ }_{(2)}{ }^{460}\right.$ | (2) 2,271 | 1,322 508 | 9,403 | 4,587 | 42,048 15090 | 16,956 5,925 | 190,050 66,569 | 3,258 | $39,820$ | - |  |
| \$14,000 under $\$ 15,000 . \ldots \ldots$. | 19,501 | 225,293 |  |  |  |  | ( ( ${ }^{2}$ ) | (2) | 508 | 3,765 | 1,767 |  | 5,925 | 66,569 | $10,758$ | $136,650$ | - |  |
| \$15,000 under \$20,000....... | 57,608 27,355 | 785,132 | ) |  |  |  | $)^{475}$ | 2,350 | 983 | 7,037 | $\int_{\substack{2,486 \\(2)}}^{\substack{1,787}}$ | 22,576 ${ }_{\text {(2) }}$ | 6,639 1,052 | 74,191 11,729 | 19,009 1,460 | 250,074 19,456 | 19,080 2,950 | 283,920 40,305 |
| \$20,000 under $\$ 22,000 \ldots \ldots .$. | 27,355 36,723 | 485,629 979,176 | 499 | 9,4.4. | 508 | 7,452 |  |  |  |  | \{ 407 | 6,613 | -952 | 22,063 | ${ }_{986}$ | 23,078 | 1,391 | 27.850 |
| \$50,000 under \$100,000....... | 9,492 1,785 | 505,298 167,84 | ) |  |  |  | () | , | 54 |  |  | ${ }^{6}$ (26) ${ }^{(273}$ | $(2)^{(2)}{ }^{193}$ | $\left.{ }_{(212}^{11}\right)^{226}$ | $\left({ }^{2}\right)^{98}$ | $\left.{ }^{5}{ }^{5}{ }^{1}\right)^{119}$ | $(2)^{(2)}$ | $\left(^{2}\right)^{6,606}$ |
| \$150,000 under \$200,000.. | 688 | 92,213 | 8 | 1,218 | 8 | 1,279 | 7 | 1,092 | 12 | 1,728 | 10 | 1,322 | 3 | 549 | 8 | 1,132 | 21 | 1,177 |
| \$200,000 under \$500,000... | 820 | 179,241 | 5 | 985 | 14 | 3,122 | 11 | 2,944 | 13 | 3,303 | 10 | 2,423 | 12 | 2,767 | 11 | 2,281 | 10 | 2.693 |
| \$500,000 under \$1,000,000. | 153 | 78,718 | - |  | 5 | 3,211 | 1 | 472 | 1 | 370 | 2 | 1,005 | 1 | 532 | 2 | 1,397 | - |  |
| \$1,000,000 or more....... | 90 | 141,871 | 1 | 1,246 | 1 | 902 |  |  |  |  | 1 | 2,776 | 1 | 1,264 | 2 | 1,941 | - |  |
| Nontaxable returns, total | 134,656 | 75,326 | 134,44.4. | 71,009 | (2) | $\left(^{2}\right)$ | - | - | - | - | - | - | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - | ${ }^{(2)}$ | (2) |
| No adjusted gross income. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| Under \$600.......... |  |  |  | 55 | - | - | - | - | - | - | - | - |  | - | - | - |  |  |
| \$600 under \$1,00.... | 3,192 16.674 | - 2255 | 3,192 16,674 | - 2255 | - | - | - | - | - | - | - | - | - | - | - | $=$ | - |  |
| \$1,500 under $\$ 2,000 . . . . . . . . . .$. | 40,452 | 14,758 | 40,452 | 14,758 | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$2,000 under $\$ 2,500 \ldots \ldots \ldots$. | 35,667 | 20,825 | 35,667 | 20,825 |  | - | - | - | - | - | - | - |  | - | - | - | - |  |
| \$2,500 under \$3,000. | 22,244 | 17,803 | 22,24,4 | 17,803 |  |  | - | - | - | - | - | - | - | - | - | - | - |  |
| \$3,000 under \$3,500........... | 10,053 | 10,007 | 9,951 | 9,762 | ${ }^{(2)}$ | $\left(^{2}\right)$ | - | - | - | - | - | - | - | - | - | - | - |  |
|  | 4,442 | 2,872 | ) 6.26 |  |  |  | - | - | - | - | - | - | - | - | - | $:$ | - |  |
| 4, 4, 000 under $\$ 5,000 . . . . . . . . . .$. |  |  | 6,264 | 4,392 |  |  | - | - | - | - | - | - |  |  | - | - |  |  |
| \$5,000 or more | 1,932 | 5,592 |  |  | ( ( ${ }^{2}$ ) | ( ${ }^{2}$ ) |  |  |  |  | - | - | $(2)^{2}$ | ${ }^{(2)}$ | - |  | ( ${ }^{2}$ | $\left(^{2}\right)$ |
| Returns under ${ }^{\text {5 }}$, 000........... | 13,488,275 | 19,351,254 | 9,421,996 | 8,031,504 | 4,064,889 | 11,313,932 | 1,390 | 7.5,818 | 302, 307 | 2,576,618 | 24, 2.5 | $198+46$ | - | - | - | - | - |  |
| Returns \$5,000 under \$10,000... | 2,835,513 | 12,930,183 | 133,224 | 102,754 | 722,629 | 2,472,112 | 1,572,608 | 7,520,053 | $\text { 382, } 807$ | $\begin{array}{r} 2,576,618 \\ 245,377 \end{array}$ | $24,245$ | $\begin{aligned} & 198,+466 \\ & 917797 \end{aligned}$ |  |  |  | 485,3.8 |  |  |
| Returns \$10,000 or more.... | 335,057 | 5,262,506 | 1,479 | 13,809 | 2,951 | 23,985 |  | $63,039$ | $31,409$ | $245,371$ | $100,122$ | $917,797$ | 58,135 | 661,985 | 35,061 | 485,348 | 23,618 | 370,878 |

Table 22. - NuMber of returns and amount of taxable income, by adjusted gross income classes and by marginal tax rate classes -Continued part it. - SEPParate returns or husbands and wive and of single persons not hrad of houshboid or suryining spouse-contitued

| Adjusted groas income clsagea | Marginal tax rate-Continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 50 percent |  | 50 percent (returns with capital gains tax and normal tax and aurtax ${ }^{2}$ |  | 50 percent (returns With capitel gains tax only) |  | 53 percent |  | 56 percent |  | 59 percent |  | 62 percent |  | 65 percent |  | 69 percent |  |
|  | Nunber of returns | Taxable income (Thovend dolitery) | Number of returns |  | Number of returns | Taxable income <br> (Thowand dollera) | Number of returns |  | Number of returns |  | Number of returns | Taxable income (Thousend dollere) | Number of returns |  | Nunber of returns | Taxable fncome <br> (Thouemend dollara) | Number of returns | Taxable income <br> (Thousend dollare) |
|  | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (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 $\$ 1,000$. <br> \$1,000 under $\$ 1,500 . . . . . . . . . . .$. <br> \$1,500 under \$2,000. <br> \$2,000 under \$2,500.............. | - | - | - | - | - - | - | - - - | - | - | - <br> - | - |  | - | - | - | - | - |  |
| \$2,500 under \$3,000.... |  |  |  |  | - | - | - | - | - | - | - | - | - |  | - |  | - |  |
| \$3,000 under \$3,500............ | - | - | - | - | - | - | - | - | - | - | - |  | - | - | - | - | - |  |
| \$4,000 under $\$ 2,500 \ldots \ldots \ldots \ldots$. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$4,500 under \$5,000............ | - | - | - |  |  | - | - |  |  | - |  | - | - | - | - |  | - |  |
| \$5,000 under \$6,000., |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$6,000 under \$7,000............. | - | - | - | - | - | - | - | - | - |  | - |  | - |  | - |  | - |  |
| \$7,000 under $\$ 8,000 \ldots \ldots \ldots \ldots$. |  | - | - | - | - | - | - | - | - | - | - |  | - | - | - | - | - |  |
| \$9,000 under $\$ 10,000 . . . . . . . . . . . .$. | - | - | - | - |  | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$10,000 under \$11,000......... |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$11,000 under \$ $\$ 12,000 . . . . . . . . .$. . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$12,000 under \$13,000.......... |  |  |  | - | - | - | - |  | - | - | - | - | - | - | - | - | - |  |
| \$14,000 under \$15,000............ | - | - | - | - |  | - | - | - | - | - | - | - | - | - | - |  | - |  |
| \$15,000 under \$ $200,000 .$. | 8,222 | 138,100 | 2, |  |  | - | \% 30 | 6,200 | 4, | 90,303 | 1,119 | 25,284 |  | 龶 |  | - | - |  |
| \$20,000 under \$ $\$ 25,000 \ldots . . . . . .$. | 5,947 2,237 | 103,626 49,389 | 2,475 12,056 | 50,048 351,151 | - | - | 9,624 3,059 | 183,314 65,561 | 4,321 | 90,303 95,426 | 1,119 8,678 | 25,284 212,907 | 7,837 | 229,817 | 4,503 | 158,616 | 1,504 | 60, 748 |
| \$25,000 under $\$ 50,000 \ldots \ldots . . .$. | 2,237 | 6,796 | 12,056 5,774 | 319,040 | 93 | 5,903 | 152 | 7,063 | 162 | 8,926 | 406 | 17,771 | 571 | 24,480 | 827 | 35,803 | 1,457 | 67,822 |
| \$100,000 under \$150,000........ | $\left(^{2}\right)$ | $\left({ }^{2}\right)$ | 1,228 | 119,414 | 37 | 3,787 | 22 | 2,111 | 35 | 3,429 | 30 | 2,337 | 39 | 3,489 | 80 | 7,924 | 65 | 5,531 |
| \$150,000 under \$200,000........ | 5 | 662 | 488 | 67,126 | 17 | 2,324 | 9 | 1,219 | 11 | 1,4.4504 | 10 | 1,550 | 14 | 2,077 | 23 | 3,082 | 17 | 2,161 |
|  | 11 | 2,839 | 605 | 135,522 54,681 | 45 | 10,074 13,550 | 10 2 | 2,464 1,318 | 7 1 | 1,810 | 15 3 | 1,873 1,833 |  |  |  | 5,868 1,028 | 10 | 2,637 2,784 |
| \$500,000 under \$1,000,000...... | 3 | 1,386 | 103 49 | 54,681 70,526 | 26 13 | 13,550 22,860 | $\stackrel{2}{-}$ | 1,318 | 1 | ${ }^{483}$ | 3 |  | 3 | 2.752 2,185 | 2 2 | 1,028 | 4 |  |
| Nontaxable returns, total. | - | - | - |  | - |  | - | - | - | - | - | - | - | - | 1 | 33 | - |  |
| No adjusted grosa tncore....... | - | - | - | - | - | - | - | - | - |  | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - |  | - | - | - | - |  | - |  | - | - | - |  |
| \$600 under $\$ 1.000 . . . . . . . . . . . . .$. | - | - | - | - | - | - |  | - | - | - | - | - | : | - | - | - | - |  |
| \$1,000 under \$1,500........... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$2,000 under $\$ 2,500, \ldots \ldots \ldots \ldots$. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$2,500 under \$3,000............ | - | - | - | - | - | - | - | - | - | - |  | - | - | - | - | - | - |  |
| \$3,000 under \$3,500............. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$4,500 under $\$ 5,000 . . . . . . . . . . . .$. | - | - |  | - | - | - |  | - | - | - | - | - | - | - | - | 33 | - |  |
| \$5,000 or more................ |  |  | - |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000 . \ldots \ldots \ldots .$. | - | - |  | - | - | - | - |  |  |  | - | - |  | - |  | - | - |  |
| Returns $\$ 5,000$ under $\$ 10,000 . .$. . Returns $\$ 10,000$ or more........ | 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 |

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


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

| Radusted gross income classes | $\begin{aligned} & \text { Number of } \\ & \text { returns } \\ & \text { with } \\ & \text { taxable } \\ & \text { income } \end{aligned}$ | Taxable income <br> (Thowemd dollara) | Marginal tax rate |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 20 percent |  | 21 percent |  | 24 percent |  | 26 percent |  | 30 percent |  | 32 percent |  | 36 percent |  | 39 percent |  | 42 percent |  |
|  |  |  | Number of returns |  |  | Taxable <br> income <br> (Thousend dollafa) |  | Taxable Incane <br> (Thourand dolfara) | Number of returns |  | Number of returns | Taxable income <br> (Thousend doliara) | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Taxable Incove (Thousend dollere | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ |  | $\begin{array}{\|c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}$ |  | $\begin{array}{\|c} \begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array} \end{array}$ |  |
| Grand total Taxable returns, total......... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
|  | 1,377,551 | 4, 417,481 | 526,666 | 527,871 | 524,793 | 1,542,091 | 209,237 | 1,000,331 | 58,633 | 403,001 | 21,994 | 195,756 | 11,114 | 122,096 | 6,206 | 81,859 | 3,955 | 60,975 | 2,878 | 49,746 |
|  | 1,370,222 | 4,412,332 | 519,338 | 522,866 | 524,793 | 1,542,091 | 209,237 | 1,000,331 | 58,633 | 403,001 | 21,994 | 195,756 | 11,114 | 122,096 | 6,206 | 81,859 | 3,955 | 60,975 | 2,878 | 49.726 |
|  | 9,845 23,063 44,54 69,662 | 1,241 7,582 21,462 44,264 | 9,845 23,063 4.541 69,662 | 1,241 7,582 21,461 44,264 |  |  | - | - | - |  |  | - |  |  | - |  | - | - | - | - - - |
| \$2,500 under ${ }^{\text {3 }}$ 3,000. | 96,397 | 87,981 | 94,415 | 83,889 | ${ }^{(2)}$ | (2) |  | - |  | - |  | - |  | - | - | - |  |  |  |  |
| \$3,000 under \$3,500........... | 103,958 | 131,318 | 94,477 | 109,642 | 9,481 | 21,676 |  |  | - |  |  | - | - | - | - | - |  | - |  |  |
|  | 114,949 145,392 | 193,862 314,657 | 75,401 51,272 | 101,404 | 39,548 94,120 | 92,458 240,910 |  |  | - |  | - | - | - | - | - | - |  | - |  | - |
| \$4,500 under $\$ 5,000 . . . . . . . . .$. . | 147,194 | 375,476 | 29,997 | 41,072 | 117,197 | 334,204 |  |  | - |  |  |  |  |  |  | - |  |  |  |  |
|  | 2:2,605 | 763,490 | 22,557 | 30,685 | 198,477 | 633,283 | 23,569 | 99,322 |  |  | - | - | - | - | - | - |  |  |  |  |
| \$6,000 under \$7,000.......... | 138,899 | 568,022 |  |  | ( 46,207 | 154,358 | 90,4,22 | 410,420 | - |  |  | - |  | - | - | - |  | - |  |  |
| \$7,000 under \$8,000.......... | 88,685 37,426 | 426,668 210,122 | ) 4,028 | 6,272, | $\left\{\begin{array}{l}13,808 \\ 2,755\end{array}\right.$ | 46,814 9,461 | 70,960 17,223 | 361,924 89,809 | 2,474 17,113 | 15,552 110,202 |  | - | - | - | - | - | - | - |  |  |
| \$ 9 ,000 under \$ $\$ 20,000 . . . . . . . . . .$. | 27,725 | 184,439 |  |  |  |  | 4,201 | 22,468 | 22,080 | 153,151 | (2) | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |
| \$10,000 under \$11,000. | 18,722 | 136,748 | (2) | (2) |  |  | 1,962 | 10,236 | 10,749 | 78,000 | 5,60\% | , 340 |  | - | - | - | - | - |  |  |
| \$11,000 under \$12,000........ | 11,603 | 95,625 |  |  |  |  | - 339 | 1,798 | 3,728 | 27,235 | 7,264 | 64,539 | ${ }^{(2)}$ | ${ }^{(2)}$ | - | - | - | - |  |  |
| \$12,000 under $\$ 13,000 . \ldots . .$. . | 8,661 6,473 | 79,204 62,801 |  |  | ${ }^{(2)}$ | ${ }^{(2)}$ | , |  |  |  | 4,477 2.235 | 41,483 20,248 | 2,578 $3,+25$ | 26,806 37,167 | - | - | - | - | - |  |
| \$14,000 under \$15,000... | , | 48,178 |  |  |  |  | ) 511 | 2,485 | 2,484 | 17,978 | 678 | 6,140 | 2,3+1 | 26,225 | 1,086 | 13,549 | - | - |  |  |
| \$15,000 under \$20,000....... | 12,774 | 168, 323 |  |  |  |  | () |  |  |  | (2) 814 | ,438 | 376 | , 663 | 4,591 | 59,8-5 | 3,160 | 47,31- | 1,494 | 24,799 |
| \$20,000 under $\$ 25,000 \ldots \ldots .$. |  | 91,614 204, 703 |  |  |  |  |  |  |  |  | $\left(^{2}\right)$ | () | ) |  | 407 104 | $\begin{aligned} & 5,3 \times 0 \\ & 1,374 \end{aligned}$ |  |  | $\left\{\begin{array}{l}1,164 \\ 806\end{array}\right.$ | 19,985 3,591 |
| \$50,000 under \$100,000........ | 1,838 | 97,447 |  | (2) |  | - |  |  | ${ }^{(2)}$ | ${ }^{(2)}$ | 10 | 330 | 17 | 793 | 13 | , 742 |  |  | ( ${ }^{2}$ ) | $\left(^{3}\right)$ |
| \$100,000 under $\$ 150,000 \ldots .$. | 324 | 30,390 |  |  |  |  |  |  |  |  |  |  | 3 | 374 |  |  |  |  |  |  |
| \$150,000 under \$200,000. | 105 | 14,343 | - |  | 1 | 150 |  | - |  | - | 2 | 352 | 1 | 177 | 2 | 288 | 1 | 159 | 2 | 294 |
| \$200,000 under \$ $\$ 500,000 .$. | 127 | 28,346 | 1 | 216 | 1 | 233 | 1 | 224 | 1 | 280 | 1 | 311 | - | - | 3 | 721 | 1 | 139 | 2 | 491 |
| \$500,000 under \$1,000,000 | 29 | 14,329 | 1 | 40 |  |  |  |  | 1 | 423 | - |  | - | - | - |  | - |  |  | - |
| Nontaxable returns, total...... |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 7,329 | 5,149 | 7,328 | 5,005 | - |  | - | - | - | - | - | - | - |  | - | - | - | - | - | - |
| No adjusted gross income..... | $\begin{array}{r}- \\ - \\ - \\ \hline 25\end{array}$ |  | $\begin{array}{\|r\|} \hline- \\ - \\ - \\ 3,625 \end{array}$ | $\begin{array}{r} - \\ - \\ - \\ 1,213 \end{array}$ |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| Under $\ddagger 600 . . . . . . . . . . . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| \$600 under $\$ 1,000 . . . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| \$1,500 under \$ $\$ 2,000 . . . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - |  |  |  |
| \$2,000 under \$2,500 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| \$2,500 under \$ $\mathbf{3}, 000 . . . . . . .$. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| \$3,000 under \$3,500.......... | 3,534 | 3,201 | 3,534 | 3,201 |  |  |  |  |  |  |  |  |  |  |  |  | - | - |  |  |
| \$3,500 under $\$ 4,000 . . . . . . . . .$. . |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - | - |  |
| \$4,000 under ${ }^{\text {d }}$, 500 under , $5,500 \ldots \ldots \ldots \ldots$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | - | - | - |  |
| \$5,000 or погe................ | (2) | (2) | $\left({ }^{2}\right)$ | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Returns under $\$ 5,000 . . . . . . . . .$. | 761,960 | 1,182,256 |  | 488,716 | 262, 328 | 693,540 |  |  | - |  |  | (2) - |  |  |  | - | - | - | - |  |
| Returns \$5,000 under \$10,000... | 537,675 | 2,153,310 | 26,920 | 37,726 | 261,920 | 846, 390 | 206,395 | 983,943 | 41,667 | 278,905 | ${ }^{(2)}$ | ${ }^{(2)}$ |  |  |  |  |  |  |  |  |
| Returns \$10,000 or more........ | 77,916 | 1,081,915 | 114 | 2,429 | 545 | 2,161 | 2,842 | 16,388 | 16,966 | 124,006 | 21,221 | 189,410 | 12,214 | 122,096 | 6,206 | 81,859 | 3,955 | 60,975 | 2,878 | 29, 2 |




| Adjusted groas incone classes | Marginal tax rate-Continued |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 68 percent |  | 71 percent |  | 74 percent |  | 76 percent |  | 80 percent |  | 83 percent |  | 87 percent |  | 87 percent (returns <br> eligible for 87 percent i\{mitation) |  | 90 percent |  | 91 percent |  |
|  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ |  | $\begin{aligned} & \text { Mimber } \\ & \text { of } \\ & \text { returna } \end{aligned}$ |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ |  | $\begin{aligned} & \text { Mrumber } \\ & \text { of } \end{aligned}$ returns |  | $\begin{aligned} & \text { Mumber } \\ & \text { of } \\ & \text { returns } \end{aligned}$ |  |  |  | Nuruber $\stackrel{\text { or }}{\text { returns }}$ |  | Number of returna |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ |  | $\begin{array}{\|c} \begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array} \\ \hline \end{array}$ |  |
|  | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Grand total.. | 414 | 26,930 | 243 | 19,203 | 137 | 10,848 | 70 | 6,509 | 51 | 5,371 | 127 | 17,404 | 41 | 7.670 | 1 | 1,653 | 27 | 6,600 | 16 | 7,847 |
| Taxable returns, total..... | 414 | 26,930 | 243 | 19,203 | 137 | 10,848 | 70 | 6,509 | 51 | 5,371 | 126 | 17,260 | 41 | 7,670 | 1 | 1,653. | 27 | 6,600 | 16 | 7,847 |
| ( | - - - | - | - |  | - | - | - | - - - | - | - | - <br> - |  |  | $-1$ |  |  | - |  | - |  |
| \$2,500 under \$3,000.... |  |  |  |  | - |  | - | - | - | - | - | - | - | - | - | - | - | - |  |  |
| \$3,000 under \$3,500.......... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - |  | - | - | - | - | - | - | - | - | - | - | - | - |  | I- | - | - |
| \$4,500 under \$5,000.......... | - |  |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$5,000 under \$6,000......... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |  |
| \$6,000 under $\$ 7,000 . . . . . . . .$. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - | $-$ | - | - | - | - | - | - |  |
| \$9,000 under \$10,000........... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$10,000 under \$11,000........ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |  |
| \$11,000 under \$12,000........ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$12,000 under $\$ 13,000$ under $\$ 13,000 . . . . .$. . | - |  | - |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$14,000 under \$15,000........ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - | - | - |  |
| \$15,000 under \$20,000........ | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - | - | - | - | - |  |
| \$20,000 under $\$ 25,000 \ldots . .$. | - | - | - |  | - | - | - | - | - |  | - | - | - | - | - | - | - | - | - |  |
| \$50,000 under \$100,000........ | 368 | 20,586 | 211 | 13,930 | 85 | 6,451 | 37 | 2,607 | (2) | (2) | - | - | - | - | - | - | - | - | - |  |
| \$100,000 under \$150,000...... | 37 | 3,253 | 19 | 1,646 | 43 | 3,42 | 33 | 3,055 | 39 | 3,787 | 73 | 8,673 | - | - | - | - | - | - | - | - |
| \$150,000 under \$200,000...... | 3 | 439 | 7 | 924 | 8 | 837 | 4 | 545 | 5 | 552 | 36 | 4,738 | 10 | 1,654 | - | - | - | - | - |  |
| \$200,000 under $\$ 500,000 . . .$. . | 4 | 1,037 490 | 4 | 73 586 | 1 | 118 | 2 | 302 | 5 | 839 | 15 | 2,538 340 | 31 | 6,016 | - | - | $\stackrel{23}{4}$ | 5,525 | 4 | 1,390 6,457 |
| \$1,000,000 or miore.......... | 1 | 1,125 | 1 |  |  |  | - |  |  |  |  |  |  |  | $i$ |  | $\stackrel{\square}{4}$ |  |  |  |
| Nontaxable retums, total...... | - | - | - | - | - | - | - | - | - | - | 1 | 14. | - | - | - | - | - | - | - | - |
| No adjusted gross income..... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Under $\$ 600 . . . . . . . . . . . . . . . .$. | - |  |  |  |  |  |  |  | - |  | - |  |  |  |  |  | - |  |  |  |
| \$600 under $\$ 1,000 . . . . . . . . .$. | - | - | - | $:$ | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$1,500 under \$2,000........... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$2,000 under \$2,500.......... | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  | - | - | - | - |  |
| \$2,500 under \$3,000......... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$3,000 under $\$ 3,500 \ldots \ldots . .$. . | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$3,500 under \$4, ${ }^{\text {\$4,000 }}$ under $\$ 4,50 . .$. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| \$4,000 under \$4,500.......... | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |  |
| \$5,000 or more................ | - |  | - | - | - |  | - |  |  |  | 1 | 14. | - | - | - | - | - | - | - | - |
| Returns under $\$ 5,000 \ldots \ldots \ldots$ | - |  | - | - | - |  | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns $\$ 10,000$ or more......... | 414 | 26,930 | 243 | 19,203 | 137 | 10,848 | 70 | 6,509 | 51 | 5,371 | 127 | 17,404 | 41 | 7,670 | $i$ | 1,653 | 27 | 6,600 | 16 | 7,847 |



Footnote gt end of table. See text for "Description of the Sample and Lifitations of the Data" and "Explanation of Classifications and Teras.

Table 23. - RETURNS WITH NORMAL taX and SURTAX only - TAXAble income, income tar, and tax credits, by marginal tax rate classes - Continued

| Marginal tax rate classes | Number of returns | Taxable <br> income <br> (Thowsand dollers) | Income tax <br> before <br> credits <br> (Thourand dofler:) | Total tax credits |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Number of returns | Amount <br> (Thousand dollora) | Amount <br> (Thousend 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) |
| Grand total. | 10,035,834. | 36, 317,937 | 8,124,501 | 1,343,362 | 146,388 | ? 2978,316 | 22.0 |
| Under tax rate schedule I, total....................................................... | 16,635,807 | 30, , 6tt, 135 | 8,079,547 | 1,343,333 | 142,107 | 7,937,584 | 21.9 |
| Marginal rates: |  |  |  |  |  |  |  |
| 20 percent (taxable 1ncome not over $\$ 1,000$ ) | 5,807,927 | 2,634,728 | 527,105 | 312,861 | 14,544 | 512,593 | 19.5 |
| 20 percent (taxable income $\$ 1,000$ not over $\$ 2,000$ ). | 3,748,1005 | 5,500,814 | 1,110,25 | 219,409 | 23,500 | 1,086,752 | 19.5 |
| 22 percent............................................................................ | 4,790,351 | 13,795,264 | 2,838,017 | 283,915 | 24,807 | 2,813,210 | 20.4 |
| 26 percent..................................................................................... | 1,581,780 | 7,565,795 | 1,648,106 | 217,452 | 16,110 | 1,631,996 | 21.6 |
| 30 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 413,986 | 2,803,280 | 658,612 | 127,830 | 12,129 | 646,483 | 23.1 |
| 34 percent. | 124,993 | 1,095,361 | 278,062 | 61,073 | 8,530 | 269,532 | 24.6 |
| 38 persent. | 57,295 | 625,042 | 171,032 | 37,363 | 7,113 | 164,031 | 26.2 |
| 43 percent. | 34,760 | 449,391 | 132,042 | 23,963 | 5,755 | 125,287 | 28.1 |
| 47 percent. | 22,54a | 336,240 | 105,728 | 17,095 | 4,501 | 101,227 | 30.1 |
| 50 percent............. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 14,591 | 247,194 | 82,738 | 12,023 | 3,074 | 79,664 | 32.2 |
| 53 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 10,631 | 201,370 | 71,200 | 7,928 | 2,898 | 68,302 | 33.9 |
| 56 percent. | 0,701 | 140,214 | 52,072 | 4,958 | 2,068 | 50,004 | 35.7 |
| 59 percent. | 7,946 | 188,592 | 74,591 | 6,369 | 2,981 | 71,610 | 38.0 |
| 62 percent. | 5,832 | 167,522 | 72,361 | 4,727 | 2,800 | 69,561 | 41.5 |
| 65 percent. | 3,417 | 119,042 | 55,623 | 2,677 | 2,463 | 53,160 | 44.7 |
| 69 percent. | 1,640 | 66,66\% | 33,072 | 2,361 | 1,387 | 31,685 | 47.5 |
| 72 регселt. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1,229 | 57,604 | 30,177 | 1,053 | 980 | 29,197 | 50.7 |
| 75 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 871 | 47,154 | 26,053 | 782 | 1,038 | 25,015 | 53.0 |
| 78 percent. | 467 | 30,149 | 17,681 | 419 | 638 | 17,043 | 56.5 |
| 81 percent.............................................................................. | 332 | 24,891 | 15,310 | 302 | 745 | 14,565 | 58.5 |
| 84 percent. | 214 | 18,364 | 11,759 | 205 | 441 | 11,318 | 61.6 |
| 87 percent. | 129 | 12,133 | 8,021 | 123 | 364 | 7,657 | 03.1 |
| 89 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 273 | 32,747 | 23,217 | 260 | 1,409 | 21,808 | 66.6 |
| 90 percent.............................................. . . . . . . . . . . . . . . . . . . . . . . . | 96 | 16,399 | 12,530 | 95 | 727 | 11,803 | 72.0 |
| 91 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 93 | 29,183 | 24,186 | 90 | 1,105 | 23,081 | 79.1 |
| Returns with tax limited to 87 percent of taxable income (which exceeded靺29, 500) | 29 | 51,802 | 45,013 | 29 | 4,281 | 40,732 | 78.6 |
| Returns of Heads of Household |  |  |  |  |  |  |  |
| Grand total. | 1,374,542, | 4,235,0643 | 949, 369 | 141,635 | 13,139 | 936,230 | 22.1 |
| Under tax rate schedule III, total | 1,374,541 | 4,233,390 | 947,902 | 142,635 | 13,139 | 934,763 | 22.1 |
| Marginal rates: |  |  |  |  |  |  |  |
| 20 percent (taxable income not over \$2, 000) ....... | 267,133 | 129,678 | 25,872 | 13,629 | 616 | 25,256 | 19.5 |
| 20 percent (taxable income $\$ 1,000$ not over $\$ 2,000$ ). | 259,524 | 396,870 | 79,350 | 13,133 | 1,081 | 78,269 | 19.7 |
| 21 percent... | 524,791 | 1,541,708 | 312,698 | 42,669 | 2,400 | 310,298 | 20.1 |
| 24 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 209,209 | 998,462 | 210,243 | 29,100 | 1,216 | 209,027 | 20.9 |
|  | 58,628 | 402,118 | 89,295 | 16,567 | 1,336 | 87,959 | 21.9 |
| 30 percent. | 21,987 | 194,820 | 45,682 | 8,527 | 899 | 4, 783 | 23.0 |
| 32 percent. | 11,099 | 220,829 | 30,003 | 4,787 | 701 | 29,302 | 24.3 |
| 36 percent. | 6,188 | 80,109 | 21,041 | 3,631 | 670 | 20,371 | 25.4 |
| 39 percent...... | 3,907 | 58,612 | 16,293 | 2,316 | 499 | 15,794 | 26.9 |
| 42 percent...... | 2,864 | 48,375 | 14,130 | 1,835 | 355 | 13,775 | 28.5 |
| 43 ретсепt. .............. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 2,436 | 46,200 | 14,168 | 1,461 | 286 | 13,882 | 30.0 |
| 47 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 1,537 | 32,256 | 10,335 | 857 | 257 | 10,078 | 31.2 |
| 49 percent............................................................................... | 1,229 | 28,275 | 9,455 | 888 | 371 | 9,084 | 32.1 |
| 52 percent.. | 1,241 | 32,052 | 21,332 | 1,000 | 375 | 10,957 | 34.2 |
| 54 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 816 | 24,234 | 9,115 | 609 | 243 | 8,872 | 36.6 |
| 58 percent. | 709 | 24,605 | 9,915 | 551 | 360 | 9,555 | 38.8 |
| 62 percent. ........... ............................................................... | 457 | 18,580 | 8,002 | 409 | 316 | 7,686 | 41.4 |
| 66 percent. ............................................. . . . . . . . . . . . . . . . . . . . . . . | 209 | 9,859 | 4,539 | 174 | 149 | 4,390 | 44.5 |
| 68 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 209 | 11,261 | 5,480 | 167 | 127 | 5,353 | 47.5 |
| 71 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 154 | 10,106 | 5,283 | 133 | 155 | 5,128 | 50.7 |
| 74 percent.............................................................................. | 65 | 4,948 | 2,713 | 60 | 127 | 2,586 | 52.3 |
| 76 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | (2) 35 | (2),909 | 1, 1,656 | (1) 33 | (1) 56 | (1),600 | (1) 55.0 |
| 80 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | (2) | ( ${ }^{2}$ ) 308 | ( ${ }^{1}$ ) 703 | (1) ${ }^{1}$ | ( ${ }^{1}$ ) | ${ }^{1}{ }^{1}$ ) ${ }^{\text {a }}$ | ${ }^{1}{ }^{1}$ |
| 83 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 60 | 7,308 | 4,703 | 55 | 286 | 4,417 | 60.4 |
| 87 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 19 | 3,277 | 2,309 | 16 | 106 | 2,203 | 67.2 |
|  | 9 | 2,029 | 1,516 | 8 | 41 | 1,475 | 72.7 |
| 91 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 5 | 2,010 | 1,642 | 5 | 63 | 1,578 | 78.5 |
| Returns with tax 21 mited to 87 percent of taxable income (which exceeded $\$ 938,000$ ) | 1 | 1,653 | 1,467 | - | - | 1,467 | 88.7 |

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

Table 24. - returns with alernative tax computation-taxable income, income tax, and tax credits, by marginal tax rates for partial tax

| Marginal tax rate classea for partiol tax | Nunber of returne | Taxable incane |  |  |  | Incone tax before credita |  |  | Total tax credita |  | Income tax ofter credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total <br> (Thous and dollara) | For partial tax |  | One-half exceas lang-term gain (Thuceaend dolfere) | Total <br> (Thousand doflara) | Normal tax and surtax (Thava and dollere) | Capteal gains tax <br> (Thowend dollara) | Number of returns | Anount <br> (Thow eand dollera) | Amount <br> (Thawesnd dolter*) | As a percent of taxable incane |
|  |  |  | Number of returne | Amount <br> (Thoweand dollaro) |  |  |  |  |  |  |  |  |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| crand 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........................................................................... |  | 92,677 |  | 990 6 | $\begin{array}{r} 91,687 \\ 377 \end{array}$ | 46,046 190 |  | 45,844 | 519 1 | 310 2 | $\begin{array}{r}45,736 \\ \hline 188\end{array}$ | 49.3 |
| 22 percent...................................... | (1) ${ }^{539}$ | (71) ${ }^{516}$ | (1) ${ }^{539}$ | (1) ${ }^{938}$ | 74, ${ }_{(1)} 578$ | ${ }^{37}{ }^{3} 18.895$ | $(1)^{606}$ | ${ }_{(13)}^{37}{ }^{289}$ | $(1)^{471}$ | (1) ${ }^{488}$ | (27) ${ }^{407}$ | (2) 48.3 |
| 26 percen | 999 | 125,651 | 999 | 8,525 | 107,126 | 55,43 | 1,879 | 53,544 | 861 | 600 | 54,843 | 47.4 |
| 30 percent. 32 percent. | $\left.{ }^{1}{ }^{1}\right)^{007}$ | ${ }_{\text {12 }}^{116}$ (1) 697 | $\left(\frac{1}{2}\right)^{007}$ | ${ }_{\text {(1) }} 12,697$ | $\frac{104,000}{(1)^{2}}$ | ${ }^{55}$ (1) 021 | ( ${ }^{3}$ ) 021 | (12) ${ }^{5200}$ | $(2)^{904}$ | $\text { (1) } 512$ | (1), 509 | (2) ${ }^{46.7}$ |
| 33 percent. | $\left.{ }_{(11}^{1}\right)^{256}$ | $\left.{ }^{137}{ }^{1}\right)^{576}$ | $\left.{ }_{(12}^{1}\right)^{256}$ | $\left.{ }_{(1)}^{20}\right)^{121}$ | ${ }_{(127}^{17}{ }^{455}$ | ${ }_{(1)}^{63}{ }^{881}$ | (1) $\left.{ }^{5}\right)^{154}$ | $\left.{ }_{(1)}^{58}\right)^{727}$ | (12) ${ }^{151}$ | $()^{733}$ | $\left.{ }^{63}\right)^{148}$ | $\text { (d) }{ }^{45.9}$ |
| 38 percent. | 2,371 | 204,801 | 2,371 | 43,178 | 161,623 | 92,702 | 11,890 | 80,812 | 2,177 | 1,942 | 90,760 | 4.3 |
| 39 percent <br> 42 percent. | (2) ${ }^{48}$ | (1) ${ }^{2}{ }^{363}$ | (1) 48 | $\left({ }^{1}\right)^{729}$ | ${ }^{1} 16{ }^{1} 634$ | (1) $\left.^{1}\right)^{2} 023$ | $(2){ }^{206}$ | (1) ${ }^{817}$ | (2) ${ }^{47}$ | (1) 12 | (1) ${ }^{1}$ ) 011 | (2) ${ }^{42.8}$ |
| 43 percent. | 3,055 | 213,317 | 3,055 | 68,039 | 145,278 | 92,795 | 20,156 | 72,639 | 2,679 | 1,939 | 90,856 | 42.6 |
| 47 percent. | 4,880 | 281,116 | 4,880 | 129,616 | 151,500 | 116,813 | 41,063 | $\begin{array}{r}75,750 \\ \hline 790\end{array}$ | 4,465 | 2,437 68 | 114,376 1,726 | 40.7 37.8 |
| 49 percen | 129 | 4,572 | 129 | 2,991 | 1,581 | 1,794 | 1,004 | 790 | 124 |  | 1,726 | 37.8 |
| 50 percent. | 9,685 | 452,413 | 9,685 | 297,321 | 155,092 | 277,532 | 99,986 | 77,546 2,880 | 9,211 | $\begin{array}{r}4,059 \\ 452 \\ \hline\end{array}$ | 173,473 | 38.3 37.8 |
| 52 percent. | 13,325 | 16,338 598,084 | 4,407 13,325 | 10,577 457,007 | 5,761 161,077 | 6,631 232,377 | 3,751 161,839 | 2,880 70,538 | 372 12,038 | 452 5,425 | 6,179 226,952 | 37.8 37.9 |
| 54 percent | 611 | 22,831 | 611 | 18,537 | 4,294 | 9,192 | 7,045 | 2,147 | 608 | 551 | 8,641 | 37.8 |
| 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 | 897,525 | 15,984 | 707, 354 | 190,171 | 376,005 | 280,920 | 95,085 | 14,563 | 8,287 | 367,718 | 41.0 |
| 62 percent. | 14,779 | 1,004,648 | 14,779 | 767,404 | 237,24 | 450,278 | 331,657 | 118,621 | 13,752 | 12,253 | 438,025 | 43.6 |
| 65 percent. | 8,612 | 681,230 | 8,612 | 526,245 | 154,985 | 323,332 | 245,839 | 77,493 | 8,181 | 8,166 | 315,166 | 46.3 |
| 66 perce | 158 | 9,221 | 158 | 7,404 | 1,317 | 4,310 | 3,401 | 909 | 132 | 137 | 4,173 | 45.3 |
| 68 percent. | 205 | 15,669 | 205 | 11,122 | 4,547 | 7,695 | 5,422 | 2,273 | 200 | 155 | 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 | 9,097 | 89 | 5,745 | 3,352 | 4,662 | 2,986 | 1,676 | 82 | 122 | 4,540 | 49.9 |
| 72 percent. | 2,968 | 309,080 | 2,968 | 260,209 | 68,871 | 160,228 | 125,793 | 34,435 | 2,849 | 4,603 | 155,625 3,089 | 50.4 52.4 |
| 74. per | 71 | 5,900 | 7 | 5,295 | 605 | 3,204 | 2,901 | 303 | 68 |  | 3,089 | 52.4 |
| 75 percent. | 3,037 | 377,942 | 3,037 | 278,562 | 99,380 | 203,994 | 154,304 | 49,690 | 2,937 | 5,986 | 198,008 | 52.4 |
| 76 percent. | 35 | 3,600 | 35 | 3,017 | 583 | 2,025 | 1,734 | 291 | 33 | 472 | 1,953 13685 | 54.3 54.8 |
| 78 percent. 80 | 1,737 31 | 249,655 3,47 | 1,737 31 | 190,420 2,946 | 59,235 | 141,306 2,014 | 111,689 1,751 | 29,617 263 | 1,696 | 4,421 | 136,885 1,949 | 54.8 |
| 81 perce | 1,031 | 162,601 | 1,032 | 227,928 | 34,673 | 96,020 | 78,684 | 17,336 | 1,004 | 3,274 | 92,746 | 57.0 |
| 83 percent. | 67 | 10,096 | 67 | 8.080 | 2,016 | 6,197 | 5,189 | 1,008 | 61 | 182 | 6,015 | 59.6 |
| 84 percent. | 715 | 121,486 | 715 | 97,645 | 23,841 | 74,330 | 62,410 | 11,920 | 703 | 2,621 | 71,709 | 59.0 |
| 87 percent. | 44 | 83,957 | 47 | 70,157 | 13,800 | 53,542 | 46,642 | 6,900 | 41 | 2,034 | 51,508 | 61.4 |
| 89 percent. | 976 | 224,838 | 976 | 184,751 | 40,087 | 150,786 | 130,742 | 20,044 | 967 | 5,687 | 145,099 | 64.5 |
| 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 or taxable income for partial tax.............. | 34. | 53,540 | 34. | 50,862 | 2,678 | 45,643 | 4,304 | 1,339 | 34 | 2,168 | 43,475 | 81.2 |
| Returns with no texsble income for partial tax. | 808 | 286,185 | - | - | 301,564 | 150,782 | - | 150,782 | 686 | 2,564 | 148,218 | 51.8 |
| Joint Returns snd Returns of Surviving Spouse Grand total........................................ | 82,741 | 6,764,848 | 82,199 | 4,500,128 | 2,275,104 | 3,187,003 | 2,049,451 | 1,237,552 | 75,972 | 73,754 | 3,113,249 | 46.0 |
| Under tax rate schedule II, $t$ | 82,197 | 6,539,446 | 82,197 | 4,493,672 | 2,045,774 | 3,060,717 | 2,043,830 | 1,022,887 | 75,512 | 72,026 | 2,994,691 | 45.8 |
| Marginal rates: <br> 20 percent (taxable income not over $\$ 2,000$ ) <br> 20 percent (tavable incame $\$ 2,000$ not | 209 | 41,766 | 209 | 242 | 41,524 | 20,814 | 52 | 20,762 | 201 | 141 | 20,673 | 49.5 |
| over $\$ 4,000) \ldots . . . . . . . . . . . . . . . . . . . . . . . .$. | 183 | 37,063 | 183 | 558 | 36,505 | 18,364 | 111 | 18,253 | 158 | 122 | 18,242 | 49.2 |
| 22 percent. | 421 | 62,751 | 422 | 2,563 | 60,188 | 30,622 | 528 | 30,094 | 366 | 407 | 30,215 | 48.2 |
| 26 percent.................................. | 688 | 92,653 | 688 | 7,022 | 85, 631 | 4,368 | 1,552 | 42,816 | 602 | 504 | 43,864 | 47.3 |
| 30 percent. | 770 | 97,052 | 770 | 11,010 | 86,042 | 45,641 | 2,620 | 43,021 | 677 | 399 | 45,242 | 46.6 |
| 36. percent................................ | 960 | 116,494 | 960 | 17,465 | 99,029 | 53,990 | 4,476 | 49,514 | 860 | 588 | 53,402 | 45.8 |
| 38 percent. | 1,531 | 167,858 | 1,531 | 33,825 | 134,033 | 76,328 | 9,311 | 67,017 | 1,380 | 1,548 | 74,780 | 4.5 |
| 43 percent. | 2,084 | 172,087 | 2,084 | 54, 665 | 117,422 | 74,883 | 16,172 | 58,711 | 1,813 | 1,532 | 73,351 | 42.6 |
| 47 percent................................. | 3,613 | 240,288 | 3,613 | 109,208 | 131,080 | 100,103 | 34,563 | 65,540 | 3,240 | 1,783 | 98,320 151,350 | 40.9 |
| 50 percent. | 7,692 | 395,124 | 7,692 | 263,563 | 131,561 | 154,490 | 88,710 | 65,780 | 7,199 | 3,140 | 151,350 | 38.3 |
| 53 percent. | 10,738 | 530,174 | 10,738 | 408,010 | 122,164 | 205,594 | 14.512 | 61,082 | 9,703 | 4,032 | 201,562 | 38.0 |
| 56 percent. | 9,683 | 513,228 | 9,683 | 405,570 | 107,658 | 204,634 | 150,805 | 53,829 | 8,769 | 4,257 | 200,377 | 39.0 |
| 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 | 888,914 | 11,929 | 683,423 | 205,491 | 398,102 | 295,357 | 102,745 | 11,054 | 9,755 | 388, 347 | 43.7 |
| 65 percent. | 6,564 | 584,706 | 6,564 | 455,095 | 129,611 | 277,382 | 212,576 | 64,806 | 6,161 | 6,101 | 271,281 | 46.4 |
| 69 percent. | 3,746 | 394,608 | 3,746 | 304,634 | 89,974 | 196,304 | 151,317 | 4, 4887 | 3,513 | 4,258 | 192,046 | 48.7 |
| 72 percent. | 2,168 | 260,241 | 2,168 | 202,910 | 57,331 | 134,949 | 106,284 | 28,665 | 2,080 | 3,535 | 131,414 | 50.5 |
| 75 percent. | 2,076 | 311,842 | 2,076 | 226,292 | 85,550 | 168,136 | 125,361 | 42,775 | 2,004 | 4,380 | 163,756 | 52.5 |
| 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. | 680 | 127,800 | 680 | 101,748 | 26.052 | 75,626 | 62,600 | 13,026 | 659 | 2,499 | 73,127 | 57.2 |
| $8{ }^{8}$ percent. | 4.40 | 93,051 | 40 | 74,369 | 28,682 | 56,865 | 47,524 | 9,341 | 429 | 1,889 | 54,976 | 59.1 |
| 87 percent. | 274 | 60,586 | 274 | 51,969 | 8,617 | 38,737 | 34,428 | 4,309 | 270 | 1,412 | 37,325 | 61.6 |
| 89 percent. | 578 | 167,120 | 578 | 137,058 | 30,062 | 111,956 | 96,923 | 15,031 | 574 | 3,811 | 108,143 | 64.7 |
| 90 percent. | 147 | 61,732 | 147 | 50,378 | 11,356 | 42,197 | 38,520 | 5,677 | 147 | 1,703 | 42,494 | 68.8 |
| 91 percent. | 140 | 96,088 | 140 | 82,947 | 13,141 | 75,001 | 68,430 | 6,571 | 138 | 2,022 | 70,979 | 73.9 |
| Returns with partial tax 11 inited to 87 percent of taxable income for partial tax (which exceeded $\$ 1,254,000)$. $\qquad$ | 2 | 6,472 | 2 | 6,456 | 16 | 5,629 | 5,621 | 8 | 2 | 259 | 5,370 | 83.0 |
| Returns with no taxable income for partial tax. | 542 | 218,930 |  |  | 229,314 | 114,057 | - | 114,657 | 458 | 1,469 | 113,188 | 51.7 |

Foutnote at end of table. See text for "Deacriptian of the Sample and Limitations of the Data" and "Explanatian of Classifications and Terma."

| Marginal tax rate classes for partial tax | Number of returns | Taxable income |  |  |  | Incone tax before credita |  |  | Total tax credits |  | Income tax after credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total <br> (Thou Band dolfars) | For partial tax |  | One-half excess long-term gain (Thousand dollares) | Total <br> (Thousmand dollara) | Normal tax and surtax (Thouanad dothara) | Capital gains $\operatorname{tax}$ <br> (Thouatend dollara) | Nunber of returns | Amount <br> (Thoussnd dollare) | Arount <br> (Thou and doliara) | As a percent of taxable Incorne |
|  |  |  | Number of returns | Amount <br> (Thousand dollara) |  |  |  |  |  |  |  |  |
| Separate Returns of Husbands and Wives and of Single Persons Not Head of Household or Surviving Spouse | (1) | (2) | (3) | (4) | (s) | (6) | (7) | (8) | (9) | (10) | 611,551 | (12) |
|  | 23,009 | 1,226,006 | 22,778 | 780,539 | 450,125 | 638,017 | 412,956 | 225,061 | 21,907 | 26,466 |  | 49.9 |
| 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 |  |
| Marginal rates: <br> 20 percent (taxsble income not over $\$ 1,000$ ) <br> 20 percent (taxsble incame $\$ 1,000$ not | 77 | 6,722 | 77 | 35 | 6,687 | 3,351 | 8 | 3,343 | 68 | 23 |  |  |
| over $\$ 2,000$ ). | 90 | 5,803 | 90 | 146 | 5,657 | 2,858 | 29 | 2,829 | 87105 | $\begin{aligned} & 21 \\ & 81 \end{aligned}$ | $2,837$ | 48.9 |
| 22 percent............................. | 118 | 14,765 | 118 | 375 | 14,390 | 7,273 | 78 | 7,195 |  |  | 7,192 | $\begin{aligned} & 48.7 \\ & 47.7 \end{aligned}$ |
|  | 306 230 | 22,115 <br> 18,709 | 306 230 | 1,468 | 20,647 17,087 | 10,6\% | 320 385 | 10,324 8,544 | $\begin{aligned} & 254 \\ & 221 \end{aligned}$ | 89 | $\begin{array}{r} 10,555 \\ 8,818 \end{array}$ | 47.1 |
| 3. percent. | 296 | 21,082 | 296 | 2,656 | 18,426 | 9,891 | 678 | 9,213 | 221 291 |  | 9,746 | 46.2 |
| 38 percent. | 840 | 36,943 | 840 | 9,353 | 27,590 | 16,374 | 2,579 | 13,795 | 797 | 145 | 15,980 |  |
| 43 percent. | 875 | 35,957 | 875 | 11,514 | 24,443 | 15,631 | 3,410 | 12,221 | 803 | 330 | 15,301 | 42.6 |
| 47 percen | 1,076 | 34,638 | 1,076 | 16,356 | 18,282 | 14,331 | 5,190 | 9,141 | 1,037 | 601 | 13,730 | 39.6 |
| 50 percent | 1,993 | 57,289 | 1,993 | 33,758 | 23,531 | 23,042 | 11,276 | 11,766 | 1,912 | 919 | 22,123 | 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 <br> 39.6 <br> 40.7 <br> 42.8 <br> 45.5 |
| 56 percent. | 2,051 | 61,607 | 2,051 | 43,048 | 18,559 | 25,307 | 16,028 | 9,279 | 1,942 | 890 | 24,417 |  |
| 59 percent. | 2,315 | 76,963 | 2,315 | 54,933 | 22,030 | 32,771 | 21,756 | 11,015 | 2,233 2,510 | 1,444 | 31,327 |  |
| 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 | 4, 43,80 |  |
| 65 percent | 2,048 | 96,524 | 2,048 | 71,150 | 25,374 | 45,950 | 33,263 | 12,687 | 2.020 | 2,065 | 43,885 |  |
| 69 percent. | 1,417 | 75,021 | 1,417 | 57,782 | 17,239 | 37,343 | 28,724 <br> 19 <br> 109 | 8,619 5,770 | $\begin{array}{r}1,377 \\ \hline 769\end{array}$ | 1,683 | 24,211 | 49.6 |
| 72 percent.................................. . . . . . . . . . . . . . . . . . | 800 961 | 48,839 66,100 | 800 961 | $\begin{aligned} & 37,299 \\ & 52,270 \end{aligned}$ | 11,540 13,830 | 25,279 35,858 | 19,509 28,943 | 5,770 |  | 1,606 |  |  |
| 75 percent | 961 523 | 66,997 | 523 | 33,693 | 10,304 | 24,907 | 19,755 | 5,152 | 511 | 1,056 | 23,851 | 54.2 |
| 81 percent | 351 | 34,801 | 351 | 26,180 | 8,621 | 20,394 | 16,084 | 4,310 | 345 | 775 | 19,619 56.4 |  |
| 84 percent. | 275 | 28,435 | 275 | 23,276 | 5,159 | 17,465 | 14,886 | 2,579 | 274 | $\begin{array}{r} 732 \\ 483 \\ 1,876 \\ 1,260 \\ 2,188 \end{array}$ | $\begin{aligned} & 16,733 \\ & 11,353 \\ & 36,956 \\ & 23,835 \\ & 37,693 \end{aligned}$ | $\begin{aligned} & 58.8 \\ & 59.8 \\ & 64.0 \\ & 68.3 \\ & 73.2 \end{aligned}$ |
| 87 percent. | 151 | 18,978 | 151 | 14,401 | 4,577 | 11,836 | 9,548 | 2,288 | 150 |  |  |  |
| 89 percent. | 398 | 57,718 | 398 | 47,693 | 10,025 | 38.832 | 33,819 | 5,013 | 393 |  |  |  |
| 90 percent. | 169 | 34,896 | 169 | 28,901 | 5,995 | 25,095 | 22,097 | 2,998 | 168 |  |  |  |
| 91 percent. | 139 | 51,492 | 139 | 43,012 | 8,480 | 39,881 | 35,641 | 4,240 | 138 |  |  |  |
| Returns with partigl tax limited to 87 percent of taxable income for partisl tax (which exceeded $\$ 629,500$ )................ ................... | 32 | 47,068 | 32 | $4, \dot{4}$ | 2,562 | 40,014 | 38,683 | 1,331 | 32 | 1,909 | 38,105 | $\begin{array}{r}81.0 \\ 52.1 \\ 46.8 \\ \hline\end{array}$ |
| Returns with no taxable income for partial tax. | 231 | 58,498 | - | - | 63,156 | 31,578 | - | 31,578 | 202 | 1,074 | 30,504 |  |
| Grand total | 3,009 | 182,438 | 2,974 | 121,637 | 61,138 | 88,624 | 58,054 | 30,570 | 2,843 | 3,266 | 85,358 |  |
| 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$\left({ }^{1}\right)$ |  |
| Marginal rates: <br> 20 percent (taxable incame not over $\$ 1,000$ ) | (1) |  | (1) | (1) | (1) | $\left.{ }^{1}\right)$ | (1) | (3) | ( ${ }^{\text {d }}$ | (1) |  |  |
| 20 percent (taxable incane $\$ 1,000$ not over $\$ 2,000$ ) |  | (1) | (1) | (1) | (1) | (1) | (1) | $\left({ }^{1}\right)$ | (1) | (1) | (1) |  |
| ${ }_{21}$ percent...................................... |  |  |  | 6 |  |  |  | $189$ | 1 | $\text { ( }{ }^{1}$ | $(1)^{188}$ |  |
| 24 percent.................................... |  | (1) | (1) | (1) | (1) | $\left(^{1}\right)$ | (1) | (1) |  |  | $\left.{ }^{1}\right)$ |  |
| 26 percent................................... | 5 | 883 |  | 35 | 848 | 431 |  |  |  | 7 | 424 |  |
| 30 percent.................................. | (1) 7 |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & (1)^{48.0} \\ & (1) \end{aligned}$ |
|  | $\left(\begin{array}{l} 1 \\ 1 \\ 1 \end{array}\right)$ | (1) | $\left(\begin{array}{l} 1 \\ (1) \end{array}\right.$ | $\text { (1) } \left.^{1}\right)$ | (1) | (1) | $\begin{aligned} & 1 \\ & (1) \\ & \left({ }^{2}\right) \end{aligned}$ | $\left(\begin{array}{l}1 \\ (1) \\ \\ \\ \end{array}\right.$ |  |  | (1) |  |
| 39 percent....................................... | $48$ | 2, 363 |  | $729$ | (1,634 | 1, 023 | $206$ | $817$ | ( ${ }^{(1)}$ | ( ${ }^{1}$ <br> 12 |  | $\left(^{4}\right)^{4.8}$ |
| 42 percent...................................... | $(1)$ | (1) | (1) | (1) | (1) | $\left.{ }^{1}\right)$ | (1) | $\left.{ }^{1}\right)$ |  | ( ${ }^{1}$ | (2) |  |
| 43 percent. | 96 | 5.273 | $\begin{array}{r} 96 \\ 191 \\ 129 \\ 407 \\ 611 \end{array}$ | $\begin{array}{r} 1,860 \\ 4,052 \\ 2,991 \\ 10,577 \\ 18,537 \end{array}$ | 3,423 | $\begin{aligned} & 2,281 \\ & 2,379 \\ & 1,794 \\ & 6,631 \\ & 9,192 \end{aligned}$ | $\begin{array}{r} 574 \\ 1,310 \\ 1,004 \\ 3,751 \\ 7,045 \end{array}$ | 1,707 | $\begin{array}{r} 63 \\ 188 \\ 124 \\ 372 \\ 608 \end{array}$ | 77 | 2,204 | $4 \begin{array}{r}\text { 41.8 }\end{array}$ |
| 47 percent. | 191 | 6,190 |  |  | 2,138 |  |  | 1,069 |  | 53 | 2,326 | 37.6 |
| 49 percent.................................... | 129 | 4,572 |  |  | 1,581 |  |  | 790 |  | $68$ | 1,726 | 37.837.8 |
| 52 percent...................................... | 407 | 16,338 |  |  | 5,761 |  |  | 2,880 | $\begin{aligned} & 372 \\ & 608 \end{aligned}$ | $\begin{aligned} & 452 \\ & 551 \end{aligned}$ | 6,179 |  |
| 54 percent......................................... | 611 | 22,831 |  |  | 4,294 |  |  | 2,147 |  | $551$ | 8,641 | 37.8 |
| 58 percent.................................... | 497 | 21,879 | 497 | $\begin{array}{r} 17,505 \\ 7,766 \\ 7,404 \\ 11,122 \\ 5,745 \end{array}$ | 4,374 | $\begin{aligned} & 9,288 \\ & 5,776 \\ & 4,310 \\ & 7,695 \\ & 4,662 \end{aligned}$ | $\begin{aligned} & 7,101 \\ & 3,360 \\ & 3,401 \\ & 5,422 \\ & 2,986 \end{aligned}$ | 2,187 | 488 <br> 188 <br> 132 <br> 200 <br> 82 | $\begin{aligned} & 340 \\ & 248 \\ & 137 \\ & 155 \\ & 122 \end{aligned}$ | $\begin{aligned} & 8,948 \\ & 5,528 \\ & 4,173 \\ & 7,540 \\ & 4,540 \end{aligned}$ | 40.943.945.348.149.9 |
| 62 percent... . . . . . . . . . . . . . . . . . . . . . . . . . . | 190 | 12,598 | 190 |  | 4,832 |  |  | 2,416 |  |  |  |  |
| 66 percent..................................... | 158 | 9,221 | 158 |  | 1,817 |  |  | 909 |  |  |  |  |
| 68 percent................................... | 205 | 15,669 | 205 |  | 4,547 |  |  | 2,273 |  |  |  |  |
| 71 percent.................................... | 89 | 9,097 | 89 |  | 3,352 |  |  | 1,676 |  |  |  |  |
| 74 percent. | 71 | 5,900 | 71 | $\begin{aligned} & 5,295 \\ & 3,017 \\ & 2,946 \\ & 8,080 \\ & 3,787 \end{aligned}$ | 605 | $\begin{aligned} & 3,204 \\ & 2,025 \\ & 2,014 \\ & 6,197 \\ & 2,969 \end{aligned}$ | $\begin{aligned} & 2,901 \\ & 1,736 \\ & 1,751 \\ & 5,189 \\ & 2,666 \end{aligned}$ | 303 | $\begin{aligned} & 68 \\ & 33 \\ & 31 \\ & 61 \\ & 21 \end{aligned}$ | 115 | 3,089 | 52.4 |
| 76 percent. | 35 | 3,600 | 35 |  | 583 |  |  | 291 |  | 72 | 1,953 | 54.3 |
| 80 percent. . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 31 | 3,471 | 31 |  | 525 |  |  | 263 |  | 65 | 1,949 | 56.2 |
| 83 percent.................................... | 67 | 10,096 | 67 |  | 2,016 |  |  | 1,008 |  | 182 | 6,015 | 59.6 |
| 87 percent.......................................... | 22 | 4,393 | 22 |  | 2, 606 |  |  | -303 |  | 139 | 2,830 | 64.4 |
| 90 percent. | 18 | 4,571 | 18 | 4,141 | 430 | 3,321 | 3,106 | 215 | 17 | 239 | 3,082 | 67.4 |
| 91 percent..................................... | 11 | 5,837 | 11 | 5,206 | 631 | 4,640 | 4,324 | 316 | 11 | 157 | 4,483 | 76.8 |
| Returns with partial tax Ifmited to 87 percent of taxable incame for partial tax (wbich exceeded $\$ 938,000$ ). $\qquad$ | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns with no taxable income for partial tax. | 35 | 8,757 | - | - | 9,094 | 4,547 | - | 4,547 | 26 | 21 | 4,526 | 51.7 |

See text for "Description of the Sample and Limitations of the Data" and "Explanstion of Classificatians and Terms.
Estimate la not shown geparately because of high sampling variability. However, the data are included in the appropriate totala.

Table 25. -takable income by marginal tax rate classes and amount zaxed at each rate
Part i.-all returns with nopmal tax and surtax only


[^43]Table 25. - TaXable income by marginal tax rate classes and amount taxed at each rate -Continued
PART I. - ALI RETURNS WITH NORMAL TAK AND SURTAK ONLY-Continued

| Marginal tax rate classes | Taxable income (Thousand dollars) taxed at-Continued |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ${ }_{\text {percent }}^{56}$ | $\begin{gathered} 58 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 59 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 62 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 65 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 66 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 68 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 69 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 71 \\ \text { percent } \end{gathered}$ | $\begin{array}{c\|} 72 \\ \text { percent } \\ \hline \end{array}$ | $\begin{gathered} 74 \\ \text { percent } \end{gathered}$ |
|  | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (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: |  |  |  |  |  |  |  |  |  |  |  |
| 20 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 21 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| ${ }_{26} 24$ percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 30 percent. | - | - | - | - | - | - | - | - | - | - | - |
| 32 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 34 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 38 percent........ | - | - | - | - | - | - | - | - | - | - | - |
| 39 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 42 percent. | - | - | - | - | - | - | - | - | - | - | - |
| 43 percent...... | - | - | - | - | - | - | - | - | - | - | - |
| 49 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 50 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 52 percent...... 53 | - | - | - | - | - | - | - | - | - | - | - |
| 54 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 56 percent........ | 34,811 | - | - | - | - | - | - | - | - | - | - |
| 58 percent. | - | ( ${ }^{1}$ | - ${ }^{-}$ | - | - | - | - | - | - | - | - |
| 59 percent............ | 89,112 59,952 | ,742 | 77,736 119,904 | 80,889 | - | - | - | - | - | - | - |
| 65 percent. | 27,558 |  | -55,116 | 82,674 | 36,288 |  | - | - | - | - | - |
| 66 percent.. | - |  | - | ${ }^{(1)}$ | - | ${ }_{(1)}^{1}$ |  | - | - | - | - |
| 68 percent.. | 13,900 | ${ }^{(1)}$ | 27,800 | ${ }_{41,700}$ | 41,700 | ${ }^{1}{ }^{1}$ - |  | 18,887 | - | - | - |
| 71 percent. |  | 924 |  | -924 |  | 924 | 1,540 |  | 866 | - | - |
| 72 percent.. | 8,402 | - | 16,804 | 25,206 | 25,206 | - |  | 25,206 | - | 11,332 | 32 |
| 74 percent............... |  | 396 | 16, | 396 |  | 396 | 660 | - | 660 | , | 328 |
| 75 percent. | 6,998 |  | 13,996 | 20,994 | 20,994 | - | ${ }^{-}$ | 20,994 | - | 20,994 | $5^{-}$ |
| 76 percent.. | 4.142 | 210 | 8,284 |  | 12,426 | 210 |  | - 26 | 350 |  | 350 |
| 80 percent.. |  | ( ${ }^{2}$ | 8,284 | (12) ${ }^{126}$ | 12,426 | ( ${ }^{1}$ | ( ${ }^{1}$ ) |  |  | 12,4 | ( ${ }^{1}$ |
| 81 percent.. | 2,056 |  | 4,112 | 6,168 | 6,168 |  |  | 6,168 |  | 6,168 | 0 |
| 83 percent.. |  | 360 |  | 360 |  | 360 | 500 |  | 600 |  | 600 |
| 887 percent... | 1,236 | 114 | 2,472 1,548 | 3,708 2,436 | 3,708 2,322 | 114 | 190 | 3,708 2,322 | 190 | 3,708 2,322 | ${ }_{90}$ |
| 89 percent. | 1,482 | 1 | 2,964 | 4,446 | 4,445 | - | - | 4,446 | - | 4,4,6 | - |
| 90 percent. | 436 | 54 | 872 | 1,362 | 1,308 | 54 | 90 | 1,308 | 90 | 1,308 | 90 |
| 91 percent........ | 418 | 30 | 836 | 1,284 | 1,254 | 30 | 50 | 1,254 | 50 | 1,254 | 50 |
| Returns with tax limited to 87 percent of taxable income | - | - | - | - | - | - | - | - | - | - | - |
| Marginal tax rate classes | Taxable incone (Thousand dollars) taxed at--Continued |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 75 \\ \text { percent } \\ \hline \end{gathered}$ | $\begin{gathered} 76 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 78 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 80 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 81 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 83 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 84 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 87 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 89 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 90 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 91 \\ \text { percent } \end{gathered}$ |
|  | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) |
| Grand total. | 67,697 | 1,239 | 41,284 | 1,030 | 26,556 | 2,958 | 18,632 | 75,786 | 35,441 | 15,762 | 21,540 |
| Marginal rates: |  |  |  |  |  |  |  |  |  |  |  |
| 20 percent.... | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent.... | - | - | - | - | - | - | - | - | - | - | - |
| 24 percent.............. | - | - | - | - | - | - | - | - | - | - |  |
| 26 30 30 percent........ | - | - | - | - | - | - | - | - | - | - | - |
| 32 percent................... | - | - | - | - | - | - | - | - | - | - |  |
| 34 percent....... | - | - | - | - | - | - | - | - | - | - |  |
| 36 percent.. | - | - | - | - | - | - | - | - | - | - |  |
| 38 percent. | - | - | $\sim$ | - | - | - | - | - | - | - |  |
| 39 percent.. | - | - | - | - | - | - | - | - | - | - | - |
| 42 percent....... | - | - | - | - | - | - | - | - | - | - | - |
| 43 percent....... | - | - | - | - | - | - | - | - | - | - | - |
| 49 percent....... | - | - | - | - | - | - | - | - | - | - |  |
| 50 percent............... | - | - | - | - | - | - | - | - | - | - | - |
| 52 percent............... ${ }^{\text {a }}$. 53 percent............ |  | - | - | - | - | - | - | - | - | - | - |
| 54 percent................ | - | - | - | - | - | - | - | - | - | - |  |
| 56 percent.............. | - | - | - | - | - | - | - | - | - | - | - |
| 58 percent. | - | - | - | - | - | - | - | - | - | - | - |
| 59 63 percent............ 63 | - | - | - | - | - | - | - | - | - | - | - |
| 65 percent................ | - | - | - | - | - | - | - | - | - | - | - |
| 66 percent. | - | - | - | - | - | - | - | - | - | - | - |
| 68 percent. | - | - | - | - | - | - | - | - | - | - | - |
| 69 percent.............. | - | - | - | - | - | - | - | - | - | - | - |
| ${ }_{72} 71$ percent........................... |  | - | - | - | - | - | - | - | - | - | - |
| 74 percent.................. | - | - | - | - | - | - | - | - | - | - | - |
| 75 percent. | 14,977 | - | - | - | - | - | - | - | - | - | - |
| 76 percent.. |  | 109 |  | - | - | - | - | - | - | - | - |
| 78 percent.. | 20,710 |  | 9,274 |  | - | - | - | - | - | - | - |
| 880 percent............... | 10,280 |  | 10,280 |  | $4,822^{-}$ | - | - | - | - | - | - |
| 83 percent. |  | 600 |  | 600 |  | 1,308 | - | - | - | - | - |
| 84 percent.. | 6,180 | $-$ | 6,780 | - | 6,180 | ${ }^{-}$ | 3,082 | - | - | - | - |
| 87 percent... | 3,870 | 190 | 3,870 | 190 | 3,370 | 950 | 3,870 | 2,108 | 24, ${ }^{-}$ | - | - |
| 89 percent... | 7,410 | 90 | 7,410 | 9 | 7,410 | 450 | 7,410 | 7,410 2,630 | 14,091 10,900 | 4,812 | - |
| 90 percent............ | 2,180 2,090 | 90 50 | 2,180 2,090 | 90 50 | 2,180 2,090 | 450 | 2,180 2,090 | 2,630 2,340 | 10,900 10,450 | 4,812 10,950 | 21,540 |
| Returns with tax 1imited to 87 percent of taxable fincone.... |  | - | - | - | - | - | - | 61,298 | - | - | - |

[^44]Table 25. -taxable income by marginal tax rate classes and amount taxed at each rate-Continued
part if. -doint returns and returns of surviving spouse with normal tax and surtax only

| Marginal tax rate clabses | Number of peturns | Total <br> taxable <br> income <br> (Thousand dolfer:) | Taxable income (Thousand dollers) taxed at-- |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 20 percent | $\stackrel{22}{\text { percent }}$ | $\stackrel{26}{\text { percent }}$ | $\begin{aligned} & 30 \\ & \text { percent } \end{aligned}$ | $\begin{aligned} & 34 \\ & \text { percent } \end{aligned}$ | 38 percent | $\stackrel{43}{\text { percent }}$ | $\begin{aligned} & 47 \\ & \text { percent } \end{aligned}$ | $\stackrel{50}{\text { percent }}$ | $\stackrel{53}{\text { percent }}$ | $\begin{gathered} 56 \\ \text { percent } \end{gathered}$ |
| Grend total..................... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  | 30,695,241 | 133,053,460 | 86,277,053 | 27,343,706 | 8,280,644 | 3,885,528 | 2,324,696 | 1,507,737 | 998,945 | 663,596 | 428,402 | 279,033 | 200,005 |
| Under tax rate schedule II, total... <br> Marginal tax rates: <br> 20 percent. <br> 22 percent. $\qquad$ $\qquad$ <br> 26 percent. <br> 30 percert. <br> 34 percent. | 30,695,238 | 173,045,617 | 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 |
|  | 18,363,114 | 36,948,557 | 36,948,557 |  |  | - | - |  |  | - | - | - |  |
|  | 9,001,898 | 50,030,394 | 36,007,592 | 14,022,802 |  | - |  | - | - | - | - | - |  |
|  | 2,028,700 | 19,304,140 | 8,114,800 | 8,114,800 | 3,074,540 |  |  |  |  |  | - |  |  |
|  | 574,077 | 7,865,656 | 2,296,308 | 2,296,308 | 2,296,308 | 976,732 |  |  |  |  | - |  |  |
|  | 266,477 | 4,746,440 | 1,065,908 | 1,065,908 | 1,065,908 | 1,065,908 | 480,808 | - |  |  | - | - |  |
| 38 percent. | 156,679 | 3,424,145 | 626,716 | 626,716 | 626,716 | 626,716 | 626,716 | 290,565 | - ${ }^{-}$ | - | - | - |  |
| 43 percent. | 102,433 | 2,649,897 | 409,732 | 409,732 | 409,732 | 409.732 | 409,732 | 409,732 | 191,505 | 130,848 | - | - |  |
| 47 percent. | 68,673 | 2,053,692 | 274,692 | 274,692 | 274,692 | 274,692 | 274,692 | 274,692 | 274,692 | 130,848 | 98. | - |  |
| ${ }_{53} 50$ percent...................... | 50,300 26,708 | 1,706,454 935,805 | 201,200 98,832 | 201,200 98,832 | 201,200 98,832 | 201,200 98,832 | 201,200 98,832 | 201,200 98,832 | $\begin{array}{r} 201,200 \\ 98,832 \end{array}$ | 201,200 98,832 | 96,854 98,832 | 46,317 |  |
| 53 percent..................... | 24,708 15,332 | 935,805 | 98,832 | 98,832 | 98,832 | 98,832 | 98,832 61,328 | 98,832 61,328 | 98,832 61,328 | 98,832 61,328 | 98,832 61,328 | 46,317 61,328 |  |
| 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. | 12,072 | 691,529 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 | 48,288 |
| 65 percent. | 5,181 | 358,174 | 20,724 | 20,724 | 20,724 | 20,724 | 20,724 | 20,724 | 20,724 | 20,724 | 20,724 | 20,726 | 20,724 |
| 69 percent | 2,655 | 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. | 1,486 | 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 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 | 5,256 |
| 78 percent. | 802 | 103,385 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 3,208 | 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 | 1,392 | 1,392 |
| 84 percent. | 202 | 34,158 | 808 | 808 | 808 | 808 | 808 | 808 | 808 | 808 | 808 | 808 | 808 |
| 87 percent. | 129 | 24,378 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 |
| 89 percent. | 234 | 55,444 | 936 | 936 | 936 | 936 | 936 | 936 | 936 | 936 | 936 | 936 | 936 |
| 90 percent. | 61 | 20,884 | 24.4 | 24. | 244 | 24.4 | 24.4 | 24.4 | 24. | 24. | 24. | 24 | 24.4 |
| 91 percent. | 58 | 33,647 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 |
| Returns with tax 11mited to 87 percent of taxable income (which exceeded $\$ 1,259,000$ ). | 3 | 7,843 | - | - | - | - | - | - | - |  |  | - |  |
| Marginal tax rate classes | Taxable income (Thousand dollars) taxed at-Continued |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 59 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 62 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 65 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 69 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 72 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 75 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 78 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 81 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 84 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 87 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 89 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 90 \\ \text { percent } \end{gathered}$ | $\frac{91}{\text { percent }}$ |
| Grand total. | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
|  | 260,292 | 213,425 | 114,058 | 70,153 | 45,580 | 48,053 | 27,785 | 16,855 | 11,478 | 16,061 | 20,54.4 | 8,384 | 10,447 |
| Under tax rate schedule II, total.. <br> Marginal tax rates: <br> 20 percent. <br> 22 percent. <br> 26 percent. <br> 30 percent. <br> 34 percent. | 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 |
|  | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - |  |
|  | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 38 percent. | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 43 percent. | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 47 percent. | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 53 percent. | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 56 percent. | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 59 percent. | 63,956 | 63785 | - | - | - | - | - | - | - | - | - | - |  |
| 62 percent. | 96,576 | 63,785 | - |  | - | - | - | - | - | - | - | - |  |
| 65 percent. | $\begin{aligned} & 41,4,488 \\ & 21,240 \end{aligned}$ | $\begin{aligned} & 62,172 \\ & 31,860 \end{aligned}$ | $\begin{aligned} & 26,590 \\ & 31,860 \end{aligned}$ | 14,545 | - | - | - | - | - | - | - | - |  |
| 72 percent. | 11,888 | 17,832 |  | 17,832 | 7,804 | - | - | - | - | - | - | - |  |
| 75 percent. | 10,512 | 15,768 | 15,768 | 15,768 | 15,768 | 11,373 | - | - | - | - | - | - |  |
| 78 percent. | 6,416 | 9,624 | 9,624 | 9,624 | 9,624 | 16,040 | 7,145 |  | - | - | - | - |  |
| 81 percent. | 2,784 | 4,176 | 4,176 | 4,176 | 4,176 | 6,960 | 6,960 | 3,175 |  | - | - | - |  |
| 84 percent. | 1,616 | 2,424 | 2,424 | 2,424 | 2,424 | 4,040 | 4,040 | 4,040 | 1,838 | - | - | - |  |
| 87 percent. | 1,032 | 1,568 | 1,548 | 1,548 | 1,548 | 2,580 | 2,580 | 2,580 | 2,580 | 1,158 | - | - |  |
| 89 percent. | 1,872 | 2,808 | 2,808 | 2,808 | 2,808 | 4,680 | 4,680 | 4,680 | 4,680 | 4,680 | 8,644 | - |  |
| ${ }^{90}$ percent..................... | 488 464 | 732 696 | 732 696 |  | 732 696 | 1,220 | 1,220 | 1,220 | 1,220 | 1,220 1,160 | 6,100 5,800 | $\begin{aligned} & 2,584 \\ & 5,800 \end{aligned}$ |  |
| 91 percent. | 464 | 696 | 696 | 696 | 696 | 1,160 | 1,160 | 1,160 | 1,160 | 1,160 | $5,800$ | 5,800 | 10,467 |
| Retums with tax 11mited to 87 percent of taxable 1ncome (which exceeded $\$ 1,259,000)$. | - | - | - | - | - | - | - | - | - | 7,843 | - | - | - |

[^45]Table 25. - TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE—COUCInUEd
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

| Marginal tax rate classes | Nunber of returns | Total taxable income (Thowand dollars) | Taxable income (Thousand dollars) taxed at- |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\stackrel{20}{20}$ | $\begin{aligned} & 22 \\ & \text { percent } \end{aligned}$ | $\begin{gathered} 26 \\ \text { percemt } \end{gathered}$ | 30 <br> percent | 34 percent | $\begin{aligned} & 38 \\ & \text { percent } \end{aligned}$ | $\begin{aligned} & 43 \\ & \text { percent } \end{aligned}$ | $\begin{gathered} 47 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 50 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 53 \\ \text { percent } \end{gathered}$ | 56 percent |
| Grand total................... | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  | 16,635,836 | 36,317,937 | 22,354,092 | 8,792,410 | 2,653,963 | 905,680 | 440,74'7 | 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 | 275,032 | 186,207 | 129,576 | 93,480 | 68,492 | 51,272 |
| Marginel rates: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 percent.. | $9,556,532$ $4,790,351$ | $8,295,542$ $13,795,264$ | $8,195,542$ $9,580,702$ | 4,214,562 | - | - | - | - | - | - | - | - | - |
| 26 percent. | 1,581,780 | $13,795,267$ | 3,163,560 | 3,163,500 | 1,239,675 | - | - | - | - | - | - | - | - |
| 30 percent....................... | 413,986 | 2,803,280 | 827,972 | 827,972 | 827,972 | 319,364 | - | - | - | - | - | - | - |
| 34 percent....................... | 124,093 | 1,095,361 | 249,186 | 248,186 | 248,186 | 248,186 | 102,617 | - | - | - | - | - | - |
| 38 percent. . . . . . . . . . . . . . | 57,295 | 625,042 | 114,590 | 114,590 | 114,590 | 114,590 | 114,590 | 52,092 | - | - | - | - | - |
| 43 percent....................... | 34,766 | 449,391 | 69,532 | 69,532 | 69,532 | 69,532 | 69,532 | 69,532 | 32,199 | - | - | - |  |
| 47 percent. . . . . . . . . . . . . . . . . . . . | 22,542 | 336,240 | 45,084 | 45,08 | 45,084 | 45,084 | 45,094 | 45,084 | 45,084 | 20,652 | 13 | - |  |
| 50 percent. | 14,591 | 247,194 | 29,182 | 29,182 | 29,182 | 29,182 | 29,182 | 29,182 | 29,182 | 29,182 | 13,738 | , |  |
| 53 percent. | 10,631 | 201, 370 | 21,262 | 21,262 | 21,262 | 21,262 | 21,262 | 21,262 | 21,262 | 21,262 | 21,262 | 10,012 | - |
| 56 percent. . . . . . . . . . . . . . . . . . | 6,701 | 140,214 | 13,402 | 13,402 | 13,402 | 13,402 | 13,402 | 13,402 | 13,402 | 23,402 | 13,402 | 13,402 | 6,19\% |
| 59 percent. | 7,946 | 188,592 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 | 15,892 |
| 62 percent.. . . . . . . . . . . . . . . . . . . | 5,832 | 167,522 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 | 11,664 |
| 65 percent. . . . . . . . . . . . . . . . . . . . | 3,417 | 119,042 | 6,834 | 6,834 | 6,834 | 6,834 | 0,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 | 6,834 |
| 69 percent. . . . . . . . . . . . . . . . . . . | 1,640 | 66,662 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 | 3,280 |
| 72 percent. . . . . . . . . . . . . . . . . . | 1,229 | 57,604 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 | 2,458 |
| 75 percent......................... | 871 | 47, 154 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 | 1,742 |
| 78 percent. . . . . . . . . . . . . . . . . . . | 467 | 30,149 | 934 | 934 | 934 | 934 | 934 | 934 | 934 | 934 | 934 | 934 | 934 |
| 81 percent........................ | 332 | 24,891 | 664 | 664 | 064 | 664 | 664 | 664 | 664 | 664 | 664 | 664 | 664 |
| 84 percent........................ | 214 | 18,364 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 |
| 87 percent........................ | 129 | 12,133 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 |
| 89 percent........................ | 273 | 32,747 | 546 | 54.6 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 546 | 54.6 |
| 90 percent.... . . . . . . . . . . . . . . . . | 96 | 16,399 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 | 192 |
| 91 percent......................... | 93 | 29,183 | 186 | 186 | 186 | 186 | 186 | 196 | 186 | 186 | 186 | 186 | 186 |
| Returns with tax 1 imited to 87 percent of the taxable incane (which exceeded $\$ 629,500$ ) . . . . . . . . . . . . . . . . . | 29 | 51,802 | - | - | - | - | - | - | - | - | - | - | - |
| Marginal tax rate classes | Taxable inccue (Thousand dollars) taxed at-Continued |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} 59 \\ \text { percent } \end{gathered}$ | $\stackrel{62}{\text { percent }}$ | 65 <br> percent | 69 percent | $\begin{gathered} 72 \\ \text { percent } \end{gathered}$ | $\begin{gathered} 75 \\ \text { percent } \end{gathered}$ | 78 <br> percent | 81 percent | 84 percent | $\begin{aligned} & 87 \\ & \text { percent } \end{aligned}$ | $\begin{gathered} 89 \\ \text { percent } \end{gathered}$ | 90 <br> percent | 91 <br> percent |
| Grand total. | (14) | (15) | (26) | (17) | (18) | (29) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
|  | 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: <br> 20 percent........................... | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 percent....................... | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 26 percent....................... | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 30 percent............................................. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 percent....................... | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 percent. . . . . . . . . . . . . . . . . . . | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 47 percent....................... | - | - | - | - | - | - | - | - | - | - | - | * |  |
| 50 percent. $\qquad$ <br> 53 percent............................. | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 percent......................... | - | - | - | - | - | - | - | - | - | - | - | - |  |
| 59 percent. . . . . . . . . . . . . . . . . . . | 13,780 | - | - | - | - | - | - | - | - | - | - | - |  |
| 62 percent. . . . . . . . . . . . . . . . . . . | 23,328 | 15,890 | - | - | - | - | - | - | - | - | - | - | - |
| 65 percent........................ | 13,668 | 20,502 | 9,698 | 4- | - | - | - | - | - | - | - | - |  |
| 69 percent........................ | 6,560 | 9,840 | 9,840 | 4,342 | - | - | - | - | - | - | - | - |  |
| 72 percent........................ | 4,916 | 7,374 | 7,374 | 7,374 | 3,528 | - | - | - | - | - | - | - |  |
| 75 percent........................ | 3,484 | 5,226 | 5,226 | 5,226 | 5,226 | 3,60\% | - | - | - | - | - | - |  |
| 78 percent. . . . . . . . . . . . . . . . . . . | 1,868 | 2,802 | 2,802 | 2,802 | 2,802 | 4,670 | 2,129 | - | - | - | - | - |  |
| 81 percent....................... | 1,328 | 1,992 | 1,992 | 1,992 | 1,992 | 3,320 | 3,320 | 1,651 |  | - | - | - |  |
| 84 percent........................ | 856 | 1,284 | 1,284 | 1,284 | 1,284 | 2,140 | 2,140 | 2,140 | 1,244 | - | - | - |  |
| 87 percent........................ | 516 | 774 | 774 | 774 | 774 | 1,290 | 1,290 | 1,290 | 1,290 | 523 | - | - |  |
| 89 percent. . . . . . . . . . . . . . . . . . . . | 1,092 | 1,638 | 1,638 | 1,638 | 1,638 | 2,730 | 2,730 | 2,730 | 2,730 | 2,730 | 5,447 | - |  |
| 90 percent. . . . . . . . . . . . . . . . . . . | 384 | 576 | 576 | 576 | 576 | 960 | 960 | 960 | 960 | 960 | 4,800 | 1,999 | - |
| 91 percent. ...................... | 372 | 558 | 558 | 558 | 558 | 930 | 930 | 930 | 930 | 930 | 4,650 | 4,550 | 10,583 |
| Returns with tax imited to 87 percent of the taxable incaue (which exceeded $\$ 629,500$ ). . . . . . . . . . . . . . . . . | - | - | - | - | - | - | - | - | - | 51,802 | - | - | - |

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

Table 25. -TAXABLE INCOME BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE-CONTInUed
PAFT IV.-RETURNS OF HEADS OF HOUSEHOLD WITH NOPMAL TAX AND SURTAX ONLY


IEstimate is not shown separately because of high sampliry varisbility. However, the data are included in the appropriste totals.

Table 26. - TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE
PART I. - ALL RETUMNS WITH ALTERNATIVE TAX COMPUTATION


Footnote at end of table. See text for "Description of the Sarple and Limitations or the Deta" and "Explanation of Classifications and Terms.
fart I. -all retures with alternattve tax computation-continued


Table 26. - taxable income for partial tax by marginal tax rate classes and amount taxed at each rate-continued
part II.-Jont returns and returns of surviving spouse with alternative tax complitation


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 WTVES AND OF SIMGLE PERSONG NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH ALTERNATIVE TAX CORPITATION


Footnote at end of table. See text for "Description of the Sample and Limitations or the Data" and "Explanetion or Classifications and Terns."

Table 26. -TAXABLE INCOME FOR PARTIAL TAX BY MARGINAL TAX RATE CLASSES AND AMOUNT TAXED AT EACH RATE-CONLInUED
PART IV. - RETUTNS OF HEADS OF HOUSEHOLD WITH ALTERNATIVE TAX CCMPUTATION


See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classificatione end Terms."
${ }^{1}$ Eatimate ia not ahown aeparately because of high sampling variability. However, the data are included in the appropriate totals.

Table 27. - income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules


[^46]Table 27. - income tax generated at each tax rate for all returns and returns under each of the three tax rate schedules - Continued


See text for "Description of the Sample and Limitations of the Data" and "Explanation Classifications and Terms."
IThis totel is not the sum of the following tax rate classes as many returna have a tax base taxed at more than one rate
${ }^{2}$ These returne are not iocluded in the total as they already appeer in the dlass which is tbedr marginal mormal tax and aurtax rate.
${ }^{3}$ This amount is not included in the total for the resson stated in footnote 2. NOTE: A dash $(-)$ in thin table demotea "not spplicable.

## HISTORICAL TABLES <br> INDIVIDUAL RETURNS, 1952-1960

Page28. Number of returns by major characteristics, adjusted gross income and deficit, taxable income, and tax ..... 176
29. Number of returns and adjusted gross income, by adjusted gross income classes ..... 177
30. Returns with income tax--number, adjusted gross income, taxable income, income tax, and average tax, by adjusted gross income classes ..... 178
31. Sources of income by type ..... 180
32. Itemized deductions on returns with adjusted gross income, by type ..... 180
33. Selected sources of income by adjusted gross income classes ..... 181
34. Number of returns, adjusted gross income, and income tax, by States ..... 183

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

| Items | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Number of returns, total ${ }^{2}$. | 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 |
| Retums with adjusted gross income, total..... | 61,067,589 | 60,592,712 | 59,838,262 | 58,700,924 | 59,407,673 | 58,798,843 | 57,818,164 | 56,306,704 | 57,415,885 | 56,107,089 |
| With income tax. $\qquad$ Self-employment tax only. | 48,582,765 | 48,060,985 | 47,496,913 | 45,652,234 | 46,865,315 | 46,258,646 | 4,6,689,065 | 42,633,060 | $\begin{array}{r} 44,159,622 \\ 1,045,507 \end{array}$ | $\begin{array}{r} 42,833,675 \\ 1,033,157 \end{array}$ |
| Nostaxable: |  |  |  |  |  |  |  |  |  |  |
| Self-entloymeri tax | 1,877,643 | 2,055,581 | 2,118,818 | 2,211,773 | 2,211,318 | 2,463,181 | 2,373,745 | 1,135,590 | - | - |
| Other nontaxables... | 10,607,181 | 10,476,146 | 10,222,431 | 10,837,017 | 10,331,040 | 10,097,016 | 10,755,354 | 12,538,056 | 12,209,756 | 12,240,257 |
| Returns with no adjusted gross income, total ${ }^{1}$. | 431,831 | 435,217 | 433,135 | 384, 258 | 417,448 | 398,161 | 432,024 | 4,4,304 | 422,299 | 421,728 |
| Taxable: <br> Self-employment tax only | - | - | - | - | - | - | - | - | 17,022 | 9,441 |
| Nontaxable: <br> Self-mployment tax |  |  |  |  |  |  |  |  |  |  |
| Other nontaxables ${ }^{1}$. | 66,827 305,004 | 360,273 | 353,543 | 57,684 326,574 | 85,265 332,183 | 97,405 300,756 | 79,829 352,195 | $\begin{array}{r} 13,305 \\ 426,999 \end{array}$ | 405,277 | 412,287 |
| Number or - |  |  |  |  |  |  |  |  |  |  |
| Taxable 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 | 45,223,151 |  |
| Nontaxable returns ${ }^{\mathbf{1}}$ | 12,916,655 | 12,966,946 | 12,774,394 | $13,433,048$ | 12,959,806 | 12,938,358 | 13,561,123 | 14,113,948 | 12,615,033 | $12,652,544$ |
| Returns with itemized deductions | 25,261,832 | 24,083,263 | 22,510,245 | 20,811,422 | 20,155,361 | 18,458,563 | 16,891,084 | 15,701,595 | 14,426,417 | 12,835,776 |
| Taxable. | 23,257,937 | 22,185,410 | 20,761,374 | 19,053,714 | 18,569,233 | 16,972,938 | 15,434,733 | 13,711,830 | 12,932,132 | 11,462,609 |
| Nontaxable: <br> With adjusted gross income.................... <br> With no adjusted gross income | 2,003,895 | 1,897,853 | 1,748,871 | 1,757,708 | 1,586,128 | 1,485,625 | 1,456,351 | 1,549,461 | $\begin{array}{r} 1,089,008 \\ 405,277 \end{array}$ | $\begin{aligned} & 960,880 \\ & 412,287 \end{aligned}$ |
| Returns with standard deduction | 35,805,757 | 36,946,668 | 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 | 29,254,392 | 28,921,230 | 32,291,019 | 32,413,664 |
| Nontaxable: With adjusted gross income... With no gdjusted gross income | 10,480,929 | $10,633,874$ 435,219 | $\begin{array}{r} 10,592,378 \\ 433,135 \end{array}$ | $\begin{array}{r} 11,291,082 \\ 384,258 \end{array}$ | $\begin{array}{r} 10,956,320 \\ 417,448 \end{array}$ | $\begin{array}{r} 11,054,572 \\ 398,161 \end{array}$ | $\begin{array}{r} 11,672,748 \\ 632,024 \end{array}$ | 12,124,183 | 11,120,748 | 11,279,377 |
| Returns with no adjusted gross income ${ }^{2}$ | 431,831 | - | - | - | - | - | - | - | - | - |
| Number of returns with self-employment | 6,746,936 | 6,889,749 | 7,036,392 | 7,017,331 | 6,992,226 | 7,350,166 | 1545,661 | 4,211,656 | $4,217,492$ | 4,059,497 |
| Number of returns with taxable incon | 48,814,378 | 48,317,653 | 47,745,570 | 45,919,693 | 47,116,645 | 46,484,282 | 44,914,210 | 42,814,133 | - | - |
| Taxable | 48,582,765 | 48,060,985 | 47,496,913 | 45,652,134 | 46,865,315 | 46,258,646 | 44,689,065 | 42,633,060 | - | - |
| Nontaxable | 231,613 | 256,668 | 248,657 | 267,559 | 251,330 | 225,536 | 225,145 | 181,073 | - | - |
| Number of returns by source of income: Positive income: |  |  |  |  |  |  |  |  |  |  |
| Salaries and wages. | 54,014, 543 | 53,603,745 | 52,850,938 | 51,588,438 | 52,596,961 | 51,912,814 | 51,255,701 | 49,925,305 | 50,873,912 | 49,842,862 |
| Dividends in adjusted gross income ${ }^{3}$ | 5,037,615 | 4,932,950 | 4,682,638 | 4,235,017 | 4,168,499 | 3,924,583 | 3,715,617 | 3,681,007 | 4,495,133 | 4,218,722 |
| Interest received ${ }^{3}$. ${ }^{\text {a }}$..... | 10,031,614 | 10,288,082 | 9,273,694 | 7,407,870 | 7,286,314 | 6,715,135 | 6,330,784 | 6,124,385 | 5,579,720 | 5,196,439 |
| Annuities and pensions: <br> Life expectancy method. <br> 3 -year method. | 855,974 421,846 | 762,217 373,719 | 728,077 343,115 | 740,180 268,920 | 659,356 261,085 | 613,747 209,212 | 575,633 192,029 | 730,279 | 735,471 | 634,881 |
| Income from estates and trus | 413,175 | 392,161 | 381,120 | 370,879 | 362,324 | 375,008 | 360,155 | 365, 806 | 426,823 | 425,669 |
| Business profit. | 6,979, 924 | 6,831,427 | 6,894,616 | 6,880,831 | 6,775,335 | 7,381,270 | 6,736,435 | 6,320,812 | 6,121,474 | 5,791,797 |
| Partnership profit.............. | 1,536,971 | 1,589,183 | 1,645,707 | 1,611,329 | 1,606,524 | 1,550,819 | 1,687,570 | 1,588,046 | 1,649,591 | 1,625,320 |
| Net gain from sales of capital assete. | 4,698,499 | 3,841,694 | 4,007,011 | 3,469,064 | 2,936,564 | 3,148,460 | 2,899,881 | 2,411,147 | 1,987,723 | 2,034,196 |
| Net gain from sales of other property.. | 150,071 | 100,131 | , 98,140 | 104,270 | 127,417 | 98,875 | 109,983 | -135,062 | 93,741 | 98,738 |
| Net income from rents.......................... Net income from royalties. . . . . . . . . . . . . . | $3.863,372$ 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 ${ }^{4}$.......... | 40, 08 | 409,394 |  |  | - | - | - | - | 1,362,744 | 1,888,988 |
| Losses: |  |  |  |  |  |  |  |  |  |  |
| Business loss... | 1,728,368 | 1,767,544 | 1,715,094 | 1,499,888 |  |  |  |  |  | 1,080,870 |
| Pertnership loss..................... | - 345,793 | +329,682 | 302,041 | 266,259 | 265,951 | 244,719 | 267,102 | 228,949 | $241,505$ | 208,170 |
| Net loss from sales of capital assets. | 1,097,455 | 1,154,339 | 900,118 | 920,578 | 1,038,208 | 783,596 | 654,121 | 664,084 | 789,370 | 665,727 |
| Net loss from sales of other property........ | 176,609 | 135,767 | , 150,212 | 130,753 | 150,294 | 206,108 | 157,919 | 207,456 | 151,152 | 124,402 |
| Net loss from rents.............................. . Net loss from royalties. . . . . . . . . . . . . | $1.794,971$ 27,574 | $1,695,218$ 23,479 | ) 1,605,427 | 1,513,200 | 1,404,920 | 1,319,253 | 1,253,080 | 1,143,837 | 1,192,880 | 2,054,992 |
| Net loss rrom royaties...... | 27,574 | 23,479 13,912 |  | 1,13,200 | -,404, 20 | 1,319,253 | 1,253,80 | 34,781 | 1,182,205 | 29,987 |
| Losa from estates and trusts................. | 29,551 | 25,834 | 19,162 | 22,150 | 20,167 | 28,102 | 20,978 | 12,258 | 3,205 | 2, |
|  | (Thousand dolliere) |  |  |  |  |  |  |  |  |  |
| Anount of edjusted grose 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 |
| Taxable returns.. | 311,283,359 | 297,152,271 | 287,775,346 | 262,188,335 | 262,169,296 | 249,551,275 | 229,595,449 | 209,668,830 | 212,421,184 | 198,531,784 |
| Nontaxable returne | 19,652,378 | 19,405,295 | 18,841,578 | 19,978,083 | 19,139,135 | 19,032,539 | 19,833,733 | 20,567,025 | 17,442,225 | 17,555,665 |
| Amount of deficit. | 1,074,453 | 1,091,284 | 1,521,945 | 1,012,326 | 987,865 | 859,546 | 898,865 | 1,104,480 | 1,155,153 | 797,541 |
| Anount 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 | - | - |
| Anount of tax, total. | 43,065,647 | 40,297,705 | 39, 34,6,805 | 34,924,820 | 34,974,804 | 33,265,247 | 30,076,935 | 26,967,251 | 29,657,273 | 28,020,288 |
| Income tax arter credits. Selfermployment tax..... | $\begin{array}{r} 42,225,498 \\ 840,149 \end{array}$ | $\begin{array}{r} 39,464,156 \\ 833,549 \end{array}$ | $\begin{array}{r} 38,645,299 \\ 701,506 \end{array}$ | $\begin{array}{r} 34,335,652 \\ 589,168 \end{array}$ | $\begin{array}{r} 34,393,639 \\ 581,165 \end{array}$ | $\begin{array}{r} 32,732,132 \\ 533,115 \end{array}$ | $\begin{array}{r} 29,613,722 \\ 463,213 \end{array}$ | $\begin{array}{r} 26,665,753 \\ 301,498 \end{array}$ | $\begin{array}{r} 29,430,659 \\ 226,614 \end{array}$ | $\begin{array}{r} 27,802,831 \\ 217,457 \end{array}$ |

${ }_{2}^{2}$ Excludes returns with no information 1953-56 and 1958-61.
${ }^{2}$ Clessified as standard deduction returns for $2954-60$, and as itemized deduction returns for 1952 and 1953.
${ }^{3}$ Reported on Formi 1040, and for 1959-60, Form 1040w.
 sum as other income
${ }^{5}$ Not tabulated for 1955-59.

Table 29. - NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES
[Traxable and nortaxable returns]

| Adjusted gross income classes | Murber of returns |  | Number of returns |  | Nunber or returns | $\begin{gathered} \text { Adjusted } \\ \text { gross income } \\ \text { or deficicit } \\ \text { (Thound } \\ \text { doultara) } \end{gathered}$ | Mumber of seturns | $\begin{gathered} \text { Ad justed } \\ \text { grobs incone } \\ \text { or deficicit } \\ \text { (Thowend } \\ \text { doHerass) } \end{gathered}$ | Number of returns |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1961 |  | 1960 |  | 1959 |  | 1458 |  | 1957 |  |
| Grand total | 61,499,420 | 1329, 861,284 | 61,027,031 | -315,466,382 | 60,271,297 | ${ }^{1} 305,094,979$ | 59,085,182 | ${ }^{1} 281,154,092$ | 59,825,121 | ²80, 320, 566 |
| Returns with adjusted gross incone, | 61,067,589 | 330,935, 737 | 60,592,712 | 316,557,566 | 59,838,162 | 306,616,924 | 58,700,922 | 282, 166,418 | 59,407,673 | 281, 308,431 |
| Under \$000. | 3,969, 1155 | 2,283, 112 | $3,991,109$ | $1,305,762$ | $3,718,975$ | $1,275,411$ | $3,950,030$ | 1,276,547 | 3,833,400 | $1,255,738$ |
| \$600 under $\$ 1,000$ under | $3,018,799$ <br> $3,936,724$ | 2,408,551 | $\begin{aligned} & 2,9,92,643 \\ & 3,941,738 \end{aligned}$ | $\begin{aligned} & 2,380,022 \\ & 4,886,762 \end{aligned}$ | $\begin{aligned} & 2,995,094 \\ & 3,955,202 \end{aligned}$ | $\begin{aligned} & 1,392,110 \\ & 4,919,509 \end{aligned}$ | $\begin{aligned} & 3,060,247 \\ & 4,120,276 \end{aligned}$ | $\begin{aligned} & 1,464,555 \\ & 5,100,735 \end{aligned}$ | 2,989, 651 <br> $4,178,054$ | $\begin{aligned} & 2,355,299 \\ & 5,184,175 \end{aligned}$ |
| \$1,500 under | 3,327,969 | 5,808,170 | 3,414,629 | 5,972,361 | 3,445,332 | 6,015,668 | 3,570,536 | 6,238,242 | 3,698,934 | 6,481,267 |
| \$2,000 under \$2, 50 | 3,331,561 | 7,490,739 | 3,455,167 | 7,600,097 | 3,510,198 | $7,890,382$ | 3,689,218 | $8,309,042$ | 3,843,211 | 8,655,018 |
| \$2,500 under \$3,000 | 3,412,509 | 9,372,930 | 3,518,964 | 9,672,543 | 3,618,010 | 9,943,763 | 3,723,909 | 10,228, 363 | 3,815,406 | 10,485,324 |
|  | 6,695,282 | $23,410,323$ <br> 29,619 | 6,877,017 | 24,033, 191 | 6,993,571 | 24, ${ }^{\text {2 }}$ 52,0611 | 7,472,426 | $26.149,868$ | 7,791,975 | $27,263,943$ $35,372,380$ |
| \$5,000 under $\$ 66,00$ | 6,582,888 |  | 6,860, 5 6, | $30,881,596$ $35,252,993$ | 7,071,569 | $31,801,590$ $35,067,182$ | 7, 385,219 $0,375,555$ | $33,190,896$ $34,898,888$ | $7,868,427$ $6,555,283$ | 5,730 |
|  | 5,282,007 | 34, 347,2188 | 6, 222,293 5,291911 | $35,252,943$ <br> $34,280,872$ | 6,392,580 | $\begin{aligned} & 35,067,182 \\ & 32,926,528 \end{aligned}$ | -0,375,595 | 34,898,888 | 4,559,6812 | $35,885,730$ $30,480,269$ |
| 獒,000 under 88,000 | 4,142,911 | 30, 956,323 | 3,888,676 | 29,080,115 | 3,699,701 | 27,640, | $3,226,84$ | $24,101,749$ |  | 23,941,917 |
| \$8,000 under $\$ 9,0$ | 2,984,9 | 25,283,832 | 2,757,5 | 23,372, 451 | 2,621, 189 | 22, 202, | $2,171,701$ | 18, 379,327 | $2,091,262$ | $17,706,439$ $12,622,516$ |
| \$9,000 under $\$ 10,000$ under $\$ 1$ | $\xrightarrow{2,146,657}$ | 20, 333,582 $48,552,831$ | 1,905,564 | $18,005,386$ $42,604,643$ |  | 10,566, 397 | 2, 1,452,594 | 13,746, 399 | 2,$1,334,622$ <br> $2,213,510$ | 12,622,516 25,995,133 |
| \$15,000 under \$20,'0, | 9,562 | 15,150,795 | 3,786,031 | 13,400,430 | -707,192 | 12,090,813 | 2,588,262 | 10,055,470 | 2,543,746 | 9,304,570 |
| \$20,000 under \$25,00 | 357,280 | 7,938,209 | 323,785 | 7,198,994 | 301,705 | 6,706,170 | 264,73 | 5,881,407 | 250,860 | 5,583,211 |
| \$30,000 under \$50, | 496,591 | 16,593,690 | 441,401 | 14,727,469 | 422,663 | 14,163,567 | 369,933 | 12,327,9 | 366, 399 | 12,227,673 |
| \$50,000 under $\$ 1100,0$ | $\begin{gathered} 120,476 \\ 16,786 \end{gathered}$ | $\begin{aligned} & 7,267,932 \\ & 2,015,145 \end{aligned}$ | $\begin{gathered} 101,272 \\ 14,221 \end{gathered}$ | $\begin{aligned} & 6,660,778 \\ & 1,695,133 \end{aligned}$ | $\begin{gathered} 124,852 \\ 17,537 \end{gathered}$ | $\begin{aligned} & 7,558,857 \\ & 2,089,977 \end{aligned}$ | $\begin{aligned} & 9,775 \\ & 14,080 \end{aligned}$ | $\begin{aligned} & 6,050,052 \\ & 1,677,892 \end{aligned}$ | $\begin{aligned} & 93,421 \\ & 14,127 \end{aligned}$ | $\begin{aligned} & \text { 6,133,299 } \\ & 1,686,294 \end{aligned}$ |
| \$150,000 under |  |  |  |  |  |  |  |  |  | 685,284 |
| \$200, 000 under $\$ 500$ | 104 | 1,749,801 |  | 1,384 | 22 | 1,37 | 3,956 | , 11 | 597 | , 127,667 |
| \$ $\$ 100,000$ under $\$ 1,000,000$ | 398 | 662,51 805,54 | 735 306 | 493,976 | 722 280 | 606,523 | 536 | 499,249 | 223 | 3977,827 <br> 447,528 |
| Returns with no adjusted gross incore............ | 431,831 | ${ }^{31,074,453}$ | 435,219 | ${ }^{3} 1,091,184$ | 433,135 | $3_{1,521,945}$ | 384,258 | ${ }^{3} 1,012,326$ | 417,448 | 3987,865 |
|  | 1956 |  | 1955 |  | 1954 |  | 1953 |  | 1952 |  |
| and | 59,197,004 | 1267,724, 268 | 58,250,188 | ${ }^{1248,530, ~} 317$ | 56,747,008 | 1229, 221,375 | 57,838, 884 | 1228, 708,256 | 56,528,817 | 1215, 289,908 |
| Returns with adjusted gross income, | 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 | 216,087,4,9 |
| Under $\$ 600$. | 3,775,785 | 1,242, 391 | 3,839,333 | 1,261,773 | 3,939, 817 | 1,294, 216 | 3,991,605 | 1,362,006 | 3,966,385 | 1,342,281 |
| \$600 under $\$ 1,000$ under $\$ 1$ | 3,026,632 |  | 3,202,710 |  | 3, ${ }^{3,520,595}$ | 2,542, 668 $5,030,728$ | 3, $3,710,720$ | 5,862,5 | 3,1630,051 | 5,989,941 |
| \$1,500 under $\$ 2,00$ | 3,857, 498 | , | 4,125,462 | 7,212,429 | 4,206,678 | 7,357,621 | 4,40,706 | 7,826, 283 | 4,712,434 | , |
| \$2,000 under \$2,50 | 3,987,142 | 8,970,939 | 4,216,843 | 9,275,007 | 4,311,673 | 9,703,996 | 4,494,312 | .10,107,094 | 4,806,023 | 10,815,569 |
| \$2,500 under $\$ 3,000$ | 4,056,620 | 11,152,699 | 4,311,84] | 11,858,501 | 4,484,779 | 12,304, 840 | 4,621,675 | 12,699,421 | 4,914,530 | 13,520,933 |
| \$3,000 under * $*$, | 8,281,023 | 29,005,036 | 8,665,023 | 30,320,415 | 9,156,374 | 32,041,485 | 0, 342, 358 | 32,649,022 | 9,586,939 | 33,817,311 |
| \$4,000 under \$5, | 8,046,621 | 36, 140, 505 | 8,008,621 | 35,930,570 | 7,910,960 | 35, 335,585 | 7,982,669 | 35,764,603 | 7,633,938 | 34, 244,988 |
| \$5,000 under \$6 | 6,234, 822 | 34, 124,140 | 5,862,628 | 32,061,640 | 5,189,199 | 28, 3,6,771 | 5,392,331 | 29,463,848 | 4,721,071 | 25,796,358 |
| \$6,000 under \$7,000 | 4,371,937 | 28,257,411 | 3,871,849 | 25,020,880 | 3,352,077 | 21,656,984 | 3,345,923 | 21,589, 243 | 2,889,195 | 18,646,580 |
| \$7,000 under ${ }^{\$ 8,000}$ | 2,798,254 | 20,892,452 | 2,400,131 | 17,897,442 | 2,016, 601 | 15,025,572 | 1,990,054 | 14,826,855 | 1,588,929 | 11,846, 456 |
| \$8,000 under \$9,000 | 1, $1,1231,383$ | 15,315,131 | 1,412, 9 , 972 | 11,960,018 | 2,187,245 | 10,036,658 | 1,154,625 | 9,763,234 |  | 2,567,219 |
| \$9,0,000 under \$ $\$ 15$ | 1,921,229 | 10,619,629 | 1,518,296 | - | 2,217,149 | 14,410, 918 | 1,160,137 | 13,741,746 | 983,218 | 11,679,763 |
| \$15,000 under \$ $\$ 20,000$ | -498,101 | 8,542,677 | - 425 ,989 | 7,300,263 | 368,907 | 6,323,542 | , 349 , 598 | 5,997,977 | 324,169 | 5,562,631 |
| \$20,000 under $\$ 25000$ | 4,928 | 5,229,840 | 210,289 120,67 | $4,683,237$ <br> , 289658 | 291,858 | 7,023,496 | 264,713 | 6,373,802 | 252,354 | 6,084,529 |
| \$ \$35,000 under \$ $\$ 00$,0 | 346,396 | 11,024, 008 | 120,617 190,707 | 7 7,142,832 | 161,995 |  |  |  |  |  |
| \$50,000 under \$10 | 89,170 | 5,905,463 | 77,604 | 5,151,675 | 70,400 | 4,656,424 | 60,300 | 3,996,970 | 65,403 | 4,340,688 |
| \$100,000 under \$150,00. | 14,213 | 1,685,994 | 12,960 | 1,549,762 | 11,628 | 1,391,103 | 12,486 | 1,641,663 | , 114 | 1,863,390 |
| \$150,000 under $\$ 200,00$ | ${ }^{3,851}$ | 660,532 | 3,946 | $\begin{array}{r}675,565 \\ 1,143 \\ \hline\end{array}$ | 3,197 3,245 | 547,816 <br> 919,072 |  |  |  |  |
|  | 4,046 | 1,142, 240 | 4,022 | 1,123,650 |  | 919,072 |  | 755,624 <br> 252,954 | 3,199 <br> 16 <br> 16 | 893,049 27810 |
| \$1,000,000 or nore. | 272 | 559,601 | 267 | 567,583 | 201 | 406,533 | 145 | 275,263 | 148 | 289,224 |
| Returns with no adjusted gross ineon | 398,161 | 3859,546 | 432,024 | 3898,865 | 40,304 | ${ }^{31,014,480}$ | 422,299 | ${ }^{3} 1,155,153$ | 421,728 | 3797,541 |

[^47]Table 30.-returns with income tax-number, adjusted gross income, taxable income, income tax, and average tax, by adjusted gross income CLASSES

| Adjueted gross incone clasees | 961 | 960 | 1959 | 958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| NTMEEP Of Rettruns | 8, 582,765 | 8, ,660,985 | 47,496,933 | 45,652,134 | 46,865,315 | 46,228,6626 | 4,689,065 | 42,633,060 | 4,199,622 | 42,83, 675 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 4,188,486 \\ 888,100 \\ 35,826 \\ 495,501 \\ 110,192 \end{array}$ |  | $\begin{gathered} 3,203,834 \\ 706,164 \\ 304,41 \\ 422,251 \\ 41 \\ 114,711 \end{gathered}$ |  |  |  |  |  | $\begin{gathered} 1,158,199 \\ 388,74 \\ 24,208 \\ 24,081 \\ 120,981 \\ 60,260 \end{gathered}$ |  |
|  | $\begin{aligned} & 967 \\ & 3681 \\ & \hline 681 \end{aligned}$ |  | $\begin{aligned} & 17,455 \\ & \substack{4 \\ 4,776 \\ 4776 \\ 777 \\ 265 \\ \hline} \end{aligned}$ | $\begin{gathered} 14,0,69 \\ \substack{3,645 \\ 3,937 \\ 537 \\ 236 \\ 236 \\ \hline} \\ \hline \end{gathered}$ | $\begin{gathered} 14,009 \\ \substack{3,969 \\ 3,978 \\ 597 \\ 57 \\ 217} \\ \hline \end{gathered}$ |  | $\begin{gathered} 12,902 \\ 3,939 \\ 4,902 \\ 6.92 \\ 626 \\ 263 \end{gathered}$ | $\begin{gathered} 11,617 \\ 3,192 \\ 3,234 \\ 234 \\ 201 \\ 201 \end{gathered}$ | $\begin{gathered} 12,461 \\ 2,692 \\ 3,37 \\ 125 \\ \hline \end{gathered}$ | ¢14,114 <br> 3,195 <br> 126 <br> 126 |
| adossfed qrass incme | (mavent tollea) |  |  |  |  |  |  |  |  |  |
|  | 311,283,359 29 | 297, 152,271 | 287,775,366 | 26, 188,335 | ,160,296 | 2,551,275 | 229,595,449 | ,668,830 | 210,483,602 | 196,590,999 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | 181,634,697 1 | 7, $4,42,2,236$ | 66, 385,053 | $49,173,569$ | 149,222,696 | 41,395,39 | 127,889,249 | 115,226, 763 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | sot |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{aligned} & 1,285,790 \\ & \hline \end{aligned}$ |  |  |  |

Table 30. - RETURNS WITH income tax - NuMber, ad Justed gross income, taxable income, income tax, and average tax, by adjusted gross income


Table 31.-SOURCES OF INCOME BY TYPE
[Takable and nontaxable returns]

 1954, salarles and wages are after excludable sick pay and allowable employee expense.
 tatulated amounts, however, are after exclusions.
${ }^{3}$ Interest reported on Form l0un and, for $1959-5$, Form lumuw. Includes partially exempt interest received through partnerships and fiduciaries.
 Reduced by net operating loss deduction, 1955-59. Includes "Bources not supported by Schedule B" for 1961.
${ }^{5}$ toss frota estates and trusts not applicable prior to 1954.
${ }^{6}$ For $1755-59$, net operating loss deduction was an adjustiment which reduced "Other sources."

Table 32. - ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE
[Taxable and nontaxable returns]


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


Footnotes at end of table.

# Table 33. - SElecteo sources of income by adjusted gross income classes -Continued 



[^48]Table 34. - Number of returns, adJusted gross income, and income tax by states
Taxable and nontaxable returns]

[Texable and nontaxable returns]

${ }^{2}$ Excludes returns with no sdiusted gross income, 1952-54, and for 1955-56 and 1958-61, returns with no information.
${ }^{2}$ Includes data for citizens and residents or Havail, Alaska, Puerto Rico, and Virgin islands, and citizens residing in Panama canal zane and citizens residing abroad.
${ }^{3}$ For 1952-54, data for Alaska included in statistice for Washington.
${ }_{3}^{4}$ For 1961, dats for District or Columbia included in atatiatice for Maryland.
${ }^{3}$ Includes' data for returns from Panama Canal zone, 1952-55. For later years, see note 8.
${ }^{6}$ For 1952, statiatics for Maryiand Include acme returna from Puerto Rico and Virgin Islands. For 1961, statistics for Maryland include data for District of Columbia
${ }^{7}$ Data for part of the returns from Puerto Rico and Virgin Ialands for 1952 and data for all such returns for 1953 are included in statistics for New York.
For 1956-61, included 1 in dats for Other areas (aee note 9).
For $1952-54$, data, except that for Puerto Rico and Virgin islands, vere included wherever the return was riled. For 1955 , includes data for returns vith foreign addresbes except Puerto Rico, Virgin Islands, and those vith Cansdian and Mexican addresaes filed in States contiguous to thase countries. For 1956-61, includes data for returns from
${ }^{20}{ }^{\text {Add Justed }}$ groas incora 2 egs deffit, 1955-61.

Synopsis of Laws

## SYNOPSIS OF LAWS

Page
Table I.--Requirement for filing individual income tax returns, exemptionallowance, and minimum and maximum tax rates, 1952-61....187
Table 1l.--Requirement for filing the self-employment tax schedule and self-employment tax rates, 1952-61 ..... 187

Table I. - REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1952-61

| Items | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (Dollars) |  |  |  |  |  |  |  |  |  |
| Gross income requirement for filing returns ${ }^{1}$................. <br> Regular exemption for taxpayer and each dependent........... <br> Additional exemptions for age 65 or over and for blindness ${ }^{2}$ | $\underline{ }$ | - | - | - | 6 | -100 | - | - | - |  |
|  | (Percent) |  |  |  |  |  |  |  |  |  |
| Minimum income tax rate......................................... |  |  |  |  |  |  |  |  |  |  |
| Maximum income tax rate......................................... | 91.0 |  |  |  |  |  |  |  | 92.0 |  |
| Maximum income tax limitation ${ }^{3}$.................................. | 87.0 |  |  |  |  |  |  |  | 88.0 |  |

${ }^{1}$ 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.
${ }^{2}$ Additional exemptions allowed only for taxpayer and spouse.
${ }^{3}$ Income tax before credits need not exceed the indicated percentages of net income for 1952-53, nor taxable income for 1954-61.

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 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (Dollars) |  |  |  |  |  |  |  |  |  |
| Self-employment net earnings requirement for filing......... <br> Maximum self-employment income subject to self-employment tax. |  |  | 00 <br> 00 |  | $\underbrace{40}_{40}$ |  | - | - | $\underbrace{40}_{40}$ |  |
|  | (Percent) |  |  |  |  |  |  |  |  |  |
| Self-employment tax rate........................................... | $\underbrace{}_{4-1 / 2}$ |  | 3-3/4 |  | $-3 / 8$ |  | 3 |  |  | $\longrightarrow$ |

1961 Forms and

## Instructions

[^49]
13. EXEMPTIONS FOR YOURSELF-AND WIFE (only il all her income is included in this return, or she had no income)


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

A Read instructions below. See "Who May Use Form 1040A." If incligible, ufe 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 1040 NB , or Form 1040NB-a).
WHEN TO FILE.-Please file as early as possible on or after January l, 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 prepore 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.

(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 With.
holding 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 with held 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 tax.
a. Add up the social security (F. 1. C. A.) tax willheld ly 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 halance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Enuployer'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 accomnt by a bank, savings and loan association, etc.
b. DIVIDENDS.--Tuclude 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 wares 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, 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

> Include interest on savings and other interest and dividends, whether received in cash or credited to your account. thereafter), and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking $V$ 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) (10) (11) (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 wos $\$ 5,000$ or more and less thon $\$ 10,000$.-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

Fill in this item to receive credit for your exemptions and for those of your wife. A taxpayer cannot clain 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 nay file a joint return. (14) Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:
a. Reseived more than one-hall of his or her support from you (or from wife or husband if a joint return is filed). Support ineludes all anounts used for the dependent's support whether contributed by the dependent or by others and whether sull amounts are taxalle or montaxalle income such as soeial sccurity, gifis, savings, etc.
b. Received less than 8600 inrome. (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 onc-half of the child's support.)
c. Did not file a juint 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 purpose.)
e. EITLIER (1) Ior the entire ycar 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: | Sister <br> Stepchild | Grandchild <br> Mother | Mather-in-law <br> Fatepbrother |
| :--- | :--- | :--- | :--- |
| Srother-in-law | The following if |  |  |
| related loy blood: |  |  |  |

[^50]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 YOURSELF—AND WIFE (only if all her income is included in this roturn, or the had no income)



TAX COMPUTATION SCHEDULE (Use only if total income, item 9 of Form 1040 , is $\$ 5,000$ or more)

1. Enter total income from item 9 of Form 1040A................................................... S.
2. A married person filing a separate return enter $\$ 500$; all others enter 10 percent of line 1 .
3. Subtract line 2 from line 1 .
4. Multiply $\$ 600$ by total number of exemptions claimed in item 15 of Form 1040A
5. Subtract line 4 from line 3 .
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A).

If you are a single toxpayer or a married faxpayer filing a separate return, use this tax rate schedule
If the amount on line 5 is:
Over
$\$ 0 \quad \$ 2,000$-.-.-........ $\$ 20 \%$ of the amount on line 5
$\$ 4,000 \quad \$ 6,000 \ldots \ldots \ldots . .$.
$\$ 6,000 \quad \$ 8,000 \ldots \ldots . . . . . .$.
$\$ 8,000$ \$9,999.99.......... $\$ 1,960$, plus $34 \%$ of excess over $\$ 8,000$

If you are married foxpayers filing o joint return, use this fox rate schedule

If the amount on line 5 is:

| Over | But not oter | Enter on line 6: |
| :---: | :---: | :---: |
| $\$ 0$ | \$4,000.. | $20 \%$ of the amount on line 5 |
| \$4,000 | \$8,000 | \$800, plus $22 \%$ of excess over $\$ 4,000$ |
| \$8,000 | \$9,999.99 | \$1,680, plus $26 \%$ of excess over $\$ 8,000$ |

PAGE 4
TAX TABLE FOR INCOMES UNDER $\mathbf{\$ 5 , 0 0 0}$
If your total incone (item 9 on your return) is $\$ 5,000$ or more, use Tax Computation Schedule on page 3 instead of this Tax Table

| To find your tax read down income columns until you find the line covering the total income shown as item 9 . Then reod across to appropriate column headed by number corresponding to number of exemptions cloimed on item 15 . Enter tax as item 10. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| If your total income is- |  | And the number of exemptions is- |  |  | If your total income is- |  | And the number of exemptions is- |  |  |  |  |  |  |  |  |
| At least | But less than |  |  | 3 <br> 114 as <br> more <br> there <br> in no <br> tax <br> tax | At least | But less |  | 2 And you Single or a married person Illing sepa. rately | are- <br> A married couple flifing jointly |  | are- <br> A married couple illing jointly | 4 | 5 | 6 | It 8 or more there is no tax |
|  |  |  | is |  |  |  |  |  |  | Your | tax is- |  |  |  |  |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$2, 325 | \$2,350 | \$301 | \$181 | \$181 | $\$ 61$ | \$61 | \$0 | \$0 | \$0 | \$0 |
| 675 | 700 | 4 | 0 | 0 | 2,350 | - 2,375 | 305 | 185 | 185 | -65 | ${ }^{65}$ | 0 | 0 | 0 | 0 |
| 700 | 725 | 8 | 0 | 0 | 2, 375 | 2,400 | 310 | 190 | 190 | 70 | 70 | 0 | 0 | 0 | 0 |
| 725 | 750 | 13 | 0 | 0 | 2,400 | 2,425 | 314 | 194 | 194 | 74 | 74 | 0 | 0 | 0 | 0 |
| 750 | 775 | 17 | 0 | 0 | 2,425 | 2,450 | 319 | 199 | 199 | 79 | 79 | 0 | 0 | 0 | 0 |
| 775 | 800 | 22 | 0 | 0 | 2,450 | 2,475 | 323 | 203 | 203 | 83 | 83 | 0 | 0 | 0 | 0 |
| 800 | 825 | 26 | 0 | 0 | 2,475 | 2,500 | 328 | 208 | 208 | 88 | 88 | 0 | 0 | 0 | 0 |
| 825 | 850 | 31 | 0 | 0 | 2,500 | 2,525 | 332 | 212 | 212 | 92 | 92 | 0 | 0 | 0 | 0 |
| 850 | 875 | 35 | 0 | 0 | 2,525 | 2,550 | 337 | 217 | 217 | 97 | 97 | 0 | 0 | 0 | 0 |
| 875 | 900 | 40 | 0 | 0 | 2,550 | 2,575 | 341 | 221 | 221 | 101 | 101 | 0 | 0 | 0 | 0 |
| 900 | 925 | 44 | 0 | 0 | 2,575 | 2, 600 | 346 | 226 | 226 | 106 | 106 | 0 | 0 | 0 | 0 |
| 925 | 950 | 49 | 0 | 0 | 2, 600 | 2, 625 | 350 | 230 | 230 | 110 | 110 | 0 | 0 | 0 | 0 |
| 950 | 975 | 53 | 0 | 0 | 2,625 | 2, 650 | 355 | 235 | 235 | 115 | 115 | 0 | 0 | 0 | 0 |
| 975 | 1,000 | 58 | 0 | 0 | 2,650 | 2,675 | 359 | 239 | 239 | 119 | 119 | 0 | 0 | 0 | 0 |
| 1, 000 | 1,025 | 62 | 0 | 0 | 2,675 | 2, 700 | 364 | 244 | 244 | 124 | 124 | 4 | 0 | 0 | 0 |
| 1, 025 | 1,050 | 67 | 0 | 0 | 2, 700 | 2,725 | 368 | 248 | 248 | 128 | 128 | 8 | 0 | 0 | 0 |
| 1,050 | 1,075 | 71 | 0 | 0 | 2, 725 | 2,750 | 373 | 253 | 253 | 133 | 133 | 13 | 0 | 0 | 0 |
| 1, 075 | 1, 100 | 76 | 0 | 0 | 2,750 | 2,775 | 377 | 257 | 257 | 137 | 137 | 17 | 0 | 0 | 0 |
| 1, 100 | 1,125 | 80 | 0 | 0 | 2,775 | 2,800 | 382 | 262 | 262 | 142 | 142 | 22 | 0 | 0 | 0 |
| 1,125 | 1,150 | 85 | 0 | 0 | 2,800 | 2,825 | 386 | 266 | 266 | 146 | 146 | 26 | 0 | 0 | 0 |
| 1,150 | 1,175 | 89 | 0 | 0 | 2,825 | 2,850 | 391 | 271 | 271 | 151 | 151 | 31 | 0 | 0 | 0 |
| 1,175 | 1,200 | 94 | 0 | 0 | 2,850 | 2,875 | 395 | 27. | 275 | 155 | 155 | 35 | 0 | 0 | 0 |
| 1, 200 | 1,225 | 98 | 0 | 0 | 2,875 | 2,900 | 400 | 280 | 280 | 160 | 160 | 40 | 0 | 0 | 0 |
| 1,225 | 1,250 | 103 | 0 | 0 | 2,900 | 2,925 | 405 | 284 | 284 | 164 | 164 | 44 | 0 | 0 | 0 |
| 1,250 | 1,275 | 107 | 0 | 0 | 2,925 | 2,950 | 410 | 289 | 289 | 169 | 169 | 49 | 0 | 0 | 0 |
| 1,275 | 1,300 | 112 | 0 | 0 | 2,950 | 2,975 | 415 | 293 | 293 | 173 | 173 | 53 | 0 | 0 | 0 |
| 1, 300 | 1,325 | 116 | 0 | 0 | 2,975 | 3, 000 | 420 | 298 | 298 | 178 | 178 | 58 | 0 | 0 | 0 |
| 1,325 | 1,350 | 121 | 1 | 0 | 3, 000 | 3, 050 | 427 | 305 | 305 | 185 | 185 | 65 | 0 | 0 | 0 |
| 1,350 | 1,375 | 125 | 5 | 0 | 3, 050 | 3,100 | 437 | 314 | 314 | 194 | 194 | 74 | 0 | 0 | 0 |
| 1,375 | 1,400 | 130 | 10 | 0 | 3, 100 | 3, 150 | 447 | 323 | 323 | 203 | 203 | 83 | 0 | 0 | 0 |
| 1,400 | 1, 425 | 134 | 14 | 0 | 3,150 | 3, 200 | 457 | 332 | 332 | 212 | 212 | 92 | 0 | 0 | 0 |
| 1,425 | 1,450 | 139 | 19 | 0 | 3,200 | 3,250 | 467 | 341 | 341 | 221 | 221 | 101 | 0 | 0 | 0 |
| 1,450 | 1,475 | 143 | 23 | 0 | 3,250 | 3, 300 | 476 | 350 | 350 | 230 | 230 | 110 | 0 | 0 | 0 |
| 1,475 | 1,500 | 148 | 28 | 0 | 3,300 | 3,350 | 486 | 359 | 359 | 239 | 239 | 119 | 0 | 0 | 0 |
| 1,500 | 1,525 | 152 | 32 | 0 | 3, 350 | 3,400 | 496 | 368 | 368 | 248 | 248 | 128 | 8 | 0 | 0 |
| 1,525 | 1,550 | 157 | 37 | 0 | 3,400 | 3,450 | 506 | 377 | 377 | 257 | 257 | 137 | 17 | 0 | 0 |
| I, 550 | 1,575 | 161 | 41 | 0 | 3, 450 | 3, 500 | 516 | 386 | 386 | 266 | 266 | 146 | 26 | 0 | 0 |
| 1,575 | 1,600 | 166 | 46 | 0 | 3, 500 | 3,550 | 526 | 395 | 395 | 275 | 275 | 155 | 35 | 0 | 0 |
| 1,600 | 1,625 | 170 | 50 | 0 | 3,550 | 3, 600 | 536 | 404 | 404 | 284 | 284 | 164 | 44 | 0 | 0 |
| 1,625 | 1,650 | 175 | 55 | 0 | 3, 600 | 3, 650 | 546 | 414 | 413 | 293 | 293 | 173 | 53 | 0 | 0 |
| 1,650 | 1,675 | 179 | 59 | 0 | 3, 650 | 3,700 | 556 | 424 | 422 | 302 | 302 | 182 | 62 | 0 | 0 |
| 1,675 | 1,700 | 184 | 64 | 0 | 3,700 | 3,750 | 566 | 434 | 431 | 311 | 311 | 191 | 71 | 0 | 0 |
| 1,700 | 1,725 | 188 | 68 | 0 | 3, 750 | 3, 800 | 575 | 443 | 440 | 320 | 320 | 200 | 80 | 0 | 0 |
| 1,725 | 1,750 | 193 | 73 | 0 | 3,800 | 3,850 | 585 | 453 | 449 | 329 | 329 | 209 | 89 | 0 | 0 |
| 1,750 | 1,775 | 197 | 77 | 0 | 3,850 | 3,900 | 595 | 463 | 458 | 338 | 338 | 218 | 98 | 0 | 0 |
| 1,775 | 1,800 | 202 | 82 | 0 | 3,900 | 3,950 | 605 | 473 | 467 | 347 | 347 | 227 | 107 | 0 | 0 |
| 1,800 | 1,825 | 206 | 86 | 0 | 3, 950 | 4, 000 | 615 | 483 | 476 | 356 | 356 | 236 | 116 | 0 | 0 |
| 1,825 | 1,850 | 211 | 91 | 0 | 4,000 | 4,050 | 625 | 493 | 485 | 365 | 365 | 245 | 125 | 5 | 0 |
| 1,850 | 1,875 | 215 | 95 | 0 | 4,050 | 4, 100 | 635 | 503 | 494 | 374 | 374 | 254 | 134 | 14 | 0 |
| 1,875 | 1,900 | 220 | 100 | 0 | 4,100 | 4, 150 | 645 | 513 | 503 | 383 | 383 | 263 | 143 | 23 | 0 |
| 1,900 | 1,925 | 224 | 104 | 0 | 4,150 | 4, 200 | 655 | 523 | 512 | 392 | 392 | 272 | 152 | ? | 0 |
| 1,925 | 1,950 | 229 | 109 | 0 | 4,200 | 4, 250 | 665 | 533 | 521 | 401 | 401 | 281 | 161 |  | 0 |
| 1,950 | 1,975 | 233 | 113 | 0 | 4,250 | 4,300 | 674 | 542 | 530 | 410 | 410 | 290 |  | 50 | 0 |
| 1,975 | 2,000 | 238 | 118 | 0 | 4,300 | 4,350 | 684 | 552 | 539 | 420 | 419 | 299 | 179 | 59 | 0 |
| 2, 000 | 2,025 | 242 | 122 | 2 | 4,350 | 4,400 | 694 | 562 | 548 | 430 | 428 | 308 | 188 | 68 | 0 |
| 2, 025 | 2,050 | 247 | 127 | 7 | 4,400 | 4,450 | 704 | 572 | 557 | 440 | 437 | 317 | 197 | 77 | 0 |
| 2, 050 | 2,075 | 251 | 131 | 11 | 4,450 | 4, 500 | 714 | 582 | 566 | 450 | 446 | 326 | 206 | 86 | 0 |
| 2, 075 | 2, 100 | 256 | 136 | 16 | 4,500 | 4,550 | 724 | 592 | 575 | 460 | 455 | 335 | 215 | 95 | 0 |
| 2, 100 | 2,125 | 260 | 140 | 20 | 4,550 | 4,600 | 734 | 602 | 584 | 470 | 464 | 344 | 224 | 104 | 0 |
| 2, 125 | 2, 150 | 265 | 145 | 25 | 4,600 | 4, 650 | 744 | 612 | 593 | 480 | 473 | 353 | 233 | 113 | 0 |
| 2, 150 | 2,175 | 269 | 149 | 29 | 4,650 | 4,700 | 754 | 622 | 602 | 490 | 482 | 362 | 242 | 122 | 2 |
| 2,175 | 2,200 | 274 | 154 | 34 | 4,700 | 4,750 | 764 | 632 | 611 | 500 | 491 | 371 | 251 | 131 | 11 |
| 2, 200 | 2, 225 | 278 | 158 | 38 | 4,750 | 4,800 | 773 | 641 | 620 | 509 | 500 | 380 | 260 | 140 | 20 |
| 2, 225 | 2,250 | 283 | 163 | 43 | 4,800 | 4,850 | 783 | 651 | 629 | 519 | 509 | 389 | 269 | 149 | 29 |
| 2,250 | 2,275 | 287 | 167 | 47 | 4,850 | 4,900 | 793 | 661 | 638 | 529 | 518 | 398 | 278 | 158 | 38 |
| 2,275 | 2,300 | 292 | 172 | 52 | 4, 900 | 4,950 | 803 | 671 | 647 | 539 | 527 | 407 | 287 | 167 | 47 |
| 2,300 | 2,325 | 296 | 176 | 56 | 4.950 | 5,000 | 813 | 681 | 656 | 549 | 536 | 416 | 296 | 176 | 56 |



I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true. correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

SCHEDULE A.-EXEMPTIONS (See page 6 of insiructions)

1. Exemptions for yourself-and wife (only if all her income is included in this return, or she had no income)

## Check

blocks

## which

apply.
(c) Regular $\$ 600$ exemption
(b) Additional $\$ 600$ exemption if 65 or over at end of 1961
$\square$ Yourself
$\square$ Wife
$\square$ Yourself

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

- If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

| NAME |  | Answer only for dependents other than your children |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Enter figure 1 in the last column to right tor each name listed (Give address if different from yours) | Relationship | $\|$Months lived in your <br> home. If borno or <br> died during year also <br> write "B" or "D" | Did dependent have income of $\$ 600$ as more? | Amount YOU furoshed for dependent's support. If $100 \%$ write | Amount furnished by OTHERS including dependent |
|  |  |  |  | \$ |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

3. Total exemptions. (Enter here and on line 10 or 11 c , page 1 )

ITEMIZED DEDUCTIONS-If you do not use fax fable or sfandard deduction
If husband and wite (not legally separated) file separate returns and one itemizes deductions, the other must also itemize
Show to whom paid. If necessary, write more than one item on a line or aftach odditionol sheets. Pleose put your name and address on ony attachments
 $\square$ Yes $\qquad$ See page 4, If "Yes," did you submit itemized accounting of expenses to your employer?

SCHEDULE B
(Form 1040)
U.S. Treasury Department

Internal Revenue Service

## SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS <br> (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

Part I.—DIVIDEND INCOME (Income trom savings (building) and loan associations and credit unions should be entered as interest in Part i1)

1. Name of qualifying corporation declaring dividend:
(Indicate by (H), (W). (J) whether stcck is held by husband, wife, or iointy)

Part II.-INTEREST INCOME (This includes interest credited 10 your account)

| Name of payer | Amount | Name ol payer | Amount |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  | Total $\rightarrow$ |
| Part III.-PENSION AND ANNUITY INCOME <br> A.-General Rule (If you did not contribute to the cost of the pensinn or annuity, enter the total amount received on line 6 and omst lines 1 through 5 .) |  |  |  |
| 1. Investment in contract. |  | 4. Amount received this year. <br> 5. Amount excludable (line 4 multiplied by line 3) | \$ |
| 2. Expected return. |  |  |  |
| 3. Percentage of income to be excluded (line 1 divided by line 2) |  |  |  |
| B. Where your eriployer has contributed part of the cost and your contributian will be recovared tar-freo within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4 |  |  |  |
| 1. Cost of annuity (amounts you paid) <br> 2. Cost received tax-free in past years. <br> 3. Remainder of cost (line 1 less line 2). |  | 4. Amount received this year <br> 5. Taxable portion (excess, if any, of line 4 over line 3) |  |
|  |  |  |  |  |
|  |  |  |  |  |

## Part IV.-RENT AND ROYALTY INCOME



1. Partnerships (nome, address, and nafure of income)
2. Estates or trusts (name and address)
3. Other sources (state nature)

Part VI.-EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV

| I. Kind of property (it buildings, state material of <br> which conslructed). <br> nondepreciable property and other |
| :---: |

## Part VII.-DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4 , Part $I$
2. Tentative credit ( $4 \%$ of line 1 ).

## LIMITATION ON CREDIT

3. Tax shown on line 12, page 1 of Form 1040 , less amount, if any, of credit for foreign taxes
4. $4 \%$ of taxable income (see below)

Taxable Income Means and less the deduction !or exemptions ( $\$ 600$ multiplied by the number of exemptions claimed on
(a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
(b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less $10 \%$ thereof, line 3, Schedule A, page 2 of Form 1040).
5. Dividends received credit. Enter here and on line 15(c), page 1 of Form 1040, the smallest of the amounts on line 2,3 , or 4 , abave.

## Part VIII.-RETIREMENT INCOME CREDIT

This credit $\left\{\begin{array}{l}\text { I. If you received pensions or annuities of } \$ 1,200 \text { or more Irom Social Security or Railroad Retirement; } \\ \text { 2. II you are under } 65 \text { years of age and had "earned income" of } \$ 2 \text { ind } \\ \text { 3 }\end{array}\right.$ does not apply $\left\{\begin{array}{l}\text {. If you are } 65 \text { or over and under } 72 \text {, and had "earned income" of } \$ 2,400 \text { or more. }\end{array}\right.$
If separate retum, use column $B$ only. If joint return, use column $A$ for wife and column $B$ for husband Did you receive earned income in excess of $\$ 600$ in each of any 10 calendar years before the taxoble year 1961? (Widows or widowers see instructions, page $B-4$ )
If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:
(a) For taxpayers under 65 years of age:

Enter only income received from pensions and annuities under public retirement systems and included in line 9: page 1, of Form 1040.
(b) For taxpayers 65 years of age or older:

Enter tctal of pensions and annuities, interest, and dividends included in line 9, page 1 of Farm 1040, and gross rents included in column 2, Part IV of this schedule LIMITATION ON RETREMENT INCOME
2. Maximum amount of retirement income for credit computation.
3. Deduct:
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.
(b) Eamed income received in taxable year (Does not apply to persons 72 years of age or over):
(1) Taxpayers under 65 years of age, enter amount in excess of $\$ 900$.
(2) Taxpayers 65 or over and under 72 , enter amount in excess of $\$ 1,200$
4. Total of lines $3(\mathrm{a})$ and $3(\mathrm{~b})$.
5. Balance (line 2 minus line 4).
6. Line 5 or line 1 , whichever is smaller

7. Tentative credit ( $20 \%$ of line 6 )
8. Total tentative credit (total of amounts on line 7, columns $\mathbf{A}$ and $B$ )

## LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040.
10. Less: Dividends received credit from line 5, Part VII above.
11. Subtract line 10 from line 9 .
12. Retirement income credit. Enter here and on line 15(d), page 1 of Form 1040, the amount on line 8 or line 11 , whichever is smaller.

## HELPFUL INFORMATION ON

## How To Prepare Your INCOME TAX RETURN <br> 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 sourceincluding 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 telephonẻ or visit the nearest Internal Revenue office. An employee there will be glad to help you.


Commissioner of Internal Revenue

In order to make preparation of tax returns easier for the great majority of taxpayers, 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

## HOW TO USE FORM 1040

2 -page 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 Schcdule 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 Schedule D.

If you have income from farming, attach Schedule F.

These schedules may be obtained from any Internal Revenue Service office.

## 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 will 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 it, you should contact the nearest Social Security Administration office.

## LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is mere than ene District Director's effice in your State and you are net sure which one to use, consult your local post office.
ALABAMA_Birminghem 3, Ala.
ALASKA-Ancherage, Alaska.
ARIZONA-Phoenix, Arix.
ARKANSAS-little Rock, Ark.
CALIFORNIA-Los Angeles 12, Colif.; San Franclsco 2, Calif.
COLORADO-Denver 2, Colo.
CONNECTICUT-Hortford 6, Conn.
DELAWARE-Wilmington 1, Del.
DISTRICT OF COIUMBIA-Bolitimere 2, Md.
FLORIDA-Jocksonville 2, Fla.
GEORGIA-Atlonta 3, Ga.
HAWAll-Honolulu 13, Herwait
IDAHO-Boise, Idaho
ILLINOIS-Chicogo 2, III.; Springfield, III.
INDIANA-Indianapolis 4, Ind.
IOWA-Des Moines 9, lowa.
KANSAS-Wichita 2, Kans.

KENTUCKY-Louisville 2, Ky.
LOUISIANA-New Orleans 12 , La.
MAINE-Augusto, Moine.
MARYLAND-Baltimore 2, Md.
MASSACHUSETTS-Bosten 15, Mass.
MICHIGAN-Detroit 31, Mieh.
MINNESOTA-St. Paul 1, Minn.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Me.; Kansas City 6, Mo. MONTANA-Heleng, Mont.
NEBRASKA-Omahe 2, Nebr.
NEVADA-Reno, Nev.
NEW HAMPSHIRE-Portsmeuth, 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—Brooklyn 1, N.Y.; 484 Lexington Avenue,
New York 17. N.Y.; Albany 10, N.Y.; Syracuse 2,
New York 17, N.Y.;
N.Y.; Buffolo 2, N.Y'
NORTH CAROLINA-Greensboro, N.C.
NORTH CAROLINA-Greensboro,
NORTH DAKOTA-Forgo, N. Dok.
OHIO-Cleveland 15, Ohio; Cineinnoti 2, Ohio. OKLAHOMA-Ok!ohoma City 2, Okla. OREGON-Portland 12, Oreg.

PANAMA CANAL ZONE-Directer of International Operations, Internal Revenue Service, Washington 25, D.C. PENNSYLVANIA-Philodelphio 7, Po.; Scranton 3, Po.; Pitisburgh 30, Po.
PUERTO RIGO-Director of Internotional Operations, Internal Revenue Service, 1105 Fernendez juncos Ave nue, Sonturce, P.R.
RHODE ISLAND-Providence 7, R.I.
SOUTH CAROLINA-Columbia, S.C.
SOUTH DAKOTA-Aberdeen, S. Dak.
TENNESSEE-Noshville 3, Tenn.
TEXAS-Austin 3, 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, Sonturce, P.R.
WASHINGTON-Tocoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN-Milwankee 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.

## 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 Driector 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 persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such houschold 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)
nonresident alien, at any time during the taxable year. A nonresident alien should file on Form. 1040B, 1040NB or $1040 \mathrm{NB}-\mathrm{a}$, 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 be-

## 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.
longing 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.

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.

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-
cifically exempt must be included in your return, even though it may be offset by expenses and other deductions. The following examples will help you
to determine what kinds of income must be reported on your income tax return and what items are exempt from tax.

## Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, Industrial, civil service and other penfees, 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.
sions, 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

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.

Workmen's compensation, insurance, damages, etc., for injury or sickness. Interest on State and municipal bonds. Life insurance proceeds upon death.

Employer supplemental unemployment benefits.
Alinony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8 of this pamphlet.

Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

## 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 the 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 de-
scribed 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 payments 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 $121 / 2$ 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.

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 bencfits 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

## EXCLUSION FOR "SICK PAY"

rate not to exceed $\$ 100$ a week. In cases where these payments excced a weekly rate of $\$ 100$, the exclusion is figurcd by multiplying the amount receivcd by 100 and dividing the result by the wcekly 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 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

## LINES 5, 6, 7, AND 8

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 surc to use the right schedulc. 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 reflected on the Forms W-2 which you reccive 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 explaincd 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 excced the lesscr of:
(1) the total income tax reduced by the forcign tax credit; or
(2) Four percent of the taxable income. (If tax is computed, taxable income is the amount on line 11 d , 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 excmptions 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 reccive 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 gencral, 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 excceds
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 bclieve 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 excmptions. 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 $20^{\circ}$.

## 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 |
| Mother | Stepmother | The following if |
| Mather | Stepfather | related by blood: |

[^51]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 benefits).
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 Stu-dents.-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.

## 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 cducational institutions, taxexempt 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 Revenuc Service office for details.
You GAN Deduct Gifts To:
Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit sehools and hospitals
Veterans' organizations
Boy Scouts. Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting researeh 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 busincss 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 taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;
(b) $\$ 5,000$ if the taxpayer is marricd 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 Servicc 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 surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance
You CANNOT Deduct Payments For:
Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor
for rest or change
Premiums on life insurance Cosmetics

## OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.-If deductions are itemized, a deduction not to éxceed a total of $\$ 600$ for expenses paid by a woman or a widower (including men who are divorced or legally separated under a dccree 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 sclf-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 dcducted.

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 Scrvice office.

Casualty Losses and Thefts.-If you itemizc 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 dcducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losscs duc to theft, but not losses duc to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the nroperty just before the casualty less its fair markct value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation reccived. 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 busincss, or
(b) Meeting the express requirements of your cmployer, 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 advanccment in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement 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 employec busincss 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 scparate maintenance under a court decree, you can deduct these amounts. Pcriodic payments made under either (a) a written separation agrecment 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 agrecment, 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 intcrest 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

## 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 line 11d, page 1, is:
Not over $\$ 2,000$. . . . . . .

| Oter | Bul not oter- |  | c |
| :---: | :---: | :---: | :---: |
|  | \$ | , plus $22 C^{\circ} \mathrm{C}$ | - \$2,000 |
| \$4,000 | \$6,0 | \$840, plus 26\% | - \$4,000 |
| \$6,000 | - \$8,000 | \$1,360, plus 30\% | - \$6, |
| \$8,000 | - \$10,000 | \$1,960, plus 34\% | \$8,0000 |
| \$10,000 | - \$12,000 | \$2,640, plus 38\% | \$10,000 |
| \$12,000 | - \$14,000 | \$3,400, plus $43 \%$ | \$12,000 |
| \$14,000 | \$16,000 | \$4,260, plus $47 \%$ | \$14,000 |
| \$16,000 | \$18,000 | \$5,200, plus 50\% | \$16,000 |
| \$18,000 | - \$20,000 | \$6,200, plus 53\% | - \$18,000 |
| \$20,000 | - \$22,000 | \$7,260, plus 56\% | - \$20,000 |
| \$22,000 | - \$26,000 | \$8,380, plus 59\% | \$22,000 |

If the amount on
line 11d, page 1, is: $\quad$ Enter on line 12, page 1:

|  |  |  | of excess orer- |
| :---: | :---: | :---: | :---: |
| 6,000 | - \$32, | \% | - \$26,000 |
| 32,000 | - \$38,000 | \$14,460, plus 65\% | - \$32,000 |
| 38,000 | - \$44,000 | \$18,360, plus 699 | \$38,000 |
| 4,000 | \$50,000 | \$22,500, plus 72\% | \$44,000 |
| 50,000 | \$60,00 | \$26,820, plus $75 \%$ | \$50,000 |
| 60,000 | \$70,000 | \$34,320, plus 78\% | - \$60,000 |
| \$70,000 | \$80,000. | \$42,120, plus $81{ }^{\circ} \mathrm{C}$ | - \$70,000 |
| \$30,000 | \$90,000 | \$50,220, plus $84 \%$ | - \$80,000 |
| 0,000 | \$100, | 58,620, plus 87\% | - \$90,000 |
| 0,00 | \$150,0 | \$67,320, plus 8 | \$100 |
| \$150,0 | 200,0 | \$111,820, plus 90\% | \$150,000 |
| \$200,000 |  | \$156,820, plus 91 | 200,000 |

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 3 of these instructions)

If the amount on
line 11d, page 1, is:

|  |  |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| ,000 | - \$8,000 | \$800, plus 22\% | - \$4,000 |
| ,000 | - \$12,000 | \$1,680, plus $26 \%$ | - \$8,000 |
| 2,000 | - \$16,000 | \$2,720, plus 30\% | - \$12,000 |
| 6,000 | - \$20,000 | \$3,920, plus 34\% | \$16,000 |
| 20,000 | - \$24,000 | \$5,280, plus 38\% | \$20,000 |
| 2.,000 | \$28,000 | \$6,800, plus $43 \%$ | \$24,000 |
| 28,000 | \$32,000 | \$8,520, plus 47\% | - \$28,000 |
| \$32,000 | - \$35,000 | \$10,400, plus 50\% | - \$32,000 |
| \$36,000 | - \$40,000 | 12,400, plus 53\% | - \$36,000 |
| \$40,000 | - \$44,000 | 14,520, plus 56\% | - \$40,000 |
| ,000 | - \$52,000 | \$16,760, plus 59\% | - \$44,000 |

## If the amount on

line 11d, page 1, is:


Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. (See page 3 of these instructions)

If the amount on
line 11d, page 1, is:

lf the amount on
line 11d, page 1, is:

|  |  |  | of excess orer- |
| :---: | :---: | :---: | :---: |
| \$2 | - \$32,000 | \$10,260, plus 54\% | - \$28,000 |
| \$32,000 | - \$38,000 | \$12,420, plus 58\% | - \$32,000 |
| \$38,000 | - \$44,000 | \$15,900, plus 62\% | - \$38,000 |
| \$44,000 | - \$50,000 | \$19,620, plus 66\% | - \$44,000 |
| \$50,000 | - \$60,000. | \$23,580, plus 68\%\% | - \$50,000 |
| \$60,000 | - \$70,000 | \$30,380, plus 71\% | - \$60,000 |
| \$70,000 | - \$80,000 | \$37,480, plus 74\% | - \$70,000 |
| \$80,000 | - \$90,000 | \$4.880, plus 76\% | - \$80,000 |
| \$90,000 | \$100,000. | \$52,480, plus 80\% | \$90,000 |
| \$100,000 | \$150.000 | \$60,480, plus 83C\% | \$100,000 |
| 150,000 | - \$200,000. | \$101,980, plus $87 \%$ | - \$150,000 |
| \$200,000 | - \$300,000. | \$145,480, plus 90\% | - \$200,000 |
| 0,000 |  | \$235,480, plus 91 | \$300,0 |


| If total income on line 9, page 1, is - |  | And the number of exemptions claimed on line 3. Sch. A, p. 2, is |  |  | If total income on line 9. page J, is- |  | And the number of exemptions claimed on line 3, Sch. A, page 2, is-- |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | 3 |  |  | And | are- |  | $\begin{gathered} 2 \\ \text { you ar } \end{gathered}$ |  |  | $\begin{gathered} 3 \\ \text { you a } \end{gathered}$ |  |  |  |  | 7 |
| At least | But less than | 1 | 2 |  | At least | But less than | Single or a married person filing Sepa- rately | An unmarried head of a house hold | Single or a married person filing separately | An unhead of a household |  | Single of a married person filing separately | An unmarried head of a house hold | A (*) coupried filing iorntly | 4 | 5 | 6 | If 8 or more there is no tax |
|  |  |  | $x$ is- |  |  |  |  |  |  |  |  | Your 1 | is- |  |  |  |  |  |
| \$0 | \$675 | \$0 | \$0 | \$0 | \$2,325 | \$2,350 | \$301 | \$301 | \$181 | \$181 | \|\$181 | \$61 | \$61 | \$61 | \$0 | \$0 | \$0 | \$0 |
| 675 | 700 | 4 | 0 | 0 | 2,350 | 2,375 | 305 | 305 | 185 | 185 | 185 | 65 | 65 | 65 | 0 | 0 | 0 | 0 |
| 700 | 725 | 8 | 0 | 0 | 2,375 | 2,400 | 310 | 310 | 190 | 190 | 190 | 70 | 70 | 70 | 0 | 0 | 0 | 0 |
| 725 | 750 | 13 | 0 | 0 | 2,400 | 2, 425 | 314 | 314 | 194 | 194 | 194 | 74 | 74 | 74 | 0 | 0 | 0 | 0 |
| 750 | 775 | 17 | 0 | 0 | 2,425 | 2,450 | 319 | 319 | 199 | 199 | 199 | 79 | 79 | 79 | 0 | 0 | 0 | 0 |
| 775 | 800 | 22 | 0 | 0 | 2,450 | 2,475 | 323 | 323 | 203 | 203 | 203 | 83 | 83 | 83 | 0 | 0 | 0 | 0 |
| 800 | 825 | 26 | 0 | 0 | 2,475 | 2,500 | 328 | 328 | 208 | 208 | 208 | 88 | 88 | 88 | 0 | 0 | 0 | 0 |
| 825 | 850 | 31 | 0 | 0 | 2,500 | 2,525 | 332 | 332 | 212 | 212 | 212 | 92 | 92 | 92 | 0 | 0 | 0 | 0 |
| 850 | 875 | 35 | 0 | 0 | 2,525 | 2,550 | 337 | 337 | 217 | 217 | 217 | 97 | 97 | 97 | 0 | 0 | 0 | 0 |
| 875 | 900 | 40 | 0 | 0 | 2,550 | 2,575 | 341 | 341 | 221 | 221 | 221 | 101 | 101 | 101 | 0 | 0 | 0 | 0 |
| 900 | 925 | 44 | 0 | 0 | 2,575 | 2,600 | 346 | 346 | 226 | 226 | 226 | 106 | 106 | 106 | 0 | 0 | 0 | 0 |
| 925 | 950 | 49 | 0 | 0 | 2,600 | 2,625 | 350 | 350 | 230 | 230 | 230 | 110 | 110 | 110 | 0 | 0 | 0 | 0 |
| 950 | 975 | 53 | 0 | 0 | 2,625 | 2,650 | 355 | 355 | 235 | 235 | 235 | 115 | 115 | 115 | 0 | 0 | 0 | 0 |
| 975 | 1,000 | 58 | 0 | 0 | 2,650 | 2,675 | 359 | 359 | 239 | 239 | 239 | 119 | 119 | 119 | 0 | 0 | 0 | 0 |
| 1, 000 | 1,025 | 62 | 0 | 0 | 2,675 | 2,700 | 364 | 364 | 244 | 244 | 244 | 124 | 124 | 124 | 4 | 0 | 0 | 0 |
| 1,025 | 1,050 | 67 | 0 | 0 | 2,700 | 2,725 | 368 | 368 | 248 | 248 | 248 | 128 | 128 | 128 | 8 | 0 | 0 | 0 |
| 1,050 | 1,075 | 71 | 0 | 0 | 2,725 | 2, 750 | 373 | 373 | 253 | 253 | 253 | 133 | 133 | 133 | 13 | 0 | 0 | 0 |
| 1,075 | 1,100 | 76 | 0 | 0 | 2,750 | 2, 775 | 377 | 377 | 257 | 257 | 257 | 137 | 137 | 137 | 17 | 0 | 0 | 0 |
| 1, 100 | 1,125 | 80 | 0 | 0 | 2,775 | 2,800 | 382 | 382 | 262 | 262 | 262 | 142 | 142 | 142 | 22 | 0 | 0 | 0 |
| 1, 125 | 1,150 | 85 | 0 | 0 | 2,800 | 2,825 | 386 | 386 | 266 | 266 | 266 | 146 | 146 | 146 | 26 | 0 | 0 | 0 |
| 1, 150 | 1,175 | 89 | 0 | 0 | 2,825 | 2,850 | 391 | 391 | 271 | 271 | 271 | 151 | 151 | 151 | 31 | 0 | 0 | 0 |
| 1, 175 | 1,200 | 94 | 0 | 0 | 2,850 | 2,875 | 395 | 395 | 275 | 275 | 275 | 155 | 155 | 155 | 35 | 0 | 0 | 0 |
| 1,200 | 1,225 | 98 | 0 | 0 | 2,875 | 2,900 | 400 | 400 | 280 | 280 | 280 | 160 | 160 | 160 | 40 | 0 | 0 | 0 |
| 1,225 | 1,250 | 103 | 0 | 0 | 2,900 | 2,925 | 405 | 404 | 284 | 284 | 284 | 164 | 164 | 164 | 44 | 0 | 0 | 0 |
| 1,250 | 1,275 | 107 | 0 | 0 | 2,925 | 2,950 | 410 | 409 | 289 | 289 | 289 | 169 | 169 | 169 | 49 | 0 | 0 | 0 |
| 1,275 | 1,300 | 112 | 0 | 0 | 2,950 | 2,975 | 415 | 414 | 293 | 293 | 293 | 173 | 173 | 173 | 53 | 0 | 0 | 0 |
| 1,300 | 1,325 | 116 | 0 | 0 | 2,975 | 3,000 | 420 | 419 | 298 | 298 | 298 | 178 | 178 | 178 | 58 | 0 | 0 | 0 |
| 1,325 | 1,350 | 121 | 1 | 0 | 3, 000 | 3, 050 | 427 | 426 | 305 | 305 | 305 | 185 | 185 | 185 | 65 | 0 | 0 | 0 |
| 1,350 | 1,375 | 125 | 5 | 0 | 3,050 | 3, 100 | 437 | 435 | 314 | 314 | 314 | 194 | 194 | 194 | 74 | 0 | 0 | 0 |
| 1,375 | 1,400 | 130 | 10 | 0 | 3,100 | 3,150 | 447 | 445 | 323 | 323 | 323 | 203 | 203 | 203 | 83 | 0 | 0 | 0 |
| 1,400 | 1,425 | 134 | 14 | 0 | 3,150 | 3, 200 | 457 | 454 | 332 | 332 | 332 | 212 | 212 | 212 | 92 | 0 | 0 | 0 |
| 1,425 | 1,450 | 139 | 19 | 0 | 3,200 | 3,250 | 467 | 464 | 341 | 341 | 341 | 221 | 221 | 221 | 101 | 0 | 0 | 0 |
| 1,450 | 1,475 | 143 | 23 | 0 | 3,250 | 3,300 | 476 | 473 | 350 | 350 | 350 | 230 | 230 | 230 | 110 | 0 | 0 |  |
| 1,475 | 1,500 | 148 | 28 | 0 | 3,300 | 3,350 | 486 | 482 | 359 | 359 | 359 | 239 | 239 | 239 | 119 | 0 | 0 | 0 |
| 1,500 | 1,525 | 152 | 32 | 0 | 3,350 | 3, 400 | 496 | 492 | 368 | 368 | 368 | 248 | 248 | 248 | 128 | 8 | 0 |  |
| 1,525 | 1,550 | 157 | 37 | 0 | 3,400 | 3,450 | 506 | 501 | 377 | 377 | 377 | 257 | 257 | 257 | 137 | 17 | 0 | 0 |
| 1,550 | 1,575 | 161 | 41 | 0 | 3,450 | 3,500 | 516 | 511 | 386 | 386 | 386 | 266 | 266 | 266 | 146 | 26 | 0 | 0 |
| 1,575 | 1,600 | 166 | 46 | 0 | 3,500 | 3,550 | 526 | 520 | 395 | 395 | 395 | 275 | 275 | 275 | 155 | 35 | 0 | 0 |
| 1, 600 | 1,625 | 170 | 50 | 0 | 3,550 | 3, 600 | 536 | 530 | 404 | 404 | 404 | 284 | 284 | 284 | 164 | 44 | 0 | 0 |
| 1, 625 | 1,650 | 175 | 55 | 0 | 3,600 | 3,650 | 546 | 539 | 414 | 413 | 413 | 293 | 293 | 293 | 173 | 53 | 0 | 0 |
| 1,650 | 1,675 | 179 | 59 | 0 | 3,650 | 3, 700 | 556 | 549 | 424 | 423 | 422 | 302 | 302 | 302 | 182 | 62 | 0 | 0 |
| 1,675 | 1,700 | 184 | 64 | 0 | 3,700 | 3,750 | 566 | 558 | 434 | 432 | 431 | 311 | 311 | 311 | 191 | 71 | 0 | 0 |
| 1,700 | 1,725 | 188 | 68 | 0 | 3,750 | 3,800 | 575 | 567 | 443 | 441 | 440 | 320 | 320 | 320 | 200 | 80 | 0 | , |
| 1,725 | 1,750 | 193 | 73 | 0 | 3,800 | 3,850 | 585 | 577 | 453 | 451 | 449 | 329 | 329 | 329 | 209 | 89 | 0 | 0 |
| 1,750 | 1,775 | 197 | 77 | 0 | 3,850 | 3,900 | 595 | 586 | 463 | 460 | 458 | 338 | 338 | 338 | 218 | 98 | 0 | 0 |
| 1,775 | 1,800 | 202 | 82 | 0 | 3,900 | 3,950 | 605 | 596 | 473 | 470 | 467 | 347 | 347 | 347 | 227 | 107 | 0 | 0 |
| 1,800 | 1,825 | 206 | 86 | 0 | 3,950 | 4, 000 | 615 | 605 | 483 | 479 | 476 | 356 | 356 | 356 | 236 | 116 | 0 | 0 |
| 1,825 | 1,850 | 211 | 91 | 0 | 4,000 | 4,050 | 625 | 615 | 493 | 489 | 485 | 365 | 365 | 365 | 245 | 125 | 5 | 0 |
| 1,850 | 1,875 | 215 | 95 | 0 | 4,050 | 4, 100 | 635 | 624 | 503 | 498 | 494 | 374 | 374 | 374 | 254 | 134 | 14 | 0 |
| 1,875 | 1,900 | 220 | 100 | 0 | 4, 100 | 4,150 | 645 | 634 | 513 | 508 | 503 | 383 | 383 | 383 | 263 | 143 | 23 |  |
| 1,900 | 1,925 | 224 | 104 | 0 | 4, 150 | 4,200 | 655 | 643 | 523 | 517 | 512 | 392 | 392 | 392 | 272 | 152 | 32 | 0 |
| 1,925 | 1,950 | 229 | 109 | 0 | 4,200 | 4,250 | 665 | 653 | 533 | 527 | 521 | 401 | 401 | 401 | 281 | 161 | 41 | 0 |
| 1,950 | 1,975 | 233 | 113 | 0 | 4,250 | 4,300 | 674 | 662 | 542 | 536 | 530 | 410 | 410 | 410 | 290 | 170 | 50 | 0 |
| 1,975 | 2,000 | 238 | 118 | 0 | 4,300 | 4,350 | 684 | 671 | 552 | 545 | 539 | 420 | 419 | 419 | 299 | 179 | 59 | 0 |
| 2,000 | 2, 025 | 242 | 122 | 2 | 4,350 | 4,400 | 694 | 681 | 562 | 555 | 548 | 430 | 429 | 428 | 308 | 188 | 68 | 0 |
| 2,025 | 2,050 | 247 | 127 | 7 | 4,400 | 4,450 | 704 | 690 | 572 | 564 | 557 | 440 | 438 | 437 | 317 | 197 | 77 | 0 |
| 2,050 | 2,075 | 251 | 131 | 11 | 4,450 | 4,500 | 714 | 700 | 582 | 574 | 566 | 450 | 448 | 446 | 326 | 206 | 86 | 0 |
| 2, 075 | 2, 100 | 256 | 136 | 16 | 4,500 | 4,550 | 724 | 709 | 592 | 583 | 575 | 460 | 457 | 455 | 335 | 215 | 95 | 0 |
| 2, 100 | 2, 125 | 260 | 140 | 20 | 4,550 | 4,600 | 734 | 719 | 602 | 593 | 584 | 470 | 467 | 464 | 344 | 224 | 104 | 0 |
| 2, 125 | 2,150 | 265 | 145 | 25 | 4, 600 | 4,650 | 744 | 728 | 612 | 602 | 593 | 480 | 476 | 473 | 353 | 233 | 113 | 0 |
| 2,150 | 2,175 | 269 | 149 | 29 | 4,650 | 4,700 | 754 | 738 | 622 | 612 | 602 | 490 | 486 | 482 | 362 | 242 | 122 | 2 |
| 2,175 | 2,200 | 274 | 154 | 34 | 4,700 | 4,750 | 764 | 747 | 632 | 621 | 611 | 500 | 495 | 491 | 371 | 251 | 131 | 11 |
| 2,200 | 2,225 | 278 | 158 | 38 | 4,750 | 4, 800 | 773 | 756 | 641 | 630 | 620 | 509 | 504 | 500 | 380 | 260 | 140 | 20 |
| 2,225 | 2,250 | 283 | 163 | 43 | 4,800 | 4,850 | 783 | 766 | 651 | 640 | 629 | 519 | 514 | 509 | 389 | 269 | 149 | 29 |
| 2,250 | 2,275 | 287 | 167 | 47 | 4,850 | 4,900 | 793 | 775 | 661 | 649 | 638 | 529 | 523 | 518 | 398 | 278 | 158 | 38 |
| 2,275 | 2, 300 | 292 | 172 | 52 | 4,900 | 4,950 | 803 | 785 | 671 | 659 | 647 | 539 | 533 | 527 | 407 | 287 | 167 | 47 |
| 2,300 | 2,325 | 296 | 176 | 56 洨 | 4,950 | 5,000 | 813 | 794 | 681 | 668 | 656 | 549 | 542 | 536 | 416 | 296 | 176 | 56 |

# INSTRUCTIONS FOR SCHEDULE B (Form 1040) <br> DIVIDENDS INTEREST <br> RENTS <br> ROYALTIES <br> PENSIONS <br> PARTNERSHIPS <br> ESTATES <br> TRUSTS <br> 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, byt 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 imformation.

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, cach 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) rcal 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.

Sce 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) intercst 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 employce did not contribute to the cost and was not subject to tax on his employer's contributions, must be included in his income.

Howcver, 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 fixcd 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 contributcd 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 eacli 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. This 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 workcd, 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 dctailed
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.

## Pat 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 partncr 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 selfemployment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line $5(\mathrm{~b})$, 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 longterm 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 busincss, you can apply the losses agajnst your 1961 income. If the losses excced 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 ycar 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 assct 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 cach 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 assct 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 erccted 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 ratc.
(b) Sum of the years-digit meth-od--The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5 -year life this sum would be $15(5+4+3+2+1)$. For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.
(c) Other methods.-A taxpayer may use any consistent method which does not result 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 propcrty'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 firstyear 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 yearsnot 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 reccived 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 earncd 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 docs 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 $\$ 1,200$.

## Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Woshington 25 , D.C.

YOUR FEDERAL INCOME TAX, 1962 Edition. Issued each year to
help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1962. 144 pages with illustrations.
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# Attach this Schedule to your Income Tax Return, Form 1040 - Partnerships, Joint Ventures, Etc., Must File On Form 1065 

Name and address as shown on page 1, Form 1040

| A. Principa! business activity (Soe eeparate inetructions) | etc.) ${ }^{\text {Princlpal product or service) }}$ |  |
| :---: | :---: | :---: |
| B. Business name | C. Employer Id |  |
| D. Business location --------...-...................-- | (City or post office) | (State) |



## INVENTORY INFORMATION

1. Method of inventory valuation-Cost $\square$; lower of cost or market $\square$; other $\square$. If other, attach explanation.
2. Was the method of inventory valuation indicated above the same method used for 1960 ? $\square$ Yes $\square$ No. If "No" attach explanation.
 uation \$ of those items valued at market.
3. If closing inventory was taken by physical count, enter date inventory was taken not at end of year, attach an explanation of how the end of year count was determined.
4. If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

SCHEDULE C-1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11


SCHEDULE C-2. EXPLANATION OF LINES 6, 18, AND 24


EXPENSE ACCOUNT INFORMATION
Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $\$ 10,000$, or for yourself if your expense account allowance plus line 26, page 1 , is less than $\$ 10,000$.

| Name | Expense account | Salaries and Wages |
| :---: | :---: | :---: |
| Owner. |  | XXXXXXXXXXXXXX |
| 1. |  |  |
| 2. |  |  |
|  |  |  |
| 4. |  |  |
|  |  | -----...----...- | See separate instructions for Schedule C, for definition of "expense account."

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)
E. A hunting lodge $\square$, working ranch or farm $\square$, fishing camp $\square$, resort property $\square$, pleasure boat or yacht $\square$, or other similar facility $\square$ ? (Other than where the operation of the facility was your principal business.) YES
F. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) $\square$ YES

G. The leasing, renting, or ownership of a hotel room or suite $\square$, apartment $\square$, or other dwelling $\square$, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) $\square$ YES $\square \mathrm{NO}$
H. The attendance of members of your family or your employees' families at conventions or business meetings? $\square$ YES $\square$ NO

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 businesses on this Schedule.
$\rightarrow$ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
NAME AND ADDRESS (as shown on page 1 of Form 1040)

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


Important. -The amounts reported on the tarm below ore tor your social security account. This account is used in tiguring any benetits, 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. Treanany Pepartmont

Intornal Revenue Service
U. S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

Indicate year covered by this return (even though income was received only in part of year):

1. Calendar year $1961 \square$; or other taxable year beginning - $\square$ . 1961, ending
2. If less than 12 months, was short year due to (a) $\square$ Death, or (b) $\square$ Change in accounting period, or (c) $\square$ Other.
3. 
4. 
5. SOCLAL SECURITY ACCOUNT NUMBER

OF PERSON NAMED IN ITEM 5 BELOW


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

[^52]PLEASE DO NOT WRITE IN THIS SPACE



In general, every individual deriving sell-employment income during the tazable year of $\$ 400$, or more, from a trade or business carred 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 employees should report their income from such employment on line $5(\mathrm{e})$, 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 $\mathrm{F}-1$ (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 seid-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 Chris. tian 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 Irom
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 sharetarmer. 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 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 sell-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

It 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 till 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 selfemployment income, separate Schedules C and $\mathrm{C}-3$ 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 l, Form 1040, and the aggregate self-ernployment tax (line 11) Schedule C-3 should be entered on line 13, page I, 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 l, 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 wite (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 selfemployment 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 (b). Schedule F-l (Form 1040) rather than on line 5 (b) of this schedule).

Note.-II 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.

## 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

The law taxes the profits from a business or profes-sion-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 In-
ternal 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," "Contractorcarpenter 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 Iocation.-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 ot 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 serv-ices.-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, inciuding 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 professiona! 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)

## GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

## Name and cddress as shown on page 1 of Form 1040

| Short-term capital gains and losses-assets held not more than 6 months |
| :--- |

## Long-term capital gains and losses-assets held more than 6 months

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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 aain (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 il there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax)
b. Subtract line 10 a 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 (il necessary, attach statement of descriptive details not shown below) | b. Date acquired (mo., dzy, yr.) | c. Date sold (mo., day, yr.) | d. Gross sales price (contract price) | e. Depreciation allowed (or allowable) since acquistion or (attach schedule) | 1. Cost or other basis and cost of subsequent im. provements (it nol purchased. attach explanation) | 8. Expense of sale | h. Gain or loss (d pluse less 1 plus g) |
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| 13. Enter your share ol non-capita <br> 14. Net gain (or loss) from lines 12 | gain (or loss) <br> and 13. | om partne | ips and fiduci | ies |  |  |  |

## Part III-TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10 b or 11
16. Net gain (or loss) Irom line 14
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040

## 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 tarable 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 tarable income erceeding $\$ 24,000$.

1. Enter the amount from line lld, 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
6. 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 l, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
(I) 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 (includtng 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 whtch 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 princtpal 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.
II, 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 unill the final disposition of the property if your costs

## Part I-CAPITAL ASSETS

| Short-ferm capital gains and losses-assets held not more than 6 months |  |  |  |  |  |  |  |
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| e. Kind of property (if necessary, attach statement of descriptive details not shown below) | b. Date acquired (ino., day, yr.) | $\begin{aligned} & \text { c. Date sold } \\ & \text { (mo., day, yr.) } \end{aligned}$ | d. Gross sales price (contract price) | e. Depreciation allowed (or allowable) since ecquisition or March 1. 1913 (attach schedule) | l. Cost or other basis and cost of subsequent improvoments (if not explanation) | g. Expense of sale | h. Gain or loss (d plus e tess ( plus g) |
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| 2. Enter your share of net short-t | gain (or lo | from partn | rships and fidu | ciaries. |  |  |  |
| 3. Enter unused capital loss car <br> 4. Net short-term gain (or loss) fr | over from 5 p $n$ lines 1,2 , and | $\begin{aligned} & \text { eceding taxc } \\ & 3 \ldots . . . . \end{aligned}$ | ble years (Atta | ch statement) |  |  |  |

4. Net short-term gain (or loss) fron lines 1,2 , and 3.

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Long-term capital gains and losses-assets held more than 6 months

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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 aain (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 10 a 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


## Part III-TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line l0b or 11
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

## 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 tazable 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 tarable income exceeding $\$ 24,000$.
3. Enter the amount from line 11d, page 1 of Form 1040
2. Enter amount from line 10 a on reverse side.
3. Subtract line 2 from line 1 .
4. Enter tar on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)
5. Enter $50 \%$ of line 2 .
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line lld, page 1 of Form 1040, enter this alternative tax on line 12, page 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 sales price of the old residence. It 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 pertormed 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 theretrom 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 lor 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 on 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 ( t ) 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 com-panies.-Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 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.



FARM EXPENSES FOR TAXABLE YEAR (see instructions)
(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, otc., on your dwelling)

| Items | 1. Amount | Items | 2. Amount | Items | 3. Amount |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Labor hired. | \$ | Veterinary, medicine. |  | Freight, trucking. |  |
| Feed purchased. |  | Gasoline, fuel, oil |  | Amortization |  |
| Seed, plants purchased. |  | Storage, warehousing. |  | Conservation expenses. |  |
| Machine hire. |  | Taxes |  | Other farm expenses |  |
| Supplies purchased. |  | lnsurance |  | (specify): |  |
| Repairs, maintenance... |  | Farm interest |  |  |  |
| Breeding fees . |  | Utilities |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

## SUMMARY OF INCOME AND DEDUCTIONS-CASH RECEIPTS AND DISBURSEMENTS METHOD

| 1. Sale of livestock and produce raised and other farm income. <br> 2. Profit (or loss) on sale of purchased live. stock and other purchased items. |  |  | 4. Farm expenses (from above) $\qquad$ <br> 5. Depreciation (from page 2). $\qquad$ <br> 6. Other farm deductions (specify): |
| :---: | :---: | :---: | :---: |
| 3. Gross profits*........... | \$ |  | 7. Total deductions |

DEPRECIATION (see instractions)
Page 2
(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes)


FARM INCOME FOR TAXABLE YEAR-ACCRUAL METHOD
(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "Dn hand at beginning of year" column)


SUMMARY OF INCOME AND DEDUCTIONS-ACCRUAL METHOD
$\mathbf{1 ( a )}$. Inventory of livestock, crops, and products at end of year.
(b). Sales of livestock, crops, and products during year
(c). Other farm income (specify):
2. Total
3. Inventory of livestock, crops, and products at beginning of year
4. Cost of livestock and products purchased during year
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your 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 selfemployment. (See line 3, Schedule F-1 (Form 1040))


## SCHEDULE F-1

(Form 1040)
COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
ON FARM EARNINGS (For soclal 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.
- If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDress (as shown on page 1, Form 1040)

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

CHOICE OF METHODS.-A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are $\$ 1,800$ or less, or (2) whose GROSS profits are more than $\$ 1,800$ and NET profits are less than $\$ 1,200$. If your GROSS profits from farming are not more than $\$ 1,800$ and you elect to use the optional method, you need not complete lines 1 and 2.

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.
2. Net earnings from self-employment from farming. Add lines 1 ( $a$ ) and (b)

Computation Under Optional Method
3. If gross profits from farming are:* (a) Not more than $\$ 1,800$, enter two-thirds of the gross profits
(b) More than $\$ 1,800$ and the net farm profit is less than $\$ 1,200$, enter $\$ 1,200$.

- NOTE.-Gross profits Irom farming are the total of the gross prafits an line 3, page 1 (cash method), or line 5 , page 2 of Schedule F (accrual method), plus the distributive share of gross prolit Irom farm partnerships as explained on page 2.
If line 2 (or line 3, if used) is under $\$ 400$, do not fill in rest of page.


## Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is.
5. 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 of Schedule SE below
6. Balance (line 4 less line 5).

Enter here and on line 8 of Schedule SE below your choice of EITHER:
7. Self-employment income. Enter here and on line 8 of
(a) REGULAR METHOD.-The smaller of line 2 or 6
(b) OPTIONAL METHOD.-The smaller of line 3 or 6
8. Self-employment tax-if line 7 is $\$ 4,800$, enter $\$ 216.00$; if less, multiply the amount on line 7 by $41 / 2 \%$. Enter this amount here and on line 13, page 1, Form 1040.


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

SCHEDULE SE (Porm 1040)
U.S. Treasury Department

Interal Revenue Service

## U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

Indicate year covered by this return (even thaugh income was received only in part of year):
Calendar year 1961 $\square$; or other taxable year beginning ___ 1961, ending

1. If less than 12 montha, was short year due to (a) $\square$ Death, or (b) $\square$ Change in accounting period. or (c) $\square$ Other.
2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvestang. etc.)

FARM ADDRESS (rural route, post allice. State)
3.

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

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

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)
(City or town, postal zone number, State)


## SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page l 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 selfemployment 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 lor 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-l (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 bereported 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 larm 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 selfemployment, a separate Schedule SE must be filed by each.

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INSTRUCTIONS
FOR
SCHEDULE F
(FORM 1040)

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).

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 income.
The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (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 ${ }_{\text {}}$ 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 boaid of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

Feed purchased.-Cost of grain, hay, silage, mill feeds, concentrates, and roughages purchased, and amounts paid for grinding, mixing, and processing of feed.

Machine hire.-Amounts paid for threshing, combining, silo filling, baling, ginning, and other machine hire.

Supplies purchased.-Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

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 form 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.

## INDEX

[Asterisk (*) indicates new item]
A
Page
Adjusted gross income........ 21, 26, 34, 35, 38, 53, 75
Comparative data.................................... 3
Cumulated distribution........................... 32, 33
Form 1040A........................................... 13, 54
*Marginal tax rates................................ . . 146-148
Marital status........................ 11, 43, 48, 75-80
Returns with:
Alternative tax computation.............. 74
Dividends in Schedule B.................... 69
Itemized deductions................ 37, 55, 79, 80
Normal tax and surtax...................... 74
Standard deduction........................... 77, 78
Standard metropolitan areas... 13, 116, 117, 120-145
States........................................... 88, 90-115
Age 65 or over exemptions.............................. 11, 26
Alternative tax computation....... 21, 74, 87, 160, 161, 167, 168
Applicable tax rates............................ 28, 146-171
Average income tax......................................... 74

## B

*Blindness exemptions.................................... 11, 26
Business or profession, profit and loss..... 23, 34, 35, $38,43,48,69$
Comparative data.................................... 3
*Marginal tax rates................................ . . 146-148
Percent distribution............................. 53
Standard metropolitan areas............. 13, 116, 117
States................................................... 88

## C

Capital assets, gain and loss from sales of..... 23, 34, $35,38,43,48$
Comparative data.................................... 3, 9
*Marginal tax rates............................... $146-148$
Percent distributions.............................. 4, 53
Returns with dividends in Schedule B......... 69
Standard metropolitan areas............. 13, 116, 117
States.................................................... 88
Capital gains and losses............................ 9, 85-87
Capital loss carryover.......................... 9, 23, 85-87
Classifications and terms............................ 21-29
Comparative data........................ 3, 4, 9, 11, 13, 14
Comparability of data:
No adjusted gross income returns............. 21
Pensions and annuities............................ 7
Rents and royalties................................ 24, 25
Credit on 1962 tax....................... 28, 42, 47, 52, 73
Cumulated income and tax............................. 32, 33
age

[^53]
## D

Deficit in adjusted gross income.................... 26
Dopendents exemptions....................................
11, 26
Description of the sample and limitations of the data.
Dividends................................................. Page
After exclusions........... 5, 23, 34, 36, 39, 44, 49
Comparative data. ..... 3
*Marginal tax rates ..... 146-148
Patterns of income ..... 58-68
Percent distributions. ..... 4, 53
Returns with dividends in Schedule B.... 69-73
Standard metropolitan areas........ 13, 116, 117
States ..... 88
Exclusions ..... 4, 5
Received. ..... 4, 5
Standard metropolitan areas................116, 117
States ..... 88
Tax credit ..... 27, 41, 46, 51
Itemized deductions returns. ..... 56
Returns with dividends in Schedule B.... ..... 72

## E

Estates and trusts, income and loss..... 25, 34, 37, 40,
45, 50
Comparative data................................... 3
Percent distributions. ..... 4, 53
Returns with dividends in Schedule B........ ..... 71
Excess social security tax....... 27, 28, 42, 47, 52, 73
Form 1040A. ..... 54
Excludable sick pay ..... 4
Exemptions...................... 11, 26, 40, 75, 81-84, ..... 187
Age 65 or over. ..... 11, 26
Age and blindness. ..... 81
Blindness. ..... 11
Dependents. ..... 11
Form 1040A ..... 13, 54
Itemized deductions returns................ 55, 79, 80
Marital status.............................. 45, 50, 79-84
Other than age or blindness.. 13, 22, 81-84, 90-115,120-145
Returns with dividends in Schedule B ..... 71
Standard deduction returns. ..... 77, 78
Standard metropolitan areas. ..... 120-145
State ..... 90-115
Taxpayer and spouse. ..... 11
Explanation of classifications and terms. ..... 21-29

F
Facsimiles of return forms. ..... 191-229
Filing requirements. ..... 187
Foreign taxes paid tax credit........ 27, 41, 46, 51, 72
Itemized deductions returns. ..... 56
Form 1040 ..... 14
Form 1040A. ..... 13, 54
Comparative data. ..... 14
Dividends in other income. ..... 4
Marital status ..... 13
Other sources. ..... 25
Form 1040W ..... 14
G
$\qquad$

## H

Head of household returns............. $11,22,76,78,80$
Exemptions............................................. . 83
*Marginal tax rates.......................... 148, 155-157
Alternative tax computation returns.... 161, 171
Normal tax and surtax returns.......... . 159, 166
Tax generated at tax rates..................... 173
Historical data, 1952-1961.......................... 176-184
Average income tax................................ 179
Itemized deductions................................ 180
Sources of income and loss.............. 176, 180-182
States................................................ 183, 184

## I

Income and loss. (See Adjusted gross income.)
Income attributable to several tax years........ 25
Income tax after credits......................... 27, 41, 75 Alternative tax computation returns.... 74, 160, 161
Comprative data................................... 3
Cumulated distribution........................... 32, 33
Form 1040A. .......................................... 13 . 54
Itemized deductions returns................. 56, 79, 80
*Marginal tax rates................................. . 158-161
Marital status.................................. 1l, 46, 51
Normal tax and surtax returns........... 74, 158, 159
Returns with dividends in Schedule B........ 72
Returns with income tax........................ 74
Standard deduction returns...................... 77, 78
Standard metropolitan areas.............. 13, 118-145
States................................................. . . 89-115
Income tax before credits.............. 11, 27, 41, 46, 51 Alternative tax computation returns......... 160, 161
Itemized deductions returns..................... 55
*Marginal tax rates.............................. . . 158-161
Normal tax and surtax returns................. 158, 159
Returns with dividends in Schedule B........ 72
Interest received................... 23, 34, 36, 39, 44, 49
*Marginal tax rates................................ . . 146-148
Patterns of income.................................. 58 . 58
Percent distributions............................. 4, 53
Returns with dividends in Schedule B........ 70
Standard metropolitan areas............. 13, 118, 119
States................................................ 89
*Type of payer......................................... $4-6$
Itemized deductions returns..... 21, 25, 26, 34, 37, 55,
$56,79,80$
Comparative data.................................... 9, 14
*Marginal tax rates................................ 146 -148
Percent distribution............................... 11
Size of deductions................................. 22, 57

## J

Joint returns of husbands and wives... 11, 22, 43-47, 75
Exemptions............................................. 81, 82

## Form 1040A

13
Itemized deductions returns................... 79
Standard deduction returns...................... 77
Standard metropolitan areas....13, 116, 117, 120-145
States.......................................... 88 , 90-115
Joint returns and returns of surviving spouse... 11, 22
*Marginal tax rates........................ . 146, 149-151
Alternative tax computation.............. 160, 169
Normal tax and surtax..................... 158, 164
Tax generated at tax rates........................ 172


## M

*Marginal tax rates................................ 28, 146-171
Alternative tax computation returns.........160, 161,
167-171
Head of household returns... 148, 155-157, 159, 161, 166, 171
Joint returns and returns of surviving spouse............ 146, 149-151, 158, 160, 164, 169
Normal tax and surtax returns..... 158, 159, 162-166
Separate returns of husbands and wives and of single persons not head of household or surviving spouse..... 147, 152-154, 159, 161, 165, 170, 171
Marital status of taxpayer.............. 11, 13, 22, 75-84 Multiple support exemption............................ 26

## N

Net operating loss deduction......... 25, 34, 37, 40, 45
New data.................................................. 50, 71
Blindness exemptions.............................. 11
Computation of rental income.................. 7, 8
Marginal tax rates............................ 11, 146-171
Size of sources not supported by Schedule B. 4, 10
Type of payer of interest........................ 4, 5
No adjusted gross income returns............... 14, 21, 34
Nonbusiness deductions. (See itemized deductions.)
Number of returns. (See specific type of return
or classification.)
Nontaxable returns...................................... 21
Normal tax and surtax returns..... 21, 74, 87, 158, 159, 162, 166

## 0

One-half excess long-term capital gain.... 23, 160, 161,
Optional tax table. . . . .................................... 169 169-17
Other areas.................................................22, 88, 89
Other sources of income and loss.... 25, 34, 37, 40, 45,
Comparative data.................................... ${ }_{3}$
Form 1040A........................................ 13 13, 25, 54

Percent distributions............................. 4, 53
Returns with dividends in Schedule B........ 71
Other tax credits.................. 27, 41, 46, 51, 56, 72 Overpayment of tax. ....................... 28, 42, 47, 52, 73

P
Partnership, profit and loss..... 23, 34, 37, 40, 45, 50
Comparative data................................... 3
Percent distributions............................. . 4, 53
Returns with dividends in Schedule B........ 71
Standard metropolitan areas............. 13, 118, 119
States................................................ 89
Patterns of income....................................... 58-68
Payments on 1961 declarations........ 28, 42, 47, 52, 73
Pensions and annuities..... 5, 7, 24, 34, 36, 39, 44, 49
Comparative data................................... 3
Percent distributions............................ 4, 53
Returns with dividends in Schedule B........ 70
Property other than capital assets. (See Salesof property other than capital assets.)Percent distributions.......... 3, 4, 11, 13, 32, 33, 53,158-161
R
Refund of tax. ..... 73
Rents, income and loss. ..... 49
Comparative data. ..... 3

* Computation of income ..... 7, 8
Percent distributions ..... 4, 53
Returns with dividends in Schedule B. ..... 70
Standard metropolitan areas. ..... 119
States. ..... 89
Requirements for filing.......................... 13, 14, 187
Retirement income tax credit..... 27, 41, 46, 51, 56, 72Return forms for reporting income............ 14, 191-229
Returns with dividends in Schedule B............. 69-73 ..... 69-73
Returns with income tax. ..... 74
Returns with normal tax and surtax..... 21, 74, 87, 158,159, 162, 166
Returns with taxable income........................ 146-171
Royalties, income and loss....... 25, 34, 36, 39, 44, 49
Comparative data.
4, 53
Percent distributions.
70
70
Returns with dividends in Schedule B.
Returns with dividends in Schedule B.
13, 118, 119
13, 118, 119
Standard metropolitan areas
Standard metropolitan areas ..... 89
S
Salaries and wages (net)...... 4, 22, 34, 35, 38, 43, 48Comparative data.
13, $5^{3}$
Form 1040A ..... 13, 54
* Marginal tax rates. ..... 146-148
Patterns of income. ..... 58-68
Percent distributions. ..... 4, 53
Returns with dividends.in Schedule B ..... 69
Stendard metropolitan areas ..... 116, 117
States. ..... 88
Sales of capital assets. (See Capital assets,gain and loss fram sales of.)Sales of property other than capital assets..... 23, 34,$35,38,43,48,69$
Sample description. ..... 14-21
Self-employment tax. ..... , 41, 46, 51, 56, 72
Tax rate. ..... 187
Separate returns of husbends and wives....... 11, 22, 75
Exemptions. ..... 82
Form 1040A ..... 13
Itemized deductions returns ..... 79
Standard deduction returns. ..... 77
Separate returns of husbands and wives and of
single persons not head of household or sur-
viving spouse ..... 11, 22
*Marginal tax rates......................... 147, 152, 154
Alternative tax computation returns.... 161, 170
Normal tax and surtax returns.............159, 165
Tax generated at tax rates. ..... 173
Short-term capital gains and losses. ..... 23, 85-87
Sick pay exclusion. ..... 4
Single persons not head of household or surviv-
ing spouse, returns of. . 11, 22, 48-52, ..... 76
Exemptions. ..... 84
Form 1040A. ..... 13
Itemized deductions returns. ..... 80
Standard deduction returns. ..... 78
Social security tax. (See Excess social secu-
rity tax. (See Excess social security tax.)Sources of income and loss. (See Adjusted grossincome.)

Page
Sources of data...................................... 3, 13, 14Sources not supported by Schedule B...... 9, 25, 34, 37,40, 45, 50
Not over $\$ 200$ of dividends and interest. ..... 4
*Size of unsupported sources. ..... 10
Standard deduction returns............ 14, 21, 34, 77, 78
Standard metropolitan areas.......... 11, 13, 22, 116-145
States. ..... -115
Support test for exemption. ..... 26
Surviving spouse returns. ..... 11, 22, 76
Exemptions. ..... 83, 84
Itemized deductions returns ..... 80
Standard deduction returns. ..... 78
Synopsis of laws ..... 187
T
Tax base (see also Taxable income)..... 11, 28, 29, 172,173
Tax computation schedules. ..... 11
Tax credits ..... 51
Itemized deductions returns. ..... 56
*Marginal tax rates:
Alternative tax computation returns.... 160, 161
Normal tax and surtax returns........... . 158, 159
Returns with dividends in Schedule B........ 72
Tax due at time of filing......... 28, 42, 47, 52, 54, 73 ..... 73
Tax generated at tax rate.
Tax rates:
Applicable ..... 28, 146-171
Classes ..... 22
Classifications. ..... 28, 29
*Marginal. ..... 146-171
Self-employment ..... 27, 187
Social security ..... 28
Tax generated. ..... 173
Tax tables returns. ..... 14
Tax withheld. ..... 73
Form 1040A. ..... 54
Taxable and nontaxable returns. ..... 21
Taxable income. ..... 41, 75
Comparative data.
32, 33
32, 33
Cumulated distribution.
13, 54
13, 54
Form 1040A.................... ..... 66, 171
Joint returns and returns of surviving
spouse.............................. 146, 149, 164, 169

* Marginal tax rates. ..... 146-171
Marital status ..... 11, 46, 51, 75-80
Returns with:
Alternative tax computation. ...... 74, 160, 161, ..... 167-171
Dividends in Schedule B
55, 79, 80
Itemized deductions
59, 162-166
Normal and surtax. ..... 77, 78
Separate returns of husbands and wives of
single persons not head of household or
surviving spouse................. 147, 152, 165, 170 ..... , 16
Standard metropolitan areas. ..... 118-145
States. ..... 89-115
Taxpayers exemptions. ..... 11, 26
Taxpayments ..... 27, 28
3-year method. (See Pensions and annuities.)
Total itemized deductions............ 37, 55, 57, 146-14821
Types of tax.
Types of tax.
*Types of payers of interest. ..... $4-6$
W
Withheld income tax................ 27, 28, 42, 47, 52,
Forms 1040A.


## 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 taxpayments, 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

[^54]
[^0]:    

[^1]:    Footnotes at end of table.

[^2]:    

[^3]:    ${ }^{1}$ 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.
    ${ }^{2}$ This amount is not included in the total for the reason stated in footrote 1 .
    ${ }^{3}$ 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 .
    Thia total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

[^4]:    See text for "Description of the Sample and Limitations of the Deta" and "Explanation of Classificetions and Terms." ${ }^{1}$ Adjusted gross income less deficit.
    ${ }^{2}$ Less than 0.05 percent.
    ${ }^{3}$ Deficit.

[^5]:    3Estilite is not ohown emarately becouse of high sampling variability. However, the data sre inclumed in the appropriate totals.
    SNagative "other sourcees.
    SNegative "Sources not supported by Schedule e." ${ }^{5}$ Negative "ther sources."
    ${ }^{6}$ Less than $\$ 500$.

[^6]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^7]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^8]:    Footnotes at end of table, See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^9]:    See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
    inujusted grose incuef less deficit.
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    Wseative "Other sources."
    6Megative "Sourcee not supported by Schedule B."

[^10]:    See text for "Description of the Sample and Limitations of the Data" and "Emplanation of Clasaifications and Termis."
    lestimate is not shom aeparately becauae of high sampling variability. However, the data are included in the appropriate tutals.

[^11]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^12]:    Footnotes at end of table. See text for "Descriytion of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms,"

[^13]:    Footnotes at end of table. See text for "Deceriptim of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^14]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanstion of Classificstions and Terms.

[^15]:    ${ }^{1}{ }^{1}$ Ad justed gross income less deficit. ${ }^{2}$ Estimate is not shom separately because of high sampling variability. However, the data are included in the appropriate totals. ${ }^{3}$ Deficit.
    4liegative "Other sources."

[^16]:    See text for "Description of the Sample and Limitations of the Deta" and "Explanation of Classifications and Terms

[^17]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Classifications and Terms.

[^18]:    ${ }^{2}$ Deficit. ${ }^{3}$ Estimate is not shown separately because of high sampling variability. However, the data are inciuded in the appropriate totals.

[^19]:    

[^20]:    Footrote et end of table. See text for "Deacription of the Sample and Limitations of the Data" and "Explanation of Clasaifications and Terms.

[^21]:    See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
    lEstimate is not show separately because of high sampling variability. However, the data are inciuded in tne appropriate totals.

[^22]:    Footnotes at end of zable. See rext for "Duscription of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^23]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^24]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classificationa and Terms."

[^25]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Classifications and Terms."

[^26]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^27]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^28]:    Footnctes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Emplanation of Classifications and Terms.

[^29]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classiftcations and Terms."

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[^31]:    Footriotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Classifications and Terms.

[^32]:    Footnotes at end of table. See text for "Description of the Sample and Limitations or the Data" and "Explanation of Classifications and Terms."

[^33]:    Footrotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classiflcations and Terms."

[^34]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Classifications and Terms."

[^35]:    Footnotes at end of table. See text for "Description of the Sarple and Lifitations of the Data" and "Explanation of Classifications and Terms."

[^36]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

[^37]:    Footnotes at end of table. See text for "Lescription of the Sample and Limitations of the Data" and "Explanation or Classifications and Terms."

[^38]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^39]:    Focnores at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of classifications and Terms.

[^40]:    Fonthotes aq end of table. See text for "Iescription of the Sample and Limitations of the Data" and "xplanation of Classtfications and Terms."

[^41]:    Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Bxplanation of Classifications and Terms.

[^42]:    Footnotes at end of table, See text for "Description of the Sample and limitations of the Data" and "Explanation of Classiffeations and Terms.

[^43]:    Footrote at end of table. See text for "Description of the Semple and Limitations of the Data" and "Explanation of Classifications and Terms."

[^44]:    Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms.

[^45]:    Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation or Clasalficationa and Terms."

[^46]:    Footnotes at end of table. See tect for "Deacriftion of the Sample and Limitations of the Data" and "Explanation of Clasaifications and Terms.

[^47]:    ${ }^{3}$ Adjusted gross income less deficit.
    ${ }^{2}$ For 1952 , includes nontaxable returns with income exceeding $\$ 5,000$.
    ${ }^{3}$ Deficit.

[^48]:    ${ }^{1}$ Exciudes wifes, for $175-57$ lpss than $\$ 100$ and for $1958-61$ less than $\$ 200$ per return, not subject to income tax withholding, reported as other incose on forms lokoa. For 1954-th, salurtes and wages are aiter excludable sick pay and allowable employee expense
    ${ }_{3}^{2}$ For $1 \mathrm{H}_{2}$, includes riontaxable returns wh inc one exceeding $\$ 5,000$.
    ${ }^{3}$ Dividends reported on Form I wo and, for $1959-50$, Foril lotiow. Beğinning 1954, inciudes dividends eligible for exclusion received through partnerships and fiduciaries. All ablisted amounts, however, are after exclusions.
    ${ }^{4}$ Interest reported on Form laio and, for $1959-60$, Forw 100 OW , includes partially tix-exemt interest received throush partnerships and fiduciaries.
    ${ }^{3}$ Cafital gatn reported in adjusted gross income. Beginning 1952, lone-term gains wepe no longer reduced 50 percert before merging with net short-term gain or loss; instead, one-hall of the excess net lonf-term gain over net short-term loss was excluied from ddjusted gross income

[^49]:    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

[^50]:    *Includes a child who is a member of your household if plared with you by an authorized placement agency for legal adoption.

[^51]:    *Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

[^52]:    (City or post office. postal zone number, State)

[^53]:    $\qquad$
    $\qquad$

[^54]:    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, Partuerships, and Corporations, Preliminary
    Fiduciary, Gift, and Estate Tax Returns filed during 1961

