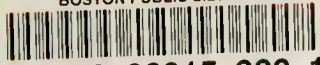


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STATISTICS OF INCOME **1965**

AND 1916-1965

# INDIVIDUAL INCOME TAX RETURNS

US Treasury Department  
Internal Revenue Service



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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are excludable sick pay, foreign and domestic dividends, capital gains and losses, data reported on Forms 1040A, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. A 10-year historical summary is provided in each issue.

**Publication No. 79 (6-67)**

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STATISTICS **1965**  
OF INCOME

**INDIVIDUAL**  
INCOME TAX  
RETURNS

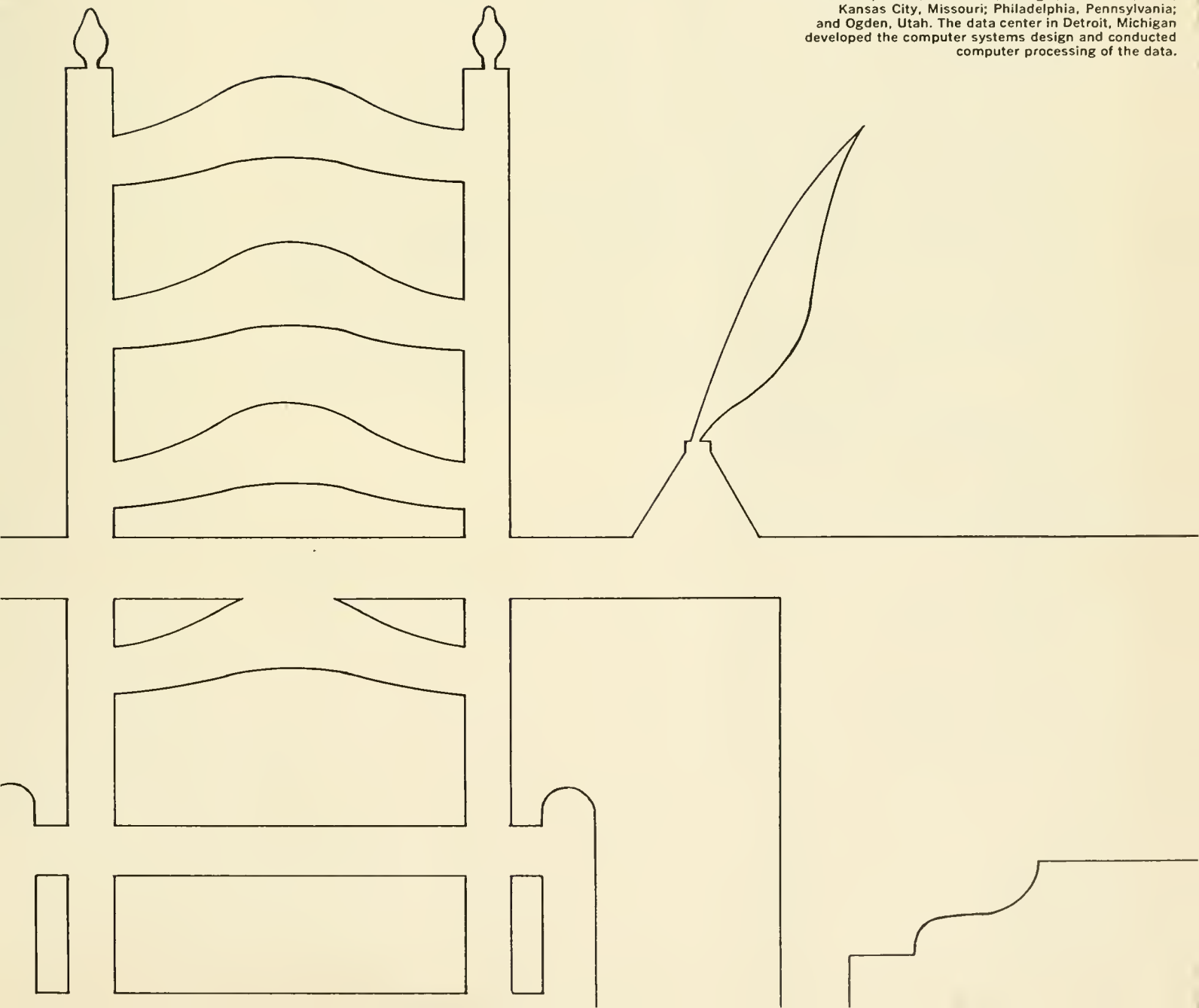


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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Frank M. Malanga, Raymond D. Plowden and other members of the staff. For this 50th anniversary issue an historical summary was prepared by Helen F. Demond.

Other branches of the Statistics Division assisted in the development of the sample design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical abstracting of the data was conducted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Cincinnati, Ohio; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The data center in Detroit, Michigan developed the computer systems design and conducted computer processing of the data.





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# Letter of Transmittal

Treasury Department,  
Office of Commissioner of Internal Revenue,  
Washington, D. C., June 13, 1967.


Dear Mr. Secretary:

I am transmitting *Statistics of Income--1965, Individual Income Tax Returns*. This issue represents the fiftieth consecutive year of publication by the Revenue Service of statistics with respect to the operation of the income tax laws as required by the Internal Revenue Code.

*Statistics of Income* presents quantitative measures of taxpayer response to the Federal income tax system. Growing complexity of this system has required more precise information relating to the increased number of specific provisions of the law, with the result that *Statistics of Income* for Individuals contains a wealth of information concerning the income and economic behavior of the American people. These data, in turn, are being used increasingly by other Federal agencies, State and local governments, research organizations, universities, and business firms, for a wide range of research purposes.

As in other years, the publication presents statistics on the sources of income, exemptions, personal deductions, taxable income, and tax reported by individuals. Major classifications include the size of income, tax rate, and marital status of the taxpayer. This report also includes an historical summary of the earlier publications.

For fifty years we have sought to make the *Statistics of Income* publications of tax return data more responsive to needs of the users. I look forward to the continuation of our efforts to improve these statistics.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,  
Secretary of the Treasury.



## GUIDE TO BASIC AND HISTORICAL TABLES, vii

### Section 1 RETURNS FILED AND SOURCES OF INCOME, 1

- Returns and income increase sharply, 1
- More returns in upper income classes, 2
- Returns of single persons increase by 1.6 million, 2
- Use of Form 1040 and Form 1040A increases, 3
- Refund returns increase, 3
- Corporate distributions total \$15 billion, 4
- Capital gain dividends total \$864 million, 5
- More than 10 million returns show dividends received, 5
- Dividends of husbands and wives reported, 5
- Capital gains increase; treatment of loss carryover changes, 6
- Income reported on sales of depreciable property, 6
- Taxable pension and annuity income increases by 14 percent, 6

### Section 2 DEDUCTIONS AND EXEMPTIONS, 31

- Selected deductions and exclusions from gross income, 31
  - Sick pay exclusion, 31
  - Self-employed pension deduction, 32
  - Employee moving expenses, 32
  - Employee business expenses, 33
- Personal deductions, standard and itemized, 33
  - Standard deduction, 33
  - Itemized deductions, 35
- Exemptions, 35

### Section 3 TAX COMPUTATION AND TAX RATES, 49

- Normal tax and surtax, 50
  - Tax rates, 50
  - Tax rate schedules, 50
- Alternative tax computation, 52
- Income averaging computation, 52
- Tax credits, 54

### Section 4 TAXPAYERS AGE 65 OR OVER; RETIREMENT INCOME CREDIT, 71

- A large proportion of the aged are nontaxable, 71
- Older taxpayers report relatively low income, 71
- Taxpayers with retirement income credit show a higher level of income than all aged taxpayers, 72
- Investment income important to all aged taxpayers particularly those with retirement income credit, 72
- Computation of retirement income credit, 73

### Section 5 STATE AND METROPOLITAN AREA DATA, 83

- State data, 83
- Metropolitan areas, 87

### Section 6 EXPLANATION OF CLASSIFICATIONS AND TERMS, 131

- Classifications, 131
- Explanation of terms, 132

### Section 7 SOURCES OF DATA, DESCRIPTION OF THE SAMPLE, AND LIMITATIONS OF THE DATA, 141

- Sources of data, 141
- Description of the sample, 142
  - Sample selection, 142
  - Method of estimation, 142
- Limitations of the data, 142
  - Sampling variability, 142
  - Response and other nonsampling errors, 144

### Section 8 1965 FORMS AND INSTRUCTIONS, 147

### Section 9 HISTORICAL SUMMARY, 1916-1965, 197

- Statistics of Income volumes, 1916-1965, 197
- Change in the orientation of Statistics of Income, 197
  - Increased service of tax return data for economic analysis, 197
- Contents of Statistics of Income, 198
  - Initial year, 1916, 198
  - Returns represented, 198
  - Items common to all years, 198
  - Special features, 1954-1965, 199
- Characteristics of tax and income, 199
  - Importance of Federal individual income tax, 199
  - Number of returns, 200
    - Adjusted gross income, 200
    - Geographic distribution, 202
      - Regions, 202
      - Internal Revenue Service Regions, 202
      - Five largest metropolitan areas, 1936 and 1965, 204

### Section 10 INDEX, 221





## Section 1 RETURNS FILED AND SOURCES OF INCOME

Cumulated income and tax (table 1), 8  
Sources of income and loss (tables 2-6), 9-18  
Marital status (tables 2 and 7), 9, 21  
Form 1040A returns (table 8), 22  
Dividends received (tables 9-10), 23-24  
Returns with pensions annuities (table 11), 25  
Capital gains and losses (table 12), 27

## Section 2 DEDUCTIONS AND EXEMPTIONS

Standard deduction returns:  
Sources of income (tables 13-14), 36-39  
Marital status (tables 14-15), 39-40  
Itemized deduction returns:  
Sources of income (tables 16-17), 41-44  
Marital status (tables 17-18), 44-45  
Exemptions (table 19), 46

## Section 3 TAX COMPUTATION AND TAX RATES

Normal tax and surtax (table 20), 55  
Alternative tax (table 21), 56  
Marginal tax rates:  
All returns (table 22), 57  
By tax schedule (tables 23-25), 60-64  
Income tax at each tax rate (table 26), 66

## Section 4 TAXPAYERS AGE 65 OR OVER; RETIREMENT INCOME CREDIT

Taxpayers age 65 or over:  
All returns (table 27), 74  
Standard deduction returns (table 28), 77  
Itemized deduction returns (table 29), 78  
Retirement income credit:  
Schedule items by method of computation  
(table 30), 79  
Sources of income (table 31), 80

## Section 5 STATE AND METROPOLITAN AREA DATA

States:  
Sources of income (table 32), 89  
Selected data, by income size (table 33), 91  
Metropolitan areas:  
Sources of income (table 34), 104  
Selected data, by income size (table 35), 106

## Section 9 HISTORICAL SUMMARY, 1916-1965

Sources of income (tables 38, 40, 44), 207, 210,  
213  
Tax rates and requirements for filing (tables 36-  
37), 205, 206  
Characteristics (tables 39, 42, 43), 209, 211, 212  
Itemized deductions, by type (table 41), 210  
States (table 45), 215  
Metropolitan areas (tables 46-47), 217-218



# Returns Filed and Sources of Income

## CONTENTS

Returns and income increase sharply, 1  
 More returns in upper income classes, 2  
 Returns of single persons increase by 1.6 million, 2  
 Use of Form 1040 and Form 1040A increases, 3  
 Refund returns increase, 3  
 Corporate distributions total \$15 billion, 4  
 Capital gain dividends total \$864 million, 5  
 More than 10 million returns show dividends received, 5  
 Dividends of husbands and wives reported, 5  
 Capital gains increase: Treatment of loss carryover changes, 6  
 Income reported on sales of depreciable property, 6  
 Taxable pension and annuity income increases by 14 percent, 6

### Text tables

1.1 Returns, income, and taxes: 1964 and 1965, 1  
 1.2 Returns by marital status and income size, 1964 and 1965, 2  
 1.3 Overpayment or tax due, 1963-1965, 3  
 1.4 Dividends and other distributions by income size, 3  
 1.5 Capital gain dividends by size of dividends and by income size, 4  
 1.6 Domestic and foreign dividends received, by income size, 5  
 1.7 Dividends and exclusions reported by husbands and wives, 5  
 1.8 Capital gains and losses, 1964 and 1965, 6  
 1.9 Capital loss carryover, 1964-1965, 6  
 1.10 Gain from disposition of depreciable property, by income size, 7  
 1.11 Selected sources of income for all returns and returns with pensions and annuities, 7

### Charts

1A Components of adjusted gross income: 1965, 1  
 1B Number of returns by income size, 1956-1965, 2  
 1C Form 1040 and Form 1040A: Number of returns, 1961-1965, 2

### Basic tables

1 Data cumulated, by income size, 8  
 2 Sources of income, by marital status, 9  
 3 Sources of income, by income size, 10  
 4 All returns: Sources of income and tax items, by income size, 12  
 5 Joint returns of husbands and wives and returns of surviving spouse: Sources of income and tax items, by income size, 15  
 6 Separate returns of husbands and wives and returns of single persons: Sources of income and tax items, by income size, 18  
 7 All returns, by income size and by marital status, 21  
 8 Form 1040A returns, by income size, 22  
 9 Form 1040 returns with dividends received, by income size, 23  
 10 Dividends and exclusions reported by husbands and wives, by income size, 24  
 11 Returns with pensions and annuities, by income size, 25  
 12 Capital gains and losses and capital loss carryover, by income size, 27

## RETURNS AND INCOME INCREASE SHARPLY

A record 67.6 million returns were filed by the Nation's taxpayers for 1965, an increase of 2.2 million over 1964. The 3.4 percent gain over 1964 was the largest experienced in the sixties. Adjusted gross income also registered a record increase for the sixties, increasing by 8.2 percent to \$429.2 billion.

Noteworthy gains over 1964 levels were registered for the following groups of returns:

1. Taxable returns, 2.4 million
2. Returns with \$10,000 or more adjusted gross income, 1.6 million
3. Returns of single taxpayers, 1.6 million
4. Form 1040 returns, 1.5 million and Form 1040A, 692 thousand
5. Returns claiming a refund, 5.0 million

Increases in income were registered for all major sources except net rental income which declined for the third consecutive year. Especially noteworthy were the increases registered for sales of capital assets (28.2 percent), farm net profit and loss (27.7 percent), and interest received (11.6 percent). Salaries and wages, which chart 1A shows was the largest income component, advanced to \$347.2 billion, up 7.4 percent.

Table 1.1 summarizes the changes in returns and income from 1964 to 1965.

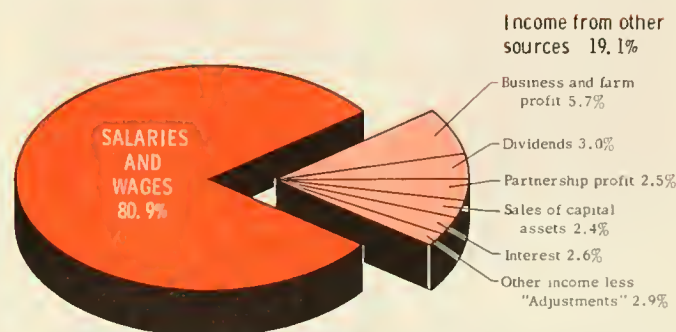
Table 1.1—NUMBER OF RETURNS, INCOME, AND TAXES: 1964 AND 1965

Item	1964	1965	Change, 1964 to - 1965
	(1)	(2)	(3)
Number of returns, total.....	65,375,601	67,596,300	2,220,699
Taxable.....	51,306,338	53,700,794	2,394,456
Nontaxable.....	14,069,263	13,895,506	-173,757
	<i>(Million dollars)</i>		
Adjusted gross income (less deficit).....	396,660	429,201	32,541
Sources of income:			
Salaries and wages (gross).....	323,266	347,150	23,884
Dividends (after exclusions).....	11,917	12,961	1,044
Interest.....	10,125	11,296	1,171
Business and profession net profit and net loss.....	22,992	24,588	1,596
Farm net profit and net loss.....	2,635	3,365	730
Partnership net profit and net loss.....	9,731	10,606	875
Sales of capital assets net gain and net loss... ..	7,939	10,181	2,242
Rent net income and net loss.....	2,625	2,454	-171
Royalty net income and net loss.....	606	621	15
All other sources, income and loss.....	7,703	9,122	1,419
Adjustments <sup>1</sup> .....	2,879	3,143	264
Taxable income.....	229,875	255,082	25,207
Income tax after credits.....	47,153	49,530	2,377
Self-employment tax.....	1,016	1,078	62

<sup>1</sup>Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction.

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

Chart 1A - Components of Adjusted Gross Income, 1965



ADJUSTED GROSS INCOME (net) \$429,201,000,000

MORE RETURNS IN UPPER INCOME CLASSES

In 1965, there was a sharp upward shift in the income distribution as measured by changes in the number of returns in three income classes. Taxpayers with adjusted gross income of \$10,000 or more filed 11.1 million returns in 1965, 1.6 million more than in the previous year. This increase pushed the total past the 10 million level for the first time, and also accounted for most of the 2.2 million increase in the total number of returns filed. Returns filed by individuals with income of \$5,000 under \$10,000 accounted for the balance of the increase. The number of returns of taxpayers with income under \$5,000 remained virtually unchanged.

The upward shift in the income distribution of returns in 1965 was consistent with a long-term trend illustrated in chart 1B. As a result of this upward shift, taxpayers with income of \$10,000 or more filed 16 percent of all 1965 returns, contrasting with the 5 percent they filed in 1956. Also, for the first time under the present tax code, individuals with income under \$5,000 filed less than half of all returns.

Under the impact of this upward shift in the income distribution of returns, the number of taxable returns increased by 2.4 million, outpacing the gain in returns filed as the number of nontaxable returns decreased.

third of the total returns filed and nearly six out of every ten returns with income under \$5,000.

Married taxpayers filing jointly submitted 574 thousand more joint returns in 1965, 2 percent more than in the previous year. More than nine out of every ten returns with income of \$10,000 or more were joint returns. Declining levels were recorded for returns of married persons filing separately and for returns of surviving spouses. Returns of heads of household showed a small increase. Table 1.2 shows the change in number of returns filed, by marital status and size of income, from 1964 to 1965.

Table 1.2—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1964 AND 1965  
[Taxable and nontaxable returns]

Adjusted gross income class and marital status	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
All adjusted gross income classes.....	65,375,601	67,596,300	2,220,699
Joint returns of husbands and wives.....	38,730,324	39,303,938	573,614
Returns of single persons.....	21,724,641	23,351,400	1,626,759
Separate returns of husbands and wives..	2,915,178	2,851,212	-63,966
Returns of head of household.....	1,775,640	1,887,912	112,272
Returns of surviving spouse.....	229,819	201,837	-27,982
Under \$5,000, total <sup>1</sup> .....	32,993,932	33,017,350	23,418
Joint returns of husbands and wives.....	11,540,945	10,492,836	-1,048,109
Returns of single persons.....	17,997,741	19,171,432	1,173,691
Separate returns of husbands and wives.....	2,335,244	2,253,361	-81,882
Returns of head of household.....	950,642	964,549	13,907
Returns of surviving spouse.....	169,361	135,171	-34,190
\$5,000 under \$10,000, total.....	22,904,054	23,473,737	569,683
Joint returns of husbands and wives.....	18,362,052	18,485,033	122,981
Returns of single persons.....	3,261,168	3,606,331	345,163
Separate returns of husbands and wives.....	519,774	532,802	13,028
Returns of head of household.....	711,809	797,909	86,100
Returns of surviving spouse.....	49,252	51,663	2,411
\$10,000 or more, total.....	9,477,614	11,105,211	1,627,597
Joint returns of husbands and wives.....	8,827,329	10,326,069	1,498,740
Returns of single persons.....	465,731	573,637	107,906
Separate returns of husbands and wives.....	60,159	65,048	4,889
Returns of head of household.....	113,188	125,454	12,266
Returns of surviving spouse.....	11,207	15,003	3,796

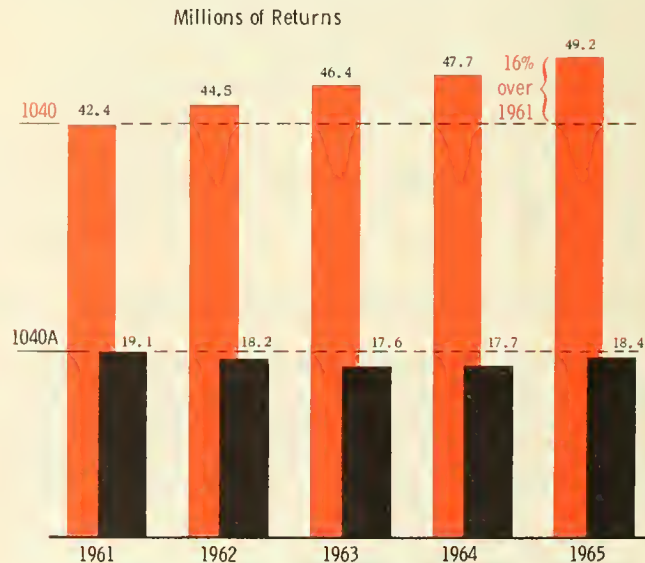
<sup>1</sup>Includes returns with adjusted gross deficit.  
NOTE: Detail may not add to total because of rounding.

Chart 1B - Number of Returns by Size of Adjusted Gross Income, 1956-1965

(Millions of Returns)



Chart 1C - Growth in Number of Forms 1040 and 1040A, 1961-1965



RETURNS OF SINGLE TAXPAYERS INCREASE BY 1.6 MILLION

Returns of single taxpayers increased by 1.6 million over the 1964 total to 23.3 million, advancing by 7 percent. Single taxpayers accounted for somewhat more than one-



USE OF FORM 1040 AND 1040A INCREASES

Individual taxpayers filed their returns on Form 1040, a two-page form with supplementary schedules, or on Form 1040A, the card form. Taxpayers using Form 1040A had less than \$10,000 adjusted gross income from salaries and wages and not more than \$200 of dividend or interest income. They were also required to take a standard deduction.

In 1965, taxpayers filed 49.2 million Form 1040 returns and 18.4 million Form 1040A returns. These levels were 1.5 million and 0.7 million higher than the respective 1964 levels. Although the increase in 1040A returns was a reversal of a previous downward trend, as reflected in chart 1C, 757 thousand fewer card form returns were filed in 1965 than in 1961. On the other hand, the use of Form 1040 has increased by 6.9 million since 1961, a gain of 16 percent. These trends are associated with the upward shift in the income distribution of tax returns discussed above and the increasing tendency toward itemization of deductions as income rises.

REFUND RETURNS INCREASE

Corresponding to the two-step reduction in tax rates, provided for by the Revenue Act of 1964, was a one-step reduction in the withholding rate. Prior to 1964, withholding from salaries and wages was at a rate of 18 percent. This rate was cut to 14 percent in 1964, although the tax rate reduction was not fully effective until 1965. As a result of the difference between the change in tax rates and the change in the withholding rate, the 42.8 million returns of taxpayers claiming a refund in 1965 reflected a 5.0 million increase over 1964 but only a 2.9 million increase over 1963. These changes are shown in table 1.3.

The amount of refund received by individuals also increased in 1965 after decreasing in 1964. Despite the increase, however, the 1965 refund amount was slightly less than that for 1963.

Table 1.3—OVERPAYMENT OR TAX DUE, 1963-1965  
(Taxable and nontaxable returns)

Type of return	Number of returns	Amount (Thousand dollars)
<b>RETURNS WITH OVERPAYMENT</b>		
Returns with refund:		
1963.....	39,900,114	6,076,581
1964.....	37,750,462	4,974,921
1965.....	42,766,430	5,946,866
Change:		
1963 to 1964.....	-2,149,652	-1,101,660
1964 to 1965.....	5,015,968	971,925
Returns with credit to next year's tax:		
1963.....	1,779,849	868,328
1964.....	1,804,355	917,630
1965.....	1,829,029	876,365
Change:		
1963 to 1964.....	24,506	49,302
1964 to 1965.....	24,674	-41,265
<b>RETURNS WITH TAX DUE</b>		
1963.....	19,275,851	6,268,357
1964.....	22,547,741	7,066,436
1965.....	20,026,711	7,460,936
Change:		
1963 to 1964.....	3,271,890	798,079
1964 to 1965.....	-2,521,030	394,480

Prior to 1964, the total amount of taxes refunded or credited to the next year's tax liability usually exceeded the total amount due at time of filing. As shown in table 1.3, the reverse was true in 1964 and 1965. In response to the changed relationship between tax liability and withholding payments experienced in 1964 and 1965 a new withholding system using graduated rates was initiated in 1966. These rates conform more closely to the graduated tax rate structure and were designed to reduce both overpayment and underpayment of tax.

Table 1.4—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with dividends and other distributions		Returns with total domestic and foreign dividends		Returns with other distributions					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Returns with nontaxable distributions		Returns with capital gain dividends	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Grand total.....	10,230,510	15,003,404	10,171,847	13,930,233	2,869,231	1,073,211	941,076	226,277	2,295,469	846,923
Taxable returns, total.....	8,942,100	14,015,831	8,889,802	13,033,632	2,560,724	982,199	860,194	211,839	2,044,833	770,360
Under \$1,000.....	22,031	10,471	22,031	9,236	7,875	1,235	(*)	(*)	6,399	1,066
\$1,000 under \$2,000.....	194,239	93,848	192,116	85,080	47,988	8,768	14,871	2,118	34,070	6,650
\$2,000 under \$3,000.....	279,085	171,980	277,179	155,670	67,010	16,310	22,676	3,343	48,775	12,967
\$3,000 under \$4,000.....	371,550	245,313	368,769	216,862	101,975	28,452	32,701	4,540	80,712	23,912
\$4,000 under \$5,000.....	463,797	300,364	458,738	270,114	123,319	30,251	37,682	4,909	98,095	25,342
\$5,000 under \$6,000.....	581,788	367,696	577,232	318,311	160,611	49,386	48,089	5,788	134,111	43,598
\$6,000 under \$7,000.....	635,373	376,648	630,292	331,359	187,781	45,287	55,390	4,515	136,835	40,772
\$7,000 under \$8,000.....	647,795	398,060	644,890	362,917	150,664	35,144	49,294	4,886	120,265	30,258
\$8,000 under \$9,000.....	642,526	403,448	638,860	361,911	164,475	41,537	48,196	6,339	135,121	35,198
\$9,000 under \$10,000.....	656,879	386,136	649,672	334,509	186,284	51,625	61,937	6,952	150,759	44,672
\$10,000 under \$15,000.....	2,281,880	1,638,971	2,269,369	1,472,069	623,629	166,916	212,498	30,688	492,512	136,231
\$15,000 under \$20,000.....	933,102	1,194,706	930,518	1,086,222	288,261	108,491	94,632	17,342	237,056	91,154
\$20,000 under \$50,000.....	1,020,316	3,413,566	1,018,713	3,202,448	365,860	211,131	138,167	40,272	289,949	170,851
\$50,000 under \$100,000.....	167,948	2,118,737	167,850	2,031,019	67,631	87,729	32,562	30,402	48,974	57,319
\$100,000 under \$500,000.....	41,624	2,136,441	41,606	2,063,358	16,554	73,081	9,511	31,688	10,700	41,388
\$500,000 under \$1,000,000.....	1,353	314,074	1,353	298,930	556	15,144	354	10,459	331	4,686
\$1,000,000 or more.....	614	445,344	614	433,620	251	11,725	158	7,429	149	4,296
Nontaxable returns, total.....	1,288,409	987,602	1,282,045	896,601	308,508	91,005	80,883	14,440	250,637	76,563
No adjusted gross income.....	69,441	79,800	69,001	74,456	18,466	5,344	5,478	778	14,849	4,565
Under \$600.....	94,273	22,965	93,320	18,029	24,193	4,937	7,395	799	17,963	4,138
\$600 under \$1,000.....	143,371	46,374	140,275	40,198	33,167	6,177	7,739	617	26,623	5,560
\$1,000 under \$2,000.....	386,955	179,157	385,422	153,216	83,100	25,942	21,890	4,942	67,213	21,000
\$2,000 under \$3,000.....	277,162	161,920	276,292	144,809	64,866	17,112	13,221	2,147	55,141	14,965
\$3,000 under \$4,000.....	154,143	151,959	153,481	137,796	64,442	14,264	14,181	2,438	33,971	11,726
\$4,000 under \$5,000.....	70,092	73,575	69,284	68,938	16,422	4,637	3,407	584	14,164	4,053
\$5,000 or more.....	94,972	271,852	94,972	259,161	25,852	12,692	7,578	2,135	20,713	10,556
Returns under \$5,000.....	2,524,138	1,537,726	2,509,906	1,374,401	630,822	163,326	182,710	27,383	497,973	135,943
Returns \$5,000 under \$10,000.....	3,244,471	2,036,775	3,220,854	1,805,572	871,897	231,200	269,057	29,461	715,011	201,739
Returns \$10,000 or more.....	4,461,901	11,428,903	4,445,087	10,750,260	1,366,512	678,685	489,309	169,433	1,082,485	509,241

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.



CORPORATE DISTRIBUTIONS TOTAL \$15 BILLION

The \$15.0 billion total reported on 10.2 million returns is made up almost entirely of corporate distributions. Taxpayers receiving domestic and foreign dividends of \$13.9 accounted for the largest part of the \$15.0 billion in corporate distributions. Of the \$1.1 billion balance, capital gain dividends distributed by regulated invest-

Table 1.4 shows returns with dividends and other distributions and the amount of such distributions by adjusted gross income classes. This is the first time that this total and all of its major components have been tabulated.

Table 1.5—CAPITAL GAIN DIVIDENDS BY SIZE OF DIVIDENDS AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Amount of capital gain dividends (Thousand dollars)	Size of dividends									
			Under \$25		\$25 under \$50		\$50 under \$100		\$100 under \$150		\$150 under \$200	
			Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	2,295,469	846,923	427,756	5,127	312,255	11,417	376,757	27,052	240,318	29,494	152,780	26,521
Taxable returns, total.....	2,044,833	770,360	390,271	4,663	281,775	10,330	333,236	23,932	219,563	26,961	132,333	22,979
Under \$1,000.....	6,399	1,066	8,014	82	7,062	229	5,349	388	4,623	539	3,443	605
\$1,000 under \$2,000.....	34,070	6,650	8,642	129	5,184	175	10,480	767	5,639	689	3,666	637
\$2,000 under \$3,000.....	48,775	12,967	12,903	171	8,352	323	13,727	1,009	10,636	1,223	3,115	532
\$3,000 under \$4,000.....	80,712	23,912	22,917	276	10,320	386	21,929	1,591	9,572	1,165	4,314	744
\$4,000 under \$5,000.....	98,095	25,342	23,374	279	21,818	833	22,561	1,645	13,228	1,597	7,627	1,324
\$5,000 under \$6,000.....	134,111	43,598	37,287	392	25,789	915	22,721	1,581	20,406	2,515	9,226	1,616
\$6,000 under \$7,000.....	156,835	40,772	29,173	366	22,591	880	14,261	1,029	11,966	1,492	6,442	1,152
\$7,000 under \$8,000.....	120,285	30,258	32,905	408	19,108	695	20,671	1,450	13,561	1,660	8,619	1,503
\$8,000 under \$9,000.....	135,121	35,198	33,775	386	23,501	889	26,930	1,907	19,686	2,445	11,376	1,981
\$9,000 under \$10,000.....	150,759	44,672	98,040	1,163	73,803	2,694	89,672	6,402	54,820	6,707	32,215	5,974
\$10,000 under \$15,000.....	492,512	136,231	38,178	492	31,691	1,152	38,310	2,766	24,444	3,006	16,893	2,900
\$15,000 under \$20,000.....	237,056	91,154	39,889	471	28,786	1,043	40,801	2,951	26,419	3,275	21,828	3,781
\$20,000 under \$50,000.....	289,949	170,851	48	3,229	520	(1)	821	82	681	68	507	101
\$50,000 under \$100,000.....	48,974	57,319	17	(1)	16	(1)	17	2	22	2	8	2
\$100,000 under \$500,000.....	10,700	41,388	6	(1)	5	(1)	9	1	4	(1)	5	1
\$500,000 under \$1,000,000.....	331	4,686	75	(1)	16	(1)	17	2	22	2	8	2
\$1,000,000 or more.....	149	4,296	6	(1)	5	(1)	9	1	4	(1)	5	1
Nontaxable returns, total.....	250,637	76,563	37,586	466	30,481	1,089	43,521	3,120	20,756	2,532	20,450	3,539
No adjusted gross income.....	14,849	4,565	3,351	50	(*)	(*)	3,080	200	725	91	(*)	(*)
Under \$600.....	17,963	4,138	65	2,186	92	2,230	179	1,828	215	3,221	561	
\$600 under \$1,000.....	26,623	5,560	65	4,334	156	5,194	397	725	90	2,423	409	
\$1,000 under \$2,000.....	67,213	21,000	110	7,648	253	10,843	778	6,803	815	4,754	822	
\$2,000 under \$3,000.....	55,141	14,965	104	5,619	205	10,505	686	5,509	693	3,739	640	
\$3,000 under \$4,000.....	33,971	11,726	65	5,675	202	5,054	388	2,568	286	3,008	511	
\$4,000 under \$5,000.....	14,164	4,053	33	3,346	171	4,35	171	435	48	1,149	213	
\$5,000 or more.....	20,713	10,556	39	2,890	98	4,269	321	2,163	294	1,325	238	
Returns under \$5,000.....	497,973	135,943	86,341	1,085	58,508	2,103	90,736	6,554	49,063	5,954	33,662	5,821
Returns \$5,000 under \$10,000.....	715,011	201,739	159,768	1,862	115,520	4,303	111,018	7,905	80,752	9,971	44,387	7,773
Returns \$10,000 or more.....	1,082,485	509,241	181,647	2,180	138,227	5,011	175,003	12,593	110,503	13,569	74,731	12,927

Adjusted gross income classes	Size of dividends—Continued									
	\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 or more	
	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)	Number of returns	Amount of capital gain dividends (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Grand total.....	201,094	49,472	114,560	39,503	92,241	41,138	199,112	138,187	178,594	479,014
Taxable returns, total.....	175,905	43,228	100,535	34,651	76,727	34,261	174,310	121,096	160,280	448,266
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	7,024	1,815	9,823	3,398	3,976	1,734	4,252	2,498	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	3,231	1,404	-	-	4,329	6,360
\$3,000 under \$4,000.....	9,833	2,471	2,326	798	2,486	1,132	6,089	4,162	6,607	10,361
\$4,000 under \$5,000.....	8,352	1,972	2,326	798	3,671	1,675	9,470	6,704	5,224	10,031
\$5,000 under \$6,000.....	6,964	1,683	6,094	2,161	6,384	2,818	14,816	10,749	11,245	20,511
\$6,000 under \$7,000.....	13,597	3,395	2,113	732	5,577	2,619	12,701	8,810	7,420	18,197
\$7,000 under \$8,000.....	11,708	2,931	4,039	1,350	3,454	1,576	9,175	5,978	7,477	13,504
\$8,000 under \$9,000.....	8,046	2,007	9,030	3,074	4,619	2,008	10,418	7,092	8,145	15,303
\$9,000 under \$10,000.....	11,438	2,673	6,174	2,108	2,858	1,250	6,959	4,730	8,062	26,304
\$10,000 under \$15,000.....	43,008	10,470	24,290	8,405	15,156	6,776	34,776	24,004	26,733	64,037
\$15,000 under \$20,000.....	23,537	5,814	13,165	4,530	9,887	4,409	21,291	14,797	19,689	51,288
\$20,000 under \$50,000.....	26,836	6,629	19,509	6,714	12,318	5,470	35,399	25,202	38,163	115,316
\$50,000 under \$100,000.....	4,698	1,154	3,375	1,174	7,344	5,211	7,344	5,211	11,485	47,075
\$100,000 under \$500,000.....	832	206	580	201	467	208	1,542	1,103	3,999	39,428
\$500,000 under \$1,000,000.....	25	6	13	4	8	4	51	38	154	4,628
\$1,000,000 or more.....	7	2	4	2	4	2	27	18	78	4,270
Nontaxable returns, total.....	25,189	6,244	14,027	4,854	15,513	6,880	24,802	17,091	18,314	30,751
No adjusted gross income.....	(*)	(*)	(*)	(*)	(-)	(-)	(*)	(-)	1,588	2,403
Under \$600.....	4,534	1,190	3,961	1,314	8,727	3,877	1,973	1,192	6,690	8,952
\$600 under \$1,000.....	7,762	1,941	4,625	1,640	687	8,347	4,991	3,888	3,366	4,492
\$1,000 under \$2,000.....	7,106	1,775	1,968	687	6,640	2,939	5,660	3,844	4,769	7,368
\$2,000 under \$3,000.....	3,811	882	2,613	915	915	915	1,988	1,350	1,901	7,536
\$3,000 under \$4,000.....	1,681	391	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	48,717	12,112	25,613	8,852	28,665	12,729	42,625	29,106	34,043	51,629
Returns \$5,000 under \$10,000.....	53,140	13,006	27,885	9,577	23,037	10,332	55,685	38,423	43,819	98,587
Returns \$10,000 or more.....	99,237	24,354	61,062	21,074	40,539	18,077	100,802	70,658	100,732	328,798

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 - Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

ment companies totaled \$847 million and nontaxable distributions of capital, \$226 million.

A portion of the \$15.0 billion of corporate distributions is not a component of adjusted gross income for several reasons.

a. Domestic and foreign dividends received are before deduction of dividend exclusions.

b. Capital gain dividends are reduced by at least one-half when included in the net capital gain or loss component of adjusted gross income.

c. Nontaxable distributions generally result from the return of capital and, thus, are not usually part of the taxpayer's gross income.

**CAPITAL GAIN DIVIDENDS TOTAL \$864 MILLION**

Capital gain dividends are long-term capital gains distributed or allocated to shareholders by regulated investment companies, for the most part mutual funds. If such dividends are allocated but not distributed to the shareholder they are deemed distributed for tax computation purposes and the taxpayer is allowed a refundable tax credit of 25 percent of the dividend which equals the tax paid by the mutual fund.

Table 1.5 shows that nearly half of the 2.3 million taxpayers reported capital gain dividends amounting to less than \$100. One out of thirteen taxpayers reporting such dividends received \$1,000 or more. Returns with \$1,000 or more of capital gain dividends accounted for more than half of the total dollars received. The table also shows that more than 40 percent of the returns with capital gain dividends were filed by taxpayers with income of \$10,000 or more, and these taxpayers accounted for about three-fifths of the dollar total.

**MORE THAN 10 MILLION RETURNS SHOW DIVIDENDS RECEIVED**

The returns of taxpayers reporting dividends received crossed the 10 million mark for the first time in 1965. Due to the increase in the dividend exclusion in 1964 from \$50 to \$100 (up to \$200 on a joint return), relatively fewer taxpayers receiving dividends included dividends in adjusted gross income. In 1965 and 1964, some 58 percent of the returns of taxpayers with dividends received carried all or part of their dividends into adjusted gross income, compared to 72 percent in 1963.

The increase in allowable dividend exclusion has had a less significant effect, however, on the amount of dividends carried into adjusted gross income because a large proportion of dividends received are reported by taxpayers with a large amount of such income. For example, dividend recipients on the 4.4 million returns with adjusted gross income of \$10,000 or more reported receiving dividends of \$10.8 billion, an average of \$2,418 per return. In contrast, the 5.7 million returns with adjusted gross income under \$10,000 had dividends received of \$3.2 billion, an average of only \$555 per return. Because of this concentration of dividends among high income taxpayers, approximately 93-percent of all dividends received were included in adjusted gross income in 1965.

Table 1.6 provides summary data for dividends received.

Table 1.6—DOMESTIC AND FOREIGN DIVIDENDS, BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes	Domestic and foreign dividends received			
	Total		Not eligible for exclusions	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Total.....	10,171,847	13,930,233	1,179,922	376,895
Under \$5,000.....	2,505,906	1,374,401	324,520	45,182
\$5,000 under \$10,000.....	3,220,854	1,805,572	371,557	49,632
\$10,000 or more.....	4,445,087	10,750,260	483,845	222,080

Adjusted gross income classes	Domestic and foreign dividends received—Continued		Dividend exclusions from gross income	Dividends in adjusted gross income	
	Eligible for exclusions			Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	(Thousand dollars)		
	(5)	(6)	(7)	(8)	(9)
Total.....	9,811,986	13,553,033	969,663	5,890,009	12,960,570
Under \$5,000.....	2,367,860	1,329,167	214,066	1,634,659	1,160,355
\$5,000 under \$10,000.....	3,080,859	1,755,858	261,793	1,620,305	1,543,779
\$10,000 or more.....	4,363,267	10,468,008	493,804	2,635,045	10,256,436

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

**DIVIDENDS OF HUSBANDS AND WIVES REPORTED**

Dividend income was reported on 7.2 million joint returns of husbands and wives aggregating \$8.9 billion. The average received was \$1,245 per joint return of which \$107 was excludable. The \$107 average per return, exceeding the limit of \$100 per taxpayer, reflects the fact that both husbands and wives often had dividend income.

To claim a dividend exclusion of more than \$100 on a joint return an allocation of eligible dividend income between husband and wife was required. The allocation was determined as follows:

1. A dividend on stock wholly owned by one spouse was fully allocable to that spouse.
2. On jointly owned stock each was allocated half the dividend income.

Of the 6.9 million joint returns with eligible dividend income, 2.6 million did not specify the ownership of dividend income or, in other words, did not make an allocation between the spouses. Of the 4.3 million returns making allocations, 4.0 million reported dividends belonging to the husband and almost as many reported dividend income attributed to the wife. This indicated that an overwhelming majority of returns making an allocation to one spouse also allocated dividend income to the other. The amounts allocated are shown in table 1.7.

There was no compelling reason to specify stock and, therefore, dividend ownership on returns claiming an exclusion of \$100 or less. Of the 2.6 million joint returns

Table 1.7—DIVIDENDS AND EXCLUSIONS REPORTED BY HUSBANDS AND WIVES  
[Taxable and nontaxable returns]

Item	Number of returns	Dividends eligible for exclusions (Thousand dollars)	Dividend exclusions (Thousand dollars)
	(1)	(2)	(3)
Joint returns with dividends eligible for exclusion.....	6,895,257	2,643,535	734,370
Dividends reported by husbands.....	4,310,411	4,416,187	303,650
Dividends reported by wives.....	3,721,284	3,284,211	272,732
Dividends recipient not specified.....	2,590,944	943,137	157,988

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



not specifying stock ownership, the average exclusion claimed was \$60. On returns specifying stock ownership, the average was \$134.

### CAPITAL GAINS INCREASE; TREATMENT OF LOSS CARRYOVER CHANGES

More than \$10 billion of taxpayers' adjusted gross income was derived from capital gains and losses in 1965, 28.2 percent more than in 1964. The 1965 total was made up of \$11.1 billion carried into adjusted gross income on returns with net capital gains, and \$0.9 billion deducted on returns with net capital losses.

For returns carrying capital gains into adjusted gross income, net long-term gain (after carryover) was the larger component of gain, aggregating \$21.1 billion in 1965. The net short-term capital gain (after carryover) totaled nearly \$700 million. Both of these totals showed marked increases over 1964 levels as can be seen in table 1.8.

Table 1.8—CAPITAL GAINS AND LOSSES, 1964 AND 1965

Item	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
<i>(Thousand dollars)</i>			
Number of returns with sales of capital assets, total.....	6,822,403	7,327,034	504,571
With net gain.....	5,320,888	5,930,093	609,205
With net loss.....	1,501,575	1,396,942	-104,633
Net gain less net loss in adjusted gross income.....	7,939,152	10,180,858	2,241,706
Returns with net gain:			
Net gain in adjusted gross income.....	8,909,143	11,069,464	2,160,321
Net short-term gain.....	411,315	691,234	279,919
Net short-term loss.....	371,099	268,906	-102,193
Net long-term gain.....	17,413,975	21,099,256	3,685,281
Net long-term loss.....	23,610	36,948	13,338
Net long-term gain in excess of net short-term loss.....	17,042,876	20,830,358	3,787,482
Returns with net loss:			
Net loss in adjusted gross income.....	909,991	888,006	-81,385
Net loss before statutory limitation.....	4,036,746	4,221,016	184,270
Net short-term gain.....	44,570	67,262	22,932
Net short-term loss.....	2,078,844	2,068,422	-10,422
Net long-term gain.....	290,979	149,831	-107,148
Net long-term loss.....	1,659,458	2,369,994	710,536

NOTE: Short- and long-term gains and losses are after carryover. Detail may not add to total because of rounding.

Of the total net capital loss of \$4.2 billion only \$0.9 billion was deductible in 1965. The largest component of total loss was the net long-term capital loss (after carryover), amounting to \$2.4 billion. Net short-term loss (after carryover) totaled \$2.1 billion. Previous to 1965, the short-term loss component was substantially larger than the long-term loss component. The change in the ranking of these components is directly due to a change in the separate treatment of long- and short-term capital loss carryover, initiated by the Revenue Act of 1964, and effective in 1965.

The effect of the law change on some taxpayers was to increase the amount of capital gain income in adjusted gross income, and thereby increase the tax yield from capital gains. Formerly, the total carryover loss was first deductible from any net short-term gain, an amount which otherwise might be fully taxable as ordinary income. Under the new provision, the long-term component of loss carryover was first applied to any net long-term gain, only half of which might be carried into adjusted gross income.

Table 1.9 shows the amounts of capital loss carryover in 1964 and 1965. Of the \$2.7 billion loss carryover

Table 1.9—CAPITAL LOSS CARRYOVER, 1964 AND 1965

Type of carryover	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
<i>(Thousand dollars)</i>			
Returns with net capital gain or loss:			
Total loss carryover.....	2,315,537	2,743,857	428,320
Short-term.....	2,315,537	1,592,386	-723,151
Long-term.....	( <sup>1</sup> )	1,151,471	1,151,471
Returns with net capital loss:			
Total loss carryover.....	2,111,903	2,519,128	407,225
Short-term.....	2,111,903	1,485,236	-626,667
Long-term.....	( <sup>1</sup> )	1,033,892	1,033,892
Returns with net capital gain:			
Total loss carryover.....	203,634	224,729	21,095
Short-term.....	203,634	107,150	-96,484
Long-term.....	( <sup>1</sup> )	117,579	117,579

<sup>1</sup>Prior to 1965 all capital loss carryover was treated as a short-term capital loss in the current year.

in 1965, \$1.2 billion was long-term loss carried over from 1964. Since some part of the short-term loss carryover was also generated in 1964, it is probable that more than half the total carryover originated in that year.

### INCOME REPORTED ON SALES OF DEPRECIABLE PROPERTY

Under sections 1245 and 1250 of the Internal Revenue Code, all or a portion of the gain from sales or dispositions of certain depreciable property, which under prior law was treated as capital gain, was taxable as ordinary income in 1965. The portion of the gain that was taxable as ordinary income was dependent upon the type of depreciable asset sold, the amount of depreciation taken on that asset, and the length of time the asset was held. A detailed explanation of these provisions is contained in the "Explanation of Terms."

Table 1.10 shows that over \$195 million in ordinary income was received through these "recapture" provisions of the law, an increase of nearly \$65 million over 1964. More than 40 percent of the taxpayers on the 289 thousand returns reporting disposition of depreciable property realized only ordinary income on their transactions. However, less than one-fourth of the total gain of \$874 million realized on sales of depreciable property was directly taxable as ordinary income.

Individual with income under \$10,000 filed more than one-half the returns but reported less than one-third the total gain on sales of depreciable property. Taxpayers with income of \$10,000 under \$20,000 reported one-fourth of the total gain and filed a like proportion of the returns with sales of depreciable property.

### TAXABLE PENSION AND ANNUITY INCOME INCREASES BY 14 PERCENT

Taxpayers filing 2 million returns reported taxable pension and annuity income of \$3.6 billion in 1965. This was 14 percent more than the previous year.

A pension is, usually, a regular allowance payable for life from a qualified pension plan. Such plans are usually wholly or partly financed by employers and their contributions are tax deductible to them. While employee contributions are not deductible, the resulting pension and annuity income is nontaxable to the extent that it represents a return of employee contributions or the annuitant's cost.

Table 1.10—RETURNS WITH GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT OF ORDINARY AND CAPITAL GAIN BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with gain from disposition of depreciable property											
	Number of returns	Total gain (Thousand dollars)	Total				Returns with ordinary gain only		Returns with ther gain only		Returns with b.th ordinary and other gain	
			Ordinary gain		Other gain		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	289,421	874,168	232,677	194,808	168,762	679,363	120,659	82,236	56,744	239,126	112,718	552,807
Taxable returns, total.....	234,843	793,155	186,364	163,412	140,777	629,745	94,065	65,885	48,478	228,033	92,300	499,237
Under \$1,000.....	(*)	(*)	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,355	1,122	-	-	-	17,738	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	5,474	21,156	5,295	4,828	4,004	17,738	2,553	937	2,838	6,375	1,968	11,514
\$3,000 under \$4,000.....	9,624	9,434	8,464	3,727	5,285	5,707	4,339	2,238	-	-	4,125	6,669
\$4,000 under \$5,000.....	14,023	18,547	11,828	5,819	7,056	12,728	6,967	3,289	-	-	4,860	9,623
\$5,000 under \$6,000.....	20,462	42,638	16,133	8,028	13,220	34,610	7,242	3,868	6,525	22,678	8,892	21,727
\$6,000 under \$7,000.....	17,173	18,416	14,335	6,555	8,576	11,862	8,597	2,902	2,838	3,620	5,738	11,395
\$7,000 under \$8,000.....	16,607	25,729	15,074	12,099	7,727	13,631	8,880	8,797	1,533	562	6,194	16,370
\$8,000 under \$9,000.....	13,221	27,673	9,366	5,713	8,643	21,960	4,578	1,460	3,855	12,918	4,788	13,296
\$9,000 under \$10,000.....	15,659	25,248	10,600	5,852	10,885	19,397	4,774	2,360	5,059	10,972	5,826	11,917
\$10,000 under \$15,000.....	49,986	126,029	38,993	31,453	30,918	94,571	19,068	14,417	10,992	38,717	19,925	72,890
\$15,000 under \$20,000.....	23,734	80,172	19,043	20,938	14,184	59,233	9,550	7,853	4,690	18,973	9,494	53,346
\$20,000 under \$30,000.....	37,417	221,125	29,697	42,049	23,693	179,075	13,724	12,351	7,720	61,780	15,973	146,995
\$30,000 under \$50,000.....	7,511	88,511	5,628	9,986	4,940	78,527	2,571	3,333	1,884	29,331	3,056	51,848
\$50,000 under \$100,000.....	2,275	68,331	1,760	5,564	1,537	62,767	738	1,638	515	18,219	1,021	48,474
\$500,000 under \$1,000,000.....	110	7,495	95	222	70	7,273	40	92	15	549	55	6,855
\$1,000,000 or more.....	67	11,245	53	579	40	10,666	27	323	14	3,340	26	7,582
Nontaxable returns, total.....	54,578	81,013	46,312	31,397	27,985	49,618	26,593	16,351	8,266	11,093	19,718	53,570
No adjusted gross income.....	8,674	21,174	7,492	9,690	3,956	11,484	4,717	4,387	1,182	2,604	2,775	14,182
Under \$600.....	3,921	4,817	3,631	1,879	2,325	2,938	1,595	450	-	-	2,035	4,306
\$600 under \$1,000.....	3,626	2,338	2,900	1,141	1,740	1,197	1,885	454	2,403	3,202	(*)	(*)
\$1,000 under \$2,000.....	8,664	9,093	7,276	3,286	3,568	5,808	5,096	2,645	-	-	2,180	4,021
\$2,000 under \$3,000.....	8,444	8,369	6,994	2,451	4,540	5,919	3,904	1,413	-	-	3,090	5,427
\$3,000 under \$4,000.....	6,445	9,744	5,348	3,317	4,143	6,427	2,302	2,190	3,128	4,039	3,045	5,249
\$4,000 under \$5,000.....	4,729	3,593	4,149	2,504	2,611	1,089	2,118	560	-	-	2,031	2,328
\$5,000 or more.....	10,075	21,885	8,522	7,129	5,100	14,757	4,975	4,253	1,554	1,246	3,546	16,387
Returns under \$5,000.....	75,123	109,674	63,377	38,641	39,229	71,035	35,894	18,591	11,746	21,856	27,483	69,227
Returns \$5,000 under \$10,000.....	91,192	149,985	72,190	42,797	53,200	107,189	22,331	19,002	45,667	34,198	34,198	81,987
Returns \$10,000 or more.....	123,106	614,509	97,110	113,370	76,333	501,139	46,773	41,314	25,996	171,603	50,337	401,592

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

Table 1.11 shows the overall income pattern on returns with taxable pension and annuity income. A comparison with the income pattern of all returns is also shown. Pensions and annuities are important sources of income of retired persons and this is reflected in the differences between the two income patterns. Earned income from salaries and wages, business and professions, and partnerships comprised 35 percent of the income on returns with taxable pension and annuity income compared with 90 percent of the income on all returns. On the other hand, those returns derived 29 percent of their income from investment sources, consisting of dividends, interest rent and royalties, compared with 6 percent on all returns. Pension and annuity income itself was 27 percent of income reported on returns of these pensioners and annuitants. The income patterns on such returns resemble the patterns shown in section 4 for returns with age exemptions and returns claiming the retirement income credit because of the overlapping among these three groups of returns.

Table 1.11—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH PENSION AND ANNUITY INCOME

Sources of income	All returns		Returns with pension and annuity income		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of	
				Adjusted gross income	Income for all returns (Col. 1)
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.....	429,201,238	100.0	13,414,541	100.0	3.1
Salaries and wages (gross).....	347,150,062	80.9	4,119,599	30.7	1.2
Business or profession net profit and net loss.....	24,588,343	5.7	432,994	3.2	0.2
Farm net profit and net loss.....	3,364,909	0.8	5,496	(2)	0.2
Partnership net profit and net loss.....	10,606,017	2.5	106,120	0.8	1.0
Sale of capital assets net gain and net loss.....	10,180,858	2.4	1,020,920	7.7	10.1
Oividends in adjusted gross income.....	12,960,570	3.0	2,188,285	16.3	16.9
Interest received.....	11,296,048	2.6	1,445,231	10.8	12.8
Pensions and annuities.....	3,568,265	0.8	3,568,265	26.6	100.0
Rents net income and net loss.....	2,454,447	0.6	220,512	1.6	9.0
Royalties net income and loss.....	621,361	0.1	90,159	0.7	14.5
Other sources, income and loss <sup>1</sup> ..	2,411,277	0.6	211,049	1.6	8.8

<sup>1</sup>Includes adjustments, income from sales of property other than capital assets, and gains from sales of depreciable property.  
<sup>2</sup>Less than 0.05 percent. NOTE: Detail may not add to total because of rounding.







Table 2.—ALL RETURNS: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income and loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>ALL RETURNS</b>												
Adjusted gross income.....	67,596,300	142,201,239	39,303,938	337,033,503	2,951,212	10,058,880	1,887,912	10,633,373	201,237	764,354	23,351,400	70,511,129
Salaries and wages (gross).....	59,706,226	347,150,062	34,673,534	272,587,188	2,576,907	8,776,857	1,704,411	8,882,838	158,620	686,932	20,192,455	56,216,246
Business or profession:												
Net profit.....	4,887,150	26,314,996	4,066,483	23,865,143	123,282	372,739	90,623	394,740	14,386	48,601	591,869	1,633,773
Net loss.....	897,981	1,726,653	739,641	1,452,539	19,882	42,076	14,242	31,190	1,894	3,912	122,421	196,936
Farm:												
Net profit.....	1,999,465	5,217,505	1,606,986	4,616,254	67,614	90,120	25,189	49,518	8,136	10,824	291,541	450,788
Net loss.....	1,035,303	1,852,596	896,604	1,661,399	19,338	32,244	12,684	20,346	3,880	6,755	102,798	131,851
Partnership:												
Net profit.....	1,517,677	11,960,226	1,233,550	10,790,373	29,135	150,398	29,440	151,788	3,961	27,818	221,591	839,849
Net loss.....	423,428	1,354,209	340,033	1,203,604	9,877	36,139	9,276	17,247	1,755	2,697	62,485	94,522
Sales of capital assets:												
Net gain.....	5,930,093	11,069,464	4,321,479	8,681,232	81,460	158,324	141,252	245,540	18,552	37,152	1,367,348	1,947,217
Net loss.....	1,396,942	888,606	1,044,056	661,979	70,045	58,963	32,152	19,950	5,542	3,498	245,147	144,216
Ordinary gain from sales of depreciable property.....	232,677	194,808	203,836	173,741	(*)	(*)	3,739	2,538	(*)	(*)	23,457	12,198
Sales of property other than capital assets:												
Net gain.....	66,417	56,731	57,122	49,634	(*)	(*)	(*)	(*)	(*)	(*)	7,004	5,653
Net loss.....	195,126	290,145	169,761	255,302	3,275	4,261	3,403	6,862	(*)	(*)	18,100	23,397
Dividends in adjusted gross income.....	5,890,009	12,960,570	3,742,102	8,173,371	95,190	299,045	174,555	355,519	27,424	41,965	1,850,738	4,090,670
Interest received.....	23,582,312	11,296,048	16,851,038	7,527,368	405,199	172,795	736,244	338,770	103,363	59,099	5,486,168	3,198,016
Pensions and annuities (taxable portion).....	1,983,643	3,568,265	1,205,094	2,379,364	38,893	55,897	34,265	54,938	11,760	16,660	693,632	1,061,406
Rents:												
Net income.....	3,906,062	4,020,376	2,801,410	2,900,413	82,567	68,275	107,687	97,042	21,429	20,891	892,968	933,756
Net loss.....	2,180,940	1,565,929	1,724,985	1,255,360	43,478	35,001	73,013	43,717	6,679	3,669	332,785	228,184
Royalties:												
Net income.....	495,936	687,387	368,369	506,597	6,895	13,723	12,840	15,807	1,757	1,290	106,074	149,970
Net loss.....	29,923	66,026	23,677	61,074	1,136	914	247	409	1	(3)	4,863	3,630
Other sources.....	(2)	2,449,982	(2)	1,334,994	(2)	104,315	(2)	183,636	(2)	32,609	(2)	794,429
<b>Returns With No Adjusted Gross Income</b>												
Adjusted gross income.....	397,372	4,461,969	257,764	4,147,181	18,976	450,700	6,837	432,558	933	4,3163	112,862	4228,363
Salaries and wages (gross).....	111,204	362,988	84,001	306,776	3,112	6,016	1,278	1,475	487	1,638	22,326	47,082
Business or profession:												
Net profit.....	19,039	90,474	13,789	76,847	(*)	(*)	(*)	(*)	-	-	3,938	11,659
Net loss.....	153,699	696,884	101,638	561,898	7,321	23,342	3,466	11,921	(*)	(*)	40,923	96,686
Farm:												
Net profit.....	6,725	18,413	5,558	17,705	(*)	(*)	(*)	(*)	-	-	1,020	703
Net loss.....	130,461	507,702	97,477	441,760	5,740	11,891	(*)	(*)	(*)	(*)	25,357	49,730
Partnership:												
Net profit.....	9,355	50,165	8,172	47,127	(*)	(*)	(*)	(*)	-	-	881	2,705
Net loss.....	42,086	507,371	29,702	462,791	2,719	16,093	(*)	(*)	(*)	(*)	9,228	27,125
Sales of capital assets:												
Net gain.....	83,009	198,191	60,123	171,813	5,581	4,841	(*)	(*)	197	137	16,958	20,841
Net loss.....	31,122	33,588	20,889	24,702	(*)	(*)	(*)	(*)	(*)	(*)	9,139	8,272
Ordinary gain from sales of depreciable property.....	7,492	9,690	5,060	8,826	(*)	(*)	-	-	(*)	(*)	2,275	776
Sales of property other than capital assets:												
Net gain.....	1,893	3,068	1,306	2,791	(*)	(*)	(*)	(*)	-	-	291	85
Net loss.....	16,324	95,602	13,630	85,099	(*)	(*)	(*)	(*)	(*)	(*)	1,600	6,424
Dividends in adjusted gross income.....	40,423	68,517	27,017	56,035	1,943	966	(*)	(*)	(*)	(*)	10,961	10,580
Interest received.....	141,555	95,198	93,049	69,584	4,670	1,140	1,734	637	(*)	(*)	41,895	23,743
Pensions and annuities (taxable portion).....	4,868	4,901	3,496	3,563	-	-	-	-	-	-	1,373	1,338
Rents:												
Net income.....	43,864	49,590	32,949	43,275	(*)	(*)	(*)	(*)	(*)	(*)	8,524	4,683
Net loss.....	52,501	143,678	25,943	79,093	(*)	(*)	2,472	3,569	(*)	(*)	22,423	56,825
Royalties:												
Net income.....	9,727	52,715	7,557	51,086	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Net loss.....	(*)	5,926	(*)	5,865	-	-	(*)	(*)	-	-	(*)	(*)
Other sources.....	(2)	447,137	(2)	434,409	(2)	48,422	(2)	416,016	(2)	4,609	(2)	4108,681

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Adjusted gross income less deficit.

<sup>2</sup>Number not tabulated.

<sup>3</sup>Less than \$500.

<sup>4</sup>Deficit.

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

Table 3.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, TOTAL STANDARD DEDUCTION AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES  
(Taxable and nontaxable returns)

Table with 15 columns: Adjusted gross income classes, Salaries and wages (gross), Business or profession, Farm, Partnership, Net profit, Net loss, Dividends in adjusted gross income, Interest received, Pensions and annuities (taxable portion). Rows include various income brackets from \$0 to \$10,000 and more, and a Total row.

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

Table 3.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, TOTAL STANDARD DEDUCTION AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued  
[Taxable and nontaxable returns]

Adjusted gross income classes	Returns with standard deductions			Returns with itemized deductions			Total itemized deductions (Thousand dollars)
	Returns with standard deductions			Returns with itemized deductions			
	Number of returns	Adjusted gross income (Thousand dollars)	Total standard deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total itemized deduction (Thousand dollars)	
Total.....	3,906,062	4,020,376	2,180,940	1,565,929	3,327,033	2,617,984	50,738,874
No adjusted gross income.....	43,864	49,590	52,501	143,678	39,327,033	163,314,469	287,348,739
Under \$500.....	69,354	23,070	35,534	29,859	4,143,480	1,277,451	13,486
\$500 under \$1,000.....	132,224	60,894	89,158	13,458	2,167,150	3,479,700	9,756
\$1,000 under \$2,000.....	559,372	312,862	329,570	13,458	9,480,390	3,371,034	8,723
\$2,000 under \$3,000.....	253,276	139,811	159,518	79,499	4,799,197	1,937,835	1,329,408
\$3,000 under \$4,000.....	206,137	109,913	129,390	63,894	2,233,250	1,476,686	1,805,481
\$4,000 under \$5,000.....	270,117	283,682	152,398	90,273	3,677,897	1,985,177	2,089,698
\$5,000 under \$6,000.....	275,141	227,916	183,427	105,354	2,917,538	1,756,837	2,543,230
\$6,000 under \$7,000.....	279,756	175,182	196,036	96,423	2,572,720	1,738,450	2,924,894
\$7,000 under \$8,000.....	280,100	224,449	209,452	98,356	2,056,586	1,560,199	2,953,045
\$8,000 under \$9,000.....	223,438	155,452	181,497	89,675	1,556,726	1,297,909	2,621,162
\$9,000 under \$10,000.....	225,903	158,222	146,363	76,372	1,218,166	1,152,323	2,169,670
\$10,000 under \$15,000.....	565,884	550,374	414,227	257,325	2,156,894	2,154,126	5,557,667
\$15,000 under \$20,000.....	184,100	305,943	122,026	107,856	296,092	295,720	1,465,834
\$20,000 under \$30,000.....	237,396	688,509	115,653	177,969	134,314	3,548,257	1,259,488
\$30,000 under \$50,000.....	41,928	228,889	18,946	51,048	5,930	376,162	182,980
\$50,000 under \$100,000.....	10,395	86,445	5,243	30,265	687	102,855	43,276
\$100,000 under \$500,000.....	170	3,464	306	1,983	5	3,187	1,389
\$500,000 under \$1,000,000.....	170	1,983	306	1,983	5	3,187	1,389
\$1,000,000 or more.....	170	1,983	306	1,983	5	3,187	1,389
Returns under \$5,000.....	1,590,643	1,213,608	587,712	469,937	26,421,373	10,524,435	20,521,940
Returns \$500 under \$10,000.....	1,275,338	941,221	916,775	466,151	10,291,736	7,502,908	97,746,217
Returns \$10,000 or more.....	1,040,081	1,865,547	676,453	630,811	2,593,924	2,590,859	149,080,582

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Adjusted gross income less deficit.

<sup>2</sup>Deficit.

<sup>3</sup>Negative "Other sources."

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



INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income ( <i>Thousand dollars</i> )	Salaries and wages (gross)		Business or profession				Farm				
				Number of returns	Amount ( <i>Thousand dollars</i> )	Net profit		Net loss		Net profit <sup>1</sup>		Net loss <sup>1</sup>		
						Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Grand total.....	67,596,300	190,741,281	2,429,201,239	59,706,226	347,150,066	4,887,150	26,314,996	297,981	1,726,653	1,999,465	5,217,505	1,335,303	1,852,596	
Taxable returns, total.....	52,700,794	153,203,616	409,336,755	49,308,141	332,927,416	3,871,669	24,482,465	569,976	739,971	1,151,882	3,951,260	661,860	1,001,106	
Under \$1,000.....	552,583	552,583	520,544	512,592	472,648	12,889	9,572	(*)	(*)	6,546	4,338	(*)	(*)	
\$1,000 under \$2,000.....	4,487,369	4,877,238	6,637,705	4,130,815	5,960,127	118,813	147,727	11,892	12,195	65,519	69,113	16,603	13,739	
\$2,000 under \$3,000.....	4,325,234	6,506,297	10,866,163	3,871,142	9,434,164	209,391	382,704	23,471	20,837	107,019	168,442	35,891	32,770	
\$3,000 under \$4,000.....	5,047,285	10,170,311	17,695,255	4,556,758	15,410,579	300,561	707,001	42,372	42,724	139,737	259,685	64,020	62,354	
\$4,000 under \$5,000.....	5,201,239	12,984,896	23,430,970	4,747,018	20,610,432	334,501	965,559	55,459	54,888	140,030	316,961	80,522	92,672	
\$5,000 under \$6,000.....	5,201,624	14,811,560	28,601,687	4,801,164	25,449,077	375,101	1,227,073	60,617	55,618	132,512	345,397	83,450	84,166	
\$6,000 under \$7,000.....	5,378,980	17,466,412	34,931,252	5,055,125	31,815,695	356,881	1,250,246	64,653	49,032	114,602	334,594	80,887	85,396	
\$7,000 under \$8,000.....	4,928,047	17,261,172	36,883,159	4,671,762	33,719,335	322,458	1,198,227	59,035	48,489	96,434	293,086	68,302	64,550	
\$8,000 under \$9,000.....	4,125,098	14,994,493	35,007,018	3,919,020	32,092,356	284,378	1,159,491	49,626	41,284	79,325	267,080	47,547	50,125	
\$9,000 under \$10,000.....	3,377,613	12,545,338	32,017,000	3,215,174	29,256,746	233,467	1,029,333	36,078	31,702	57,875	242,904	39,555	50,706	
\$10,000 under \$15,000.....	7,695,823	28,269,086	91,549,811	7,185,209	80,641,698	661,410	4,236,158	98,306	110,764	132,109	724,404	79,564	123,177	
\$15,000 under \$20,000.....	1,756,955	6,501,091	29,849,330	1,502,907	22,443,762	261,500	2,776,944	28,641	49,724	42,160	347,940	23,343	60,292	
\$20,000 under \$50,000.....	1,389,340	5,363,660	39,523,750	989,034	19,691,556	348,940	7,058,365	29,667	95,459	38,752	471,138	30,380	133,187	
\$50,000 under \$100,000.....	182,276	733,143	12,399,732	121,889	4,297,264	44,555	1,887,926	6,081	48,044	4,974	82,700	7,424	76,852	
\$100,000 under \$500,000.....	438,713	158,693	7,115,200	27,959	1,337,378	6,654	415,220	2,679	55,838	1,040	23,414	1,874	54,872	
\$500,000 under \$1,000,000.....	1,391	4,930	937,561	863	59,915	124	11,326	147	8,247	32	518	170	6,625	
\$1,000,000 or more.....	624	2,113	1,370,618	410	34,084	55	19,533	92	13,701	16	1,606	103	7,630	
Nontaxable returns, total.....	13,895,506	37,537,666	219,864,484	10,398,087	14,222,646	1,015,482	1,832,534	328,006	986,681	847,585	1,266,245	373,442	851,492	
No adjusted gross income.....	397,372	1,113,395	21,461,969	111,204	362,988	19,039	90,474	153,699	696,884	6,725	18,413	130,461	507,702	
Under \$600.....	4,180,301	5,267,762	1,354,449	3,776,498	1,274,632	112,810	48,814	30,488	39,187	118,003	38,033	48,021	40,437	
\$600 under \$1,000.....	2,653,940	4,089,457	2,036,623	2,167,023	1,647,065	133,745	92,449	21,676	30,996	131,870	77,074	35,236	44,007	
\$1,000 under \$2,000.....	2,810,755	8,272,490	4,100,229	1,654,361	2,206,040	277,500	312,241	44,112	64,459	251,970	250,005	63,022	81,919	
\$2,000 under \$3,000.....	1,803,471	7,584,970	4,458,630	1,189,915	2,693,815	200,657	355,955	29,316	41,036	142,254	224,918	40,783	57,952	
\$3,000 under \$4,000.....	991,446	4,972,582	3,430,201	715,005	2,256,423	120,240	292,478	22,501	40,688	83,832	189,417	25,078	37,343	
\$4,000 under \$5,000.....	569,356	3,406,720	2,515,606	432,777	1,764,503	73,604	225,205	12,314	19,425	50,162	153,156	14,876	24,764	
\$5,000 or more.....	491,865	3,330,690	3,430,715	351,304	2,017,174	73,887	414,198	13,611	53,976	62,768	315,239	15,965	57,368	
Returns under \$5,000.....	33,017,350	69,289,900	275,584,405	27,865,106	64,093,421	1,911,749	3,630,338	448,749	1,064,775	1,243,666	1,767,545	555,239	997,650	
Returns \$5,000 under \$10,000.....	23,473,737	80,274,708	170,280,800	21,998,908	154,176,270	1,644,325	6,185,914	282,121	2,561,116	532,485	1,760,012	333,933	366,882	
Returns \$10,000 or more.....	11,105,211	41,167,673	183,336,033	9,842,212	128,880,371	1,331,076	16,498,844	167,111	405,762	223,314	1,689,948	146,131	488,064	
Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount ( <i>Thousand dollars</i> )	Net gain		Net loss	
	Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )			Number of returns	Amount ( <i>Thousand dollars</i> )	Number of returns	Amount ( <i>Thousand dollars</i> )
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	1,517,677	11,960,226	423,428	1,354,209	5,930,093	11,069,464	1,396,942	888,606	232,677	194,808	66,417	96,731	194,126	290,145
Taxable returns, total.....	1,317,173	11,495,282	322,648	647,193	4,962,029	10,172,230	1,213,843	758,159	186,364	163,412	49,223	46,186	133,405	151,347
Under \$1,000.....	1,305	1,035	(*)	(*)	11,453	3,436	(*)	(*)	(*)	(*)	(*)	(*)	1,595	353
\$1,000 under \$2,000.....	24,418	26,074	4,329	3,528	108,830	41,999	14,706	9,178	(*)	(*)	(*)	(*)	4,516	7,910
\$2,000 under \$3,000.....	38,519	69,381	8,317	16,221	159,678	83,416	33,721	21,986	4,521	4,646	2,871	1,011	6,162	4,794
\$3,000 under \$4,000.....	53,645	121,417	10,359	13,494	252,191	151,412	47,742	27,741	8,464	3,727	3,918	1,451	6,182	4,994
\$4,000 under \$5,000.....	70,714	209,568	11,605	10,578	290,771	198,226	63,705	39,578	11,828	5,819	3,563	1,006	8,188	5,186
\$5,000 under \$6,000.....	83,294	293,825	17,452	11,961	339,390	214,511	81,370	50,490	16,133	8,028	4,081	1,923	14,734	13,521
\$6,000 under \$7,000.....	95,172	311,902	22,185	34,987	362,542	235,385	96,069	59,742	14,335	6,555	3,273	1,860	12,345	10,096
\$7,000 under \$8,000.....	92,412	376,704	25,250	28,294	328,018	234,469	100,145	61,015	15,074	12,099	3,462	862	12,164	9,932
\$8,000 under \$9,000.....	73,132	327,240	20,430	18,042	327,110	263,382	78,815	51,772	9,366	5,713	2,447	1,359	10,132	11,082
\$9,000 under \$10,000.....	68,172	343,396	19,607	25,432	327,126	247,335	81,801	46,547	10,600	5,852	3,066	3,420	9,703	3,794
\$10,000 under \$15,000.....	250,098	1,441,197	68,002	75,282	1,126,517	1,084,960	279,320	162,535	38,993	31,453	11,037	8,792	23,756	25,185
\$15,000 under \$20,000.....	139,504	1,185,001	33,095	52,800	519,042	802,669	126,931	78,434	19,043	20,938	3,775	5,426	8,258	9,113
\$20,000 under \$50,000.....	256,133	4,132,338	59,653	145,154	650,397	2,167,225	172,896	121,943	29,697	42,049	6,397	13,719	16,510	31,338
\$50,000 under \$100,000.....	57,171	1,794,714	15,932	99,749	122,536	1,325,950	29,045	22,788	5,628	9,986	966	3,288	3,698	11,105
\$100,000 under \$500,000.....	13,090	797,618	5,656	84,299	34,555	1,801,208	5,068	4,176	1,760	5,964	342	1,854	1,528	6,697
\$500,000 under \$1,000,000.....	324	42,860	312	13,871	1,290	483,277	56	53	95	272	17	167	76	915
\$1,000,000 or more.....	130	21,012	174	13,310	583	833,370	30	27	53	229	8	48	40	326
Nontaxable returns, total.....	200,504	464,946	100,781	707,018	968,063	897,232	183,099	130,447	46,312	31,397	17,195	10,546	61,722	138,799
No adjusted gross income.....	9,355	50,165	42,086	507,371	83,009	198,191	31,122	33,588	7,492	9,690	1,893	3,068	16,324	95,602
Under \$600.....	13,741	5,965	8,516	7,841	75,398	39,551	15,074	8,749	3,631	1,879	2,258	541	3,385	4,171
\$600 under \$1,000.....	20,943	16,445	5,035	7,160	95,939	39,180	15,287	8,811	2,900	1,141	1,141	541	2,113	3,602
\$1,000 under \$2,000.....	45,419	52,809	10,587	19,095	256,986	122,068	38,182	24,825	7,276	3,286	3,563	1,196	12,804	9,157
\$2,000 under \$3,000.....	40,721	73,441	6,516	8,668	180,748	116,293	30,564	19,044	6,994	2,451	4,272	2,243	9,076	6,891
\$3,000 under \$4,000.....	24,936	61,475	9,860	18,087	124,178	95,067	20,431	13,628	5,348	3,317	3,128	1,069	5,531	4,692
\$4,000 under \$5,000.....	19,212	56,743	7,229	30,838	66,652	55,423	13,586	8,475	4,149	2,504	3,128	1,069	5,722	8,856

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 4.—ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	5,890,009	12,960,570	23,582,312	11,296,048	1,983,643	3,568,265	3,906,062	4,020,376	2,180,940	1,565,929	495,936	687,487	29,923	66,326
Taxable returns, total.....	5,040,963	12,179,278	20,396,960	9,576,187	1,215,917	2,473,179	2,908,992	3,227,643	1,869,756	1,190,302	376,781	564,122	27,955	52,252
Under \$1,000.....	17,102	7,430	53,385	17,593	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	123,502	71,069	542,683	172,627	31,879	32,624	83,417	51,120	23,502	10,813	8,580	4,493	-	-
\$2,000 under \$3,000.....	183,651	133,645	818,583	341,491	117,008	159,752	146,743	108,911	54,306	27,152	21,536	8,597	-	-
\$3,000 under \$4,000.....	242,087	186,017	1,111,819	501,992	156,761	271,737	184,904	152,486	95,011	44,681	17,899	9,828	2,468	3,105
\$4,000 under \$5,000.....	279,299	230,876	1,314,860	545,394	161,847	307,111	222,197	182,000	131,671	65,326	27,744	20,075	-	-
\$5,000 under \$6,000.....	321,022	271,303	1,690,002	586,398	112,641	235,342	256,121	196,592	172,319	83,800	30,526	20,829	-	-
\$6,000 under \$7,000.....	326,929	280,584	1,897,959	620,538	119,383	216,615	265,481	165,216	189,014	90,517	23,640	18,751	4,996	939
\$7,000 under \$8,000.....	317,089	317,282	1,928,529	593,992	79,905	174,406	277,190	220,602	203,899	89,548	66,696	19,680	-	-
\$8,000 under \$9,000.....	301,243	310,420	1,796,555	591,910	70,495	123,106	223,242	150,947	179,245	87,349	23,089	19,306	3,294	2,017
\$9,000 under \$10,000.....	305,466	281,140	1,635,885	532,762	54,660	124,052	212,935	149,711	146,073	76,156	19,877	20,105	-	-
\$10,000 under \$15,000.....	1,099,221	1,259,338	4,783,304	1,792,392	160,411	351,784	562,776	544,273	412,458	248,271	69,558	73,434	5,109	5,299
\$15,000 under \$20,000.....	554,780	980,784	1,388,057	897,269	60,844	159,572	183,065	300,159	121,400	106,610	33,741	47,883	2,721	2,773
\$20,000 under \$50,000.....	773,682	3,062,729	11,215,654	1,589,323	70,413	223,387	236,074	682,677	115,260	175,146	55,698	138,622	5,953	10,177
\$50,000 under \$100,000.....	153,633	2,004,073	174,867	520,052	12,978	57,663	41,812	228,455	18,820	49,345	12,900	68,754	2,333	13,218
\$100,000 under \$500,000.....	40,318	2,056,368	40,913	270,322	4,386	30,300	10,223	85,380	5,191	29,533	5,013	71,812	1,003	11,098
\$500,000 under \$1,000,000.....	1,328	298,704	1,318	25,099	171	1,320	20,325	3,332	238	4,364	204	14,811	52	1,773
\$1,000,000 or more.....	611	433,516	589	23,017	79	959	166	1,973	106	2,885	100	7,812	26	1,823
Nontaxable returns, total.....	849,044	781,294	3,185,351	1,719,864	767,727	1,095,089	997,071	792,734	311,184	375,629	119,156	123,265	1,969	13,772
No adjusted gross income.....	40,423	68,517	141,555	95,198	4,868	4,901	43,864	49,590	52,501	143,678	9,727	52,715	(*)	(*)
Under \$600.....	55,933	11,631	278,564	51,150	15,274	8,558	69,954	23,070	35,534	29,859	12,099	6,176	-	-
\$600 under \$1,000.....	86,155	29,702	411,664	118,729	39,345	24,291	129,883	67,085	56,916	12,632	10,243	3,672	-	-
\$1,000 under \$2,000.....	265,409	120,739	1,124,361	569,228	293,293	289,604	376,595	259,842	65,088	29,881	34,392	15,052	-	-
\$2,000 under \$3,000.....	189,516	117,754	649,296	409,289	240,924	366,297	209,133	180,606	49,907	52,493	25,960	14,802	936	7,846
\$3,000 under \$4,000.....	108,610	120,689	285,584	201,675	103,138	209,539	73,733	88,427	34,307	26,669	11,676	9,271	-	-
\$4,000 under \$5,000.....	42,972	62,446	142,433	121,889	43,818	117,005	47,920	46,662	20,727	24,947	6,929	5,238	-	-
\$5,000 or more.....	60,026	249,996	151,894	152,706	27,067	74,894	46,029	77,452	29,204	55,470	8,130	16,339	-	-
Returns under \$5,000.....	1,634,659	1,160,335	6,874,787	3,140,354	1,210,211	1,792,868	1,590,643	1,213,608	587,712	468,937	186,764	149,880	3,940	9,210
Returns \$5,000 under \$10,000.....	1,620,305	1,543,779	9,084,537	2,989,163	1,620,343	941,192	1,275,638	941,221	916,775	466,181	130,387	107,965	8,580	3,656
Returns \$10,000 or more.....	2,635,045	10,256,456	7,622,988	5,166,531	311,089	834,205	1,040,081	1,865,547	676,453	630,811	178,785	429,542	17,403	53,160

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



INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 4 —ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total.....	126,120	61,596	99,826	8,702	49,529,695	141,326	24,424	6,483,893	1,078,079	57,753,820	39,259,924
Taxable returns, total.....	121,409	55,054	92,877	8,390	49,529,695	118,777	19,937	4,819,157	908,436	48,430,818	38,468,256
Under \$1,000.....	-	-	(*)	(*)	4,729	-	-	16,967	818	48,435	45,153
\$1,000 under \$2,000.....	-	-	4,665	66	328,528	2,175	352	184,369	13,441	3,940,987	582,199
\$2,000 under \$3,000.....	5,934	332	3,712	40	768,744	-	-	318,047	33,734	3,733,978	939,974
\$3,000 under \$4,000.....	-	-	3,749	640	1,356,103	2,592	211	435,312	59,290	4,437,614	1,541,416
\$4,000 under \$5,000.....	5,073	251	5,253	268	1,878,785	4,787	512	480,061	81,791	4,651,517	2,068,635
\$5,000 under \$6,000.....	-	-	3,498	286	2,409,293	9,882	758	498,108	93,576	4,734,582	2,619,771
\$6,000 under \$7,000.....	4,659	667	3,348	155	3,030,288	9,447	1,007	438,131	83,468	5,007,897	3,306,049
\$7,000 under \$8,000.....	2,026	316	6,651	290	3,357,284	6,079	788	372,584	72,456	4,631,249	3,581,266
\$8,000 under \$9,000.....	4,340	1,225	5,609	144	3,368,062	7,044	613	308,521	60,988	3,893,521	3,510,152
\$9,000 under \$10,000.....	4,058	482	3,329	270	3,269,180	7,271	781	250,553	52,561	3,193,353	3,299,878
\$10,000 under \$15,000.....	17,980	3,431	15,985	1,265	10,711,983	25,097	4,641	707,131	157,371	7,134,979	9,673,327
\$15,000 under \$20,000.....	14,110	3,121	9,313	473	4,188,905	11,783	2,096	300,640	72,207	1,482,879	2,946,445
\$20,000 under \$50,000.....	36,045	15,137	17,090	1,349	7,439,877	24,616	4,968	433,366	107,447	958,966	3,079,156
\$50,000 under \$100,000.....	17,305	10,678	8,666	1,092	3,654,120	5,637	1,687	363,329	15,494	116,811	909,358
\$100,000 under \$500,000.....	9,208	14,483	3,333	1,095	2,752,102	1,185	1,184	11,121	3,076	27,094	345,776
\$500,000 under \$1,000,000.....	436	3,401	142	375	408,409	114	139	297	65	843	12,321
\$1,000,000 or more.....	235	1,530	80	581	603,307	68	209	89	23	393	8,260
Nontaxable returns, total.....	4,712	6,542	6,950	312	-	-	22,549	4,487	1,664,737	169,647	9,323,001
No adjusted gross income.....	-	-	-	-	-	-	3,208	836	51,232	4,937	92,317
Under \$600.....	-	-	-	-	-	-	-	107,274	4,440	3,725,720	119,182
\$600 under \$1,000.....	-	-	-	-	-	-	5,292	254	219,908	9,595	1,987,169
\$1,000 under \$2,000.....	-	-	3,057	84	-	-	-	473,511	31,506	1,297,746	116,074
\$2,000 under \$3,000.....	-	-	-	-	-	-	2,806	481	330,673	34,239	951,542
\$3,000 under \$4,000.....	4,712	6,542	3,893	228	-	-	1,595	77	207,477	29,155	588,200
\$4,000 under \$5,000.....	-	-	-	-	-	-	3,563	452	127,600	23,452	368,022
\$5,000 or more.....	-	-	-	-	-	-	6,085	1,783	147,062	32,323	312,285
Returns under \$5,000.....	13,461	940	24,157	1,261	4,336,888	26,019	3,779	2,952,429	327,026	26,259,168	5,867,013
Returns \$5,000 under \$10,000.....	15,802	3,199	22,724	1,178	15,434,106	44,591	4,921	2,002,750	392,413	21,760,653	16,400,474
Returns \$10,000 or more.....	96,857	57,457	52,945	6,263	29,758,699	70,716	15,724	1,528,714	358,640	9,733,999	16,992,437

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns	Overpayment				Credit on 1966 tax		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Amount (Thousand dollars)	Refund		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
							Cash requested	Bonds only requested				
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total.....	5,513,245	10,734,837	20,026,711	7,460,916	44,340,412	6,823,215	42,595,214	5,925,636	171,216	21,210	1,829,029	876,365
Taxable returns, total.....	5,166,516	10,582,912	18,620,935	7,324,869	34,933,617	5,917,679	33,397,063	5,112,569	136,702	18,640	1,616,854	786,465
Under \$1,000.....	3,583	403	73,455	1,278	477,797	41,277	472,500	40,855	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	72,510	12,026	688,942	45,546	3,787,637	297,629	3,731,224	290,791	23,624	1,490	36,875	5,348
\$2,000 under \$3,000.....	134,813	29,210	962,784	101,593	3,347,721	267,225	3,292,435	260,246	10,666	541	51,683	6,439
\$3,000 under \$4,000.....	244,782	73,772	1,740,143	171,462	3,292,678	370,415	3,193,905	353,277	15,826	1,701	94,837	15,437
\$4,000 under \$5,000.....	314,760	113,848	1,735,907	226,798	3,447,627	448,220	3,335,790	427,221	14,014	1,837	113,172	19,163
\$5,000 under \$6,000.....	360,940	161,038	1,665,901	255,277	3,518,307	532,517	3,400,124	507,267	10,524	1,204	128,926	24,047
\$6,000 under \$7,000.....	355,815	179,231	1,694,146	276,888	3,674,603	647,467	3,564,377	620,205	8,743	1,242	126,084	26,020
\$7,000 under \$8,000.....	350,315	202,491	1,516,957	285,077	3,399,093	638,355	3,298,932	608,675	11,660	1,523	106,956	28,158
\$8,000 under \$9,000.....	310,987	200,889	1,335,271	269,697	2,777,002	551,118	2,681,883	521,763	10,280	2,379	101,536	26,976
\$9,000 under \$10,000.....	286,538	207,914	1,181,839	249,413	2,184,383	434,722	2,100,340	409,560	4,955	903	91,003	24,259
\$10,000 under \$15,000.....	1,051,217	1,004,650	3,695,602	1,058,427	3,980,406	862,695	3,688,929	747,151	18,150	3,408	314,510	112,133
\$15,000 under \$20,000.....	575,641	862,924	1,178,818	663,030	375,931	209,305	431,722	126,324	3,690	1,258	159,879	81,721
\$20,000 under \$50,000.....	897,900	3,323,874	971,397	1,555,254	416,317	405,128	193,115	152,552	1,840	805	243,100	251,768
\$50,000 under \$100,000.....	164,020	2,052,873	142,554	846,590	45,631	137,147	10,405	31,055	53	65	37,884	106,026
\$100,000 under \$500,000.....	40,747	1,655,575	35,485	816,198	8,206	61,474	1,325	11,742	10	41	7,245	43,691
\$500,000 under \$1,000,000.....	1,349	224,139	1,201	179,418	188	5,276	36	1,248	-	-	165	4,028
\$1,000,000 or more.....	599	280,055	533	322,923	90	7,709	21	2,637	-	-	78	5,072
Nontaxable returns, total.....	346,728	151,925	1,405,776	136,047	9,406,795	905,537	9,198,150	813,068	34,515	2,570	212,176	89,902
No adjusted gross income.....	42,582	30,586	44,638	4,607	120,961	67,011	99,612	46,990	(*)	(*)	(*)	(*)
Under \$600.....	20,109	5,745	100,973	4,100	3,742,367	124,265	3,715,621	120,540	17,931	733	10,265	2,992
\$600 under \$1,000.....	24,845	5,170	206,657	8,910	1,995,991	146,123	1,973,968	142,259	8,305	644	16,026	3,220
\$1,000 under \$2,000.....	54,301	14,710	420,370	27,606	1,302,898	126,412	1,269,503	117,384	-	-	35,600	8,779
\$2,000 under \$3,000.....	60,955	18,813	268,571	27,358	952,637	133,107	921,242	122,877	6,802	739	36,540	10,058
\$3,000 under \$4,000.....	49,600	15,916	161,557	22,048	591,611	97,234	564,855	89,394	-	-	27,694	7,524
\$4,000 under \$5,000.....	37,300	17,147	95,619	17,680	373,364	76,751	356,100	69,110	-	-	21,117	7,558
\$5,000 or more.....	57,036	43,838	107,391	23,738	326,966	134,634	297,249	104,514	1,060	407	37,634	29,797
Returns under \$5,000.....	1,060,141	337,346	6,499,617	658,986	23,433,290	2,195,700	22,926,756	2,080,943	100,541	8,060	474,029	106,670
Returns \$5,000 under \$10,000.....	1,710,956	975,270	7,494,051	1,398,012	15,862,297	3,902,573	15,330,810	2,750,199	46,830	7,433	584,358	144,942
Returns \$10,000 or more.....	2,742,148	9,422,221	6,033,043	5,443,918	5,044,825	1,724,972	4,337,648	1,094,494	23,845	5,717	770,642	624,753

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 These data are based on information reported by taxpayers with Farm income or loss as shown on page 3 of Form 1040. They will not necessarily agree with similar data based on Schedule F in Statistics of Income—1965 Business Tax Returns.  
 \*Adjusted gross income less deficit.  
 \*Deficit.  
 \*Negative "Other sources."  
 NOTE: Detail may not add to total because of rounding.





INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Table with multiple columns: Adjusted gross income classes, Dividends and interest received, Pensions and annuities, Rents (Net income and Net loss), Royalties (Net income and Net loss), Adjustments, Taxable income, and Tax credits. Includes rows for Grand total, Taxable returns (broken down by income class), and Nontaxable returns.

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

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 5.—JOINT RETURNS OF HUSBANDS AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (59)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns (60)	Amount (Thousand dollars) (61)	Number of returns (62)	Amount (Thousand dollars) (63)	Number of returns (64)	Amount (Thousand dollars) (65)
	Number of returns (55)	Amount (Thousand dollars) (56)	Number of returns (57)	Amount (Thousand dollars) (58)							
Grand total.....	90,062	46,275	57,360	5,479	38,758,832	127,349	22,325	5,372,465	942,329	33,700,920	30,575,579
Taxable returns, total.....	86,681	41,704	54,759	5,318	38,758,832	108,894	18,568	4,059,590	794,956	30,872,002	30,139,248
Under \$2,000.....	-	-	-	-	4,566	-	-	39,121	3,209	114,324	16,996
\$2,000 under \$3,000.....	-	-	-	-	74,043	4,882	30	179,986	14,047	675,487	137,119
\$3,000 under \$4,000.....	1,778	153	1,595	104	292,819	-	-	320,189	43,300	1,573,941	441,386
\$4,000 under \$5,000.....	-	-	-	-	662,125	4,064	458	400,236	67,549	2,340,622	875,410
\$5,000 under \$6,000.....	2,400	211	-	-	1,175,085	8,494	654	435,851	81,293	2,982,057	1,457,106
\$6,000 under \$7,000.....	-	-	6,895	409	3,789,412	9,157	1,005	395,241	74,464	3,766,374	2,314,330
\$7,000 under \$8,000.....	2,103	80	-	-	2,511,016	5,934	786	340,820	65,650	3,861,517	2,866,439
\$8,000 under \$9,000.....	2,802	882	4,283	91	2,776,074	6,754	561	286,694	56,502	3,448,638	3,037,016
\$9,000 under \$10,000.....	2,515	373	1,478	22	4,818,108	6,981	776	233,909	48,806	2,908,671	2,957,776
\$10,000 under \$15,000.....	13,028	3,055	11,629	1,047	9,747,027	22,759	4,343	663,145	147,381	6,740,835	9,082,444
\$15,000 under \$20,000.....	10,768	2,351	6,443	325	3,789,412	10,880	2,030	281,463	67,692	1,412,236	2,803,804
\$20,000 under \$50,000.....	28,513	9,849	13,076	1,005	6,623,818	23,527	4,718	411,888	102,269	910,182	2,334,397
\$50,000 under \$100,000.....	14,405	8,970	5,492	803	3,236,451	5,292	1,519	60,380	14,836	110,636	867,760
\$100,000 under \$500,000.....	7,822	11,767	2,695	803	2,338,903	2,006	1,094	10,371	2,885	25,346	328,614
\$500,000 under \$1,000,000.....	362	2,837	114	246	334,486	103	127	224	57	763	11,387
\$1,000,000 or more.....	185	1,176	59	463	448,619	61	191	72	19	347	7,302
Nontaxable returns, total.....	3,381	4,570	2,601	161	-	18,456	3,757	1,312,816	147,436	2,828,918	436,331
No adjusted gross income.....	-	-	-	-	-	2,623	752	37,776	3,840	67,906	32,015
Under \$600.....	-	-	-	-	-	-	-	51,749	2,465	126,819	8,150
\$600 under \$1,000.....	-	-	-	-	-	2,806	461	110,655	5,010	149,723	10,998
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	356,443	24,174	677,889	65,541
\$2,000 under \$3,000.....	-	-	-	-	-	2,371	463	294,987	30,417	692,650	91,569
\$3,000 under \$4,000.....	-	-	-	-	-	1,450	76	194,873	27,354	492,733	75,156
\$4,000 under \$5,000.....	3,381	4,570	2,601	161	-	3,418	398	123,557	22,681	329,865	59,632
\$5,000 or more.....	-	-	-	-	-	5,788	1,007	142,776	31,493	291,333	93,270
Returns under \$5,000.....	3,424	419	4,899	232	1,033,553	19,612	2,915	2,109,571	249,047	7,241,963	1,813,932
Returns \$5,000 under \$10,000.....	10,211	1,750	12,946	554	11,206,564	41,898	4,583	1,823,537	355,353	17,246,931	12,708,935
Returns \$10,000 or more.....	76,427	44,106	39,515	4,693	26,518,714	65,839	14,827	1,439,297	337,993	9,212,026	16,052,712

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns (70)	Amount (Thousand dollars) (71)	Overpayment				Credit on 1966 tax		
	Number of returns (66)	Amount (Thousand dollars) (67)	Number of returns (68)	Amount (Thousand dollars) (69)			Amount (Thousand dollars) (72)	Refunds		Number of returns (75)	Amount (Thousand dollars) (76)	Number of returns (77)	Amount (Thousand dollars) (78)
								Cash requested Number of returns (73)	Bonds only requested Number of returns (74)				
Grand total.....	4,079,841	8,624,299	12,231,848	5,778,041	25,689,710	5,254,121	24,435,420	4,523,418	84,582	15,292	1,376,351	715,405	
Taxable returns, total.....	3,821,346	8,500,365	11,149,060	5,661,802	22,837,218	4,728,792	21,721,307	4,073,563	78,447	14,224	1,213,513	641,000	
Under \$2,000.....	4,778	1,017	52,951	4,145	111,668	14,290	108,447	13,581	-	-	2,988	638	
\$2,000 under \$3,000.....	36,161	9,053	250,659	29,454	621,476	82,489	606,860	80,012	6,882	1,028	16,331	2,344	
\$3,000 under \$4,000.....	107,198	33,324	444,097	73,496	1,444,344	211,891	1,400,571	201,880	-	-	45,731	9,188	
\$4,000 under \$5,000.....	178,380	61,603	590,374	115,064	2,099,533	321,961	2,030,499	307,435	9,204	1,457	69,814	13,069	
\$5,000 under \$6,000.....	227,968	101,321	650,731	141,390	2,653,879	442,836	2,572,993	422,436	7,368	936	90,910	19,462	
\$6,000 under \$7,000.....	244,442	120,886	825,229	150,055	3,205,317	583,576	3,124,578	560,979	6,754	1,038	95,966	21,554	
\$7,000 under \$8,000.....	250,025	137,492	934,319	167,822	3,144,198	594,346	3,063,816	571,165	10,998	1,493	86,160	2,688	
\$8,000 under \$9,000.....	230,163	142,828	970,890	179,151	2,646,305	525,898	2,567,756	501,219	10,135	2,349	81,881	26,330	
\$9,000 under \$10,000.....	209,257	146,975	951,490	178,721	2,093,795	415,818	2,031,986	396,151	4,147	687	67,749	18,981	
\$10,000 under \$15,000.....	851,396	761,734	3,333,578	867,269	3,840,667	812,970	3,598,365	719,941	16,985	3,146	260,276	89,880	
\$15,000 under \$20,000.....	491,927	675,561	1,091,492	566,290	542,236	186,627	419,274	120,055	3,623	1,204	137,094	65,366	
\$20,000 under \$50,000.....	803,307	2,809,678	891,839	1,346,046	385,108	358,499	185,321	140,900	1,789	780	218,020	216,810	
\$50,000 under \$100,000.....	147,572	1,770,360	129,112	735,709	41,440	120,668	9,666	27,404	53	65	34,193	93,198	
\$100,000 under \$500,000.....	35,192	1,370,631	30,871	693,494	7,045	50,126	1,137	9,286	9	41	6,217	40,800	
\$500,000 under \$1,000,000.....	1,110	173,885	999	152,824	146	3,433	25	707	-	-	129	2,726	
\$1,000,000 or more.....	470	184,017	429	260,872	61	3,364	13	412	-	-	54	2,952	
Nontaxable returns, total.....	258,497	123,935	1,082,788	116,238	2,852,494	525,330	2,714,114	449,857	6,134	1,070	162,838	74,404	
No adjusted gross income.....	32,778	25,587	31,476	3,540	88,777	56,552	72,295	40,002	(*)	(*)	21,260	16,519	
Under \$600.....	7,424	2,827	47,978	2,226	131,922	10,710	128,175	9,010	-	-	4,713	1,589	
\$600 under \$1,000.....	12,233	3,404	103,192	4,651	153,421	14,004	146,453	11,789	-	-	7,990	2,196	
\$1,000 under \$2,000.....	37,480	11,105	314,332	21,032	673,472	73,111	651,763	65,953	4,947	632	24,878	7,054	
\$2,000 under \$3,000.....	45,858	15,559	238,109	24,196	685,031	100,446	661,245	91,731	-	-	28,288	8,629	
\$3,000 under \$4,000.....	42,531	14,301	150,403	20,611	490,424	82,638	466,882	75,404	-	-	24,172	6,283	
\$4,000 under \$5,000.....	33,199	15,056	92,447	16,981	331,958	68,592	316,890	62,128	-	-	17,968	6,380	
\$5,000 or more.....	46,994	36,096	104,851	23,001	297,489	119,277	270,411	93,840	1,060	407	33,569	25,114	
Returns under \$5,000.....	538,020	192,835	2,316,018	315,398	6,832,026	1,036,683	6,590,079	958,925	21,450	3,232	264,134	74,132	
Returns \$5,000 under \$10,000.....	1,202,208	669,655	4,430,277	838,102	14,025,261	2,050,425	13,620,885	2,526,609	40,571	6,685	449,678	117,139	
Returns \$10,000 or more.....	2,339,613	7,761,809	5,485,553	4,624,541	4,832,423	1,567,013	4,224,456	1,037,884	22,561	5,375	662,539	523,744	

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Adjusted gross income less deficit.

Deficit.

Negative "Other sources."



Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	26,202,612	35,807,168	180,570,009	23,169,361	64,993,103	715,150	2,006,512	142,304	239,013	359,156	540,908	122,135	164,096
Taxable returns, total.....	17,989,959	22,843,529	73,918,698	16,416,542	60,155,405	491,973	1,802,201	67,623	89,555	176,574	389,447	58,973	79,949
Under \$1,000.....	550,033	550,033	518,068	510,995	471,351	12,744	9,502	10,006	10,795	6,401	4,204	9,006	5,976
\$1,000 under \$2,000.....	4,286,983	4,496,116	6,281,943	3,979,171	5,696,688	92,689	110,017	6,593	36,064	46,576	45,332	10,317	6,398
\$2,000 under \$3,000.....	3,292,045	4,077,131	8,208,962	3,004,600	7,316,029	88,141	160,434	8,375	6,593	26,822	50,180	9,799	9,010
\$3,000 under \$4,000.....	2,907,304	3,927,557	10,107,850	2,673,599	9,065,893	76,614	189,493	8,242	6,347	17,325	40,771	8,248	8,902
\$4,000 under \$5,000.....	2,216,938	3,120,588	9,910,270	2,059,436	8,971,430	46,578	139,728	7,976	6,822	11,943	31,978	6,735	5,271
\$5,000 under \$6,000.....	1,622,280	2,197,138	8,887,636	1,509,298	8,042,287	42,175	145,839	8,665	6,658	11,943	31,978	6,735	5,271
\$6,000 under \$7,000.....	1,117,023	1,560,177	7,205,651	1,034,977	6,445,210	29,327	120,595	6,173	4,236	6,671	19,316	4,351	8,249
\$7,000 under \$8,000.....	696,924	1,005,878	5,198,764	633,942	4,502,131	21,282	97,247	4,786	6,798	7,233	27,292	2,320	2,068
\$8,000 under \$9,000.....	407,957	591,712	3,447,540	360,128	2,883,983	15,713	76,263	2,012	2,327	4,931	19,446	2,030	2,798
\$9,000 under \$10,000.....	257,545	353,976	2,429,309	224,486	1,943,958	11,773	62,099	2,132	1,718	3,324	14,413		
\$10,000 under \$15,000.....	118,396	608,272	4,920,504	323,297	3,292,822	30,358	232,325	4,280	7,451	6,699	39,236	2,848	6,548
\$15,000 under \$20,000.....	101,561	158,012	1,731,194	56,527	1,701,840	11,481	134,919	2,254	5,748	2,187	17,082	1,078	2,941
\$20,000 under \$50,000.....	94,701	161,264	2,713,458	39,541	611,185	13,423	255,134	1,992	7,524	2,072	22,279	1,507	7,233
\$50,000 under \$100,000.....	14,963	26,194	1,001,993	5,043	135,852	1,360	44,125	443	3,972	4,064	448	6,059	6,059
\$100,000 under \$500,000.....	4,966	8,865	856,526	1,412	56,987	293	15,340	250	6,509	78	1,438	243	4,685
\$500,000 under \$1,000,000.....	216	386	146,723	64	3,870	15	278	18	1,289	8	51	17	810
\$1,000,000 or more.....	124	230	352,307	46	4,909	7	5,363	19	4,768	3	5	26	3,001
Nontaxable returns, total.....	8,212,655	12,963,640	16,651,313	6,752,822	4,837,700	223,178	204,313	74,681	149,458	182,583	151,462	63,162	84,147
No adjusted gross income.....	131,838	190,268	279,064	25,438	53,099	4,815	13,406	48,244	120,028	(*)	(*)	31,097	61,621
Under \$600.....	3,869,858	4,259,218	1,246,063	3,628,395	1,176,799	59,102	23,039	10,155	6,402	53,763	17,570	14,489	7,951
\$600 under \$1,000.....	2,259,753	2,821,953	1,719,285	1,960,663	1,468,197	67,695	44,056	6,395	5,232	50,867	29,549	8,027	4,422
\$1,000 under \$2,000.....	1,256,040	3,002,528	1,787,585	704,822	909,469	64,548	63,635	4,931	6,559	53,043	51,264	6,999	6,500
\$2,000 under \$3,000.....	449,892	1,502,414	1,085,979	279,441	639,660	17,300	27,338	2,906	2,254	15,372	26,614	1,450	2,069
\$3,000 under \$4,000.....	177,936	659,466	504,069	93,397	299,626	5,353	11,460	1,595	4,677	7,251	18,920		
\$4,000 under \$5,000.....	56,174	318,555	246,445	40,179	165,858	2,447	8,478						
\$5,000 or more.....	41,164	209,238	340,211	20,487	124,992	1,918	12,901	455	4,306	1,122	6,841	1,100	1,584
Returns under \$5,000.....	21,424,794	28,925,827	141,338,194	18,960,115	36,234,098	536,026	800,583	108,826	175,710	312,649	337,467	99,431	112,849
Returns \$5,000 under \$10,000.....	4,139,133	5,910,854	27,398,912	3,782,708	23,936,884	121,846	509,098	24,185	22,312	35,116	118,077	16,516	18,942
Returns \$10,000 or more.....	638,685	970,487	11,832,903	426,538	4,822,121	57,278	696,831	9,293	40,991	11,391	85,364	6,188	32,305

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	250,726	990,247	72,363	130,661	1,448,808	2,105,541	315,192	203,179	24,108	17,764	7,847	6,064	21,374	27,658
Taxable returns, total.....	194,288	925,063	46,578	75,037	1,130,543	1,932,722	258,854	164,653	18,105	15,604	6,534	5,629	14,642	13,459
Under \$1,000.....	23,175	25,176	4,619	3,719	11,453	3,436	15,156	7,891	-	-	-	-	1,450	282
\$1,000 under \$2,000.....	203,041	39,327	5,136	7,744	104,347	50,648	22,791	15,043	2,022	1,177	2,486	972	2,341	4,653
\$2,000 under \$3,000.....	23,438	43,933	3,054	3,496	126,120	74,046	22,255	13,377					1,729	969
\$3,000 under \$4,000.....	17,209	46,953	3,003	1,452	111,170	81,493	27,128	16,562	2,825	1,108				
\$4,000 under \$5,000.....	16,160	56,163	5,426	3,147	114,216	63,802	25,634	16,272					3,734	1,866
\$5,000 under \$6,000.....	13,495	46,245	3,086	2,596	105,910	67,766	27,868	17,170	3,356	1,215				
\$6,000 under \$7,000.....	13,601	52,677	2,486	6,639	80,181	81,625	23,157	12,501	2,858	4,119	2,631	1,394		
\$7,000 under \$8,000.....	10,460	38,902		5,259	66,710	75,298	13,555	9,264	1,973	1,789			3,946	1,930
\$8,000 under \$9,000.....	5,102	23,406			55,964	52,746	15,648	7,820						
\$9,000 under \$10,000.....	20,840	118,613	4,731	5,962	136,853	211,006	34,503	23,989	2,560	1,683	795	1,579		
\$10,000 under \$15,000.....	12,292	98,963	2,586	3,515	49,968	165,308	13,726	10,660		784			693	1,034
\$15,000 under \$20,000.....	15,296	224,752	3,887	12,476	54,894	329,765	15,008	12,067	1,393	2,269	602	1,559	546	827
\$20,000 under \$50,000.....	2,409	66,292	899	8,845	10,520	185,282	1,873	1,572	197	669			162	792
\$50,000 under \$100,000.....	718	36,256	410	6,004	3,921	239,445	528	444	121	521	18	122	121	808
\$100,000 under \$500,000.....	3	5,103	30	2,173	195	68,739	8	8	10	1	1	2	14	287
\$500,000 under \$1,000,000.....	16	2,302	21	2,011	107	146,143	14	13	6	101	1	1	6	11
\$1,000,000 or more.....														
Nontaxable returns, total.....	56,438	65,187	25,785	55,622	318,266	172,823	56,338	38,529	6,003	2,161	1,312	436	6,735	14,201
No adjusted gross income.....	887	2,706	11,947	43,218	22,540	25,682	9,933	8,831	2,281	842	(*)	(*)	2,538	8,640
Under \$600.....	10,403	3,495			43,391	14,923	8,621	5,608					1,891	3,528
\$600 under \$1,000.....	15,093	9,778	6,049	2,552	52,919	13,718	8,547	5,212	1,740	595			1,595	588
\$1,000 under \$2,000.....	16,842	20,216			110,310	43,532	14,125	9,376						
\$2,000 under \$3,000.....	9,590	14,102			45,709	18,515	8,740	4,348						
\$3,000 under \$4,000.....	2,113	6,362	6,897	5,183	24,825	21,394			1,982	724	871	245	711	1,445
\$4,000 under \$5,000.....	725	2,702			7,831	5,696	5,037	4,046						
\$5,000 or more.....	785	5,826	892	4,669	10,741	29,363	1,335	1,108						
Returns under \$5,000.....	139,517	214,749	42,705	67,364	758,628	389,254	142,331	90,293	10,692	4,417	4,750	1,663	13,348	19,924
Returns \$5,000 under \$10,000.....	59,253	219,963	16,865	20,082	431,654	355,331	106,797	63,760	8,332	7,140	1,678	1,136	4,958	2,489
Returns \$10,000 or more.....	51,956	555,535	12,793	43,215	258,526	1,360,956	66,064	49,126	5,084	6,207	1,419	3,265	3,068	5,245

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

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	1,945,928	4,389,715	5,891,367	3,370,811	732,525	1,117,303	975,535	1,002,031	376,264	263,184	112,969	163,693	5,999	4,543
Taxable returns, total.....	1,523,347	4,033,995	4,540,674	2,687,136	450,179	782,864	583,880	730,569	276,898	157,860	78,049	142,334	5,949	4,540
Under \$1,000.....	17,102	7,430	51,914	12,296	30,698	29,142	71,583	44,426	20,955	10,582	-	-	-	-
\$1,000 under \$2,000.....	118,318	67,599	504,343	160,283	1,985	21,985	40,762	37,662	20,810	9,096	6,934	4,102	-	-
\$2,000 under \$3,000.....	149,787	117,994	568,126	257,245	88,645	123,551	89,428	75,443	34,578	18,366	10,821	5,563	-	-
\$3,000 under \$4,000.....	151,953	144,674	580,140	300,270	73,452	122,895	76,901	76,352	38,447	13,350	4,152	1,482	-	-
\$4,000 under \$5,000.....	157,634	154,311	548,604	252,631	70,744	135,190	73,424	64,259	39,493	20,791	9,678	9,410	-	-
\$5,000 under \$6,000.....	154,710	164,371	572,961	243,718	38,737	84,243	67,663	64,088	35,101	18,112	6,239	4,169	-	-
\$6,000 under \$7,000.....	139,378	160,144	472,073	235,051	35,925	51,985	40,762	37,662	20,810	9,096	7,094	7,368	4,394	604
\$7,000 under \$8,000.....	118,955	163,379	341,030	189,538	20,959	44,303	38,239	47,742	24,885	9,973	3,438	4,869	-	-
\$8,000 under \$9,000.....	88,492	158,113	225,071	133,660	23,760	39,492	20,613	21,850	14,974	6,844	3,666	7,287	-	-
\$9,000 under \$10,000.....	79,125	139,835	165,630	119,369	13,777	28,611	19,870	25,894	10,123	6,565	3,221	6,633	-	-
\$10,000 under \$15,000.....	187,827	504,725	322,202	319,331	28,324	55,748	43,176	50,177	22,081	18,395	9,613	16,998	963	788
\$15,000 under \$20,000.....	67,174	334,918	86,569	150,787	10,730	25,823	17,117	55,863	6,859	7,177	4,796	11,807	-	-
\$20,000 under \$30,000.....	74,280	816,945	83,885	211,726	11,849	30,844	20,844	88,502	6,909	11,711	6,433	30,074	370	466
\$30,000 under \$50,000.....	13,575	426,290	13,440	58,864	1,902	6,905	3,146	26,424	1,163	3,300	1,366	14,164	152	1,685
\$50,000 under \$100,000.....	4,709	427,409	4,384	35,774	637	3,794	1,042	10,665	467	3,060	557	14,675	6	943
\$100,000 or more.....	209	61,825	190	3,282	24	160	39	486	34	283	23	3,470	3	44
\$1,000,000 or more.....	119	184,033	112	3,311	16	182	33	736	19	255	18	283	1	10
Nontaxable returns, total....	422,583	355,719	1,350,693	683,677	282,350	334,439	391,655	271,462	99,366	105,326	34,918	21,360	52	4
No adjusted gross income...	12,904	11,546	46,565	24,883	1,373	1,338	10,057	5,547	23,940	60,845	2,023	1,277	(*)	(*)
Under \$600.....	42,186	8,714	195,054	31,092	7,979	4,987	46,280	14,163	20,044	12,275	5,441	1,807	-	-
\$600 under \$1,000.....	65,876	20,400	297,587	82,405	26,419	14,567	81,684	40,604	17,118	8,287	5,116	1,594	-	-
\$1,000 under \$2,000.....	170,491	86,191	558,112	324,007	149,179	145,302	173,729	117,375	24,557	9,786	12,206	4,052	-	-
\$2,000 under \$3,000.....	75,854	61,323	175,526	130,057	70,257	105,721	54,555	49,136	10,128	11,172	5,727	5,061	-	-
\$3,000 under \$4,000.....	28,452	45,291	44,626	37,071	21,073	43,210	14,187	24,361	2,613	1,692	2,713	3,080	-	-
\$4,000 under \$5,000.....	9,162	19,130	15,334	17,799	3,464	11,525	6,027	9,576	966	1,269	1,692	4,489	-	-
\$5,000 or more.....	17,658	102,523	17,489	36,363	3,606	7,789	5,136	11,700	-	-	-	-	-	-
Returns under \$5,000.....	999,719	745,204	3,586,331	1,630,037	542,280	737,428	697,853	520,243	231,873	167,145	64,811	37,429	(*)	(*)
Returns \$5,000 under \$10,000.....	595,351	826,105	1,791,452	946,830	135,809	255,005	191,396	206,027	106,682	50,678	25,129	33,381	(*)	(*)
Returns \$10,000 or more.....	350,858	2,818,406	513,584	793,944	54,436	124,870	86,286	275,761	37,709	45,361	23,029	92,883	1,554	3,936

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income		Investment income	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(42)	(43)				(44)	(45)		(46)	(47)	(48)	(49)
Grand total.....	1,274,966	513,436	376,225	14,127,068	21,484,301	7,944,661	18,257,952	49,545,322	9,733,405	801,920	80,836	206,677	26,687
Taxable returns, total.....	1,225,643	477,593	324,769	10,840,561	13,706,117	-	17,989,959	49,373,924	9,707,202	568,432	62,234	174,735	20,913
Under \$1,000.....	10,612	2,796	816	155,263	330,020	-	550,033	32,942	4,681	-	-	16,999	485
\$1,000 under \$2,000.....	125,418	38,199	23,554	1,329,597	2,697,670	-	4,286,983	2,255,369	323,091	10,733	287	20,724	1,238
\$2,000 under \$3,000.....	110,593	54,742	42,597	1,223,526	2,446,279	-	3,292,045	4,539,599	684,925	101,617	6,720	22,817	1,894
\$3,000 under \$4,000.....	119,587	63,752	35,444	1,351,074	2,356,534	-	2,907,304	6,400,243	1,024,847	108,605	11,889	22,617	1,676
\$4,000 under \$5,000.....	107,311	72,085	39,239	1,284,904	1,872,353	-	2,216,938	6,753,530	1,130,902	93,661	10,989	15,747	1,676
\$5,000 under \$6,000.....	74,224	59,139	37,377	1,182,154	1,318,283	-	1,622,280	6,387,203	1,111,699	52,615	7,140	16,430	1,422
\$6,000 under \$7,000.....	83,919	55,931	29,041	944,510	936,106	-	1,117,023	5,325,039	962,362	35,528	4,591	8,566	988
\$7,000 under \$8,000.....	54,654	42,037	32,879	687,823	603,527	-	696,924	3,907,416	730,475	26,367	3,028	12,398	1,154
\$8,000 under \$9,000.....	36,737	24,876	20,042	469,221	355,027	-	407,957	2,623,292	507,916	23,320	2,853	8,617	1,007
\$9,000 under \$10,000.....	40,073	14,259	9,580	330,069	212,386	-	257,545	1,886,855	376,874	18,192	1,980	5,018	531
\$10,000 under \$15,000.....	133,671	36,540	32,891	685,239	364,963	-	418,396	3,870,349	836,126	44,951	5,775	19,070	3,076
\$15,000 under \$20,000.....	66,405	7,672	11,753	253,962	94,807	-	101,561	1,382,437	349,815	21,160	2,810	9,603	1,907
\$20,000 under \$30,000.....	148,376	4,870	6,777	446,459	96,758	-	94,701	2,170,258	723,271	24,845	3,221	15,180	3,323
\$30,000 under \$50,000.....	57,653	58	1,780	187,209	15,716	-	14,963	799,073	362,326	4,943	707	2,532	1,086
\$50,000 under \$100,000.....	37,059	134	995	179,895	5,319	-	4,966	671,314	363,720	1,808	232	940	709
\$100,000 or more.....	4,342	1	-	31,879	232	-	216	114,613	65,467	58	8	50	125
\$1,000,000 or more.....	15,009	2	4	97,777	138	-	124	254,392	148,705	29	4	44	292
Nontaxable returns, total....	49,323	35,842	51,458	3,286,508	7,778,184	7,944,661	267,994	171,401	26,204	233,488	18,602	31,943	5,774
No adjusted gross income...	114,781	(*)	(*)	-	114,161	131,838	-	-	-	-	-	-	-
Under \$600.....	6,274	10,901	21,546	1,131,922	2,555,531	3,869,858	-	-	-	-	-	-	24
\$600 under \$1,000.....	31,506	9,467	10,763	696,495	1,693,172	2,254,131	5,622	271	41	77,303	2,324	14,717	902
\$1,000 under \$2,000.....	67,429	8,804	8,738	627,525	1,801,517	1,165,074	90,966	22,525	3,226	10,722	109,774	9,442	6,526
\$2,000 under \$3,000.....	33,658	2,713	5,216	326,554	901,448	332,266	117,626	75,260	5,958	33,014	5,077	2,755	818
\$3,000 under \$4,000.....	8,130	-	-	160,141	395,680	112,039	35,897	40,168	1,399	6,917	785	1,595	615
\$4,000 under \$5,000.....	5,199	2,623	2,874	82,258	191,133	47,806	8,367	9,490	4,858	6,480	974	3,378	2,257
\$5,000 or more.....	11,908	-	-	261,613	125,543	31,648	9,516	23,687	-	-	-	-	-
Returns under \$5,000.....	510,934	266,536	191,973	8,369,259	17,355,496	7,913,013	13,511,781	20,129,395	3,189,791	541,625	47,512	104,851	5,810
Returns \$5,000 under \$10,000.....	292,778	197,050	129,995	3,747,383	3,546,512	28,853	4,110,280	20,146,532	3,692,096	161,986	20,512	54,077	6,765
Returns \$10,000 or more.....	471,254	49,850	54,257	2,010,426	582,292	2,795	635,891	9,269,395	2,851,518	98,309	12,812	47,749	11,112

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



INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars) (59)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns (60)	Amount (Thousand dollars) (61)	Number of returns (62)	Amount (Thousand dollars) (63)	Number of returns (64)	Amount (Thousand dollars) (65)
	Number of returns (55)	Amount (Thousand dollars) (56)	Number of returns (57)	Amount (Thousand dollars) (58)							
Grand total.....	32,660	13,370	39,057	2,988	9,609,517	12,102	1,456	1,002,586	118,786	22,403,806	7,683,407
Taxable returns, total.....	31,462	11,681	34,709	2,838	9,603,517	8,300	902	678,003	98,673	16,042,712	7,345,472
Under \$1,000.....	-	-	4,774	63	4,679	-	-	16,532	799	483,566	44,921
\$1,000 under \$2,000.....	-	-	-	-	322,242	-	-	141,136	9,930	3,805,595	562,289
\$2,000 under \$3,000.....	5,142	302	5,574	641	676,900	1,450	80	125,524	13,245	2,921,501	773,033
\$3,000 under \$4,000.....	-	-	-	-	1,010,204	-	-	102,745	14,744	2,032,044	1,027,525
\$4,000 under \$5,000.....	4,020	114	3,221	172	1,117,952	-	-	69,275	12,290	2,038,875	1,072,431
\$5,000 under \$6,000.....	-	-	-	-	1,102,820	2,113	115	54,244	10,613	1,497,744	1,012,494
\$6,000 under \$7,000.....	1,170	171	3,557	252	956,677	-	-	36,219	7,546	1,026,232	832,939
\$7,000 under \$8,000.....	-	-	-	-	725,963	-	-	27,268	5,849	630,219	593,032
\$8,000 under \$9,000.....	1,885	603	6,089	371	503,661	-	-	18,355	3,813	358,980	387,163
\$9,000 under \$10,000.....	-	-	-	-	374,004	2,647	232	12,211	2,703	223,963	274,433
\$10,000 under \$15,000.....	5,887	421	3,773	203	826,765	-	-	37,739	2,530	321,009	484,828
\$15,000 under \$20,000.....	2,830	720	2,532	138	344,241	784	54	15,481	3,648	97,264	116,627
\$20,000 under \$50,000.....	6,711	4,749	3,427	307	711,670	903	225	18,308	4,288	39,136	116,253
\$50,000 under \$100,000.....	2,478	1,199	1,165	248	359,095	236	103	2,301	507	5,037	32,563
\$100,000 under \$500,000.....	1,228	2,492	552	262	359,995	151	72	619	157	1,436	13,429
\$500,000 under \$1,000,000.....	64	556	25	63	64,712	10	12	30	8	648	748
\$1,000,000 or more.....	47	354	20	118	147,937	6	3	1b	3	43	764
Nontaxable returns, total.....	1,197	1,689	4,348	151	-	3,802	556	324,579	20,116	6,361,094	337,939
No adjusted gross income.....	-	-	-	-	-	(*)	(*)	13,017	1,072	23,285	4,489
Under \$600.....	-	-	-	-	-	-	-	53,444	1,878	3,592,787	110,869
\$600 under \$1,000.....	-	-	-	-	-	-	-	104,340	4,373	1,829,015	130,232
\$1,000 under \$2,000.....	-	-	2,640	45	-	-	-	104,513	6,472	567,130	46,056
\$2,000 under \$3,000.....	-	-	-	-	-	3,217	473	30,708	3,289	218,464	24,036
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	10,718	1,541	79,391	10,076
\$4,000 under \$5,000.....	1,197	1,689	1,708	116	-	-	-	3,897	738	33,764	5,393
\$5,000 or more.....	-	-	-	-	-	-	-	3,942	753	17,258	5,788
Returns under \$5,000.....	9,970	509	17,788	994	3,131,977	5,681	643	775,852	70,370	18,225,418	3,812,348
Returns \$5,000 under \$10,000.....	4,801	1,072	9,646	623	3,663,124	2,258	152	151,547	31,188	3,753,929	3,105,182
Returns \$10,000 or more.....	17,889	11,789	11,623	1,371	2,814,416	4,163	661	74,887	17,228	424,459	765,877

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns (70)	Amount (Thousand dollars) (71)	Overpayment				Credit on 1966 tax	
	Number of returns (66)	Amount (Thousand dollars) (67)	Number of returns (68)	Amount (Thousand dollars) (69)			Refunds		Number of returns (74)	Amount (Thousand dollars) (75)	Number of returns (76)	Amount (Thousand dollars) (77)
							Cash requested Number of returns (72)	Bonds only requested Amount (Thousand dollars) (73)				
Grand total.....	1,303,441	1,886,678	7,254,737	1,528,493	17,379,961	1,368,805	16,933,952	1,221,890	84,837	5,534	399,706	141,381
Taxable returns, total.....	1,221,304	1,860,876	6,955,344	1,510,462	10,961,085	1,007,689	10,580,563	876,374	56,457	4,034	357,722	127,283
Under \$1,000.....	3,583	403	71,695	1,222	477,008	41,057	471,711	40,634	-	-	-	-
\$1,000 under \$2,000.....	67,297	10,722	620,338	40,274	3,655,855	281,098	3,602,953	275,292	25,623	1,663	36,373	4,566
\$2,000 under \$3,000.....	94,216	19,167	680,826	68,643	2,596,890	170,624	2,557,607	166,299	9,330	408	33,302	3,917
\$3,000 under \$4,000.....	129,609	38,254	1,248,288	91,794	1,644,891	132,610	1,592,604	126,086	10,948	877	45,439	5,647
\$4,000 under \$5,000.....	124,175	47,531	1,081,355	105,090	1,125,997	94,808	1,087,797	85,871	4,810	380	37,301	5,558
\$5,000 under \$6,000.....	123,102	34,911	951,049	106,471	662,265	60,347	629,719	55,966	-	-	31,940	4,113
\$6,000 under \$7,000.....	100,252	54,347	790,141	116,567	324,029	39,632	296,819	35,221	-	-	25,230	4,239
\$7,000 under \$8,000.....	91,528	59,429	522,192	108,972	170,606	29,621	153,022	24,036	4,934	571	18,311	5,557
\$8,000 under \$9,000.....	72,555	52,122	323,689	83,920	80,904	15,695	65,249	12,007	-	-	16,307	3,658
\$9,000 under \$10,000.....	63,777	50,072	199,213	64,127	96,861	11,921	41,462	8,366	-	-	16,129	3,483
\$10,000 under \$15,000.....	177,612	219,423	309,696	171,340	106,995	40,124	64,479	20,651	-	-	46,882	19,363
\$15,000 under \$20,000.....	72,371	167,219	73,224	84,165	28,056	20,072	10,067	5,525	-	-	19,340	14,547
\$20,000 under \$50,000.....	82,118	457,434	67,965	183,495	26,174	40,961	6,200	9,885	811	135	21,449	31,051
\$50,000 under \$100,000.....	14,005	245,195	11,427	95,614	3,503	13,652	604	2,985	-	-	3,086	10,668
\$100,000 under \$500,000.....	4,773	250,964	3,968	105,408	990	9,592	154	1,886	-	-	881	7,706
\$500,000 under \$1,000,000.....	210	41,364	180	24,312	35	1,693	9	534	-	-	31	1,159
\$1,000,000 or more.....	121	92,319	98	59,048	26	4,182	7	2,130	-	-	21	2,051
Nontaxable returns, total.....	82,137	25,804	299,393	18,036	6,418,878	361,119	6,353,388	345,517	28,380	1,501	43,982	14,100
No adjusted gross income.....	9,512	4,828	12,725	1,042	30,766	10,204	26,045	6,858	(*)	(*)	5,893	3,330
Under \$600.....	12,540	2,809	51,059	1,815	3,604,185	113,320	3,581,187	111,295	17,737	622	5,551	1,403
\$600 under \$1,000.....	12,467	1,734	98,698	4,065	1,834,283	131,635	1,819,229	129,986	-	-	8,036	1,024
\$1,000 under \$2,000.....	14,935	3,131	95,224	5,872	576,410	48,508	566,112	46,914	10,353	863	9,044	1,449
\$2,000 under \$3,000.....	13,165	2,899	26,420	2,753	226,533	26,384	220,811	25,265	-	-	8,788	1,271
\$3,000 under \$4,000.....	5,971	1,128	9,848	1,262	84,158	10,935	81,897	10,690	-	-	-	-
\$4,000 under \$5,000.....	3,811	1,873	3,172	699	36,868	7,173	34,818	6,063	-	-	2,858	1,109
\$5,000 or more.....	9,736	7,402	2,247	528	25,675	12,960	23,289	8,446	-	-	3,812	4,514
Returns under \$5,000.....	491,282	134,479	3,999,648	324,528	15,893,843	1,068,353	15,642,771	1,034,252	79,091	4,828	193,085	29,273
Returns \$5,000 under \$10,000.....	459,076	274,390	2,788,314	480,544	1,318,221	165,670	1,208,330	141,722	4,934	571	113,813	23,377
Returns \$10,000 or more.....	353,083	1,477,809	466,775	723,421	1,67,897	134,782	82,851	45,916	812	135	92,808	88,731

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 † Adjusted gross income less deficit.  
 ‡ Deficit.  
 § Negative "Other sources."



Table 7.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER

Table with 11 columns: Adjusted gross income classes, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits. Rows are categorized by adjusted gross income classes (e.g., Under \$1,000, \$1,000 under \$2,000, etc.) and marital status (All returns, Separate returns of husbands and wives, Joint returns of husbands and wives, Returns of single persons not head of household or surviving spouse).

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data." An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. 2-Adjusted gross income less deficit. NOTE: Detail may not add to total because of rounding.

Table 8. —FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross) (Thousand dollars)		Other income		Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax (Thousand dollars)	Tax withheld		Tax due at time of filing		Total		Cash requested		Bonds only requested					
			Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Grand total.....	18,377,701	51,932,858	51,767,797	2,860,120	165,062	23,505,704	25,584,748	4,128,534	17,920,830	5,172,267	2,519,469	157,886	1,201,702	15,417,392	1,194,618	92,176	7,084						
Taxable returns, total.....	12,081,698	45,243,131	45,113,627	2,297,713	129,604	14,183,840	25,584,748	4,128,534	11,952,118	4,821,407	2,519,469	157,886	1,201,702	1,194,618	845,384	63,455	5,359						
Under \$1,000.....	370,033	368,683	365,783	53,435	2,303	222,023	22,001	3,106	354,676	32,939	18,702	100	29,922	349,333	29,735	22,042	1,460						
\$1,000 under \$2,000.....	2,875,267	4,169,829	4,090,185	402,768	19,808	1,777,789	1,491,146	213,157	2,799,928	410,535	118,225	5,231	2,693,802	2,673,764	201,332	8,015	377						
\$2,000 under \$3,000.....	2,089,267	3,163,829	3,125,114	280,555	15,714	1,740,518	2,810,411	422,642	2,070,614	557,754	180,344	9,608	1,914,316	1,906,301	124,332	12,691	1,078						
\$3,000 under \$4,000.....	2,088,591	7,183,470	7,162,178	409,659	21,293	3,318,420	4,030,213	636,082	2,091,889	744,439	689,867	20,774	1,424,048	1,411,324	128,056	8,683	913						
\$4,000 under \$5,000.....	1,784,010	7,872,434	7,851,894	321,536	23,299	3,532,829	4,451,285	719,473	1,746,663	816,756	509,638	29,148	1,244,316	1,231,681	123,518	8,683	913						
\$5,000 under \$6,000.....	969,181	5,304,424	5,291,315	235,783	13,110	1,550,957	3,184,712	523,673	966,509	572,725	315,268	21,125	652,377	647,902	69,687	5,371	460						
\$6,000 under \$7,000.....	792,177	5,138,056	5,125,855	210,401	12,402	1,524,106	3,076,395	507,021	790,173	555,283	277,863	21,798	513,646	512,310	69,918	4,604	377						
\$7,000 under \$8,000.....	575,096	4,289,879	4,277,919	189,695	11,960	1,179,448	2,673,456	446,021	575,096	373,158	197,042	19,980	372,043	372,043	48,432	3,571	283						
\$8,000 under \$9,000.....	382,720	3,226,272	3,228,096	125,573	8,175	790,307	2,120,946	359,564	382,720	273,730	150,287	16,488	229,771	229,103	30,595	2,404	183						
\$9,000 under \$10,000.....	263,836	2,501,581	2,494,834	106,202	6,747	543,837	1,707,347	294,825	263,836	300,834	120,897	13,535	142,939	142,939	19,546	1,404	109						
\$10,000 or more.....	6,296,003	6,689,726	6,654,270	562,406	33,459	8,321,864	8,321,864	—	5,968,712	350,961	—	—	5,968,712	350,961	349,237	28,722	1,725						
Under \$600.....	2,952,295	947,758	938,315	238,455	9,445	1,981,778	—	—	2,938,249	87,643	—	—	2,938,249	87,643	86,981	580	—						
\$600 under \$1,000.....	1,532,254	1,125,872	1,145,480	205,088	10,293	1,204,697	—	—	1,459,449	101,641	—	—	1,459,449	101,641	101,025	—	—						
\$1,000 under \$2,000.....	769,467	1,106,998	1,099,977	72,808	7,021	481,224	—	—	659,268	54,095	—	—	659,268	54,095	53,924	—	—						
\$2,000 under \$3,000.....	504,295	1,257,289	1,253,867	32,378	3,422	1,383,437	—	—	434,259	47,490	—	—	434,259	47,490	47,094	—	—						
\$3,000 under \$4,000.....	293,894	1,023,742	1,022,259	10,019	1,484	1,080,460	—	—	253,817	29,244	—	—	253,817	29,244	28,681	—	—						
\$4,000 under \$5,000.....	156,966	696,351	692,851	8,683	3,500	694,925	—	—	144,275	17,959	—	—	144,275	17,959	17,377	—	—						
\$5,000 or more.....	86,832	501,716	501,521	194	194	495,344	—	—	82,825	13,007	—	—	82,825	13,007	12,825	—	—						
Returns under \$5,000.....	15,305,845	30,938,483	30,825,902	1,987,122	112,580	16,418,099	12,805,056	1,994,466	14,857,637	2,878,376	1,456,777	64,921	13,430,270	943,445	79,485	5,371	—						
Returns \$5,000 under \$10,000.....	3,069,852	20,971,928	20,971,928	871,662	52,389	6,083,998	12,762,824	2,131,110	3,061,169	2,290,923	1,061,357	92,927	1,986,654	252,735	12,691	—	—						
Returns \$10,000 or more.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—						

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.



INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 9.—FORM 1040 RETURNS WITH DIVIDENDS RECEIVED: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends in adjusted gross income	
	Total		Not eligible for exclusion		Eligible for exclusion		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>ALL RETURNS</b>										
Grand total.....	10,171,847	13,930,233	1,179,922	376,895	9,811,980	13,553,033	9,811,379	969,663	5,890,009	12,960,510
<b>Taxable returns, total.....</b>	<b>8,889,802</b>	<b>13,033,632</b>	<b>997,245</b>	<b>342,473</b>	<b>8,620,587</b>	<b>12,690,896</b>	<b>8,620,131</b>	<b>854,356</b>	<b>5,046,763</b>	<b>12,179,278</b>
Under \$1,000.....	22,031	9,236	3,604	478	22,031	8,758	22,031	1,805	17,102	7,430
\$1,000 under \$2,000.....	192,116	85,080	18,384	2,135	183,787	82,945	183,787	14,011	123,502	71,069
\$2,000 under \$3,000.....	277,179	155,670	37,320	4,689	263,720	150,980	263,720	22,025	183,651	133,645
\$3,000 under \$4,000.....	368,769	216,862	47,301	5,711	353,358	211,144	353,358	30,845	242,087	186,017
\$4,000 under \$5,000.....	458,738	270,114	50,453	6,416	442,162	263,690	442,162	39,238	279,299	230,876
\$5,000 under \$6,000.....	577,232	318,311	69,909	8,899	548,627	311,400	548,627	47,008	321,024	271,303
\$6,000 under \$7,000.....	630,292	331,359	70,151	9,095	603,542	322,249	603,542	50,775	326,929	280,584
\$7,000 under \$8,000.....	644,890	362,917	70,494	11,408	615,515	351,491	615,515	51,635	317,089	311,282
\$8,000 under \$9,000.....	638,860	341,911	72,665	11,913	611,681	349,979	611,681	51,491	301,243	310,420
\$9,000 under \$10,000.....	649,672	334,509	75,769	7,054	627,411	327,443	627,411	53,369	305,466	281,140
\$10,000 under \$15,000.....	2,269,369	1,472,069	205,036	36,231	2,211,518	1,435,801	2,211,181	212,731	1,099,221	1,259,338
\$15,000 under \$20,000.....	930,518	1,086,222	95,361	30,658	916,641	1,055,538	916,574	105,438	554,780	980,729
\$20,000 under \$50,000.....	1,018,713	3,202,448	132,870	83,410	1,010,078	3,118,959	1,010,027	139,719	773,682	3,062,729
\$50,000 under \$100,000.....	167,850	2,031,019	34,517	54,708	167,080	1,976,296	167,080	26,946	153,633	2,004,073
\$100,000 under \$500,000.....	41,606	2,063,358	12,630	53,356	41,475	2,009,992	41,475	6,990	40,318	2,036,368
\$500,000 under \$1,000,000.....	1,353	298,930	528	8,808	1,350	290,121	1,350	226	1,328	298,704
\$1,000,000 or more.....	614	433,620	254	9,507	611	424,112	611	104	611	433,516
<b>Nontaxable returns, total.....</b>	<b>1,282,045</b>	<b>896,601</b>	<b>182,677</b>	<b>34,422</b>	<b>1,191,393</b>	<b>862,137</b>	<b>1,191,248</b>	<b>115,307</b>	<b>849,044</b>	<b>101,234</b>
No adjusted gross income.....	69,001	74,456	12,311	5,070	62,162	69,383	62,162	5,339	40,423	68,511
Under \$600.....	93,320	18,029	1,588	83,701	16,440	83,701	16,440	6,398	55,933	11,631
\$600 under \$1,000.....	140,274	40,198	15,040	1,885	129,803	38,313	129,803	10,496	86,155	29,702
\$1,000 under \$2,000.....	385,422	153,216	58,912	8,208	356,225	145,000	356,225	32,457	265,409	120,759
\$2,000 under \$3,000.....	276,292	144,809	37,070	4,604	260,011	140,192	260,011	27,055	189,516	117,754
\$3,000 under \$4,000.....	153,481	137,796	1,939	147,231	135,848	147,231	171,071	108,610	120,689	120,689
\$4,000 under \$5,000.....	69,284	68,938	8,779	2,460	63,670	66,476	63,670	6,692	42,972	62,246
\$5,000 or more.....	94,972	259,161	15,219	8,668	88,590	250,487	88,590	9,165	60,026	249,996
Returns under \$5,000.....	2,505,906	1,374,401	324,520	45,182	2,367,860	1,329,167	2,367,715	214,066	1,634,659	1,160,311
Returns \$5,000 under \$10,000.....	3,220,854	1,805,572	371,557	49,632	3,080,859	1,755,858	3,080,859	261,793	1,620,305	1,543,779
Returns \$10,000 or more.....	4,445,087	10,750,260	483,846	282,080	4,363,261	10,468,008	4,362,805	493,804	2,635,045	10,256,456
<b>JOINT RETURNS</b>										
Grand total.....	7,156,982	8,907,741	800,473	263,900	6,895,257	8,643,535	6,894,656	734,370	3,742,102	8,103,371
<b>Taxable returns, total.....</b>	<b>6,480,447</b>	<b>8,431,091</b>	<b>698,707</b>	<b>246,686</b>	<b>6,279,024</b>	<b>8,184,142</b>	<b>6,278,568</b>	<b>666,369</b>	<b>3,337,837</b>	<b>7,764,722</b>
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	7,359	3,138	7,507	494	6,489	3,081	6,489	547	4,376	2,591
\$2,000 under \$3,000.....	53,167	16,029	-	-	48,561	15,589	48,561	4,896	26,459	11,133
\$3,000 under \$4,000.....	137,558	50,064	17,119	1,582	130,432	48,474	130,432	13,016	77,801	37,048
\$4,000 under \$5,000.....	200,996	88,219	25,344	3,692	190,736	84,518	190,736	20,003	106,395	68,216
\$5,000 under \$6,000.....	301,172	116,233	41,196	3,506	280,210	112,716	280,210	26,873	148,131	89,360
\$6,000 under \$7,000.....	385,276	144,758	45,189	5,589	365,423	139,154	365,423	32,660	170,992	112,098
\$7,000 under \$8,000.....	444,654	179,330	44,781	6,605	423,506	172,706	423,506	37,071	183,590	142,259
\$8,000 under \$9,000.....	487,505	183,438	51,644	4,231	466,353	179,187	466,353	39,752	197,399	143,686
\$9,000 under \$10,000.....	516,004	164,151	56,343	5,071	495,503	159,067	495,503	42,228	205,155	121,423
\$10,000 under \$15,000.....	1,992,944	889,210	170,808	24,587	1,939,786	864,586	1,939,449	189,221	882,083	699,989
\$15,000 under \$20,000.....	841,544	706,788	81,515	20,708	828,376	686,054	828,308	97,224	475,273	609,564
\$20,000 under \$50,000.....	923,518	2,290,785	114,743	65,917	915,722	2,224,788	915,571	130,830	686,575	2,159,451
\$50,000 under \$100,000.....	151,164	1,544,026	30,345	44,811	150,457	1,499,200	150,457	29,320	137,413	1,518,706
\$100,000 under \$500,000.....	35,992	1,583,382	10,927	43,736	35,881	1,539,637	35,881	6,436	34,784	1,576,946
\$500,000 under \$1,000,000.....	1,111	227,338	441	7,980	1,108	219,356	1,108	202	1,089	227,136
\$1,000,000 or more.....	484	244,203	205	8,176	481	236,027	481	90	482	244,113
<b>Nontaxable returns, total.....</b>	<b>676,534</b>	<b>476,650</b>	<b>101,766</b>	<b>17,214</b>	<b>616,233</b>	<b>459,393</b>	<b>616,088</b>	<b>68,000</b>	<b>404,265</b>	<b>408,650</b>
No adjusted gross income.....	47,566	60,549	9,525	4,652	42,624	55,895	42,624	4,514	27,017	56,035
Under \$600.....	21,683	4,424	5,066	361	19,295	4,062	19,295	1,841	10,434	2,583
\$600 under \$1,000.....	34,214	9,460	6,452	653	28,125	8,806	28,125	2,647	19,408	6,813
\$1,000 under \$2,000.....	144,715	44,695	23,847	2,341	129,066	42,344	129,066	13,399	84,736	31,296
\$2,000 under \$3,000.....	177,969	72,481	25,070	2,203	164,018	70,265	164,018	18,670	110,025	53,811
\$3,000 under \$4,000.....	116,744	87,614	12,818	1,622	110,639	85,983	110,639	13,856	78,253	73,758
\$4,000 under \$5,000.....	59,169	47,325	6,892	911	54,363	46,413	54,363	5,794	33,002	41,531
\$5,000 or more.....	74,474	150,103	12,096	4,472	68,102	145,625	68,102	7,281	41,391	142,822
Returns under \$5,000.....	1,001,140	483,995	139,639	18,511	924,348	465,431	924,203	99,181	577,905	384,814
Returns \$5,000 under \$10,000.....	2,197,260	839,165	249,871	26,418	2,087,818	812,666	2,087,818	184,531	938,163	654,634
Returns \$10,000 or more.....	3,958,582	7,584,581	411,163	218,971	3,883,091	7,365,438	3,882,635	450,658	2,226,034	7,133,923

See text for "Explanation and Classifications of Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 10. — JOINT RETURNS WITH DIVIDENDS ELIGIBLE FOR EXCLUSIONS REPORTED BY HUSBANDS AND WIVES, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Dividends reported by husbands			Dividends reported by wives			Dividends recipient not specified		
				Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)	Number of returns	Dividends eligible for exclusion (Thousand dollars)	Dividend exclusions (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	6,895,257	8,643,535	734,370	4,010,411	4,416,187	303,650	3,721,284	3,284,211	272,732	2,590,944	943,137	157,988
Taxable returns, total.....	6,279,024	8,184,142	666,369	3,687,810	4,210,081	277,445	3,407,584	3,120,394	248,360	2,327,956	853,667	140,564
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	6,489	3,081	547	1,518	346	102	2,035	1,573	149	4,308	1,162	296
\$2,000 under \$3,000.....	48,561	15,589	4,896	23,657	6,561	1,927	21,394	5,154	1,523	23,081	3,874	1,446
\$3,000 under \$4,000.....	130,432	48,474	13,016	64,929	18,104	4,860	62,148	18,341	4,724	57,426	12,029	3,432
\$4,000 under \$5,000.....	190,736	84,518	20,003	109,537	37,888	8,010	101,788	33,592	7,450	73,433	13,038	4,543
\$5,000 under \$6,000.....	280,210	112,716	26,873	139,721	51,138	10,476	132,580	42,493	9,697	126,659	19,085	6,700
\$6,000 under \$7,000.....	365,423	139,154	32,660	172,404	59,253	12,159	159,960	52,967	11,068	176,595	26,934	9,433
\$7,000 under \$8,000.....	423,506	172,706	37,071	212,525	68,852	14,154	198,238	70,248	13,377	189,918	33,606	9,540
\$8,000 under \$9,000.....	466,353	179,187	39,752	243,330	79,916	15,745	221,024	60,258	13,280	200,581	39,013	10,727
\$9,000 under \$10,000.....	495,503	159,067	42,228	252,146	65,635	16,161	233,911	68,317	14,599	217,272	25,115	11,468
\$10,000 under \$15,000.....	1,939,786	864,586	189,221	1,112,195	396,692	77,603	1,021,148	334,292	68,730	737,957	133,602	42,888
\$15,000 under \$20,000.....	828,376	686,054	97,224	535,988	332,731	42,177	490,325	267,679	37,120	265,994	85,644	17,927
\$20,000 under \$50,000.....	915,722	2,224,788	130,830	664,135	1,155,722	59,299	619,248	856,891	53,004	225,552	212,175	18,527
\$50,000 under \$100,000.....	150,457	1,499,200	25,320	123,208	808,678	11,560	116,585	568,922	10,613	24,709	121,600	3,147
\$100,000 under \$500,000.....	35,881	1,539,637	6,436	31,119	859,450	3,073	29,842	577,120	2,893	4,301	103,067	470
\$500,000 under \$1,000,000.....	1,108	219,356	202	965	123,953	96	938	82,774	92	124	12,629	14
\$1,000,000 or more.....	481	236,027	90	433	145,162	43	420	79,773	41	46	11,092	6
Nontaxable returns, total.....	616,233	459,393	68,000	322,600	206,108	26,207	313,701	163,820	24,372	262,991	89,465	17,423
No adjusted gross income.....	42,624	55,895	4,514	21,315	28,781	1,676	19,835	17,379	1,526	20,151	9,735	1,312
Under \$600.....	19,295	4,062	1,841	8,911	1,198	694	7,528	1,048	553	9,949	1,816	594
\$600 under \$1,000.....	28,125	8,806	2,647	11,442	4,330	924	11,092	2,038	771	14,650	2,438	952
\$1,000 under \$2,000.....	129,066	42,344	13,399	59,963	14,681	4,696	61,967	16,312	4,630	61,268	11,351	4,073
\$2,000 under \$3,000.....	164,018	70,265	18,670	90,912	27,473	7,586	88,396	29,203	7,017	64,013	13,589	4,067
\$3,000 under \$4,000.....	110,639	85,983	13,856	66,782	34,742	5,646	62,091	30,581	5,161	40,937	20,660	3,049
\$4,000 under \$5,000.....	54,363	46,413	5,794	27,037	20,488	2,166	28,539	18,246	2,230	22,190	7,679	1,398
\$5,000 or more.....	68,102	145,625	7,281	36,238	74,415	2,819	34,253	49,013	2,484	29,833	22,197	1,978
Returns under \$5,000.....	924,348	465,431	99,181	486,004	194,590	38,286	466,813	173,466	35,734	391,405	97,375	25,161
Returns \$5,000 under \$10,000.....	2,087,818	812,666	184,531	1,050,107	348,613	70,980	970,041	313,937	64,048	936,267	150,116	49,503
Returns \$10,000 or more.....	3,883,091	7,365,438	450,658	2,474,300	3,872,984	194,384	2,284,430	2,796,808	172,950	1,263,272	695,646	83,324

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 11.--RETURNS WITH PENSIONS AND ANNUITIES: SELECTED SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	1,983,643	5,617,089	13,414,541	821,064	4,119,599	114,307	492,620	21,925	59,626	29,793	57,926	26,447	52,430
Taxable returns, total.....	1,215,917	3,285,477	11,662,682	654,020	3,961,045	90,254	471,637	14,812	30,789	19,060	51,276	15,517	36,900
Under \$2,000.....	33,935	52,108	54,525	5,486	4,395	(*)	(*)						
\$2,000 under \$3,000.....	117,008	229,585	294,597	38,184	49,171	3,395	3,941	2,030	2,708	1,595	1,280	3,273	2,626
\$3,000 under \$4,000.....	156,761	382,300	549,954	59,765	108,778	7,111	10,297			2,098	1,935		
\$4,000 under \$5,000.....	161,847	417,669	726,603	75,083	192,528	7,887	11,655	1,968	1,292	1,885	2,652	1,432	1,450
\$5,000 under \$6,000.....	112,641	313,450	616,598	61,905	192,596	8,266	15,667						
\$6,000 under \$7,000.....	119,383	335,598	773,477	75,801	350,858	8,299	17,853	1,885	1,038	3,770	6,457	3,273	4,480
\$7,000 under \$8,000.....	79,905	234,133	597,552	51,152	250,302	7,106	19,329						
\$8,000 under \$9,000.....	70,495	200,571	600,131	47,983	289,410	6,287	16,582	1,885	1,983	1,740	4,986	1,740	2,908
\$9,000 under \$10,000.....	54,660	153,536	520,110	38,051	244,526	3,676	10,593						
\$10,000 under \$15,000.....	160,411	489,045	1,935,320	111,660	937,089	14,593	67,672						
\$15,000 under \$20,000.....	60,844	192,121	1,041,228	39,275	423,241	8,789	64,772	1,272	1,597	1,186	5,683	1,068	2,622
\$20,000 under \$30,000.....	70,413	225,349	2,055,520	39,972	597,903	11,283	151,631	1,735	5,503	1,780	11,147	1,641	7,547
\$30,000 under \$50,000.....	12,978	43,947	876,865	7,171	200,898	2,298	56,951	419	2,577	325	3,218	475	3,554
\$50,000 under \$100,000.....	4,386	15,230	737,522	2,390	109,889	576	22,297	254	6,228	116	1,554	292	4,814
\$100,000 under \$500,000.....	171	578	112,152	97	6,367	14	384	17	302	4	176	23	1,367
\$500,000 or more.....	79	257	170,528	45	3,194	9	1,499	12	3,730	3	28	19	697
Nontaxable returns, total.....	767,727	2,331,613	1,751,860	167,042	158,553	24,051	20,986	7,113	28,840	10,731	6,652	10,928	15,532
No adjusted gross income.....	4,868	13,428	270,010	(*)	(*)	(*)	(*)	1,033	21,385	-	-	-	4,163
Under \$600.....	15,274	36,638	5,925										
\$600 under \$1,000.....	39,345	86,625	32,448	8,449	1,581	1,450	409	2,139	1,167	5,511	2,077	1,885	1,866
\$1,000 under \$2,000.....	293,293	793,885	446,355	53,920	31,548	7,777	4,428	1,595	1,041			3,172	2,668
\$2,000 under \$3,000.....	240,924	774,665	590,555	56,198	53,766	6,816	5,504			2,320	1,364	1,595	2,251
\$3,000 under \$4,000.....	103,138	359,633	352,025	26,582	27,161	4,111	3,676					2,371	1,933
\$4,000 under \$5,000.....	43,818	162,019	194,451	13,529	23,846	2,175	2,630	2,346	5,247	2,900	3,211	367	2,651
\$5,000 or more.....	27,067	104,720	200,113	8,207	20,521	1,526	3,227						
Returns under \$5,000.....	1,210,211	3,308,555	3,177,426	337,356	492,904	41,584	44,164	10,795	29,981	15,440	11,101	15,267	16,957
Returns \$5,000 under \$10,000.....	462,343	1,336,767	3,254,999	282,762	1,344,933	35,084	82,109	5,076	4,334	7,882	15,662	5,309	7,955
Returns \$10,000 or more.....	311,089	971,767	6,982,116	200,946	2,281,762	37,639	366,347	6,054	25,311	6,471	31,163	5,871	27,518
Adjusted gross income classes	Partnership				Sales of capital assets				Dividends in adjusted gross income		Interest received		
	Net profit		Net loss		Net gain		Net loss		Net profit		Net loss		
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
Grand total.....	36,312	239,949	14,597	133,829	451,802	1,070,201	67,001	43,281	719,848	2,188,285	1,683,647	1,445,231	
Taxable returns, total.....	31,206	236,922	10,094	29,235	365,001	1,002,822	52,351	35,610	552,480	2,059,001	1,058,876	1,105,301	
Under \$2,000.....					4,121	274			5,514	2,394	27,490	12,060	
\$2,000 under \$3,000.....					12,851	4,125			39,727	19,827	101,864	54,922	
\$3,000 under \$4,000.....	1,968	2,273			34,105	14,240			56,457	36,910	132,131	90,690	
\$4,000 under \$5,000.....			4,039	4,854	34,903	21,749			54,332	33,359	71,484	105,180	
\$5,000 under \$6,000.....					29,458	28,003			44,616	51,303	99,861	74,727	
\$6,000 under \$7,000.....	3,418	6,788			35,087	31,454			48,083	62,998	98,456	83,437	
\$7,000 under \$8,000.....	3,956	13,867			18,040	24,283	7,193	5,310	30,036	53,644	69,568	56,807	
\$8,000 under \$9,000.....					23,864	32,173			33,338	71,339	57,261	57,487	
\$9,000 under \$10,000.....	2,631	10,472			20,089	28,482	5,059	3,075	24,650	51,117	47,468	40,203	
\$10,000 under \$15,000.....	5,068	14,063	1,896	1,893	64,121	102,933	9,731	6,556	86,192	235,904	142,465	173,349	
\$15,000 under \$20,000.....	3,238	18,181	947	1,139	31,534	73,251	4,155	2,327	42,313	176,140	55,317	91,345	
\$20,000 under \$30,000.....	7,755	79,024	1,898	5,674	43,089	186,475	8,006	5,721	61,587	520,287	67,334	168,881	
\$30,000 under \$50,000.....	2,245	49,672	815	5,630	9,881	130,816	1,488	1,181	12,410	285,110	12,577	55,744	
\$50,000 or more.....	890	40,455	454	5,930	3,622	176,107	433	329	4,297	301,981	4,209	35,115	
\$500,000 under \$1,000,000.....	26	2,016	30	1,039	161	49,967	4	4	169	47,794	162	2,623	
\$1,000,000 or more.....	11	111	15	3,056	75	98,490	3	3	79	70,769	75	2,731	
Nontaxable returns, total.....	5,107	3,027	4,504	104,594	86,799	67,380	14,650	7,675	167,366	129,285	624,770	339,930	
No adjusted gross income.....	(*)	(*)	(*)	(*)	1,474	23,539	(*)	(*)	1,454	6,831	2,911	5,979	
Under \$600.....					3,905	646			6,009	1,476	8,831	1,582	
\$600 under \$1,000.....					22,332	6,912			45,177	25,119	233,364	87,452	
\$1,000 under \$2,000.....					22,991	5,427			51,309	12,381	199,010	109,948	
\$2,000 under \$3,000.....	5,105	2,991	4,067	9,915	21,990	8,485			37,349	28,656	84,475	57,822	
\$3,000 under \$4,000.....					8,005	4,270			13,519	15,704	40,732	34,635	
\$4,000 under \$5,000.....					6,102	18,101			11,842	39,041	25,521	36,380	
\$5,000 or more.....													
Returns under \$5,000.....	6,221	4,374	4,621	103,909	166,677	89,667	25,476	14,363	320,234	220,858	1,003,372	566,402	
Returns \$5,000 under \$10,000.....	10,667	31,239	3,894	5,059	131,530	149,837	17,600	12,699	191,085	302,609	396,549	342,974	
Returns \$10,000 or more.....	19,424	204,336	6,082	24,861	153,595	830,697	23,925	16,219	208,529	1,664,818	283,726	535,855	

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



INDIVIDUAL/1965 • RETURNS FILED AND SOURCES OF INCOME

Table 11.—RETURNS WITH PENSIONS AND ANNUITIES: SELECTED SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Pensions and annuities (taxable portion)		Rents				Total deductions (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)	Retirement income credit		Income tax after credits (Thousand dollars)		
	Number of returns	Amount (Thousand dollars)	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)									
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)		
Grand total.....	1,983,643	3,568,265	291,046	269,226	94,227	48,714	2,735,260	1,423,352	7,795,731	1,902,426	669,900	78,220	1,814,935		
Taxable returns, total.....	1,215,917	2,473,179	172,770	199,278	60,370	29,817	2,044,148	1,215,917	7,647,426	1,881,213	464,847	57,860	1,814,935		
Under \$2,000.....	33,935	34,073	(*)	(*)	-	-	14,493	33,935	8,803	1,312	(*)	(*)	1,201		
\$2,000 under \$3,000.....	117,008	159,752	13,834	7,184	7,047	1,621	69,987	117,008	86,863	12,595	49,203	3,202	9,390		
\$3,000 under \$4,000.....	156,761	271,737	22,622	12,329	6,172	1,123	114,052	156,761	206,588	30,971	64,889	6,625	24,267		
\$4,000 under \$5,000.....	161,847	307,111	15,701	12,619	6,462	1,016	150,941	161,847	325,108	50,297	87,142	10,298	39,872		
\$5,000 under \$6,000.....	112,641	235,342	15,932	9,308	4,909	1,906	114,890	112,641	313,636	49,724	46,857	6,080	43,593		
\$6,000 under \$7,000.....	119,383	212,615	17,175	8,956	4,914	1,278	143,205	119,383	428,913	69,492	43,383	6,399	62,963		
\$7,000 under \$8,000.....	79,905	174,406	12,116	13,412	4,764	2,185	107,188	79,905	349,885	58,314	31,957	4,920	53,300		
\$8,000 under \$9,000.....	70,495	123,106	7,772	3,589	7,565	3,589	101,558	70,495	378,230	65,728	22,237	3,291	62,022		
\$9,000 under \$10,000.....	54,660	124,052	10,065	8,574	-	-	88,444	54,660	339,544	59,687	20,343	3,120	56,554		
\$10,000 under \$15,000.....	160,411	351,784	24,421	30,762	7,335	3,806	308,281	160,411	1,333,622	244,946	50,639	7,639	236,538		
\$15,000 under \$20,000.....	60,844	159,572	10,685	18,084	4,814	3,499	160,302	60,844	765,655	155,691	17,496	2,700	152,403		
\$20,000 under \$50,000.....	70,413	229,387	14,609	49,028	4,886	5,321	325,486	70,413	1,594,835	409,980	20,828	2,786	405,205		
\$50,000 under \$100,000.....	12,978	57,663	2,998	15,772	1,013	2,238	145,342	12,978	705,160	262,693	3,773	512	260,659		
\$100,000 under \$500,000.....	4,386	30,300	1,055	7,878	444	1,924	142,897	4,386	585,489	285,618	1,324	168	283,524		
\$500,000 under \$1,000,000.....	171	1,320	39	539	29	234	24,008	171	87,796	48,579	45	6	48,365		
\$1,000,000 or more.....	79	959	16	32	16	77	33,074	79	137,299	75,586	20	3	75,079		
Nontaxable returns, total.....	767,727	1,095,089	118,275	69,949	33,859	18,900	691,113	207,435	148,306	21,213	205,054	20,362	-		
No adjusted gross income.....	4,868	4,901	965	1,198	(*)	(*)	-	-	-	-	-	-	-		
Under \$800.....	15,274	8,558	(*)	(*)	7,189	2,468	7,487	-	-	-	-	-	-		
\$800 under \$1,000.....	39,345	24,291	3,875	1,764	-	-	18,433	(*)	(*)	15	(*)	(*)	-		
\$1,000 under \$2,000.....	293,293	289,604	36,910	15,971	7,565	1,813	164,320	30,792	8,343	1,216	30,647	1,211	-		
\$2,000 under \$3,000.....	240,924	366,297	46,901	26,484	8,678	9,095	181,638	64,349	39,008	5,512	64,304	5,498	-		
\$3,000 under \$4,000.....	103,138	209,539	13,137	10,038	6,545	2,875	119,497	57,462	37,793	5,476	56,654	5,435	-		
\$4,000 under \$5,000.....	43,818	117,005	9,258	6,066	-	-	67,831	34,488	35,756	5,056	34,343	5,056	-		
\$5,000 or more.....	27,067	74,894	5,614	8,213	2,571	1,108	131,907	18,356	27,316	3,938	17,218	3,147	-		
Returns under \$5,000.....	1,210,211	1,792,868	168,550	95,079	50,968	21,550	908,678	658,630	748,351	112,450	393,776	37,451	74,729		
Returns \$5,000 under \$10,000.....	462,343	941,192	68,197	50,816	24,574	9,852	628,126	455,136	1,835,860	306,560	181,876	26,940	278,431		
Returns \$10,000 or more.....	311,089	834,205	54,299	123,331	18,685	17,312	1,198,456	309,586	5,211,520	1,483,416	94,248	13,829	1,461,774		

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

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

Adjusted gross income classes	Returns with net loss from sales of capital assets														
	Short-term (after carryover)			Long-term (after carryover)			Net long-term capital loss			Short-term from 1960-1964			Capital loss carryover		
	Number of returns with net loss from sales of capital assets	Net loss from sales of capital assets after limitation (deductions from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitations (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	7,327,034	888,606	4,221,016	83,809	67,562	438,955	2,068,422	103,148	149,831	1,084,909	2,369,994	186,751	1,485,236	227,131	1,033,892
Taxable returns, total.....	6,175,872	758,159	3,345,814	75,625	52,992	390,855	1,556,374	89,393	125,373	936,505	1,967,812	165,779	1,105,621	199,941	854,244
Under \$1,000.....	13,876	9,332	44,980	4,460	1,352	13,924	37,482	5,189	7,276	11,976	30,233	(*)	(*)	3,739	28,391
\$1,000 under \$2,000.....	123,536	21,986	68,469	9,354	1,352	3,934	13,482	5,929	5,189	25,882	35,551	2,035	6,053	5,281	17,725
\$2,000 under \$3,000.....	193,399	27,761	120,972	13,924	3,356	16,796	32,385	3,956	7,276	56,164	93,708	5,867	19,732	6,592	47,933
\$3,000 under \$4,000.....	299,933	39,578	115,473	16,796	1,800	22,997	61,163	3,956	7,276	49,445	63,064	5,843	36,015	10,615	32,044
\$4,000 under \$5,000.....	354,676	50,490	163,423	3,294	1,800	22,997	71,291	4,619	4,619	61,666	93,681	11,955	57,790	12,890	28,169
\$5,000 under \$6,000.....	420,760	59,742	181,788	3,573	2,454	24,712	77,877	5,266	8,044	75,671	114,499	11,438	62,780	12,823	37,470
\$6,000 under \$7,000.....	458,611	61,015	228,432	3,381	3,634	33,762	96,605	5,799	2,428	75,170	134,889	11,855	60,215	14,882	57,407
\$7,000 under \$8,000.....	428,163	51,772	162,630	6,607	3,567	23,214	86,998	3,634	2,818	61,173	82,017	10,368	69,375	10,693	25,651
\$8,000 under \$9,000.....	408,926	46,547	221,102	6,140	4,593	20,714	69,735	4,044	4,044	66,999	199,505	10,424	37,828	17,143	52,595
\$9,000 under \$10,000.....	1,405,837	162,535	684,287	18,862	8,291	91,075	308,490	19,187	15,412	216,942	399,502	35,257	245,029	39,855	171,030
\$10,000 under \$15,000.....	1,500,000	284,331	1,026,676	10,262	6,992	44,602	167,579	10,324	14,294	96,844	230,684	17,655	115,391	22,503	105,338
\$15,000 under \$20,000.....	645,973	121,943	376,976	15,928	17,122	67,710	378,112	20,387	40,065	131,096	410,121	32,573	262,733	35,309	195,370
\$20,000 under \$30,000.....	823,293	22,788	180,873	2,844	5,094	12,994	111,463	4,512	16,311	21,435	90,815	7,154	87,414	6,943	43,084
\$30,000 under \$50,000.....	191,591	4,176	61,463	411	1,057	2,361	42,247	914	8,433	3,703	28,708	1,311	30,684	1,251	13,541
\$50,000 under \$100,000.....	39,624	53	2,415	7	3	31	2,118	11	201	42	529	18	2,063	13	377
\$100,000 under \$1,000,000.....	1,346	27	1,591	3	5	15	1,451	11	127	19	272	12	1,468	9	311
\$1,000,000 or more.....	613	30	1,591	3	5	15	1,451	11	127	19	272	12	1,468	9	311
Non-taxable returns, total.....	1,151,162	130,447	875,201	8,184	14,574	48,100	512,049	13,753	24,460	148,405	402,184	20,972	379,616	27,189	179,649
No adjusted gross income.....	114,131	33,588	157,542	1,818	2,898	8,007	81,100	1,670	4,935	26,712	84,275	2,571	73,482	4,615	43,076
Under \$600.....	90,472	8,749	36,138	3,503	1,887	3,503	9,815	1,887	1,386	12,234	30,239	6,770	203,276	3,420	19,343
\$600 under \$1,000.....	111,226	8,811	39,171	2,729	1,975	7,784	7,784	1,855	1,855	31,373	31,373	6,770	203,276	2,858	12,709
\$1,000 under \$2,000.....	295,168	24,825	327,786	8,770	1,975	8,770	273,173	2,436	4,005	31,518	56,915	4,018	13,683	2,994	7,793
\$2,000 under \$3,000.....	211,312	19,044	59,040	7,954	17,722	23,460	17,722	4,445	4,878	23,460	44,693	2,115	16,983	1,995	16,983
\$3,000 under \$4,000.....	144,609	13,628	50,833	5,159	20,960	17,178	20,960	4,445	4,878	17,178	35,704	1,995	16,983	1,995	16,983
\$4,000 under \$5,000.....	80,238	8,475	58,693	4,757	9,701	7,221	28,929	2,254	9,071	31,684	62,449	4,502	56,441	6,386	56,834
\$5,000 or more.....	104,006	13,327	143,998	3,218	9,701	7,221	72,566	2,254	9,071	14,169	82,449	3,502	56,441	2,457	19,630
Returns under \$5,000.....	2,022,377	215,777	1,080,998	13,381	15,455	87,588	282,686	21,395	27,854	259,982	542,414	33,229	396,027	50,959	283,919
Returns \$5,000 under \$10,000.....	2,210,328	280,526	1,065,236	21,732	12,695	131,252	482,986	25,350	33,944	382,909	649,068	58,803	328,845	69,709	210,048
Returns \$10,000 or more.....	3,086,329	592,323	2,076,782	48,676	39,212	280,073	1,039,545	56,313	98,033	472,018	1,178,432	94,719	760,564	106,663	539,925

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

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

Adjusted gross income classes	Returns with net gain from sales of capital assets															
	Net gain in adjusted gross income			Short-term (after carryover)			Long-term (after carryover)			Capital loss carryover			Net long-term capital gain in excess of any short-term capital loss			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Grand total.....	5,930,093	11,069,464	603,284	691,234	216,067	268,906	5,734,830	21,099,256	52,706	36,948	42,741	107,150	55,249	117,579	5,734,830	20,830,338
Taxable returns, total.....	4,962,029	10,172,230	552,976	641,652	198,969	246,738	19,379,317	50,234	35,724	40,043	96,920	50,497	101,688	1,153	11,453	19,132,951
Under \$1,000.....	11,453	3,436	(*)	(*)	-	-	11,453	6,536	-	-	-	-	-	-	11,453	6,536
\$1,000 under \$2,000.....	108,830	41,999	8,212	3,291	4,329	1,913	106,567	77,873	-	-	-	-	-	-	106,567	77,873
\$2,000 under \$3,000.....	159,678	83,416	9,227	5,222	3,651	895	157,940	77,873	-	-	-	-	-	-	155,577	156,389
\$3,000 under \$4,000.....	232,191	151,412	12,298	6,422	4,899	1,744	248,830	291,459	4,247	2,551	1,822	4,973	8,067	248,830	290,564	
\$4,000 under \$5,000.....	290,771	198,226	16,443	11,734	10,317	2,800	283,837	376,360	2,993	1,241	4,024	6,493	9,842	283,837	374,617	
\$5,000 under \$6,000.....	339,390	244,311	25,361	15,341	13,160	3,160	326,645	403,922	4,847	1,440	1,720	2,785	5,692	326,645	401,123	
\$6,000 under \$7,000.....	364,342	235,383	23,693	13,764	11,864	2,899	342,000	424,960	2,408	1,590	1,308	2,456	5,249	342,000	424,960	
\$7,000 under \$8,000.....	359,018	234,989	25,050	13,764	11,864	2,899	342,000	424,960	2,408	1,590	1,308	2,456	5,249	342,000	424,960	
\$8,000 under \$9,000.....	357,110	263,382	25,050	13,764	11,864	2,899	342,000	424,960	2,408	1,590	1,308	2,456	5,249	342,000	424,960	
\$9,000 under \$10,000.....	327,126	247,335	29,168	16,138	14,231	1,940	316,945	467,133	2,408	1,590	1,308	2,456	5,249	316,945	467,133	
\$10,000 under \$15,000.....	1,126,517	1,084,960	139,483	101,433	37,942	22,321	1,074,744	2,007,159	15,524	8,893	6,888	11,308	10,254	1,074,744	1,984,840	
\$15,000 under \$20,000.....	519,042	802,669	78,660	84,135	23,715	19,103	497,257	1,466,504	7,695	5,168	5,092	7,508	6,625	497,257	1,447,403	
\$20,000 under \$30,000.....	650,397	2,167,225	119,419	206,127	75,511	62,511	625,410	4,017,384	10,578	8,840	12,980	33,149	16,060	31,711	625,410	3,941,876
\$30,000 under \$50,000.....	122,536	1,325,950	25,656	81,215	17,991	48,339	119,575	2,545,420	1,736	3,804	4,604	23,544	5,183	16,775	119,575	2,497,078
\$50,000 under \$100,000.....	34,555	1,801,208	7,343	52,065	7,614	45,638	34,243	3,246,294	204	1,188	1,401	16,103	1,249	11,316	34,243	3,500,661
\$100,000 under \$500,000.....	1,290	483,277	296	7,275	364	5,794	957,797	1,288	9	54	1,351	54	61	1,288	957,797	
\$500,000 or more.....	583	833,370	129	5,434	193	5,776	1,661,664	2,474	2	27	415	27	26	311	581	1,655,888
Non-taxable returns, total.....	968,063	897,232	50,306	49,574	17,100	22,169	949,741	1,719,939	2,474	1,224	2,698	10,230	4,752	15,891	949,741	1,697,769
No adjusted gross income.....	83,009	198,191	4,758	10,877	2,762	6,080	80,969	380,759	(*)	(*)	(*)	(*)	(*)	(*)	80,969	374,679
Under \$600.....	75,398	39,551	5,044	3,358	4,071	1,426	72,395	72,673	2,468	1,199	2,456	9,037	2,785	72,395	72,673	
\$600 under \$1,000.....	94,998	39,180	2,132	1,268	1,071	1,426	92,551	76,173	2,468	1,199	2,456	9,037	2,785	92,551	76,173	
\$1,000 under \$2,000.....	264,946	122,648	11,382	5,852	4,071	1,426	253,229	234,600	2,468	1,199	2,456	9,037	2,785	253,229	234,600	
\$2,000 under \$3,000.....	180,728	112,293	7,801	3,914	5,760	1,161	177,846	224,851	2,468	1,199	2,456	9,037	2,785	177,846	224,851	
\$3,000 under \$4,000.....	124,178	95,067	6,783	3,361	1,432	971	122,417	184,851	2,468	1,199	2,456	9,037	2,785	122,417	184,851	
\$4,000 under \$5,000.....	66,642	55,423	2,248	1,179	1,432	1,253	65,777	109,460	2,468	1,199	2,456	9,037	2,785	65,777	109,460	
\$5,000 or more.....	89,153	231,459	9,155	19,765	3,075	12,531	82,557	436,263	2,468	1,199	2,456	9,037	2,785	82,557	436,263	
Returns under \$5,000.....	1,705,834	1,144,264	88,140	56,649	26,903	14,190	1,673,448	2,193,844	4,097	2,212	4,929	4,445	3,978	1,673,448	2,179,655	
Returns \$5,000 under \$10,000.....	1,776,055	1,304,384	142,242	87,596	46,062	23,977	1,695,395	2,469,001	12,733	5,724	7,308	11,029	20,102	1,695,395	2,445,424	
Returns \$10,000 or more.....	2,468,204	8,620,816	372,902	546,989	143,102	230,729	2,365,987	16,436,411	35,876	29,012	31,238	95,397	40,242	87,139	2,365,987	16,205,679

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



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

Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued										Returns with normal tax and surtax only			
	Net gain in adjusted gross income		Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Capital loss carryover		Net long-term capital gain in excess of any short-term capital losses	
	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)
Grand total.....	5,071,379	7,031,169	545,819	187,894	4,891,755	13,169,720	51,109	36,132	89,431	4,891,755	13,169,720	51,109	36,132	
Taxable returns, total.....	4,875,381	6,844,553	537,395	183,535	4,698,439	12,810,392	50,234	35,724	86,639	4,698,439	12,810,392	50,234	35,724	
Under \$1,000.....	11,453	3,436	9,020	3,457	11,453	6,536	-	-	-	11,453	6,536	-	-	
\$1,000 under \$2,000.....	108,830	41,999	9,227	4,329	106,567	77,873	-	-	-	106,567	77,873	-	-	
\$2,000 under \$3,000.....	159,878	83,416	9,227	5,222	155,577	157,940	-	-	-	155,577	157,940	-	-	
\$3,000 under \$4,000.....	252,391	151,412	12,298	6,422	248,830	291,459	-	-	-	248,830	291,459	-	-	
\$4,000 under \$5,000.....	290,771	198,226	16,443	11,734	283,837	376,360	4,247	2,551	8,067	283,837	376,360	4,247	2,551	
\$5,000 under \$6,000.....	339,390	214,511	25,561	15,341	326,645	403,922	-	-	-	326,645	403,922	-	-	
\$6,000 under \$7,000.....	362,542	235,385	23,635	13,564	352,090	444,740	2,993	1,841	6,493	352,090	444,740	2,993	1,841	
\$7,000 under \$8,000.....	328,018	234,469	28,728	13,724	314,964	404,964	4,847	1,440	9,842	314,964	404,964	4,847	1,440	
\$8,000 under \$9,000.....	327,110	263,382	27,910	18,186	315,081	496,143	2,408	1,990	-	315,081	496,143	2,408	1,990	
\$9,000 under \$10,000.....	327,126	247,335	27,910	18,186	315,081	467,153	2,408	1,990	-	315,081	467,153	2,408	1,990	
\$10,000 under \$15,000.....	1,126,517	1,084,960	139,483	101,433	1,074,744	2,007,152	15,524	8,893	13,426	1,074,744	2,007,152	15,524	8,893	
\$15,000 under \$20,000.....	519,042	802,669	78,660	84,135	497,257	1,466,504	7,695	5,168	6,625	497,257	1,466,504	7,695	5,168	
\$20,000 under \$50,000.....	640,862	2,117,914	118,569	204,495	615,875	3,920,582	10,578	9,840	31,490	615,875	3,920,582	10,578	9,840	
\$50,000 under \$100,000.....	77,463	898,408	17,477	59,066	74,502	1,717,742	1,736	3,864	11,898	74,502	1,717,742	1,736	3,864	
\$100,000 under \$500,000.....	4,318	235,240	1,198	13,197	4,006	438,370	204	1,188	2,055	4,006	438,370	204	1,188	
\$500,000 under \$1,000,000.....	50	18,432	12	995	48	34,874	3	103	178	48	34,874	3	103	
\$1,000,000 or more.....	20	13,359	6	68	18	26,702	2	9	-	18	26,702	2	9	
Non-taxable returns, total.....	196,000	186,618	8,423	8,997	193,315	399,328	878	407	-	193,315	399,328	878	407	
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	23,097	11,144	-	-	22,434	20,580	-	-	-	22,434	20,580	-	-	
\$2,000 under \$3,000.....	38,231	17,406	5,344	2,696	37,568	33,173	-	-	-	37,568	33,173	-	-	
\$3,000 under \$4,000.....	51,544	38,868	-	-	50,881	76,707	-	-	-	50,881	76,707	-	-	
\$4,000 under \$5,000.....	30,810	23,434	-	-	30,665	46,710	-	-	-	30,665	46,710	-	-	
\$5,000 or more.....	52,267	95,715	3,079	1,641	51,716	182,055	-	-	-	51,716	182,055	-	-	
Returns \$5,000 under \$10,000.....	966,655	569,392	52,333	29,531	947,863	1,087,441	2,713	1,493	3,560	947,863	1,087,441	2,713	1,493	
Returns \$10,000 or more.....	1,237,523	5,211,195	137,405	179,253	1,670,701	2,373,892	12,588	5,712	17,888	1,670,701	2,373,892	12,588	5,712	

Returns with net gain from sales of capital assets—Continued

Adjusted gross income classes	Returns with normal tax and surtax only										Returns with alternative tax computation			
	Net gain in adjusted gross income		Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Capital loss carryover		Net long-term capital gain in excess of any short-term capital losses	
	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)	Number of returns	(Thousand dollars)
Grand total.....	86,804	3,327,949	15,584	74,326	74,318	15,433	62,209	6,569,452	3,120	21,382	3,560	15,049	6,507,245	
Taxable returns, total.....	86,648	3,327,678	15,581	74,318	74,318	15,433	62,209	6,568,925	3,120	21,382	3,560	15,049	6,506,718	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$50,000.....	9,535	49,311	850	1,632	1,448	6,650	16,890	96,803	93	490	264	221	95,255	
\$50,000 under \$100,000.....	45,073	427,542	8,179	22,148	22,148	6,550	16,890	827,678	1,740	7,805	1,877	4,877	810,786	
\$100,000 under \$500,000.....	30,237	1,565,969	6,145	38,875	33,734	6,707	3,087,923	3,087,923	1,209	11,424	1,357	9,261	3,054,194	
\$500,000 under \$1,000,000.....	1,240	464,845	284	6,280	4,429	4,429	921,559	921,559	51	1,248	56	379	917,129	
\$1,000,000 or more.....	563	820,011	123	5,383	189	5,708	1,634,962	1,634,962	27	415	311	1,629,254	1,629,254	
Non-taxable returns.....	-	-	271	8	-	-	527	-	-	-	-	-	-	

NOTE: Detail may not add to total because of rounding. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.





# Deductions and Exemptions

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## CONTENTS

Selected deductions and exclusions from gross income, 31
Sick pay exclusion, 31
Self-employed pension deduction, 32
Employee moving expenses, 32
Employee business expenses, 33
Personal deductions, standard and itemized, 33
Standard deduction, 33
Itemized deductions, 35
Exemptions, 35
<u>Text tables</u>
2.1 Sick pay exclusion by size of exclusion and by income size, 32
2.2 Self-employed pension deduction by income size, 32
2.3 Moving expense deduction by size of deduction and by income size, 33
2.4 Employee business expense deduction by size of deduction and by income size, 34
2.5 Form of deduction: Returns, by income size, 35
2.6 Selected sources of income, by form of deduction, 35
2.7 Exemptions by type, 35
<u>Chart</u>
2A Percentage distribution of returns by form of deduction, 33
<u>Basic tables</u>
13 Returns with standard deduction: Sources of income and tax items, by income size, 36
14 Returns with standard deduction: Sources of income, by marital status, 39
15 Returns with standard deduction: Adjusted gross income and tax items, by income size and by marital status, 40
16 Returns with itemized deductions: Sources of income and tax items, by income size, 41
17 Returns with itemized deductions: Sources of income, by marital status, 44
18 Returns with itemized deductions: Adjusted gross income and tax items, by income size and by marital status, 45
19 Number of returns and number of exemptions by type of exemption, marital status and income size, 46

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Taxpayers filing individual income tax returns claimed two types of income-related deductions: (1) those deductions from gross income to arrive at adjusted gross income and (2) those deductions from adjusted gross income to arrive at taxable income.

In general, the first group included (1) those ordinary and necessary expenses of operating a trade or business and (2) those expenses generally incurred in the production or collection of income. Data for "ordinary and necessary expenses of operating a trade or business," such as a sole proprietorship or partnership, while not included in this publication are included in *Statistics of Income--U. S. Business Tax Returns*. Most expenses incurred in the "production or collection of income" are netted against that income. For example, depreciation and repairs on rental property are deducted from gross rent and rent income or loss is presented in this publication net of these amounts. Such gross income deductions have been published in previous issues of this report.

Presented in this section are those expenses against gross income incurred by an employee in the production of income. For example, an employee incurs a deduction for "moving expense" if that expense was generated by the necessity to move to a new job location. In a like manner, an outside salesman incurs an "employee trade or business expense" for travel while away from home in the performance of his services. Also included in this section are data on those deductions from gross income for sick pay and contributions to self-employed pension plans. These four "adjustment" items--employee moving expenses, employee business expenses, sick pay exclusion, and self-employed pension deductions--are reported in Part III, page 2, of the Form 1040. Each of the items is discussed in more detail in separate sections below.

Included in the second group, deductions from adjusted gross income, are those items which are generally personal in nature such as medical expenses and charitable contributions. For ease of administration and reduction of the burden of separate calculations, the taxpayer may take a "standard" deduction rather than itemize each of his personal deductions. Election of a standard deduction does not bar the taxpayer from taking any deductions allowed against gross income.

Also included in the second group are exemptions of \$600 for the taxpayer, his spouse, and his dependents. Additional exemption allowances of \$600 are allowed a taxpayer or his spouse for age (65 or over) or blindness.

Within this framework, deductions and exemptions are discussed in more detail below.

## SELECTED DEDUCTIONS AND EXCLUSIONS FROM GROSS INCOME

Tax year 1965 was the second successive year for which a separate section was provided on Form 1040 for listing certain exclusions and deductions from gross income, classed "adjustments." Data measuring the second year impact and an explanation of significant provisions for each of these are provided below.

### Sick Pay Exclusion

The Revenue Act of 1964 effected a major change in the law governing the exclusion of sick pay from gross income. Prior to this law a distinction was made between illness and injury.

a. Sick pay was limited to \$100 a week from the first day of absence if the individual was injured or hospitalized at least one day.

b. A seven-day waiting period applied if the absence was due to unhospitalized illness.

Under the new law no distinction is made between illness and injury.

a. Sick pay is limited to \$75 a week for the first thirty days but only if sick pay is 75 percent or less of regular pay.

Table 2.1—RETURNS WITH SICK PAY EXCLUSION BY SIZE OF EXCLUSION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Salaries and wages (Thousand dollars)	Amount of sick pay exclusion (Thousand dollars)	Size of exclusion									
				Under \$100		\$100 under \$300		\$300 under \$500		\$500 under \$1,500		\$1,500 or more	
				Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)	Number of returns	Amount of sick pay exclusion (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	662,942	5,566,971	431,130	99,781	5,146	188,255	34,840	109,742	42,536	191,941	162,619	73,225	185,992
Taxable returns, total.....	615,886	5,411,812	356,683	98,312	5,074	182,371	33,703	102,824	39,805	179,710	151,043	52,666	127,065
Under \$2,000.....	7,580	14,345	5,882	4,104	214	14,628	2,728	9,051	3,805	9,423	8,767	6,028	14,858
\$2,000 under \$3,000.....	18,745	54,323	19,598							7,707	5,647	6,626	18,300
\$3,000 under \$4,000.....	34,971	148,965	29,025	15,559	829	15,185	2,973	7,725	3,004	18,518	16,123	5,201	10,296
\$4,000 under \$5,000.....	98,457	277,232	33,027							18,518	16,123	5,201	10,296
\$5,000 under \$6,000.....	65,305	383,478	41,270	12,390	700	13,962	2,837	9,858	3,953	22,851	19,360	6,244	14,420
\$6,000 under \$7,000.....	75,366	514,401	47,948	12,326	566	23,914	4,466	11,890	4,773	18,123	15,963		
\$7,000 under \$8,000.....	59,104	450,054	28,862	7,726	360	22,062	3,962	9,485	3,460	17,563	14,174	12,256	30,544
\$8,000 under \$9,000.....	53,318	455,302	21,479	11,105	538	15,849	2,685	9,408	3,634	16,080	13,165		
\$9,000 under \$10,000.....	47,688	454,956	23,803	6,544	406	17,278	3,015	7,870	2,816	12,775	11,344	3,221	6,222
\$10,000 under \$15,000.....	148,189	1,754,936	71,858	24,100	1,225	47,269	8,788	28,835	11,047	40,057	32,689	7,926	18,111
\$15,000 under \$20,000.....	29,129	460,836	18,056	3,517	185	8,271	1,499	5,942	2,269	9,181	7,627	2,217	6,477
\$20,000 under \$50,000.....	15,625	335,731	13,110	845	46	3,458	658	2,430	917	6,574	5,427	2,316	6,064
\$50,000 under \$100,000.....	1,890	77,714	2,142	79	4	395	72	260	100	662	578	495	1,388
\$100,000 under \$500,000.....	501	28,500	590	17	1	99	20	66	25	190	173	129	371
\$500,000 under \$1,000,000.....	7	155	15	-	-	-	-	1	(1)	3	3	3	11
\$1,000,000 or more.....	11	884	18	-	-	-	-	1	(1)	1	3	4	13
Nontaxable returns.....	47,055	155,158	74,449	(*)	(*)	5,882	1,138	6,917	2,733	12,231	11,575	20,559	58,927
Returns under \$5,000.....	163,408	628,137	197,690	21,132	1,118	34,889	6,710	23,692	9,541	46,756	41,185	36,940	99,137
Returns \$5,000 under \$10,000.....	303,866	2,276,374	167,205	50,091	2,569	93,872	17,093	48,512	18,636	88,344	74,836	23,047	54,072
Returns \$10,000 or more.....	195,668	2,662,460	106,235	28,598	1,460	59,494	11,037	37,538	14,359	56,841	46,598	13,238	32,783

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 † Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

- b. After 30 days, \$100 a week is excludable regardless of the percentage that sick pay was of regular pay.
- c. In no case is there an exclusion for the first seven days unless the individual is hospitalized.

Table 2.1 shows that taxpayers reporting on 663 thousand returns claimed a sick pay exclusion in 1965, reflecting a 13 percent decline from those shown in 1964. A corresponding 17 percent decline occurred in the amount of exclusion. The decline in number of returns and amount of sick pay exclusion was not as sharp as that experienced in 1964, the first year of the major change in the provisions covering this exclusion. That year the number of returns declined 60 percent and the amount claimed 40 percent.

The amount of the sick pay exclusion averaged \$650 per return and 8 percent of the salaries reported in 1965. For taxpayers filing returns with adjusted gross income of less than \$5,000, the exclusion averaged \$965 or one-fourth their salaries and wages. Generally, the average exclusion and the amount of the exclusion as a percent of salaries and wages decreased as income increased. "Size of Exclusion" is shown for the first time in 1965. The data showed that individuals with an exclusion of \$1,500 or more accounted for more than two-fifths of the total exclusion.

Self-Employment Pension Deduction

Under the Self-Employed Individual Tax Retirement Act of 1962, which first became effective in 1963, individuals are treated as employees of the business which they conduct so that they may be covered under qualified employee retirement plans such as pension, profit sharing, annuity, and bond purchase plans in much the same manner as their employees.

For 1965, nearly 50 thousand individual income tax returns showed deductions for contributions to self-employment retirement plans. This was a 28 percent increase over the 1964 figure of 39 thousand. The \$35 million deducted for 1965 represented a growth of 32 percent over

Table 2.2—RETURNS WITH SELF-EMPLOYMENT PENSION DEDUCTION: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES, 1964 AND 1965

Adjusted gross income classes	1964		1965	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total.....	38,766	26,383	49,743	34,832
Taxable returns, total.....	37,257	26,097	48,964	34,678
Under \$5,000.....	3,137	547	4,682	1,548
\$5,000 under \$10,000.....	8,383	2,486	11,331	4,511
\$10,000 under \$15,000.....	4,637	2,160	5,910	2,650
\$15,000 under \$20,000.....	4,371	2,828	4,597	2,591
\$20,000 under \$50,000.....	12,772	13,226	16,493	16,081
\$50,000 under \$100,000.....	3,604	4,381	5,340	6,512
\$100,000 or more.....	353	469	611	785
Nontaxable returns.....	1,509	286	(*)	(*)
Returns under \$5,000.....	4,544	823	5,261	1,603
Returns \$5,000 under \$10,000.....	8,484	2,495	11,475	4,555
Returns \$10,000 or more.....	25,738	23,064	33,007	28,674

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

the \$26 million deducted in the previous year. Table 2.2 shows that in 1965, as in the preceding year, approximately two-thirds of the deduction was taken on taxable returns with adjusted gross income over \$20,000.

Employee Moving Expenses

As a result of the Revenue Act of 1964, an employee was allowed a deduction for unreimbursed expenses incurred in moving household goods and personal effects. These expenses included expenses incurred by him and his household in traveling from his old residence to a new job location. The deduction, first available in 1964, was allowable only if the new job location would have required at least an additional 20 miles of commuting had the employee continued to live at his former residence. Furthermore, the employee must have full-time employment in the new vicinity for 39 weeks during the twelve months following the move.



Table 2.3—RETURNS WITH MOVING EXPENSE DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Amount of moving expense deduction (Thousand dollars)	Size of deduction									
			Under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$500		\$500 or more	
			Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)	Number of returns	Amount of moving expense deduction (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	337,577	113,378	31,909	1,003	45,177	3,343	90,104	12,756	102,375	33,019	68,010	63,261
Taxable returns, total.....	327,207	106,320	30,955	981	44,370	3,287	89,382	12,647	99,303	31,891	63,198	57,520
Under \$2,000.....	10,361	2,489	-	-	4,557	322	9,259	1,351	7,870	2,351	2,651	2,007
\$2,000 under \$3,000.....	15,435	3,582	5,566	185	4,846	350	9,164	1,262	5,703	1,939	3,177	2,753
\$3,000 under \$4,000.....	26,996	6,447	-	-	4,038	319	10,376	1,521	11,245	3,243	7,710	5,653
\$4,000 under \$5,000.....	37,554	10,873	4,183	137	6,400	483	7,633	1,135	12,263	4,016	6,400	6,759
\$5,000 under \$6,000.....	35,602	12,508	4,650	174	5,592	404	12,281	1,807	11,808	3,806	7,580	7,212
\$6,000 under \$7,000.....	39,003	13,287	-	-	8,243	589	14,337	1,870	13,535	4,011	4,027	2,537
\$7,000 under \$8,000.....	41,449	8,808	10,217	278	9,390	1,273	9,390	1,273	8,142	3,157	7,921	5,797
\$8,000 under \$9,000.....	34,363	10,702	-	-	9,118	711	12,730	1,838	23,315	7,606	14,271	14,344
\$9,000 under \$10,000.....	64,919	24,679	5,486	181	3,448	472	3,448	472	3,630	1,148	5,115	5,134
\$10,000 under \$15,000.....	14,018	6,857	853	26	1,575	109	760	113	1,690	580	4,110	4,965
\$15,000 under \$20,000.....	7,144	5,693	-	-	-	-	-	-	94	32	195	278
\$20,000 under \$50,000.....	310	311	-	-	1	( <sup>1</sup> )	4	( <sup>1</sup> )	7	2	41	81
\$50,000 under \$100,000.....	53	84	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	10,373	7,059	953	22	(*)	(*)	(*)	(*)	3,071	1,132	4,816	5,745
Returns under \$5,000.....	60,160	16,025	6,519	207	10,211	728	18,857	2,672	16,354	5,290	8,220	7,129
Returns \$5,000 under \$10,000.....	190,973	59,730	19,051	588	24,272	1,795	54,306	7,655	57,284	18,362	36,059	31,331
Returns \$10,000 or more.....	86,444	37,623	6,339	208	10,694	820	16,941	2,419	28,737	9,367	23,731	24,801

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
<sup>1</sup>Less than \$500. NOTE: Detail may not add to total because of rounding.

Table 2.3 shows that taxpayers on 338 thousand returns incurred unreimbursed expenses of \$113.4 million as they moved to new job locations in 1965, an average deduction per return of \$336. The deduction tended to increase as income increased.

Employee Business Expenses

Prior to 1964, employee expenses for travel away from home, transportation, expenses of outside salesmen, etc., were deductible from gross income, but no specific place was provided for them on the return. For 1964 and succeeding years, a separate line was added. Large amounts of employee business expenses, however, are compensated for under reimbursement or other expense allowance arrangements with employers and do not appear on the form. Certain other unreimbursed expenses such as cost of work clothes and uniforms, subscriptions to professional journals, union dues, small tools and supplies, employment agency fees, etc., are taken as itemized deductions on the return.

For 1965, as shown in table 2.4, the number of individual returns with employee business expenses and the corresponding expense amount rose to a new level of approximately 2.5 million returns and \$2.5 billion. Employees with incomes of \$5,000 under \$10,000 filed over two-fifths of all returns with employee business expense and claimed a like proportion of the total expense reported.

Although the deduction for all such returns averaged \$1,024 per return, two out of three showed a deduction of less than \$1,000. Over one-fifth reported a deduction between \$500 and \$1,000.

PERSONAL DEDUCTIONS, STANDARD AND ITEMIZED

The taxpayer has the option of itemizing his personal deductions or taking a standard deduction. Personal deductions included such items as interest paid, medical deductions, State and local taxes, and charitable contributions. Although data for specific itemized deductions are not available in this issue, publications for previous

even-numbered years do contain detailed information for each of these items.

Standard Deduction

Rather than itemize each of his personal deductions, a taxpayer may elect a "standard" deduction in lieu of itemizing. As shown in chart 2A, taxpayers on 39.3 million returns, or approximately 59 percent of all returns, elected to do so in 1965. The continued upward movement in 1965 of the proportion of returns using the "standard" method was the reversal of a previous downward trend. In part, this reversal in trend results from the introduction in 1964 of the "minimum" standard deduction.

The minimum standard deduction, an alternative to the 10 percent method of calculating the deduction, was \$200 (\$100 for married persons filing separately) plus \$100 for each allowable exemption. This deduction, like the regular 10 percent standard deduction, could not exceed \$1,000

Chart 2A - Percentage Distribution of Returns by Form of Deduction

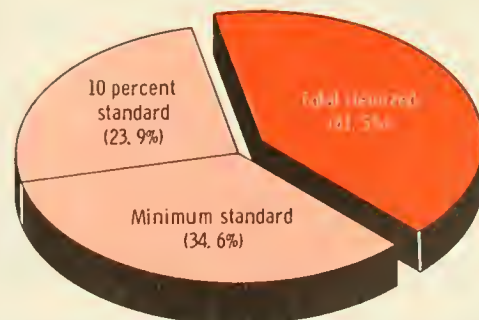




Table 2.4—RETURNS WITH EMPLOYEE BUSINESS EXPENSE DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Size of deduction															
	Under \$25		\$25 under \$50		\$50 under \$75		\$75 under \$100		\$100 under \$150		\$150 under \$200		\$200 under \$300		\$300 under \$400	
	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)	Number of returns	Amount of employee business expense deduction (Thousand dollars)
Grand total.....	2,502,884	2,963,235	38,769	555	55,373	2,044	65,068	3,963	6,306	17,048	123,021	21,266	54,496	179,954	61,900	
Taxable returns, total.....	2,390,835	2,944,594	38,105	554	54,331	1,991	61,984	3,766	6,004	16,713	120,868	20,874	53,131	177,179	60,900	
Under \$5,000.....	333,423	299,395	82	11,663	437	11,006	652	7,697	833	22,475	21,373	3,654	8,481	30,052	10,289	
\$5,000 under \$10,000.....	194,564	163,309	4,978	4,991	1,721	10,283	1,721	1,344	1,344	11,023	11,023	22,629	5,603	11,813	3,927	
\$10,000 under \$15,000.....	241,315	203,375	7,269	88	4,039	7,831	595	5,685	491	18,666	14,559	2,488	4,464	17,591	6,149	
\$15,000 under \$20,000.....	239,452	223,377	6,948	104	7,207	10,491	482	5,074	459	18,213	12,325	2,153	5,232	16,799	5,704	
\$20,000 under \$25,000.....	222,507	199,292	6,948	104	7,207	10,491	482	5,074	459	18,213	12,325	2,153	5,232	16,799	5,704	
\$25,000 under \$30,000.....	605,260	599,465	9,201	14,559	928	15,210	629	8,450	748	12,894	10,733	1,936	4,594	15,284	5,348	
\$30,000 under \$35,000.....	166,648	211,485	2,871	3,941	17,811	1,537	3,962	1,537	3,962	31,962	31,962	5,449	12,957	47,304	16,326	
\$35,000 under \$40,000.....	119,100	224,645	1,264	19	4,002	344	3,962	1,44	4,014	4,999	1,822	1,822	3,155	11,427	3,948	
\$40,000 under \$45,000.....	104,264	34,211	58	83	2,123	132	1,632	144	4,014	21	150	26	1,681	7,168	2,457	
\$45,000 under \$50,000.....	1,709	9,219	6	1	20	1	11	1	3	7	4	25	13	60	21	
\$50,000 under \$55,000.....	50	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$55,000 under \$60,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$60,000 under \$65,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$65,000 under \$70,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$70,000 under \$75,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$75,000 under \$80,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$80,000 under \$85,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$85,000 under \$90,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$90,000 under \$95,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$95,000 under \$100,000.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
\$100,000 or more.....	18	151	1	1	1	1	1	1	1	1	1	1	1	1	1	
Nontaxable returns.....	112,049	168,641	1	1	1	1	1	1	1	1	1	1	1	1	1	
Returns under \$5,000.....	452,178	445,101	83	12,761	484	14,092	830	12,596	1,079	24,752	23,279	4,000	9,775	31,212	10,703	
Returns \$5,000 under \$10,000.....	1,146,377	1,034,124	263	28,119	803	27,937	1,706	36,742	3,193	70,366	58,085	10,065	26,806	82,365	28,303	
Returns \$10,000 or more.....	904,329	1,084,010	13,401	209	20,693	757	23,039	1,427	2,034	44,232	41,657	7,201	17,915	66,377	22,894	
Grand total.....	153,973	69,245	572,975	414,819	353,656	435,157	216,483	371,937	449,103	56,640	194,432	23,924	114,871	33,281	218,830	
Taxable returns, total.....	150,161	67,485	547,103	395,999	330,453	407,090	200,425	344,186	419,324	52,754	180,992	23,645	104,545	31,094	202,169	
Under \$5,000.....	19,292	8,675	82,740	60,453	42,826	52,648	30,316	52,090	54,871	4,183	13,838	3,459	15,043	1,683	10,776	
\$5,000 under \$10,000.....	14,831	6,823	43,662	31,246	29,161	36,213	12,968	21,754	31,873	7,995	26,580	3,459	15,043	1,683	10,776	
\$10,000 under \$15,000.....	10,614	4,707	55,002	40,046	37,180	46,041	18,189	30,551	19,079	46,249	46,249	3,459	15,043	1,683	10,776	
\$15,000 under \$20,000.....	16,677	7,395	21,266	37,979	41,119	50,189	20,125	35,780	16,237	39,283	39,283	3,459	15,043	1,683	10,776	
\$20,000 under \$25,000.....	15,346	7,219	26,747	30,360	28,156	37,813	20,844	36,182	19,204	45,881	45,881	3,459	15,043	1,683	10,776	
\$25,000 under \$30,000.....	15,657	7,023	26,370	41,046	37,374	28,114	20,104	34,187	12,239	6,094	20,429	3,459	15,043	1,683	10,776	
\$30,000 under \$35,000.....	40,839	18,161	139,792	100,777	79,870	98,616	31,306	88,139	43,365	104,146	14,283	6,649	29,528	7,801	19,284	
\$35,000 under \$40,000.....	9,658	4,282	38,201	27,769	20,352	24,759	14,217	24,292	12,561	30,202	6,889	3,562	15,724	4,821	32,890	
\$40,000 under \$45,000.....	5,646	2,518	23,323	16,863	16,813	20,697	11,275	19,330	13,655	33,939	6,192	2,602	16,742	7,845	35,554	
\$45,000 under \$50,000.....	338	152	1,763	1,298	1,383	1,706	984	1,609	764	2,631	650	2,895	7,306	1,052	51,869	
\$50,000 under \$55,000.....	61	182	244	182	202	245	152	264	464	119	102	453	2,223	190	608	
\$55,000 under \$60,000.....	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
\$60,000 under \$65,000.....	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
\$65,000 under \$70,000.....	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
\$70,000 under \$75,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$75,000 under \$80,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$80,000 under \$85,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$85,000 under \$90,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$90,000 under \$95,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$95,000 under \$100,000.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
\$100,000 or more.....	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	
Nontaxable returns.....	3,811	1,763	25,373	14,821	23,204	28,068	16,058	27,751	29,783	3,885	13,442	2,279	10,328	2,225	16,662	
Returns under \$5,000.....	23,104	10,436	106,484	77,689	64,761	79,279	43,537	75,016	33,028	79,475	4,956	21,847	3,344	22,979	799	
Returns \$5,000 under \$10,000.....	74,327	33,669	262,831	190,021	170,097	209,667	94,943	163,047	81,988	197,398	20,763	70,876	7,911	49,832	1,163	
Returns \$10,000 or more.....	56,342	23,344	233,640	147,109	118,798	146,211	78,003	133,874	172,230	28,027	96,972	14,744	65,369	22,026	143,999	

See text for "Explanation of Classifications and P. m." and "b." 1 Data, Description of the Sample, and Limitations of the Data." 1 An asterisk in a cell denotes that the estimate is shown separately because of high sampling variability. However, the data are included in the appropriate totals. 1 Less than \$50.

(\$500 for married persons filing separately). For the most part, the minimum standard deduction was introduced as a means of providing some tax relief for taxpayers with low income and a relatively large number of exemptions.

Taxpayers on approximately one out of every three returns found it to their benefit to elect the minimum standard method in 1965. As was expected, table 2.5 shows that more than three out of every four of these returns had income under \$3,000. Nearly one-half of the returns of taxpayers electing the minimum standard deduction were nontaxable due in part to the greater deduction they obtained by using this method rather than the 10 percent standard deduction.

Itemized Deductions

Returns with itemized deductions increased by 962 thousand or 4 percent in 1965 after declining by approximately the same relative amount in 1964. The increase in 1965 was to be expected as returns with itemized deductions stabilized following the initial impact of the minimum standard deduction. Approximately 31 percent of those itemizing had income of \$10,000 or more as contrasted with only 7 percent of those choosing the standard

Table 2.5—FORM OF DEDUCTION AND NUMBER OF RETURNS BY ADJUSTED GROSS INCOME CLASS

[Taxable and nontaxable returns]

Adjusted gross income class	Number of returns	Percent of total	Returns with itemized deductions	
			Number of returns	Percent of total
All returns				
Grand total.....	67,596,300	100.0	27,871,896	41.3
Taxable returns, total.....				
Under \$3,000.....	53,700,794	79.4	25,956,061	48.4
\$3,000 under \$7,000.....	4,365,186	13.9	1,233,307	28.2
\$7,000 under \$10,000.....	1,248,524	15.2	3,333,011	26.7
\$10,000 or more.....	23,010,962	34.0	12,926,611	56.2
Nontaxable returns, total.....				
Under \$3,000.....	13,895,506	20.6	1,915,234	13.8
\$3,000 under \$5,000.....	11,845,839	17.5	1,050,121	8.8
\$5,000 or more.....	1,577,802	2.3	562,167	35.7
	491,865	0.7	302,946	61.6
Returns with 10 percent standard deduction				
Grand total.....	16,090,094	100.0	23,236,939	144.4
Taxable returns, total.....				
Under \$3,000.....	15,243,101	94.7	12,501,032	81.9
\$3,000 under \$5,000.....	335,235	2.1	7,796,045	23.2
\$5,000 under \$10,000.....	3,830,429	23.8	3,085,084	79.9
\$10,000 or more.....	8,490,460	52.8	1,617,899	19.1
	2,586,977	16.1	1,604	0.1
Nontaxable returns, total.....				
Under \$3,000.....	846,993	5.3	10,735,907	1268.0
\$3,000 under \$5,000.....	697,068	4.3	9,701,279	1391.7
\$5,000 or more.....	96,300	0.6	899,335	934.9
	53,625	0.3	135,293	252.3

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."  
<sup>1</sup>Less than 0.05 percent. NOTE: Detail may not add to total because of rounding.

Table 2.6—SELECTED SOURCES OF INCOME FOR ALL RETURNS, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH STANDARD DEDUCTION

[Taxable and nontaxable returns]

Sources of income	All returns <sup>1</sup>		Returns with itemized deductions		Returns with standard deductions			
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of—		Amount (Thousand dollars)	Percent of—	
				Adjusted gross income	Income for all returns		Adjusted gross income	Income for all returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income less deficit.....	429,201,239	100.0	267,348,739	100.0	62.3	163,314,669	100.0	38.1
Salaries and wages (gross).....	347,150,062	80.9	205,963,922	77.0	59.3	140,823,151	86.2	47.6
Business or profession net profit and net loss.....	24,588,343	5.7	18,402,090	6.9	74.8	6,792,003	4.2	27.6
Farm net profit and net loss.....	3,364,909	0.8	705,120	0.3	21.0	3,149,078	1.9	93.6
Partnership net profit and net loss.....	10,606,017	2.5	8,863,438	3.3	33.6	2,199,786	1.3	20.7
Sales of capital assets net gain and net loss.....	10,180,858	2.4	8,228,768	3.1	80.8	1,787,490	1.1	17.6
Dividends in adjusted gross income.....	12,960,570	3.0	11,264,372	4.2	26.9	1,627,683	1.0	12.6
Interest received.....	11,236,048	2.6	7,489,713	2.8	66.3	3,711,137	2.3	32.7
Rents net income and net loss.....	4,456,447	0.6	1,651,683	0.6	65.3	946,852	0.6	38.6
Royalties net income and net loss.....	621,361	0.1	413,230	0.1	66.5	161,342	0.1	26.0
Pensions and annuities.....	3,568,265	0.8	2,343,404	0.9	65.7	1,217,960	0.8	34.1
All other sources, income and loss <sup>2</sup> .....	4,411,277	0.6	2,071,657	0.8	85.9	897,499	0.5	37.2

<sup>1</sup>Includes returns with no adjusted gross income.

<sup>2</sup>Includes adjustments, sales of property other than capital assets, and ordinary gain from sales of depreciable property.

deduction. As shown in table 2.6, taxpayers itemizing showed larger proportions of dividends, interest, capital gains, and business income than those using the standard deduction.

EXEMPTIONS

In the computation of taxable income, exemptions were allowed for taxpayers and their dependents. Additional exemptions were allowed taxpayers for age (65 or over) and blindness.

A \$600 exemption was allowed a taxpayer for each child under 19 years of age or a student, regardless of the income earned by that child, if the taxpayer furnished more than half the support. If the child was 19 or over or not a student, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

A taxpayer was also allowed an exemption for dependents other than his children, if the dependent had less than \$600 of gross income and the taxpayer provided more than half his support. Table 2.7 shows that a total of 190.7 million exemptions were reported on the 67.6

returns filed for 1965. Total exemptions included 107.6 million for taxpayers, 75.1 million for their dependents, 7.9 million for taxpayers age 65 or over, and 107 thousand for blind taxpayers.

Exemptions for taxpayer and spouse (in general, the number of taxpayers) increased by 2.8 million over 1964. Exemptions for dependents increased by 0.4 million and for age by 0.3 million. There was virtually no change in the number of exemptions for blindness. Section 4 presents a more detailed discussion for taxpayers with an age exemption.

Table 2.7—NUMBER OF EXEMPTIONS BY TYPE

[Taxable and nontaxable returns]

Type of exemptions	Number of returns	Number of exemptions
Total.....	67,596,300	190,741,281
Taxpayer's exemptions, total.....		
Taxpayer and spouse <sup>1</sup> .....	67,596,300	116,658,526
Age 65 or over.....	6,143,876	7,926,201
Blindness.....	104,471	107,135
Dependent's exemptions.....		
	31,497,067	73,082,758

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

<sup>1</sup>Spouse included on jointly filed returns and on some separate returns of husband or wife where one spouse elected to claim the other's exemption.



INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 10.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Table with 14 main columns: Adjusted gross income classes, Number of returns, Number of exemptions, Adjusted gross income (Thousand dollars), Salaries and wages (gross) (Number of returns, Amount), Business or profession (Net profit, Net loss), and Farm (Net profit, Net loss). Rows include Grand total, Taxable returns (various income brackets), and Nontaxable returns (various income brackets).

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



INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 13.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents		Royalties					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	1,942,886	1,627,683	8,605,363	3,711,137	812,750	1,217,960	1,496,258	1,234,389	578,519	287,537	199,725	164,903	6,919	3,561
Taxable returns, total.....	1,535,996	1,459,093	6,710,055	2,844,606	372,287	664,035	900,019	828,448	457,077	215,657	130,663	130,504	5,625	3,441
Under \$1,000.....	15,310	7,096	48,557	10,681	22,165	24,349	52,162	36,028	12,483	5,264	5,892	2,369	-	-
\$1,000 under \$2,000.....	93,489	53,221	387,108	114,475	22,165	24,349	52,162	36,028	12,483	5,264	5,892	2,369	-	-
\$2,000 under \$3,000.....	85,853	62,025	419,018	169,019	43,973	60,724	73,480	51,063	13,754	8,466	16,016	5,029	-	-
\$3,000 under \$4,000.....	97,929	67,072	480,850	204,375	62,301	111,700	74,469	61,035	32,668	16,747	9,391	4,983	-	-
\$4,000 under \$5,000.....	107,824	72,919	521,583	211,855	43,810	86,307	79,741	68,344	37,715	19,809	12,806	10,249	-	-
\$5,000 under \$6,000.....	121,041	92,354	655,402	223,668	38,589	72,876	81,675	70,967	50,494	20,714	12,263	9,281	-	-
\$6,000 under \$7,000.....	133,487	76,755	704,954	222,792	41,230	69,593	86,665	56,693	43,615	17,727	8,742	7,658	3,294	1,122
\$7,000 under \$8,000.....	127,399	111,512	651,709	240,878	22,377	44,379	83,953	67,016	52,453	23,151	9,664	10,996	-	-
\$8,000 under \$9,000.....	114,451	88,407	572,515	216,780	20,979	32,626	69,078	48,226	47,691	19,707	10,605	9,164	-	-
\$9,000 under \$10,000.....	122,555	111,753	531,489	243,883	18,143	42,039	72,801	69,080	43,717	14,310	7,504	5,457	-	-
\$10,000 under \$15,000.....	341,958	342,093	1,376,373	637,014	43,954	88,283	158,177	150,225	93,736	44,863	23,264	25,061	2,436	1,206
\$15,000 under \$20,000.....	105,388	165,289	241,224	207,108	8,462	18,252	36,732	62,835	17,252	10,781	6,790	10,713	-	-
\$20,000 under \$50,000.....	65,205	176,152	113,534	173,835	5,517	12,163	29,486	78,023	10,960	13,150	7,237	24,386	813	638
\$50,000 under \$100,000.....	3,671	26,502	5,150	14,903	187	439	1,441	7,610	479	614	420	3,320	78	362
\$100,000 under \$500,000.....	432	5,863	585	3,275	40	305	159	1,303	60	354	68	1,938	4	113
\$500,000 under \$1,000,000.....	3	35	4	65	-	-	-	-	-	-	1	(*)	-	-
\$1,000,000 or more.....	1	45	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	406,890	168,590	1,895,309	816,529	440,461	553,925	596,241	405,942	121,441	71,881	69,062	34,399	295	121
Under \$600.....	50,916	10,612	260,692	44,410	13,141	7,367	65,960	21,556	30,094	23,106	11,019	5,752	-	-
\$600 under \$1,000.....	71,887	22,979	364,257	99,498	31,702	19,871	111,603	58,656	20,961	10,032	8,874	2,942	-	-
\$1,000 under \$2,000.....	156,643	63,020	783,460	370,217	217,010	218,103	268,382	187,065	38,000	15,376	24,990	11,920	-	-
\$2,000 under \$3,000.....	91,022	43,057	344,870	203,812	141,378	217,269	114,597	106,011	20,367	10,627	15,624	8,820	(*)	(*)
\$3,000 under \$4,000.....	19,978	12,220	77,969	50,539	23,251	53,213	16,652	15,149	5,759	5,570	3,791	2,084	-	-
\$4,000 under \$5,000.....	9,942	10,145	38,619	38,600	11,846	35,972	11,798	8,973	3,672	6,608	3,054	1,990	-	-
\$5,000 or more.....	6,502	6,557	25,442	9,453	2,133	2,130	7,249	8,532	2,588	562	1,710	891	-	-
Returns under \$5,000.....	800,793	424,366	3,726,981	1,517,483	610,579	834,875	868,842	613,880	215,473	121,604	111,457	56,138	(*)	(*)
Returns \$5,000 under \$10,000.....	624,594	486,438	3,139,420	1,156,151	144,011	263,643	400,931	320,282	240,343	96,128	50,228	43,012	3,148	1,249
Returns \$10,000 or more.....	517,499	716,879	1,738,962	1,037,503	58,160	119,442	226,485	300,227	122,703	69,805	38,040	65,753	2,523	2,157

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Standard deduction				Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	
		Number of returns	Amount (Thousand dollars)	Minimum standard deduction		10 percent standard deduction				Number of returns	Amount (Thousand dollars)		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grand total.....	1,626,552	942,285	763,398	20,617,984	23,236,939	10,184,673	16,090,094	10,433,312	56,718,326	11,239,279	28,087,753	94,263,306	16,344,666
Taxable returns, total.....	1,321,431	869,812	661,260	15,687,092	12,501,032	5,406,386	15,243,101	10,280,706	38,776,985	-	27,744,133	93,876,161	16,284,800
Under \$1,000.....	10,633	29,390	18,013	153,295	509,649	150,642	31,015	2,653	324,398	-	540,664	31,868	4,538
\$1,000 under \$2,000.....	94,677	47,784	35,589	1,248,559	4,036,832	1,231,574	110,165	16,985	2,688,847	-	4,146,997	2,156,966	309,348
\$2,000 under \$3,000.....	93,343	47,784	35,589	1,164,606	3,250,164	1,116,218	194,055	48,388	3,041,435	-	3,442,218	4,404,745	661,972
\$3,000 under \$4,000.....	115,517	56,728	38,669	1,503,226	1,747,848	863,028	1,847,802	640,198	4,341,358	-	3,595,649	6,723,467	1,055,043
\$4,000 under \$5,000.....	115,804	82,126	56,290	1,687,492	1,337,236	800,916	1,982,627	886,576	4,945,508	-	3,319,864	8,291,752	1,330,215
\$5,000 under \$6,000.....	95,159	87,119	66,979	1,646,056	796,859	556,637	1,992,913	1,089,419	4,634,647	-	2,789,773	9,041,122	1,473,383
\$6,000 under \$7,000.....	100,329	104,718	72,561	1,711,175	500,040	399,071	2,039,823	1,312,104	4,692,485	-	2,539,863	10,064,986	1,663,167
\$7,000 under \$8,000.....	100,139	89,303	63,990	1,549,107	231,949	202,803	1,811,802	1,346,305	3,932,210	-	2,043,750	9,788,180	1,645,107
\$8,000 under \$9,000.....	64,883	84,057	70,232	1,290,444	70,256	65,978	1,451,205	1,224,465	2,940,601	-	1,521,462	8,662,721	1,481,113
\$9,000 under \$10,000.....	70,006	82,246	60,280	1,147,821	18,795	18,795	1,194,717	1,129,026	2,349,175	-	1,213,513	7,999,368	1,390,417
\$10,000 under \$15,000.....	213,475	173,635	140,192	2,149,844	1,136	596	2,151,479	2,149,248	4,074,259	-	2,152,615	18,975,115	3,458,335
\$15,000 under \$20,000.....	79,821	24,296	24,360	294,737	262	125	294,849	294,612	543,699	-	295,110	4,120,882	840,652
\$20,000 under \$50,000.....	137,132	8,131	13,602	134,118	-	-	134,044	134,118	296,004	-	134,044	3,151,284	785,801
\$50,000 under \$100,000.....	24,185	265	658	5,928	-	3	5,915	5,925	11,158	-	5,920	358,494	135,030
\$100,000 under \$500,000.....	6,316	14	45	678	1	(*)	684	678	1,193	-	685	100,694	48,421
\$500,000 under \$1,000,000.....	12	-	5	5	-	-	5	5	7	-	5	3,175	1,589
\$1,000,000 or more.....	-	-	1	1	-	-	1	1	1	-	1	1,342	669
Nontaxable returns, total.....	305,122	72,475	102,137	4,930,896	10,735,907	4,778,288	846,993	152,605	17,941,341	11,239,279	343,619	387,145	59,867
Under \$600.....	3,650	11,658	24,231	1,277,451	3,940,765	1,270,526	202,776	6,924	3,115,874	4,143,480	-	-	-
\$600 under \$1,000.....	38,990	10,210	13,289	851,100	2,431,784	840,621	134,708	10,478	2,363,601	2,560,870	5,622	271	41
\$1,000 under \$2,000.....	114,327	17,449	21,651	1,088,536	2,090,842	1,053,514	242,553	35,021	4,360,694	2,259,019	74,375	19,218	2,774
\$2,000 under \$3,000.....	77,761	14,924	20,275	793,229	1,237,888	764,634	117,091	28,595	3,490,142	1,264,562	90,417	64,567	9,295
\$3,000 under \$4,000.....	34,460	6,859	7,107	459,040	570,790	436,162	66,811	22,878	2,220,609	564,935	72,666	51,287	7,459
\$4,000 under \$5,000.....	24,790	8,285	12,389	297,684	328,545	284,696	29,489	12,990	1,494,406	315,798	42,236	55,584	8,092
\$5,000 or more.....	11,144	3,090	3,195	163,854	135,293	128,135	53,625	35,719	896,014	130,615	58,303	196,218	32,206
Returns under \$5,000.....	723,953	285,412	247,303	10,524,217	21,482,342	8,812,530	4,959,031	1,711,687	32,386,873	11,108,664	15,332,709	21,799,725	3,388,777
Returns \$5,000 under \$10,000.....	440,075	450,431	337,182	7,502,908	1,753,193	1,371,419	8,538,543	6,131,490	19,427,627	130,615	10,161,120	45,701,934	7,675,953
Returns \$10,000 or more.....	462,524	206,442	178,913	2,590,859	1,404	724	2,592,520	2,590,135	4,903,825	-	2,593,924	26,761,647	5,279,936

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 13.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits								Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax	
	Retirement income		Investment income		Foreign taxes		Other			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)					
Grand total.....	516,180	58,342	876,015	169,255	10,981	2,351	27,139	1,845	16,112,889	58,418	8,210	3,283,828	467,685
Taxable returns, total.....	337,236	42,706	714,490	125,429	10,035	2,134	24,078	1,661	16,112,889	45,947	6,470	2,057,348	357,271
Under \$1,000.....	-	-	15,756	408	-	-	-	-	4,537	-	-	15,227	742
\$1,000 under \$2,000.....	8,600	257	31,399	1,736	-	-	4,002	63	308,616	2,030	350	145,744	10,489
\$2,000 under \$3,000.....	51,042	3,789	59,156	3,943	-	-	-	-	656,415	-	-	211,087	22,432
\$3,000 under \$4,000.....	60,459	6,767	65,851	6,773	3,568	237	5,253	278	1,044,259	1,287	120	256,712	35,107
\$4,000 under \$5,000.....	56,375	6,543	62,818	6,773	-	-	-	-	1,316,543	3,336	280	248,559	41,528
\$5,000 under \$6,000.....	38,718	5,914	44,372	9,087	-	-	2,141	108	1,458,227	5,448	390	227,206	42,185
\$6,000 under \$7,000.....	27,970	4,893	32,328	9,930	-	-	2,548	242	1,648,343	3,916	341	184,419	35,359
\$7,000 under \$8,000.....	18,974	2,257	21,089	10,089	-	-	-	-	1,632,523	2,900	257	148,990	29,117
\$8,000 under \$9,000.....	16,060	2,457	18,076	9,184	2,607	623	2,811	295	1,468,997	2,610	217	123,784	25,121
\$9,000 under \$10,000.....	17,302	3,268	20,570	8,354	-	-	-	-	1,378,354	2,900	320	93,541	20,388
\$10,000 under \$15,000.....	29,501	4,667	34,168	30,810	2,320	474	5,402	275	3,422,119	12,376	1,840	257,126	58,968
\$15,000 under \$20,000.....	7,501	1,167	8,668	14,264	929	142	1,385	72	825,010	4,152	755	79,816	19,773
\$20,000 under \$50,000.....	4,426	679	5,105	18,076	596	612	464	203	766,235	4,647	1,480	61,178	15,312
\$50,000 under \$100,000.....	255	41	261	2,359	596	612	65	120	132,506	290	82	2,732	689
\$100,000 under \$500,000.....	53	7	256	412	15	46	7	5	47,951	55	38	226	61
\$500,000 under \$1,000,000.....	-	-	-	4	-	-	-	-	1,585	-	-	1	(1)
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	669	-	-	-	-
Nontaxable returns, total.....	178,940	15,636	161,527	43,828	943	217	3,060	185	-	12,468	1,741	1,226,480	110,413
Under \$500.....	-	-	-	-	-	-	-	-	-	-	-	105,098	4,320
\$500 under \$1,000.....	26,214	1,759	2,972	24	-	-	-	-	-	4,806	604	206,150	8,949
\$1,000 under \$2,000.....	66,097	6,748	19,487	1,020	-	-	-	-	-	-	-	409,055	27,065
\$2,000 under \$3,000.....	38,673	3,308	24,175	2,492	145	29	3,060	185	-	2,320	427	248,544	25,843
\$3,000 under \$4,000.....	15,772	3,291	32,328	3,991	730	45	-	-	-	-	-	129,154	18,344
\$4,000 under \$5,000.....	2,184	530	26,463	4,796	-	-	-	-	-	2,175	188	69,019	12,416
\$5,000 or more.....	-	-	31,505	8	-	-	143	-	-	3,167	522	59,460	13,476
Returns under \$5,000.....	353,234	32,462	273,586	25,183	4,299	264	12,313	498	3,330,370	15,955	1,969	2,044,350	207,235
Returns \$5,000 under \$10,000.....	121,158	19,300	371,614	68,852	2,820	715	7,501	645	7,586,443	20,530	1,959	833,303	164,393
Returns \$10,000 or more.....	41,788	6,580	230,315	75,220	3,862	1,372	7,325	702	5,196,076	21,933	4,282	406,175	96,057

Adjusted gross income classes	Tax withheld		Payments on 1965 declaration		Tax due at time of filing		Number of returns	Amount (Thousand dollars)	Overpayment					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Refund					
									Cash requested		Bonds only requested		Credit on 1966 tax	
									Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Grand total.....	33,876,518	15,271,007	1,704,895	1,511,369	11,347,269	2,355,175	25,825,005	2,449,392	25,262,263	2,306,706	119,899	11,047	492,841	131,639
Taxable returns, total.....	25,420,810	14,606,046	1,478,894	1,475,229	10,263,530	2,260,016	17,394,977	1,864,777	16,928,437	1,743,612	87,257	8,990	418,150	112,181
Under \$1,000.....	477,559	44,560	2,921	389	68,707	1,136	476,627	40,796	465,992	40,385	-	-	2,258	168
\$1,000 under \$2,000.....	3,729,740	551,817	56,628	9,446	541,211	37,136	3,595,803	279,125	3,547,409	273,388	26,146	1,723	27,981	4,257
\$2,000 under \$3,000.....	3,098,467	785,719	68,069	15,808	678,022	74,300	2,752,131	196,786	2,722,765	193,455	9,341	4,38	22,261	2,893
\$3,000 under \$4,000.....	3,290,656	1,154,871	105,521	34,662	1,321,421	114,648	2,266,146	224,694	2,219,207	216,798	14,356	1,371	36,292	6,526
\$4,000 under \$5,000.....	3,074,635	1,387,538	122,668	49,771	1,225,036	147,765	2,083,649	226,744	2,043,187	219,360	9,994	1,027	34,549	5,758
\$5,000 under \$6,000.....	2,595,560	1,479,365	140,488	67,277	1,093,520	156,625	1,685,721	202,490	1,637,810	194,622	7,684	908	44,686	6,961
\$6,000 under \$7,000.....	2,395,340	1,642,471	127,441	70,184	1,095,067	170,807	1,441,126	199,439	1,405,752	192,224	2,933	303	36,086	6,912
\$7,000 under \$8,000.....	1,927,626	1,556,565	135,834	84,074	947,259	174,233	1,089,134	152,993	1,050,916	143,511	7,767	1,076	32,984	8,406
\$8,000 under \$9,000.....	1,431,092	1,365,428	117,087	79,624	759,481	157,871	756,462	108,603	725,427	100,539	4,789	1,104	31,072	7,077
\$9,000 under \$10,000.....	1,137,724	1,241,802	122,815	90,323	653,340	145,982	551,350	79,062	522,574	72,197	-	-	29,191	6,749
\$10,000 under \$15,000.....	1,956,625	2,717,339	359,977	350,990	1,520,824	520,172	626,959	105,662	548,086	80,296	3,258	508	82,747	24,859
\$15,000 under \$20,000.....	225,108	448,475	124,380	203,297	244,216	214,067	50,708	20,328	29,041	9,254	984	526	22,544	10,548
\$20,000 under \$50,000.....	77,432	209,207	89,698	335,457	109,690	263,619	24,287	25,176	10,003	6,417	-	-	14,774	18,759
\$50,000 under \$100,000.....	2,901	17,786	4,781	63,940	5,112	54,155	808	2,586	250	523	(*)	(*)	666	2,057
\$100,000 under \$500,000.....	344	3,067	580	19,421	619	25,844	65	288	18	43	-	-	58	246
\$500,000 under \$1,000,000.....	2	36	5	49	4	1,035	1	5	-	-	-	-	1	5
\$1,000,000 or more.....	1	(1)	1	51	1	621	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	8,455,707	564,961	125,999	36,641	1,083,740	95,160	8,430,028	584,617	8,333,826	563,095	32,645	2,058	74,691	19,463
Under \$500.....	3,712,263	117,745	18,658	4,725	99,233	4,046	3,727,894	121,873	3,701,874	118,551	17,931	733	9,394	2,589
\$500 under \$1,000.....	1,956,320	138,532	21,073	4,287	193,757	8,316	1,963,343	142,225	1,942,890	138,705	8,305	644	13,931	2,875
\$1,000 under \$2,000.....	1,158,951	100,287	32,686	8,360	369,257	24,011	1,151,246	105,376	1,131,785	100,219	2,134	250	20,361	4,907
\$2,000 under \$3,000.....	799,733	94,517	25,193	7,566	209,253	21,674	782,163	97,489	768,139	93,975	1,463	173	14,592	3,342
\$3,000 under \$4,000.....	436,520	54,004	12,844	4,229	107,386	15,067	423,772	54,906	415,391	53,059	2,144	76	7,916	1,771
\$4,000 under \$5,000.....	258,355	34,981	9,511	4,384	55,116	10,227	253,980	37,039	250,645	35,689	-	-	3,916	1,349
\$5,000 or more.....	133,565	24,795	6,034	3,090	49,648	11,819	127,630	25,709	123,012	22,897	668	182	4,581	2,630
Returns under \$5,000.....	21,993,198	4,464,671	475,772	143,627	4,868,488	458,327	19,470,754	1,527,051	19,209,373	1,484,184	91,811	6,434	193,451	36,433
Returns \$5,000 under \$10,000.....	9,619,500	7,309,799	648,679	393,713	4,594,504	816,327	5,649,797	767,142	5,464,610	725,521	23,841	3,573	177,804	38,048
Returns \$10,000 or more.....	2,263,820	3,396,537	580,444	974,529	1,884,277	1,080,521	704,454	155,199	588,280	97,001	4,247	1,040	121,586	57,158

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 \*Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

(Taxable and nontaxable returns)

Sources of income and loss	All returns		Joint returns of husbands and wives		Separate returns of husband and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income.....	39,327,033	163,314,469	17,048,288	104,869,035	2,093,779	3,743,140	835,455	4,043,010	96,957	312,606	19,252,054	47,346,677
Salaries and wages (gross).....	35,254,758	140,823,151	14,777,204	88,868,940	1,930,076	3,363,955	754,395	3,570,586	70,743	223,310	17,722,34	43,191,861
Business or profession:												
Net profit.....	2,069,439	7,092,957	1,561,215	5,909,222	73,188	144,377	44,732	136,351	7,908	17,250	382,396	3,100,000
Net loss.....	270,802	300,294	224,036	254,542	4,950	3,977	3,949	4,976	1,076	424	44,791	36,377
Farm:												
Net profit.....	1,539,177	3,781,217	1,212,552	3,327,359	58,534	70,316	18,270	30,294	6,520	8,387	243,301	344,961
Net loss.....	536,956	632,139	465,874	574,967	8,681	7,441	6,021	5,487	1,707	2,932	54,672	41,313
Partnership:												
Net profit.....	531,799	2,329,600	363,986	1,842,759	8,765	24,237	10,975	38,280	1,140	6,306	146,934	418,018
Net loss.....	99,624	129,814	66,038	106,343	1,535	614	2,389	1,833	(*)	(*)	29,270	26,309
Sales of capital assets:												
Net gain.....	2,184,639	1,984,570	1,401,602	1,324,003	33,981	21,368	39,841	39,381	7,176	9,107	102,040	599,711
Net loss.....	350,290	197,080	219,278	121,646	13,035	9,449	10,306	6,956	(*)	(*)	107,174	58,765
Ordinary gain from sales of depreciable property.....	90,632	68,934	78,585	61,414	(*)	(*)	1,184	709	(*)	(*)	10,157	1,210
Sales of property other than capital assets:												
Net gain.....	32,413	18,417	27,380	15,267	(*)	(*)	(*)	(*)	(*)	(*)	4,045	2,822
Net loss.....	74,952	52,906	63,948	42,663	(*)	(*)	(*)	(*)	(*)	(*)	9,213	7,955
Dividends in adjusted gross income....	1,942,886	1,627,683	949,012	659,872	26,513	19,348	58,332	48,261	7,886	3,344	901,143	896,359
Interest received.....	8,605,363	3,711,137	5,064,456	2,118,490	145,479	51,650	273,150	108,636	41,918	20,210	3,080,360	412,151
Pensions and annuities (taxable portion).....	812,750	1,217,960	472,945	742,462	17,521	19,871	11,216	21,783	7,170	9,163	303,896	424,691
Rents:												
Net income.....	1,496,258	1,234,389	975,857	812,300	39,526	26,435	39,513	31,967	11,942	11,537	429,420	352,150
Net loss.....	578,519	287,537	417,427	202,416	10,022	7,668	16,007	9,377	(*)	(*)	133,058	67,641
Royalties:												
Net income.....	199,725	164,903	144,299	112,505	(*)	(*)	3,548	3,791	(*)	(*)	49,408	47,456
Net loss.....	6,919	3,561	3,663	2,340	(*)	(*)	-	-	-	-	2,593	1,188
Other sources.....	( <sup>1</sup> )	863,154	( <sup>1</sup> )	379,580	( <sup>1</sup> )	28,734	( <sup>1</sup> )	42,457	( <sup>1</sup> )	7,148	( <sup>1</sup> )	405,234

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

<sup>1</sup>Number not tabulated.

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



Table 15.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Table with 15 columns: Adjusted gross income classes, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits, Number of returns, Adjusted gross income, Exemptions, Taxable income, Income tax after credits. Sub-sections include 'All returns', 'Joint returns of husbands and wives', 'Returns of heads of household', and 'Returns of single persons not head of household or surviving spouse'.

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data." (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.





INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 16.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)		Rents				Royalties			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	3,906,699	11,264,372	14,835,394	7,489,713	1,166,026	2,345,404	2,365,940	2,736,397	1,549,922	1,124,714	286,485	469,769	21,973	56,539
Taxable returns, total.....	3,504,967	10,720,184	13,686,906	6,681,579	843,629	1,809,141	2,008,972	2,399,193	1,412,678	974,646	246,116	433,618	21,331	48,813
Under \$1,000.....	1,792	334	4,828	1,912	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	30,013	17,847	155,575	98,151	11,701	9,669	33,306	18,740	11,599	6,224	2,688	2,124	-	-
\$2,000 under \$3,000.....	97,798	71,619	399,566	172,472	73,035	99,028	73,263	57,848	40,552	18,686	5,519	3,528	-	-
\$3,000 under \$4,000.....	144,158	118,946	630,969	296,717	94,461	160,037	110,435	91,450	62,343	27,934	8,508	4,846	-	-
\$4,000 under \$5,000.....	171,475	157,958	793,277	333,538	118,037	220,804	142,456	113,656	93,956	45,518	14,918	9,826	3,653	3,316
\$5,000 under \$6,000.....	199,981	178,949	1,034,600	362,730	74,052	162,466	174,446	125,625	121,825	63,086	18,263	11,548	-	-
\$6,000 under \$7,000.....	193,442	203,829	1,195,004	397,746	78,153	143,021	146,333	108,524	145,399	72,789	14,899	11,094	-	-
\$7,000 under \$8,000.....	189,690	199,770	1,276,820	352,714	56,968	130,027	193,236	153,586	151,446	66,397	17,031	8,683	-	-
\$8,000 under \$9,000.....	186,792	222,013	1,224,041	335,136	49,516	90,479	154,164	102,721	131,554	67,642	12,484	10,241	3,003	1,462
\$9,000 under \$10,000.....	182,911	169,387	1,104,396	288,879	36,517	82,013	140,134	80,631	102,356	61,846	12,373	14,648	-	-
\$10,000 under \$15,000.....	757,263	917,245	3,406,931	1,155,378	116,456	263,501	404,598	394,048	318,721	203,408	46,294	48,373	3,481	4,255
\$15,000 under \$20,000.....	449,392	815,495	1,146,833	690,161	52,383	141,320	146,333	237,324	104,148	95,829	26,950	37,170	2,197	2,361
\$20,000 under \$50,000.....	708,477	2,886,577	1,102,120	1,415,488	64,896	217,223	206,589	604,654	104,300	161,997	48,461	114,236	5,664	9,892
\$50,000 under \$100,000.....	143,962	1,977,571	169,171	505,149	12,791	97,224	40,371	220,844	18,341	48,731	12,480	65,434	2,256	12,956
\$100,000 under \$500,000.....	39,886	2,050,504	40,328	267,357	4,346	29,995	10,064	84,076	5,131	29,179	4,945	69,244	999	10,985
\$500,000 under \$1,000,000.....	1,325	298,669	1,312	25,034	171	1,320	305	3,332	238	2,364	203	14,811	52	1,773
\$1,000,000 or more.....	610	433,471	589	23,017	79	959	166	1,973	106	2,895	100	7,812	26	1,823
Nontaxable returns, total.....	401,732	544,187	1,148,487	808,136	322,395	536,262	356,968	337,204	137,242	160,071	40,368	36,151	641	7,725
Under \$600.....	5,017	1,019	17,871	6,740	2,133	1,191	3,994	1,514	5,439	6,752	1,080	424	-	-
\$600 under \$1,000.....	14,268	6,723	47,407	19,231	7,642	4,421	18,281	8,429	5,955	2,600	1,370	730	-	-
\$1,000 under \$2,000.....	108,766	57,739	340,902	199,012	76,283	71,501	108,173	72,777	24,088	14,506	9,402	3,132	-	-
\$2,000 under \$3,000.....	98,495	74,696	304,426	205,477	99,546	149,028	94,536	74,595	29,540	41,867	10,337	5,982	641	7,725
\$3,000 under \$4,000.....	88,632	108,469	207,615	151,135	79,886	156,325	57,081	73,279	28,549	21,099	7,885	7,187	-	-
\$4,000 under \$5,000.....	33,030	52,101	103,814	83,288	31,972	81,032	36,122	37,689	17,055	18,339	3,874	3,248	-	-
\$5,000 or more.....	53,524	243,440	126,452	143,253	24,933	72,764	38,781	68,921	26,616	54,908	6,420	15,448	-	-
Returns under \$5,000.....	793,443	667,452	3,006,251	1,527,673	594,765	953,092	677,937	550,138	319,739	203,655	65,581	41,027	1,660	3,129
Returns \$5,000 under \$10,000.....	995,710	1,057,340	5,945,117	1,833,012	318,332	677,549	874,407	620,939	676,432	370,053	80,159	64,954	5,432	2,407
Returns \$10,000 or more.....	2,117,546	9,539,578	5,884,026	4,129,028	252,929	714,763	813,596	1,565,320	553,751	561,106	140,745	363,788	14,881	51,003

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total itemized deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income		Investment income	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grand total.....	4,411,286	2,496,520	2,349,421	50,738,874	57,058,406	1,596,165	26,275,730	160,818,818	33,799,467	985,109	109,963	1,104,667	206,537
Taxable returns, total.....	4,190,211	2,410,468	2,231,017	47,392,001	53,145,186	-	25,956,661	160,462,404	33,741,626	761,953	89,159	1,012,199	175,939
Under \$1,000.....	1	-	-	2,583	7,151	-	11,919	1,409	193	-	-	-	-
\$1,000 under \$2,000.....	39,695	17,115	9,268	163,776	237,496	-	340,372	142,753	20,071	(*)	(*)	3,273	113
\$2,000 under \$3,000.....	78,037	41,739	38,504	600,283	862,343	-	881,016	793,382	116,064	59,025	3,216	11,710	455
\$3,000 under \$4,000.....	136,956	102,383	95,316	1,246,728	1,761,188	-	1,451,636	2,119,174	321,675	89,982	7,578	28,055	1,432
\$4,000 under \$5,000.....	158,403	142,855	109,742	1,938,541	2,845,430	-	1,881,375	3,722,886	576,331	110,511	11,380	39,955	2,547
\$5,000 under \$6,000.....	171,098	199,566	148,671	2,866,441	4,252,289	-	2,411,851	6,161,140	965,040	80,640	9,171	58,970	4,318
\$6,000 under \$7,000.....	173,535	241,844	194,147	3,809,376	5,787,362	-	2,838,717	8,865,877	1,397,187	72,882	8,904	65,352	5,874
\$7,000 under \$8,000.....	197,171	247,542	202,033	4,284,879	6,424,493	-	2,884,297	10,904,290	1,739,941	56,111	8,652	65,478	6,160
\$8,000 under \$9,000.....	186,961	228,372	185,866	4,299,008	6,056,095	-	2,603,636	11,758,150	1,912,646	38,669	5,332	60,486	7,355
\$9,000 under \$10,000.....	179,812	215,324	174,329	3,869,230	5,178,028	-	2,164,100	11,473,383	1,902,004	32,794	3,769	49,070	7,099
\$10,000 under \$15,000.....	596,586	623,074	558,463	11,613,415	12,887,193	-	5,543,208	41,850,596	7,332,910	93,904	13,196	187,603	25,918
\$15,000 under \$20,000.....	400,571	184,128	214,630	3,985,359	3,356,956	-	1,461,845	17,547,819	3,392,838	44,050	6,356	115,037	19,212
\$20,000 under \$50,000.....	1,079,285	146,602	245,928	5,281,967	2,362,192	-	1,255,296	27,738,426	6,756,589	62,626	8,799	251,494	58,493
\$50,000 under \$100,000.....	459,056	17,037	42,517	1,749,957	428,728	-	182,356	9,845,820	3,558,131	13,401	2,020	59,576	22,859
\$100,000 under \$500,000.....	269,705	2,800	10,927	1,246,271	94,023	-	43,028	5,672,358	2,732,368	4,948	714	15,269	11,858
\$500,000 under \$1,000,000.....	30,355	59	507	174,740	2,951	-	1,386	756,681	411,872	166	26	566	1,243
\$1,000,000 or more.....	32,984	28	169	259,747	1,267	-	623	1,108,260	605,766	86	13	305	1,003
Nontaxable returns, total.....	221,077	86,054	118,407	3,346,874	3,913,220	1,596,165	319,068	356,417	57,842	223,153	20,808	92,469	30,598
Under \$600.....	139	(*)	(*)	24,027	44,782	36,820	-	-	-	-	-	-	-
\$600 under \$1,000.....	4,866	2,537	3,555	60,021	90,073	87,448	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	46,280	10,195	11,424	439,512	602,799	449,302	28,059	5,460	758	24,674	670	3,113	83
\$2,000 under \$3,000.....	54,155	19,376	24,776	560,097	760,600	376,247	72,244	30,795	4,341	63,730	3,750	7,044	488
\$3,000 under \$4,000.....	43,011	20,174	27,156	573,530	762,940	272,154	81,691	58,718	8,420	67,678	6,870	12,688	1,361
\$4,000 under \$5,000.....	28,362	14,601	19,110	438,010	549,626	353,677	54,645	43,449	6,142	38,508	4,236	15,883	1,843
\$5,000 or more.....	44,542	16,520	27,879	1,251,677	1,102,400	220,517	82,429	217,995	38,181	28,563	5,282	53,741	26,823
Returns under \$5,000.....	589,626	373,625	343,359	6,047,108	8,524,430	1,375,648	4,802,958	6,918,024	1,053,995	456,311	37,730	121,720	8,322
Returns \$5,000 under \$10,000.....	947,346	1,147,618	928,432	19,927,286	28,737,197	207,538	12,974,464	49,288,536	7,935,523	308,740	40,904	344,721	43,941
Returns \$10,000 or more.....	2,874,314	975,277	1,077,630	24,764,480	19,796,779	12,979	8,498,308	104,612,258	24,809,949	220,058	31,329	638,226	154,274

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



INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 16.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(59)						
Grand total.....	115,140	59,245	72,688	6,856	33,416,804	79,698	15,378	3,148,832	605,458	23,784,981	24,11,329
Taxable returns, total.....	111,371	52,921	68,796	6,731	33,416,804	72,827	13,46	2,771,809	551,150	23,010,008	23,862,211
Under \$1,000.....	-	-	-	-	192	-	-	1,740	76	6,799	693
\$1,000 under \$2,000.....	-	-	-	-	19,712	-	-	38,621	2,952	211,247	3,383
\$2,000 under \$3,000.....	3,657	302	6,364	602	112,329	1,450	94	106,960	11,302	635,511	153,375
\$3,000 under \$4,000.....	-	-	-	-	311,844	-	-	178,600	24,812	1,146,958	386,545
\$4,000 under \$5,000.....	3,928	91	-	-	562,242	1,450	232	231,502	40,262	1,576,882	681,097
\$5,000 under \$6,000.....	3,281	309	3,371	251	951,065	4,433	367	270,902	51,391	2,139,022	1,140,406
\$6,000 under \$7,000.....	-	-	-	-	1,381,945	5,531	666	253,712	48,108	2,612,557	1,663,578
\$7,000 under \$8,000.....	3,191	627	3,203	153	1,724,761	3,179	531	223,594	43,339	2,703,623	2,024,702
\$8,000 under \$9,000.....	2,869	811	6,126	119	1,899,064	4,433	396	184,728	35,867	2,462,429	2,144,723
\$9,000 under \$10,000.....	2,988	273	-	-	1,890,826	4,371	461	176,012	32,172	2,075,629	2,058,076
\$10,000 under \$15,000.....	15,659	2,958	10,583	990	7,289,864	12,721	2,801	450,004	98,403	5,178,394	6,955,988
\$15,000 under \$20,000.....	13,180	2,978	7,927	401	3,363,899	7,631	1,341	220,825	52,434	1,257,571	2,497,970
\$20,000 under \$30,000.....	35,490	14,530	16,625	1,146	6,673,641	19,969	3,488	327,768	92,135	881,534	2,869,047
\$30,000 under \$40,000.....	17,264	10,674	6,801	973	3,521,614	5,347	1,605	60,597	14,805	113,910	891,572
\$40,000 under \$50,000.....	9,193	14,437	3,326	1,091	2,704,151	2,130	1,146	10,895	3,015	26,750	342,709
\$50,000 under \$100,000.....	436	3,401	142	375	406,820	114	139	256	64	841	12,287
\$100,000 or more.....	235	1,530	80	581	602,639	68	200	89	23	392	3,260
Nontaxable returns, total.....	3,769	6,325	3,892	126	-	6,872	1,910	387,021	54,296	774,978	189,119
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	13,757	646	30,849	3,601
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	64,455	4,442	138,795	15,737
\$2,000 under \$3,000.....	-	-	-	-	-	1,552	334	82,129	8,396	151,809	27,137
\$3,000 under \$4,000.....	3,769	6,325	3,892	126	-	-	-	78,323	10,810	151,681	34,471
\$4,000 under \$5,000.....	-	-	-	-	-	2,403	314	58,180	11,035	109,667	30,346
\$5,000 or more.....	-	-	-	-	-	2,917	1,252	87,602	18,347	178,720	76,358
Returns under \$5,000.....	9,163	676	11,844	764	1,006,519	6,855	974	86,847	114,854	4,173,653	1,366,754
Returns \$5,000 under \$10,000.....	12,982	2,484	15,224	532	7,847,663	24,060	2,962	1,169,447	228,020	12,141,153	9,080,675
Returns \$10,000 or more.....	92,995	56,085	45,620	5,560	24,562,623	48,783	11,442	1,122,538	262,584	7,470,179	13,595,900

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Overpayment							
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Refund		Credit on 1966 tax			
							Cash requested	Bonds, n.l. requested	Number of returns	Amount (Thousand dollars)		
Grand total.....	3,765,768	9,192,381	8,634,804	5,101,135	18,394,446	4,306,813	17,233,339	3,571,941	50,900	10,115	1,308,888	724,772
Taxable returns, total.....	3,587,622	9,107,684	8,357,407	5,064,857	17,538,642	4,052,904	16,468,623	3,368,961	49,446	9,650	1,198,705	674,236
Under \$1,000.....	663	14	4,749	142	7,171	481	6,508	470	-	-	-	-
\$1,000 under \$2,000.....	15,892	2,580	147,731	8,410	191,834	18,595	183,815	17,403	-	-	8,894	1,091
\$2,000 under \$3,000.....	66,744	13,402	284,762	27,293	595,591	70,440	569,669	66,791	6,960	1,254	29,422	3,546
\$3,000 under \$4,000.....	139,262	39,110	418,723	56,815	1,026,532	145,721	974,698	136,480	-	-	98,546	9,911
\$4,000 under \$5,000.....	192,092	64,077	510,871	79,032	1,363,978	221,476	1,292,603	207,262	-	-	78,623	15,400
\$5,000 under \$6,000.....	220,452	93,761	572,381	98,653	1,832,586	330,027	1,762,314	312,645	2,340	296	84,241	17,886
\$6,000 under \$7,000.....	228,374	109,047	599,079	106,080	2,233,478	448,028	2,158,624	427,981	5,809	939	89,998	19,108
\$7,000 under \$8,000.....	214,481	118,418	569,699	110,844	2,308,959	485,362	2,248,016	465,164	3,894	446	73,972	19,752
\$8,000 under \$9,000.....	193,900	121,266	575,790	111,826	2,020,539	442,516	1,956,456	421,224	6,316	1,392	70,464	19,899
\$9,000 under \$10,000.....	163,723	117,591	528,499	103,430	1,633,033	355,660	1,577,767	337,364	3,630	786	61,812	17,510
\$10,000 under \$15,000.....	691,240	653,660	2,174,778	538,256	3,353,447	757,032	3,140,843	666,355	14,892	2,900	231,762	87,274
\$15,000 under \$20,000.....	451,260	659,627	934,602	448,964	525,223	188,977	402,681	117,070	2,707	732	137,335	71,173
\$20,000 under \$30,000.....	808,202	2,988,417	861,707	1,291,636	392,029	379,952	183,111	146,135	1,340	805	228,326	233,000
\$30,000 under \$40,000.....	159,238	1,988,933	137,442	792,436	44,824	134,561	10,154	30,532	48	59	37,218	13,370
\$40,000 under \$50,000.....	40,167	1,636,154	34,865	790,354	8,141	61,186	1,307	11,700	10	41	7,187	49,445
\$50,000 under \$100,000.....	1,344	221,620	1,197	178,384	187	5,271	36	1,248	-	-	164	4,323
\$100,000 or more.....	598	280,007	532	322,302	90	7,709	21	2,637	-	-	78	1,072
Nontaxable returns, total.....	178,147	84,699	277,399	36,281	855,805	253,910	764,713	202,980	1,453	465	110,184	1,464
Under \$600.....	1,450	1,020	1,740	54	14,473	2,392	13,747	1,988	-	-	-	-
\$600 under \$1,000.....	3,773	883	12,900	595	32,648	3,898	30,989	3,554	-	-	2,095	347
\$1,000 under \$2,000.....	21,615	6,351	51,013	3,595	151,652	21,036	137,718	17,164	-	-	15,239	3,872
\$2,000 under \$3,000.....	35,762	11,247	59,318	5,684	170,474	35,618	153,103	28,902	-	-	21,948	6,716
\$3,000 under \$4,000.....	36,756	11,687	54,171	6,981	167,839	42,329	149,464	36,335	-	-	19,778	5,753
\$4,000 under \$5,000.....	27,789	12,763	40,514	7,453	119,384	39,713	105,455	33,420	1,453	465	17,201	6,209
\$5,000 or more.....	51,002	40,748	57,743	11,919	199,335	108,924	174,237	81,617	-	-	33,053	20,166
Returns under \$5,000.....	541,787	163,132	1,586,491	196,052	3,841,575	601,608	3,617,771	549,769	8,313	1,594	253,278	1,263
Returns \$5,000 under \$10,000.....	1,062,277	591,556	2,899,547	541,685	10,212,500	2,135,432	9,866,200	2,024,679	22,989	3,860	406,554	106,894
Returns \$10,000 or more.....	2,161,704	8,447,693	4,148,766	4,363,398	4,340,371	1,569,773	3,749,368	997,493	4,676	649,056	567,195	

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

(\* An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

Deficit.

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

## INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 17.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income and loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of household		Returns of surviving spouse		Returns of single persons not head of household or surviving spouse	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income.....	27,871,896	267,348,739	21,997,886	233,311,651	738,458	4,366,441	1,045,621	6,622,922	103,947	654,913	3,985,985	22,392,815
Salaries and wages (gross).....	24,340,265	205,963,923	19,812,329	183,411,473	643,719	3,406,886	948,738	5,310,778	87,690	461,484	2,847,788	13,373,303
Business or profession:												
Net profit.....	2,798,672	19,131,565	2,491,479	17,879,074	49,218	226,615	45,462	258,169	6,978	31,351	205,535	736,356
Net loss.....	465,480	729,475	413,967	636,099	7,612	14,758	6,727	14,295	(*)	(*)	36,707	63,874
Farm:												
Net profit.....	453,565	1,417,874	388,876	1,271,190	8,935	19,803	6,917	19,220	1,615	2,438	47,220	105,224
Net loss.....	367,885	712,755	333,253	644,672	4,917	12,912	5,354	11,558	1,592	2,804	22,769	40,809
Partnership:												
Net profit.....	976,522	9,580,462	861,393	8,900,487	20,365	126,160	18,169	113,177	2,821	21,512	73,775	419,126
Net loss.....	281,717	717,024	244,293	634,470	5,623	19,431	6,596	14,658	1,219	1,878	23,988	46,587
Sales of capital asset:												
Net gain.....	3,662,445	8,886,706	2,859,755	7,185,416	41,897	132,115	101,263	205,602	11,179	27,908	648,350	1,335,666
Net loss.....	1,015,530	657,938	803,889	515,631	56,216	48,955	21,551	12,944	5,041	3,229	128,834	77,179
Ordinary gain from sales of depreciable property.....	134,553	116,183	120,190	103,502	(*)	(*)	2,555	1,830	(*)	(*)	11,025	6,213
Sales of property other than capital assets:												
Net gain.....	32,111	35,246	28,436	31,576	(*)	(*)	(*)	(*)	(*)	(*)	2,668	2,746
Net loss.....	103,849	141,637	92,183	127,541	1,638	1,912	2,516	4,114	(*)	(*)	7,287	8,018
Dividends in adjusted gross income.....	3,906,699	11,264,372	2,766,073	1,457,464	66,734	278,731	115,923	306,711	19,335	38,233	938,624	3,183,233
Interest received.....	14,835,394	7,489,713	11,693,534	5,339,294	255,050	120,005	461,659	229,498	61,237	38,795	2,363,913	1,762,122
Pensions and annuities (taxable portion)	1,166,026	2,345,404	728,653	1,633,339	21,372	36,026	23,048	33,155	4,590	7,498	388,364	635,387
Rents:												
Net income.....	2,365,940	2,736,397	1,792,604	2,044,837	41,507	40,976	67,321	64,312	9,482	9,350	455,024	576,922
Net loss.....	1,549,922	1,134,714	1,281,615	973,850	31,938	23,314	54,534	30,771	4,530	3,063	177,304	103,717
Royalties:												
Net income.....	286,485	469,769	216,513	343,006	4,949	13,204	9,146	11,664	(*)	(*)	55,078	101,330
Net loss.....	21,973	56,539	19,033	52,868	(*)	(*)	(*)	(*)	(*)	(*)	2,218	2,438
Other sources.....	( <sup>1</sup> )	2,061,966	( <sup>1</sup> )	1,296,823	( <sup>1</sup> )	84,004	( <sup>1</sup> )	157,194	( <sup>1</sup> )	26,070	( <sup>1</sup> )	497,875

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Number not tabulated.

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





INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19. —NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers' dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
ALL RETURNS									
Grand total.....	67,596,300	190,741,281	107,625,130	6,149,876	7,926,201	104,471	107,195	31,597,067	75,082,758
Taxable returns, total.....	53,700,794	153,203,616	87,914,437	3,290,127	4,056,593	59,998	61,769	26,995,134	61,170,816
Under \$1,000.....	552,583	552,583	552,583	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,487,369	4,877,238	4,658,740	93,582	93,582	7,378	7,378	124,103	124,103
\$2,000 under \$3,000.....	4,325,234	6,506,297	5,238,032	335,421	336,228	-	-	782,976	925,472
\$3,000 under \$4,000.....	5,047,285	10,170,911	6,980,638	450,394	522,177	4,000	4,000	1,671,824	2,664,095
\$4,000 under \$5,000.....	3,201,239	12,984,896	7,944,443	459,343	564,186	6,467	7,275	2,300,972	4,468,992
\$5,000 under \$6,000.....	5,201,624	14,811,560	8,528,838	377,735	477,858	11,620	11,765	2,718,267	5,793,099
\$6,000 under \$7,000.....	5,378,580	17,466,412	9,426,340	320,128	409,436	6,317	6,317	3,280,865	7,624,319
\$7,000 under \$8,000.....	4,928,047	17,261,472	9,021,324	229,351	297,764	4,619	5,281	3,264,425	7,936,802
\$8,000 under \$9,000.....	4,125,098	14,994,493	7,752,774	177,366	226,679	4,982	4,982	2,834,144	7,011,291
\$9,000 under \$10,000.....	3,377,613	12,545,338	6,428,451	129,446	166,071	-	-	2,377,360	5,949,583
\$10,000 under \$15,000.....	7,695,823	28,269,086	14,882,806	346,197	451,039	8,125	8,227	5,345,094	12,927,014
\$15,000 under \$20,000.....	1,756,955	6,501,091	3,390,628	136,721	183,391	2,873	2,924	1,200,031	2,924,148
\$20,000 under \$50,000.....	1,389,340	5,363,660	2,665,021	180,431	231,558	2,366	2,366	950,377	2,444,055
\$50,000 under \$100,000.....	188,276	733,143	358,527	39,565	56,067	472	472	120,555	318,078
\$100,000 under \$500,000.....	43,713	158,693	81,584	13,684	19,518	168	171	23,143	57,420
\$500,000 under \$1,000,000.....	1,391	4,930	2,535	512	702	8	8	677	1,685
\$1,000,000 or more.....	624	2,113	1,113	251	337	3	3	281	660
Nontaxable returns, total.....	13,895,506	37,537,666	19,710,694	2,859,751	3,869,606	44,473	45,427	4,601,932	13,911,940
No adjusted gross income.....	397,372	1,113,395	661,048	85,569	114,177	(*)	(*)	146,012	337,830
Under \$600.....	4,180,301	5,267,762	4,509,726	230,524	287,933	3,954	3,954	230,777	466,150
\$600 under \$1,000.....	2,653,940	4,089,457	3,063,889	299,691	380,011	3,386	3,386	327,467	642,170
\$1,000 under \$2,000.....	2,810,750	8,272,490	4,391,473	1,222,918	1,545,213	10,995	11,286	1,136,072	2,324,518
\$2,000 under \$3,000.....	1,803,471	7,084,570	3,179,342	638,327	949,233	14,340	14,340	1,115,491	2,941,655
\$3,000 under \$4,000.....	991,446	4,972,582	1,863,405	237,224	365,069	6,254	6,917	744,457	2,737,191
\$4,000 under \$5,000.....	566,356	3,406,720	1,092,567	82,890	134,399	3,464	3,464	479,637	2,176,290
\$5,000 or more.....	491,865	3,330,690	949,244	62,608	93,571	1,739	1,739	422,019	2,286,136
Returns under \$5,000.....	33,017,350	69,298,900	44,135,885	4,135,881	5,292,209	60,580	62,340	9,059,788	19,808,467
Returns \$5,000 under \$10,000.....	23,473,737	80,274,708	42,052,897	1,290,839	1,663,520	29,012	29,820	14,876,281	36,528,872
Returns \$10,000 or more.....	11,105,211	41,167,673	21,436,348	723,136	970,472	14,879	15,035	7,660,998	18,745,519
JOINT RETURNS OF HUSBANDS AND WIVES									
Grand total.....	39,303,938	149,804,357	78,601,002	3,517,844	5,263,719	62,207	64,930	26,647,146	65,874,707
Taxable returns, total.....	33,921,099	126,120,643	67,838,037	1,945,504	2,709,772	40,623	42,393	23,499,801	55,530,447
Under \$1,000.....	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	159,433	318,866	318,866	-	-	-	-	-	-
\$2,000 under \$3,000.....	857,156	2,063,512	1,714,312	77,274	78,082	3,817	3,817	267,111	269,643
\$3,000 under \$4,000.....	1,866,252	5,611,925	3,731,715	215,006	286,355	4,039	4,846	995,398	1,591,515
\$4,000 under \$5,000.....	2,671,348	9,104,916	5,342,034	269,182	372,695	-	-	1,684,032	3,385,542
\$5,000 under \$6,000.....	3,296,714	11,932,914	6,592,698	247,302	347,135	8,161	8,306	2,240,976	4,984,775
\$6,000 under \$7,000.....	4,023,774	15,333,773	8,046,885	218,056	307,365	6,172	6,172	2,909,013	6,937,352
\$7,000 under \$8,000.....	4,075,840	15,875,456	8,151,018	167,683	236,097	3,811	4,474	3,013,014	7,483,868
\$8,000 under \$9,000.....	3,620,791	14,155,116	7,241,581	123,570	172,738	3,366	3,366	2,683,029	6,737,856
\$9,000 under \$10,000.....	3,048,579	12,018,743	6,097,157	92,267	128,893	-	-	2,276,546	5,792,268
\$10,000 under \$15,000.....	7,182,773	27,421,231	14,365,277	260,281	365,122	6,827	6,928	5,202,533	12,683,904
\$15,000 under \$20,000.....	1,633,279	6,284,028	3,266,423	98,711	145,381	2,012	2,063	1,168,104	2,870,162
\$20,000 under \$50,000.....	1,275,322	5,148,170	2,550,572	135,133	206,260	2,015	2,015	920,515	2,389,324
\$50,000 under \$100,000.....	170,229	698,175	340,416	30,169	46,671	290	290	116,607	310,797
\$100,000 under \$500,000.....	37,850	147,398	75,692	10,318	16,150	106	109	22,043	55,447
\$500,000 under \$1,000,000.....	1,143	4,441	2,286	373	563	6	6	627	1,586
\$1,000,000 or more.....	489	1,852	978	179	265	1	1	253	608
Nontaxable returns, total.....	5,382,840	23,683,714	10,762,967	1,572,338	2,553,948	21,587	22,539	3,147,345	10,344,261
No adjusted gross income.....	257,764	905,746	515,383	51,087	79,115	(*)	(*)	131,598	311,103
Under \$600.....	288,072	960,482	576,143	98,545	151,900	-	-	102,496	231,050
\$600 under \$1,000.....	361,533	1,194,756	722,258	125,119	201,498	2,486	2,486	114,272	269,903
\$1,000 under \$2,000.....	1,427,197	4,934,127	2,852,927	551,724	860,360	10,962	11,252	547,917	1,217,915
\$2,000 under \$3,000.....	1,285,658	5,252,995	2,571,316	452,555	758,920	-	-	799,899	2,014,433
\$3,000 under \$4,000.....	816,467	4,194,699	1,632,934	183,583	309,958	6,400	7,062	624,655	2,247,541
\$4,000 under \$5,000.....	501,828	3,045,633	1,003,657	68,760	120,269	1,594	1,594	430,155	1,918,911
\$5,000 or more.....	444,313	3,095,276	888,349	40,965	71,928	-	-	396,355	2,133,405
Returns under \$5,000.....	10,492,836	37,687,783	20,981,671	2,092,836	3,219,151	27,847	29,607	5,697,531	13,457,355
Returns \$5,000 under \$10,000.....	18,485,033	72,284,689	36,967,720	886,937	1,259,183	22,980	23,788	13,498,907	34,033,998
Returns \$10,000 or more.....	10,326,069	39,831,885	20,651,611	538,071	78,5385	11,380	11,535	7,450,708	18,383,354

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>SEPARATE RETURNS OF HUSBANDS AND WIVES</b>									
Grand total.....	2,851,212	7,032,279	3,582,980	161,459	191,909	3,955	3,955	1,381,416	3,253,434
Taxable returns, total.....	1,927,904	3,816,957	2,224,609	56,679	58,882	(*)	(*)	804,310	1,531,651
Under \$1,000.....	56,298	16,298	56,298	-	-	-	-	-	-
\$1,000 under \$2,000.....	253,474	302,982	265,412	4,031	4,031	(*)	(*)	33,394	33,394
\$2,000 under \$3,000.....	358,451	602,467	414,093	15,824	15,824	-	-	121,747	121,747
\$3,000 under \$4,000.....	355,001	718,701	422,890	10,532	10,967	(*)	(*)	161,599	284,717
\$4,000 under \$5,000.....	321,293	761,554	393,812	7,751	9,082	(*)	(*)	168,100	357,848
\$5,000 under \$6,000.....	202,301	454,450	233,531	3,521	3,811	(*)	(*)	100,219	216,445
\$6,000 under \$7,000.....	154,632	370,984	179,281	2,858	2,858	-	-	86,139	188,845
\$7,000 under \$8,000.....	90,892	231,156	108,991	-	-	-	-	52,496	121,777
\$8,000 under \$9,000.....	46,023	119,816	52,909	4,764	4,909	-	-	27,142	63,386
\$9,000 under \$10,000.....	24,615	56,102	26,875	-	-	-	-	14,169	28,420
\$10,000 under \$15,000.....	43,513	99,368	47,993	4,576	4,576	(*)	(*)	23,024	47,541
\$15,000 under \$20,000.....	10,253	19,887	10,781	1,255	1,255	-	-	5,569	8,857
\$20,000 under \$50,000.....	9,569	20,026	10,061	1,098	1,098	-	-	5,533	8,867
\$50,000 under \$100,000.....	1,114	2,209	1,177	300	300	-	-	424	732
\$100,000 under \$500,000.....	409	822	438	145	147	-	-	118	235
\$500,000 under \$1,000,000.....	28	62	29	12	12	-	-	11	21
\$1,000,000 or more.....	38	73	38	12	12	-	-	11	23
Nontaxable returns, total.....	923,305	3,215,320	1,358,368	104,782	133,028	(*)	(*)	575,106	1,721,787
No adjusted gross income.....	18,976	42,196	25,034	5,018	5,598	-	-	4,266	11,564
Under \$600.....	206,469	367,552	247,822	15,975	20,029	-	-	45,247	99,702
\$600 under \$1,000.....	157,982	390,197	207,207	17,290	21,231	-	-	82,386	161,754
\$1,000 under \$2,000.....	267,264	908,890	422,254	49,966	63,626	(*)	(*)	190,900	422,865
\$2,000 under \$3,000.....	147,696	676,782	237,909	12,031	16,572	(*)	(*)	132,825	420,307
\$3,000 under \$4,000.....	76,263	449,429	131,755	-	-	-	-	71,724	312,456
\$4,000 under \$5,000.....	34,194	245,666	58,576	4,502	5,972	-	-	33,532	196,427
\$5,000 or more.....	14,461	134,608	27,811	-	-	-	-	14,226	106,707
Returns under \$5,000.....	2,253,362	5,522,715	2,883,563	142,828	172,841	(*)	(*)	1,053,210	2,463,588
Returns \$5,000 under \$10,000.....	532,802	1,366,833	629,274	11,951	12,386	(*)	(*)	244,368	724,510
Returns \$10,000 or more.....	65,048	142,731	70,643	6,680	6,682	(*)	(*)	33,238	65,336
<b>RETURNS OF HEADS OF HOUSEHOLD</b>									
Grand total.....	1,887,912	4,577,384	1,887,912	91,700	91,700	1,107	1,107	1,617,684	2,596,666
Taxable returns, total.....	1,656,907	3,894,904	1,656,907	58,231	58,231	1,107	1,107	1,421,973	2,178,652
Under \$1,000.....	2,423	2,423	2,423	-	-	-	-	-	-
\$1,000 under \$2,000.....	35,894	53,755	35,894	10,728	10,728	(*)	(*)	16,763	16,763
\$2,000 under \$3,000.....	160,782	331,776	160,782	-	-	-	-	128,110	160,701
\$3,000 under \$4,000.....	251,201	576,755	251,201	9,548	9,548	(*)	(*)	215,489	315,715
\$4,000 under \$5,000.....	288,263	695,472	288,263	8,082	8,082	-	-	250,638	399,126
\$5,000 under \$6,000.....	266,285	634,358	266,285	3,816	3,816	-	-	238,575	364,257
\$6,000 under \$7,000.....	224,695	536,944	224,695	4,846	4,846	-	-	188,362	307,402
\$7,000 under \$8,000.....	146,061	354,633	146,061	-	-	-	-	130,627	206,521
\$8,000 under \$9,000.....	90,551	232,028	90,551	6,012	6,012	-	-	80,548	137,116
\$9,000 under \$10,000.....	65,525	158,702	65,525	-	-	-	-	60,969	90,236
\$10,000 under \$15,000.....	85,293	210,890	85,293	8,613	8,613	(*)	(*)	76,937	119,857
\$15,000 under \$20,000.....	19,742	52,005	19,742	2,964	2,964	-	-	17,467	29,299
\$20,000 under \$50,000.....	16,633	45,355	16,633	2,571	2,571	(*)	(*)	14,641	26,074
\$50,000 under \$100,000.....	2,704	7,113	2,704	777	777	(*)	(*)	2,203	4,027
\$100,000 under \$500,000.....	216	2,170	216	259	259	-	-	619	1,093
\$500,000 under \$1,000,000.....	30	98	30	10	10	-	-	26	58
\$1,000,000 or more.....	9	27	9	5	5	-	-	6	13
Nontaxable returns, total.....	231,004	682,481	231,004	33,469	33,469	-	-	195,713	418,007
No adjusted gross income.....	6,837	14,861	6,837	2,054	2,054	-	-	3,587	5,971
Under \$600.....	14,231	26,812	14,231	4,436	4,436	-	-	7,091	11,337
\$600 under \$1,000.....	23,183	49,415	23,183	-	-	-	-	15,517	23,039
\$1,000 under \$2,000.....	98,085	251,484	98,085	17,574	17,574	-	-	83,274	135,825
\$2,000 under \$3,000.....	55,008	188,355	55,008	5,654	5,654	-	-	52,130	127,692
\$3,000 under \$4,000.....	21,969	77,231	21,969	1,760	1,760	-	-	21,824	73,502
\$4,000 under \$5,000.....	6,671	33,149	6,671	1,988	1,988	-	-	6,671	24,490
\$5,000 or more.....	5,020	21,174	5,020	3	3	-	-	5,019	16,111
Returns under \$5,000.....	964,549	2,321,486	964,549	61,824	61,824	(*)	(*)	801,694	1,294,161
Returns \$5,000 under \$10,000.....	797,909	1,937,285	797,909	17,615	17,615	-	-	703,372	1,121,611
Returns \$10,000 or more.....	125,454	318,613	125,454	12,261	12,261	154	154	112,118	180,894

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

INDIVIDUAL/1965 • DEDUCTIONS AND EXEMPTIONS

Table 19.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION, MARITAL STATUS OF TAXPAYER, AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Exemptions for taxpayers age 65 or over		Exemptions for blindness		Exemptions for taxpayers' dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
				(1)	(2)	(3)	(4)	(5)	(6)
RETURNS OF SURVIVING SPOUSE									
Grand total.....	201,837	552,374	201,837	13,794	13,794	(*)	(*)	192,891	336,598
Taxable returns, total.....	132,830	344,541	132,830	4,860	4,860	(*)	(*)	127,968	206,705
Under \$1,000.....	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,059	8,502	5,059	-	-	-	-	(*)	(*)
\$2,000 under \$3,000.....	15,251	33,878	15,251	-	-	-	-	15,106	17,819
\$3,000 under \$4,000.....	22,528	54,674	22,528	-	-	-	-	22,528	32,000
\$4,000 under \$5,000.....	24,689	63,920	24,689	-	-	-	-	24,027	38,568
\$5,000 under \$6,000.....	16,346	47,150	16,346	3,961	3,961	-	-	15,683	30,142
\$6,000 under \$7,000.....	13,089	35,518	13,089	-	-	-	-	12,426	22,284
\$7,000 under \$8,000.....	9,221	25,205	9,221	-	-	-	-	9,221	15,983
\$8,000 under \$9,000.....	5,799	15,637	5,799	-	-	(*)	(*)	5,799	9,548
\$9,000 under \$10,000.....	5,964	13,917	5,964	-	-	-	-	5,302	6,627
\$10,000 under \$15,000.....	9,360	28,693	9,360	-	-	-	-	9,174	18,953
\$15,000 under \$20,000.....	2,374	7,045	2,374	857	857	-	-	2,255	4,485
\$20,000 under \$50,000.....	2,684	8,871	2,684	-	-	-	-	2,606	5,86
\$50,000 under \$100,000.....	381	1,262	381	31	31	-	-	381	850
\$100,000 under \$500,000.....	81	260	81	10	10	-	-	80	169
\$500,000 under \$1,000,000.....	2	5	2	1	1	-	-	2	2
\$1,000,000 or more.....	2	4	2	-	-	-	-	2	2
Non-taxable returns, total.....	69,006	207,832	69,006	8,935	8,935	-	-	64,923	129,892
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
Under \$600.....	8,140	21,251	8,140	-	-	-	-	7,332	12,821
\$600 under \$1,000.....	9,471	23,333	9,471	-	-	-	-	8,909	13,010
\$1,000 under \$2,000.....	29,431	84,351	29,431	-	-	-	-	26,863	50,737
\$2,000 under \$3,000.....	12,912	40,806	12,912	8,930	8,930	-	-	12,767	25,098
\$3,000 under \$4,000.....	5,074	21,186	5,074	-	-	-	-	6,757	23,812
\$4,000 under \$5,000.....	1,683	9,383	1,683	-	-	-	-	1,362	2,832
\$5,000 or more.....	1,362	5,002	1,362	-	-	-	-	1,362	2,832
Returns under \$5,000.....	135,171	363,804	135,171	9,809	9,809	-	-	128,597	218,824
Returns \$5,000 under \$10,000.....	51,663	141,881	51,663	3,086	3,086	(*)	(*)	49,674	86,987
Returns \$10,000 or more.....	15,003	46,689	15,003	899	899	-	-	14,620	30,787
RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE									
Grand total.....	23,351,400	28,774,890	23,351,400	2,365,076	2,365,076	37,057	37,057	1,757,928	3,021,355
Taxable returns, total.....	16,062,052	19,026,570	16,062,052	1,224,852	1,224,852	16,310	16,310	1,139,085	1,723,360
Under \$1,000.....	493,735	493,735	493,735	-	-	-	-	-	-
\$1,000 under \$2,000.....	4,033,509	4,193,133	4,033,509	88,386	88,386	-	-	70,570	70,570
\$2,000 under \$3,000.....	2,933,594	3,474,664	2,933,594	231,885	231,885	-	-	242,902	304,758
\$3,000 under \$4,000.....	2,552,303	3,208,857	2,552,303	215,163	215,163	7,953	7,953	276,811	440,148
\$4,000 under \$5,000.....	1,895,645	2,359,034	1,895,645	173,665	173,665	-	-	174,085	288,109
\$5,000 under \$6,000.....	1,419,978	1,742,688	1,419,978	122,433	122,433	-	-	122,814	197,481
\$6,000 under \$7,000.....	962,390	1,189,193	962,390	94,222	94,222	-	-	84,924	132,436
\$7,000 under \$8,000.....	606,032	774,722	606,032	58,229	58,229	5,220	5,220	59,067	109,653
\$8,000 under \$9,000.....	361,934	471,896	361,934	46,314	46,314	-	-	37,626	62,986
\$9,000 under \$10,000.....	232,930	297,874	232,930	32,104	32,104	-	-	20,374	32,032
\$10,000 under \$15,000.....	374,883	508,903	374,883	76,096	76,096	1,164	1,164	33,422	56,761
\$15,000 under \$20,000.....	91,308	138,125	91,308	33,605	33,605	861	861	7,643	12,352
\$20,000 under \$50,000.....	85,132	141,237	85,132	41,338	41,338	874	874	7,562	13,894
\$50,000 under \$100,000.....	13,849	23,985	13,849	8,288	8,288	177	177	981	1,672
\$100,000 under \$500,000.....	4,556	8,043	4,556	2,953	2,953	57	57	284	476
\$500,000 under \$1,000,000.....	188	324	188	116	116	2	2	11	18
\$1,000,000 or more.....	86	157	86	55	55	2	2	9	14
Non-taxable returns, total.....	7,289,348	9,748,320	7,289,348	1,140,226	1,140,226	20,750	20,750	618,844	1,297,994
No adjusted gross income.....	112,862	148,072	112,862	27,404	27,404	(*)	(*)	5,627	7,611
Under \$600.....	3,663,389	3,891,666	3,663,389	114,471	114,471	-	-	68,610	111,239
\$600 under \$1,000.....	2,101,771	2,431,756	2,101,771	153,237	153,237	4,855	4,855	106,384	174,459
\$1,000 under \$2,000.....	988,776	2,093,638	988,776	599,471	599,471	8,215	8,215	287,118	497,177
\$2,000 under \$3,000.....	302,196	825,633	302,196	165,291	165,291	-	-	117,270	354,125
\$3,000 under \$4,000.....	71,673	210,036	71,673	48,132	48,132	7,484	7,484	21,180	87,580
\$4,000 under \$5,000.....	21,979	72,889	21,979	11,479	11,479	-	-	7,598	38,763
\$5,000 or more.....	26,702	74,630	26,702	20,741	20,741	-	-	5,057	27,040
Returns under \$5,000.....	19,171,432	23,403,112	19,171,432	1,828,582	1,828,582	28,557	28,557	1,378,155	2,374,541
Returns \$5,000 under \$10,000.....	3,606,331	4,544,022	3,606,331	371,250	371,250	5,224	5,224	329,459	561,216
Returns \$10,000 or more.....	573,637	827,756	573,637	165,244	165,244	3,276	3,276	50,314	85,598

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.



# Tax Computation and Tax Rates

## CONTENTS

- Normal tax and surtax, 50
  - Tax rates, 50
  - Tax rate schedules, 50
- Alternative tax computation, 52
- Income averaging computation, 52
- Tax credits, 54

### Text tables

- 3.1 Returns, tax base, and tax, by tax rate schedule, 50
- 3.2 Returns with alternative tax computation: Returns, taxable income, and tax, 52
- 3.3 Returns with income averaging: tax savings by principal sources of income and by income size, 52
- 3.4 Returns with both income averaging and capital gains by income size, 52
- 3.5 Returns with income averaging by size of adjusted taxable income and by size of adjusted gross income, 53
- 3.6 Returns with income averaging: tax savings by size of tax savings and by income size, 54
- 3.7 Tax credits by type of credit, 1963-1965, 54

### Chart

- 3A Tax base and tax, by method of tax computation, 1965, 49

### Basic tables

- 20 Returns with normal tax and surtax only: adjusted gross income and tax items, by income size, 55
- 21 Returns with alternative tax computation: adjusted gross income and tax items by income size, 56
- 22 All returns: Returns and taxable income by income size and by tax rate classes, 57
- 23 Joint returns and returns of surviving spouse: Returns and taxable income, by income size and by tax rate classes, 60
- 24 Separate returns of husbands and wives and of single persons: Returns and taxable income by income size and by tax rate classes, 62
- 25 Returns of heads of household: Returns and taxable income, by income size and by tax rate classes, 64
- 26 Income tax generated at each tax rate, by tax rate schedules, 66

In general, there were three methods by which a taxpayer computed his tax liability in 1965:

- (1) application of normal tax and surtax rates,
- (2) an alternative method for capital gains, and
- (3) income averaging.

In addition, a relatively small number of taxpayers filing fiscal year returns were subject to two sets of tax rates. This came about because of the statutory change in rates between 1964 and 1965. In table 26 in this section, these returns, prior year delinquent returns, and returns with income averaging have been classified under the heading of "returns with special tax computation."

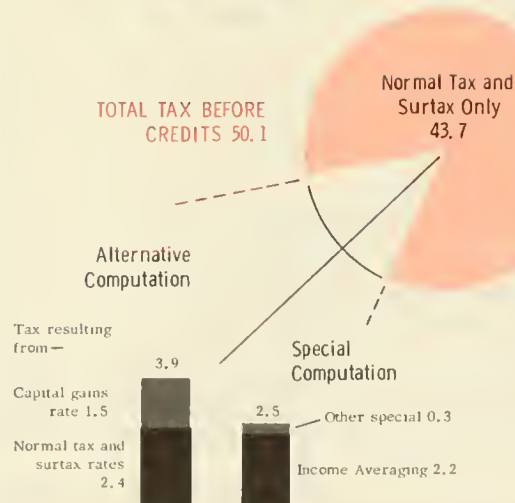
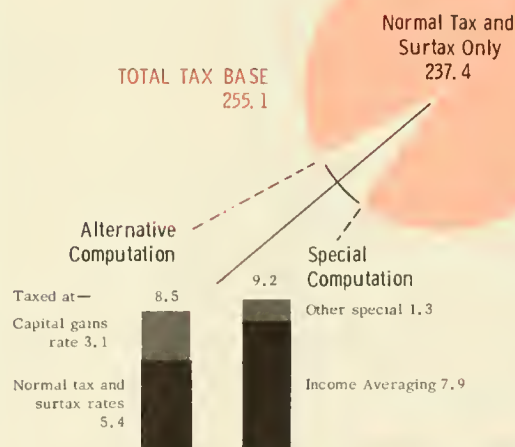
As shown in chart 3A, the total tax base reported by taxpayers in 1965 was \$255.1 billion, an 11 percent increase over 1964. Taxpayers using the regular computation only (normal tax and surtax) contributed the largest segment of this tax base, \$237.4 billion. Those electing the alternative tax computation in order to derive a lower

tax on capital gains accounted for \$8.5 billion of the total tax base. Included in this latter amount was \$3.1 billion tax base taxed at the capital gains rate and \$5.4 billion at normal tax and surtax rates. Approximately \$7.9 billion of tax base was reported on returns with income averaging. The remaining \$1.3 billion of tax base was reported on prior year delinquent and non-calendar year returns.

Income tax before credits for all taxpayers amounted to \$50.1 billion or 20 percent of the tax base. However, tax before credits as a percent of tax base differed considerably for taxpayers using the various methods of tax computation. For example, tax as a percentage of tax base averaged 46 percent for returns with alternative tax but less than 19 percent for users of the regular method. The tax before credits on returns with income averaging constituted 28 percent of the tax base.

**Chart 3A - Tax Base and Tax, by Method of Tax Computation, 1965**

(In Billions of Dollars)



### NORMAL TAX AND SURTAX

Most taxpayers, 80.3 percent in 1965, used only the regular tax computation (normal tax plus surtax) which applies graduated rates to brackets of the tax base. These taxpayers paid a normal tax of 3 percent plus a surtax which was levied on a scale graduated in relation to the size of their tax base. This tax base was taxable income, arrived at by reducing adjusted gross income by \$600 for each exemption and by certain statutory personal deductions, standard or itemized.

#### Tax Rates

For convenience the schedules issued by the Service combine both the normal tax and surtax in presenting the various rates. In 1965, the minimum applicable rate was 14 percent, reduced from 20 percent previous to 1964 and 16 percent in 1964. The maximum rate was set at 70 percent, a significant reduction from the 91 percent prior to 1964 and the 77 percent rate for 1964. There were about 6.6 million returns of taxpayers in 1965 whose only rate of tax on their income was the first bracket rate of 14 percent. On the other hand, the highest bracket rate, 70 percent, applied to only 3,926 returns. Taxpayers on more than 2 out of every 3 returns in 1965 had a rate of 19 percent or less on any of their income.

Data in tables 22 through 25 are classified by marginal tax rates, the highest tax rate applied to a portion of a taxpayer's tax base, cross-classified by size of adjusted gross income. With these tables it is possible to see the dispersion of marginal rates among returns in the same income class. Table 26 presents greater detail than tables 22 through 25 classified by marginal tax rates and tax rate schedule.

The following explanations and illustrations show how the tax return data presented in tables 22 through 26 are derived from information available in the return.

**Tax base** for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

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

a. Returns with special tax computation--These are returns to which two sets of rates applied because they were returns with income averaging, noncalendar year returns, or prior-year delinquent returns whether or not they had any tax base.

b. 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.

c. 50 percent (alternative tax computation returns with capital gains tax only)--This is the rate applicable to returns 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.

d. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)--This is the rate applicable to returns 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.

**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 22.0 percent (see example 1). 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.

**Total tax base** (column 3, table 26) is the entire tax base of each return classified by the marginal tax rate of the return.

**Total income tax before credits** (column 4, table 26) is the reported tax before credits of each return classified by the marginal tax rate of the return.

**Tax base taxed at marginal rate** (column 5, table 26) 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 22.0 percent. The remaining tax base was taxed at lower rates.

**Tax generated at marginal rate** (column 6, table 26) 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 5.

**Tax base taxed at tax rate** (column 11, table 26) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$1,000 taxed at 14 percent, \$1,000 taxed at 15 percent, \$1,000 taxed at 16 percent, \$1,000 taxed at 17 percent, \$4,000 taxed at 19 percent, and \$3,000 taxed at 22 percent.

**Tax generated at tax rate** (column 12, table 26) 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 11.

### Tax Rate Schedules

Depending on his marital status for tax purposes, the taxpayer selects one of three rate schedules to compute his tax. Schedule I, the most steeply graduated is applicable to single persons not qualifying for either of the other two schedules and to married persons filing separate returns. Schedule II is applicable to married persons filing joint returns and to certain widows and widowers. Finally Schedule III may be used by unmarried or legally separated taxpayers who qualify as heads of household. On an equal amount of tax base the tax obtained by using Schedule III is halfway between the taxes computed from the other two schedules separately. Table 3.1 shows number of returns, tax base, and tax classified under each of the three tax rate schedules.

Table 3.1—NUMBER OF RETURNS, TOTAL TAX BASE, AND INCOME TAX BEFORE CREDITS, BY TAX RATE SCHEDULE

Tax rate schedule	Returns		Tax base		Income tax (before credits)	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	67,596,300	100.0	255,093,824	100.0	50,144,133	100.0
Schedule I (Returns of single taxpayers and married taxpayers filing separately).....	26,202,612	38.8	49,547,718	19.4	9,733,405	19.4
Schedule II (Returns of married taxpayers filing jointly and returns of surviving spouse)....	39,505,774	58.4	199,439,694	78.2	39,240,944	78.3
Schedule III (Returns of heads of household)....	1,887,912	2.8	6,106,419	2.4	1,169,785	2.3



ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 26

Example 1

Derivation of Tax Base:

- \$16,000 - Adjusted gross income
- 3,800 - Itemized deductions
- \$12,200 - Balance
- 1,200 - Exemptions
- \$11,000 - Tax base (taxable income)

Derivation of Tax:

1st \$1,000 of tax base taxed at 14.0%	\$140
2nd \$1,000 of tax base taxed at 15.0%	\$150
3rd \$1,000 of tax base taxed at 16.0%	\$160
4th \$1,000 of tax base taxed at 17.0%	\$170
Next \$4,000 of tax base taxed at 19.0%	\$760
8al. \$3,000 of tax base taxed at 22.0%	\$660
<b>\$11,000</b>	<b>Total tax \$2,040</b>

Example 2

Derivation of Tax Base:

- \$70,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)
- 3,800 - Itemized deductions
- \$66,200 - Balance
- 1,200 - Exemptions
- \$65,000 - Tentative tax base (taxable income)
- \$5,000 - Tax base for capital gains tax
- \$60,000 - Tax base for normal tax and surtax
- \$65,000 - Total tax base (taxable income)

Derivation of Tax:

1st \$1,000 of tax base taxed at 14.0%	\$140
2nd \$1,000 of tax base taxed at 15.0%	\$150
3rd \$1,000 of tax base taxed at 16.0%	\$160
4th \$1,000 of tax base taxed at 17.0%	\$170
Next \$4,000 of tax base taxed at 19.0%	\$760
Next \$4,000 of tax base taxed at 22.0%	\$880
Next \$4,000 of tax base taxed at 25.0%	\$1,000
Next \$4,000 of tax base taxed at 28.0%	\$1,120
Next \$4,000 of tax base taxed at 32.0%	\$1,280
Next \$4,000 of tax base taxed at 36.0%	\$1,440
Next \$4,000 of tax base taxed at 39.0%	\$1,560
Next \$4,000 of tax base taxed at 42.0%	\$1,680
Next \$4,000 of tax base taxed at 45.0%	\$1,800
Next \$4,000 of tax base taxed at 48.0%	\$1,920
Next \$8,000 of tax base taxed at 50.0%	\$4,000
8al. \$8,000 of tax base taxed at 53.0%	\$4,240
<b>\$60,000</b> Normal tax and surtax	<b>\$22,300</b>

Derivation of Capital Gains Tax:

\$5,000 of tax base taxed at 50.0%	\$2,500
<b>\$65,000</b>	<b>Total tax \$24,800</b>

Example 3

Derivation of Tax Base:

- \$250,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$245,000)
- 13,800 - Itemized deductions
- \$236,200 - Balance
- 1,200 - Exemptions
- \$235,000 - Tentative tax base (taxable income)
- \$245,000 - Tax base for capital gains tax
- - No tax base for normal tax and surtax
- \$245,000 - Total tax base

Derivation of Tax:

\$235,000 - Tentative tax base taxed at normal tax and surtax rates from tax rate schedule II.	\$135,480
(above tax greater than capital gains tax—taxpayer uses derivation below)	

Derivation of Capital Gains Tax:

\$245,000 of tax base taxed at 50.0%	\$122,500
<b>\$245,000</b>	<b>Total tax \$122,500</b>

Tax rate	Returns with tax rate as marginal rate						Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Dollars)	Total tax base (Dollars)	Total income tax before credits (Dollars)	Tax base taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Number of returns	Tax base taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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

14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent	1	16,000	11,000	2,040	3,000	660	1	3,000	660

Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax

14.0 percent							1	1,000	140
15.0 percent							1	1,000	150
16.0 percent							1	1,000	160
17.0 percent							1	1,000	170
19.0 percent							1	4,000	760
22.0 percent							1	4,000	880
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1	270,000	265,000	24,800	5,000	2,500	1	5,000	2,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

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

50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
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Summary of Data Reported on the Above Three Joint Returns

Total	3	336,000	321,000	149,340	261,000	129,400	3	321,000	149,340
14.0 percent							2	2,000	280
15.0 percent							2	2,000	300
16.0 percent							2	2,000	320
17.0 percent							2	2,000	340
19.0 percent							2	8,000	1,520
22.0 percent	1	16,000	11,000	2,040	3,000	660	2	7,000	1,540
25.0 percent							1	4,000	1,000
28.0 percent							1	4,000	1,120
32.0 percent							1	4,000	1,280
36.0 percent							1	4,000	1,440
39.0 percent							1	4,000	1,560
42.0 percent							1	4,000	1,680
45.0 percent							1	4,000	1,800
48.0 percent							1	4,000	1,920
50.0 percent							1	8,000	4,000
50.0 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1	270,000	265,000	24,800	5,000	2,500	1	5,000	2,500
50.0 percent (alternative tax computation returns with capital gains tax only)	1	250,000	245,000	122,500	245,000	122,500	1	245,000	122,500
53.0 percent	1	70,000	65,000	24,800	8,000	4,240	1	8,000	4,240

<sup>1</sup>This return is not included in the total because it already appears in the class which is its marginal normal tax and surtax rates.

<sup>2</sup>This amount is not included in the total for the reason stated in footnote 1.

<sup>3</sup>This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.

NOTE: Columns 7, 8, and 9 of table 22 are not shown because they have no application to the above example.



Table 3.2—RETURNS WITH ALTERNATIVE TAX COMPUTATION: NUMBER OF RETURNS, TAXABLE INCOME, AND TAX BEFORE CREDITS

Adjusted gross income classes	Number of returns	Taxable income (Thousand dollars)	Income tax before credits	
			Amount (Thousand dollars)	As a percent of tax base
	(1)	(2)	(3)	(4)
Total.....	86,949	9,217,239	4,263,099	46.2
Under \$50,000.....	9,825	318,601	122,858	38.6
\$50,000 under \$100,000.....	45,078	2,896,154	1,150,348	39.7
\$100,000 under \$500,000.....	30,243	4,261,655	2,054,421	48.2
\$500,000 under \$1,000,000.....	1,240	694,851	372,139	53.4
\$1,000,000 or more.....	563	1,045,978	563,333	53.5

ALTERNATIVE TAX COMPUTATION

A small class of taxpayers with relatively high income, some portion of which is capital gains, can elect an alternative tax computation in order to derive a lower tax on the capital gain income. This alternative computation limits the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The alternative computation of tax was advantageous if taxable income exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of heads of household, or \$26,000 on separate returns of other persons. As shown in table 3.2, taxpayers on approximately 87,000 returns found the alternative tax computation advantageous in 1965, almost 13,000 returns fewer than in the previous year.

INCOME AVERAGING COMPUTATION

An individual with an unusually large amount of taxable income in any one year may be able to reduce the total

amount of his tax liability by using the income averaging method of computation. Taxpayers on nearly 306,000 returns were able to do so in 1965, reducing their tax liability by nearly \$171 million in tax savings over the previous year.

All types of taxable income qualified for averaging except income from gifts and inherited property, wagering income, and net long-term capital gains. As shown in table 3.3, the largest number of returns utilizing the income averaging computation in 1965 had salaries and wages as the principal source of income. However, taxpayers whose principal source of income was from a business or profession realized the greatest amount of tax savings--over \$53 million. The average tax savings per return was \$558. However, this average showed considerable variation by principal source of income. For example, the average tax savings for returns with business or professional income was \$629, and for those with salaries and wages, \$378.

Table 3.4 shows that more than one out of every three returns of taxpayers using income averaging reported net long-term capital gain. Since net long-term capital gain does not qualify for income averaging, these taxpayers could not apply the benefit of the income averaging provisions to this part of their income.

The \$354 million of capital gain reported by these taxpayers in the current year was more than four times their average capital gain for the previous four years. Approximately 25,000 of the 105,000 returns with net long-term capital gain in the current year reported no capital gain for the base period years.

Briefly, the income averaging method operates to tax

Table 3.3—RETURNS WITH INCOME AVERAGING—TAX SAVINGS BY PRINCIPAL SOURCES OF INCOME IN CURRENT YEAR BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with income averaging	Total tax savings (Thousand dollars)	Principal source of income in current year									
			Business or profession net profit		Farm net profit		Salaries and wages (gross)		Partnership net profit		Other sources	
			Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)	Number of returns	Tax savings (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	305,901	170,738	85,335	53,635	20,264	9,285	124,891	47,202	50,581	32,631	24,830	27,985
Taxable returns, total.....	304,571	170,104	85,008	53,531	19,943	9,101	124,644	47,108	50,391	32,525	24,584	27,838
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	1,152	1,885	158	2,755	290	6,907	628	(*)	(*)	-	-
\$10,000 under \$15,000.....	48,428	6,548	10,754	1,382	6,147	769	24,601	3,415	5,015	563	5,442	1,189
\$15,000 under \$20,000.....	49,242	8,735	14,533	2,669	4,621	1,060	21,510	3,255	5,854	1,008	-	-
\$20,000 under \$50,000.....	152,032	80,591	48,108	29,236	5,665	4,301	56,868	22,641	29,481	15,920	11,910	8,493
\$50,000 under \$100,000.....	34,914	51,962	8,638	15,815	681	2,098	12,962	13,635	7,482	10,037	5,151	10,378
\$100,000 under \$500,000.....	6,537	20,166	1,087	4,229	74	585	1,793	3,503	1,601	4,831	1,982	7,019
\$500,000 or more.....	110	950	3	41	-	-	3	31	6	118	98	761
Nontaxable returns.....	1,330	634	327	104	321	184	247	94	190	106	246	147

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

Table 3.4—RETURNS WITH BOTH INCOME AVERAGING AND ONE-HALF EXCESS NET LONG-TERM CAPITAL GAIN BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Current year taxable income (Thousand dollars)	Current year adjusted taxable income (Thousand dollars)	One-third base period taxable income (Thousand dollars)	Current year one-half excess net long-term capital gain (Thousand dollars)	Average base period one-half excess net long-term capital gain		Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
							Number of returns	Amount (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	105,213	4,052,404	3,377,793	3,015,610	1,769,269	353,979	80,242	86,514	1,026,331	68,654
Taxable returns, total.....	104,694	4,042,633	3,370,709	3,009,471	1,768,060	353,047	79,780	86,331	1,026,331	68,354
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	2,900	24,910	16,612	15,578	2,890	1,031	2,175	908	2,035	281
\$10,000 under \$15,000.....	11,270	142,752	103,725	96,657	38,609	6,852	8,307	2,824	16,297	1,373
\$15,000 under \$20,000.....	13,048	228,190	174,821	160,935	77,860	13,653	9,427	4,138	30,719	2,392
\$20,000 under \$50,000.....	55,884	1,783,464	1,461,576	1,367,166	815,794	92,552	41,745	32,971	345,163	28,607
\$50,000 under \$100,000.....	17,515	1,155,765	993,343	896,136	565,484	94,852	14,595	29,873	338,286	24,166
\$100,000 under \$500,000.....	3,976	616,374	535,127	444,150	259,495	87,650	3,441	14,996	248,551	10,733
\$500,000 or more.....	101	91,177	85,504	28,848	7,929	56,457	89	622	45,280	803
Nontaxable returns.....	519	9,771	7,084	6,139	1,209	932	462	183	-	300

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

a part of an unusually large amount of income (averagable income) in the peak year at the same lower effective rate which applies to the first one-fifth of such averagable income. An individual may choose the income averaging

method if his "averagable income" is more than \$3,000. In general, averagable income will be the amount by which current year "adjusted taxable income" exceeds "one-third base period income".

Table 3.5 — RETURNS WITH INCOME AVERAGING BY SIZE OF CURRENT YEAR ADJUSTED TAXABLE INCOME AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes and size of current year adjusted taxable income	Number of returns with income averaging	Adjusted gross income (Thousand dollars)	Current year taxable income (Thousand dollars)	Current year adjusted taxable income (Thousand dollars)	One-third base period taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Tax savings (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TOTAL</b>							
Grand total.....	305,901	9,669,519	7,930,724	7,563,939	4,235,998	2,191,596	170,738
Taxable returns, total.....	304,571	9,644,860	7,913,121	7,547,281	4,231,550	2,191,596	170,104
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	112,259	79,027	77,991	22,122	11,922	1,152
\$10,000 under \$15,000.....	48,428	611,421	440,283	433,165	179,570	71,623	6,548
\$15,000 under \$20,000.....	49,242	861,531	652,092	637,952	316,023	117,569	8,735
\$20,000 under \$50,000.....	152,032	4,699,086	3,829,170	3,733,093	2,125,496	882,253	80,591
\$50,000 under \$100,000.....	34,914	2,283,039	1,969,478	1,870,681	1,148,709	664,928	51,962
\$100,000 under \$500,000.....	6,537	981,006	853,150	761,176	430,837	395,344	20,166
\$500,000 or more.....	110	96,519	89,920	33,224	8,794	47,957	950
Nontaxable returns.....	1,330	24,659	17,603	16,658	4,448	-	634
<b>UNDER \$10,000</b>							
Grand total.....	52,296	617,292	421,062	392,485	140,686	66,526	5,929
Taxable returns, total.....	51,592	609,153	416,242	388,310	139,956	66,526	5,845
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	112,259	79,027	77,991	22,122	11,922	1,152
\$10,000 under \$15,000.....	33,860	411,823	279,655	273,046	105,185	43,829	3,578
\$15,000 under \$20,000.....	3,674	59,903	39,066	31,139	11,195	6,264	618
\$20,000 under \$50,000.....	651	18,248	13,174	5,452	1,259	2,604	383
\$50,000 under \$100,000.....	95	6,111	4,727	654	190	1,644	110
\$100,000 under \$500,000.....	5	809	574	29	5	263	5
\$500,000 or more.....	-	-	-	-	-	-	-
Nontaxable returns.....	704	8,139	4,820	4,175	730	-	84
<b>\$10,000 UNDER \$20,000</b>							
Grand total.....	112,456	2,257,313	1,726,416	1,659,383	856,896	329,689	26,449
Taxable returns, total.....	112,051	2,249,628	1,720,633	1,653,742	855,425	329,689	26,290
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	14,567	199,599	160,629	160,119	74,385	27,794	2,970
\$15,000 under \$20,000.....	45,568	801,628	613,007	606,813	304,828	111,304	8,117
\$20,000 under \$50,000.....	51,438	1,213,810	921,678	879,807	473,187	181,733	14,587
\$50,000 under \$100,000.....	432	27,685	19,306	6,305	2,689	6,151	573
\$100,000 under \$500,000.....	46	6,907	6,013	699	337	2,707	43
\$500,000 or more.....	-	-	-	-	-	-	-
Nontaxable returns.....	405	7,685	5,783	5,641	1,471	-	159
<b>\$20,000 UNDER \$50,000</b>							
Grand total.....	115,543	4,379,522	3,653,650	3,516,597	2,071,266	934,785	84,594
Taxable returns, total.....	115,342	4,372,415	3,647,916	3,510,948	2,069,236	934,785	84,355
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	99,943	3,467,028	2,894,318	2,847,835	1,651,051	697,916	65,621
\$50,000 under \$100,000.....	15,128	857,246	712,689	653,021	412,760	218,772	18,165
\$100,000 under \$500,000.....	256	38,506	31,559	9,607	5,192	13,527	548
\$500,000 or more.....	14	9,635	9,349	486	233	4,570	22
Nontaxable returns.....	201	7,107	5,734	5,649	2,030	-	239
<b>\$50,000 UNDER \$100,000</b>							
Grand total.....	21,676	1,698,508	1,491,257	1,415,825	859,666	548,459	38,070
Taxable returns, total.....	21,658	1,697,176	1,490,198	1,414,838	859,495	548,459	37,939
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	19,260	1,391,997	1,232,756	1,210,701	733,070	438,362	33,115
\$100,000 under \$500,000.....	2,376	287,758	240,692	202,541	125,498	101,881	4,691
\$500,000 or more.....	22	17,422	16,750	1,595	927	8,217	133
Nontaxable returns.....	18	1,332	1,059	987	171	-	131
<b>\$100,000 OR MORE</b>							
Grand total.....	3,930	716,884	638,339	579,649	307,485	312,136	15,696
Taxable returns, total.....	3,928	716,488	638,132	579,443	307,439	312,136	15,675
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	3,854	647,026	574,311	548,301	299,805	276,967	14,879
\$500,000 or more.....	74	69,462	63,821	31,143	7,634	35,170	795
Nontaxable returns.....	2	396	207	206	46	-	21

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."  
NOTE: Detail may not add to total because of rounding.



Table 3.6—RETURNS WITH INCOME AVERAGING—TAX SAVINGS BY SIZE OF TAX SAVINGS AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)	Number of returns with income averaging	Tax savings (Thousand dollars)
Grand total.....	305,901	170,738	30,555	865	60,414	4,532	60,717	8,614	36,625	8,915
Taxable returns, total.....	304,571	170,104	30,410	860	60,205	4,518	60,458	8,578	36,349	8,846
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	13,308	1,152	1,906	47	8,125	581	2,403	320	(*)	(*)
\$10,000 under \$15,000.....	48,428	6,548	10,242	300	16,966	1,257	12,620	1,725	4,757	1,147
\$15,000 under \$20,000.....	49,242	8,735	6,787	200	13,296	994	14,915	2,126	6,938	1,701
\$20,000 under \$50,000.....	152,032	80,591	9,142	263	19,116	1,471	26,290	3,787	20,467	4,977
\$50,000 under \$100,000.....	34,914	51,962	1,987	50	2,397	184	3,635	532	2,867	709
\$100,000 under \$500,000.....	6,537	20,166	339	(1)	302	30	589	87	439	107
\$500,000 or more.....	110	950	6	(1)	5	1	6	1	5	1
Nontaxable returns.....	1,330	634	(*)	(*)	209	14	259	36	276	69
			\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$2,000	\$2,000 under \$5,000			
Grand total.....	21,360	7,412	15,258	6,830	40,684	28,733	23,987	33,282	12,581	38,019
Taxable returns, total.....	21,309	7,395	15,207	6,807	40,467	28,605	23,915	33,200	12,549	37,924
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	1,235	425	1,116	499	1,491	1,194	-	-	-	-
\$15,000 under \$20,000.....	3,064	1,062	1,795	788	1,997	1,268	(*)	(*)	-	-
\$20,000 under \$50,000.....	14,547	5,051	10,200	4,583	29,793	20,948	16,821	22,990	5,528	15,789
\$50,000 under \$100,000.....	2,110	733	1,850	827	6,172	4,456	5,580	8,079	5,913	18,630
\$100,000 under \$500,000.....	348	122	245	109	1,001	731	1,052	1,514	1,092	3,454
\$500,000 or more.....	5	2	2	1	13	8	14	20	16	51
Nontaxable returns.....	(*)	(*)	(*)	(*)	217	128	72	82	32	95
			\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 or more			
Grand total.....	2,781	18,421	764	10,196	169	4,600	5	317	-	-
Taxable returns, total.....	2,765	18,301	761	10,153	169	4,600	5	317	-	-
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	(*)	(*)	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	2,073	13,579	326	4,074	(*)	(*)	-	-	-	-
\$100,000 under \$500,000.....	555	3,934	420	5,849	151	4,061	3	169	-	-
\$500,000 or more.....	8	57	15	231	13	430	2	148	-	-
Nontaxable returns.....	16	120	3	43	-	-	-	-	-	-

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 † Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

As shown in table 3.5, taxpayers reported \$7.6 billion in adjusted taxable income in 1965, an amount \$3.3 billion greater than the \$4.2 billion in the one-third base period income. For all taxpayers with income averaging, averagable income approximated \$11,000 per return. However, averagable income varied considerably among taxpayers, ranging from nearly \$5,000 for those with adjusted taxable income of under \$10,000 to almost \$70,000 for taxpayers with adjusted taxable income of \$100,000 or more.

Likewise, tax savings also varied considerably among taxpayers. Although tax savings per return was nearly \$554 for all taxpayers averaging in 1965, table 3.6 shows that nearly half of these returns had tax savings of less than \$200. Taxpayers on 938 returns reported tax savings of \$10,000 or more--all had adjusted gross incomes of \$50,000 or more. Although there were six times as many returns with adjusted gross income of \$50,000 or less, total tax savings for this income group was only one-third greater than the total tax savings for returns with income of \$50,000 or more.

TAX CREDITS

The Revenue Act of 1964 introduced major changes, extending over a two-year period, in the provisions covering the dividends received and retirement income credit. The dividends received credit, which was 4 percent of eligible dividends in 1963, was reduced to 2 percent in 1964 and abolished for tax year 1965. The retirement income credit was reduced from 20 percent of retirement income in 1963 to 17 percent in 1964 and 15 percent in 1965.

These changes had a significant impact on the total amount of tax credit claimed, which declined by \$130 million in 1965 after a decline of \$169 million in 1964. The retirement income credit which fell by \$28 million in 1964 and \$16 million in 1965 accounted for only a small proportion of the drop. The largest part of the decline occurred in "all other tax credits," which fell by \$172 million in 1964 and \$177 million in 1965. Since dividends received credit comprised \$379 million of the \$420 million in "all other tax credits" in 1963, the majority of the decline can be accounted for by the reduction and final elimination of the dividends received credit. Foreign tax credit, the next largest credit in "all other tax credits," increased from \$47.6 million in 1964 to \$61.6 million in 1965.

Partially offsetting declines in the retirement income and dividends received credit was an increase in investment credit of \$31 million in 1964 and \$63 million in 1965. With these increases investment credit became the leading source of tax credits, reaching a level of \$376 million and accounting for more than one-half of the total tax credits.

Table 3.7—AMOUNT OF TAX CREDITS CLAIMED, BY TYPE OF CREDIT, 1963-1965

Tax credit	1963	1964	1965
	(1)	(2)	(3)
	(Thousand dollars)		
Total.....	913,484	744,257	614,395
Investment credit.....	281,273	312,690	375,792
Retirement income credit.....	212,222	183,869	168,305
All other tax credits <sup>1</sup> .....	419,989	247,698	70,298

<sup>1</sup>Includes dividends received credit, foreign tax credit, throwback tax credit, and the credit for tax-free covenant bonds. The text discusses the reduction of dividends received credit in 1964 and final elimination in 1965.



Table 20.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income tax before credit		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Amount (Thousand dollars)	Amount (Thousand dollars)	As a percent of taxable income
Total.....	54,276,535	400,897,121	26,177,356	46,185,189	28,084,727	15,862,381	154,979,347	92,987,608	245,864,885	45,881,036	18.7	
\$0.00 under \$1,000.....	558,206	525,861	11,112	2,583	546,286	154,982	558,206	334,924	33,548	4,772	14.2	
\$1,000 under \$2,000.....	4,589,658	6,813,049	366,310	176,771	4,221,227	1,276,097	5,060,987	3,036,592	2,324,234	332,730	14.3	
\$2,000 under \$3,000.....	4,487,396	11,262,979	948,476	654,499	3,534,636	1,201,709	6,856,514	4,113,908	5,293,488	791,673	15.0	
\$3,000 under \$4,000.....	5,201,643	18,228,312	1,531,339	1,331,068	3,668,315	1,543,862	10,667,533	6,400,520	8,952,646	1,392,597	15.6	
\$4,000 under \$5,000.....	5,298,120	23,862,402	1,934,695	2,021,528	3,362,099	1,713,671	13,356,970	8,014,182	12,113,670	1,920,780	15.9	
\$5,000 under \$6,000.....	5,262,981	28,937,386	2,447,522	2,930,529	2,814,534	1,663,081	15,080,191	9,048,115	15,295,667	2,452,048	16.0	
\$6,000 under \$7,000.....	5,408,144	35,109,745	2,854,589	3,839,761	2,551,556	1,719,762	17,596,108	10,557,665	18,992,565	3,119,804	16.2	
\$7,000 under \$8,000.....	4,946,272	37,018,075	2,893,568	4,309,299	2,052,433	1,556,083	17,355,422	10,413,253	20,739,440	3,392,319	16.4	
\$8,000 under \$9,000.....	4,135,787	35,097,255	2,610,019	4,317,619	1,525,768	1,294,164	15,047,146	9,028,288	20,457,185	3,399,462	16.6	
\$9,000 under \$10,000.....	3,384,255	32,079,983	2,167,358	3,877,437	1,216,830	1,150,987	12,576,867	7,546,120	19,505,442	3,297,919	16.9	
\$10,000 under \$15,000.....	7,706,640	91,676,168	5,549,606	11,634,595	2,156,894	2,154,126	28,322,272	16,993,363	60,894,696	10,803,128	17.7	
\$15,000 under \$20,000.....	1,760,181	29,904,383	1,464,088	3,995,060	296,092	295,720	6,516,275	3,909,765	21,703,960	4,240,131	19.5	
\$20,000 under \$50,000.....	1,381,638	39,201,359	1,248,350	5,253,714	133,272	133,345	5,354,003	3,212,401	30,600,139	7,426,981	24.3	
\$50,000 under \$100,000.....	143,375	9,003,225	138,846	1,336,635	4,524	4,534	579,278	347,567	7,314,533	2,544,913	34.8	
\$100,000 under \$500,000.....	13,527	1,961,237	13,266	415,427	261	258	50,894	30,536	1,515,022	728,155	48.1	
\$500,000 under \$1,000,000.....	151	100,734	151	35,418	-	-	518	311	65,006	41,322	63.6	
\$1,000,000 or more.....	61	114,968	61	51,246	-	-	163	98	63,624	43,102	67.7	
Returns under \$5,000.....	20,135,522	60,692,603	4,789,932	4,186,448	15,332,564	5,890,320	36,500,210	21,900,126	28,717,606	4,442,752	15.5	
Returns \$5,000 under \$10,000.....	23,135,439	168,242,444	12,973,057	19,274,645	10,161,120	7,384,077	77,655,734	46,593,440	94,990,299	15,611,451	16.4	
Returns \$10,000 or more.....	11,005,573	171,962,074	8,414,368	22,724,094	2,591,044	2,587,983	40,823,402	24,494,041	122,156,980	25,826,832	21.1	

Adjusted gross income classes	Tax credits								Income tax after credits		Average income tax after credits (Dollars)
	Retirement income		Investment		Foreign taxes paid		Other		Number of returns	Amount (Thousand dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Total.....	1,489,769	166,665	1,954,208	361,394	110,446	42,292	93,616	6,642	53,614,146	45,304,084	845
\$0.00 under \$1,000.....	(*)	(*)	3,779	25	-	-	(*)	(*)	552,583	4,729	9
\$1,000 under \$2,000.....	89,701	2,703	40,675	1,603	-	-	5,726	81	4,487,369	328,528	73
\$2,000 under \$3,000.....	239,895	17,502	74,327	5,170	8,135	628	4,919	107	4,325,234	768,744	178
\$3,000 under \$4,000.....	256,793	24,523	128,227	10,727	-	-	6,943	796	5,047,285	1,356,103	269
\$4,000 under \$5,000.....	221,168	25,449	148,153	15,959	5,326	311	5,525	276	5,201,239	1,878,785	361
\$5,000 under \$6,000.....	140,061	18,825	182,851	23,200	3,693	445	3,498	286	5,201,624	2,409,293	463
\$6,000 under \$7,000.....	105,186	14,866	163,511	24,151	1,289	344	3,348	155	5,378,580	3,030,288	563
\$7,000 under \$8,000.....	78,544	11,493	145,432	22,771	2,220	480	6,796	290	4,928,047	3,357,284	681
\$8,000 under \$9,000.....	56,055	7,982	124,446	21,972	4,407	1,270	5,754	176	4,125,098	3,368,062	816
\$9,000 under \$10,000.....	50,051	7,037	99,949	20,674	4,193	660	3,329	270	3,377,613	3,269,180	968
\$10,000 under \$15,000.....	123,895	17,921	333,203	67,395	18,857	4,589	15,985	1,265	7,695,823	10,711,983	1,392
\$15,000 under \$20,000.....	51,670	7,541	164,201	39,220	14,452	4,000	9,313	473	1,756,955	4,188,905	2,384
\$20,000 under \$50,000.....	64,839	9,313	291,286	81,588	35,116	15,034	16,490	1,300	1,379,805	7,318,865	5,304
\$50,000 under \$100,000.....	8,634	1,310	48,779	21,459	10,721	8,065	4,353	689	143,203	2,513,390	17,551
\$100,000 under \$500,000.....	1,252	180	5,291	5,168	1,983	5,676	697	278	13,476	716,824	53,193
\$500,000 under \$1,000,000.....	25	4	67	139	33	659	10	69	151	40,452	267,894
\$1,000,000 or more.....	12	1	31	173	21	131	14	129	61	42,669	699,492
Returns under \$5,000.....	809,544	70,193	395,162	33,484	13,461	940	24,030	1,261	19,613,710	4,336,888	221
Returns \$5,000 under \$10,000.....	429,898	60,203	716,190	112,769	15,802	3,199	22,724	1,178	23,010,962	15,434,116	671
Returns \$10,000 or more.....	250,328	36,270	842,859	215,142	81,184	38,152	46,862	4,203	10,989,474	25,533,087	2,323

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 21.—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES [Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income			
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total	Tax base for alternative tax computation (Thousand dollars)	For normal tax and surtax rates (balance for partial tax) (Thousand dollars)	For capital gains tax (one-half excess long-term gain) (Thousand dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	86,949	11,039,710	83,922	1,647,369	3,025	2,920	287,006	172,204	9,217,239	9,228,938	5,975,426	3,253,606
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	9,535	374,740	8,493	45,010	1,042	1,044	17,334	10,404	318,287	318,287	270,614	47,674
\$50,000 under \$100,000.....	45,078	3,407,066	43,672	416,764	1,406	1,404	154,588	92,753	2,896,154	2,896,168	2,490,745	405,423
\$100,000 under \$500,000.....	30,243	5,164,401	29,815	837,537	426	422	107,997	64,799	4,261,655	4,264,647	2,737,441	1,527,247
\$500,000 under \$1,000,000.....	1,240	836,827	1,235	139,322	5	5	4,412	2,647	694,851	697,190	238,677	458,564
\$1,000,000 or more.....	563	1,255,650	562	208,502	1	1	1,950	1,170	1,045,978	1,052,332	237,705	814,628

Adjusted gross income classes	Income tax before credits		Tax credits							Income tax after credits		Average income tax after credits (Dollars)	
	Amount (Thousand dollars)	As a percent of tax base	Retirement income		Investment		Foreign taxes paid		Other				
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Total.....	4,263,099	46.19	11,518	1,640	26,472	14,397	15,674	19,306	6,083	2,060	86,648	4,225,612	48,768
Under \$20,000.....	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	122,811	38.59	2,526	314	1,613	299	1,147	1,137	731	52	9,535	121,012	12,691
\$50,000 under \$100,000.....	1,150,348	39.72	5,028	751	13,531	4,870	6,652	3,602	2,514	404	45,073	1,140,730	25,308
\$100,000 under \$500,000.....	2,054,421	48.17	3,749	541	10,264	7,245	7,258	10,424	2,640	845	30,237	2,035,278	67,311
\$500,000 under \$1,000,000.....	372,139	53.38	141	22	500	1,108	403	2,743	132	307	1,240	367,953	296,736
\$1,000,000 or more.....	563,333	53.53	74	12	274	830	214	1,400	66	452	563	560,639	995,806

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 22.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Marginal tax rate classes																	
	14 percent		15 percent		16 percent		17 percent		18 percent		19 percent		20 percent					
	Number of returns with taxable income	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)				
Grand total.....	53,707,821	245,840,518	6,605,609	2,527,608	6,006,715	7,334,758	6,204,383	13,164,738	6,224,875	18,883,067	562,213	1,672,356	17,602,547	85,817,507	324,411	1,531,385		
Taxable returns, total.....	53,053,504	245,125,004	6,251,271	2,405,279	5,838,773	7,153,851	6,204,383	13,024,619	6,202,879	18,815,103	562,213	1,672,356	17,579,939	85,706,962	324,265	1,580,981		
Under \$1,000.....	550,427	33,194	550,427	33,194	1,711,443	1,256,344	332,995	351,344	1,204,060	2,094,329	-	-	219,791	450,799	-	-		
\$1,000 under \$2,000.....	4,446,854	2,280,397	2,402,416	672,709	5,455,069	4,816,888	1,509,308	1,677,874	1,204,060	2,094,329	-	-	2,172,999	5,398,856	-	-		
\$2,000 under \$3,000.....	4,281,291	5,147,205	1,003,064	442,515	5,455,069	4,816,888	1,509,308	1,677,874	1,204,060	2,094,329	-	-	2,172,999	5,398,856	-	-		
\$3,000 under \$4,000.....	5,002,432	8,772,388	1,022,288	513,189	899,488	1,265,778	500,288	854,963	324,201	617,894	53,169	121,756	2,061,368	6,435,522	-	-		
\$4,000 under \$5,000.....	5,159,549	11,919,722	642,415	344,904	1,086,798	1,656,307	981,534	2,317,937	2,317,937	682,877	184,724	496,682	2,061,368	6,435,522	-	-		
\$5,000 under \$6,000.....	5,163,232	15,091,001	354,660	209,231	759,734	1,184,724	1,195,703	2,984,613	959,643	3,279,640	204,001	647,076	705,813	2,502,787	29,729	124,024		
\$6,000 under \$7,000.....	5,346,657	18,819,647	178,791	110,740	516,641	812,002	960,102	2,437,361	1,359,562	4,748,230	86,870	292,815	1,153,890	5,009,219	124,024	570,014		
\$7,000 under \$8,000.....	4,902,729	20,583,964	62,158	37,705	214,265	337,705	583,332	1,511,430	1,118,324	3,961,957	23,465	76,693	2,129,162	10,291,690	111,887	575,785		
\$8,000 under \$9,000.....	4,099,967	20,292,706	24,528	15,259	66,192	102,194	222,504	575,144	607,537	2,169,053	9,196	39,129	2,701,537	14,386,729	39,712	207,498		
\$9,000 under \$10,000.....	3,358,797	19,365,201	4,582	2,835	27,357	44,679	79,985	207,217	240,427	865,232	-	-	2,690,082	15,963,281	13,384	72,229		
\$10,000 under \$15,000.....	7,621,356	60,193,157	5,395	3,026	10,714	17,501	31,131	79,911	101,130	363,923	778	2,797	3,759,682	24,905,794	-	-		
\$15,000 under \$20,000.....	1,699,912	20,923,876	444	608	693	1,137	1,373	3,391	963	3,329	-	-	35,738	244,600	5,462	28,620		
\$20,000 under \$30,000.....	1,229,393	26,881,641	-	-	-	1,004	1,004	2,333	352	1,095	-	-	4,768	28,510	-	-		
\$30,000 under \$50,000.....	152,204	8,176,827	-	-	-	1,252	58	1,650	-	-	-	-	145	4,407	-	-		
\$50,000 under \$100,000.....	36,814	4,877,463	-	-	-	8,384	2	10,844	47	8,336	6	992	245	40,302	7	1,208		
\$100,000 under \$500,000.....	1,289	700,994	-	-	-	2,542	4	4,271	6	4,271	-	-	27	14,289	-	-		
\$500,000 under \$1,000,000.....	601	1,065,623	-	-	-	1,703	3	7,391	7	13,983	-	-	12	30,207	-	-		
\$1,000,000 or more.....	654,317	715,534	354,340	122,329	167,943	180,907	79,312	140,121	21,994	67,963	-	-	22,608	110,544	-	-		
Non-taxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Adjusted gross income classes	Marginal tax rate classes—Continued																	
	22 percent		25 percent		27 percent		28 percent		31 percent		32 percent		35 percent		36 percent		39 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	6,402,149	49,586,210	1,937,937	20,751,936	18,411	202,979	671,908	9,699,272	9,902	129,330	329,597	6,050,224	3,657	64,255	197,513	4,367,857	127,395	3,427,088
Taxable returns, total.....	6,397,320	49,545,222	1,936,351	20,732,806	18,359	202,421	671,119	9,687,597	9,897	129,259	329,279	6,044,442	3,657	64,255	197,453	4,366,360	127,944	3,423,677
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	955,073	4,162,777	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	966,719	4,839,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	405,892	2,225,065	249,209	1,565,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	110,587	631,286	319,126	2,173,673	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	69,808	450,985	185,743	1,373,437	-	-	46,536	382,046	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	3,197,315	29,796,484	161,325	1,562,932	13,224	142,759	212,253	1,907,374	1,879	23,024	96,161	1,044,110	-	-	25,114	316,004	-	-
\$15,000 under \$20,000.....	672,812	7,160,531	929,671	11,196,533	-	-	51,005	819,604	7,569	98,865	15,421	185,828	1,504	25,210	35,642	467,721	29,218	435,192
\$20,000 under \$30,000.....	18,494	196,570	190,534	2,728,654	5,121	57,341	360,328	6,451,090	438	5,812	216,456	4,699,633	2,131	36,735	134,993	3,432,133	96,093	2,804,386
\$30,000 under \$50,000.....	249	6,041	343	11,083	-	-	521	16,972	-	-	740	22,307	-	-	1,101	42,044	1,945	73,458
\$50,000 under \$100,000.....	301	48,807	367	57,394	13	1,790	430	64,338	11	1,558	476	72,085	11	1,577	565	78,195	582	79,111
\$100,000 under \$500,000.....	21	12,465	24	14,644	1	531	32	18,571	-	-	20	12,043	-	-	28	13,379	25	14,797
\$500,000 under \$1,000,000.....	9	14,944	9	17,362	-	-	14	27,602	-	-	5	8,436	-	-	10	14,284	11	16,733
\$1,000,000 or more.....	4,830	40,969	1,586	19,131	-	-	788	11,677	-	-	-	-	-	-	-	-	-	-
Non-taxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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



Table 22. — ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued										Marginal tax rate classes—Continued									
	40 percent		41 percent		42 percent		43 percent		45 percent		46 percent		48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)			
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)		
Grand total.....	1,713	38,200	1,391	33,559	87,062	2,645,213	1,675	43,506	62,724	2,190,082	1,394	43,476	47,972	1,919,685	72,192	3,236,741	530	308,247		
Taxable returns, total.....	1,713	38,200	1,391	33,559	87,062	2,645,213	1,675	43,506	62,724	2,190,082	1,394	43,476	47,972	1,919,685	72,192	3,236,741	530	308,247		
Under \$1,000.....	1,697	35,509	1,368	31,316	85,899	2,193,910	1,631	40,874	53,449	1,745,361	1,289	38,469	30,006	1,034,790	22,262	639,023	—	—		
\$1,000 under \$2,000.....	—	—	—	—	3,764	147,562	—	—	8,088	334,784	88	3,037	17,209	726,667	48,386	2,381,521	—	—		
\$2,000 under \$3,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$3,000 under \$4,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$10,000 under \$15,000.....	—	—	—	—	12,767	215,064	—	—	598	10,196	—	—	—	—	—	—	—	—		
\$15,000 under \$20,000.....	—	—	—	—	69,899	2,193,910	—	—	53,449	1,745,361	1,289	38,469	30,006	1,034,790	22,262	639,023	—	—		
\$20,000 under \$50,000.....	—	—	—	—	3,764	147,562	—	—	8,088	334,784	88	3,037	17,209	726,667	48,386	2,381,521	—	—		
\$50,000 under \$100,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$100,000 under \$500,000.....	4	698	11	1,606	564	71,816	7	680	587	74,930	16	1,970	707	87,955	1,446	169,890	341	82,246		
\$500,000 under \$1,000,000.....	—	—	—	—	23	11,977	1	912	15	9,560	—	—	27	16,352	43	24,695	90	54,137		
\$1,000,000 or more.....	1	1,494	—	—	3	3,448	—	—	6	14,666	—	—	6	23,146	15	19,907	73	169,979		
Nontaxable returns.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Adjusted gross income classes																				
Grand total.....	79,799	5,365,510	2,779,331	2,779,110	14,886	14,886	2,775,347	27,183	1,804,674	124	6,929	14,496	1,147,024	156	11,831	8,297	733,701	—	—	
Taxable returns, total.....	79,799	5,365,510	2,779,331	2,779,110	14,886	14,886	2,775,347	27,183	1,804,674	124	6,929	14,496	1,147,024	156	11,831	8,297	733,701	—	—	
Under \$1,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$3,000 under \$4,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$10,000 under \$15,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$15,000 under \$20,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$20,000 under \$50,000.....	9,234	260,594	46,353	46,353	8,922	11,995	353,471	6,519	229,177	—	—	—	—	—	—	—	—	—	—	
\$50,000 under \$100,000.....	42,167	2,302,993	386,401	386,401	4,506	35,474	2,076,908	17,413	1,182,850	119	6,335	14,485	1,146,570	156	11,831	8,297	733,701	—	—	
\$100,000 under \$500,000.....	26,568	2,355,226	1,362,019	1,362,019	1,458	2,498	280,331	3,180	324,121	5	594	4,056	437,544	31	3,205	4,832	511,579	—	—	
\$500,000 under \$1,000,000.....	1,056	219,210	373,354	373,354	—	—	36,305	59	23,642	—	—	—	—	—	—	—	—	—	—	
\$1,000,000 or more.....	467	227,592	610,793	610,793	—	—	27,381	18	28,713	—	—	—	—	—	—	—	—	—	—	
Nontaxable returns.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

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

Table 22.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued																	
	61 percent		62 percent		63 percent		64 percent		66 percent		67 percent		68 percent		69 percent		70 percent	
	Number of returns (70)	Taxable income (Thousand dollars) (71)	Number of returns (72)	Taxable income (Thousand dollars) (73)	Number of returns (74)	Taxable income (Thousand dollars) (75)	Number of returns (76)	Taxable income (Thousand dollars) (77)	Number of returns (78)	Taxable income (Thousand dollars) (79)	Number of returns (80)	Taxable income (Thousand dollars) (81)	Number of returns (82)	Taxable income (Thousand dollars) (83)	Number of returns (84)	Taxable income (Thousand dollars) (85)	Number of returns (86)	Taxable income (Thousand dollars) (87)
Grand total.....	103	8,603	7,770	824,017	103	9,214	4,217	515,790	2,544	389,291	46	6,798	1,668	275,885	1,003	177,719	3,926	1,432,018
Taxable returns, total.....	103	8,603	7,753	823,143	103	9,214	4,216	515,632	2,543	388,132	46	6,798	1,668	275,885	1,000	177,359	3,919	1,430,388
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	68	5,109	2,491	142,969	62	5,345	1,346	89,092	546	41,374	-	-	384	32,676	62	5,819	-	-
\$100,000 under \$500,000.....	35	3,494	5,212	629,871	41	3,870	2,818	385,711	1,949	293,951	46	6,798	1,255	204,395	909	154,534	3,058	672,938
\$500,000 under \$1,000,000.....	-	-	-	18,447	-	-	35	19,224	32	17,279	-	-	15	7,140	21	9,600	574	292,783
\$1,000,000 or more.....	-	-	-	31,856	-	-	17	21,625	16	35,228	-	-	12	31,674	8	7,406	287	454,667
Nontaxable returns.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Source of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

Table 23. — JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Marginal tax rate classes												
	14 percent		15 percent		16 percent		17 percent		19 percent		22 percent		
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	
Grand total.....	33,996,193	191,204,246	3,162,332	1,609,451	3,696,181	5,624,134	10,400,854	4,536,958	15,933,058	12,412,706	70,803,985	3,853,938	36,998,544
Taxable returns, total.....	33,614,027	190,664,041	2,946,556	1,517,900	3,606,101	4,085,671	10,316,918	4,519,479	15,872,686	12,394,164	70,703,846	3,850,309	36,963,532
Under \$1,000.....	16,117	32,131	162,117	32,131	168,381	198,987	—	—	—	—	—	—	—
\$1,000 under \$2,000.....	86,013	528,215	695,632	329,228	1,179,426	1,179,426	443,664	—	—	—	—	—	—
\$2,000 under \$3,000.....	1,873,570	2,067,668	878,389	444,578	792,766	1,612,663	899,802	164,950	517,996	—	—	—	—
\$3,000 under \$4,000.....	2,678,236	4,593,835	597,711	324,561	1,053,773	1,612,663	899,802	164,950	517,996	—	—	—	—
\$4,000 under \$5,000.....	3,294,914	7,954,988	342,798	203,335	757,677	1,183,288	2,930,627	938,273	3,240,751	96,807	396,987	—	—
\$5,000 under \$6,000.....	4,017,128	12,663,179	174,524	108,508	313,695	809,603	1,159,559	1,351,826	4,734,345	1,029,345	4,589,101	—	—
\$6,000 under \$7,000.....	4,067,029	16,013,027	60,725	37,902	212,794	336,599	583,024	1,116,709	3,959,235	2,093,778	10,174,729	—	—
\$7,000 under \$8,000.....	3,607,335	17,204,130	24,528	15,259	66,192	102,194	220,889	606,067	2,166,383	2,689,626	14,348,053	—	—
\$8,000 under \$9,000.....	3,039,225	17,074,412	4,882	2,835	27,357	44,679	79,177	240,282	864,577	2,687,826	15,955,846	—	—
\$9,000 under \$10,000.....	7,129,466	55,718,231	5,141	2,921	10,612	17,418	30,810	100,120	362,972	3,787,189	24,898,032	—	—
\$10,000 under \$15,000.....	1,384,136	19,566,869	208	208	1,015	1,636	1,238	896	3,217	34,428	24,937	—	—
\$15,000 under \$20,000.....	1,127,645	24,577,365	356	356	1,015	1,636	1,238	896	3,217	34,428	24,937	—	—
\$20,000 under \$25,000.....	136,223	7,350,218	—	—	—	—	973	310	1,063	4,293	27,257	—	—
\$25,000 under \$30,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$35,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$35,000 under \$40,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$45,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$45,000 under \$50,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$55,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$55,000 under \$60,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$60,000 under \$70,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$70,000 under \$80,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000.....	31,462	4,156,343	42	7,866	35	6,880	42	7,784	6,248	183	32,164	243	40,993
\$200,000 under \$300,000.....	1,957	5,773,398	8	4,959	3	1,935	640	6	4,271	22	11,783	20	11,875
\$300,000 under \$400,000.....	471	807,982	3	3,609	1	1,703	7,351	6	15,246	11	25,904	8	13,382
\$400,000 or more.....	382,165	540,305	215,776	91,553	90,081	127,145	83,936	17,478	60,375	18,542	99,740	3,629	35,012
Nontaxable returns.....	—	—	—	—	—	—	—	—	—	—	—	—	—

Adjusted gross income classes	Marginal tax rate classes—Continued													
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	1,083,602	14,834,737	408,344	7,342,855	215,326	4,771,536	130,236	3,660,364	93,757	2,895,931	63,446	2,227,797	46,586	1,837,395
Taxable returns, total.....	1,082,235	14,817,896	407,770	7,338,970	215,110	4,766,837	130,181	3,658,235	93,674	2,893,534	63,404	2,226,361	46,565	1,836,609
Under \$1,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	65,773	810,510	47,521	787,512	21,470	4,668,205	138,729	3,330,870	91,352	2,731,246	59,328	2,009,999	38,315	1,448,349
\$15,000 under \$20,000.....	826,699	11,173,018	359,458	6,442,933	599	15,254	919	32,872	1,794	66,941	3,546	137,969	7,692	316,272
\$20,000 under \$30,000.....	189,288	7,749,094	228	3,747	228	8,027	500	68,985	497	71,269	507	64,697	539	68,909
\$30,000 under \$40,000.....	228	3,747	228	8,027	228	8,027	500	68,985	497	71,269	507	64,697	539	68,909
\$40,000 under \$50,000.....	315	50,237	29	56,445	17	62,909	23	11,924	23	13,758	21	11,351	13	8,413
\$50,000 under \$100,000.....	2	17,459	1	17,459	1	12,053	23	11,924	23	13,758	21	11,351	13	8,413
\$100,000 under \$200,000.....	9	17,362	13	26,594	5	8,416	10	14,284	8	10,920	2	2,345	6	14,666
\$200,000 or more.....	1,266	16,840	575	9,885	216	4,701	10	14,284	8	10,920	2	2,345	6	14,666
Nontaxable returns.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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



Table 23. — JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued													
	48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)		53 percent		55 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	One-half excess long-term gain (Thousand dollars)	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	(29)	1,640,622	53,400	2,742,214	359	246,641	4,287,970	2,204,068	36,580	2,337,504	18,634	1,467,524	9,723	907,033
Taxable returns, total.....	36,311	1,639,847	53,370	2,743,053	359	246,641	4,287,212	2,203,919	36,564	2,336,580	18,612	1,467,353	9,723	907,033
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

Table 24. — SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Marginal tax rate classes													
	14 percent		15 percent		16 percent		17 percent		19 percent		22 percent			
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)		
Number of returns with taxable income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total.....	18,067,007	48,657,336	3,187,500	783,665	2,310,534	1,710,624	1,874,077	2,328,181	1,687,918	2,950,009	5,189,842	15,013,922	2,423,905	11,744,045
Taxable returns, total.....	17,802,443	48,488,663	3,054,878	755,069	2,232,671	1,656,860	1,830,341	2,273,444	1,683,999	2,942,421	5,185,775	15,003,120	2,422,848	11,739,081
Under \$1,000.....	548,003	32,864	3,054,878	32,864	1,711,443	1,256,344	332,188	300,499	—	—	—	—	—	—
\$1,000 under \$2,000.....	4,249,886	2,439,886	2,302,245	629,786	1,255,119	282,701	1,255,119	1,605,826	1,204,060	2,094,329	2,172,999	450,799	—	—
\$2,000 under \$3,000.....	3,258,272	4,191,394	202,615	31,776	176,988	86,352	177,098	228,078	354,201	617,894	2,006,368	6,433,522	(*)	(*)
\$3,000 under \$4,000.....	2,681,287	6,351,692	70,246	29,343	106,652	23,644	59,251	91,435	91,435	165,282	609,006	2,109,801	993,748	4,157,283
\$4,000 under \$5,000.....	2,196,123	6,694,951	20,069	3,398	31,025	—	12,302	16,077	21,570	38,889	124,545	420,118	966,719	4,139,297
\$5,000 under \$6,000.....	1,603,829	6,221,425	7,368	2,721	6,673	4,941	—	8,207	—	19,344	11,878	38,676	70,367	2,192,130
\$6,000 under \$7,000.....	1,107,019	5,279,904	—	—	—	—	—	—	—	—	—	—	19,290	102,174
\$7,000 under \$8,000.....	690,781	3,872,536	—	—	—	—	—	—	—	—	—	—	11,206	98,988
\$8,000 under \$9,000.....	402,842	2,989,722	—	—	—	—	—	—	—	—	—	—	625	3,121
\$9,000 under \$10,000.....	254,572	1,866,234	—	—	—	—	—	—	—	—	—	—	466	5,015
\$10,000 under \$15,000.....	408,026	3,766,597	(*)	(*)	(*)	(*)	937	2,302	1,154	2,997	431	3,234	73	3,969
\$15,000 under \$20,000.....	96,846	1,313,636	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
\$20,000 under \$30,000.....	86,360	1,962,478	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
\$30,000 under \$50,000.....	13,630	722,096	(*)	(*)	(*)	(*)	—	—	—	—	—	—	—	—
\$50,000 under \$100,000.....	4,640	628,801	10	1,209	7	1,504	16	2,578	13	2,088	62	8,139	53	6,767
\$100,000 under \$500,000.....	206	109,044	1	383	1	518	1	626	1	1,638	5	2,507	1	1,561
\$500,000 under \$1,000,000.....	121	245,249	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more.....	—	—	132,620	28,597	77,882	53,765	43,737	54,738	4,516	7,588	4,066	10,804	1,056	4,965
Non-taxable returns.....	264,563	168,673	—	—	—	—	—	—	—	—	—	—	—	—

Adjusted gross income classes	Marginal tax rate classes—Continued													
	25 percent		28 percent		32 percent		36 percent		39 percent		42 percent		45 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Number of returns with taxable income	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Grand total.....	816,863	5,581,436	263,564	2,350,418	109,313	1,203,322	64,309	849,436	34,238	531,157	23,616	417,416	15,564	315,525
Taxable returns, total.....	816,600	5,579,635	263,350	2,348,626	109,313	1,203,322	64,304	849,367	34,171	530,144	23,616	417,416	15,564	315,525
Under \$1,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000.....	59,376	430,232	212,253	1,907,374	96,161	1,044,110	25,114	316,004	—	—	—	—	—	—
\$15,000 under \$20,000.....	1,052	14,133	3,484	32,052	11,817	132,129	35,642	469,721	29,218	439,192	12,767	215,064	598	10,196
\$20,000 under \$30,000.....	1,052	7,822	870	8,156	1,155	12,929	3,318	45,391	4,741	72,840	10,571	183,911	14,616	282,967
\$30,000 under \$50,000.....	104	6,969	152	8,945	167	6,400	167	8,065	152	7,418	218	9,593	349	16,403
\$50,000 under \$100,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$500,000.....	43	5,559	51	7,893	49	7,723	58	8,131	55	7,842	57	7,119	40	5,207
\$500,000 under \$1,000,000.....	1	736	3	1,112	1	11	2	2,055	2	1,636	1	1,436	1	752
\$1,000,000 or more.....	—	—	1	1,008	—	—	—	—	3	5,913	—	—	—	—
Non-taxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

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

Table 24. —SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued													
	48 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)		53 percent		55 percent		58 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	10,701	239,877	18,423	477,644	152	57,755	20,876	976,581	12,935	412,856	7,981	306,155	4,211	203,542
Taxable returns, total.....	10,701	239,877	18,423	477,644	152	57,755	20,876	976,581	12,935	412,856	7,981	306,155	4,211	203,542
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,409	223,824	17,814	441,419	-	-	9,162	257,801	11,731	342,440	6,421	224,738	2,113	85,872
\$2,000 under \$3,000.....	250	10,814	511	20,651	(*)	(*)	7,915	317,554	1,057	46,653	1,414	61,510	1,938	89,622
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	40	4,412	79	10,796	111	21,687	3,409	283,298	137	18,246	139	15,974	142	15,139
\$100,000 under \$500,000.....	1	826	8	4,534	13	8,795	157	36,197	9	5,490	5	2,993	4	4
\$500,000 under \$1,000,000.....	-	-	-	-	12	26,193	86	81,494	-	-	2	940	3	10,254
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Adjusted gross income classes	Marginal tax rate classes—Continued													
	60 percent		62 percent		64 percent		66 percent		68 percent		69 percent		70 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	2,906	152,441	2,717	172,916	1,670	124,174	896	79,401	772	74,494	433	48,925	1,864	528,911
Taxable returns, total.....	2,895	151,963	2,700	172,042	1,670	124,174	896	79,401	772	74,494	433	48,925	1,861	528,540
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	518	23,423	2,424	137,686	1,335	88,153	546	41,374	384	32,676	62	5,819	-	-
\$20,000 under \$30,000.....	2,241	111,911	2,69	27,440	330	32,685	344	33,777	387	41,383	366	41,134	1,048	281,411
\$30,000 under \$50,000.....	132	13,972	269	27,440	3	2,388	3	1,780	1	435	3	724	125	64,012
\$50,000 under \$100,000.....	2	1,270	5	4,187	1	947	2	2,470	-	-	1	1,249	88	183,113
\$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	372

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data" (-) an asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.



Table 25.—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Marginal tax rate classes												31 percent					
	14 percent		16 percent		18 percent		20 percent		22 percent		25 percent			27 percent				
	Number of returns with taxable income	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)		Number of returns	Taxable income (Thousand dollars)			
Grand total.....	1,644,621	5,978,843	255,777	134,491	289,614	435,703	562,213	1,672,356	324,411	1,581,585	124,306	843,620	37,472	335,764	18,411	202,979	9,902	129,330
Taxable returns, total.....	2,423	5,972,304	249,833	132,312	288,370	434,259	562,213	1,672,356	324,265	1,580,981	124,161	842,610	37,416	335,273	18,359	202,421	9,897	129,259
Under \$1,000.....	34,851	11,627,330	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	159,006	123,597	104,816	51,549	54,190	72,048	53,169	121,756	120,774	183,202	184,724	184,724	184,724	496,682				
\$2,000 under \$3,000.....	247,574	353,226	73,632	48,269	75,831	119,670	184,724	496,682	29,729	125,627								
\$3,000 under \$4,000.....	285,190	631,336	24,635	14,985	23,842	37,910	284,001	647,076	111,887	570,004								
\$4,000 under \$5,000.....	264,490	814,589	10,231	6,070	8,905	14,017	23,465	39,870	11,887	570,004								
\$5,000 under \$6,000.....	222,510	878,564							111,887	570,004								
\$6,000 under \$7,000.....	144,919	698,401							39,712	207,498								
\$7,000 under \$8,000.....	89,790	498,804							15,584	72,229								
\$8,000 under \$9,000.....	65,000	424,556							5,462	28,620								
\$9,000 under \$10,000.....	83,864	708,229							7	1,208								
\$10,000 under \$15,000.....	134,930	243,371							6	992								
\$15,000 under \$20,000.....	151,369	341,799																
\$20,000 under \$30,000.....	21,551	124,512																
\$30,000 under \$50,000.....	712	92,319	2	277	3	483	6	992										
\$50,000 under \$100,000.....	26	14,552																
\$100,000 under \$500,000.....	9	12,392																
\$500,000 under \$1,000,000.....		6,539	5,945	2,179	1,243	1,446			145	604	145	1,012	56	490	51	558	5	70
\$1,000,000 or more.....																		
Nontaxable returns.....																		

Adjusted gross income classes	Marginal tax rate classes—Continued												48 percent					
	32 percent		35 percent		40 percent		41 percent		43 percent		45 percent			46 percent				
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)		Number of returns	Taxable income (Thousand dollars)			
Grand total.....	4,854	74,285	3,657	64,255	2,969	58,057	1,713	36,200	1,391	33,559	1,675	43,506	573	17,163	1,394	43,476	943	39,186
Taxable returns, total.....	4,854	74,285	3,657	64,255	2,969	58,057	1,713	36,200	1,391	33,559	1,675	43,506	573	17,163	1,394	43,476	943	39,186
Under \$1,000.....																		
\$1,000 under \$2,000.....																		
\$2,000 under \$3,000.....																		
\$3,000 under \$4,000.....																		
\$4,000 under \$5,000.....																		
\$5,000 under \$6,000.....																		
\$6,000 under \$7,000.....																		
\$7,000 under \$8,000.....																		
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\$15,000 under \$20,000.....																		
\$20,000 under \$30,000.....																		
\$30,000 under \$50,000.....																		
\$50,000 under \$100,000.....																		
\$100,000 under \$500,000.....																		
\$500,000 under \$1,000,000.....																		
\$1,000,000 or more.....																		
Nontaxable returns.....																		

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

Table 25. —RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes	Marginal tax rate classes—Continued																		
	50 percent		50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)		52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		
	Number of returns	Taxable income (Thousand dollars)	Number of returns	One-half excess long-term gain (Thousand dollars)	Balance for partial tax (Thousand dollars)	Number of returns	One-half excess long-term gain (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
Grand total.....	369	14,584	19	3,852	102,099	1,702	55,995	341	14,886	543	24,987	588	30,996	124	6,929	562	36,059	156	11,831
Taxable returns, total.....	369	14,584	19	3,852	102,099	1,702	55,995	341	14,886	543	24,987	588	30,996	124	6,929	562	36,059	156	11,831
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	125	5,002	(*)	(*)	53,653	1,113	10,541	99	4,506	265	11,636	468	23,314	119	6,335	504	29,958	125	8,625
\$2,000 under \$3,000.....	7	711	12	2,110	37,832	490	30,335	15	1,458	13	1,538	21	2,082	5	594	57	5,573	31	3,205
\$3,000 under \$4,000.....	(*)	(*)	1	500	5,298	21	6,613	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	1	828	2,483	6	7,858	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$500,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Non-taxable returns.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 NOTE: Detail may not add to total because of rounding.

## INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 26. — INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income Total tax base				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>ALL RETURNS</b>												
Total.....	67,596,300	429,201,239	255,093,824	50,144,133	54,418,670	12,228,749	49,529,695	11.5	19.4	67,596,300	-	-
Returns with special tax computation <sup>1</sup> .....	848,568	12,104,889	9,241,608	2,525,410	-	-	2,468,100	20.4	26.7	848,568	-	-
0 Percent (returns with no tax base) <sup>2</sup> .....	13,039,910	17,076,842	-	-	-	-	-	-	-	13,039,910	-	-
Returns with taxable income, total.....	53,707,821	400,019,510	245,852,216	47,618,721	54,418,670	12,228,749	47,061,597	11.8	19.1	53,707,821	245,852,216	47,726,804
14 percent.....	6,605,609	17,547,876	2,527,608	361,685	2,508,321	351,165	338,883	1.9	13.4	53,707,291	42,173,901	5,904,346
15 percent.....	6,006,715	22,911,504	7,334,758	1,056,951	2,469,910	370,487	1,010,910	4.4	13.8	45,712,854	35,895,266	5,384,290
16 percent.....	6,283,694	30,462,358	13,164,738	1,954,161	2,740,015	438,402	1,904,683	6.3	14.5	41,094,968	32,207,648	5,153,224
17 percent.....	6,224,875	36,789,867	18,883,036	2,893,377	2,713,072	461,222	2,841,561	7.7	15.0	33,712,059	25,700,613	4,369,104
18 percent.....	562,213	2,973,453	1,672,356	267,273	546,549	98,379	265,954	8.9	15.9	1,099,214	1,620,538	291,697
19 percent.....	17,602,547	136,308,080	85,817,507	14,222,023	25,700,029	4,883,006	14,094,934	10.3	16.4	27,487,184	57,604,070	10,944,773
20 percent.....	324,411	2,343,141	1,581,585	283,665	282,771	56,554	270,474	11.5	17.1	537,001	707,950	141,562
22 percent.....	6,402,149	68,325,933	49,586,210	8,970,817	8,233,765	1,811,428	8,906,747	13.0	18.0	10,097,227	20,049,507	4,410,892
25 percent.....	1,937,937	27,159,909	20,751,936	4,085,959	2,456,631	614,158	4,048,523	14.9	19.5	3,695,078	8,229,057	2,057,264
27 percent.....	18,411	267,519	202,979	42,407	16,706	4,511	42,030	15.7	20.7	50,812	81,494	22,003
28 percent.....	671,908	12,409,869	9,699,272	2,080,450	945,721	264,802	2,055,942	16.6	21.2	1,706,329	4,455,968	1,247,671
31 percent.....	9,902	164,360	129,330	28,665	9,089	2,918	28,470	17.3	22.0	32,401	54,071	16,762
32 percent.....	329,597	7,611,320	6,050,224	1,400,190	491,760	157,363	1,380,889	18.1	22.8	1,056,920	2,957,237	946,316
35 percent.....	3,657	79,238	64,255	16,200	3,790	1,326	15,955	20.1	24.8	17,644	31,750	11,112
36 percent.....	197,513	5,434,941	4,367,857	1,097,707	308,155	110,936	1,084,306	20.0	24.8	723,666	2,111,120	760,003
39 percent.....	127,995	4,220,914	3,427,088	925,247	210,427	82,067	914,313	21.7	26.7	515,135	1,548,156	603,781
40 percent.....	1,713	46,728	38,200	10,755	1,585	634	10,354	22.2	27.1	11,019	20,182	8,073
41 percent.....	1,391	40,940	33,559	9,736	1,259	516	9,665	23.6	28.8	9,306	17,075	7,001
42 percent.....	87,062	3,241,765	2,645,213	758,709	143,251	60,165	748,897	23.1	28.3	387,139	1,180,187	495,679
43 percent.....	1,675	55,246	43,506	12,982	1,770	761	12,924	23.4	29.7	7,915	14,236	6,121
45 percent.....	62,724	2,678,177	2,190,082	670,258	104,800	47,160	662,316	24.7	30.2	306,317	935,769	421,096
46 percent.....	1,394	54,812	43,476	14,110	2,548	1,172	13,924	25.4	32.0	5,666	19,617	9,024
48 percent.....	47,972	2,326,984	1,919,685	625,344	82,437	39,570	619,152	26.6	32.3	242,200	748,865	359,455
50 percent.....	72,192	3,914,309	3,236,741	1,119,117	234,531	117,266	1,108,809	28.3	34.3	194,228	1,047,593	523,796
50 percent (alternative tax computation returns with capital gains tax only).....	530	351,041	308,247	154,122	308,247	154,124	153,291	43.7	49.7	530	308,247	154,124
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	479,799	59,811,568	58,145,811	53,748,208	2,779,330	1,389,665	53,715,203	37.9	45.6	79,799	2,779,330	1,389,665
52 percent.....	341	18,315	14,886	5,524	377	196	5,426	29.6	36.5	2,961	5,608	2,916
53 percent.....	50,058	3,320,091	2,775,347	1,049,525	228,319	121,009	1,039,450	31.3	37.5	121,694	930,651	493,245
55 percent.....	27,183	2,149,781	1,804,674	733,697	121,132	66,623	722,615	33.6	40.0	71,636	552,890	304,090
56 percent.....	124	8,088	6,929	2,827	122	69	2,796	34.6	40.4	1,488	2,847	1,594
58 percent.....	14,496	1,374,816	1,147,034	493,286	67,856	39,356	487,753	35.5	42.5	44,329	358,356	207,847
59 percent.....	156	14,899	11,831	5,320	458	270	5,292	35.5	44.7	802	4,335	2,558
60 percent.....	8,297	880,837	733,701	329,314	37,810	22,686	326,122	37.0	44.4	29,031	236,544	141,926
61 percent.....	103	11,189	8,603	3,962	366	223	3,884	34.7	45.1	646	3,623	2,210
62 percent.....	7,770	993,956	824,017	387,786	55,245	34,252	384,237	38.7	46.6	21,276	261,846	162,345
63 percent.....	103	10,670	9,214	4,414	445	280	4,391	41.2	47.7	449	3,212	2,023
64 percent.....	4,217	632,461	515,790	253,980	30,332	19,413	251,350	39.7	48.7	13,403	172,373	110,319
66 percent.....	2,544	472,188	388,291	197,942	19,245	12,702	195,717	41.4	50.4	9,187	121,403	80,126
67 percent.....	46	8,304	6,798	3,640	470	315	3,620	43.6	53.3	153	2,610	1,749
68 percent.....	1,668	334,765	275,885	144,765	12,180	8,282	143,433	42.8	52.0	6,596	87,786	59,695
69 percent.....	1,003	222,050	177,719	95,993	7,505	5,179	94,875	42.7	53.4	4,929	67,385	46,496
70 percent.....	3,926	1,846,816	1,432,018	856,981	540,339	378,237	846,730	45.8	59.1	3,926	669,719	468,803

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



INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 26.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income	Total tax base			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total.....	39,505,774	337,997,857	199,439,694	39,240,944	42,127,601	9,440,858	38,758,831	11.5	19.4	39,505,774	-	-
Returns with special tax computation <sup>1</sup> .....	546,666	10,638,737	8,226,117	2,250,497	-	-	2,198,309	20.7	26.7	546,666	-	-
0 Percent (returns with no tax base) <sup>2</sup> .....	4,962,917	10,763,820	-	-	-	-	-	-	-	4,962,917	-	-
Returns with taxable income, total.	33,996,193	316,595,302	191,213,577	36,990,450	42,127,601	9,440,858	36,560,524	11.5	19.1	33,996,193	191,213,577	37,055,671
14 percent.....	3,162,332	12,372,881	1,609,451	231,734	1,592,963	223,015	214,330	1.7	13.3	33,996,193	32,429,654	4,540,152
15 percent.....	3,696,181	18,447,540	5,624,134	810,781	1,917,463	287,619	776,197	4.2	13.8	30,839,502	29,058,150	4,358,723
16 percent.....	4,120,003	24,730,568	10,400,854	1,544,648	2,144,743	343,159	1,508,426	6.1	14.5	27,137,320	25,165,596	4,026,495
17 percent.....	4,536,958	31,765,900	15,933,058	2,441,634	2,299,477	390,911	2,401,535	7.6	15.1	23,017,317	20,783,516	3,533,198
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	12,412,706	114,539,997	70,803,585	11,730,251	21,083,634	4,005,891	11,631,238	10.2	16.4	18,480,360	45,353,786	8,617,219
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	3,853,938	51,723,674	36,998,544	6,691,802	6,103,209	1,342,706	6,640,472	12.8	17.9	6,067,654	14,956,241	3,290,373
25 percent.....	1,083,602	19,630,116	14,834,737	2,925,729	1,754,370	438,592	2,895,674	14.8	19.5	2,213,716	6,272,747	1,568,187
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	408,344	9,486,741	7,348,855	1,580,020	721,134	201,918	1,560,231	16.4	21.2	1,130,114	3,606,117	1,009,713
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	215,326	6,027,616	4,771,536	1,105,444	389,262	124,564	1,090,133	18.1	22.8	721,770	2,413,050	772,176
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	130,236	4,317,980	3,460,364	870,182	244,576	88,047	859,464	19.9	24.8	506,444	1,747,731	629,183
39 percent.....	93,757	3,570,966	2,895,931	781,306	178,727	69,704	772,463	21.6	26.7	376,208	1,307,147	509,787
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	63,446	2,730,861	2,227,797	638,536	120,138	50,458	630,566	23.1	28.3	282,451	995,000	417,900
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	46,586	2,265,133	1,857,395	567,417	87,956	39,580	560,577	24.7	30.2	219,005	776,658	349,496
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	36,328	1,986,759	1,640,622	533,364	69,946	33,574	528,210	26.6	32.2	172,419	613,524	294,492
50 percent.....	53,400	3,311,685	2,744,514	948,227	199,348	99,674	939,516	28.4	34.2	136,091	861,084	430,542
50 percent (alternative tax computation returns with capital gains tax only).....	359	276,676	246,641	123,319	246,641	123,321	122,794	44.4	49.8	359	246,641	123,321
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	457,220	57,764,117	56,491,909	52,946,166	2,204,067	1,102,034	52,920,404	37.6	45.0	57,220	2,204,067	1,102,034
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	36,580	2,789,810	2,337,504	884,017	194,613	103,145	876,064	31.4	37.5	82,691	747,859	396,365
55 percent.....	18,614	1,741,223	1,467,524	597,520	98,720	54,296	588,778	33.8	40.1	46,111	428,659	235,762
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	9,723	1,080,392	907,033	389,772	53,167	30,837	386,421	35.8	42.6	27,497	266,453	154,543
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	5,392	693,011	581,260	261,064	29,836	17,902	258,631	37.3	44.5	17,774	178,425	107,055
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	4,959	772,357	643,164	302,802	43,518	26,981	300,251	38.9	46.7	12,383	191,980	119,028
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	2,457	465,497	379,907	187,081	22,285	14,262	184,923	39.7	48.7	7,423	121,614	77,833
66 percent.....	1,546	358,410	296,386	151,027	14,409	9,510	149,417	41.7	50.4	4,966	82,813	54,656
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	872	237,504	196,988	103,127	8,482	5,768	102,079	43.0	51.8	3,420	59,442	40,420
69 percent.....	546	154,428	123,842	66,815	5,215	3,598	66,091	42.8	53.4	2,548	45,255	31,226
70 percent.....	2,002	1,117,577	881,951	522,831	299,702	209,792	516,043	46.2	58.5	2,002	379,702	265,792

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

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 26.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of—				
								Adjusted gross income	Total tax base			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total.....	26,202,612	80,570,009	49,547,718	9,733,405	10,924,999	2,503,154	9,609,517	11.9	19.4	26,202,612	-	-
Returns with special tax computation <sup>1</sup> .....	274,227	1,264,940	887,990	238,534	-	-	234,003	18.5	26.4	274,227	-	-
0 Percent (returns with no tax base) <sup>2</sup> .....	7,861,381	5,932,299	-	-	-	-	-	-	-	7,861,381	-	-
Returns with taxable income, total..	18,067,007	73,372,773	48,659,728	9,494,870	10,924,999	2,503,154	9,609,518	13.1	19.7	18,067,007	48,659,728	9,535,799
14 percent.....	3,187,500	4,418,229	783,665	110,960	781,210	109,370	106,052	2.4	13.5	3,187,500	8,221,253	1,150,975
15 percent.....	2,310,534	4,463,964	1,710,624	246,170	552,447	82,867	234,712	5.3	13.7	2,310,534	6,837,116	1,025,567
16 percent.....	1,874,077	4,604,348	2,328,181	345,423	449,663	71,946	332,632	7.2	14.3	1,874,077	5,797,204	927,553
17 percent.....	1,687,918	5,023,967	2,950,009	451,744	413,595	70,311	440,027	8.8	14.9	1,687,918	4,917,097	835,907
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	5,189,842	21,768,084	15,013,922	2,491,772	4,616,395	877,115	2,463,696	11.3	16.4	5,189,842	12,250,285	2,327,554
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	2,423,905	15,436,951	11,744,045	2,125,281	2,033,782	447,432	2,113,296	13.7	18.0	2,423,905	4,819,926	1,060,384
25 percent.....	816,863	7,078,706	5,581,436	1,094,594	668,042	167,011	1,087,564	15.4	19.5	816,863	1,820,478	455,119
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	263,564	2,923,128	2,350,418	500,430	224,586	62,884	495,711	17.0	21.1	263,564	849,851	237,958
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	109,416	1,487,666	1,204,403	277,063	97,967	31,350	273,324	18.4	22.7	109,416	504,382	161,402
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	64,309	1,042,865	849,436	212,259	60,721	21,859	209,925	20.1	24.7	64,309	338,509	121,863
39 percent.....	34,238	649,948	531,157	143,941	31,700	12,363	141,850	21.8	26.7	34,238	138,926	93,994
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	23,616	510,904	417,416	120,173	23,113	9,707	118,332	23.2	28.3	23,616	104,688	77,779
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	15,564	389,992	315,525	97,330	16,223	7,300	96,268	24.7	30.5	15,564	147,170	66,227
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	10,701	292,201	239,877	77,670	10,436	5,033	76,751	26.3	32.0	10,701	65,508	57,616
50 percent.....	18,423	583,880	477,644	165,682	34,785	17,392	164,131	28.1	34.4	18,423	180,197	90,099
50 percent (alternative tax computation returns with capital gains tax only).....	152	69,682	57,755	28,877	57,755	28,877	28,576	41.0	49.5	152	57,755	28,877
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	420,876	5,185,174	5,149,628	5728,039	519,668	259,834	5,721,389	38.9	48.2	420,876	519,668	259,834
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	12,935	500,437	412,856	156,026	32,699	17,390	153,976	30.8	37.3	12,935	36,384	173,491
55 percent.....	7,981	371,040	306,155	123,821	20,809	11,445	121,718	32.8	39.8	7,981	23,449	113,692
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	4,211	250,877	203,942	88,081	11,648	6,756	85,998	34.3	42.2	4,211	15,468	79,243
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	2,906	187,826	152,441	68,250	7,974	4,785	67,491	35.9	44.3	2,906	58,118	34,871
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	2,717	211,898	172,916	81,265	11,551	7,162	80,312	37.9	46.4	2,717	8,351	67,895
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	1,670	152,564	124,174	61,097	7,517	4,811	60,715	39.8	48.9	1,670	5,634	47,163
66 percent.....	896	98,651	79,401	40,499	3,991	2,634	39,928	40.5	50.3	896	3,965	34,682
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	772	91,570	74,494	39,249	3,517	2,392	38,969	42.6	52.3	772	3,069	26,483
69 percent.....	433	60,843	48,925	26,407	2,061	1,422	26,160	43.0	53.5	433	2,297	20,701
70 percent.....	1,864	702,552	528,911	320,806	231,094	161,766	317,441	45.2	60.0	1,864	277,594	194,316

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

INDIVIDUAL/1965 • TAX COMPUTATION AND TAX RATES

Table 26.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total tax base (Thousand dollars)	Total income tax before credits (Thousand dollars)	Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of— Adjusted gross income Total tax base				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<b>RETURNS OF HEAD OF HOUSEHOLD</b>												
Total.....	1,887,912	10,633,373	6,106,419	1,169,785	1,366,072	284,736	1,161,345	10.9	19.0	1,887,912	-	-
Returns with special tax computation <sup>1</sup> .....	27,675	201,212	127,502	36,379	-	-	35,788	17.8	28.1	27,675	-	-
0 Percent (returns with no tax base) <sup>2</sup> .....	215,612	380,724	-	-	-	-	-	-	-	215,612	-	-
Returns with taxable income, total.....	1,644,621	10,051,441	5,978,917	1,133,406	1,366,072	284,738	1,125,558	11.2	18.8	<sup>3</sup> 1,644,621	5,978,917	1,135,339
14 percent.....	255,777	756,766	134,491	18,991	134,147	18,781	18,500	2.4	13.8	1,644,605	1,522,994	213,219
15 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
16 percent.....	289,614	1,127,442	435,703	64,091	145,609	23,298	63,624	5.6	14.6	1,388,828	1,244,849	199,176
17 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
18 percent.....	562,213	2,973,453	1,672,356	267,273	546,549	98,379	265,954	8.9	15.9	1,099,214	1,620,538	291,697
19 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
20 percent.....	324,411	2,343,141	1,581,585	271,520	282,771	56,554	270,474	11.5	17.1	537,001	707,950	141,590
22 percent.....	124,306	1,165,308	843,620	153,734	96,774	21,290	153,019	13.1	18.1	212,590	273,340	60,135
25 percent.....	37,472	451,087	335,764	65,637	34,220	8,555	65,285	14.5	19.4	88,284	135,833	33,958
27 percent.....	18,411	267,519	202,979	42,407	16,706	4,511	42,030	15.7	20.7	50,812	81,494	22,003
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
31 percent.....	9,902	164,360	129,330	28,665	9,089	2,818	28,470	17.3	22.0	32,401	54,071	16,762
32 percent.....	4,854	96,039	74,285	17,683	4,531	1,450	17,432	18.2	23.5	22,499	39,805	12,737
35 percent.....	3,657	79,238	64,255	16,200	3,790	1,326	15,955	20.1	24.8	17,644	31,750	11,112
36 percent.....	2,969	74,096	58,057	15,267	2,858	1,029	14,917	20.1	25.7	13,988	24,881	8,957
39 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	1,713	46,728	38,200	10,755	1,585	634	10,354	22.2	27.1	11,019	20,182	8,073
41 percent.....	1,391	40,940	33,559	9,736	1,259	516	9,665	23.6	28.8	9,306	17,075	7,001
42 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	1,675	55,246	43,506	12,982	1,770	761	12,924	23.4	29.7	7,915	14,236	6,121
45 percent.....	573	23,053	17,163	5,511	621	280	5,470	23.7	31.9	6,240	11,941	5,374
46 percent.....	1,394	54,812	43,476	14,110	2,548	1,172	13,924	25.4	32.0	5,666	19,617	9,024
48 percent.....	943	48,025	39,186	14,311	2,006	963	14,192	29.6	36.2	4,273	15,309	7,348
50 percent.....	369	18,744	14,584	5,208	399	199	5,162	27.5	35.4	3,330	6,312	3,156
50 percent (alternative tax computation returns with capital gains tax only).....	19	4,683	3,852	1,926	3,852	1,926	1,920	41.0	49.8	19	3,852	1,926
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	41,702	5191,277	5157,655	574,003	55,595	27,798	573,410	38.4	46.6	1,702	55,595	27,798
52 percent.....	341	18,315	14,886	5,524	377	196	5,426	29.6	36.5	2,961	5,608	2,916
53 percent.....	543	29,844	24,987	9,482	1,008	534	9,411	31.5	37.7	2,619	9,302	4,930
55 percent.....	588	37,518	30,996	12,356	1,603	881	12,119	32.3	39.1	2,076	10,539	5,797
56 percent.....	124	8,088	6,929	2,827	122	69	2,796	34.6	40.4	1,488	2,847	1,594
58 percent.....	562	43,547	36,059	15,432	3,040	1,763	15,334	35.2	42.5	1,364	12,660	7,343
59 percent.....	156	14,899	11,831	5,320	458	270	5,292	35.5	44.7	802	4,335	2,558
60 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
61 percent.....	103	11,189	8,603	3,962	366	223	3,884	34.7	45.1	646	3,623	2,210
62 percent.....	93	9,702	7,938	3,719	176	109	3,673	37.9	46.3	543	1,972	1,223
63 percent.....	103	10,670	9,214	4,414	445	280	4,391	41.2	47.7	449	3,212	2,023
64 percent.....	90	14,400	11,710	5,802	531	340	5,712	39.7	48.8	346	3,596	2,301
66 percent.....	102	15,127	12,504	6,416	844	557	6,373	42.1	51.0	255	3,909	2,580
67 percent.....	46	8,304	6,798	3,640	470	315	3,620	43.6	53.3	153	2,610	1,749
68 percent.....	23	5,692	4,404	2,390	181	123	2,386	41.9	54.2	107	1,861	1,266
69 percent.....	24	6,779	4,951	2,771	230	158	2,624	38.7	53.0	84	1,430	986
70 percent.....	60	26,687	21,156	13,344	9,542	6,680	13,246	49.6	62.6	60	12,422	8,696

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

<sup>1</sup>Includes returns with income averaging, fiscal year returns, and prior-year delinquent returns whether or not they had any tax base.

<sup>2</sup>Includes any calendar year and part year returns.

<sup>3</sup>This total is not the sum of the following tax rate classes because many returns have a tax base taxed at more than one rate.

<sup>4</sup>These returns are not included in the total because they already appear in the class which is their marginal normal tax and surtax rate.

<sup>5</sup>This amount is not included in the total for the reason stated in footnote 4.

NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "Not applicable."





# Taxpayers Age 65 or Over: Retirement Income Credit

## CONTENTS

- A large proportion of the aged are nontaxable, 71  
 Older taxpayers report relatively low income, 71  
 Taxpayers with retirement income credit show a higher level of income than all aged taxpayers, 72  
 Investment income important to all aged taxpayers particularly those with retirement income credit, 72  
 Computation of retirement income credit, 73

### Text tables

- 4.1 All returns, and returns with at least one age exemption: Number, percent distribution and average tax savings, by income size, 72  
 4.2 Returns with retirement credit: Number, percent distribution and average credit, by income size, 72  
 4.3 Selected sources of income for all returns, returns with at least one age exemption, and returns with retirement income credit, 73

### Charts

- 4A Returns with and without age exemptions, 71  
 4B Percentage distribution of sources of income, by type of return, 72

### Basic tables

- 27 All returns with at least one taxpayer age 65 or over: Sources of income and tax items, by income size, 74  
 28 Standard deduction returns with at least one taxpayer age 65 or over: Adjusted gross income and tax items, by income size, 77  
 29 Itemized deduction returns with at least one taxpayer age 65 or over: Adjusted gross income and tax items, by income size, 78  
 30 Returns with retirement income credit schedule: By method of computation and by income size, 79  
 31 Returns with retirement income credit: Sources of income and tax items, by income size, 80

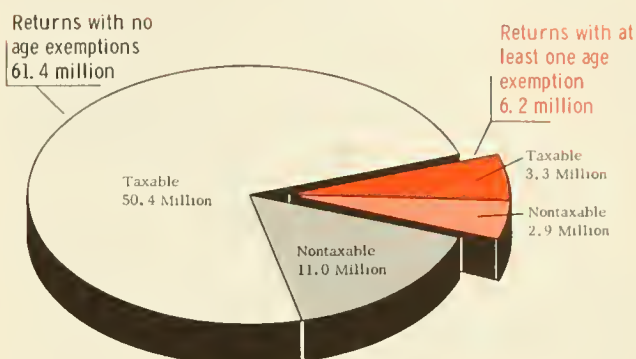
Returns with age exemptions constitute less than 10 percent of all returns, and returns with retirement income credit only 2 percent. These returns are of particular interest, however, because they represent taxpayers who benefit from special provisions of the tax law. In general, older taxpayers are considered to have lower income and higher expenses (notably medical expenses) than persons under 65, and are therefore given special tax consideration.

In 1965, the special tax treatment included an additional exemption of \$600 for each taxpayer age 65 or over (which in turn led to a higher minimum standard deduction), more liberal deductions for medical and dental expenses than afforded other taxpayers, the exclusion of all or part of the gain on the sale of personal residences, and more liberal treatment of retirement income for the purpose of computing a retirement income credit.

## A LARGE PROPORTION OF THE AGED ARE NONTAXABLE

In 1965, 47 percent of the returns with at least one age exemption were nontaxable, as compared to 18 percent of

Chart 4A - Returns with and without Age Exemptions



all other returns. In general, this resulted from the low level of income received by elderly taxpayers, as well as the special provisions of the tax law.

Of the approximately 2.9 million nontaxable returns of the elderly, table 27 shows that 86 thousand had no adjusted gross income, and another 2.4 million had no taxable income after allowances for exemptions (including age exemptions) and personal deductions. Of the remaining 393 thousand returns, approximately 370 thousand had their tax liability wiped out by the retirement income credit, and the remaining 23 thousand became nontaxable after the application of credits other than that on retirement income.

## OLDER TAXPAYERS REPORT RELATIVELY LOW INCOME

Table 4.1 shows the distribution by adjusted gross income class of returns filed by taxpayers age 65 and over. Close to half of these returns showed income under \$3,000; whereas, for returns filed by all age groups, one-third fell in that class. However, it should be noted that the aged may also receive amounts of Social Security and Railroad Retirement Act benefits. These amounts are not included in a taxpayer's income subject to tax and are not reflected in these tables.

The additional exemption reduces the taxable income of the aged, resulting in a corresponding reduction in taxes. The amount of the reduction depends upon the taxpayer's marginal tax rate. An estimate of tax savings for taxpayers in an income class can be calculated by multiplying the average amount of age exemptions by the marginal tax rate for the average taxable income in that income class. The calculation is performed separately for each of the tax rate schedules. Using this method of computation, table 4.1 shows that the average savings of \$250 for elderly taxpayers with \$10,000 or more of gross income is more than twice as great as the average tax savings for elderly taxpayers with income under \$5,000. However,

Table 4.1—ALL RETURNS AND RETURNS WITH AT LEAST ONE AGE EXEMPTION: NUMBER, PERCENT DISTRIBUTION, AND AVERAGE TAX SAVINGS FROM AGE EXEMPTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Returns with at least one age exemption	
	Number	Percent	Number	Percent
	(1)	(2)	(3)	(4)
Total.....	67,596,300	100.0	6,149,876	100.0
Under \$3,000.....	21,211,025	31.4	2,906,032	47.3
\$3,000 under \$5,000.....	11,806,326	17.5	1,229,849	20.0
\$5,000 under \$10,000.....	23,473,737	34.7	1,290,839	21.0
\$10,000 or more.....	11,105,211	16.4	723,156	11.8

Adjusted gross income classes	Returns with at least one age exemption—Continued			
	Average taxable income	Average amount of age exemptions	Average tax-savings from age exemptions <sup>1</sup>	
			Amount	Percent of adjusted gross income
	(Dollars)	(Dollars)	(Dollars)	(8)
	(5)	(6)	(7)	(8)
Total.....	3,236	773	135	2.3
Under \$3,000.....	103	765	109	7.1
\$3,000 under \$5,000.....	1,231	774	120	3.1
\$5,000 under \$10,000.....	3,705	773	146	2.1
\$10,000 or more.....	18,400	805	250	1.0

<sup>1</sup>Value of average amount of age exemptions, computed at marginal tax rate for average taxable income. This computation was carried out separately for returns using each tax rate schedule.

when average tax savings are considered as a percentage of average income, the relative benefit is seen to be larger for taxpayers in the lower income classes.

#### TAXPAYERS WITH RETIREMENT INCOME CREDIT SHOW A HIGHER LEVEL OF INCOME THAN ALL AGED TAXPAYERS

In contrast to all returns and all returns with an age exemption, only 22 percent of the returns with retirement income credit had income under \$3,000. As shown in table 4.2, returns with retirement income credit were relatively heavily concentrated in the \$3,000 under \$5,000 income class. As in the case of returns with an age exemption, tax savings were directly related to size of income. The average retirement credit varied between \$61 at the lower income levels to \$145 at the higher levels. Relative savings were inversely related to size of income, showing a range between 2.7 percent at the lower level to 0.6 percent at the higher level.

The purpose of the retirement income credit is to equalize, to a certain extent, the tax treatment afforded the elderly retired on Social Security or Railroad Retirement Act pensions, and that of taxpayers with other types of retirement income. As in the case of Social Security, benefits under the retirement income credit are decreased by amounts of earned income for taxpayers who have not yet reached the age of 72. In 1965, the credit for taxpayers age 65 or over was limited to 15 percent of the lesser of--

Table 4.2—RETURNS WITH RETIREMENT INCOME CREDIT: NUMBER, PERCENT DISTRIBUTION, AND AVERAGE CREDIT, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number	Percent	Total credit (Thousand dollars)	Average credit (Dollars)	Credit as percent of adjusted gross income
Total.....	1,501,287	100.0	168,305	112	1.4
Under \$3,000.....	331,584	22.1	20,220	61	2.7
\$3,000 under \$5,000.....	477,960	31.8	49,973	105	2.7
\$5,000 under \$10,000.....	429,898	28.6	60,203	140	2.0
\$10,000 or more.....	261,845	17.4	37,909	145	0.6

1. Retirement income from pensions, annuities, dividends, interest, and gross rental income or

2. \$1,524 per taxpayer, reduced by amounts of earned income.

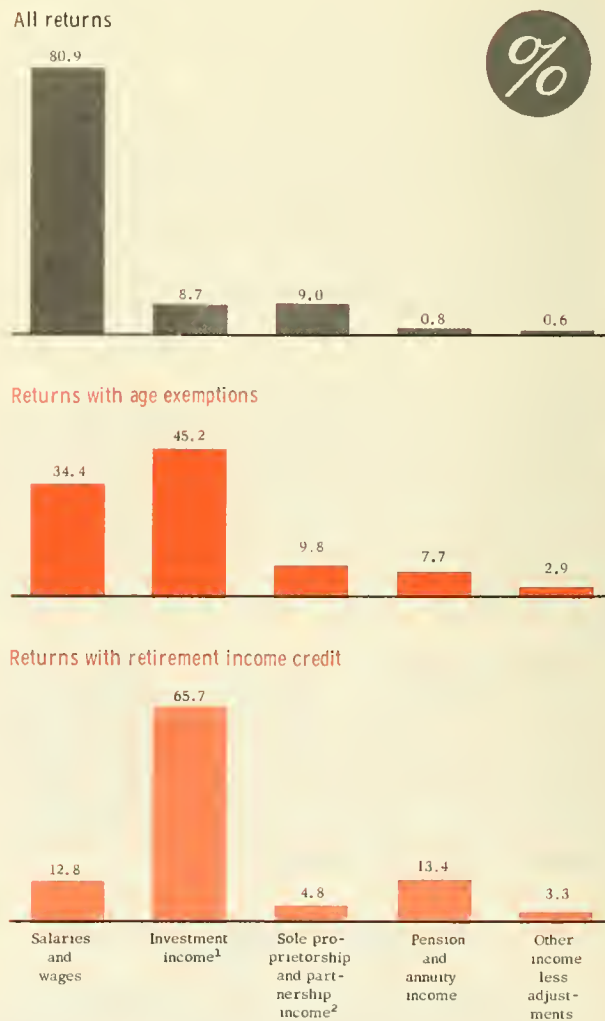
The retirement income credit was also available to taxpayers under 65 on their pensions and annuity income from public retirement systems. However, of the 1.5 million returns with retirement income credit filed, only 124 thousand or 8 percent were filed by persons under 65.

The 15 percent credit was a reduction from the 17 percent rate in 1964 and 20 percent rate prior to 1964. As a result, the amount of retirement income credit dropped in 1965 for the second year in a row. The amount claimed in 1965 was \$168 million, \$16 million less than in 1964 and \$44 million less than the amount reported in 1963.

#### INVESTMENT INCOME IMPORTANT TO ALL AGED TAXPAYERS PARTICULARLY THOSE WITH RETIREMENT INCOME CREDIT

As shown in chart 4B, wages and salaries constituted 81 percent of the income of all taxpayers, but only 34

Chart 4B - Percentage Distribution of Sources of Income, by Type of Return



<sup>1</sup>Includes income less loss from rental property, royalties, sales of capital assets, dividends, and interest.

<sup>2</sup>Includes income less loss from a business, profession, farm, or partnership.



Table 4.3—SELECTED SOURCES OF INCOME FOR ALL RETURNS, RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER, AND RETURNS WITH RETIREMENT INCOME CREDIT

Item	All returns (Thousand dollars)	Returns with at least one taxpayer age 65 or over		Returns with retirement income credit	
		Amount (Thousand dollars)	Percent of income for all returns	Amount (Thousand dollars)	Percent of income for all returns
Adjusted gross income less deficit.....	429,201,239	36,135,297	8.4	12,063,247	2.8
Salaries and wages (gross)....	347,150,062	12,441,218	3.6	1,540,727	0.4
Business or profession net profit and net loss.....	24,588,343	1,955,871	8.0	273,634	1.1
Farm net profit and net loss..	3,364,909	375,661	11.2	57,163	1.7
Partnership net profit and net loss.....	10,606,017	1,209,968	11.4	244,881	2.3
Sales of capital assets net gain and net loss.....	10,180,858	3,413,819	33.5	1,498,350	14.7
Dividends in adjusted gross income.....	12,960,570	6,380,863	49.2	3,490,544	26.9
Interest received.....	11,296,048	4,670,752	41.3	2,041,510	18.1
Rents net income and net loss..	2,454,447	1,605,627	65.4	758,841	30.9
Royalties net income and net loss.....	621,361	244,759	39.4	134,869	21.7
Pensions and annuities.....	3,568,265	2,767,022	77.5	1,619,567	45.3
All other sources, income and loss.....	5,553,852	1,216,576	21.9	431,177	7.8
Adjustments <sup>1</sup> .....	3,142,575	146,701	4.7	23,958	0.8

<sup>1</sup>Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

percent of the income of elderly taxpayers and 13 percent of the income of those claiming the retirement income credit. Investment income constituted nearly one-half the income of all elderly taxpayers and nearly two-thirds the income of taxpayers with retirement income credit.

Although taxpayers age 65 and over accounted for only 8.4 percent of total adjusted gross income for all returns, table 4.3 shows that they accounted for a large proportion of the following kinds of income: pensions and annuities (77.5 percent), net rents (65.4 percent), dividends (49.2 percent), and interest (41.3 percent). Returns with retirement income credit, with only 2.8 percent of total adjusted gross income, had 45.3 percent of total income from pensions and annuities, 30.9 percent of the rents, and 26.9 percent of the dividends.

## COMPUTATION OF RETIREMENT INCOME CREDIT

To be eligible for a credit on retirement income, a taxpayer must have had earned income of more than \$600 in each of any 10 years prior to the current year. If a husband and a wife, both of whom are 65 or over, file a joint return, they are eligible for an alternative computation. Under the general rule, as mentioned above, the base of the retirement income credit is limited to \$1,524 per taxpayer. Under the alternative computation, the amounts of retirement income accruing to the husband and the wife are pooled, and the upper limit of the base becomes \$2,286.

Of the 1.5 million returns with the retirement income credit, table 30 shows that 98 percent had a supporting schedule B outlining the credit computation. These returns were divided between the 1.4 million having the regular computation (labeled as "general rule" in the table) and less than 0.1 million having the alternative method computation. The average credit of the latter group (\$121) was slightly greater than that for the former group (\$111).

Almost 258 thousand (or 19 percent) of the 1.3 million returns with the "general rule" computation were filed by taxpayers also eligible for the alternative method (i.e., husband and wife filed jointly and both were age 65 or over). Presumably, most of these taxpayers chose the "general rule" method because it afforded a larger credit, the average for the 258 thousand returns being \$144. This would occur, for instance, where both spouses had retirement income so that the sum of their separate bases for the credit exceeded the maximum base (\$2,286) under the alternative method.

The tentative credit under both methods of computation (excluding returns with no Schedule B attached) totaled \$198 million. Since the retirement income credit could not exceed the income tax reduced by certain other credits, the actual credit was \$33 million lower than the tentative credit.

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	6,149,876	18,269,146	136,135,297	2,828,285	12,441,218	602,985	2,180,444	93,142	224,573	361,780	652,855	154,038	277,194
Taxable returns, total.....	3,290,127	9,674,795	30,987,536	1,866,264	11,202,565	340,686	1,907,914	36,858	95,039	136,320	470,903	51,738	131,047
Under \$2,000.....	93,582	187,164	167,796	37,209	53,775	4,641	5,754	(*)	(*)	7,442	8,481	(*)	(*)
\$2,000 under \$3,000.....	335,421	761,792	841,340	156,356	318,343	24,780	36,799	2,030	1,956	15,292	22,740	3,563	2,272
\$3,000 under \$4,000.....	450,394	1,216,653	1,576,562	243,419	679,181	39,865	84,757	2,610	2,395	20,937	35,781	6,836	5,113
\$4,000 under \$5,000.....	459,343	1,337,244	2,068,321	263,085	961,907	37,351	95,614	4,061	1,956	20,932	43,854	7,106	8,479
\$5,000 under \$6,000.....	377,735	1,147,535	2,067,324	235,053	1,053,467	36,057	110,100	2,906	2,619	12,327	34,147	5,928	6,034
\$6,000 under \$7,000.....	320,128	993,697	2,067,446	211,736	1,137,734	27,315	89,273	2,175	1,171	11,457	37,225	5,018	7,485
\$7,000 under \$8,000.....	229,351	718,406	1,712,365	146,586	901,080	24,200	89,422	4,206	5,938	8,393	32,536	3,051	3,606
\$8,000 under \$9,000.....	177,366	554,500	1,502,227	112,805	752,970	21,563	89,911	2,788	4,465	6,671	28,927	2,175	1,955
\$9,000 under \$10,000.....	129,446	413,456	1,225,913	83,896	607,714	14,353	66,311		5,177	25,483	2,030	5,717	
\$10,000 under \$15,000.....	346,197	1,114,048	4,180,309	201,072	1,802,926	46,106	289,819	5,563	11,617	13,855	68,175	5,040	13,256
\$15,000 under \$20,000.....	136,721	442,663	2,351,125	65,508	726,181	24,185	223,076	2,999	7,384	6,316	43,560	2,959	7,511
\$20,000 under \$50,000.....	180,431	602,862	5,346,125	82,430	1,282,969	32,988	488,892	4,990	17,171	6,073	63,078	4,934	24,591
\$50,000 under \$100,000.....	39,565	135,052	2,675,699	19,914	584,996	5,670	164,659	1,234	11,499	1,059	13,651	1,478	20,450
\$100,000 under \$500,000.....	13,684	47,154	2,327,935	6,783	313,907	1,551	67,817	780	17,726	367	6,782	938	18,536
\$500,000 under \$1,000,000.....	512	1,727	34,010	270	16,666	38	1,541	49	2,115	14	257	64	2,863
\$1,000,000 or more.....	251	842	534,039	142	8,749	23	4,169	32	5,944	8	226	38	2,122
Nontaxable returns, total.....	2,859,751	8,594,350	15,147,762	962,020	1,238,653	262,300	272,531	56,284	129,534	225,459	181,952	102,297	146,148
No adjusted gross income.....	85,569	298,305	213,785	10,296	38,671	2,399	2,972	25,642	93,223	(*)	(*)	35,076	84,363
Under \$600.....	230,524	635,743	79,867	72,396	25,022	32,357	12,328	5,708	3,649	42,985	12,678	18,544	11,762
\$600 under \$1,000.....	299,691	824,585	243,738	97,469	303,044	45,488	27,476	4,003	2,672	43,592	28,122	10,151	6,109
\$1,000 under \$2,000.....	1,222,918	3,407,990	1,796,990	438,715	467,057	96,871	89,762	8,833	6,704	86,317	70,395	20,644	14,249
\$2,000 under \$3,000.....	638,327	2,107,516	1,550,213	221,056	367,945	55,359	75,902	6,073	6,275	31,749	40,860	9,698	3,971
\$3,000 under \$4,000.....	237,224	829,496	809,872	78,586	155,740	17,308	27,738	3,329	6,259	7,767	16,754	3,803	3,618
\$4,000 under \$5,000.....	82,890	306,922	368,236	27,978	63,820	7,233	14,794	1,885	2,893	2,175	5,665	2,081	2,537
\$5,000 or more.....	62,608	223,833	512,631	15,324	57,354	5,285	21,559	811	7,559	2,149	7,331	2,300	13,539
Returns under \$5,000.....	4,135,881	11,873,370	9,289,150	1,646,566	3,194,505	363,651	473,896	64,610	129,168	287,915	291,477	118,084	149,591
Returns \$5,000 under \$10,000.....	1,290,839	4,033,846	8,921,586	804,413	4,497,120	128,401	460,905	12,660	15,739	45,915	163,571	20,170	27,823
Returns \$10,000 or more.....	723,156	2,361,930	17,924,561	377,306	4,749,593	110,933	1,245,643	15,872	79,666	27,950	197,807	15,784	99,840

Adjusted gross income classes	Partnership				Sales of capital assets				Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Net gain		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	210,508	1,367,402	47,035	157,434	1,424,023	3,540,220	188,758	126,401	31,432	25,110	12,229	14,562	14,529	20,966
Taxable returns, total.....	156,744	1,292,655	26,541	75,681	957,618	3,214,339	126,297	84,276	24,060	21,710	6,807	11,411	7,946	10,308
Under \$2,000.....	1,885	2,571	-	-	16,802	7,924	(-)	(-)	-	-	-	-	-	-
\$2,000 under \$3,000.....	4,578	8,048	3,666	3,620	49,397	24,138	5,349	2,767	3,631	1,727	2,258	813	1,722	544
\$3,000 under \$4,000.....	10,901	21,981			92,760	63,241	8,140	5,143						
\$4,000 under \$5,000.....	10,585	17,907	3,003	1,164	96,553	93,991	10,490	5,332						
\$5,000 under \$6,000.....	10,730	29,941			90,587	89,478	10,007	7,187	3,733	1,512				
\$6,000 under \$7,000.....	13,443	41,772			85,256	110,377	14,155	9,817	3,646	2,385				
\$7,000 under \$8,000.....	11,703	43,789	5,219	11,361	52,897	76,757	10,400	7,136			2,952	3,718	2,113	406
\$8,000 under \$9,000.....	6,548	20,886			60,867	109,842	5,054	2,686	1,968	1,738				
\$9,000 under \$10,000.....	5,904	27,591	5,230	6,151	45,191	83,526	4,846	2,596						
\$10,000 under \$15,000.....	21,602	117,428			140,217	312,779	21,116	14,844	4,792	4,720			1,168	1,898
\$15,000 under \$20,000.....	14,246	105,433	1,793	2,216	73,174	246,417	10,904	7,561	2,166	3,005	1,366	6,226	710	965
\$20,000 under \$50,000.....	31,774	407,222	4,410	13,527	113,597	600,506	18,343	13,354	2,724	3,196			1,270	1,808
\$50,000 under \$100,000.....	9,401	249,485	1,944	12,967	28,565	393,479	4,611	3,726	886	1,797	136	261	561	2,010
\$100,000 under \$500,000.....	3,296	177,327	1,139	15,087	11,054	558,239	1,397	1,145	466	1,371	91	388	362	2,234
\$500,000 under \$1,000,000.....	109	12,800	85	3,959	472	143,702	17	16	31	71	3	4	27	344
\$1,000,000 or more.....	39	8,474	52	5,629	229	299,943	16	13	17	188	1	1	13	99
Nontaxable returns, total.....	53,765	74,749	20,495	81,753	466,402	325,880	62,459	42,126	7,373	3,408	5,423	3,151	6,584	10,662
No adjusted gross income.....	(*)	(*)	5,948	51,954	17,522	28,480	8,277	5,537	(*)	(*)	299	177	1,802	8,208
Under \$600.....	2,631	967			24,352	10,553	6,089	3,585						
\$600 under \$1,000.....	5,731	3,486	3,957	3,158	37,248	13,638	4,764	3,830	2,548	715			3,211	695
\$1,000 under \$2,000.....	20,853	22,493	4,039	3,375	163,121	65,224	15,011	10,820			4,392	1,357		
\$2,000 under \$3,000.....	12,801	17,885			109,296	66,972	12,824	7,679						
\$3,000 under \$4,000.....	4,226	7,389	5,053	9,535	71,038	50,416	8,886	6,028	3,564	1,917			1,571	1,759
\$4,000 under \$5,000.....	4,102	7,445			22,090	18,321	3,438	2,354						
\$5,000 or more.....	2,518	13,478	1,496	13,731	21,735	72,276	3,170	2,293	454	292	732	1,617		
Returns under \$5,000.....	79,195	111,777	24,425	72,129	700,181	442,899	84,721	54,029	10,549	4,844	6,948	2,347	8,267	10,885
Returns \$5,000 under \$10,000.....	50,005	169,823	9,325	23,279	353,159	506,034	47,030	31,154	9,497	5,679	2,051	1,571	2,118	405
Returns \$10,000 or more.....	81,308	1,085,802	13,285	62,026	370,683	2,591,287	57,007	41,218	11,386	14,595	3,230	10,644	4,144	9,676

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



INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss		Net income		Net loss	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	
Grand total.....	1,855,311	6,380,863	4,554,608	4,670,752	1,467,172	2,767,022	1,297,248	1,795,711	266,215	190,084	163,232	258,111	4,854	13,352
Taxable returns, total.....	1,283,502	5,858,177	2,612,304	3,403,829	773,816	1,757,927	624,634	1,236,345	149,213	96,730	92,162	216,266	4,068	11,825
Under \$1,000.....	19,706	14,819	64,427	38,706	14,937	16,579	15,124	12,782	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	93,734	76,707	237,991	163,859	81,935	119,833	54,680	54,178	12,236	3,812	6,587	3,754	-	-
\$2,000 under \$3,000.....	116,701	111,361	332,100	267,063	110,742	195,054	76,903	81,404	14,646	3,245	4,276	2,634	-	-
\$3,000 under \$4,000.....	132,913	167,147	339,530	294,177	123,441	243,532	80,178	102,405	17,735	5,542	11,781	9,626	-	-
\$4,000 under \$5,000.....	117,838	177,603	287,838	253,469	80,544	185,608	70,858	104,111	18,335	7,615	7,912	8,898	-	-
\$5,000 under \$6,000.....	110,562	178,095	249,321	248,238	80,278	152,225	44,267	59,128	9,050	13,629	4,453	8,430	-	-
\$6,000 under \$7,000.....	83,515	168,833	185,291	184,718	44,213	116,918	44,418	88,407	13,344	5,113	5,261	3,961	2,745	1,080
\$7,000 under \$8,000.....	70,188	175,121	142,676	177,920	38,761	74,143	35,558	51,013	9,973	9,973	5,266	7,869	-	-
\$8,000 under \$9,000.....	61,335	139,965	113,902	139,559	29,688	73,014	26,258	42,821	4,828	2,997	4,676	9,448	-	-
\$9,000 under \$10,000.....	185,325	610,649	310,718	490,510	79,641	223,791	76,432	183,566	17,697	13,221	12,990	28,128	-	-
\$10,000 under \$15,000.....	95,511	463,599	128,003	281,520	32,696	103,900	33,909	108,386	9,247	7,555	7,798	16,135	(*)	(*)
\$15,000 under \$20,000.....	148,858	1,380,509	169,511	530,920	44,557	176,778	51,153	230,716	11,347	15,987	13,981	46,491	609	1,004
\$20,000 under \$30,000.....	36,406	876,113	37,482	197,947	8,973	48,344	10,818	78,476	2,961	7,221	3,991	28,403	270	4,191
\$30,000 under \$50,000.....	13,159	975,108	12,807	116,055	3,223	26,263	3,706	37,329	1,320	6,621	1,737	30,715	218	2,925
\$50,000 under \$100,000.....	502	149,867	476	9,577	131	1,199	110	1,236	90	994	72	5,957	13	658
\$100,000 or more.....	249	192,681	231	9,591	56	696	62	987	37	688	38	4,730	10	1,327
Non taxable returns, total.....	571,809	522,689	1,942,304	1,266,922	693,358	1,009,097	672,812	558,764	117,004	93,353	71,070	41,846	(*)	(*)
No adjusted gross income.....	10,060	9,372	39,947	23,562	2,048	1,953	12,825	10,357	19,218	36,419	2,415	1,587	-	-
Under \$600.....	14,861	3,720	102,515	25,345	10,710	4,923	40,694	12,726	13,075	8,238	6,258	2,296	-	-
\$600 under \$1,000.....	29,099	9,263	157,669	53,765	25,943	15,867	75,785	40,791	11,971	3,926	5,614	1,226	-	-
\$1,000 under \$2,000.....	214,717	100,744	839,217	465,508	263,167	257,838	286,201	204,616	32,402	10,942	23,940	11,373	-	-
\$2,000 under \$3,000.....	153,299	101,186	492,016	351,579	228,870	350,826	167,920	151,267	20,573	15,449	18,914	10,020	(*)	(*)
\$3,000 under \$4,000.....	88,691	104,489	190,674	175,113	95,689	193,561	48,775	69,162	14,689	8,337	7,968	5,770	-	-
\$4,000 under \$5,000.....	26,898	44,294	69,091	75,591	41,250	111,480	24,764	31,464	(*)	(*)	3,428	1,146	-	-
\$5,000 or more.....	34,184	149,521	51,175	96,459	25,681	72,649	15,848	38,381	2,798	7,733	2,533	8,428	-	-
Returns under \$5,000.....	897,679	743,200	2,865,177	1,934,269	998,733	1,511,495	883,850	771,153	160,510	101,175	92,523	50,519	(*)	(*)
Returns \$5,000 under \$10,000.....	473,420	905,592	1,025,198	1,076,245	297,640	671,772	235,495	378,516	62,531	34,020	29,485	42,853	(*)	(*)
Returns \$10,000 or more.....	484,212	4,732,071	664,233	1,660,238	170,799	583,755	177,903	646,042	43,174	54,889	41,224	164,739	1,793	11,686

Adjusted gross income classes	Other sources (Thousand dollars)	Adjustments		Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Tax credits			
		Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)		Retirement income		Investment income	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
Grand total.....	1,197,862	138,486	146,701	7,859,115	10,961,475	2,466,712	3,683,163	19,900,611	5,128,390	1,378,391	149,351	147,124	24,229
Taxable returns, total.....	1,007,026	114,202	109,087	5,544,138	5,804,865	-	3,290,127	19,639,023	5,090,000	1,003,520	115,994	130,567	19,997
Under \$2,000.....	8,913	-	-	38,394	112,300	-	93,582	17,128	2,551	8,082	176	(*)	(*)
\$2,000 under \$3,000.....	(*)	3,459	3,612	184,305	457,080	-	335,421	200,093	28,824	98,822	5,376	4,598	94
\$3,000 under \$4,000.....	58,080	8,745	4,700	318,317	729,988	-	450,394	528,509	79,035	136,410	12,238	10,232	503
\$4,000 under \$5,000.....	60,731	11,023	7,692	400,725	802,340	-	459,343	865,248	132,876	154,688	15,979	8,833	604
\$5,000 under \$6,000.....	49,790	13,669	6,819	394,510	688,514	-	377,735	984,293	154,625	110,928	13,418	9,157	799
\$6,000 under \$7,000.....	45,947	8,802	7,964	379,393	596,213	-	320,128	1,091,835	175,137	89,766	11,904	10,482	1,152
\$7,000 under \$8,000.....	37,781	11,231	6,575	301,513	431,037	-	229,351	979,808	161,251	65,538	9,064	8,514	633
\$8,000 under \$9,000.....	32,253	7,565	6,459	266,250	332,696	-	177,366	903,277	153,915	50,173	7,231	6,551	613
\$9,000 under \$10,000.....	30,874	6,462	7,607	204,587	248,070	-	129,446	773,252	134,697	43,439	5,811	5,002	630
\$10,000 under \$15,000.....	125,558	22,871	20,971	710,685	668,429	-	346,197	2,801,229	516,605	113,294	15,901	18,746	2,572
\$15,000 under \$20,000.....	75,251	8,506	12,400	381,558	265,616	-	136,721	1,703,981	353,260	48,815	7,003	11,611	1,763
\$20,000 under \$30,000.....	234,267	9,287	17,080	865,794	361,717	-	180,431	4,118,638	1,089,807	64,886	9,106	24,096	4,760
\$30,000 under \$50,000.....	105,039	1,986	4,878	451,722	81,031	-	39,565	2,142,959	812,380	13,485	2,035	8,005	2,839
\$50,000 under \$100,000.....	82,969	571	2,016	463,645	28,293	-	13,684	1,836,008	908,964	4,943	713	3,513	2,258
\$100,000 under \$1,000,000.....	11,363	16	282	77,517	1,036	-	512	264,454	148,220	165	26	172	362
\$1,000,000 or more.....	19,457	9	32	105,223	505	-	251	428,311	237,853	86	13	102	398
Non taxable returns, total.....	190,836	24,282	37,611	2,314,978	5,156,610	2,466,712	393,037	261,589	38,392	374,871	33,360	16,557	4,232
No adjusted gross income.....	27,654	(*)	(*)	-	155,066	85,569	-	-	-	-	-	-	-
Under \$600.....	3445	-	-	106,197	381,426	230,524	-	-	-	-	-	-	-
\$600 under \$1,000.....	8,047	9,547	9,008	142,517	494,730	299,691	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	92,618	-	-	682,607	2,044,752	1,152,717	70,201	12,887	1,847	68,456	1,801	(*)	(*)
\$2,000 under \$3,000.....	63,721	6,399	8,916	512,942	1,264,493	511,833	126,494	68,042	9,675	122,703	9,387	2,610	196
\$3,000 under \$4,000.....	32,685	-	-	326,430	497,692	129,784	107,440	67,507	9,756	101,599	9,473	3,998	208
\$4,000 under \$5,000.....	11,896	6,651	4,682	151,310	184,150	28,919	53,971	52,542	7,478	52,520	7,140	1,595	334
\$5,000 or more.....	19,968	-	-	392,955	134,301	27,676	34,931	60,611	9,636	29,593	5,559	7,416	3,463
Returns under \$5,000.....	327,345	46,576	52,733	2,863,764	7,124,009	2,439,036	1,696,845	1,811,956	272,042	743,280	61,569	33,758	1,386
Returns \$5,000 under \$10,000.....	211,226	48,536	36,159	1,761,363	2,420,308	23,491	1,267,347	4,782,451	786,842	388,562	52,881	46,297	5,591
Returns \$10,000 or more.....	659,291	43,374	57,809	3,233,988	1,417,158	4,185	718,971	13,306,204	4,069,306	246,549	34,901	67,069	16,652

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



INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes		Other			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Grand total.....	36,908	10,981	34,017	3,190	4,940,602	12,561	2,253	800,577	106,613	2,404,608	1,488,824
Taxable returns, total.....	35,497	10,281	29,008	3,077	4,940,602	10,423	2,079	484,739	84,106	1,753,605	1,422,711
Under \$2,000.....	-	-	-	-	2,354	-	-	9,970	739	31,467	3,894
\$2,000 under \$3,000.....	-	-	-	-	23,343	-	-	34,043	3,091	131,845	23,744
\$3,000 under \$4,000.....	-	-	-	-	65,687	-	-	53,963	6,767	217,214	59,515
\$4,000 under \$5,000.....	4,702	155	5,763	628	116,135	2,900	326	49,727	7,820	249,755	96,405
\$5,000 under \$6,000.....	-	-	-	-	140,235	-	-	47,164	8,312	221,860	108,548
\$6,000 under \$7,000.....	-	-	4,110	290	162,002	-	-	40,179	7,211	206,588	126,498
\$7,000 under \$8,000.....	7,729	636	-	-	151,497	-	-	33,460	6,288	143,065	103,468
\$8,000 under \$9,000.....	-	-	-	-	145,674	-	-	24,155	4,607	109,222	89,407
\$9,000 under \$10,000.....	-	-	6,163	277	128,212	-	-	20,149	4,241	81,911	75,949
\$10,000 under \$15,000.....	-	-	-	-	497,683	2,295	325	59,928	12,895	193,830	229,400
\$15,000 under \$20,000.....	3,429	467	3,365	270	343,758	1,236	206	31,294	7,496	62,046	99,096
\$20,000 under \$50,000.....	10,608	1,464	5,976	475	1,074,010	2,543	587	48,089	11,560	78,528	212,054
\$50,000 under \$100,000.....	5,388	1,807	2,357	358	805,350	886	300	9,422	2,227	19,247	122,289
\$100,000 under \$500,000.....	3,375	3,787	1,196	430	901,708	505	262	3,063	818	6,624	66,834
\$500,000 under \$1,000,000.....	173	874	50	36	146,920	36	25	91	22	263	3,161
\$1,000,000 or more.....	93	1,091	28	313	236,037	22	48	42	12	140	2,449
Nontaxable returns, total.....	(*)	(*)	5,010	111	-	2,138	176	335,837	22,507	651,004	66,113
No adjusted gross income.....	-	-	-	-	-	-	-	4,220	410	6,347	4,117
Under \$600.....	-	-	-	-	-	-	-	21,147	658	61,331	1,490
\$600 under \$1,000.....	-	-	-	-	-	-	-	62,328	2,489	72,871	3,554
\$1,000 under \$2,000.....	(*)	(*)	5,010	111	-	2,138	176	138,407	8,040	279,780	21,424
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	69,369	5,826	142,617	17,555
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	24,011	2,536	58,510	9,354
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	8,929	1,267	17,830	4,137
\$5,000 or more.....	-	-	-	-	-	-	-	7,426	1,281	11,718	4,482
Returns under \$5,000.....	6,027	245	10,645	737	207,518	2,550	227	476,115	39,643	1,269,567	245,189
Returns \$5,000 under \$10,000.....	(*)	(*)	6,516	382	727,620	2,465	266	171,689	31,766	773,524	506,964
Returns \$10,000 or more.....	27,060	10,367	16,856	2,071	4,005,464	7,546	1,760	152,773	35,204	361,517	736,671

Adjusted gross income classes	Payments on 1965 declaration		Tax due at time of filing		Number of returns	Amount (Thousand dollars)	Overpayment				Credit on 1966 tax			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Refund		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
									Cash requested	Bonds only requested				
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)		
Grand total.....	1,225,238	2,816,250	2,042,475	1,269,616	2,272,969	525,226	1,898,601	322,300	6,421	1,294	413,308	201,631		
Taxable returns, total.....	1,118,073	2,782,423	1,746,185	1,251,151	1,537,790	430,492	1,209,718	241,941	6,007	1,206	360,610	187,348		
Under \$2,000.....	2,776	318	62,198	2,160	30,059	3,280	27,926	3,155	-	-	(*)	(*)		
\$2,000 under \$3,000.....	33,011	5,303	202,842	14,060	132,578	16,649	121,589	15,293	-	-	12,749	1,357		
\$3,000 under \$4,000.....	80,186	17,668	230,895	27,701	217,955	32,431	188,529	29,163	-	-	29,628	3,107		
\$4,000 under \$5,000.....	99,590	29,883	208,793	36,936	249,225	39,234	214,093	33,601	-	-	36,664	5,450		
\$5,000 under \$6,000.....	102,657	41,001	165,546	35,171	211,382	36,158	180,625	29,702	4,563	855	34,635	6,339		
\$6,000 under \$7,000.....	95,950	41,513	142,779	34,977	177,349	33,780	152,585	27,972	-	-	31,308	5,745		
\$7,000 under \$8,000.....	80,072	46,839	105,097	34,240	124,109	26,593	100,643	19,912	-	-	26,450	6,511		
\$8,000 under \$9,000.....	71,991	47,381	88,345	32,366	89,021	18,323	69,443	13,782	-	-	22,190	4,876		
\$9,000 under \$10,000.....	50,000	41,920	72,837	26,650	56,608	12,052	41,838	8,724	-	-	16,014	3,328		
\$10,000 under \$15,000.....	191,160	222,332	210,973	106,093	134,447	46,950	78,546	21,490	1,102	211	60,437	25,249		
\$15,000 under \$20,000.....	101,061	191,376	93,764	85,987	42,772	25,010	16,226	7,182	(*)	(*)	29,216	17,808		
\$20,000 under \$50,000.....	158,364	708,940	121,778	240,528	58,637	75,272	15,207	18,808	237	113	46,972	56,350		
\$50,000 under \$100,000.....	37,240	541,575	28,962	180,358	10,581	36,298	2,021	7,715	-	-	9,340	28,583		
\$100,000 under \$500,000.....	13,269	627,593	10,728	230,994	2,953	22,700	423	3,617	3	7	2,632	19,077		
\$500,000 under \$1,000,000.....	505	92,854	437	53,188	74	2,239	13	438	-	-	66	1,801		
\$1,000,000 or more.....	241	126,927	211	109,742	40	3,023	11	1,381	-	-	31	1,642		
Nontaxable returns, total.....	107,167	32,829	296,292	18,465	735,180	94,736	688,883	80,360	(*)	(*)	52,698	14,286		
No adjusted gross income.....	5,630	2,848	3,780	322	11,521	6,877	9,131	5,754	-	-	2,904	1,123		
Under \$600.....	7,377	1,420	19,632	619	68,563	2,850	66,885	2,652	-	-	(*)	(*)		
\$600 under \$1,000.....	6,060	811	60,293	2,376	77,046	4,253	73,835	3,833	-	-	3,362	420		
\$1,000 under \$2,000.....	19,898	3,423	126,366	7,156	293,311	23,937	282,874	22,680	-	-	11,017	1,257		
\$2,000 under \$3,000.....	23,052	5,306	57,685	4,624	159,841	21,592	150,121	19,393	-	-	12,336	2,198		
\$3,000 under \$4,000.....	17,795	3,776	18,128	1,760	72,273	12,365	65,073	10,945	(*)	(*)	7,654	1,415		
\$4,000 under \$5,000.....	10,605	3,590	6,028	893	26,177	7,299	20,688	5,392	(*)	(*)	6,297	1,822		
\$5,000 or more.....	16,750	11,655	4,380	715	26,448	15,563	20,276	9,711	-	-	6,705	5,852		
Returns under \$5,000.....	305,979	74,345	996,639	98,607	1,338,548	170,765	1,220,744	151,860	(*)	(*)	127,312	18,471		
Returns \$5,000 under \$10,000.....	414,543	224,776	578,489	164,024	681,706	136,134	563,462	106,016	(*)	(*)	135,802	29,609		
Returns \$10,000 or more.....	504,716	2,517,129	467,347	1,006,985	252,715	218,327	114,395	64,424	1,443	350	150,194	153,551		

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 1 Adjusted gross income less deficit.  
 2 Deficit.  
 3 Negative "Other sources."  
 NOTE: Detail may not add to total because of rounding.

Table 28 — STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction			Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)			Number of returns with no taxable income		Taxable income		Retirement income			Investment			Foreign taxes			Other		Income tax after credits (Thousand dollars)		Self-employment tax		
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	3,118,700	1,661,036	10,083,664	5,321,131	1,728,879	1,389,821	4,564,457	845,124	49,289	6,368	2,538	418	5,246	279	788,775	422,657	43,331										
Taxable returns, total.....	1,220,447	738,636	7,240,135	2,040,377	-	1,220,447	4,461,003	830,110	297,569	35,557	1,876	391	3,515	245	788,775	169,253	28,656										
Under \$2,000.....	65,736	25,640	117,010	78,884	-	65,736	120,511	1,914	5,949	146	-	-	-	-	1,750	8,230	632										
\$2,000 under \$3,000.....	182,832	76,963	451,045	253,510	-	182,832	120,707	17,463	44,870	2,713	-	-	-	-	14,686	20,430	1,959										
\$3,000 under \$4,000.....	205,665	97,034	711,663	339,795	-	205,665	275,087	41,230	53,785	5,638	-	-	-	-	35,316	27,727	3,479										
\$4,000 under \$5,000.....	186,728	94,048	838,455	322,966	-	186,728	423,437	65,551	52,772	5,918	-	-	-	-	59,178	19,148	3,117										
\$5,000 under \$6,000.....	137,557	77,429	754,451	237,502	-	137,557	439,518	70,639	36,149	3,998	-	-	-	-	64,853	16,967	3,126										
\$6,000 under \$7,000.....	120,631	78,806	781,967	223,388	-	120,631	481,771	78,586	24,077	3,833	-	-	-	-	74,151	14,345	2,617										
\$7,000 under \$8,000.....	76,164	56,541	566,845	133,281	-	76,164	377,021	64,044	14,563	1,461	-	-	-	-	62,288	13,572	2,613										
\$8,000 under \$9,000.....	62,986	52,797	533,468	110,361	-	62,986	370,309	65,018	15,253	2,404	-	-	-	-	61,992	8,897	1,831										
\$9,000 under \$10,000.....	45,330	42,828	429,098	85,878	-	45,330	300,389	53,189	13,553	2,561	-	-	-	-	50,332	6,961	1,522										
\$10,000 under \$15,000.....	96,610	96,378	1,150,566	180,961	-	96,610	873,269	164,975	25,139	3,763	-	-	-	-	160,286	19,456	4,308										
\$15,000 under \$20,000.....	234,572	23,522	402,081	44,522	-	234,572	334,047	71,907	7,028	1,088	-	-	-	-	70,148	7,555	2,042										
\$20,000 under \$30,000.....	154,565	15,984	420,509	29,866	-	154,565	375,083	101,713	4,079	610	-	-	-	-	100,224	5,614	1,321										
\$30,000 under \$50,000.....	930	927	60,650	1,810	-	930	57,919	23,172	240	40	-	-	-	-	22,941	316	81										
\$50,000 under \$100,000.....	139	137	20,460	251	-	139	20,073	9,724	52	7	-	-	-	-	9,695	35	8										
\$100,000 or more.....	1	1	1,345	1	-	1	1,342	256	669	-	-	-	-	-	256	669	-										
Non-taxable returns, total.....	1,898,251	922,399	2,843,521	3,480,155	1,728,879	1,699,375	103,453	15,016	161,145	13,733	6,381	1,224	(*)	(*)	(*)	253,403	14,675										
Under \$600.....	217,745	96,212	75,114	360,054	217,745	-	-	-	-	-	-	-	-	-	-	-	-										
\$600 under \$1,000.....	274,674	123,818	224,779	246,007	274,674	-	-	-	-	-	-	-	-	-	-	-	-										
\$1,000 under \$2,000.....	948,959	453,437	1,376,219	1,670,593	917,773	47,158	9,194	1,337	45,915	1,302	-	-	-	-	20,857	20,857	638										
\$2,000 under \$3,000.....	374,365	205,735	904,787	118,178	311,239	63,136	42,484	8,081	61,541	1,699	-	-	-	-	120,252	120,252	3,474										
\$3,000 under \$4,000.....	48,854	29,203	164,195	119,307	8,440	40,434	25,096	3,231	37,058	3,038	-	-	-	-	44,505	44,505	9,660										
\$4,000 under \$5,000.....	17,727	10,897	77,691	44,885	1,748	15,980	23,222	3,230	15,110	3,030	-	-	-	-	7,396	7,396	839										
\$5,000 or more.....	4,017	3,097	23,746	14,121	1,331	2,687	7,457	1,157	1,321	426	-	-	-	-	781	781	197										
Returns under \$5,000.....	2,535,196	1,212,987	4,937,958	4,461,188	1,727,548	807,648	925,738	140,077	27,720	18,463	1,208	(*)	(*)	(*)	3,203	110,930	23,664										
Returns \$5,000 under \$10,000.....	446,630	311,443	3,088,831	802,397	1,431	445,299	1,975,912	332,527	105,066	16,042	2,467	(*)	(*)	(*)	313,656	61,458	11,897										
Returns \$10,000 or more.....	136,874	136,606	2,056,875	257,546	-	136,874	1,662,807	372,520	36,649	5,527	2,693	405	16	69	364,218	33,033	7,770										

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of Data, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 29. — ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxable income										Tax credits				Income tax after credits		Self-employment tax				
	Number of returns with itemized deductions (1)	Adjusted gross income (thousand dollars) (2)	Total itemized deductions (thousand dollars) (3)	Exemptions (thousand dollars) (4)	Number of returns with no taxable income (5)	Number of returns (6)		Amount (thousand dollars) (7)		Income tax before credits (thousand dollars) (8)	Retirement income (thousand dollars) (9)		Investment returns (thousand dollars) (11)		Foreign taxes (thousand dollars) (13)		Other (thousand dollars) (15)		Income tax after credits (thousand dollars) (17)	Number of returns (18)	Amount (thousand dollars) (19)
						Number of returns (6)	Amount (thousand dollars) (7)	Number of returns (10)	Amount (thousand dollars) (10)		Number of returns (11)	Amount (thousand dollars) (11)	Number of returns (12)	Amount (thousand dollars) (12)	Number of returns (13)	Amount (thousand dollars) (13)	Number of returns (14)	Amount (thousand dollars) (14)			
Grand total.....	2,945,606	26,265,418	6,198,079	5,285,276	652,265	2,293,341	15,336,155	4,283,265	4,259,889	705,950	80,437	99,955	17,861	34,370	10,563	2,911	4,151,827	373,700	62,872	295,486	59,448
Taxable returns, total.....	2,069,679	23,747,401	4,803,501	3,763,887	-	2,069,679	15,178,018	4,259,889	4,259,889	705,950	80,437	99,955	14,854	33,622	9,888	2,835	4,151,827	295,486	59,448	239,992	59,448
Under \$2,000.....	27,846	30,786	12,753	33,416	-	27,846	4,617	637	11,361	2,663	-	-	-	-	-	-	603	13,614	1,132	12,482	1,132
\$2,000 under \$3,000.....	152,589	390,295	107,342	203,570	-	152,589	79,386	37,745	37,745	82,625	2,663	-	228	-	-	-	8,987	26,236	3,288	22,948	3,288
\$3,000 under \$4,000.....	244,729	864,899	221,383	390,193	-	244,729	253,422	6,601	6,601	10,961	2,663	4,764	239	4,707	117	670	30,371	36,579	4,703	31,876	4,703
\$4,000 under \$5,000.....	272,634	1,229,866	306,677	479,374	-	272,634	443,811	10,916	10,916	15,061	2,663	4,764	239	4,707	117	670	56,937	36,579	4,703	31,876	4,703
\$5,000 under \$6,000.....	240,179	1,312,873	317,081	451,013	-	240,179	544,775	83,986	83,986	74,779	8,044	5,158	399	-	-	-	75,382	30,196	5,187	25,009	5,187
\$6,000 under \$7,000.....	199,496	1,285,479	300,387	374,825	-	199,496	400,065	99,457	99,457	65,689	8,074	4,194	531	-	-	-	87,831	25,834	4,593	21,241	4,593
\$7,000 under \$8,000.....	159,187	1,145,520	244,772	297,737	-	159,187	405,785	99,457	99,457	50,975	7,603	4,806	388	-	-	-	89,199	19,888	3,674	16,214	3,674
\$8,000 under \$9,000.....	134,380	984,759	213,452	222,355	-	134,380	532,968	88,807	88,807	34,920	4,827	4,666	314	-	-	-	83,682	15,258	2,777	12,481	2,777
\$9,000 under \$10,000.....	84,116	796,813	161,759	162,152	-	84,116	472,862	81,508	81,508	5,349	3,117	3,479	344	6,017	299	321	77,880	13,168	2,719	10,449	2,719
\$10,000 under \$15,000.....	249,588	3,039,743	614,307	487,468	-	249,588	1,927,960	351,629	351,629	88,095	12,138	12,869	1,684	3,294	465	259	337,397	40,472	8,586	32,886	8,586
\$15,000 under \$20,000.....	113,149	2,969,044	358,036	221,093	-	113,149	1,369,934	281,353	281,353	41,787	5,915	8,704	1,106	3,294	465	259	273,609	23,739	5,454	18,285	5,454
\$20,000 under \$30,000.....	164,865	4,925,616	850,210	331,851	-	164,865	3,743,554	988,093	988,093	60,806	8,496	21,547	3,907	10,587	1,460	451	973,736	42,475	10,239	37,236	10,239
\$30,000 under \$40,000.....	38,635	2,615,049	450,795	79,221	-	38,635	2,083,039	789,208	789,208	13,246	1,995	7,647	2,650	5,378	1,806	355	782,409	9,106	2,145	7,161	2,145
\$40,000 under \$50,000.....	13,545	2,307,475	463,409	28,043	-	13,545	1,815,935	899,240	899,240	4,891	1,705	3,479	2,238	3,373	3,786	430	892,013	3,028	810	2,218	810
\$50,000 under \$100,000.....	511	342,487	77,316	1,035	-	511	263,934	147,964	147,964	165	26	172	362	173	874	36	146,663	91	22	124	22
\$100,000 or more.....	250	532,695	105,222	1,504	-	250	426,969	237,184	237,184	86	13	102	93	93	1,091	313	235,368	42	12	223	12
Nontaxable returns, total.....	875,928	2,518,017	1,392,279	1,521,289	652,265	223,665	158,136	23,375	23,375	213,727	19,626	9,976	3,009	749	674	674	-	78,214	7,422	70,792	7,422
Under \$600.....	12,778	4,753	9,985	21,372	12,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	23,076	18,959	18,699	34,713	23,076	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	263,988	420,771	229,170	372,159	240,945	23,044	3,693	509	509	22,541	497	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	263,962	648,426	307,207	454,315	200,604	63,358	25,558	3,594	3,594	61,162	3,451	3,776	276	749	674	674	-	-	-	-	-
\$3,000 under \$4,000.....	189,371	645,678	297,227	379,385	121,344	67,027	45,411	6,535	6,535	64,545	6,435	3,776	276	749	674	674	-	-	-	-	-
\$4,000 under \$5,000.....	69,162	290,545	140,433	139,265	27,172	37,991	30,320	4,258	4,258	37,411	4,110	6,200	2,733	749	674	674	-	-	-	-	-
\$5,000 or more.....	56,591	488,885	389,858	420,180	26,346	32,245	53,154	8,479	8,479	28,072	5,133	6,200	2,733	749	674	674	-	-	-	-	-
Returns under \$5,000.....	1,213,116	4,564,977	1,650,777	2,507,763	625,919	889,197	886,219	131,965	131,965	426,261	33,849	15,295	778	4,556	164	598	96,588	14,378	15,569	81,010	15,569
Returns \$5,000 under \$10,000.....	844,209	5,832,755	1,449,320	1,917,903	22,161	822,048	2,806,559	434,314	434,314	283,497	36,859	29,372	3,124	3,159	477	311	413,984	110,233	34,869	77,364	34,869
Returns \$10,000 or more.....	586,681	15,867,686	3,097,382	1,159,610	4,185	582,096	11,643,397	3,696,986	3,696,986	209,900	29,374	39,288	13,959	26,653	10,335	2,002	3,641,246	119,740	27,434	112,306	27,434

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data." (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.



Table 30.—RETURNS WITH RETIREMENT INCOME: NUMBER OF RETURNS, BASE OF TENTATIVE CREDIT, TENTATIVE CREDIT, AND AMOUNT OF CREDIT, BY METHOD OF COMPUTATION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns with retirement income credit											
	Number of returns	Amount of credit (Thousand dollars)	Returns with no Schedule B attached		Returns with Schedule B attached				Taxpayer using the general rule method of computation			
			Number of returns	Amount (Thousand dollars)	Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Total			
									Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	1,501,287	168,305	26,377	3,188	1,474,910	1,325,854	198,289	165,118	1,355,360	1,207,747	180,645	150,641
Taxable returns, total.....	1,099,191	131,862	19,174	2,122	1,080,017	868,803	129,911	129,743	990,889	793,398	118,651	118,489
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,801	289	-	-	10,656	1,922	285	285	10,656	1,922	285	285
\$2,000 under \$3,000.....	110,067	7,004	5,364	569	107,272	44,942	6,707	6,707	107,272	44,942	6,707	6,707
\$3,000 under \$4,000.....	150,441	14,345	-	-	148,018	94,195	14,078	14,078	141,846	92,190	13,778	13,778
\$4,000 under \$5,000.....	166,887	17,923	3,303	377	164,313	118,240	17,684	17,629	152,086	113,214	16,935	16,886
\$5,000 under \$6,000.....	119,358	15,085	-	-	118,628	100,844	15,082	15,002	106,817	90,861	13,950	13,510
\$6,000 under \$7,000.....	100,853	13,796	-	-	98,424	91,177	13,639	13,639	85,355	76,323	11,419	11,419
\$7,000 under \$8,000.....	75,086	10,909	5,123	453	74,151	72,165	10,790	10,790	68,119	63,384	9,476	9,476
\$8,000 under \$9,000.....	54,729	7,789	-	-	54,439	51,974	7,765	7,768	46,974	44,705	6,678	6,661
\$9,000 under \$10,000.....	50,051	7,037	-	-	48,581	46,133	6,902	6,902	43,589	41,962	6,278	6,278
\$10,000 under \$15,000.....	123,405	17,863	2,595	380	120,810	116,812	17,487	17,483	109,708	107,424	16,084	16,080
\$15,000 under \$20,000.....	51,551	7,523	760	99	50,791	49,604	7,424	7,424	45,653	45,479	6,807	6,807
\$20,000 under \$50,000.....	67,052	9,477	1,645	190	65,408	62,067	9,298	9,288	57,227	55,194	8,268	8,259
\$50,000 under \$100,000.....	13,657	2,061	291	40	13,366	13,438	2,022	2,021	11,335	11,488	1,728	1,727
\$100,000 under \$500,000.....	5,001	722	90	13	4,911	5,018	710	709	4,068	4,124	592	590
\$500,000 under \$1,000,000.....	166	26	2	1	164	181	25	25	117	122	17	17
\$1,000,000 or more.....	86	13	1	(*)	85	91	13	13	67	64	9	9
Nontaxable returns, total.....	402,095	36,444	7,201	1,063	394,894	457,052	68,380	35,376	364,471	414,353	61,995	32,151
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	80,888	2,429	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	129,828	10,498	-	-	127,650	58,008	8,682	2,363	76,995	58,008	8,682	2,363
\$2,000 under \$3,000.....	106,351	10,178	3,919	462	104,754	129,026	19,304	9,936	90,024	112,542	16,841	9,139
\$3,000 under \$4,000.....	54,281	7,527	-	-	54,136	87,121	13,037	7,515	44,216	70,990	10,624	6,192
\$4,000 under \$5,000.....	30,747	5,812	1,376	555	29,371	51,085	7,650	5,258	23,598	41,001	6,141	4,153
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	809,544	70,193	13,763	1,376	795,782	665,266	99,482	68,817	752,731	625,620	93,559	65,654
Returns \$5,000 under \$10,000.....	429,898	60,203	7,179	971	423,718	412,333	61,671	59,233	373,629	357,304	53,442	51,403
Returns \$10,000 or more.....	261,845	37,909	5,435	841	256,410	248,255	37,136	37,068	229,000	224,823	33,644	33,584

Adjusted gross income classes	All returns with retirement income credit—Continued										
	Returns with Schedule B attached—Continued										
	Taxpayers using the general rule method of computation—Continued					Taxpayers using the alternative method of computation					
	Number of returns	Taxpayers eligible for alternative method		Base of credit under general rule (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Number of returns	Base of credit under general rule (Thousand dollars)	Base of credit under alternative method (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)
Number of returns		Amount (Thousand dollars)	Number of returns								
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Grand total.....	257,878	70,079	44,893	303,628	45,470	37,045	119,550	62,997	118,108	17,645	14,478
Taxable returns, total.....	183,954	52,304	30,617	194,455	29,116	29,014	89,126	39,090	75,409	11,258	11,252
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	5,722	(*)	(*)	1,518	227	227	6,172	1,182	2,005	299	299
\$4,000 under \$5,000.....	19,438	5,944	1,935	13,874	2,077	2,067	12,228	2,049	5,026	748	743
\$5,000 under \$6,000.....	28,628	8,973	4,367	23,086	3,305	3,226	11,811	5,228	9,984	1,492	1,492
\$6,000 under \$7,000.....	19,956	5,737	3,989	20,652	3,093	3,093	13,069	8,943	14,855	2,220	2,220
\$7,000 under \$8,000.....	23,043	8,222	4,378	23,942	3,579	3,579	6,032	5,765	8,782	1,313	1,313
\$8,000 under \$9,000.....	9,648	-	-	12,615	1,888	1,888	7,465	3,840	7,270	1,087	1,087
\$9,000 under \$10,000.....	10,708	5,118	4,905	15,407	2,307	2,307	4,991	1,305	4,172	624	624
\$10,000 under \$15,000.....	31,199	8,938	5,129	37,821	5,664	5,660	11,102	4,109	9,387	1,403	1,403
\$15,000 under \$20,000.....	13,136	3,379	2,458	16,897	2,528	2,528	5,138	1,942	4,125	617	617
\$20,000 under \$50,000.....	18,839	4,497	2,672	22,878	3,429	3,421	8,180	3,193	6,873	1,030	1,029
\$50,000 under \$100,000.....	4,162	1,015	574	5,006	753	752	2,030	1,031	1,950	294	294
\$100,000 under \$500,000.....	1,427	325	181	1,699	256	256	843	459	894	119	119
\$500,000 under \$1,000,000.....	33	9	8	42	7	7	47	27	59	8	8
\$1,000,000 or more.....	2	2	1	18	3	3	18	17	27	4	4
Nontaxable returns, total.....	73,926	17,776	14,277	109,173	16,356	8,033	30,422	23,908	42,699	6,386	3,224
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	-	-	(*)	(*)	(*)	-	-	-	-	-
\$3,000 under \$4,000.....	33,641	6,317	4,217	39,188	5,869	1,322	14,730	8,918	16,484	2,463	797
\$4,000 under \$5,000.....	25,490	9,113	8,522	42,494	6,367	3,477	9,920	9,786	16,131	2,413	1,323
\$5,000 or more.....	14,132	2,346	1,538	26,974	4,042	2,708	5,772	5,204	10,084	1,510	1,104
Returns under \$5,000.....	84,953	21,519	14,692	97,591	14,618	7,619	43,050	21,934	39,647	5,924	3,163
Returns \$5,000 under \$10,000.....	103,929	30,328	19,146	121,264	18,152	16,764	49,090	30,207	55,029	8,229	7,830
Returns \$10,000 or more.....	68,996	18,232	11,055	84,773	12,700	12,662	27,410	10,856	23,432	3,492	3,485

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Less than \$500.

INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 31.—RETURNS WITH RETIREMENT INCOME CREDIT: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	1,501,287	4,074,912	12,063,247	424,990	1,540,727	99,505	309,000	18,387	35,366	41,187	106,856	25,016	49,693
Taxable returns, total.....	1,099,191	3,006,146	10,812,051	331,851	1,416,918	81,905	289,525	14,482	31,965	32,452	96,396	19,376	45,501
Under \$1,000.....	-	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	10,801	18,951	19,211	281,264	28,984	5,221	6,012	-	-	3,998	6,227	4,081	2,314
\$2,000 under \$3,000.....	110,067	217,484	530,133	46,672	105,143	6,966	11,586	2,175	1,207	3,403	5,088	-	-
\$3,000 under \$4,000.....	150,441	344,025	750,633	47,143	105,885	11,154	19,797	-	-	4,708	9,889	2,465	3,556
\$4,000 under \$5,000.....	166,887	432,418	887,804	35,391	98,165	11,457	24,261	-	-	3,480	6,282	2,755	3,196
\$5,000 under \$6,000.....	119,358	344,303	650,266	36,153	164,328	8,701	20,428	2,175	1,016	3,335	8,529	1,968	3,586
\$6,000 under \$7,000.....	100,853	308,669	558,815	23,797	96,640	6,961	16,395	-	-	2,175	4,755	2,320	1,707
\$7,000 under \$8,000.....	75,086	225,873	461,919	18,794	83,775	4,457	14,649	2,737	2,302	2,755	10,373	-	-
\$8,000 under \$9,000.....	54,729	159,432	282,787	12,927	47,458	3,752	10,845	-	-	-	-	2,737	8,421
\$9,000 under \$10,000.....	50,051	150,824	235,262	37,803	123,213	10,095	43,530	2,926	6,575	4,163	12,662	-	-
\$10,000 under \$15,000.....	123,405	375,356	887,804	12,213	68,404	4,815	30,363	1,542	2,906	1,695	9,515	932	1,520
\$15,000 under \$20,000.....	51,551	154,640	1,979,294	15,179	160,633	6,514	56,776	2,096	6,369	2,048	19,191	1,761	10,007
\$20,000 under \$50,000.....	67,052	212,821	3,407	918,207	62,783	1,163	24,112	490	4,101	284	2,862	486	4,121
\$50,000 under \$100,000.....	13,657	44,243	856,581	1,260	39,592	342	8,813	318	5,686	112	1,396	340	5,716
\$100,000 under \$500,000.....	5,001	16,283	109,808	4	7,731	11	260	14	509	5	37	23	727
\$500,000 under \$1,000,000.....	166	51	174,055	27	1,239	6	1,603	9	1,294	1	21	8	630
\$1,000,000 or more.....	86	273	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	402,095	1,068,767	1,251,195	93,141	123,811	17,598	19,476	3,904	3,400	8,733	10,460	5,139	4,193
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	1,882	15,885	12,314	2,900	2,264	-	-	-	-	-	-
\$1,000 under \$2,000.....	78,900	149,634	138,420	28,085	37,697	5,076	4,244	-	-	2,012	1,412	2,030	1,975
\$2,000 under \$3,000.....	129,828	275,797	364,626	26,229	35,451	4,786	5,288	2,548	1,117	2,175	3,286	-	-
\$3,000 under \$4,000.....	106,351	335,313	240,004	15,517	22,469	2,900	3,836	-	-	2,755	2,647	2,567	1,348
\$4,000 under \$5,000.....	54,281	194,321	192,226	7,425	15,880	1,936	3,844	1,356	2,283	1,791	3,115	542	870
\$5,000 or more.....	309,544	1,969,930	2,640,210	210,715	365,049	39,293	53,122	6,028	4,607	20,212	29,445	11,143	9,193
Returns \$5,000 under \$10,000.....	429,898	1,298,128	2,979,138	144,274	587,513	37,214	89,356	4,913	3,317	12,617	31,441	8,499	12,174
Returns \$10,000 or more.....	261,845	806,854	6,443,899	70,001	588,165	22,998	166,522	7,446	27,442	8,358	45,970	5,374	28,326

Adjusted gross income classes	Partnership				Sales of capital assets				Dividends in adjusted gross income		Interest received		Pensions and annuities (Taxable portion)	
	Net profit		Net loss		Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Grand total.....	56,687	281,357	13,404	36,476	560,645	1,544,715	68,721	46,365	784,599	3,490,544	1,344,079	2,041,510	669,900	1,615,567
Taxable returns, total.....	48,522	270,521	10,991	32,926	462,532	1,482,702	58,442	39,581	640,197	3,340,077	998,252	1,713,302	464,847	1,197,503
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	9,780	5,996	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	47,987	27,807	6,467	4,555	71,104	79,923	131,786	124,083	64,889	129,252
\$2,000 under \$3,000.....	4,309	7,009	-	-	18,775	7,915	3,961	2,195	48,840	41,807	96,331	71,994	49,203	70,419
\$3,000 under \$4,000.....	-	-	-	-	53,414	50,696	6,534	4,691	77,862	113,757	151,949	175,643	87,142	196,003
\$4,000 under \$5,000.....	4,971	8,380	-	-	46,183	38,874	6,959	4,918	63,826	117,646	110,238	136,086	46,857	125,851
\$5,000 under \$6,000.....	5,634	16,600	5,882	13,918	44,915	64,279	4,266	2,700	54,985	113,547	87,648	118,297	43,383	110,808
\$6,000 under \$7,000.....	4,101	9,333	-	-	31,051	49,334	4,973	3,664	45,297	123,115	67,462	100,165	31,957	102,222
\$7,000 under \$8,000.....	3,666	12,761	-	-	29,660	62,432	2,196	1,297	32,576	104,849	49,215	87,865	22,237	62,221
\$8,000 under \$9,000.....	2,032	2,782	-	-	23,279	41,671	1,760	865	32,746	95,778	45,137	80,331	20,343	62,748
\$9,000 under \$10,000.....	7,713	30,538	2,058	1,838	69,556	179,678	8,965	6,240	89,635	406,814	117,594	274,039	50,639	162,829
\$10,000 under \$15,000.....	4,522	26,452	-	-	33,066	137,162	4,260	2,830	42,207	293,563	49,423	148,156	17,496	59,855
\$15,000 under \$20,000.....	8,770	83,945	2,017	4,775	48,087	309,628	5,736	4,369	61,000	63,885	255,543	20,828	81,645	
\$20,000 under \$50,000.....	2,029	42,120	625	4,771	10,556	175,412	1,260	1,031	12,891	446,034	12,940	80,579	3,778	19,225
\$50,000 under \$100,000.....	747	27,146	366	4,335	4,161	215,844	427	347	4,844	461,688	4,631	49,358	1,324	9,601
\$100,000 under \$500,000.....	17	1,072	23	1,194	151	42,236	7	7	165	57,010	152	2,363	45	370
\$500,000 under \$1,000,000.....	11	2,383	20	2,095	76	78,081	8	8	86	77,166	81	2,804	20	167
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	8,165	10,838	2,414	3,551	98,112	62,016	10,279	6,488	144,401	150,469	345,827	328,207	205,054	418,065
Under \$600.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	2,568	3,174	(*)	(*)	14,072	5,055	5,074	3,445	23,806	10,180	69,515	52,533	30,647	35,971
\$2,000 under \$3,000.....	2,568	3,698	-	-	26,629	10,375	-	-	45,320	31,170	109,014	84,177	64,204	104,939
\$3,000 under \$4,000.....	1,243	1,954	(*)	(*)	34,431	21,745	-	-	41,237	45,406	89,854	91,021	56,654	125,042
\$4,000 under \$5,000.....	809	436	-	-	13,240	9,974	5,205	3,443	18,603	26,835	50,355	56,531	34,343	99,521
\$5,000 or more.....	977	1,576	(*)	(*)	9,740	14,867	-	-	15,435	36,878	26,426	43,909	17,218	50,746
Returns under \$5,000.....	16,468	24,651	(*)	(*)	210,164	135,219	26,510	17,359	328,905	351,274	709,246	662,014	393,776	767,280
Returns \$5,000 under \$10,000.....	17,774	48,814	4,701	13,551	184,409	268,725	21,480	14,108	244,063	585,509	385,395	562,590	181,876	514,539
Returns \$10,000 or more.....	22,445	207,892	5,099	19,347	166,072	1,140,771	20,731	14,898	211,631	2,553,761	249,438	816,906	94,248	333,748

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



INDIVIDUAL/1965 • AGE 65 OR OVER: RETIREMENT INCOME CREDIT

Table 31.—RETURNS WITH RETIREMENT INCOME CREDIT: SELECTED SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Rents				Royalties				Total deductions (Thousand dollars)	Exempt ins. (Thousand dollars)	Taxable income		Income tax before credits (Thousand dollars)
	Net income		Net loss		Net income		Net loss				Number of returns	Amount (Thousand dollars)	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Grand total.....	383,236	803,114	65,086	44,273	60,577	136,413	1,205	1,544	2,403,526	2,444,947	1,501,287	7,214,786	1,880,899
Taxable returns, total.....	280,307	687,744	52,547	39,234	47,268	129,909	1,205	1,544	2,051,464	1,803,688	1,099,191	6,957,080	1,843,964
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	-	-	4,083	11,371	10,801	3,761	597
\$1,000 under \$2,000.....	24,367	28,134	-	-	2,713	1,800	-	-	59,847	130,494	110,097	90,990	13,121
\$2,000 under \$3,000.....	32,942	39,884	8,450	2,078	1,890	1,491	-	-	102,820	206,419	190,441	220,966	33,663
\$3,000 under \$4,000.....	40,926	61,139	9,470	2,672	6,452	2,661	(*)	(*)	142,460	259,452	166,887	348,778	46,517
\$4,000 under \$5,000.....	33,085	67,912	3,733	1,056	4,391	6,118	-	-	127,385	204,579	119,358	320,494	51,123
\$5,000 under \$6,000.....	18,325	28,344	4,101	4,685	2,553	7,744	-	-	128,889	185,200	100,953	336,176	54,023
\$6,000 under \$7,000.....	20,798	45,752	3,956	1,973	3,956	3,226	-	-	105,496	135,522	71,086	317,796	53,166
\$7,000 under \$8,000.....	16,695	33,302	5,364	3,092	2,713	4,362	-	-	86,933	95,659	54,729	279,327	48,498
\$8,000 under \$9,000.....	13,843	23,758	-	-	2,118	8,540	-	-	83,919	90,494	50,051	302,045	53,427
\$9,000 under \$10,000.....	35,497	111,846	5,982	5,419	8,147	20,902	(*)	(*)	276,685	225,214	123,405	1,000,751	189,777
\$10,000 under \$15,000.....	15,526	63,659	3,807	3,034	3,280	7,638	-	-	155,891	92,793	51,551	639,132	137,719
\$15,000 under \$20,000.....	21,507	132,062	4,256	8,723	6,676	28,527	207	243	355,713	127,693	67,052	1,495,895	413,772
\$20,000 under \$50,000.....	3,799	33,639	963	2,905	1,485	12,754	-	-	174,453	26,546	13,657	717,212	279,442
\$50,000 under \$100,000.....	1,406	15,959	456	2,157	716	18,077	42	375	177,963	9,770	5,001	668,857	337,589
\$100,000 under \$500,000.....	34	363	24	417	21	4,162	1	7	27,997	331	166	81,480	46,260
\$500,000 under \$1,000,000.....	22	524	12	553	12	1,898	4	174	40,930	164	86	132,961	77,070
Nontaxable returns, total.....	102,926	115,170	12,539	5,038	13,310	6,506	-	-	352,062	641,265	402,095	257,706	36,934
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	596	1,193	80,888	16,996	15
\$1,000 under \$2,000.....	21,486	15,427	5,364	1,730	6,300	2,967	-	-	31,697	89,783	129,828	73,832	2,416
\$2,000 under \$3,000.....	32,161	29,070	-	-	3,811	1,167	-	-	74,723	165,483	201,187	70,521	10,510
\$3,000 under \$4,000.....	22,990	31,715	4,607	2,660	3,811	1,167	-	-	92,804	201,187	106,351	70,521	10,194
\$4,000 under \$5,000.....	16,852	17,276	2,568	648	2,475	495	-	-	70,382	116,591	54,281	53,019	7,547
\$5,000 or more.....	9,437	21,682	-	-	724	1,877	-	-	81,860	67,028	30,747	43,338	6,252
Returns under \$5,000.....	193,340	224,312	31,335	10,115	23,786	10,589	(*)	(*)	579,412	1,181,973	809,544	878,823	132,580
Returns \$5,000 under \$10,000.....	111,970	220,624	18,252	10,950	16,399	31,640	-	-	603,052	778,870	429,898	1,597,210	266,053
Returns \$10,000 or more.....	77,926	358,178	15,499	23,208	20,392	94,184	541	1,539	1,221,062	484,112	261,845	4,738,753	1,482,266

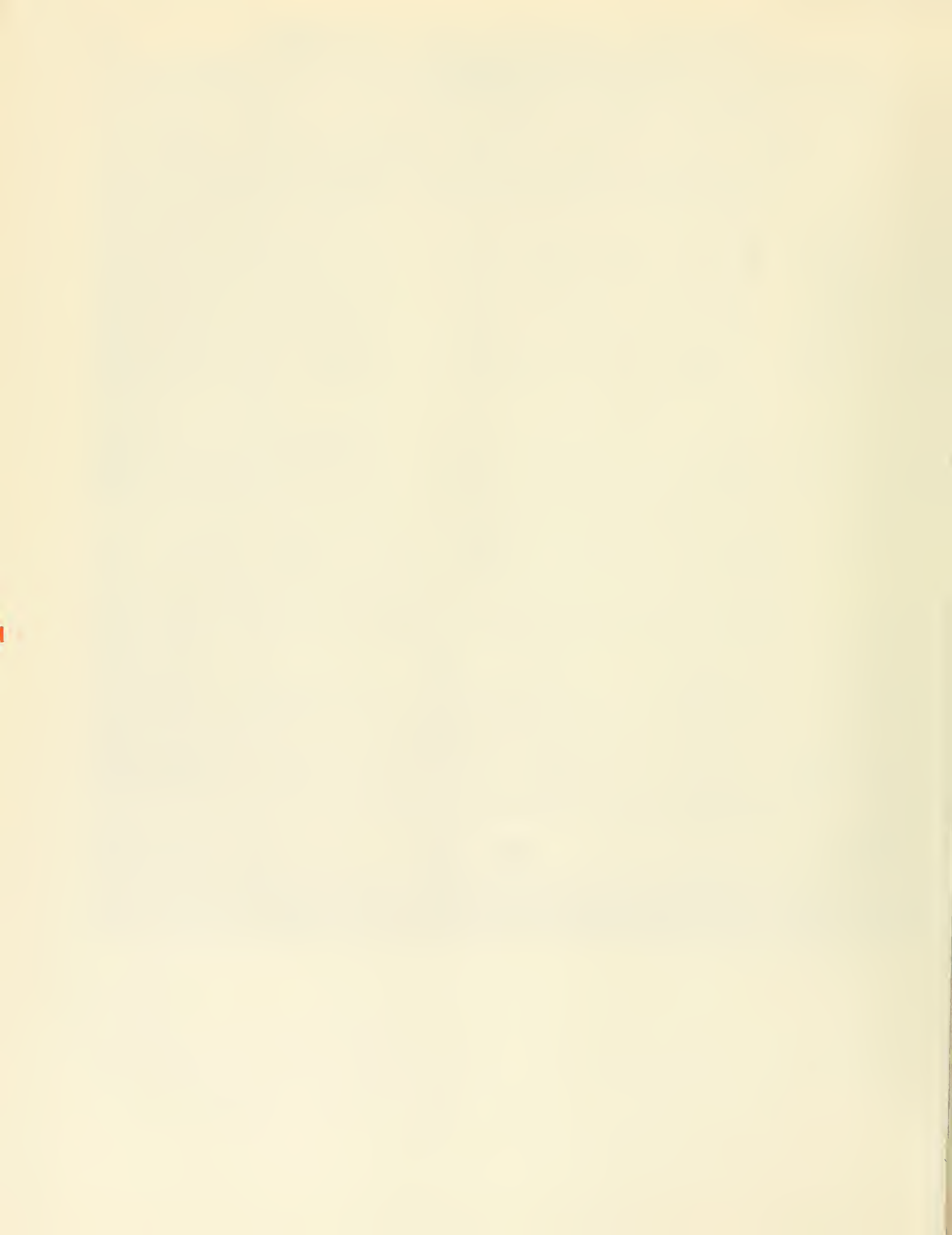
Adjusted gross income classes	Tax credits				Income tax after credits (Thousand dollars)	Self-employment tax		Tax withheld		Payments on 1965 declaration		Tax due at time of filing		Overpayment			
	Retirement income		Investment income			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)													
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)			
Grand total.....	1,501,287	168,305	42,516	5,108	1,701,677	118,126	15,798	352,748	183,980	590,029	1,189,513	752,692	486,378	441,573	141,702		
Taxable returns, total.....	1,099,191	131,862	39,918	4,642	1,701,677	100,842	14,412	294,400	177,581	562,690	1,182,348	739,665	485,443	357,964	128,776		
Under \$1,000.....	-	-	-	-	307	(*)	(*)	(*)	(*)	(*)	(*)	7,937	274	(*)	(*)		
\$1,000 under \$2,000.....	10,801	289	-	-	6,069	6,671	485	20,819	2,839	15,419	2,238	87,566	4,552	22,502	3,055		
\$2,000 under \$3,000.....	110,067	7,004	3,293	46	18,815	8,189	791	39,102	8,646	41,742	8,858	100,316	9,593	47,395	7,492		
\$3,000 under \$4,000.....	150,441	14,345	3,894	103	36,258	12,816	1,392	39,881	9,671	69,636	20,070	109,504	16,467	56,720	8,558		
\$4,000 under \$5,000.....	166,887	17,923	4,066	260	35,805	12,762	1,634	29,944	8,407	59,231	22,136	75,619	14,814	43,594	7,899		
\$5,000 under \$6,000.....	119,358	15,085	3,273	194	40,043	10,379	1,291	35,635	16,922	48,744	19,666	60,154	12,978	40,554	8,234		
\$6,000 under \$7,000.....	100,853	13,796	2,030	170	42,060	8,576	1,248	22,844	9,701	43,522	24,108	50,514	16,196	24,571	6,695		
\$7,000 under \$8,000.....	75,086	10,909	2,548	143	40,271	4,262	664	16,226	9,323	35,615	22,862	35,451	14,150	19,278	5,387		
\$8,000 under \$9,000.....	54,729	7,789	2,548	162	46,281	4,351	730	21,689	16,808	26,785	20,781	32,561	13,050	17,490	3,611		
\$9,000 under \$10,000.....	50,051	7,037	-	-	170,846	12,938	2,178	35,654	31,494	95,311	115,762	81,890	44,472	41,693	18,642		
\$10,000 under \$15,000.....	123,405	17,863	6,187	794	129,698	6,646	1,318	11,383	12,277	45,081	91,889	36,725	36,242	14,776	9,345		
\$15,000 under \$20,000.....	51,551	7,523	3,064	378	402,087	10,180	2,074	14,398	28,129	62,814	300,873	47,089	102,323	19,958	26,953		
\$20,000 under \$50,000.....	67,052	9,477	6,375	1,152	275,717	1,993	412	3,287	13,604	13,185	204,461	10,156	70,265	3,501	12,149		
\$50,000 under \$100,000.....	13,657	2,061	1,720	650	334,776	742	165	1,275	8,908	4,895	246,998	3,973	87,877	1,027	8,790		
\$100,000 under \$500,000.....	5,001	722	846	465	45,825	33	6	34	244	165	32,308	139	14,127	27	844		
\$500,000 under \$1,000,000.....	166	26	42	78	76,819	14	4	28	399	82	49,258	71	28,063	15	887		
\$1,000,000 or more.....	86	13	32	47	-	-	-	-	-	-	-	-	-	-	-		
Nontaxable returns, total.....	402,095	36,444	2,598	467	-	17,285	1,386	58,349	6,400	27,338	7,165	13,028	938	83,608	13,125		
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	80,888	2,429	-	-	3,317	193	8,015	466	2,278	157	2,882	166	10,003	596			
\$2,000 under \$3,000.....	129,828	10,498	-	-	4,061	235	15,867	1,618	4,663	581	3,045	172	19,950	2,137			
\$3,000 under \$4,000.....	106,351	10,178	2,598	467	5,366	433	19,912	2,146	9,364	1,617	3,916	257	29,069	3,595			
\$4,000 under \$5,000.....	54,281	7,527	-	-	2,465	244	10,071	1,202	4,826	1,736	1,595	154	14,172	2,848			
\$5,000 or more.....	30,747	5,812	-	-	2,076	281	4,484	968	6,207	3,074	1,590	189	10,414	3,949			
Returns under \$5,000.....	809,544	70,193	11,688	438	61,449	43,175	3,793	155,866	26,797	148,592	35,337	316,762	31,635	204,673	28,516		
Returns \$5,000 under \$10,000.....	429,898	60,203	12,387	898	204,460	42,202	5,794	130,750	62,347	219,533	111,825	255,735	71,342	155,264	34,912		
Returns \$10,000 or more.....	261,845	37,909	18,441	3,772	1,435,767	32,749	6,211	66,132	95,136	221,904	1,042,351	180,195	383,401	81,636	78,474		

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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





# State and Metropolitan Area Data

## CONTENTS

State data, 83  
 Metropolitan areas, 87

Text tables

5.1 Counties or cities comprising the 100 largest standard metropolitan statistical areas, 1965, 85

5.2 Number of returns, income, and tax: 100 largest standard metropolitan statistical areas compared with all returns filed, 1965, 87

Charts

5A California and New York as a percent of U. S., 83

5B Small, medium and large metropolitan areas as a percent of total, 87

5C Metropolitan areas as a percent of State totals, New York and California, 87

Basic tables

32 Selected sources of income, taxable income, and income tax, by States, 89

33 Adjusted gross income and tax items, by income size and States, 91

34 Selected sources of income and tax items, by 100 largest metropolitan areas, 104

35 Adjusted gross income and tax items, by income size and 100 largest metropolitan areas, 106

This section of the report presents individual income tax data for each of the States and the 100 largest standard metropolitan areas. Data for metropolitan areas appear for the fourth time. These areas, as shown in the map on the following page, are the 100 largest within the 50 States based on the 1960 census. The area boundaries conform to the Bureau of the Budget definitions for standard metropolitan statistical areas effective for 1965. Table 5.1 shows the counties or cities comprising the 100 largest areas for 1965, and also indicates any definitional changes from 1963.

State classifications are based on the district in which the taxpayer files his return. Most taxpayers filed their returns in the district in which they resided. Therefore, the State data generally reflect an accurate picture of taxpayers within each State. There were two exceptions that altered the accuracy of the State data slightly. (1) If a return was filed in the wrong district it was processed there unless there was an indication that estimated tax payments had been made to, or an elected credit was on record at, the proper district. In that case, the return was sent to the district or jurisdiction for processing. (2) If a taxpayer had someone outside his district prepare his return, sometimes the return bore the preparer's address and was filed and processed in the preparer's district rather than the taxpayer's. National totals in the State tables will differ slightly from those presented elsewhere in this report because of differences in sample weights.

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

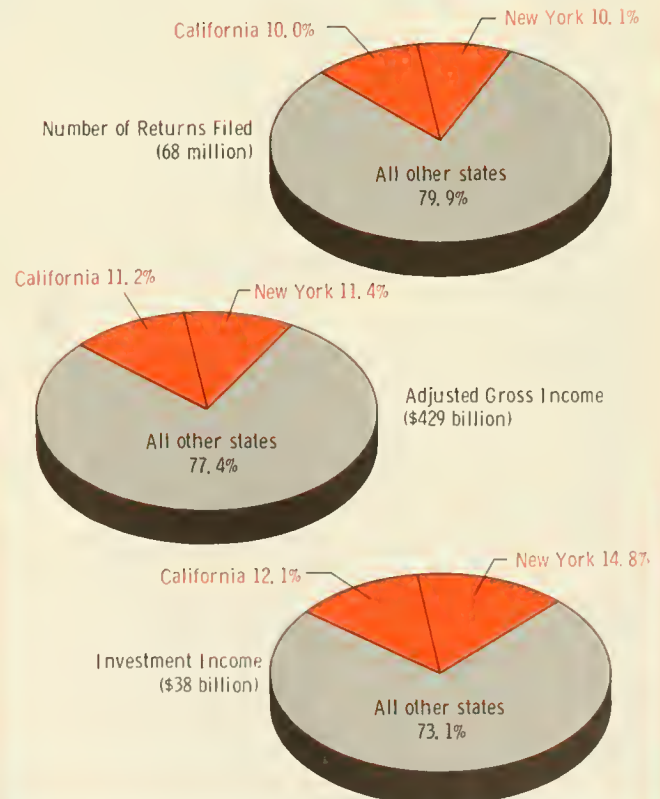
statistical area. The two exceptions mentioned in the previous paragraph also apply to standard metropolitan statistical area data.

## STATE DATA

Salaries and wages comprised 80.9 percent of adjusted gross income nationally, and this proportion applied to most States. Only for Iowa, Nebraska, North Dakota, and South Dakota did this proportion fall below 70 percent. Shares of other sources of income did vary noticeably among the States. For example, farm income in North Dakota, South Dakota, and Iowa comprised from 9 to 15 percent of the total income for those States. In Delaware, gain from sales of capital assets and dividend income accounted for over 17 percent of total income.

New York and California accounted for 20.2 percent of the total number of returns filed. Chart 5A shows that taxpayers filing in these two States reported 22.6 percent of total adjusted gross income and 26.9 percent of total investment income which included interest, dividends, sales of capital assets, rents, and royalties.

Chart 5A - New York and California as a Percent of U.S. Total







INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 5.1—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1965

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
AKRON, OHIO.....	605,367	BOSTON, MASSACHUSETTS—Continued		GRAND RAPID, MICHIGAN.....	461,338
Portage County.....	91,798	Plymouth County (part).....	74,290	Kent County.....	367,189
Summit County.....	513,569	Duxbury town.....	4,727	Ottawa County.....	48,119
ALBANY—SCHENECTADY—TROY, N. Y.....	597,503	Hanover town.....	5,923	HARRISBURG, PENNSYLVANIA.....	371,653
Albany County.....	272,926	Hingham town.....	1,378	Cumberland County.....	124,316
Rensselaer County.....	142,585	Hull town.....	7,055	Dauphin County.....	220,255
Saratoga County.....	89,096	Marshfield town.....	6,748	Perry County.....	24,192
Schenectady County.....	152,896	Norwell town.....	1,207	HARTFORD, CONNECTICUT.....	549,249
ALLENTOWN—BETHLEHEM—EASTON, PA.—N.J.....	492,168	Pembroke town.....	4,919	Hartford County (part).....	508,868
Lehigh County, Pa.....	227,536	Rockland town.....	13,119	Hartford city.....	162,178
Northampton County, Pa.....	201,412	Scituate town.....	11,214	Avon town.....	1,273
Warren County, N.J.....	63,220	Suffolk County.....	791,329	Bloomfield town.....	13,613
ANAHIM—SANTA ANA—GARDEN GROVE, CALIFORNIA.....	703,925	Boston city.....	697,197	Canton town.....	4,783
Orange County.....	703,925	Chelsea city.....	33,749	East Granby town.....	2,434
ATLANTA, GEORGIA.....	1,017,188	Revere city.....	40,800	East Hartford town.....	3,977
Clayton County.....	46,365	Winthrop town.....	20,303	East Windsor town.....	7,500
Cobb County.....	114,174	BRIDGEPORT, CONNECTICUT.....	337,983	Enfield town.....	31,464
De Kalb County.....	256,782	Fairfield County (part).....	236,321	Farmington town.....	10,813
Fulton County.....	556,326	Bridgeport city.....	156,748	Clactonburg town.....	14,497
Winnet County.....	43,541	Shelton city.....	18,190	Granby town.....	4,968
BAKERSFIELD, CALIFORNIA.....	291,984	Easton town.....	3,407	Manchester town.....	42,102
Kern County.....	291,984	Fairfield town.....	46,183	Newington town.....	17,684
BALTIMORE, MARYLAND.....	1,727,023	Monroe town.....	6,402	Rocky Hill town.....	7,404
Baltimore city.....	939,022	Stratford town.....	45,012	Simsbury town.....	10,138
Anne Arundel County.....	206,634	Trumbull town.....	20,379	South Windsor town.....	9,460
Baltimore County.....	492,428	New Haven County (part).....	41,662	Suffield town.....	6,719
Carroll County.....	32,785	Milford town.....	41,662	West Hartford town.....	62,382
Howard County.....	36,152	BUFFALO, NEW YORK.....	1,306,957	Wethersfield town.....	20,561
BEAUMONT—FORT ARTHUR, TEXAS.....	306,016	Erie County.....	1,164,688	Windsor town.....	19,467
Jefferson County.....	247,659	Niagara County.....	242,269	Windsor Locks town.....	11,411
Orange County.....	60,357	CANTON, OHIO.....	340,345	Middlesex County (part).....	6,790
BINGHAMTON, N. Y.—PENNSYLVANIA.....	283,600	Stark County.....	340,345	Cromwell town.....	6,790
Broome County, New York.....	212,661	CHARLOTTE, NORTH CAROLINA.....	316,781	Tolland County (part).....	33,601
Tioga County, New York.....	37,802	Mecklenburg County.....	272,111	Andover town.....	1,771
Susquehanna County, Pa.....	13,137	Union County.....	44,670	Bolton town.....	2,933
BIRMINGHAM, ALABAMA.....	634,864	CHATTANOOGA, TENNESSEE—GEORGIA.....	283,169	Coventry town.....	6,356
Jefferson County.....	634,864	Hamilton County, Tennessee.....	237,905	Ellington town.....	5,580
Walker County, Georgia.....	45,264	Walker County, Georgia.....	45,264	Vernon town.....	1,961
BOSTON, MASSACHUSETTS.....	2,595,481	CHICAGO, ILLINOIS.....	6,220,913	HONOLULU, HAWAII.....	500,429
Essex County (part).....	308,051	Cook County.....	5,129,725	Honolulu County.....	500,429
Beverly city.....	36,108	Du Page County.....	313,459	HOUSTON, TEXAS.....	1,418,323
Lynn city.....	96,478	Kane County.....	208,246	Harris County.....	1,243,153
Peabody city.....	32,202	Lake County.....	293,656	Brazoria <sup>1</sup> .....	76,204
Salem city.....	39,211	McHenry County.....	84,210	Fort Bend <sup>1</sup> .....	40,527
Danvers town.....	21,926	Will County.....	191,617	Liberty <sup>1</sup> .....	31,595
Hamilton town.....	5,488	CINCINNATI, OHIO—INDIANA—KENTUCKY.....	1,268,479	Montgomery <sup>1</sup> .....	26,839
Lynnfield town.....	8,398	Clermont County, Ohio.....	80,530	INDIANAPOLIS, INDIANA.....	916,932
Manchester town.....	3,932	Hamilton County, Ohio.....	864,121	Hamilton County.....	470,132
Marblehead town.....	18,521	Warren County, Ohio.....	65,711	Hancock County.....	26,665
Middletown town.....	3,718	Dearborn County, Indiana.....	28,674	Hendricks County.....	43,896
Nahant town.....	3,960	Boone County, Kentucky.....	21,940	Johnson County.....	-3,704
Saugus town.....	20,666	Campbell County, Kentucky.....	86,803	Marion County.....	697,567
Swampscott town.....	13,294	Kenton County, Kentucky.....	120,700	Morgan County.....	33,875
Topsfield town.....	3,351	CLEVELAND, OHIO.....	1,909,483	Shelby County.....	34,093
Wenham town.....	2,798	Cuyahoga County.....	1,647,895	JACKSONVILLE, FLORIDA.....	429,411
Middlesex County (part).....	975,287	Geauga County.....	47,573	Duval County.....	355,411
Cambridge city.....	107,716	Lake County.....	148,700	JERSEY CITY, NEW JERSEY.....	610,334
Everett city.....	43,544	Medina County.....	85,315	Hudson County.....	610,334
Malden city.....	57,676	COLUMBUS, OHIO.....	754,324	JOHNSTOWN, PENNSYLVANIA.....	280,333
Medford city.....	64,971	Delaware County.....	36,107	Cambria County.....	203,283
Melrose city.....	29,619	Franklin County.....	682,962	Somerset County.....	77,450
Newton city.....	92,384	Pickaway County.....	35,835	KANSAS CITY, MISSOURI—KANSAS.....	1,092,545
Somerville city.....	94,697	DALLAS, TEXAS.....	1,083,601	Cass County, Missouri.....	29,702
Waltham city.....	55,413	Collin County.....	41,247	Clay County, Missouri.....	87,471
Woburn city.....	31,214	Dallas County.....	951,527	Jackson County, Missouri.....	62,732
Arlington town.....	49,953	Denton County.....	47,432	Platte County, Missouri.....	24,300
Ashland town.....	7,779	Ellis County.....	43,395	Johnson County, Kansas.....	143,792
Bedford town.....	10,969	DAVENPORT—ROCK ISLAND—MOLINE, IOWA—ILLINOIS.....	319,375	Wandotte County, Kansas.....	185,495
Belmont town.....	28,715	Scott County, Iowa.....	119,067	KNOXVILLE, TENNESSEE.....	368,080
Burlington town.....	12,852	Henry County, Illinois.....	49,317	Anderson County.....	60,032
Concord town.....	12,517	Rock Island County, Illinois.....	150,991	Blount County.....	17,525
Framingham town.....	44,526	DAYTON, OHIO.....	727,121	Knox County.....	250,523
Lexington town.....	27,691	Greene County.....	94,642	LANCASTER, PENNSYLVANIA.....	278,339
Lincoln town.....	5,613	Miami County.....	72,901	Lancaster County.....	298,949
Matic town.....	28,831	Montgomery County.....	527,080	LANSING, MICHIGAN.....	371,969
North Reading town.....	8,331	Preble County.....	32,498	Clinton County.....	49,684
Reading town.....	19,259	DENVER, COLORADO.....	929,383	Eaton County.....	211,296
Shelburne town.....	1,806	Adams County.....	120,296	LOS ANGELES—LONG BEACH, CALIFORNIA.....	6,338,771
Stoneham town.....	17,821	Arapahoe County.....	113,426	Los Angeles County.....	6,038,771
Sudbury town.....	7,447	Boulder County.....	74,254	LOUISVILLE, KENTUCKY—INDIANA.....	725,139
Wakefield town.....	24,295	Denver County.....	493,887	Jefferson County, Kentucky.....	610,947
Watertown town.....	39,092	Jefferson County.....	127,520	Clark County, Indiana.....	62,795
Weyland town.....	10,444	DES MOINES, IOWA.....	266,315	Floyd County, Indiana.....	11,397
Weston town.....	8,261	Polk County.....	266,315	MEMPHIS, TENNESSEE—ARKANSAS.....	674,583
Wilmington town.....	12,475	DETROIT, MICHIGAN.....	3,762,360	Shelby County, Tennessee.....	627,019
Winchester town.....	19,376	Macomb County.....	405,802	Crittenden County, Arkansas.....	47,564
Norfolk County (part).....	446,524	Oakland County.....	690,259	MIAMI, FLORIDA.....	335,047
Quincy city.....	87,409	Wayne County.....	2,666,297	Dade County.....	335,047
Braintree town.....	31,069	DULUTH—SUPERIOR, MINNESOTA—WISCONSIN.....	276,596	MILWAUKEE, WISCONSIN.....	1,232,331
Brookline town.....	54,044	St. Louis County, Minnesota.....	231,588	Milwaukee County.....	1,036,741
Canton town.....	12,771	Douglas County, Wisconsin.....	45,008	Waukesha County.....	38,441
Chassaset town.....	5,840	EL PASO, TEXAS.....	314,070	MINNEAPOLIS—ST. PAUL, MINNESOTA.....	1,482,030
Cohasset town.....	23,869	El Paso County.....	314,070	Anoka County.....	158,249
Dover town.....	2,846	FLINT, MICHIGAN.....	416,239	Dakota County.....	78,303
Holbrook town.....	10,104	Genesee County.....	374,373	Hennepin County.....	842,854
Medfield town.....	6,021	Lapeer County.....	333,966	Ramsey County.....	422,525
Milton town.....	26,375	FORT LAUDERDALE—HOLLYWOOD, FLORIDA.....	333,966	Washington County.....	52,432
Millis town.....	4,374	Broward County.....	573,215	MOBILE, ALABAMA.....	363,389
Needham town.....	25,793	FORT WORTH, TEXAS.....	34,720	Baldwin County.....	49,388
Norfolk town.....	3,471	Johnson County.....	538,495	Mobile County.....	314,301
Norwood town.....	24,898	FRESNO, CALIFORNIA.....	365,945	NASHVILLE, TENNESSEE.....	463,628
Randolph town.....	18,900	Fresno County.....	365,945	Davidson County.....	399,743
Sharon town.....	10,070	GARY—HAMMOND—EAST CHICAGO, INDIANA.....	573,548	Sumner County.....	36,217
Walpole town.....	14,068	Lake County.....	513,269	Wilson County.....	27,668
Wellesley town.....	26,071	Porter County.....	60,279		
Westwood town.....	10,354				
Weymouth town.....	48,177				

Footnotes at end of table.

Table 5.1—COUNTIES OR CITIES COMPRISING THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1965—Continued

Area title and definition	1960 population	Area title and definition	1960 population	Area title and definition	1960 population
NEW HAVEN, CONNECTICUT	320,836	PROVIDENCE-PAWTUCKET, RHODE ISLAND-MASS.—Con.		TAMPA-ST. PETERSBURG, FLORIDA	772,453
New Haven County (part)	320,836	Washington County, Rhode Island (part)	22,421	Hillsborough County	397,788
New Haven city	152,048	Narragansett town	3,444	Pinellas County	374,665
Bethany town	2,384	North Kingstown town	18,977	TOLEDO, OHIO-MICHIGAN	630,647
Branford town	16,610	Bristol County, Massachusetts (part)	55,247	Lucas County, Ohio	456,931
East Haven town	21,388	Attleboro city	27,118	Wood County, Ohio	72,596
Guilford town	7,913	North Attleborough town	14,777	Monroe County, Michigan	101,120
Hamden town	41,056	Rehoboth town	4,953	TRENTON, NEW JERSEY	266,392
North Branford town	6,771	Seekonk town	6,399	Mercer County	266,392
North Haven town	15,935	Norfolk County, Massachusetts	27,799	TUCSON, ARIZONA	265,660
Orange town	8,547	Bellingham town	6,774	Pima County	265,660
West Haven town	43,002	Franklin town	10,530	TULSA, OKLAHOMA	418,974
Woodbridge town	5,182	Plainville town	3,810	Creek County	40,495
NEW ORLEANS, LOUISIANA	907,123	Wrentham town	6,685	Cage County	32,441
Jefferson Parish	208,769	Worcester County, Massachusetts (part)	6,697	Tulsa County	346,038
Orleans Parish	627,525	Blackstone town	5,130		
St. Bernard Parish	32,186	Millville town	1,567	UTICA-ROME, NEW YORK	330,771
St. Tammany Parish	38,643			Herkimer County	66,370
NEW YORK, NEW YORK	10,694,633	READING, PENNSYLVANIA	275,424	Oneida County	264,401
New York City	7,781,984	Berks County	275,424		
Bronx County	1,424,815	RICHMOND, VIRGINIA	436,044	WASHINGTON, D. C.—MARYLAND-VIRGINIA	2,001,897
Kings County	2,627,319	Richmond city	219,958	Washington, D. C.	763,926
New York County	1,698,281	Chesterfield County	71,197	Montgomery County, Maryland	340,928
Queens County	1,809,578	Hanover County	27,550	Prince Georges County, Maryland	357,395
Richmond County	221,991	Henrico County	117,339	Alexandria city, Virginia	91,023
Nassau County	1,300,171	ROCHESTER, NEW YORK	732,588	Fairfax city, Virginia	13,585
Rockland County	136,803	Livingston County	44,053	Falls Church city, Virginia	10,192
Suffolk County	666,784	Monroe County	586,387	Arlington County, Virginia	163,401
Westchester County	808,891	Orleans County	34,159	Fairfax County, Virginia	261,417
NEWARK, NEW JERSEY	1,689,420	Wayne County	67,989	WICHITA, KANSAS	381,626
Essex County	923,545			Butler County	38,395
Morris County	261,620	SACRAMENTO, CALIFORNIA	625,503	Sedgwick County	343,231
Union County	504,255	Placer County	56,998	WILKES-BARRE-HAZELTON, PENNSYLVANIA	346,972
NORFOLK-FORTSMOUTH, VIRGINIA	578,507	Sacramento County	502,778	Luzerne County	346,972
Chesapeake city	73,647	Yolo County	65,727	WILMINGTON, DELAWARE-MARYLAND-NEW JERSEY	414,565
Norfolk city	304,869	ST. LOUIS, MISSOURI-ILLINOIS	2,104,669	New Castle County, Delaware	307,446
Portsmouth city	114,773	St. Louis city, Missouri	750,026	Cecil County, Maryland	48,408
Virginia Beach city	85,218	Franklin County, Missouri	44,566	Salem County, New Jersey	58,711
		Jefferson County, Missouri	66,377	WORCESTER, MASSACHUSETTS	328,898
OKLAHOMA CITY, OKLAHOMA	511,833	St. Charles County, Missouri	52,970	Worcester County (part)	328,898
Canadian County	24,727	St. Louis County	703,532	Worcester city	186,587
Cleveland County	47,600	Madison County, Illinois	224,689	Auburn town	14,047
Oklahoma County	439,506	St. Clair County, Illinois	262,509	Berlin town	1,742
OMAHA, NEBRASKA-IOWA	457,873	SALT LAKE CITY, UTAH	447,795	Boylston town	2,367
Douglas County, Nebraska	343,490	Devis County	64,760	Brookfield town	1,751
Sarpy County, Nebraska	31,281	Salt Lake County	383,025	East Brookfield town	1,533
Pottawattamie County, Iowa	83,102	SAN ANTONIO, TEXAS	716,168	Grafton town	10,627
ORLANDO, FLORIDA	318,487	Bexar County	687,151	Holden town	10,117
Orange County	263,540	Guadalupe County	29,017	Leicester town	9,623
Seminole County	54,947	SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIFORNIA	809,782	Millbury town	6,687
		Riverside County	306,191	Northborough town	10,800
PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,186,873	San Bernardino County	503,591	Northbridge town	3,616
Bergen County	780,255	SAN DIEGO, CALIFORNIA	1,033,011	North Brookfield town	9,282
Passaic County	406,618	San Diego County	1,033,011	Oxford town	2,399
PEORIA, ILLINOIS	313,412	SAN FRANCISCO-OAKLAND, CALIFORNIA	2,648,762	Shrewsbury town	16,622
Peoria County	189,044	Alameda County	908,209	Spencer town	7,838
Tazewell County	99,789	Contra Costa County	409,030	Sterling town	3,193
Woodford County	24,579	Marin County	146,820	Sutton town	3,638
PHILADELPHIA, PENNSYLVANIA-NEW JERSEY	4,342,897	San Francisco County	740,316	Upton town	3,127
Bucks County, Pennsylvania	308,567	San Mateo County	444,387	Westborough town	9,599
Chester County, Pennsylvania	210,608	SAN JOSE, CALIFORNIA	642,315	West Boylston town	5,226
Delaware County, Pennsylvania	553,154	Santa Clara County	642,315		
Montgomery County, Pennsylvania	516,682	SEATTLE, WASHINGTON	1,107,213	YORK, PENNSYLVANIA	290,242
Philadelphia County, Pennsylvania	2,002,512	King County	935,014	Adams County	51,906
Burlington County, New Jersey	224,499	Snohomish County	172,199	York County	238,336
Camden County, New Jersey	392,035	SHREVEPORT, LOUISIANA	281,481	YOUNGSTOWN-WARREN, OHIO	509,006
Glooucester County, New Jersey	134,840	Bossier Parish	57,622	Mahoning County	300,480
PHOENIX, ARIZONA	663,510	Caddo Parish	223,859	Trumbull County	208,526
Marietta County	663,510	SOUTH BEND, INDIANA	271,057		
PITTSBURGH, PENNSYLVANIA	2,405,435	Marshall County	32,443		
Allegheny County	1,628,587	St. Joseph County	238,614		
Beaver County	206,948	SPOKANE, WASHINGTON	278,333		
Washington County	217,271	Spokane County	278,333		
Westmoreland County	352,629	SPRINGFIELD-CHICOPEE-HOLYOKE, MASS.-CONN.	493,999		
PORTLAND, OREGON-WASHINGTON	821,897	Hampden County, Massachusetts (part)	422,254		
Clackamas County, Oregon	111,038	Chicopee city	61,553		
Multnomah County, Oregon	522,813	Holyoke city	52,689		
Washington County, Oregon	92,237	Springfield city	174,463		
Clark County, Washington	93,809	Westfield city	26,302		
PROVIDENCE-PAWTUCKET, RHODE ISLAND-MASS.	821,101	Agawam town	15,718		
Bristol County, Rhode Island	37,146	East Longmeadow town	10,294		
Barrington town	13,826	Hampden town	2,345		
Bristol town	14,570	Longmeadow town	10,565		
Warren town	8,750	Ludlow town	13,805		
Kent County, Rhode Island (part)	111,450	Monson town	6,712		
Warwick city	68,504	Palmer town	10,358		
Coventry town	15,432	Southwick town	5,139		
East Greenwich town	6,100	West Springfield town	24,924		
West Warwick town	21,414	Wilbraham town	7,387		
Newport County, Rhode Island (part)	2,267	Hampshire County, Massachusetts (part)	64,660		
Jamestown town	2,267	Northampton city	30,058		
Providence County, Rhode Island (part)	558,074	Easthampton town	12,326		
Central Falls city	19,858	Cranby town	4,221		
Granston city	66,766	Hadley town	3,099		
East Providence city	41,955	South Hadley town	14,956		
Pawtucket city	81,001	Worcester County, Massachusetts (part)	3,383		
Providence city	207,498	Warrenton town	3,383		
Woonsocket city	47,080	Tolland County, Connecticut (part)	3,702		
Burrillville town	9,119	Somers town	3,702		
Cumberland town	18,792	SYRACUSE, NEW YORK	563,781		
Johnston town	17,160	Madison County	54,635		
Lincoln town	13,551	Onondaga County	423,028		
North Providence town	18,220	Oswego County	86,118		
North Smithfield town	7,632	TACOMA, WASHINGTON	321,590		
Smithfield town	9,442	Pierce County	321,590		

<sup>1</sup> Added for 1965.



METROPOLITAN AREAS

Table 5.2 summarizes and compares with United States totals data for the 100 largest standard metropolitan statistical areas. Taxpayers residing within these 100 largest metropolitan areas account for 56.4 percent of all returns filed and 62.5 percent of the adjusted gross income shown on all returns. Of the United States totals, returns from these 100 areas showed 63.1 percent of the salaries and wages, 71.5 percent of the dividend income, and 66.4 percent of the income tax after credits.

Table 5.2—NUMBER OF RETURNS, INCOME, AND TAX: 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS COMPARED WITH ALL RETURNS FILED  
[Taxable and nontaxable returns]

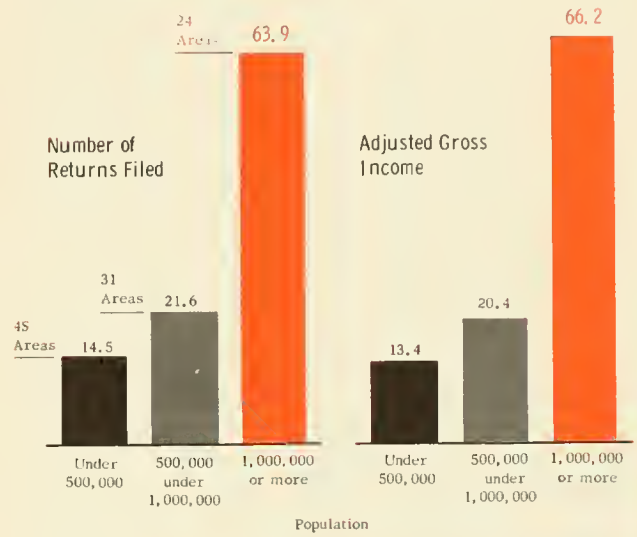
Item	Total for all returns filed	Returns for 100 largest standard metropolitan statistical areas	
		Number or amount	Percent of all returns
	(1)	(2)	(3)
Number of returns.....	67,596,300	38,158,035	56.4
Number of joint returns.....	39,303,938	21,502,876	54.4
Total number of exemptions.....	190,741,281	105,737,317	55.4
Number of exemptions other than age and blindness.....	182,707,885	101,297,526	55.4
	<i>(Thousand dollars)</i>		
Adjusted gross income less deficit.....	429,201,239	268,310,541	62.5
Salaries and wages.....	347,150,062	219,109,899	63.1
Business net profit and loss.....	24,588,343	14,478,025	58.9
Net gain and loss from sales of capital assets.....	10,180,858	6,659,092	65.4
Dividends in adjusted gross income.....	12,960,570	9,263,607	71.5
Interest received.....	11,296,048	7,356,543	65.1
Rent and royalties net income and loss.....	3,075,808	1,226,007	39.9
Partnership net profit and loss.....	10,606,017	6,197,212	58.4
Taxable income.....	255,082,124	164,498,581	64.5
Income tax after credits.....	49,529,695	32,890,622	66.4

The 100 largest standard metropolitan statistical areas include most of those areas with a 1960 population of one quarter million or more. As exhibited in chart 5B, taxpayers filing in the 24 metropolitan areas with a population of 1,000,000 or more accounted for about two-thirds

of the total number of returns filed and total adjusted gross income reported in all 100 largest metropolitan areas. Another 20 percent of the returns filed, and adjusted gross income, was reported by taxpayers residing in the 31 areas with a population of more than 500,000 but less than 1,000,000. Almost one-half of the 100 largest metropolitan areas, those with a population under 500,000, accounted for less than 15 percent of the returns filed and adjusted gross income.

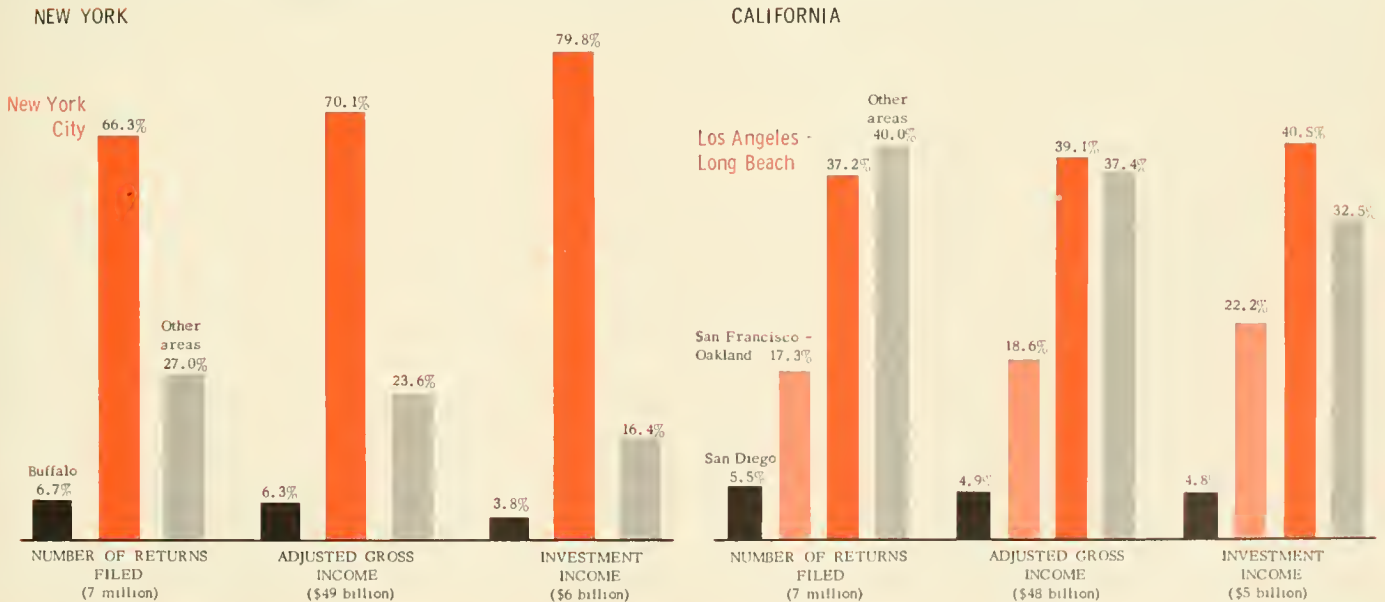
Chart 5B - Small, Medium, and Large Metropolitan Areas as a Percent of Total

100 largest standard metropolitan areas = 100 percent



NOTE: 100 largest Standard Metropolitan Statistical Areas grouped according to their 1960 population

Chart 5C - Metropolitan Areas of New York and California as a Percent of State Totals





Within such well populated States as New York and California, metropolitan areas accounted for large proportions of the State totals. Chart 5C shows that in New York, the New York City metropolitan area accounted for approximately two-thirds of the returns filed and of adjusted gross income. Buffalo accounted for another 6 percent of returns and income. In California, 60.0 percent of the returns filed and 62.6 percent of adjusted

gross income were reported in the three largest metropolitan areas, Los Angeles-Long Beach, San Francisco, and San Diego. Returns from these large metropolitan areas also showed a large proportion of investment income--83.6 percent of total investment income reported by New York taxpayers and 67.5 percent of the total investment income reported by California taxpayers.

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 32.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES

[Taxable and nontaxable returns]

States	Number of returns	Adjusted gross income (less deficit) (Thousand dollars)	Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and loss from sales of capital assets	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
United States, total <sup>1</sup> .....	67,599,057	429,254,410	59,710,931	347,198,619	5,791,680	44,623,215	3,021,038	3,337,991	1,442,316	10,597,856	7,329,500	10,118,114
Alabama.....	944,652	5,100,114	855,570	4,356,242	73,408	258,844	56,889	1,345	24,250	133,390	59,577	61,632
Alaska.....	78,539	2,253,824	73,773	5,563,427	11,790	44,392	(*)	1,932	16,771	13,879	13,419	4,843
Arizona.....	497,469	2,890,831	437,497	2,331,539	47,141	163,056	8,515	722	19,745	71,841	66,624	90,799
Arkansas.....	547,028	2,495,671	467,789	1,911,994	53,865	165,797	57,226	58,444	19,356	92,114	47,101	65,593
California.....	6,768,232	48,212,668	5,973,752	39,154,550	636,102	1,112,979	87,564	216,153	252,928	1,549,860	1,049,437	1,918,511
Colorado.....	682,637	4,196,165	599,305	3,359,317	71,770	288,636	35,175	4,973	21,635	117,533	146,193	1,511,115
Connecticut.....	1,095,377	1,215,177	833,040	6,561,986	83,554	457,697	4,746	948	25,987	151,207	133,591	219,247
Delaware.....	172,651	1,415,988	157,502	1,032,308	11,707	60,344	4,312	6,192	4,424	13,924	17,893	103,431
District of Columbia.....	302,734	1,968,280	273,799	1,547,636	17,834	82,401	(*)	1,777	6,722	20,743	26,681	66,678
Florida.....	1,918,677	11,115,341	1,616,028	8,505,322	196,291	649,387	33,622	2,577	56,672	463,904	239,380	401,434
Georgia.....	1,404,697	7,546,609	1,281,258	6,387,473	106,986	417,696	64,216	35,217	29,455	180,379	86,667	1,639,744
Hawaii.....	2,114,666	13,394,374	1,909,045	10,933,973	17,528	4,564	8,845	193,682	15,475	133,407	133,598	39,776
Idaho.....	225,667	1,220,403	193,353	937,804	27,061	94,493	30,537	42,096	8,159	40,797	30,500	4,190
Illinois.....	4,076,425	28,551,425	3,583,270	23,937,004	314,866	1,548,403	170,162	418,901	119,350	716,723	407,962	644,673
Indiana.....	1,717,323	10,939,114	1,528,371	9,009,821	148,040	648,492	136,194	204,941	41,411	244,537	165,803	162,436
Iowa.....	991,041	5,593,153	750,917	3,781,760	115,119	455,579	174,791	500,524	42,590	130,482	194,084	137,717
Kansas.....	751,701	4,273,285	603,120	3,155,909	82,601	277,062	109,781	193,682	26,798	151,207	125,767	97,717
Kentucky.....	917,468	4,852,998	791,369	3,867,249	95,714	338,945	114,918	81,175	35,015	179,171	71,058	72,335
Louisiana.....	945,633	5,469,072	841,619	4,447,636	85,064	360,216	36,056	6,197	25,530	161,726	118,868	118,868
Maine.....	354,140	1,794,930	318,639	1,442,858	41,942	127,646	8,399	17,126	5,779	4,577	28,253	37,820
Maryland.....	1,377,564	9,473,043	1,274,294	7,999,044	88,782	463,347	22,755	11,071	29,804	166,636	132,657	189,017
Massachusetts.....	2,114,666	13,394,374	1,909,045	10,933,973	17,528	4,564	8,845	193,682	15,475	133,407	133,598	39,776
Michigan.....	2,945,955	20,959,119	2,644,718	17,480,032	223,594	1,244,776	97,804	58,371	68,906	481,875	284,454	335,934
Minnesota.....	1,264,813	7,448,467	1,055,520	5,896,027	114,168	434,788	135,201	193,829	45,174	211,340	308,775	199,167
Mississippi.....	512,377	2,472,370	444,199	1,956,746	49,592	173,759	51,151	21,877	15,395	113,397	34,437	73,871
Missouri.....	1,587,278	9,615,330	1,372,631	7,664,355	142,567	572,164	151,468	126,199	43,040	255,664	132,971	210,507
Montana.....	239,897	1,336,382	195,739	991,594	25,889	93,976	28,349	58,928	1,866	38,691	47,963	40,301
Nebraska.....	532,555	2,860,672	410,101	1,974,043	55,744	207,567	94,621	228,248	25,153	104,697	91,596	90,297
Nevada.....	164,444	1,155,294	152,480	976,532	13,528	47,186	1,085	4,080	4,764	31,246	15,439	38,595
New Hampshire.....	253,911	1,417,913	229,773	1,145,452	27,532	116,644	2,914	1,107	3,401	18,334	20,858	24,671
New Jersey.....	2,693,570	18,660,958	2,447,993	15,527,010	180,767	940,178	14,322	10,140	67,382	424,304	296,552	358,317
New Mexico.....	306,378	1,698,691	272,708	1,426,609	29,402	97,139	15,360	2,319	8,668	53,338	28,073	43,032
New York.....	6,854,168	48,886,441	6,157,243	38,629,417	516,501	2,589,290	62,356	21,861	214,124	1,478,090	834,435	1,432,311
North Carolina.....	1,517,240	7,893,631	1,349,986	6,523,264	122,862	455,561	119,145	88,079	37,949	189,911	91,477	145,615
North Dakota.....	217,642	1,060,440	153,243	678,972	23,501	67,578	57,530	162,478	8,529	45,582	40,177	19,402
Ohio.....	3,575,602	24,083,311	3,246,850	20,087,355	287,638	1,282,788	134,758	146,692	76,988	446,634	303,660	468,943
Oklahoma.....	791,995	4,244,922	669,975	3,324,859	89,574	267,413	81,968	60,376	25,900	114,969	83,942	111,781
Oregon.....	692,441	4,246,184	606,352	3,357,168	75,102	308,239	31,328	33,177	21,572	168,561	91,364	107,152
Pennsylvania.....	4,257,086	26,677,546	3,841,071	21,115,499	326,286	1,482,704	62,107	35,773	100,939	649,372	367,775	431,711
Rhode Island.....	343,725	2,066,013	317,562	1,720,758	29,958	111,375	(*)	(*)	4,364	3,730	28,592	34,471
South Carolina.....	716,115	3,595,455	659,191	3,079,360	56,671	207,186	36,577	19,307	16,979	75,183	33,464	51,176
South Dakota.....	232,877	1,041,446	166,021	685,139	25,947	73,170	55,912	104,773	11,119	40,797	58,336	40,398
Tennessee.....	1,188,638	6,222,033	1,046,909	5,070,806	105,448	409,573	111,718	32,684	43,201	228,961	81,784	114,685
Texas.....	3,281,586	18,976,908	2,870,323	15,230,281	353,973	1,200,135	227,475	95,922	111,316	450,540	316,996	554,482
Utah.....	318,238	1,893,786	288,109	1,590,019	30,646	101,615	14,207	2,520	9,114	57,010	36,665	34,903
Vermont.....	150,997	720,887	131,344	555,088	16,644	51,143	6,781	2,315	3,828	14,920	17,310	14,999
Virginia.....	1,415,831	8,498,449	1,274,755	7,173,967	100,361	387,753	60,477	14,876	35,055	170,579	109,667	184,366
Washington.....	1,072,535	7,039,800	955,915	5,746,161	101,535	439,444	41,117	67,557	41,212	204,844	147,798	139,965
West Virginia.....	538,422	2,887,979	487,589	2,433,093	41,672	159,690	16,095	5,699	19,555	59,844	36,475	37,480
Wisconsin.....	1,501,893	9,118,446	1,287,176	7,376,093	128,574	567,845	124,381	147,705	35,554	193,256	202,978	177,197
Wyoming.....	117,993	643,881	99,400	486,328	14,139	50,457	11,631	2,211	4,645	21,677	20,679	27,771
Other areas <sup>2</sup> .....	165,348	900,773	124,214	687,883	3,925	26,879	67	432	1,882	4,160	27,234	66,674

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

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 32.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES—Continued

[Taxable and nontaxable returns]

States	Total domestic and foreign dividends received		Dividends in adjusted gross income		Interest received		Rent and royalty net income and loss		Taxable income		Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total <sup>1</sup> .....	10,180,843	13,941,182	5,896,799	12,970,356	23,600,687	11,309,694	6,389,404	3,063,161	54,365,449	255,069,767	53,703,357	43,524,838
Alabama.....	76,126	84,219	40,649	77,623	223,938	82,739	69,587	36,355	715,136	2,749,272	707,769	503,498
Alaska.....	4,996	3,642	2,677	3,123	22,374	7,673	1,487	66,050	403,803	5,933	65,933	76,096
Arizona.....	71,312	98,046	38,676	91,139	168,789	90,941	51,464	14,080	371,060	1,587,078	365,202	301,848
Arkansas.....	48,452	48,279	32,598	44,116	109,439	53,756	52,395	59,703	371,282	1,270,046	362,997	233,143
California.....	1,148,641	1,415,378	610,255	1,302,761	2,678,535	1,604,617	794,322	77,330	5,545,619	28,556,409	5,463,800	5,592,202
Colorado.....	113,700	117,322	60,052	107,361	264,317	107,294	83,290	44,320	542,708	2,376,792	531,109	442,376
Connecticut.....	248,691	458,331	145,343	434,062	491,078	216,420	99,581	29,103	933,970	5,237,377	926,211	1,091,373
Delaware.....	35,097	148,796	22,219	145,127	53,997	18,374	10,081	1,878	144,431	912,623	143,352	230,218
District of Columbia.....	43,189	119,598	32,805	115,330	77,002	46,591	18,377	15,582	371,282	1,305,352	239,253	279,752
Florida.....	309,681	561,843	195,383	529,380	665,550	416,520	167,915	72,966	1,469,624	6,228,054	1,444,137	1,226,468
Georgia.....	121,690	174,136	69,958	163,092	290,201	125,776	95,372	43,957	1,066,693	4,167,510	1,060,414	778,345
Hawaii.....	47,400	37,666	11,660	33,644	114,689	31,616	11,960	1,487	933,970	5,237,377	926,211	1,091,373
Idaho.....	32,883	17,739	17,051	14,952	68,573	37,130	19,947	14,847	166,861	657,593	163,446	114,979
Illinois.....	680,790	941,444	397,794	874,708	1,572,848	763,463	398,259	236,427	3,426,560	18,005,320	3,380,434	3,580,540
Indiana.....	210,763	224,799	117,004	205,872	543,586	226,047	155,115	92,157	1,419,219	6,659,735	1,404,316	1,244,336
Iowa.....	151,134	100,523	86,102	88,313	392,738	184,899	126,980	126,813	767,292	3,193,781	735,389	570,135
Kansas.....	133,325	100,644	68,533	89,700	261,315	120,900	129,380	125,059	575,561	2,423,298	562,629	444,888
Kentucky.....	92,250	122,872	52,314	115,074	217,393	94,447	79,806	49,853	682,870	2,665,724	676,680	490,228
Louisiana.....	87,628	109,543	48,349	101,103	229,282	100,996	119,602	132,406	739,554	2,978,669	713,440	579,745
Maine.....	45,890	75,891	28,654	71,608	115,113	48,378	23,381	5,893	272,521	976,490	269,474	177,123
Maryland.....	212,726	267,054	117,339	245,771	446,705	195,875	96,307	53,318	1,140,517	5,924,099	1,131,571	1,148,068
Massachusetts.....	338,663	564,275	205,499	530,401	846,831	395,805	211,808	31,558	1,734,132	8,077,369	1,715,878	2,578,581
Michigan.....	439,656	595,897	262,267	549,693	1,096,628	454,663	229,894	98,334	2,471,707	13,151,510	2,449,959	2,582,116
Minnesota.....	209,511	198,568	123,452	180,089	489,001	211,287	117,954	43,556	977,802	4,109,537	947,728	762,973
Mississippi.....	48,188	38,813	30,441	34,553	106,456	42,013	41,906	38,595	346,883	1,243,626	341,284	229,980
Missouri.....	236,845	317,735	129,865	296,033	516,024	233,317	157,354	86,373	1,247,367	5,661,353	1,230,864	1,095,066
Montana.....	48,062	32,674	22,361	28,574	85,849	40,587	34,349	15,728	174,880	737,454	171,859	128,610
Nebraska.....	79,313	56,039	42,919	50,017	183,163	93,019	77,404	79,677	399,271	1,623,612	382,865	294,594
Nevada.....	18,092	28,572	8,133	27,070	48,725	32,548	15,364	625	136,151	721,055	135,534	143,018
New Hampshire.....	31,602	63,063	21,380	59,728	89,526	37,588	27,281	7,846	203,403	841,030	202,453	156,144
New Jersey.....	526,929	639,909	328,737	585,617	1,069,876	460,538	206,741	49,353	2,261,629	11,622,156	2,249,319	2,278,925
New Mexico.....	31,521	32,706	16,176	29,654	75,994	46,622	36,027	28,927	236,443	933,050	233,076	173,383
New York.....	1,368,691	2,406,042	862,033	2,268,850	3,050,298	1,666,335	503,230	164,633	5,776,472	29,775,362	5,740,267	6,165,098
North Carolina.....	144,376	218,332	80,939	205,941	344,402	127,909	117,450	67,182	1,111,689	4,200,697	1,104,750	784,068
North Dakota.....	33,497	11,833	17,650	9,510	69,549	33,118	29,904	32,317	159,177	555,031	149,583	91,501
Ohio.....	496,939	697,223	284,008	652,046	1,297,254	552,151	314,250	125,267	3,017,273	14,861,270	2,990,935	2,889,601
Oklahoma.....	78,069	101,962	50,049	95,397	205,917	110,018	132,742	98,083	591,897	2,363,016	582,991	442,130
Oregon.....	103,106	88,110	57,372	78,909	263,340	121,991	68,067	23,349	554,500	2,513,608	547,321	467,696
Pennsylvania.....	631,358	961,925	374,887	899,594	1,408,285	547,615	310,430	102,861	3,585,170	16,175,188	3,554,863	3,098,553
Rhode Island.....	45,640	68,267	25,411	63,864	135,491	56,158	31,836	12,549	282,666	1,245,179	281,031	240,613
South Carolina.....	49,453	58,407	25,133	54,314	139,939	53,681	53,286	26,546	533,915	1,915,870	531,423	341,755
South Dakota.....	42,422	23,147	24,737	20,267	70,801	39,030	33,613	28,739	151,654	529,252	144,900	88,958
Tennessee.....	100,843	128,193	59,887	119,429	300,667	113,731	88,480	57,817	874,028	3,446,354	863,363	652,619
Texas.....	382,350	454,477	204,436	417,287	889,190	464,508	433,697	398,500	2,509,968	10,958,313	2,476,950	2,121,747
Utah.....	45,823	46,385	22,699	42,126	113,447	56,906	31,990	7,786	252,365	985,119	230,772	178,053
Vermont.....	19,201	40,959	13,985	39,052	50,516	25,707	15,994	3,666	117,424	389,473	116,721	71,056
Virginia.....	185,976	277,094	106,103	259,925	389,325	157,371	108,618	45,991	1,102,365	4,979,421	1,091,291	946,988
Washington.....	154,373	132,246	74,850	118,986	422,130	202,106	103,522	30,393	894,526	4,264,929	879,506	787,389
West Virginia.....	54,331	80,502	29,827	75,334	113,042	45,257	47,414	21,942	418,904	1,658,097	416,590	304,257
Wisconsin.....	255,483	255,812	147,581	236,069	616,097	242,081	156,089	76,166	1,195,104	5,327,948	1,173,902	974,789
Wyoming.....	23,299	16,643	10,869	14,897	43,206	21,100	17,865	10,431	93,647	371,823	92,444	68,145
Other areas <sup>2</sup> .....	40,867	77,607	30,857	73,271	62,256	50,622	14,038	3,217	105,353	558,025	100,160	102,639

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Includes data for other areas described in Footnote 3.

<sup>2</sup>Net loss exceeded net profit.

<sup>3</sup>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.

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



Table 33. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES  
 (Taxable and nontaxable returns)

Adjusted gross income classes	Alabama										Alaska										Arizona										Arkansas									
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							
Total.....	944,632	618,518	15,100,114	2,765,361	2,698,328	715,136	2,749,272	707,769	503,498	47,357	1,623,824	233,830	227,985	66,050	403,803	65,933	76,096																							
No adjusted gross income.....	5,980	5,090	319,904	23,465	22,128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Under \$600.....	65,990	7,728	20,008	85,447	82,140	(*)	-	-	(*)	-	5,172	12,764	10,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
\$600 under \$1,000.....	45,801	73,240	35,522	73,240	67,122	68,675	32,130	67,147	4,475	2,820	22,012	24,351	24,351	7,633	8,424	7,633	1,254																							
\$1,000 under \$2,000.....	103,456	41,485	172,658	283,292	278,604	65,078	70,907	63,943	10,279	11,012	20,012	24,351	24,351	7,633	8,424	7,633	1,254																							
\$2,000 under \$3,000.....	56,495	28,626	263,873	287,066	278,604	65,078	70,907	63,943	10,279	11,012	20,012	24,351	24,351	7,633	8,424	7,633	1,254																							
\$3,000 under \$4,000.....	104,791	71,069	369,944	317,372	310,001	87,255	126,116	86,662	18,773	5,853	20,125	8,341	8,341	5,664	10,881	5,547	1,653																							
\$4,000 under \$5,000.....	89,524	59,924	401,071	298,098	294,300	82,512	161,007	82,067	28,551	3,372	14,628	6,149	6,149	3,311	9,865	3,311	1,633																							
\$5,000 under \$6,000.....	86,234	69,173	469,645	271,279	266,398	84,706	226,659	81,798	34,477	2,665	15,045	10,400	10,400	2,476	6,828	2,476	1,040																							
\$6,000 under \$7,000.....	74,399	65,645	480,248	269,720	261,678	72,319	240,603	71,874	37,532	7,721	49,494	18,640	18,640	7,721	31,199	7,721	3,106																							
\$7,000 under \$8,000.....	67,138	61,322	501,100	245,795	245,981	66,993	286,216	66,989	42,282	2,829	25,119	12,937	12,937	3,100	16,178	3,100	2,217																							
\$8,000 under \$9,000.....	39,695	35,949	335,144	141,360	138,652	39,547	133,141	39,399	31,680	3,854	39,792	21,480	20,439	3,997	30,172	3,997	5,276																							
\$9,000 under \$10,000.....	32,513	30,295	307,190	114,849	114,700	32,513	134,922	32,513	30,961	5,834	59,792	26,433	26,056	6,345	35,432	6,345	5,911																							
\$10,000 under \$15,000.....	78,374	75,545	928,949	298,325	285,521	78,374	607,893	78,215	105,777	14,805	181,938	55,368	54,836	14,805	121,024	14,805	21,879																							
\$15,000 under \$20,000.....	17,644	16,889	298,465	66,039	64,628	17,398	210,942	17,398	39,912	3,849	99,141	24,073	23,520	3,849	53,600	3,849	5,869																							
\$20,000 under \$50,000.....	12,988	12,388	369,633	51,763	49,733	12,988	289,462	12,972	29,616	2,522	111,471	11,972	11,972	2,522	50,562	2,522	2,616																							
\$50,000 under \$100,000.....	1,765	1,636	114,134	7,046	6,714	1,765	99,591	1,765	35,473	209	12,816	970	970	210	10,764	210	3,490																							
\$100,000 under \$500,000.....	397	296	50,777	1,254	1,120	326	41,839	325	19,952	15	1,862	67	65	15	1,659	15	686																							
\$500,000 under \$1,000,000.....	3	3	1,641	10	10	3	1,537	3	720	1	533	2	2	1	314	1	299																							
\$1,000,000 or more.....	533,560	249,396	1,243,170	1,307,940	1,262,291	308,015	390,545	304,314	58,132	6,258	159,625	54,001	52,227	16,914	28,379	16,914	4,241																							
Returns under \$5,000.....	299,980	262,384	2,093,326	1,042,803	1,028,308	296,075	1,111,541	292,574	176,912	26,017	200,663	89,910	86,822	25,640	117,809	25,640	19,639																							
Returns \$5,000 under \$10,000.....	111,112	106,737	1,763,618	414,618	407,302	111,046	1,247,186	110,881	268,454	23,496	363,536	89,919	88,936	23,496	257,615	23,496	52,115																							
Total.....	497,469	305,229	15,890,831	1,480,276	1,426,354	371,560	1,587,078	365,202	301,848	547,028	12,495,671	1,596,908	1,533,661	371,282	1,270,046	362,997	233,143																							
No adjusted gross income.....	6,521	4,856	226,279	20,178	19,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Under \$600.....	37,765	3,451	12,732	40,215	39,853	7,822	-	-	-	-	16,671	68,064	65,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
\$600 under \$1,000.....	29,186	17,876	23,488	41,230	40,513	7,822	251	7,822	36	33,365	26,475	70,435	63,121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
\$1,000 under \$2,000.....	55,075	17,876	79,330	113,033	100,127	31,044	16,131	31,044	2,313	82,294	29,774	174,079	156,397	42,834	18,489	42,834	2,595																							
\$2,000 under \$3,000.....	42,085	14,985	104,405	89,564	83,264	31,721	38,277	30,427	5,552	68,838	171,124	184,887	174,268	43,588	5,423	40,977	6,446																							
\$3,000 under \$4,000.....	48,804	29,000	170,397	157,891	148,910	34,099	48,418	32,192	7,150	77,183	48,186	234,864	230,319	61,949	92,365	61,949	13,011																							
\$4,000 under \$5,000.....	44,717	31,508	203,747	157,582	150,305	37,178	78,016	36,999	11,726	53,080	236,142	192,325	185,494	44,765	87,252	44,765	12,911																							
\$5,000 under \$6,000.....	39,572	27,556	215,201	121,471	114,860	37,559	99,040	36,265	15,308	35,830	196,929	130,546	129,436	33,813	88,601	33,813	12,983																							
\$6,000 under \$7,000.....	30,857	27,792	199,117	124,724	124,289	29,175	87,931	29,032	13,501	42,613	275,617	162,773	162,418	42,470	129,265	42,470	19,851																							
\$7,000 under \$8,000.....	41,246	35,091	307,807	159,962	158,455	41,103	156,397	41,103	25,069	27,556	204,650	107,923	106,802	27,556	108,177	27,556	16,633																							
\$8,000 under \$9,000.....	27,518	25,465	234,397	93,545	91,821	27,518	136,406	27,405	22,125	15,636	132,502	52,491	51,455	15,636	81,732	15,636	13,011																							
\$9,000 under \$10,000.....	21,454	19,466	202,422	81,069	80,136	21,454	118,668	21,168	19,615	11,807	113,152	42,652	39,646	11,807	67,619	11,807	11,211																							
\$10,000 under \$15,000.....	32,847	49,998	627,169	206,388	203,269	52,794	396,805	52,635	68,946	29,886	352,561	107,230	104,755	29,886	235,514	29,886	40,791																							
\$15,000 under \$20,000.....	10,040	9,432	169,093	36,628	35,755	9,976	119,933	9,923	22,931	5,140	98,245	19,755	19,119	5,140	73,386	5,140	13,936																							
\$20,000 under \$50,000.....	8,462	7,467	245,649	31,626	30,325	8,328	190,562	8,265	46,198	6,937	206,483	2																												

Table 33. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]												Income tax after credits (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions		Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Number of exemptions other than age and blindness				Number of returns	Amount (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								
California																	
Total.....	6,768,232	3,920,567	1,48,212,668	19,005,224	14,747,988	5,545,619	28,556,409	5,463,800	5,592,202	682,637	401,938	1,961,459	1,886,184	542,708	21,376,792	531,109	442,376
No adjusted gross income.....	53,095	35,909	2,649,202	149,444	135,459	-	-	-	-	6,182	5,266	18,760	16,998	-	-	-	-
Under \$600.....	275,655	24,404	122,219	458,992	443,971	58,861	3,126	58,861	444	41,338	5,378	47,272	46,697	7,376	368	7,376	53
\$600 under \$1,000.....	375,040	21,244	820,942	369,542	369,542	369,542	222,757	31,700	644	36,910	18,913	48,904	46,165	368	28,938	52,932	6,085
\$1,000 under \$2,000.....	661,863	121,068	1,124,348	1,124,348	1,124,348	437,738	444,229	356,484	31,700	52,819	130,333	123,922	131,424	54,012	42,386	33,533	4,034
\$2,000 under \$3,000.....	533,185	165,755	1,327,635	1,151,940	1,026,030	476,826	444,229	356,484	61,700	82,819	310,333	286,246	286,246	55,906	88,978	57,437	13,048
\$3,000 under \$4,000.....	526,391	211,114	1,840,309	1,276,325	1,189,779	435,388	756,678	438,371	113,929	46,183	31,878	162,604	148,415	50,419	88,276	39,413	13,676
\$4,000 under \$5,000.....	307,348	243,419	2,283,867	1,314,690	1,239,195	437,251	1,039,330	438,371	160,744	46,183	26,710	206,694	125,050	40,419	88,276	39,413	13,676
\$5,000 under \$6,000.....	522,888	294,070	2,877,044	1,498,781	1,439,084	491,383	1,393,375	485,050	221,388	56,518	36,911	299,954	164,556	52,303	144,664	51,223	25,595
\$6,000 under \$7,000.....	510,024	348,509	3,306,401	1,592,275	1,553,444	497,777	1,704,631	495,624	273,918	59,844	39,600	398,683	195,729	51,816	176,819	52,385	28,208
\$7,000 under \$8,000.....	467,486	369,464	3,502,380	1,634,693	1,581,238	498,570	1,811,831	457,055	297,712	64,416	52,231	481,777	237,433	63,479	248,258	63,335	40,393
\$8,000 under \$9,000.....	447,055	363,591	3,798,270	1,587,422	1,569,440	446,335	2,069,335	444,335	342,542	33,526	28,932	283,379	117,878	31,382	166,278	33,248	27,531
\$9,000 under \$10,000.....	377,284	333,443	3,571,672	1,355,686	1,334,335	377,140	2,072,251	376,704	346,402	39,012	35,152	369,439	146,907	39,012	215,595	38,868	35,952
\$10,000 under \$15,000.....	1,024,223	939,400	12,284,506	3,709,362	3,651,748	1,022,539	7,838,532	1,021,356	1,378,225	75,750	72,302	895,236	285,634	281,373	570,387	79,422	98,932
\$15,000 under \$20,000.....	276,760	238,048	4,715,740	1,592,275	1,553,444	497,777	1,704,631	495,624	273,918	59,844	39,600	398,683	195,729	51,816	176,819	52,385	28,208
\$20,000 under \$50,000.....	182,334	166,764	5,130,895	699,968	669,305	181,844	3,877,998	181,632	920,515	13,542	12,544	382,370	54,094	13,381	290,071	13,381	68,079
\$50,000 under \$100,000.....	22,413	19,934	1,472,490	86,041	79,377	22,335	1,166,893	22,320	412,221	1,327	1,248	87,587	4,984	1,327	72,097	1,322	25,398
\$100,000 under \$500,000.....	4,967	4,249	816,816	17,910	15,778	4,941	640,457	4,933	301,137	263	236	42,274	852	263	34,444	262	16,191
\$500,000 under \$1,000,000.....	152	123	100,515	581	515	150	80,758	150	42,473	7	6	4,611	22	7	3,808	7	2,045
\$1,000,000 or more.....	68	57	107,252	229	198	68	89,082	68	45,967	2	2	2,863	10	2	2,813	2	1,402
Returns under \$5,000.....	2,932,576	822,934	16,328,487	5,844,279	5,383,089	1,766,063	12,466,120	1,698,302	370,891	327,375	103,994	680,586	267,661	194,037	248,703	184,690	36,895
Returns \$5,000 under \$10,000.....	4,264,757	1,769,078	17,053,967	7,663,637	7,272,700	2,271,306	9,071,100	2,269,358	4,482,992	247,316	130,886	870,376	337,131	240,993	931,613	239,500	134,679
Returns \$10,000 or more.....	1,310,919	1,383,273	26,683,214	5,512,088	5,391,378	1,508,350	17,018,790	1,506,340	3,759,359	107,946	101,938	1,702,332	401,332	107,658	1,176,474	107,369	250,802
Connecticut																	
Total.....	1,095,037	623,147	18,215,177	2,996,392	2,841,322	933,970	5,297,377	926,211	1,091,373	172,651	102,338	1,413,988	484,279	144,491	912,623	143,352	230,218
No adjusted gross income.....	2,319	1,619	28,392	8,637	8,050	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	58,477	3,229	19,979	68,426	63,829	8,101	379	8,101	55	9,137	3,389	11,756	10,195	144,491	143,352	143,352	143,352
\$600 under \$1,000.....	48,685	3,255	38,852	61,261	57,753	78,474	42,641	77,660	6,083	14,555	2,985	22,122	20,502	3,732	4,521	8,732	645
\$1,000 under \$2,000.....	108,949	17,321	160,228	189,481	138,796	106,701	80,731	58,650	11,706	14,757	2,985	35,794	26,271	24,153	14,984	13,160	2,087
\$2,000 under \$3,000.....	74,956	16,751	189,885	132,706	106,701	64,665	64,794	124,283	62,900	15,097	5,643	53,799	38,381	37,627	24,442	11,857	3,707
\$3,000 under \$4,000.....	73,948	24,398	397,170	152,078	134,848	64,794	194,716	76,942	31,138	11,059	6,437	49,580	33,651	30,866	23,442	10,052	3,694
\$4,000 under \$5,000.....	80,855	31,987	364,771	196,551	185,752	77,755	194,716	76,942	31,138	11,059	6,437	49,580	33,651	30,866	23,442	10,052	3,694
\$5,000 under \$6,000.....	73,564	35,315	404,604	194,187	183,448	70,983	232,087	70,316	37,778	15,944	11,202	86,534	42,777	15,944	49,311	15,374	7,981
\$6,000 under \$7,000.....	92,498	44,451	603,610	253,254	229,333	92,205	340,340	91,312	55,236	14,961	11,407	97,846	47,321	14,961	55,962	14,961	9,028
\$7,000 under \$8,000.....	92,498	44,451	603,610	253,254	229,333	92,205	340,340	91,312	55,236	14,961	11,407	97,846	47,321	14,961	55,962	14,961	9,028
\$8,000 under \$9,000.....	83,000	69,000	736,257	324,772	283,688	59,365	409,301	99,385	66,452	9,969	8,572	74,276	39,275	9,969	39,731	9,969	6,349
\$9,000 under \$10,000.....	59,695	60,209	567,428	210,763	206,220	81,901	423,901	423,901	71,551	13,333	12,528	114,776	52,533	51,459	67,223	13,349	11,108
\$10,000 under \$15,000.....	165,774	35,168	1,974,823	599,873	591,623	165,774	1,344,437	165,774	238,677	21,362	19,879	309,309	76,645	75,600	172,863	21,362	30,662
\$15,000 under \$20,000.....	36,064	34,034	613,177	36,064	36,064	36,064	447,437	36,064	65,609	5,977	5,301	100,331	23,542	21,690	74,898	5,977	14,992
\$20,000 under \$30,000.....	34,732	32,315	1,003,617	137,617	130,843	36,732	792,402	36,732	102,763	9,957	5,673	171,567	25,562	5,957	134,883	5,957	33,035
\$30,000 under \$50,000.....	5,161	4,599	340,824	20,301	18,601	5,156	283,647	5,156	102,763	783	682	34,028	2,787	783	44,321	783	16,466
\$50,000 under \$100,000.....	1,252	1,098	206,904	4,728	4,182	1,249	167,470	1,249	80,268	325	243	61,576	967	323	50,556	323	25,436
\$100,000 under \$500,000.....	37	30	26,172	144	116	37	21,404	37	11,800	45	26	31,361	107	45	24,559	45	13,906
\$500,000 or more.....	23	20	40,536	92	81	23	29,686	20	15,380	45	27	110,879	109	43	75,390	43	42,324
Returns under \$5,000.....	448,770	98,560	1,022,331	789,129	690,229	290,590	442,750	283,853	68,335	74,264	18,625	119,979	155,626	46,293	67,615	45,723	10,161
Returns \$5,000 under \$10,000.....	403,224	297,305	2,990,791	1,307,791	1,272,700	400,349	1,769,969	399,389	293,617	63,992	51,902	464,258	220,027	217,870	269,560	63,241	43,829
Returns \$10,000 or more.....	243,043	227,282	4,202,055	899,469	878,294	243,032	3,084,658	242,969	729,421	34,992	31,811	782,351	126,782	123,658	575,449	34,388	176,228

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



Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions	District of Columbia		Florida		Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Total number of exemptions other than age and blindness	Tevable income		Income tax after credits	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
No adjusted gross income.....	302,734	707,950	669,206	1,305,352	239,223	279,752	1,938,677	1,111,534	5,461,102	1,469,624	6,228,054	1,444,137	1,226,468	
Under \$500.....	19,093	23,726	22,605	(*)	(*)	(*)	8,526	34,256	40,297	-	-	-	-	
\$500 under \$1,000.....	134,387	24,441	24,441	(*)	(*)	(*)	11,888	74,093	136,001	-	-	-	-	
\$1,000 under \$2,000.....	134,424	63,082	53,701	19,807	19,698	1,467	68,576	338,251	471,635	17,329	1,167	15,974	188	
\$2,000 under \$3,000.....	53,772	60,888	53,666	22,973	20,389	3,468	109,222	598,256	522,410	123,480	58,197	121,008	8,339	
\$3,000 under \$4,000.....	28,771	60,800	29,406	29,806	29,806	8,127	113,194	703,876	566,626	161,644	189,108	159,408	26,947	
\$4,000 under \$5,000.....	27,807	63,884	63,884	29,800	29,800	11,757	113,577	777,783	540,504	159,786	311,053	154,841	35,160	
\$5,000 under \$6,000.....	34,797	81,913	77,781	32,780	32,118	19,538	151,356	833,031	497,744	144,978	378,115	143,339	58,152	
\$6,000 under \$7,000.....	23,122	81,330	77,781	32,780	32,118	19,538	151,356	833,031	497,744	144,978	378,115	143,339	58,152	
\$7,000 under \$8,000.....	16,768	4,954	4,954	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	
\$8,000 under \$9,000.....	10,651	11,522	11,522	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	
\$9,000 under \$10,000.....	9,749	33,089	31,765	9,749	9,749	10,948	77,516	739,536	260,045	77,516	219,315	103,398	53,962	
\$10,000 under \$15,000.....	27,126	75,998	72,436	27,058	27,058	45,981	165,099	1,965,333	612,678	164,474	463,887	163,975	233,435	
\$15,000 under \$20,000.....	9,969	30,933	29,303	13,217	9,969	28,331	36,799	625,933	135,113	36,682	128,437	36,599	84,009	
\$20,000 under \$30,000.....	8,367	23,688	23,688	8,367	8,367	18,491	38,564	1,111,233	153,406	38,291	85,633	38,291	20,622	
\$30,000 under \$50,000.....	1,591	4,493	3,977	1,286	1,286	2,749	5,477	359,930	21,581	5,423	293,673	5,423	105,345	
\$50,000 under \$100,000.....	418	1,455	1,244	415	26,569	26,569	1,264	209,306	4,587	1,250	170,883	1,248	80,793	
\$100,000 under \$1,000,000.....	12	9	33	12	12	4	5,874	30,477	153	45	26,787	14	14,141	
\$1,000,000 or more.....	4	7	7	4,644	4	2,630	17	45,507	64	17	38,531	17	21,738	
Returns under \$5,000.....	153,462	299,449	281,996	96,395	24,594	24,594	1,063,966	3,403,713	2,432,679	2,199,552	796,935	605,580	116,627	
Returns \$5,000 under \$10,000.....	102,086	268,942	236,273	99,920	450,632	76,630	607,451	4,363,889	2,100,841	596,777	2,223,010	593,040	371,975	
Returns \$10,000 or more.....	47,186	139,552	136,938	47,110	178,528	47,161	247,260	4,347,739	927,582	246,187	3,109,199	245,518	737,866	
Total.....	1,404,697	3,940,390	3,841,008	1,066,693	4,167,510	1,060,414	2,574,466	11,589,438	702,410	206,071	935,017	205,159	178,432	
No adjusted gross income.....	5,295	13,251	12,711	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Under \$600.....	100,150	129,102	126,929	8,747	6,747	98	21,225	7,818	22,661	-	-	-	-	
\$600 under \$1,000.....	69,798	109,978	101,533	11,013	8,295	98	16,158	11,033	17,986	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	187,696	338,123	316,283	113,013	58,229	112,733	29,297	43,803	41,879	24,555	16,463	16,555	5,091	
\$2,000 under \$3,000.....	171,989	412,010	398,802	126,683	135,289	125,030	20,850	51,575	44,957	14,986	19,980	14,218	5,729	
\$3,000 under \$4,000.....	156,881	458,038	448,528	129,074	195,516	127,673	26,456	93,700	55,438	49,469	24,515	24,515	7,732	
\$4,000 under \$5,000.....	136,450	450,178	440,823	119,302	254,348	117,916	23,150	104,497	71,956	49,448	49,448	20,448	7,781	
\$5,000 under \$6,000.....	111,589	360,999	355,090	109,195	305,685	108,255	16,844	90,532	48,482	16,701	46,151	16,557	7,555	
\$6,000 under \$7,000.....	97,557	336,604	336,352	95,910	335,173	95,770	11,545	92,845	50,506	14,247	50,766	14,247	7,555	
\$7,000 under \$8,000.....	89,624	313,292	309,852	89,484	378,381	89,344	16,354	106,245	47,732	14,354	60,995	16,354	1,077	
\$8,000 under \$9,000.....	54,168	494,376	480,116	54,028	257,293	54,028	41,774	126,638	52,387	15,132	69,354	15,132	11,406	
\$9,000 under \$10,000.....	56,836	306,960	305,300	56,836	330,657	56,836	55,411	107,515	49,828	11,272	60,720	11,272	9,868	
\$10,000 or more.....	113,290	413,186	407,814	113,118	877,185	112,905	391,527	405,397	137,800	33,532	299,081	33,532	45,523	
\$15,000 under \$20,000.....	25,160	91,081	88,691	25,160	307,655	24,988	9,035	8,479	153,425	36,772	102,968	9,035	20,336	
\$20,000 under \$30,000.....	22,956	66,619	65,930	22,542	497,044	23,489	4,681	4,322	127,064	20,012	19,468	4,681	26,244	
\$30,000 under \$50,000.....	22,994	197,990	195,195	22,978	157,993	22,978	5,555	36,254	3,277	555	35,226	555	1,743	
\$50,000 under \$100,000.....	614	91,924	2,016	612	74,305	612	34,274	15,914	376	102	12,189	102	1,114	
\$100,000 or more.....	9	6,655	36	8	4,834	8	-4,777	1,644	12	3	1,391	3	6,655	
\$1,000,000 or more.....	3	4,223	8	3	3,571	3	3,577	14,350	11	3	13,155	3	6,655	
Returns under \$5,000.....	828,258	314,271	1,910,981	456,819	643,771	492,099	1,271,898	1,311,496	256,215	86,454	131,994	85,686	30,411	
Returns \$5,000 under \$10,000.....	411,773	342,307	1,602,408	409,453	1,601,352	404,333	2,571,739	523,575	268,936	287,985	287,985	71,362	47,079	
Returns \$10,000 or more.....	144,666	155,436	603,387	169,461	1,922,187	163,965	471,914	774,168	137,260	47,411	513,438	47,411	11,944	

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



Table 33. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued  
 (Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Total number of exemptions	Illinois		Indiana		Iowa		Income tax after credits (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Total.....	225,667	149,207	1,120,403	667,957	166,861	657,593	163,446	4,076,425	2,283,119	2,851,425	11,290,422	3,426,560	18,005,320	3,380,494	3,380,540			
No adjusted gross income.....	4,248	2,388	210,516	10,882	-	-	-	20,887	12,737	231,529	54,090	-	-	-	-			
Under \$600.....	16,314	4,183	5,064	22,752	-	-	-	9,094	68,574	68,574	265,492	247,866	1,011,320	307,340	163,743			
\$600 under \$1,000.....	10,512	8,509	12,739	12,239	(+)	(+)	(+)	174,090	139,569	235,889	235,889	32,808	1,981	32,808	189,555			
\$1,000 under \$2,000.....	26,971	7,329	39,777	45,004	13,537	6,152	15,768	421,400	585,484	682,004	682,004	211,275	1,571,367	211,275	282			
\$2,000 under \$3,000.....	21,931	10,385	55,272	45,006	14,993	16,234	2,353	78,380	718,564	583,830	583,830	222,535	1,573,667	213,077	22,121			
\$3,000 under \$4,000.....	24,433	15,850	84,546	69,936	20,051	31,723	19,605	109,961	1,146,176	710,865	710,865	297,152	1,385,798	273,312	39,983			
\$4,000 under \$5,000.....	21,171	19,137	94,974	81,192	18,545	32,805	4,523	145,959	1,399,617	787,805	787,805	291,448	1,574,060	229,767	84,795			
\$5,000 under \$6,000.....	17,993	16,128	99,040	72,352	16,134	40,151	5,941	319,987	1,763,902	837,673	837,673	310,686	1,011,320	283,855	113,996			
\$6,000 under \$7,000.....	18,765	16,602	122,597	71,674	18,763	58,699	8,905	326,400	2,123,327	1,054,868	1,054,868	321,817	1,175,944	307,340	163,743			
\$7,000 under \$8,000.....	17,126	14,323	128,839	65,073	17,126	16,676	16,676	297,608	2,231,359	1,054,374	1,054,374	296,181	1,258,192	294,554	204,767			
\$8,000 under \$9,000.....	10,894	8,408	91,869	36,916	10,894	55,578	10,894	274,032	2,330,047	989,482	989,482	274,032	1,385,798	273,312	229,767			
\$9,000 under \$10,000.....	7,637	7,540	74,241	35,143	7,637	44,361	7,171	267,102	2,532,705	983,020	983,020	266,293	1,574,060	265,505	285,505			
\$10,000 under \$15,000.....	20,373	19,650	241,299	80,058	20,373	158,647	26,749	596,230	555,838	7,087,422	2,180,015	2,144,625	4,794,619	595,101	847,641			
\$15,000 under \$20,000.....	3,272	3,272	46,084	14,677	3,272	38,261	6,727	125,277	116,397	2,116,097	461,947	449,313	1,563,453	125,092	303,800			
\$20,000 under \$50,000.....	3,753	3,333	103,052	14,723	3,753	81,250	3,753	724,866	2,636,469	351,057	351,057	924,476	2,117,908	924,476	520,966			
\$50,000 under \$100,000.....	230	237	18,332	1,972	230	13,706	280	14,197	13,024	936,166	54,324	14,152	803,215	14,177	293,125			
\$100,000 under \$500,000.....	45	38	6,491	186	45	5,085	45	3,444	3,024	560,976	12,496	3,444	471,317	3,431	227,610			
\$500,000 under \$1,000,000.....	2	2	1,488	6	2	1,247	2	607	76	624,531	153	130	852,086	38	28,023			
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	34	103,981	153	38	852,086	38	44,884			
Returns under \$5,000.....	125,399	59,672	1,277,891	281,589	68,412	86,990	66,157	1,759,279	421,732	4,066,455	3,319,974	2,979,632	1,126,310	1,088,559	943,175			
Returns \$5,000 under \$10,000.....	72,612	63,001	515,775	277,615	70,754	270,028	69,857	1,485,181	1,089,010	10,981,339	4,910,418	4,795,223	14,469,008	6,405,313	1,461,588			
Returns \$10,000 or more.....	27,695	26,534	426,736	110,714	27,695	300,575	59,985	831,965	772,377	13,503,630	3,060,423	2,997,224	831,240	9,887,419	830,348			
Total.....	1,717,323	1,036,186	10,939,114	4,715,797	1,419,219	6,659,735	1,404,316	991,041	610,380	15,593,153	2,893,977	767,292	31,937,781	735,389	570,135			
No adjusted gross income.....	6,574	3,327	24,126	14,004	-	-	-	10,205	6,999	215,395	30,782	-	-	-	-			
Under \$600.....	117,899	7,979	39,544	137,318	15,619	1,063	15,475	64,933	6,480	19,874	89,907	77,843	238,534	83,490	34,112			
\$600 under \$1,000.....	75,893	11,784	61,456	112,363	98,643	81,815	15,475	53,040	9,002	42,564	79,857	68,637	10,104	295,892	45,436			
\$1,000 under \$2,000.....	179,671	30,250	266,078	287,613	244,279	63,247	8,832	122,781	30,546	180,867	227,532	181,668	71,532	361,600	66,103			
\$2,000 under \$3,000.....	126,599	39,050	318,263	258,273	230,311	121,266	94,124	98,449	40,824	402,979	223,317	191,516	70,534	289,290	44,903			
\$3,000 under \$4,000.....	132,955	61,916	463,721	317,963	116,959	205,120	115,443	88,146	46,798	305,854	228,686	205,504	76,297	122,896	59,684			
\$4,000 under \$5,000.....	140,598	68,943	636,327	360,643	134,721	334,038	132,489	80,342	49,112	362,361	248,170	234,029	71,548	164,600	68,688			
\$5,000 under \$6,000.....	143,832	101,901	791,440	444,458	137,702	411,571	136,125	91,540	77,292	500,454	318,619	307,956	87,873	238,534	83,490			
\$6,000 under \$7,000.....	141,665	112,504	922,483	467,375	140,437	511,343	140,150	86,028	70,317	571,392	298,005	282,966	84,647	295,892	45,436			
\$7,000 under \$8,000.....	145,021	125,326	1,084,802	541,508	145,016	613,726	144,586	69,333	61,619	516,062	254,737	251,067	60,113	289,290	68,190			
\$8,000 under \$9,000.....	117,973	108,536	1,001,079	452,842	117,681	576,704	117,200	60,779	55,402	515,872	239,389	235,067	60,113	294,762	46,371			
\$9,000 under \$10,000.....	102,102	90,028	967,778	378,673	101,959	603,240	101,816	40,224	36,700	379,930	174,120	169,310	40,224	223,103	39,366			
\$10,000 under \$15,000.....	213,424	204,623	2,524,060	794,048	213,357	1,720,076	213,205	89,632	85,130	1,053,528	343,198	334,943	89,632	704,773	89,206			
\$15,000 under \$20,000.....	40,247	38,765	682,227	146,101	40,180	510,807	16,345	174,529	278,981	61,640	61,640	16,296	207,486	207,486	38,474			
\$20,000 under \$50,000.....	28,317	26,064	814,448	107,112	28,317	666,607	28,317	163,428	16,310	479,377	69,102	65,843	16,976	387,784	16,976			
\$50,000 under \$100,000.....	3,869	3,671	252,294	102,955	3,859	213,356	3,859	1,899	1,795	121,090	7,826	7,826	1,899	102,328	36,171			
\$100,000 under \$500,000.....	660	594	104,893	2,166	699	89,238	699	42,946	234	35,835	849	732	30,741	234	14,380			
\$500,000 or more.....	19	18	12,853	53	19	10,519	8	5,462	8	4,729	37	35	5,034	8	2,473			
Returns under \$5,000.....	780,138	323,148	1,770,272	1,384,420	490,027	724,734	478,194	518,036	190,662	1,144,082	1,127,251	985,411	300,066	409,959	276,873			
Returns \$5,000 under \$10,000.....	659,593	529,275	4,767,581	2,279,715	642,795	2,715,584	639,877	347,905	300,329	2,469,709	1,285,070	1,246,687	342,191	1,361,000	333,947			
Returns \$10,000 or more.....	269,542	273,742	4,401,360	1,051,662	286,597	3,219,447	286,245	125,100	118,989	1,979,362	482,656	468,256	125,035	1,442,823	205,048			

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

Table 33. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns		Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)		Income tax after credits (Thousand dollars)		Number of exemptions other than age and blindness	Total number of exemptions	Number of joint returns	Adjusted gross income (Thousand dollars)	Number of exemptions other than age and blindness	Total number of exemptions	Taxable income (Thousand dollars)		Income tax after credits (Thousand dollars)	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount							Number of returns	Amount		
<b>Total</b>	751,701	4,273,285	2,178,670	2,038,899	575,561	2,423,298	444,888	917,468	562,084	1,852,998	2,706,605	2,618,012	682,870	2,665,724	676,680	490,228	
No adjusted gross income	7,265	4,428	18,996	16,769	-	-	-	4,990	3,156	210,145	13,494	11,771	-	-	-	-	
Under \$600	46,612	15,394	62,412	58,989	6,605	355	47	69,094	6,446	21,811	101,326	95,506	6,284	313	6,284	3,792	
\$600 under \$1,000	71,109	32,387	67,696	57,122	10,571	9,674	4,775	115,943	11,279	109,666	257,653	237,072	56,424	26,793	55,201	3,422	
\$1,000 under \$2,000	97,829	143,406	193,650	156,367	37,283	24,801	7,875	193,080	34,483	168,600	379,529	365,120	70,691	72,840	69,260	10,331	
\$2,000 under \$3,000	71,963	288,886	178,698	140,396	138,491	88,474	12,801	107,128	55,879	51,249	268,328	245,122	84,113	134,104	82,748	20,314	
\$3,000 under \$4,000	67,165	373,698	169,938	173,462	94,603	143,665	21,569	86,711	57,559	390,339	262,535	255,919	82,508	175,000	81,791	26,695	
\$4,000 under \$5,000	72,106	323,248	214,070	208,390	68,403	143,665	21,569	86,711	57,559	390,339	262,535	255,919	82,508	175,000	81,791	26,695	
\$5,000 under \$6,000	64,226	322,383	234,200	227,189	62,268	157,850	23,723	77,015	55,699	427,933	270,831	267,610	71,456	204,235	71,169	32,014	
\$6,000 under \$7,000	57,326	373,387	204,948	198,636	15,104	195,110	55,634	70,729	59,102	461,632	245,136	243,899	70,542	244,721	69,968	36,444	
\$7,000 under \$8,000	48,939	363,929	171,771	163,884	48,499	199,807	48,311	65,538	60,323	487,246	233,122	230,888	65,414	276,353	65,127	44,192	
\$8,000 under \$9,000	43,703	421,908	193,728	187,664	49,703	234,880	38,230	47,121	43,766	401,239	191,754	190,388	47,221	226,611	47,077	36,870	
\$9,000 under \$10,000	27,447	260,004	96,997	94,665	27,442	165,098	27,445	32,908	29,906	310,187	129,039	125,222	32,138	187,281	32,138	31,663	
\$10,000 under \$15,000	69,098	824,521	251,246	246,330	68,823	551,738	68,655	67,403	64,063	794,275	244,799	240,061	67,303	525,182	67,203	91,604	
\$15,000 under \$20,000	15,114	224,415	59,386	55,325	15,104	154,104	34,831	14,652	13,138	247,010	53,241	51,458	14,652	178,573	14,602	34,746	
\$20,000 under \$30,000	13,547	382,837	92,792	89,344	13,547	305,996	72,461	12,244	11,186	360,022	47,446	45,915	12,178	283,927	12,168	68,514	
\$30,000 under \$50,000	1,425	91,055	5,838	5,504	1,425	76,173	1,425	1,655	1,522	1,082,256	6,263	5,735	1,655	90,852	1,655	32,662	
\$100,000 under \$500,000	296	39,767	965	846	295	33,424	294	286	233	42,973	1,080	952	285	36,019	285	16,797	
\$500,000 under \$1,000,000	3	2,101	10	10	3	1,951	3	3	3	1,723	12	11	3	1,456	3	861	
\$1,000,000 or more	3	5,276	11	11	3	4,691	3	4	1	1,509	4	2	1	1,433	1	710	
Returns under \$5,000	405,105	1,901,705	911,976	811,496	232,265	312,474	45,714	527,695	223,093	1,209,533	1,283,775	1,219,337	300,023	409,050	295,284	61,374	
Returns \$5,000 under \$10,000	247,201	1,771,608	900,445	872,038	244,136	952,704	241,613	295,330	248,795	2,087,697	1,069,885	1,055,343	286,770	1,115,231	1,045,460	182,962	
Returns \$10,000 or more	99,396	1,599,972	366,249	355,365	91,160	1,137,121	98,990	96,244	90,166	1,555,768	352,844	345,133	96,077	1,117,443	93,917	245,073	
<b>Total</b>	94,633	1,469,072	2,903,144	2,837,854	719,554	2,197,669	713,440	354,140	208,453	1,794,930	995,239	954,316	272,521	976,490	269,474	177,123	
No adjusted gross income	4,900	2,315,56	16,173	15,456	-	-	-	1,142	2,095	21,436	2,996	2,711	-	-	-	-	
Under \$600	63,782	21,021	85,068	82,392	9,886	553	78	25,508	3,894	7,905	31,894	30,086	1,812	16,136	1,812	1,951	
\$600 under \$1,000	45,116	36,235	70,435	68,911	1,524	6,321	4,091	23,785	28,831	19,064	28,831	27,689	1,142	16,136	1,142	1,951	
\$1,000 under \$2,000	103,364	151,575	197,910	181,767	59,126	28,899	58,334	46,362	15,953	69,615	89,033	73,661	15,372	30,621	28,318	4,311	
\$2,000 under \$3,000	95,447	474,895	240,448	245,357	63,947	63,947	61,322	29,586	9,183	75,159	59,047	54,859	23,284	30,621	23,684	4,937	
\$3,000 under \$4,000	99,811	348,335	283,598	275,853	82,927	131,996	82,000	19,588	23,631	154,950	116,787	109,225	55,536	61,007	34,442	9,072	
\$4,000 under \$5,000	98,113	442,216	345,115	340,111	85,205	164,560	84,666	42,993	31,093	193,437	140,022	135,836	38,142	82,127	37,333	14,624	
\$5,000 under \$6,000	78,924	430,427	299,978	295,389	73,785	201,256	73,498	30,369	24,848	165,631	111,212	107,550	29,701	73,398	29,035	10,951	
\$6,000 under \$7,000	86,262	559,743	341,932	339,645	82,130	260,633	82,130	41,280	21,939	151,576	90,302	89,788	23,456	73,914	23,411	11,557	
\$7,000 under \$8,000	63,034	468,463	244,370	241,335	58,656	227,933	58,178	29,880	24,537	222,667	100,442	99,863	29,580	132,207	29,580	14,536	
\$8,000 under \$9,000	36,798	479,855	211,231	211,107	23,777	229,678	59,499	14,086	14,277	127,956	29,608	29,608	19,036	76,454	19,036	14,536	
\$9,000 under \$10,000	27,743	262,056	111,653	109,516	27,743	192,024	27,743	13,417	12,951	127,275	62,998	61,946	13,417	70,863	13,417	11,393	
\$10,000 under \$15,000	84,097	991,332	320,268	315,751	82,916	642,143	82,813	20,390	19,156	238,057	74,644	74,644	20,390	161,003	20,270	28,213	
\$15,000 under \$20,000	20,215	341,705	79,768	77,912	20,215	247,788	20,215	4,616	4,128	78,781	17,180	15,754	4,616	59,553	4,616	11,243	
\$20,000 under \$30,000	15,942	456,885	63,439	62,315	15,932	366,099	15,870	3,808	3,919	110,639	14,363	14,252	3,758	88,683	3,758	21,238	
\$30,000 under \$50,000	2,509	161,226	10,459	9,855	2,499	139,060	1,488	501	449	32,933	1,963	1,795	436	28,125	436	10,546	
\$100,000 under \$500,000	574	91,402	2,163	1,932	573	77,813	573	37,121	74	14,821	329	268	94	12,372	94	5,825	
\$500,000 under \$1,000,000	10	6,162	50	44	10	5,403	10	2,964	4	2,842	14	13	4	1,292	4	2,435	
\$1,000,000 or more	3	9,538	11	9	3	8,974	3	4,466	2	4,889	9	9	3	4,806	3	2,435	
Returns under \$5,000	510,554	2,206,273	1,254,908	1,209,847	301,126	1,389,455	296,409	568,999	81,955	1,517,694	462,610	424,060	131,689	150,431	129,787	28,588	
Returns \$5,000 under \$10,000	312,770	2,294,488	2,200,554	2,163,392	296,281	1,101,925	295,059	112,208	99,172	794,245	420,732	413,542	111,541	429,036	110,447	68,243	
Returns \$10,000 or more	123,310	1,133,679	2,062,245	1,964,615	122,147	1,457,121	121,972	29,348	27,326	482,991	111,897	106,745	29,292	356,962	29,241	85,203	

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



Table 33. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued  
 [Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Number of exemptions other than age and blindness	Taxable income	Income tax after credits		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions other than age and blindness	Taxable income	Income tax after credits		
							Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)	Number of returns
Maryland																	
Total	1,377,564	755,253	19,473,043	3,756,328	3,631,648	1,140,517	5,924,099	1,131,971	1,148,068	2,114,626	1,095,702	113,394,374	5,573,915	1,734,132	8,077,369	1,715,878	1,578,581
No adjusted gross income	3,187	1,982	222,774	8,808	6,738	-	-	-	1,148,068	8,096	2,428	222,538	15,929	-	-	-	-
Under \$600	98,830	3,301	30,990	114,449	110,925	8,869	390	8,869	1,148,068	148,937	5,919	47,293	175,420	18,434	943	18,289	153
\$600 under \$1,000	56,593	1,870	66,151	66,151	64,142	96,662	119,128	6,739	1,148,068	216,124	25,419	318,316	331,497	151,420	78,743	147,875	29,173
\$1,000 under \$2,000	120,860	33,152	196,584	225,641	205,448	99,662	477,432	94,208	1,148,068	17,654	45,486	484,012	511,723	201,988	102,942	119,153	11,173
\$2,000 under \$3,000	132,810	39,182	303,083	338,823	318,376	92,744	363,943	91,453	1,148,068	26,688	55,116	695,702	385,135	175,093	361,476	169,346	56,055
\$3,000 under \$4,000	102,687	36,509	363,943	303,137	284,634	106,042	271,122	104,569	1,148,068	197,122	68,028	781,573	390,951	165,407	164,593	69,497	6,497
\$4,000 under \$5,000	115,619	53,378	421,178	303,048	289,334	106,042	271,122	104,569	1,148,068	197,122	68,028	781,573	390,951	165,407	164,593	69,497	6,497
\$5,000 under \$6,000	90,944	47,460	501,356	258,887	222,595	88,265	272,187	87,966	1,148,068	178,123	104,476	976,372	511,239	169,566	169,566	82,290	20,290
\$6,000 under \$7,000	112,907	79,390	731,256	350,095	335,645	111,433	405,906	110,771	1,148,068	182,802	136,551	1,191,992	597,117	180,670	180,670	103,499	103,499
\$7,000 under \$8,000	95,640	73,205	717,397	319,401	310,771	95,640	415,732	95,640	1,148,068	152,610	122,750	1,148,959	524,168	151,651	151,651	151,506	106,269
\$8,000 under \$9,000	89,411	78,653	761,405	318,182	316,428	88,087	455,945	87,937	1,148,068	140,805	124,504	1,194,473	544,544	139,991	139,991	139,322	110,121
\$9,000 under \$10,000	74,620	63,243	706,638	273,457	270,635	74,620	437,826	74,577	1,148,068	104,886	98,278	1,196,431	388,634	104,886	104,886	101,949	101,949
\$10,000 under \$15,000	182,110	168,190	2,194,196	656,476	648,588	182,041	1,476,948	181,943	1,148,068	224,925	208,254	2,648,885	835,523	224,805	1,746,338	308,341	308,341
\$15,000 under \$20,000	56,562	53,885	963,897	210,047	205,561	56,562	801,864	56,362	1,148,068	49,998	45,176	848,091	191,706	49,906	600,374	49,854	116,611
\$20,000 under \$30,000	39,042	36,955	1,058,925	150,680	144,785	39,042	1,212,795	39,042	1,148,068	131,665	40,374	1,270,792	179,768	44,287	984,967	44,287	240,501
\$30,000 under \$50,000	3,911	3,364	256,082	15,516	14,564	3,910	212,795	3,910	1,148,068	76,663	6,174	451,671	27,324	6,835	364,664	6,835	131,491
\$50,000 under \$100,000	698	604	109,800	2,560	2,317	696	90,703	696	1,148,068	42,938	1,183	228,732	5,034	1,390	179,469	1,389	86,338
\$100,000 under \$500,000	11	11	14,457	75	63	11	11,860	11	1,148,068	6,274	36	33,038	165	49	26,799	49	12,591
\$500,000 under \$1,000,000	13	12	28,230	46	38	13	19,236	13	1,148,068	10,459	32	28,735	32	8	24,863	8	12,591
\$1,000,000 or more	631,686	150,075	1,435,313	1,200,075	1,129,676	400,188	1,987,615	392,455	1,148,068	1,027,866	207,937	13,376,502	1,768,660	643,040	1,077,584	643,040	166,031
Returns \$5,000 under \$10,000	463,922	341,950	3,148,053	1,520,651	1,486,074	458,045	1,987,615	458,045	1,148,068	759,225	586,559	5,507,927	2,465,903	746,763	3,072,363	746,763	166,031
Returns \$10,000 or more	282,356	263,228	4,619,677	1,035,800	1,035,917	282,283	3,333,958	282,186	1,148,068	327,334	301,206	5,509,945	1,239,552	327,279	5,927,452	327,174	909,172
Michigan																	
Total	2,945,955	1,776,366	120,959,119	8,314,618	8,188,187	2,471,707	13,151,510	2,449,959	2,582,116	11,266,813	735,108	17,448,467	3,725,658	977,802	4,109,537	947,728	762,973
No adjusted gross income	9,363	4,780	230,079	25,199	22,987	-	-	-	2,582,116	11,693	7,422	218,893	34,797	-	-	-	-
Under \$600	171,910	5,565	53,932	195,498	187,318	18,214	1,398	18,214	2,582,116	88,795	7,482	30,026	119,927	10,769	672	10,769	98
\$600 under \$1,000	127,355	8,897	101,810	165,817	155,834	189,150	971,186	183,650	2,582,116	70,967	9,073	56,840	105,339	96,301	46,680	89,767	6,355
\$1,000 under \$2,000	283,779	29,537	416,628	702,790	621,777	241,737	1,171,607	235,226	2,582,116	145,834	40,708	211,213	271,073	230,937	96,301	108,517	15,617
\$2,000 under \$3,000	311,015	111,015	524,024	553,050	521,042	189,856	1,371,607	182,534	2,582,116	119,586	43,074	236,428	285,640	83,728	108,817	78,059	26,661
\$3,000 under \$4,000	208,731	92,012	724,084	453,025	426,562	189,856	1,371,607	164,436	2,582,116	119,586	43,074	236,428	285,640	83,728	108,817	78,059	26,661
\$4,000 under \$5,000	189,312	90,268	853,085	490,448	460,664	177,614	1,428,508	179,436	2,582,116	83,094	31,887	371,950	232,121	73,018	165,716	68,928	24,658
\$5,000 under \$6,000	184,513	124,280	1,072,508	569,961	542,479	192,325	1,644,644	190,417	2,582,116	89,981	62,118	496,079	295,321	85,793	235,099	82,627	36,187
\$6,000 under \$7,000	272,699	191,260	1,774,349	897,662	874,636	269,817	2,601,795	268,923	2,582,116	104,208	83,649	689,432	381,692	102,822	344,520	100,210	53,223
\$7,000 under \$8,000	264,921	216,158	1,980,223	905,170	891,544	263,173	1,149,810	262,880	2,582,116	96,794	80,403	720,398	365,696	94,583	371,713	93,144	52,258
\$8,000 under \$9,000	202,074	178,380	1,715,055	774,577	768,210	201,780	1,032,243	201,686	2,582,116	96,186	86,100	816,976	385,238	379,567	544,037	94,702	72,857
\$9,000 under \$10,000	177,220	161,097	1,684,700	682,575	678,209	177,073	1,035,243	176,633	2,582,116	66,403	63,292	623,395	266,013	66,403	354,652	65,971	57,935
\$10,000 under \$15,000	438,241	434,222	5,491,237	1,762,597	1,742,959	458,173	3,706,995	457,648	2,582,116	124,326	117,172	4,698,602	488,602	124,075	925,099	123,549	160,121
\$15,000 under \$20,000	100,868	94,727	1,710,835	373,019	366,035	100,868	1,283,634	100,711	2,582,116	24,326	22,819	4,011,586	90,365	23,529	276,131	23,529	51,682
\$20,000 under \$30,000	65,329	61,976	1,843,646	256,367	247,078	65,329	1,482,999	65,119	2,582,116	19,792	18,610	5,989,989	86,821	19,719	414,289	19,708	96,531
\$30,000 under \$50,000	9,070	8,448	594,086	36,410	34,304	9,070	1,482,999	9,050	2,582,116	2,622	2,339	1,711,853	11,295	2,622	1,346,609	2,622	47,671
\$50,000 under \$100,000	2,121	1,919	343,051	7,671	6,856	2,118	284,095	2,118	2,582,116	607	553	1,031,514	2,397	604	80,930	604	38,388
\$100,000 under \$500,000	31	31	47,697	283	247	31	40,874	31	2,582,116	23,506	14	12,836	59	19	10,023	19	5,677
\$500,000 under \$1,000,000	31	21	67,053	92	74	31	56,604	31	2,582,116	34,828	9	21,236	33	9	16,960	9	9,406
Returns under \$5,000	1,198,797	303,816	2,634,681	2,248,234	2,036,517	731,879	1,072,003	715,073	2,582,116	638,269	200,719	11,362,871	1,348,104	362,782	497,546	340,004	73,369
Returns \$5,000 under \$10,000	1,111,426	871,875	8,226,335	3,829,545	3,795,078	1,104,169	4,702,603	1,099,338	2,582,116	455,571	372,874	3,346,230	1,692,764	444,446	1,753,081	437,683	280,130
Returns \$10,000 or more	635,731	601,375	10,097,604	2,436,439	2,356,592	634,948	7,376,903	634,948	2,582,116	1,648,095	161,516	2,739,306	684,790	170,575	1,858,911	170,041	409,474

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



Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Mississippi										Missouri										Nebraska										Nebraska														
	Income tax after credits					Taxable income					Number of returns					Adjusted gross income					Number of returns					Total number of exemptions					Number of exemptions other than age and blindness					Taxable income					Income tax after credits				
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)										
Total.....	512,377	319,742	2,472,370	1,534,742	1,243,626	341,284	229,980	1,387,278	961,813	1,9,615,330	4,459,829	4,253,785	1,247,367	5,661,353	1,230,864	1,595,066																													
No adjusted gross income.....	4,340	3,770	210,042	13,225					8,431	216,942	30,085	26,065																																	
Under \$600.....	40,764	3,830	14,802	53,932					15,488	35,980	159,664	146,486	14,407	786																															
\$600 under \$1,000.....	31,133	6,402	24,229	48,311					12,815	60,005	113,999	100,532	113,061	53,424																															
\$1,000 under \$2,000.....	66,161	26,692	95,312	160,222					200,075	289,726	321,460	321,262	108,116	1,300,869																															
\$2,000 under \$3,000.....	71,068	39,579	177,779	197,208					149,613	373,045	423,339	423,439	108,116	1,300,869																															
\$3,000 under \$4,000.....	69,385	38,047	239,002	208,517					132,862	416,225	308,330	300,487	111,118	1,111,252																															
\$4,000 under \$5,000.....	49,126	31,873	216,511	163,597					135,371	614,249	399,665	386,005	121,045	286,644																															
\$5,000 under \$6,000.....	40,471	34,091	221,792	147,780					121,709	667,648	353,264	340,471	118,805	350,004																															
\$6,000 under \$7,000.....	37,227	35,659	204,166	166,991					127,792	824,421	488,345	474,237	126,546	439,287																															
\$7,000 under \$8,000.....	31,926	29,968	239,043	145,166					107,144	824,421	488,345	474,237	126,546	439,287																															
\$8,000 under \$9,000.....	12,373	12,373	104,954	54,226					91,148	339,282	370,975	367,576	98,038	479,695																															
\$9,000 under \$10,000.....	15,880	15,207	152,554	58,519					78,315	402,463	235,842	231,799	77,649	447,642																															
\$10,000 under \$15,000.....	29,996	28,871	351,667	111,397					158,966	740,824	612,272	601,262	168,251	1,434,175																															
\$15,000 under \$20,000.....	7,002	6,301	120,184	25,706					30,359	151,181	119,335	116,213	32,284	399,776																															
\$20,000 under \$30,000.....	6,534	5,301	189,290	26,702					26,287	813,955	108,024	102,983	28,366	644,411																															
\$30,000 under \$50,000.....	922	889	58,429	3,718					4,343	287,628	17,148	15,586	4,338	241,141																															
\$50,000 under \$100,000.....	153	135	23,023	562					908	144,730	3,467	3,057	907	121,666																															
\$100,000 under \$500,000.....	6	6	3,787	14					28	18,866	99	99	28	16,147																															
\$500,000 or more.....	4	4	9,889	14					14	9,375	4	4	13	24,269																															
Returns under \$5,000.....	329,377	150,194	1,757,591	845,052					809,730	2,944,886	1,733,229	1,583,277	475,746	2,202,021																															
Returns \$5,000 under \$10,000.....	137,778	127,217	958,510	521,591					543,043	1,949,300	1,866,209	1,831,291	373,434	2,202,021																															
Returns \$10,000 or more.....	44,622	42,331	756,269	168,159					2,344,505	3,845,383	860,392	839,217	236,187	2,779,385																															
Total.....	239,397	153,282	1,335,382	776,454					532,555	12,860,672	1,553,439	1,459,208	399,271	1,623,612																															
No adjusted gross income.....	4,224	3,883	217,157	15,341					7,393	21,855	21,206	19,188																																	
Under \$600.....	1,999	6,471	4,229	21,846					32,256	10,353	42,559	39,205	6,135																																
\$600 under \$1,000.....	16,004	7,898	12,873	27,869					43,680	26,937	48,931	43,469	263																																
\$1,000 under \$2,000.....	15,260	7,905	47,839	51,166					69,744	103,505	136,314	110,980	36,614	19,718																															
\$2,000 under \$3,000.....	19,422	11,148	68,429	58,779					56,298	139,605	144,250	124,600	36,674	37,013																															
\$3,000 under \$4,000.....	24,394	14,458	112,884	84,838					69,239	181,068	128,285	119,737	49,302	73,486																															
\$4,000 under \$5,000.....	19,647	12,912	106,718	71,246					36,179	197,499	130,814	146,183	32,796	82,140																															
\$5,000 under \$7,000.....	17,911	16,158	116,307	70,106					43,713	271,804	159,704	155,924	40,613	13,937																															
\$7,000 under \$10,000.....	22,374	20,992	168,550	94,897					36,944	275,374	145,132	141,751	36,276	150,910																															
\$10,000 under \$15,000.....	14,428	12,379	122,998	59,019					28,949	268,895	122,177	120,933	31,530	158,584																															
\$15,000 under \$20,000.....	11,465	11,152	114,050	47,241					18,374	176,518	64,803	64,458	16,374	114,895																															
\$20,000 under \$25,000.....	11,465	11,152	114,050	47,241					18,374	176,518	64,803	64,458	16,374	114,895																															
\$25,000 under \$30,000.....	18,871	18,651	236,682	82,238					39,860	476,841	150,134	145,700	39,810	323,470																															
\$30,000 under \$40,000.....	4,957	4,751	83,909	21,822					10,781	183,881	42,507	47,790	10,781	136,292																															
\$40,000 under \$50,000.....	3,493	3,367	93,802	14,435					3,340	226,543	30,041	27,618	8,040	184,454																															
\$50,000 under \$100,000.....	291	281	18,233	1,161					925	59,135	3,495	3,495	325	51,734																															
\$100,000 under \$500,000.....	27	25	5,652	103					165	27,225	582	506	165	23,620																															
\$500,000 or more.....	2	2	1,625	9																																									

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued  
 (Taxable and nontaxable returns)

Adjusted gross income classes	New Hampshire										New Jersey										New Mexico										
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Number of returns	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Number of joint returns	Number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Number of returns	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Number of returns	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Income tax after credits (Thousand dollars)		
Total	1,710	94,958	1,155,294	456,193	3,400	721,055	136,151	135,534	1,417,913	679,616	649,741	203,403	841,030	202,453	156,144																
No adjusted gross income	1,710	1,199	27,594	3,534	3,400	-	-	-	7,276	30,380	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Under \$600	10,231	4,679	3,109	13,395	13,254	(*)	(*)	(*)	7,424	11,961	7,424	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$600 under \$1,000	6,992	2,520	10,604	10,603	10,603	10,516	784	10,511	4,420	47,956	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513			
\$1,000 under \$2,000	12,013	4,090	21,397	24,307	23,012	13,137	1,947	10,377	58,929	41,820	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933	31,933			
\$2,000 under \$3,000	14,718	5,921	30,904	33,112	32,971	16,414	1,947	13,991	146,994	69,671	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168		
\$3,000 under \$4,000	13,390	5,921	50,108	37,660	36,983	36,473	3,411	3,391	136,095	90,975	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445	89,445		
\$4,000 under \$5,000	12,319	7,079	67,273	40,145	38,791	31,490	5,023	10,542	134,799	71,983	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342	69,342		
\$5,000 under \$6,000	10,810	6,378	70,275	30,789	29,830	10,810	6,368	10,669	146,279	56,399	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079	55,079		
\$6,000 under \$7,000	9,676	7,504	73,582	26,686	26,686	9,676	7,716	9,676	147,622	73,623	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967	72,967		
\$7,000 under \$8,000	9,621	7,168	80,757	33,112	32,971	9,621	9,481	9,481	146,994	69,671	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	68,866	
\$8,000 under \$9,000	12,509	11,172	118,673	44,785	44,785	12,509	12,509	12,509	91,684	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	56,168	
\$9,000 under \$10,000	26,127	24,280	316,104	96,474	95,289	26,024	26,024	26,024	263,631	79,002	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	76,588	
\$10,000 under \$15,000	5,209	4,823	88,919	18,728	17,713	5,209	66,444	5,209	64,075	13,031	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	12,304	
\$15,000 under \$20,000	3,894	3,615	110,625	14,378	13,698	3,894	3,694	3,694	118,995	14,621	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	13,020	
\$20,000 under \$50,000	4,97	414	22,738	1,749	1,636	4,97	9,893	4,97	23,960	1,446	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	1,307	
\$50,000 under \$100,000	134	114	22,442	485	433	134	8,544	130	14,722	346	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	284	
\$100,000 under \$500,000	8	8	5,293	32	23	8	2,487	8	2,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$500,000 under \$1,000,000	4	3	4,961	13	10	4	3,982	4	2,002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more	72,635	22,401	1,163,663	148,919	142,956	47,084	11,009	46,891	1,314,548	263,315	244,505	87,249	134,729	86,298	20,716																
Returns \$5,000 under \$10,000	59,200	19,301	410,560	175,516	173,062	53,299	23,336	52,876	627,982	307,850	301,762	86,333	335,473	86,333	57,354																
Returns \$10,000 or more	35,974	3,238	581,082	131,859	128,808	39,769	413,194	35,767	475,313	108,450	103,474	29,822	350,827	29,822	78,073																
Total	2,698,570	1,497,654	18,660,958	7,338,252	7,000,013	2,261,629	11,622,156	2,249,319	2,278,925	931,343	909,290	236,443	933,030	233,076	173,383																
No adjusted gross income	5,273	2,668	319,898	12,357	10,743	-	-	-	222,973	9,657	9,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600	166,497	5,926	34,379	196,511	188,452	12,970	819	12,970	5,799	25,591	24,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000	108,976	4,134	86,350	142,423	131,596	12,970	88,919	180,181	12,715	13,254	12,854	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000	237,038	40,367	319,277	459,765	437,498	181,053	88,919	180,181	12,715	33,995	33,995	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000	212,970	71,863	529,223	379,401	377,401	197,033	193,111	152,570	141,775	34,030	34,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000	209,328	74,461	769,762	485,697	483,697	197,783	332,873	193,390	141,775	34,697	34,697	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000	221,035	102,613	1,000,652	545,763	525,733	213,896	525,363	212,365	118,336	103,779	102,009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$6,000	213,936	113,805	1,175,903	593,582	569,366	209,106	639,906	208,670	103,498	27,347	27,347	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$6,000 under \$7,000	222,125	143,347	1,445,351	646,634	628,695	219,292	822,758	219,292	136,166	83,270	82,977	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$7,000 under \$8,000	224,239	174,026	1,685,686	758,567	744,082	223,655	953,577	223,655	196,973	170,013	14,053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$8,000 under \$9,000	171,139	147,514	1,651,233	603,307	594,968	171,139	853,424	170,994	141,775	14,837	12,266	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000	137,794	123,576	1,306,494	492,867	487,087	137,794	803,059	137,794	135,744	15,929	15,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$15,000	367,601	342,792	4,293,632	1,343,510	1,321,143	367,399	2,938,999	367,298	520,882	28,518	28,518	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$15,000 under \$20,000	89,777	84,711	1,526,026	335,473	326,867	89,777	1,117,084	89,710	216,889	6,377	6,377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$30,000	70,365	65,965	1,996,781	275,402	263,283	70,365	1,589,682	70,355	387,332	4,685	4,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000	8,516	7,958	559,612	32,871	30,754	8																									







Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued  
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Taxable income		Income tax after credits		Number of exemptions	Total number of exemptions	Number of other than age and blindness	Taxable income		Income tax after credits		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Oklahoma														
No adjusted gross income.....	791,995	510,852	1,264,922	2,363,016	582,991	442,130	692,441	419,194	1,246,184	1,918,568	1,827,258	2,513,608	547,321	467,094
Under \$600.....	7,837	6,497	223,012	-	-	-	4,197	3,232	316,708	12,664	11,274	-	-	-
\$600 under \$1,000.....	70,746	7,337	23,400	835	7,026	108	50,243	2,796	17,160	58,891	5,518	5,680	5,680	41
\$1,000 under \$2,000.....	38,900	8,553	31,214	2,798	51,426	3,324	30,978	3,518	34,591	43,368	38,042	289	289	3,093
\$2,000 under \$3,000.....	101,011	35,301	146,328	206,234	27,870	3,424	17,066	18,517	106,947	129,385	106,241	46,585	46,585	3,993
\$3,000 under \$4,000.....	82,454	44,234	206,358	164,533	59,088	8,165	66,047	54,212	165,038	142,414	152,003	5,479	5,479	7,997
\$4,000 under \$5,000.....	77,028	48,827	271,113	226,958	21,867	64,607	37,548	38,038	201,887	134,177	130,089	50,409	50,409	14,390
\$5,000 under \$6,000.....	65,706	53,305	363,914	178,582	6,831	27,127	50,799	31,320	229,695	144,082	135,051	105,262	105,262	14,478
\$6,000 under \$7,000.....	59,931	49,725	433,590	229,463	60,193	27,127	60,604	42,326	356,173	176,449	174,131	178,480	178,480	27,748
\$7,000 under \$8,000.....	59,931	49,725	433,590	229,463	60,193	27,127	60,604	42,326	356,173	176,449	174,131	178,480	178,480	27,748
\$8,000 under \$9,000.....	39,268	27,462	361,190	198,505	48,214	31,136	54,897	46,443	407,701	189,512	185,050	233,803	233,803	59,348
\$9,000 under \$10,000.....	27,033	24,855	256,097	159,591	39,248	32,463	35,311	30,931	299,839	122,610	119,691	179,974	179,974	39,343
\$10,000 under \$15,000.....	63,003	60,853	752,833	499,425	67,924	86,656	80,093	76,854	944,485	297,686	293,601	625,160	625,160	109,161
\$15,000 under \$20,000.....	12,944	12,130	218,548	163,585	17,426	30,670	14,775	13,403	252,541	26,410	24,379	14,173	14,173	34,644
\$20,000 under \$30,000.....	12,619	11,670	362,310	289,679	14,938	69,816	17,816	15,816	370,541	49,598	46,592	90,751	90,751	67,268
\$30,000 under \$50,000.....	1,464	1,349	94,785	79,399	1,664	27,968	1,455	1,337	95,151	5,628	5,432	79,449	79,449	17,992
\$50,000 under \$100,000.....	325	279	50,774	42,030	324	27,968	281	262	43,657	1,102	1,015	36,607	36,607	16,887
\$100,000 or more.....	7	6	4,407	3,859	7	6,917	5	5	8,858	48	47	8,056	8,056	4,040
Returns under \$5,000.....	454,646	208,737	1,000,385	316,523	247,370	46,478	333,878	111,632	1,728,688	658,982	590,297	278,989	278,989	192,856
Returns \$5,000 under \$10,000.....	246,978	215,825	1,746,446	836,927	245,320	151,632	245,125	203,461	1,794,722	849,597	835,693	247,337	247,337	162,317
Returns \$10,000 or more.....	90,370	86,390	1,498,092	1,088,419	90,101	244,020	109,438	104,101	1,722,854	415,089	401,268	1,229,562	1,229,562	263,086
Rhode Island														
Total.....	4,357,086	2,641,986	12,667,546	16,175,188	3,554,863	3,098,553	343,725	189,064	13,066,013	282,666	282,560	1,245,179	281,031	240,611
No adjusted gross income.....	13,338	7,851	243,520	-	-	-	17,531	9,009	5,639	19,039	18,092	-	-	-
Under \$600.....	219,684	7,973	70,481	1,814	21,311	258	18,330	9,009	14,232	26,378	23,455	-	-	-
\$600 under \$1,000.....	174,027	10,486	137,427	228,021	214,774	29,913	32,113	32,113	47,903	59,463	45,840	24,240	24,240	1,406
\$1,000 under \$2,000.....	427,845	74,307	631,990	1,504,448	1,504,448	21,205	35,284	6,651	90,512	59,433	51,165	94,391	94,391	6,783
\$2,000 under \$3,000.....	381,921	101,164	957,161	401,325	298,374	59,174	35,284	6,651	90,512	59,433	51,165	94,391	94,391	6,783
\$3,000 under \$4,000.....	382,926	144,565	1,235,219	634,355	339,129	97,076	36,341	14,326	124,469	80,082	74,694	60,082	60,082	9,257
\$4,000 under \$5,000.....	391,694	211,931	1,757,895	868,832	362,489	136,313	34,513	16,104	154,585	87,350	82,066	93,567	93,567	14,458
\$5,000 under \$6,000.....	411,918	279,701	2,271,084	1,193,460	400,240	188,690	30,025	18,968	164,924	83,457	79,326	87,594	87,594	14,094
\$6,000 under \$7,000.....	401,695	300,784	2,645,500	1,428,635	395,973	229,966	27,236	20,275	173,697	92,833	92,552	27,236	27,236	13,858
\$7,000 under \$8,000.....	369,633	306,918	2,763,814	1,592,419	367,314	259,469	30,030	27,855	225,148	109,109	104,469	133,420	133,420	21,559
\$8,000 under \$9,000.....	253,573	226,949	2,148,751	1,292,411	224,491	228,640	16,529	13,676	140,462	48,884	48,405	91,394	91,394	15,496
\$9,000 under \$10,000.....	224,637	204,194	2,128,687	1,352,661	224,491	228,640	21,047	20,368	197,354	86,839	86,839	115,636	115,636	19,445
\$10,000 under \$15,000.....	426,668	401,685	5,030,642	3,419,115	426,865	603,017	31,908	29,707	375,598	118,312	116,310	254,313	254,313	45,074
\$15,000 under \$20,000.....	90,082	84,272	1,535,941	1,138,264	90,082	221,075	51,536	4,889	87,698	21,432	20,502	62,743	62,743	15,177
\$20,000 under \$30,000.....	73,755	67,499	2,105,838	1,688,820	134,958	413,292	5,648	5,072	167,870	21,919	20,860	137,475	137,475	34,851
\$30,000 under \$50,000.....	10,650	9,246	703,241	596,467	71,558	279,128	843	753	55,136	3,292	2,975	46,959	46,959	17,343
\$50,000 under \$100,000.....	2,398	2,070	392,013	322,938	2,383	156,546	162	162	34,700	707	604	28,709	28,709	14,377
\$100,000 or more.....	72	64	481,799	382,228	67	30,497	5	5	3,431	23	19	3,149	3,149	1,666
Returns under \$5,000.....	1,291,945	568,276	4,846,650	2,056,790	1,210,578	314,024	47,631	43,631	4,268,899	329,205	298,774	193,989	193,989	29,919
Returns \$5,000 under \$10,000.....	1,643,467	1,342,602	11,849,819	8,859,504	1,641,497	1,200,433	124,866	101,143	901,585	417,522	412,471	515,557	515,557	84,132
Returns \$10,000 or more.....	693,665	363,162	3,903,062	2,258,815	602,788	1,650,096	43,769	40,290	727,600	165,491	161,294	535,633	535,633	126,562

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

Table 33. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES--Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Taxable income		Income tax after credits		Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of joint returns	Number of returns other than blindness	Taxable income		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
South Carolina																		
Total.....	716,115	416,337	13,555,455	2,056,244	533,915	1,915,870	531,423	341,771	232,877	141,949	1,041,440	695,468	18,518	649,430	151,654	529,292	144,900	88,958
No adjusted gross income.....	2,814	1,559	6,124	5,791	-	-	-	-	5,946	3,811	29,444	18,518	-	-	-	-	-	-
Under \$600.....	52,321	3,780	17,392	64,492	10,758	417	10,758	56	21,438	3,694	7,543	3,077	31,077	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	48,794	8,107	39,864	81,773	12,785	47	12,785	36	19,139	3,670	15,130	26,507	36,669	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$1,500.....	98,790	22,424	142,785	201,673	37,704	27,601	37,704	3,466	77,394	14,980	47,324	75,182	63,454	13,667	6,951	13,013	911	
\$1,500 under \$2,000.....	74,344	31,317	187,151	195,540	56,288	56,288	56,288	8,153	29,912	63,652	63,652	59,622	52,829	17,574	21,197	15,918	2,775	
\$2,000 under \$2,500.....	71,897	37,896	250,059	212,650	83,425	94,421	83,425	11,894	18,916	93,997	93,997	53,078	53,078	14,993	20,270	13,169	2,795	
\$2,500 under \$3,000.....	78,565	50,713	349,247	282,378	103,688	144,271	103,688	22,001	21,463	95,444	95,444	79,023	79,968	17,318	33,732	16,360	4,835	
\$3,000 under \$5,000.....	54,342	38,644	298,500	169,561	54,221	152,300	53,795	43,474	40,342	16,420	112,614	72,678	70,363	19,553	52,815	18,444	7,664	
\$5,000 under \$7,000.....	58,869	50,485	308,822	212,570	58,181	195,610	57,493	30,193	16,280	14,800	113,174	60,850	59,621	17,553	4,212	17,268	8,763	
\$7,000 under \$9,000.....	42,401	40,010	188,560	168,063	42,401	176,744	42,401	26,200	15,489	131,500	73,216	70,901	17,624	6,811	17,339	10,397	4,368	
\$9,000 under \$10,000.....	39,201	38,371	329,962	161,024	39,201	196,489	39,201	31,788	6,760	58,560	67,620	62,052	27,910	6,760	32,845	4,868	1,618	
\$10,000 under \$15,000.....	25,979	25,291	246,578	94,921	25,979	151,153	25,979	25,076	6,497	5,178	61,335	29,580	29,011	6,497	35,667	6,355	5,938	
\$15,000 under \$20,000.....	50,243	48,857	593,008	186,920	50,243	391,543	50,555	68,204	13,522	12,931	156,829	52,348	50,728	13,522	103,877	13,374	17,606	
\$20,000 under \$30,000.....	9,403	8,688	138,301	33,861	9,403	113,408	9,348	21,534	2,822	2,615	46,887	11,542	11,040	2,822	34,812	2,822	6,530	
\$30,000 under \$50,000.....	1,507	6,084	191,545	23,981	1,507	148,994	1,507	35,451	2,128	2,054	58,376	8,794	8,301	2,128	45,877	2,123	10,436	
\$50,000 under \$100,000.....	1,028	9,975	60,889	4,284	1,028	56,864	1,028	19,345	225	14,266	14,266	961	891	225	12,231	225	4,354	
\$100,000 under \$500,000.....	136	139	23,913	577	156	19,374	154	9,156	17	15	2,388	56	49	17	2,331	17	1,103	
\$500,000 under \$1,000,000.....	4	4	2,912	16	4	2,911	4	1,244	-	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	2	1	3,484	9	2	2,971	2	1,749	-	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	42,581	155,787	1,980,372	1,016,768	246,210	320,858	244,955	48,104	145,349	65,298	285,318	357,588	320,615	65,354	82,240	60,462	11,334	
Returns under \$10,000.....	28,213	195,803	1,574,430	786,995	219,983	862,034	218,870	136,737	68,815	58,827	476,782	264,578	237,806	67,286	247,259	65,747	37,603	
Returns \$11,000 or more.....	7,722	4,744	1,060,652	252,461	67,722	735,978	67,598	136,911	18,713	17,824	276,746	75,702	71,009	18,713	199,153	18,561	39,994	
Tennessee																		
Total.....	1,188,748	722,877	6,222,033	3,401,992	874,428	3,440,354	863,363	652,611	4,218,586	2,085,910	1,817,976,908	9,695,383	24,093	9,362,722	2,509,768	1,735,313	2,476,910	2,121,747
No adjusted gross income.....	7,797	4,627	23,033	18,623	-	-	-	-	31,853	24,093	2148,287	93,290	81,391	-	-	-	-	-
Under \$600.....	88,476	9,888	30,740	118,883	110,825	6,228	6,521	87	423,040	25,046	72,044	297,364	276,714	35,478	1,711	35,335	241	
\$600 under \$1,000.....	13,333	15,985	51,315	123,919	67,281	43,359	84,461	6,167	390,214	27,939	153,490	292,556	271,912	23,325	116,044	228,332	10,511	
\$1,000 under \$1,500.....	102,873	47,982	242,367	331,300	87,104	96,031	90,183	13,971	325,276	144,977	819,528	800,933	754,552	232,983	256,184	425,127	36,652	
\$1,500 under \$2,000.....	141,565	78,298	352,975	369,765	52,685	167,359	104,274	25,451	207,192	208,132	1,141,905	962,122	922,819	268,288	401,242	461,057	60,534	
\$2,000 under \$2,500.....	127,504	74,481	440,630	365,377	353,303	157,359	104,274	25,451	32,999	218,471	1,327,459	1,022,052	995,771	261,270	522,132	254,595	78,737	
\$2,500 under \$3,000.....	114,768	77,140	514,927	368,271	102,071	214,673	101,450	32,999	294,354	218,471	1,022,052	995,771	995,771	261,270	522,132	254,595	78,737	
\$3,000 under \$5,000.....	85,984	51,624	544,109	357,956	96,199	245,084	95,471	37,815	265,962	206,485	1,471,113	918,884	891,975	258,038	485,474	424,103	104,741	
\$5,000 under \$7,000.....	4,114	35,469	12,115	316,977	312,671	327,670	92,487	51,243	231,270	194,025	1,496,567	866,222	866,222	227,630	539,391	428,762	11,741	
\$7,000 under \$9,000.....	84,242	12,601	630,233	293,132	290,190	363,098	84,220	59,007	206,680	183,895	1,247,547	725,151	744,789	206,274	844,259	295,819	13,483	
\$9,000 under \$10,000.....	30,558	37,519	327,582	161,120	138,967	190,103	38,295	36,295	190,118	179,967	1,603,335	736,507	723,978	195,974	979,003	295,444	15,768	
\$10,000 under \$15,000.....	4,437	347	352,656	151,158	150,430	234,303	40,457	39,000	148,686	140,355	1,410,390	534,560	550,089	146,686	869,216	148,398	14,181	
\$15,000 under \$20,000.....	87,440	53,312	1,041,293	311,031	306,427	702,770	87,142	123,234	305,006	206,321	3,634,687	1,102,391	1,085,138	344,657	2,666,614	653,989	424,228	
\$20,000 under \$30,000.....	18,391	14,154	307,584	64,288	16,901	230,492	18,061	44,653	28,459	67,103	1,227,651	259,113	259,113	32,476	1,341,786	76,188	17,747	
\$30,000 under \$50,000.....	1,274	2,154	497,700	11,176	17,289	401,669	17,289	50,117	5,909	53,960	1,662,323	222,061	222,061	56,762	1,341,593	4,185	36,072	
\$50,000 under \$100,000.....	2,128	2,154	653,603	10,068	2,311	141,096	2,115	50,844	4,804	6,263	474,314	27,374	25,498	1,198	468,223	1,199	24,146	
\$100,000 under \$250,000.....	38	48	84,455	1,975	1,784	74,647	337	34,338	4,044	1,757	335,729	7,314	6,421	2,010	481,142	2,114	13,700	
\$250,000 under \$1,000,000.....	5	5	3,485	21	7	3,210	6	1,032	4,72	62	48,729	231	231	71	42,013	71	24,741	
\$1,000,000 or more.....	1	1	3,368	30	9	8,407	7	4,897	32	22	57,141	89	74	31	47,635	31	1,118	
Returns under \$5,000.....	47,878	174,323	1,115,919	1,091,138	395,653	522,142	389,896	70,316	1,784,156	715,996	3,946,376	4,226,133	3,976,055	1,028,293	1,311,742	1,028,293	14,891	
Returns under \$10,000.....	30,878	136,323	2,496,095	1,293,242	352,614	1,384,122	310,910	217,110	1,051,717	906,460	3,663,140	3,763,410	3,077,053	1,046,547	4,151,474	1,046,547	1,000,000	
Returns \$11,000 or more.....	2,183	1,347	2,114,919	424,112	127,719	1,368,089	125,557	357,744	442,716	415,836	7,443,392	1,026,049	1,589,603	445,188	5,511,144	445,188	1,273,812	

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

Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]														
	Number of returns		Taxable income		Income tax after credits		Total number of exemptions		Number of exemptions other than age and blindness		Income tax after credits				
	(*)	(*)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Number of joint returns	Adjusted gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Utah															
Total.....	318,238	204,104	1,893,786	1,006,425	974,380	178,053	150,997	73,580	1,720,887	390,864	372,841	117,424	389,473	116,721	71,056
No adjusted gross income.....															
Under \$600.....	21,284	5,469	7,261	30,357	30,071		9,290	2,435	3,330	14,681	11,624				
\$600 under \$1,000.....	21,593	5,469	18,003	35,790	35,215	98	7,367	2,435	9,311	13,384	11,624				
\$1,000 under \$2,000.....	34,680	6,024	48,881	55,731	48,194	1,939	16,329	10,269	22,631	28,999	26,072				
\$2,000 under \$3,000.....	31,872	13,564	80,410	67,672	64,086	3,662	20,925	10,269	31,704	39,479	37,534				
\$3,000 under \$4,000.....	22,365	12,875	77,356	62,007	19,613	4,534	17,822	5,818	61,678	33,428	32,736				
\$4,000 under \$5,000.....	19,312	16,346	87,186	65,947	61,725	5,186	17,674	9,897	79,357	54,758	53,786				
\$5,000 under \$6,000.....	24,203	17,816	131,195	111,760	76,180	8,402	16,928	11,252	91,883	49,142	46,478				
\$6,000 under \$7,000.....	25,594	20,494	164,077	95,090	94,016	12,518	11,234	9,020	71,822	43,712	43,712				
\$7,000 under \$8,000.....	31,039	29,102	231,280	136,887	135,594	17,063	6,454	5,622	47,866	26,376	26,376				
\$8,000 under \$9,000.....	18,660	16,709	157,292	73,535	72,461	6,052	4,710	23,396	51,966	22,705	22,705				
\$9,000 under \$10,000.....	19,097	19,097	179,598	88,374	88,321	14,930	2,917	2,776	27,420	12,898	12,758				
\$10,000 under \$15,000.....	35,044	33,984	419,806	149,069	147,707	44,301	7,723	7,178	90,572	31,229	30,327				
\$15,000 under \$20,000.....	6,500	6,242	110,746	31,485	30,775	13,507	1,653	1,606	27,891	5,972	5,562				
\$20,000 under \$30,000.....	4,693	4,552	137,967	21,228	20,659	23,663	2,054	1,935	59,231	7,854	7,215				
\$30,000 under \$50,000.....	4,492	4,475	32,122	2,068	2,097	4,92	215	181	14,012	687	687				
\$50,000 under \$100,000.....															
\$100,000 under \$500,000.....	88	79	12,298	354	304	4,686	42	36	7,571	157	135				
\$500,000 under \$1,000,000.....	3	2	2,342	12	11	1,125	3	3	610	3	3				
\$1,000,000 or more.....	1	1	2,640	4	3	1,247	1	1	3,470	2	2				
Returns under \$5,000.....	152,824	55,591	1,312,423	326,223	306,250	15,029	95,684	29,262	126,570	189,434	175,946				
Returns \$5,000 under \$10,000.....	118,593	103,217	863,442	479,644	466,573	113,774	43,625	33,380	209,960	159,526	153,030				
Returns \$10,000 or more.....	46,821	45,336	717,921	204,558	201,557	97,998	11,688	10,937	203,357	43,904	43,864				
Virginia															
Total.....	1,415,831	810,538	8,498,449	4,047,386	3,911,898	946,988	1,072,535	659,088	7,039,800	3,082,009	2,961,005	894,526	4,264,929	879,506	787,389
No adjusted gross income.....															
Under \$600.....	6,524	3,781	22,161	17,258	14,779		7,624	4,467	23,850	20,822	19,637				
\$600 under \$1,000.....	97,548	7,885	31,704	129,211	121,784		59,035	2,635	19,727	69,517	64,426				
\$1,000 under \$2,000.....	76,448	7,282	60,668	116,923	106,984	132	38,763	3,180	30,899	51,224	47,089				
\$2,000 under \$3,000.....	145,300	29,197	214,901	275,709	249,806	6,227	117,983	23,261	177,473	184,247	161,261				
\$3,000 under \$4,000.....	154,313	49,519	388,250	371,004	340,112	109,687	18,321	37,704	225,537	205,186	181,172				
\$4,000 under \$5,000.....	141,341	73,561	493,993	429,293	417,098	111,665	74,377	28,515	259,340	172,656	159,425				
\$5,000 under \$6,000.....	141,007	81,798	629,396	435,057	422,072	126,764	77,527	43,114	351,185	215,860	195,083				
\$6,000 under \$7,000.....	101,066	72,304	587,314	329,246	323,517	97,752	77,990	49,844	426,124	239,616	226,598				
\$7,000 under \$8,000.....	104,215	77,188	676,758	333,556	329,736	104,063	92,729	68,303	601,360	302,047	294,487				
\$8,000 under \$9,000.....	95,386	80,303	712,212	332,534	329,534	66,307	100,235	84,780	732,256	397,642	351,088				
\$9,000 under \$10,000.....	65,722	60,469	557,160	237,001	232,659	65,722	80,824	73,032	685,237	290,158	285,648				
\$10,000 under \$15,000.....	69,718	63,730	664,318	255,942	247,793	69,556	64,509	59,632	611,119	247,068	243,807				
\$15,000 under \$20,000.....	143,504	133,919	1,716,788	516,634	507,477	204,123	137,634	130,400	1,639,961	515,900	508,613				
\$20,000 under \$30,000.....	40,700	38,667	691,263	153,971	150,659	60,024	31,323	29,713	511,333	119,378	117,340				
\$30,000 under \$50,000.....	29,650	27,504	812,687	113,011	108,936	149,687	19,235	18,143	536,263	77,704	75,140				
\$50,000 under \$100,000.....	2,840	2,575	186,957	11,045	10,326	2,834	2,142	1,994	140,743	8,695	8,071				
\$100,000 under \$500,000.....	517	440	83,238	1,827	1,563	33,079	403	397	63,596	1,500	1,312				
\$500,000 under \$1,000,000.....	13	12	9,506	43	39	4,342	8	8	6,406	28	28				
\$1,000,000 or more.....	9	6	33,498	29	24	14,767	2	2	3,092	7	7				
Returns under \$5,000.....	762,491	255,024	1,796,750	1,767,635	1,672,635	99,436	465,572	142,876	1,040,311	926,477	848,871				
Returns \$5,000 under \$10,000.....	436,107	392,990	3,167,762	1,485,774	1,460,240	432,490	1,807,943	335,597	3,076,096	1,432,321	1,401,628				
Returns \$10,000 or more.....	217,233	202,524	3,533,937	794,160	779,023	556,613	190,675	180,615	2,923,394	723,211	710,506				

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



Table 33.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	West Virginia		Wisconsin		Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of other than age and blindness	Taxable income		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
<b>Total</b>	538,422	323,424	12,887,979	1,529,374	1,488,400	418,904	1,658,097	416,350	304,257	1,501,893	4,360,512	4,125,202	1,193,104	5,327,948	1,173,302	974,789
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600	46,818	3,898	15,908	67,115	65,709	7,040	7,040	7,040	31,067	90,632	105,539	6,735	12,542	12,398	12,398	92
\$600 under \$1,000	34,530	4,527	28,155	46,020	43,225	2,600	2,600	2,600	105,539	105,539	118,644	97,445	12,542	12,398	12,398	92
\$1,000 under \$2,000	60,569	12,784	87,873	107,477	97,572	40,334	18,980	39,878	253,179	44,352	253,179	253,292	99,891	49,173	96,693	6,836
\$2,000 under \$3,000	52,475	13,013	104,993	107,477	97,572	40,334	18,980	39,878	253,179	44,352	253,179	253,292	99,891	49,173	96,693	6,836
\$3,000 under \$4,000	34,622	28,075	191,406	149,407	145,526	47,327	77,798	47,178	400,441	52,444	400,441	400,441	98,434	181,622	27,367	18,859
\$4,000 under \$5,000	44,618	28,056	200,466	142,347	138,240	41,081	62,347	41,081	11,966	115,350	329,335	309,298	107,843	251,939	36,188	27,367
\$5,000 under \$6,000	39,532	32,462	217,530	137,195	135,079	36,274	107,159	36,274	16,584	124,529	339,205	332,161	119,751	392,486	62,832	48,087
\$6,000 under \$7,000	47,660	43,408	310,017	180,447	176,871	47,266	131,894	47,266	875,968	108,944	875,968	875,968	131,042	471,207	130,467	74,669
\$7,000 under \$8,000	44,189	42,883	310,933	184,167	182,751	44,159	131,894	44,159	875,968	108,944	875,968	875,968	131,042	471,207	130,467	74,669
\$8,000 under \$9,000	39,869	33,847	247,881	143,758	142,446	35,983	180,460	29,773	29,773	104,123	419,124	414,218	104,782	507,350	104,351	81,985
\$9,000 under \$10,000	19,313	18,293	185,283	64,242	64,242	19,313	184,601	20,749	20,749	79,063	330,603	328,124	85,061	471,924	82,486	78,950
\$10,000 under \$15,000	41,822	39,758	492,672	144,681	142,379	41,705	348,469	41,705	61,725	153,143	1,890,135	1,804,684	160,518	1,247,697	160,101	218,087
\$15,000 under \$20,000	7,718	7,196	130,954	27,317	26,036	7,717	100,216	7,717	19,458	30,858	117,442	114,489	30,858	277,601	30,753	21,087
\$20,000 under \$30,000	5,823	5,293	174,504	22,132	20,616	5,823	143,888	5,823	22,072	22,072	97,423	97,423	23,942	484,367	23,402	116,382
\$30,000 under \$50,000	1,001	910	65,061	4,305	4,303	1,001	65,782	1,001	20,092	3,121	202,881	12,897	31,116	160,374	5,116	56,120
\$50,000 under \$100,000	132	128	23,121	543	471	151	19,487	151	9,415	606	96,553	2,218	603	73,492	603	35,171
\$100,000 under \$500,000	2	2	1,780	5	5	2	1,571	2	47	3	5,187	7	14	6,486	14	3,514
\$500,000 or more	2	2	1,780	5	5	2	1,571	2	47	3	5,187	7	14	6,486	14	3,514
Returns under \$5,000	294,995	98,034	1,650,998	620,380	593,141	179,121	238,420	177,006	36,254	707,446	1,477,630	1,291,988	410,726	593,149	394,986	88,342
Returns \$5,000 under \$10,000	186,909	172,114	1,348,886	709,811	701,390	183,334	730,325	183,186	120,232	575,765	4,193,247	2,040,143	2,006,789	2,368,720	560,819	382,968
Returns \$10,000 or more	56,518	53,286	888,094	199,183	193,869	56,449	609,332	56,399	147,771	218,682	3,390,032	826,425	218,674	2,366,079	218,096	503,450
<b>Total</b>	117,993	67,866	1,643,881	329,826	318,891	93,647	371,823	92,444	68,145	1,653,348	491,402	476,336	105,353	558,025	100,160	102,639
No adjusted gross income	1,847	(*)	25,858	6,110	5,682	(*)	(*)	(*)	(*)	10,319	218,166	25,231	(*)	(*)	(*)	(*)
Under \$600	3,603	1,247	7,038	6,743	6,743	2,743	7,398	2,743	9,076	9,076	21,389	21,389	(*)	(*)	(*)	(*)
\$600 under \$1,000	11,555	9,892	14,444	13,731	13,731	11,989	11,786	11,786	22,878	22,878	26,807	26,807	(*)	(*)	(*)	(*)
\$1,000 under \$2,000	15,636	1,718	23,227	23,750	21,792	6,160	6,160	6,160	861	861	32,961	32,961	51,006	51,006	10,575	797
\$2,000 under \$3,000	11,986	4,810	29,665	23,661	23,023	7,797	12,055	7,797	1,817	21,021	53,358	53,458	14,214	14,585	13,313	2,487
\$3,000 under \$4,000	11,688	5,069	41,110	28,778	26,808	10,326	16,299	9,697	2,453	11,914	75,333	80,947	78,706	14,981	13,524	2,892
\$4,000 under \$5,000	9,317	6,361	42,342	32,273	30,801	8,097	15,475	7,955	2,426	13,186	58,340	42,665	41,850	23,155	10,493	3,401
\$5,000 under \$6,000	7,540	5,612	41,955	27,515	26,258	7,398	18,956	7,398	2,864	11,099	32,155	32,022	10,966	34,433	10,760	5,082
\$6,000 under \$7,000	11,876	10,334	76,793	38,386	38,238	11,876	41,848	11,876	9,428	5,842	62,481	33,050	31,608	35,013	8,631	5,402
\$7,000 under \$8,000	7,720	7,091	57,306	30,532	30,532	7,720	32,076	7,720	5,131	5,252	39,037	17,384	17,384	23,614	5,118	3,726
\$8,000 under \$9,000	6,969	6,198	38,740	22,000	22,000	6,969	37,086	6,098	3,038	3,038	33,426	13,937	13,937	17,057	3,805	2,195
\$9,000 under \$10,000	2,741	2,741	15,778	11,675	11,532	2,741	15,495	2,741	2,925	3,833	35,959	10,384	10,384	35,679	3,785	3,785
\$10,000 under \$15,000	11,719	11,066	136,944	45,326	44,844	11,719	91,878	15,975	11,449	9,991	136,895	43,030	42,206	34,744	10,360	14,412
\$15,000 under \$20,000	2,375	2,309	39,757	10,011	9,569	2,375	30,293	5,816	3,877	3,877	66,458	14,620	14,442	51,503	3,543	8,167
\$20,000 under \$30,000	1,767	1,674	40,165	7,000	6,685	1,767	37,321	1,767	8,871	5,176	146,989	19,037	18,778	119,905	4,974	21,409
\$30,000 under \$50,000	1,158	1,148	10,533	591	534	1,158	9,284	1,158	3,348	651	44,194	2,566	2,476	38,164	630	10,051
\$50,000 under \$100,000	31	27	5,144	107	85	31	4,585	31	2,181	267	48,655	1,203	316	41,745	314	14,599
\$100,000 under \$500,000	1	1	609	5	5	1	487	1	238	7	5,318	26	8	5,084	8	2,058
\$500,000 or more	1	1	2,534	5	5	1	2,448	1	1,211	3	5,820	10	3	5,314	3	2,172
Returns under \$5,000	65,094	20,664	141,623	136,074	128,602	40,891	50,126	39,978	7,467	110,416	303,997	292,021	51,465	67,431	48,117	9,384
Returns \$5,000 under \$10,000	36,864	31,976	260,572	130,108	128,561	36,704	145,462	36,414	23,040	33,749	232,778	106,910	105,289	134,136	32,612	21,190
Returns \$10,000 or more	16,052	15,226	241,686	63,646	61,728	16,052	176,235	16,052	37,659	18,553	454,528	80,494	21,153	354,459	19,831	21,800

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample, and Limitations of the Data."  
 (\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 (†) Adjusted gross income less deficit.  
 NOTE: Detail may not add to total because of rounding.

## INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 34.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX, BY 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS  
(Taxable and nontaxable returns)

100 largest standard metropolitan statistical areas	Number of returns	Adjusted gross income (less deficit) (Thousand dollars)	Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Akron, Ohio.....	202,326	1,507,872	188,253	1,304,811	16,009	79,539	1,353	1,458	2,986	20,658	14,544	22,452
Albany-Schenectady-Troy, N.Y.....	1,698,909	1,698,909	231,083	1,426,524	17,464	85,568	2,439	369	5,373	21,121	22,153	16,746
Allentown-Bethlehem-Easton, Pa.-N.J.....	189,334	1,274,069	171,539	1,069,740	14,270	71,037	1,062	823	3,520	27,092	19,992	20,973
Anaheim-Santa Ana-Garden Grove, Calif.....	405,628	3,116,942	364,661	2,631,232	37,891	180,056	3,069	19,434	13,187	56,443	60,660	105,807
Atlanta, Ga.....	425,806	2,936,644	391,117	2,455,788	30,925	152,104	3,225	1,291	11,043	90,772	32,676	67,979
Bakersfield, Calif.....	99,659	642,580	88,893	588,194	9,789	40,184	1,498	3,008	5,600	25,848	12,703	14,679
Baltimore, Md.....	622,843	4,209,398	576,286	3,533,928	41,069	219,924	6,582	1,132	10,586	76,180	53,126	74,966
Beaumont-Port Arthur, Texas.....	97,523	646,071	89,710	558,767	9,185	25,474	1,989	1,187	1,752	12,152	6,385	13,293
Binghamton, N.Y.-Pa.....	91,311	572,604	81,079	479,337	7,901	30,776	2,654	1,434	2,828	13,892	10,729	6,687
Birmingham, Ala.....	201,666	1,274,727	187,776	1,091,773	12,450	55,727	1,488	1,740	4,771	33,323	11,431	15,448
Boston, Mass.....	199,932	6,479,569	891,247	5,210,268	71,486	377,442	1,037	524	15,027	89,139	97,294	157,059
Bridgeport, Conn.....	941,030	1,007,503	133,622	833,200	10,265	47,265	(*)	(*)	2,778	16,104	12,901	14,705
Buffalo, N.Y.....	459,422	3,077,001	415,277	2,609,471	34,559	159,374	2,935	135	4,490	54,824	39,395	38,870
Canton, Ohio.....	123,224	860,693	114,470	734,984	10,653	49,516	2,046	217	1,891	15,856	9,032	8,750
Charlotte, N.C.....	114,012	811,774	105,367	677,880	9,476	49,445	2,144	387	3,384	14,135	10,693	14,224
Chattanooga, Tenn.-Ga.....	99,400	582,578	11,439	485,238	8,594	36,722	1,411	320	2,869	16,811	1,069	10,786
Chicago, Ill.....	2,581,895	19,377,910	2,334,533	15,902,822	165,232	94,124	13,655	5,713	64,171	420,827	226,499	481,865
Cincinnati, Ohio-Ind.-Ky.....	449,458	3,001,485	401,652	2,407,135	37,245	187,938	7,987	212	10,403	62,770	53,395	67,979
Cleveland, Ohio.....	722,876	5,375,682	671,810	4,426,853	44,591	213,061	3,458	1,823	15,357	109,535	61,453	205,189
Columbus, Ohio.....	297,997	1,996,554	277,373	1,704,112	23,518	111,766	6,385	6,752	5,439	30,935	21,201	32,936
Dallas, Texas.....	459,845	3,098,708	411,203	2,504,940	4,457	201,334	14,414	10,103	15,029	82,873	56,354	122,562
Dayton-Rock Island-Moline, Iowa-Ill.....	131,404	867,629	117,744	708,227	11,018	47,468	7,166	27,579	3,584	18,705	14,161	16,862
Dayton, Ohio.....	255,965	1,910,431	237,385	1,639,981	21,483	100,864	7,604	4,132	4,664	26,875	18,060	26,957
Denver, Colo.....	392,289	2,632,842	392,411	2,167,569	38,385	165,521	5,365	1,658	12,113	71,115	56,105	59,715
Des Moines, Iowa.....	91,874	636,018	83,200	536,836	3,370	16,544	2,363	2,297	2,297	17,148	9,127	9,303
Detroit, Mich.....	1,467,162	11,138,440	1,377,459	9,443,784	92,718	521,403	5,855	2,930	31,910	227,687	131,953	158,972
Duluth-Superior, Minn.-Wis.....	105,706	611,449	99,845	518,502	9,290	31,135	2,292	1,650	3,741	16,350	12,374	6,887
El Paso, Texas.....	114,755	649,097	106,300	573,346	6,575	26,311	(*)	(*)	3,905	16,370	7,429	11,072
Flint, Mich.....	154,140	1,208,764	141,272	1,029,503	8,980	52,772	3,531	1,126	3,088	27,943	9,987	16,365
Fort Lauderdale-Hollywood, Fla.....	151,555	1,000,615	123,333	673,408	17,767	66,933	(*)	(*)	3,204	28,400	27,759	52,051
Fort Worth, Texas.....	219,526	1,340,236	201,786	1,141,149	22,926	78,754	4,544	1,481	5,790	27,403	16,594	23,591
Fresno, Calif.....	126,733	778,313	111,427	633,843	12,253	53,988	7,790	10,312	5,591	29,065	18,190	21,498
Gary-Hammond-East Chicago, Ind.....	205,458	1,448,099	192,669	1,285,805	10,333	56,346	2,413	3,374	1,086	27,553	13,212	11,761
Grand Rapids, Mich.....	160,783	1,050,144	140,974	813,778	16,479	84,446	-0.888	5,123	3,554	34,504	18,700	23,040
Harrisburg, Pa.....	126,456	830,520	113,415	699,438	10,412	42,157	3,418	3,144	3,241	21,980	9,930	11,887
Hartford, Conn.....	208,362	1,560,321	187,497	1,243,527	14,959	90,028	(*)	(*)	4,991	28,902	25,097	33,557
Honolulu, Hawaii.....	186,537	1,254,091	172,446	1,042,819	14,496	61,024	976	3,255	8,979	30,229	28,912	35,525
Houston, Texas.....	543,122	3,697,660	500,467	3,077,731	44,264	198,586	13,155	120,279	12,863	77,555	52,620	117,266
Indianapolis, Ind.....	355,966	2,453,144	323,078	2,057,901	28,169	138,474	14,161	15,692	7,440	52,538	33,730	31,422
Jacksonville, Fla.....	154,007	984,965	140,829	837,501	13,688	48,711	(*)	(*)	2,770	22,248	10,188	20,753
Jersey City, N.J.....	247,455	1,492,803	229,123	1,281,277	13,640	67,278	(*)	(*)	5,631	28,334	23,255	11,689
Johnstown, Pa.....	82,211	465,033	75,346	412,324	6,368	18,837	(*)	(*)	2,152	7,732	6,079	4,500
Kansas City, Mo.-Kans.....	405,641	2,840,953	364,363	2,317,757	36,533	174,338	10,156	1,339	9,441	74,265	44,219	60,907
Knoxville, Tenn.....	110,980	658,589	100,298	552,377	6,732	31,082	3,435	12,079	4,835	16,622	10,122	13,297
Lancaster, Pa.....	106,263	690,873	93,810	566,335	10,431	54,191	5,817	12,246	1,962	8,844	10,164	9,243
Lansing, Mich.....	106,045	749,654	93,277	618,080	8,693	45,368	6,863	4,270	2,876	19,018	10,748	8,137
Los Angeles-Long Beach, Calif.....	2,518,674	18,840,037	2,233,039	15,475,843	243,031	1,114,697	7,585	41,584	91,392	390,732	374,502	620,229
Louisville, Ky.-Ind.....	263,153	1,738,112	239,260	1,428,196	20,635	108,080	6,279	2,496	9,147	43,561	20,914	20,273
Memphis, Tenn.-Ark.....	222,993	1,327,694	206,351	1,082,540	17,800	83,573	2,972	13,425	9,147	44,441	16,257	34,280
Miami, Fla.....	377,107	2,229,393	314,995	1,688,959	35,735	148,552	1,888	1,102	13,267	47,150	53,810	86,831
Milwaukee, Wis.....	480,124	3,474,088	432,685	2,920,476	32,997	183,565	4,590	5,131	6,590	52,377	57,382	57,382
Minneapolis-St. Paul, Minn.....	599,144	4,225,274	549,857	3,540,588	41,633	183,550	7,460	1,468	15,464	99,480	69,945	112,250
Mobile, Ala.....	99,825	573,960	90,507	491,728	8,278	23,760	1,687	1,263	2,246	1,721	8,925	7,779
Nashville, Tenn.....	171,856	1,022,631	157,348	843,228	11,210	54,321	5,972	1,536	5,427	36,061	10,600	19,415
New Haven, Conn.....	131,725	964,193	118,223	770,096	8,944	52,434	(*)	(*)	2,242	22,172	13,724	22,961
New Orleans, La.....	332,086	2,078,760	296,631	1,651,960	24,110	117,537	(*)	(*)	6,498	66,253	25,435	54,611
New York, N.Y.....	4,546,345	34,278,160	4,103,589	26,478,302	330,585	1,793,426	3,094	7,248	19,876	998,503	605,022	1,211,191
Newark, N.J.....	680,733	5,277,951	613,487	4,215,481	46,535	286,638	(*)	(*)	18,887	177,170	33,888	116,779
Norfolk-Portsmouth, Va.....	185,575	1,095,972	167,174	947,924	9,948	48,956	960	732	1,887	16,655	11,561	14,010
Oklahoma City, Okla.....	205,920	1,203,042	182,824	997,433	19,590	63,314	6,430	1,590	6,026	32,137	17,490	28,091
Omaha, Nebr.-Iowa.....	185,831	1,152,348	165,620	946,226	14,421	60,832	3,750	6,619	4,024	25,975	15,436	25,713
Orlando, Fla.....	110,136	619,170	96,327	506,547	11,332	40,971	1,955	7,049	3,308	21,522	9,633	13,163
Paterson-Clifton-Passaic, N.J.....	468,411	3,631,413	415,649	2,982,449	33,263	202,016	657	1,241	18,314	81,696	57,560	82,493
Peoria, Ill.....	120,894	826,598	104,663	676,154	8,208	40,159	5,486	12,933	3,285	20,820	14,651	10,482
Philadelphia, Pa.-N.J.....	1,597,929	10,865,580	1,442,592	8,900,101	113,584	602,516	8,057	4,999	35,599	258,888	144,495	200,066
Phoenix, Ariz.....	275,900	1,685,621	240,060	1,348,698	29,308	104,385	4,002	785	8,319	37,922	36,988	45,836
Pittsburgh, Pa.....	732,123	5,064,555	649,857	4,114,704	60,979	290,561	3,552	1,776	17,882	129,459	64,735	94,299
Portland, Oreg.-Wash.....	327,185	2,250,414	292,015	1,802,264	28,618	136,344	6,376	3,248	8,426	84,276	45,766	59,286
Providence-Pawtucket-Warwick, R.I.-Mass.....	310,225	1,875,198	287,274	1,574,777	22,804	95,033	(*)	(*)	4,040	33,751	27,026	28,233
Reading, Pa.....	103,555	653,801	94,223	549,334	8,172	36,772	2,342	5,080	2,030	15,658	9,637	12,276
Richmond, Va.....	160,964	1,158,757	147,228	926,471	10,221	53,827	1,521	1,483	2,964	31,686	13,573	36,724
Rochester, N.Y.....	313,432	2,174,996	281,587	1,823,642	20,655	104,404	5,153	3,577	4,400	33,831	29,189	35,725
Sacramento, Calif.....	227,145	1,707,422	203,295	1,436,482	23,445	101,477	4,435	883	9,307	64,159	26,187	32,522
St. Louis, Mo.-Ill.....	812,032	5,634,198	737,020	4,650,927	56,190	280,223	13,553	11,644	16,987	123,220	80,233	98,435
Salt Lake City, Utah.....	168,864	1,064,498	153,715	880,452	17,778	64,506	1,565	1,287	5,480	34,178	19,541	19,649
San Antonio, Texas.....	245,703	1,348,256	222,933	1,119,285	10,572	80,705	5,074	1,812	4,818	18,876	22,812	25,829
San Bernardino-Riverside-Ontario, Calif.....	305,329	2,050,093	269,688	1,714,792	31,302	118,777	5,147	1,827	10,416	30,507	37,128	56,867
San Diego, California.....	369,541	2,381,542	327,125	1,966,399	34,146	126,608	4,248	1,575	9,431	43,502	50,336	72,830



INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 34.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX, BY 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
(Taxable and nontaxable returns)

100 largest standard metropolitan statistical areas	Total domestic and foreign dividends received		Dividends in adjusted gross income		Interest received		Rent and royalties net income and loss		Taxable income		Income tax returns	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Akron, Ohio.....	21,105	30,893	1,214	28,297	78,831	28,991	19,300	7,273	176,690	1,531,2	17,444	1,139
Albany-Schenectady-Troy, N.Y.....	53,899	53,483	29,182	48,486	115,391	53,165	2,992	4,991	219,472	1,022,21	21,611	1,139
Allentown-Bethlehem-Easton, Pa.-N.J.....	29,411	38,082	18,112	35,134	71,723	21,562	14,676	4,246	189,905	33,442	168,294	1,139
Anaheim-Santa Ana-Garden Grove, Calif.....	67,078	77,667	33,799	70,900	150,116	78,414	4,601	17,775	329,274	1,743,68	31,440	332,391
Atlanta, Ga.....	50,795	89,360	28,791	84,781	111,944	52,526	31,613	11,829	343,797	1,787,635	34,3130	311,855
Bakersfield, Calif.....	13,724	7,454	4,082	6,310	34,808	20,599	13,003	4,909	74,961	373,659	7,979	1,139
Baltimore, Md.....	96,230	147,841	53,361	141,262	219,444	57,788	43,648	22,474	527,391	2,606,675	52,475	1,139
Beaumont-Port Arthur, Texas.....	14,633	13,296	5,633	11,467	33,291	11,467	8,115	37,45	60,064	2,606,675	52,475	1,139
Binghamton, N.Y.-Pa.....	16,287	16,167	5,41	14,771	32,308	13,747	7,374	2,500	76,052	340,308	75,906	1,139
Birmingham, Ala.....	21,988	34,132	12,822	32,041	62,511	23,622	13,035	5,870	163,559	731,133	14,133	1,139
Boston, Mass.....	161,700	337,577	89,596	321,411	401,179	195,303	101,443	22,579	812,186	3,949,759	80,411	1,139
Bridgeport, Conn.....	31,417	40,585	16,447	37,156	69,110	29,487	12,64	6,221	118,196	636,38	124,145	1,139
Buffalo, N.Y.....	64,209	84,318	37,895	84,408	187,703	82,967	48,735	11,874	388,880	1,852,334	38,151	344,21
Canton, Ohio.....	14,314	21,824	7,405	19,224	46,575	15,507	13,624	2,991	106,327	538,224	105,737	1,139
Charlotte, N.C.....	17,439	27,903	9,438	26,431	34,277	11,680	9,104	5,606	91,750	478,080	11,449	1,139
Chattanooga, Tenn.-Ga.....	6,641	17,772	4,328	17,046	24,196	8,411	10,964	4,198	40,733	324,37	74,467	1,139
Chicago, Ill.....	460,384	765,304	283,811	716,524	1,044,362	510,910	221,273	114,395	2,119,734	12,525,332	2,119,734	2,119,734
Cincinnati, Ohio-Ind. Ky.....	74,547	150,476	47,416	143,153	175,801	81,131	47,483	17,641	370,262	1,820,524	36,133	1,139
Cleveland, Ohio.....	115,034	200,630	61,289	189,790	241,159	141,587	51,172	10,535	623,818	3,428,151	64,331	1,139
Columbus, Ohio.....	33,310	46,257	18,690	42,654	52,654	32,799	21,864	12,988	253,176	1,234,256	251,666	1,139
Dallas, Texas.....	64,113	102,766	33,757	96,222	143,548	67,450	54,388	26,575	368,221	1,891,643	365,444	1,139
Davenport-Rock Island-Moline, Iowa-Ill.....	17,836	16,880	7,950	15,565	49,150	19,548	11,863	4,807	109,975	528,914	13,534	1,139
Dayton, Ohio.....	36,791	48,032	20,278	44,735	55,677	37,818	26,503	8,869	223,977	1,225,423	241,132	1,139
Denver, Colo.....	68,062	77,136	35,889	71,993	166,780	64,731	43,296	17,410	327,199	1,516,892	320,838	1,139
Des Moines, Iowa.....	14,059	14,525	8,447	13,171	37,649	22,219	16,557	5,049	77,226	390,323	77,116	1,139
Detroit, Mich.....	227,808	321,235	131,550	297,228	564,227	222,946	104,388	53,987	1,262,000	7,233,114	1,211,632	1,139
Duluth-Superior, Minn.-Wis.....	20,823	20,897	13,127	19,143	44,313	11,899	8,178	1,068	84,344	354,134	67,274	1,139
El Paso, Texas.....	13,342	8,452	4,669	7,401	26,197	13,141	7,159	3,555	88,49	345,959	67,812	1,139
Flint, Michigan.....	23,568	37,083	15,388	34,775	61,481	21,159	10,921	3,253	133,44	32,17	133,746	1,139
Fort Lauderdale-Hollywood, Fla.....	34,485	82,533	21,972	78,81	90,413	50,920	13,998	10,755	120,249	533,2	117,711	1,139
Fort Worth, Texas.....	22,702	24,361	10,951	22,241	54,324	24,683	29,197	18,778	183,847	779,119	121,55	1,139
Fresno, Calif.....	20,198	8,081	10,833	6,885	46,237	23,422	13,791	822	13,791	1,139	1,139	
Gary-Hammond-East Chicago, Ind.....	22,780	15,143	12,688	12,776	69,796	20,891	18,780	12,511	174,267	301,421	17,987	1,139
Grand Rapids, Mich.....	26,889	30,249	17,269	27,464	60,828	28,214	14,923	6,383	133,797	594,8	131,113	1,139
Harrisburg, Pa.....	15,797	14,622	9,009	12,978	37,816	11,357	11,24	3,381	112,4	1,139	1,139	
Hartford, Conn.....	51,071	95,950	28,852	91,169	91,243	43,033	15,472	1,344	174,337	1,139	1,139	
Honolulu, Hawaii.....	38,062	32,045	15,385	28,821	89,558	26,435	15,975	1,333	131,113	51,872	142,714	1,139
Houston, Texas.....	70,836	115,548	37,643	108,158	159,158	73,843	60,926	32,912	2,247,424	434,777	1,139	
Indianapolis, Ind.....	49,162	63,367	29,210	58,675	107,969	44,389	32,974	15,384	297,759	1,521,252	234,221	1,139
Jacksonville, Fla.....	15,281	21,513	7,454	19,988	41,049	18,649	9,429	2,148	124,010	562,462	122,456	1,139
Jersey City, N.J.....	37,875	33,835	24,467	30,083	91,498	40,395	29,157	4,467	120,493	462,204	209,204	1,139
Johnstown, Pa.....	8,508	10,412	4,131	9,732	22,579	5,412	5,501	111	70,202	269,202	61,909	1,139
Kansas City, Mo.-Kans.....	60,219	69,467	28,562	63,996	152,045	71,957	40,109	20,897	340,944	1,727,681	338,119	331,255
Knoxville, Tenn.....	15,535	17,532	8,377	16,235	38,105	11,159	6,796	2,644	87,721	403,628	87,576	1,139
Lancaster, Pa.....	13,208	14,399	8,673	12,973	35,691	13,505	9,646	4,303	89,222	434,719	88,430	1,139
Lansing, Mich.....	12,214	14,477	7,734	13,301	37,564	14,380	8,453	8,116	89,084	462,611	86,683	1,139
Los Angeles-Long Beach, Calif.....	419,965	532,380	214,476	492,104	1,037,551	691,564	312,330	36,621	2,086,757	11,135,367	2,357,362	2,357,362
Louisville, Ky.-Ind.....	35,792	62,324	28,111	58,971	82,428	39,567	23,601	12,464	128,823	1,139	1,139	
Memphis, Tenn.-Ark.....	22,309	36,332	15,131	34,136	55,851	27,525	13,132	11,211	173,351	764,394	171,153	1,139
Miami, Fla.....	66,154	11,741	1,444	103,852	145,657	104,061	31,631	22,036	286,329	1,257,224	208,423	1,139
Milwaukee, Wis.....	82,542	116,371	44,444	104,013	217,334	96,836	55,581	32,436	412,333	2,131,450	409,444	1,139
Minneapolis-St. Paul, Minn.....	74,908	135,155	51,474	126,013	252,236	107,763	52,000	11,510	1,139	4,480,497	532,332	4,480
Mobile, Ala.....	7,541	13,694	5,874	12,826	26,874	20,799	8,878	6,646	32,557	77,961	1,139	
Nashville, Tenn.....	15,452	26,128	11,448	24,598	51,050	18,427	11,218	13,627	33,228	63,110	131,313	1,139
New Haven, Conn.....	36,117	56,174	22,107	52,533	60,135	25,524	14,443	1,421	111,425	114,591	1,139	
New Orleans, La.....	32,756	54,047	18,043	50,879	93,293	45,009	39,318	44,642	254,44	1,139	1,139	
New York, N.Y.....	969,393	1,955,213	623,467	1,856,121	2,141,746	1,239,333	302,214	1,139	3,875,332	21,158,565	3,059,315	4,113,301
Newark, N.J.....	159,115	250,486	103,362	233,385	302,392	146,956	58,244	14,341	579,111	3,455,090	575,473	1,139
Norfolk-Portsmouth, Va.....	23,099	23,496	14,303	21,069	48,331	19,344	15,779	8,199	160,366	150,185	116,111	1,139
Oklahoma City, Okla.....	19,913	24,883	12,332	22,992	59,862	30,495	26,345	2,344	64,644	675,618	153,574	1,139
Omaha, Neb.-Iowa.....	24,855	28,043	11,123	25,781	59,617	32,845	17,964	12,456	144,339	681,344	143,379	1,139
Orlando, Fla.....	13,112	12,541	7,444	11,275	39,879	14,532	9,375	1,064	97,117	330,848	85,460	1,139
Parsippany-Clifton-Passaic, N.J.....	113,128	166,411	68,739	157,475	226,664	115,012	34,605	16,343	392,941	2,332,013	397,516	4,411
Peoria, Ill.....	18,009	25,141	11,219	23,537	49,951	25,140	15,416	7,440	104,763	496,993	101,311	1,139
Philadelphia, Pa.-N.J.....	261,584	474,667	148,187	442,347	600,799	233,623	100,456	30,006	1,364,24	6,676,44	1,353,403	1,311,111
Phoenix, Ariz.....	41,640	55,749	22,278	1,660	102,090	55,601	28,398	15,007	42,444	334,676	24,105	1,139
Pittsburgh, Pa.....	125,844	213,162	81,130	200,104	260,674	111,504	64,517	11,500	2,246,253	62,134	1,139	
Portland, Ore.-Wash.....	59,198	57,052	33,033	51,720	124,022	60,445	22,477	4,444	2,444	3,444	1,139	
Providence-Pawtucket-Warwick, R.I.-Mass.....	41,633	59,191	28,944	55,347	122,404	51,939	24,613	8,191	257,603	1,139	1,139	
Reading, Pa.....	13,308	14,654	6,753	13,331	39,530	13,577	8,219	7,068	37,048	1,139	1,139	
Richmond, Va.....	27,587	68,118	16,897	65,314	56,589	26,791	11,777	8,100	13,575	32,35	133,910	14,444
Rochester, N.Y.....	60,012	73,254	37,265	67,944	135,314	56,244	21,335	8,878	218,012	3,244,543	463,400	4,411
Sacramento, Calif.....	30,782	19,430	15,011	17,006								





Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]														
	Number of returns	Number of joint returns	Total number of exemptions	Taxable income		Income tax after credits		Number of returns	Number of exemptions	Total number of exemptions	Number of other than age and blindness	Income tax after credits			
				Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns								
Atlanta, Georgia															
Total.....	425,806	246,005	1,136,680	1,787,635	343,130	351,865	99,659	64,907	1,642,560	289,352	280,538	74,961	370,630	73,870	70,939
No adjusted gross income.....	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	23,683	3,173	27,342	(*)	(*)	(*)	6,371	2,122	2,290	10,244	10,244	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	20,082	15,305	27,629	17,997	33,589	2,521	6,140	1,840	5,659	8,146	8,146	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	41,867	8,931	73,827	34,039	53,998	7,947	5,057	1,231	13,772	17,002	17,002	4,403	1,776	4,403	23
\$2,000 under \$3,000.....	37,075	10,399	74,001	28,036	44,284	7,947	5,057	1,231	17,002	19,423	19,423	3,448	3,448	3,448	477
\$3,000 under \$4,000.....	32,600	13,304	113,566	28,767	88,696	11,381	9,361	6,237	26,776	28,487	28,487	6,002	11,138	6,002	1,646
\$4,000 under \$5,000.....	39,748	21,141	103,791	67,723	127,771	20,263	11,488	8,685	42,729	46,309	46,309	7,549	19,665	7,549	3,045
\$5,000 under \$6,000.....	32,699	18,972	178,825	95,195	138,267	23,494	11,968	10,639	53,043	57,777	57,777	9,419	21,764	9,419	3,220
\$6,000 under \$7,000.....	30,626	18,832	207,659	114,772	155,333	35,706	23,077	17,825	43,881	47,736	47,736	6,718	17,643	6,718	2,882
\$7,000 under \$8,000.....	35,706	21,449	267,346	155,333	220,941	35,706	23,077	17,825	51,501	54,048	54,048	7,026	23,547	7,026	3,282
\$8,000 under \$9,000.....	22,941	20,202	194,985	113,154	157,116	26,378	17,789	13,645	65,559	70,886	70,886	7,749	23,345	7,749	3,026
\$9,000 under \$10,000.....	26,378	23,634	230,304	87,370	137,116	26,378	17,789	13,645	35,733	37,789	37,789	3,789	18,545	3,789	1,074
\$10,000 under \$15,000.....	54,447	51,660	667,335	418,119	542,275	73,100	11,801	11,185	141,573	141,573	141,573	11,801	34,348	11,801	16,604
\$15,000 under \$20,000.....	12,428	11,678	212,730	150,934	124,077	28,911	3,063	2,825	51,611	51,611	51,611	3,063	37,970	3,063	3,263
\$20,000 under \$30,000.....	12,130	10,872	343,896	124,077	262,767	69,575	2,187	2,085	64,236	64,236	64,236	2,187	31,664	2,187	12,468
\$30,000 under \$50,000.....	1,580	1,434	54,738	83,048	1,570	28,660	288	273	18,768	18,768	18,768	288	16,272	288	5,486
\$50,000 under \$100,000.....	355	313	54,682	43,776	354	25,724	52	48	7,383	7,383	7,383	52	6,499	52	2,804
\$100,000 under \$300,000.....	9	7	6,655	8	8	3,477	1	1	2,481	2,481	2,481	1	2,202	1	1,694
\$300,000 under \$1,000,000.....	3	3	4,223	3,371	3	2,077	1	1	1,069	1,069	1,069	1	1,069	1	1,069
Returns under \$5,000.....	196,803	56,949	1,669,367	185,213	116,131	28,548	47,279	19,199	1,069,993	1,069,993	1,069,993	22,869	35,920	22,869	3,440
Returns \$5,000 under \$10,000.....	148,350	113,090	1,092,025	494,329	462,278	168,776	3,589	29,292	247,716	247,716	247,716	34,701	129,064	34,701	19,931
Returns \$10,000 or more.....	80,952	75,966	1,375,252	86,768	86,680	218,322	17,392	10,457	282,872	282,872	282,872	17,392	208,546	17,392	45,599
Baltimore, Maryland															
Total.....	622,843	346,271	1,697,445	2,606,675	524,075	503,232	97,323	72,195	1,646,071	314,131	307,220	80,064	378,858	79,869	71,304
No adjusted gross income.....	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Under \$600.....	39,536	2,831	46,018	(*)	(*)	(*)	8,507	(*)	3,632	9,182	9,182	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	21,637	15,839	28,503	17,997	33,589	2,521	6,140	1,840	5,659	8,146	8,146	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	49,346	73,479	82,693	35,575	53,998	7,947	5,057	1,231	9,095	16,840	16,840	6,118	6,022	5,974	879
\$2,000 under \$3,000.....	34,930	15,467	107,662	44,353	44,284	7,947	5,057	1,231	12,351	10,206	10,206	6,022	6,022	5,974	879
\$3,000 under \$4,000.....	24,297	17,313	139,446	49,795	88,696	11,381	9,361	6,237	32,645	30,474	28,856	7,444	8,948	7,444	1,365
\$4,000 under \$5,000.....	56,651	29,396	147,579	144,446	127,771	20,263	11,488	8,685	51,424	44,322	44,034	9,849	16,139	9,849	2,479
\$5,000 under \$6,000.....	44,517	23,869	245,799	138,267	138,267	23,494	11,968	10,639	64,930	36,781	34,873	11,824	32,193	11,824	4,315
\$6,000 under \$7,000.....	57,556	38,571	372,427	186,744	162,403	36,274	6,039	5,374	99,560	50,973	50,973	5,394	5,394	5,394	3,273
\$7,000 under \$8,000.....	50,213	38,788	189,134	213,003	203,003	35,752	7,769	7,068	70,229	37,139	37,139	4,338	4,338	4,338	6,481
\$8,000 under \$9,000.....	45,923	40,772	191,326	45,923	53,579	30,517	9,836	9,836	84,539	46,268	46,268	3,701	3,701	3,701	6,275
\$9,000 under \$10,000.....	35,019	29,355	331,983	202,368	35,019	34,755	3,710	3,710	35,356	14,260	14,260	3,710	21,936	3,710	1,477
\$10,000 under \$15,000.....	77,371	71,857	920,518	626,115	77,303	111,159	10,450	9,963	122,961	35,853	35,282	10,400	84,976	10,400	14,843
\$15,000 under \$20,000.....	19,331	18,641	329,917	243,029	19,331	46,882	2,888	2,753	49,520	17,314	11,969	5,346	34,212	5,346	6,924
\$20,000 under \$30,000.....	13,155	12,333	165,782	284,806	13,155	67,263	2,050	1,777	58,567	6,753	6,151	2,606	48,316	2,606	3,337
\$30,000 under \$50,000.....	1,946	1,743	128,034	106,613	1,946	38,891	145	141	9,170	631	631	145	7,862	145	1,731
\$50,000 under \$100,000.....	247	286	55,447	45,680	346	21,888	43	37	7,891	168	168	43	6,446	43	1,351
\$100,000 under \$300,000.....	12	11	5,305	4	4	3,761	-	-	-	-	-	-	-	-	-
\$300,000 under \$1,000,000.....	4	3	6,258	4,363	4	2,332	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	277,449	69,842	1,678,475	287,761	180,394	44,336	43,102	20,828	1,026,646	112,558	109,923	24,075	31,417	23,931	4,774
Returns \$5,000 under \$10,000.....	235,229	171,355	1,716,623	744,756	231,595	165,747	40,896	36,696	295,315	146,064	142,799	4,463	163,074	4,463	26,289
Returns \$10,000 or more.....	112,165	105,074	1,814,260	1,317,699	112,156	292,160	15,325	14,671	248,110	55,509	54,538	15,325	183,112	15,325	41,242

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

Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

(Taxable and nontaxable returns; 1)

Adjusted gross income classes	Birmingham, Alabama										Bridgeport, Connecticut																
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Number of joint returns	Income tax after credits	Income tax after credits (Thousand dollars)		
Total.....	91,311	50,235	1,572,604	254,507	244,314	76,022	340,308	75,906	62,548	201,666	131,416	11,274,727	567,576	554,737	163,559	731,133	162,178	144,823									
No adjusted gross income.....																											
Under \$600.....	5,790	(*)	2,087	6,685	6,384					14,539	15,379	4,223	14,984	14,687	(*)												
\$600 under \$1,000.....	7,897	1,947	11,390	15,678	12,338	4,459	1,811	4,459	277	14,591	15,379	7,195	20,648	11,849	(*)												
\$1,000 under \$2,000.....	15,127	2,161	39,107	28,166	25,191	12,827	17,621	12,681	2,536	22,266	22,266	21,666	46,525	18,920	11,424	5,995											
\$2,000 under \$3,000.....	7,273	2,158	24,988	12,549	11,054	6,601	13,015	6,601	2,042	10,066	6,448	56,493	29,270	46,525	15,177	18,34	18,34	15,170	2,824								
\$3,000 under \$4,000.....	6,439	2,917	29,501	20,999	20,848	5,597	13,626	5,597	2,150	17,516	10,378	77,822	52,356	37,662	15,840	30,552	15,840	8,222	2,011								
\$4,000 under \$5,000.....	6,107	3,793	33,302	17,019	16,416	6,107	18,275	6,107	2,941	23,558	18,560	127,374	75,295	73,315	22,868	60,329	22,868	9,423									
\$5,000 under \$6,000.....	6,113	5,441	40,081	15,073	14,772	6,113	25,219	6,113	4,008	23,728	18,879	127,383	74,104	72,724	23,038	80,990	23,038	12,904									
\$6,000 under \$7,000.....	10,930	8,637	82,247	38,823	38,623	10,930	44,086	10,930	7,195	12,915	10,842	95,018	44,612	44,612	12,915	51,160	12,915	8,151									
\$7,000 under \$8,000.....	4,481	4,481	37,410	18,603	18,603	4,481	20,242	4,481	3,235	11,780	11,632	100,649	47,907	47,907	56,467	11,780	56,467	11,780									
\$8,000 under \$9,000.....	2,907	2,907	27,471	13,196	13,196	2,907	15,162	2,907	2,474	12,193	10,665	113,990	37,662	37,662	70,226	12,193	70,226	12,193									
\$9,000 under \$10,000.....	11,776	11,169	145,082	49,044	48,420	11,776	91,697	11,776	16,088	19,210	18,753	225,900	70,293	69,327	146,326	19,210	146,326	25,461									
\$10,000 under \$15,000.....	2,723	2,723	42,572	8,954	8,954	2,723	31,428	2,723	2,479	4,200	4,200	69,930	16,930	16,930	42,572	4,200	42,572	4,200									
\$15,000 under \$20,000.....	1,769	1,769	44,972	5,881	5,881	1,769	31,428	1,769	8,165	4,138	3,832	117,693	16,930	16,930	44,972	4,138	44,972	4,138									
\$20,000 under \$30,000.....	170	154	11,133	685	603	170	8,913	170	3,135	681	637	44,654	2,777	2,658	37,459	681	37,459	13,347									
\$30,000 under \$50,000.....	34	31	5,009	121	106	34	3,949	34	1,801	142	129	21,835	595	459	142	17,838	142	17,838	8,593								
\$50,000 under \$100,000.....	1	1	832	2	2	1	324	1	338																		
\$100,000 under \$500,000.....	44,742	9,781	1,108,051	87,514	79,304	29,483	46,071	29,337	6,992	88,772	33,149	1,959,779	181,392	173,628	52,055	69,132	52,055	10,495									
Returns \$5,000 under \$10,000.....	30,537	22,529	220,510	102,716	101,811	30,537	123,033	30,537	19,872	84,773	70,383	589,414	279,580	275,982	82,794	316,272	82,794	50,980									
Returns \$10,000 or more.....	16,031	15,195	244,043	64,278	63,199	16,031	171,204	16,031	35,686	28,721	27,686	483,534	106,604	105,127	28,711	345,729	28,711	79,350									
Total.....	991,932	476,358	16,479,369	2,555,754	2,413,826	812,186	3,949,759	804,436	799,700	1,499,001	84,598	11,007,503	408,734	385,872	119,896	636,038	118,430	124,145									
No adjusted gross income.....																											
Under \$600.....	77,240	4,061	26,042	87,889	83,014	8,147	405	8,002	58	7,455	4,060	2,350	8,787	8,123	(*)												
\$600 under \$1,000.....	41,066	8,800	142,134	151,414	122,821	65,219	33,352	65,219	4,798	13,732	13,732	18,273	24,295	18,085	7,603	2,874	7,603	407									
\$1,000 under \$2,000.....	97,041	15,300	234,408	154,542	130,838	78,650	106,183	74,872	15,318	8,566	5,323	20,622	14,408	10,779	6,939	8,880	6,125	1,270									
\$2,000 under \$3,000.....	100,929	27,774	354,966	181,378	163,347	92,509	194,468	89,581	30,247	10,492	6,806	36,811	20,092	17,651	9,825	19,773	9,825	3,104									
\$3,000 under \$4,000.....	80,241	27,182	361,320	170,602	158,171	75,364	206,801	75,219	33,262	13,762	6,806	62,644	43,784	40,302	11,766	26,497	11,059	4,036									
\$4,000 under \$5,000.....	72,345	38,093	395,883	193,362	186,042	69,045	217,520	69,045	35,271	14,353	7,310	78,876	48,007	44,071	13,022	40,203	13,022	6,565									
\$5,000 under \$6,000.....	89,018	63,008	578,767	298,835	287,655	87,592	302,097	87,592	49,082	11,314	9,315	74,684	34,448	34,448	11,314	44,003	11,314	7,085									
\$6,000 under \$7,000.....	66,509	49,612	502,278	231,881	223,412	66,363	273,547	66,363	44,934	13,011	11,013	96,694	42,313	42,313	13,011	57,830	13,011	9,474									
\$7,000 under \$8,000.....	61,734	51,363	524,469	242,628	240,187	61,065	286,390	60,396	47,633	7,838	5,690	66,969	23,423	23,423	7,838	45,349	7,838	7,767									
\$8,000 under \$9,000.....	44,430	41,745	423,035	155,932	155,806	44,430	260,184	44,430	43,791	5,774	5,106	55,020	24,129	24,129	5,774	33,250	5,774	5,612									
\$9,000 under \$10,000.....	104,991	95,462	1,240,033	392,127	383,024	104,772	805,522	104,772	142,456	22,871	21,789	273,129	80,565	79,637	22,871	187,581	22,871	33,345									
\$10,000 under \$15,000.....	28,554	25,598	485,907	133,597	131,085	28,502	338,819	28,502	65,795	3,876	3,755	64,175	15,727	15,727	3,876	47,966	3,876	9,233									
\$15,000 under \$20,000.....	23,640	22,903	729,649	100,990	96,226	23,640	561,511	23,640	130,720	3,560	3,402	104,920	13,727	13,727	3,560	85,217	3,560	21,250									
\$20,000 under \$30,000.....	3,988	3,519	262,848	151,526	131,885	3,983	210,555	3,983	76,117	426	366	28,213	1,553	1,379	24,358	1,553	426	9,133									
\$30,000 under \$50,000.....	912	758	151,068	3,304	2,776	912	117,545	911	56,694	79	69	13,020	295	265	79	11,355	79	5,413									
\$50,000 under \$100,000.....	27	20	18,139	88	68	27	14,559	27	7,200	1	1	901	6	6	1	828	1	406									
\$100,000 or more.....	5	5	23,324	17	15	5	10,315	5	10,315	2	2	1,376	2	1													
Returns under \$5,000.....	53,878	84,274	1,144,171	807,538	711,844	319,882	541,210	312,893	63,683	65,897	16,181	1,477,527	125,239	108,520	38,125	59,077	38,125	8,291									
Returns \$5,000 under \$10,000.....	334,025	243,820	2,426,432	1,122,619	1,093,102	328,826	1,339,738	327,797	220,718	26,889	29,334	2,426,432	172,350	168,383	50,948	220,935	50,948	38,553									
Returns \$10,000 or more.....	164,018	148,283	2,510,961	623,599	607,079	163,861	2,168,812	163,736	493,500	30,914	29,382	483,733	111,195	108,368	30,813	357,303	30,813	76,779									

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



Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Total number of exemptions	Adjusted gross income (Thousand dollars)	Taxable income		Number of exemptions other than age and blindness	Income tax after credits	Taxable income		Number of returns	Income tax after credits				
					Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)						
Buffalo, New York																
Total.....	459,422	263,702	1,306,951	1,077,001	388,880	1,852,334	386,151	344,821	123,224	77,478	1860,693	34-1,989	106,327	538,224	103,737	101,416
No adjusted gross income.....																
Under \$600.....	23,702	12,311	26,968	13,252	26,296	17,162	30,317	2,766	9,450	6,060	2,881	9,596	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	16,992	9,992	24,804	15,252	22,705	13,252	30,317	2,766	3,369	1,819	3,682	5,244	(*)	(*)	(*)	(*)
\$1,000 under \$3,000.....	36,726	20,992	72,152	46,674	61,828	39,334	30,317	2,766	6,114	3,677	6,682	9,887	4,219	2,160	4,219	310
\$3,000 under \$5,000.....	32,370	10,966	69,667	41,132	57,674	33,354	26,714	4,836	3,389	2,036	13,024	11,284	3,036	3,481	3,036	806
\$5,000 under \$7,000.....	51,944	18,649	103,106	67,353	97,624	61,536	28,439	3,137	10,064	2,036	35,500	34,481	1,019	24,511	8,396	3,112
\$7,000 under \$10,000.....	36,110	12,340	88,686	55,772	78,452	57,336	30,329	3,137	9,157	4,011	46,994	45,907	8,396	28,577	8,396	3,112
\$10,000 under \$15,000.....	30,558	10,921	74,710	49,340	68,959	49,340	29,150	4,011	18,156	6,060	40,882	39,837	7,517	18,937	7,517	2,828
\$15,000 under \$20,000.....	29,379	10,921	69,340	45,900	64,900	45,900	29,150	4,011	18,156	6,060	38,630	37,583	18,651	18,651	18,651	6,286
\$20,000 under \$25,000.....	27,391	9,921	64,900	42,931	60,931	42,931	27,391	4,011	17,156	6,060	36,154	35,107	18,651	18,651	18,651	6,286
\$25,000 under \$30,000.....	24,806	8,868	58,635	36,568	52,437	36,568	22,896	4,011	16,156	6,060	33,731	32,684	18,651	18,651	18,651	6,286
\$30,000 under \$40,000.....	18,868	6,868	42,931	26,542	38,333	26,542	22,896	4,011	16,156	6,060	28,684	27,637	18,651	18,651	18,651	6,286
\$40,000 under \$50,000.....	10,921	4,921	23,694	17,350	23,694	17,350	18,651	4,011	16,156	6,060	24,684	23,637	18,651	18,651	18,651	6,286
\$50,000 under \$75,000.....	10,921	4,921	17,350	12,350	17,350	12,350	18,651	4,011	16,156	6,060	20,684	19,637	18,651	18,651	18,651	6,286
\$75,000 under \$100,000.....	8,921	4,921	12,350	8,350	12,350	8,350	18,651	4,011	16,156	6,060	16,684	15,637	18,651	18,651	18,651	6,286
\$100,000 under \$150,000.....	8,921	4,921	8,350	5,350	8,350	5,350	18,651	4,011	16,156	6,060	12,684	11,637	18,651	18,651	18,651	6,286
\$150,000 under \$200,000.....	212	189	32,535	22,290	32,535	22,290	212	11,625	57	54	8,614	8,125	57	57	57	3,577
\$200,000 under \$500,000.....	3	1	3,091	1,184	3,091	1,184	3	2,557	2	2	4,203	4	2	2	2	1,946
\$500,000 under \$1,000,000.....	3	1	6,184	2,368	6,184	2,368	3	2,945	2	2	4,203	4	2	2	2	1,946
Returns under \$5,000.....	181,983	43,028	339,213	183,867	305,590	193,099	118,344	29,834	44,480	7,941	1,033,808	73,478	68,008	27,689	49,646	9,951
Returns \$5,000 under \$10,000.....	181,983	43,028	651,701	364,802	636,822	364,802	184,518	126,759	58,744	50,426	440,700	201,562	200,321	59,643	255,892	41,742
Returns \$10,000 under \$15,000.....	83,984	78,336	316,037	1,280,313	889,288	889,288	83,741	189,228	19,995	19,111	316,185	74,563	73,660	19,995	232,611	19,989
\$10,000 under \$15,000.....	212	189	32,535	22,290	32,535	22,290	212	11,625	57	54	8,614	8,125	57	57	57	3,577
\$15,000 under \$20,000.....	3	1	3,091	1,184	3,091	1,184	3	2,557	2	2	4,203	4	2	2	2	1,946
\$20,000 under \$50,000.....	3	1	6,184	2,368	6,184	2,368	3	2,945	2	2	4,203	4	2	2	2	1,946
Charlotte, North Carolina																
Total.....	114,012	74,249	336,516	181,774	91,790	478,980	91,744	94,942	99,400	61,361	1,582,578	291,468	80,733	324,638	1,460	1,460
No adjusted gross income.....																
Under \$600.....	5,805	6,660	6,089	1,542	6,089	4,282	6,435	—	6,044	—	2,273	7,257	6,676	—	—	—
\$600 under \$1,000.....	5,480	6,660	8,435	4,282	7,170	12,950	17,359	16,443	13,878	3,677	2,468	4,573	4,137	—	—	—
\$1,000 under \$3,000.....	9,296	10,167	26,460	26,251	25,318	27,656	26,550	1,446	9,563	6,424	20,628	28,783	26,509	4,518	4,518	656
\$3,000 under \$5,000.....	7,944	4,503	26,550	27,656	24,369	27,656	24,369	1,001	11,864	6,424	24,781	25,489	24,709	6,432	6,432	827
\$5,000 under \$7,000.....	13,420	8,810	41,268	60,460	39,494	60,460	39,494	4,132	8,724	5,227	40,677	30,870	28,444	11,104	16,444	2,841
\$7,000 under \$10,000.....	7,439	4,549	23,691	40,227	23,468	40,227	23,468	4,132	8,724	5,227	39,089	25,530	24,594	18,261	18,261	2,767
\$10,000 under \$15,000.....	6,239	6,239	24,677	40,613	24,335	40,613	24,335	3,190	9,483	6,190	52,530	29,181	27,939	27,261	27,261	4,281
\$15,000 under \$20,000.....	9,845	7,807	30,811	72,668	30,811	72,668	30,811	6,814	7,768	7,768	58,483	33,065	32,425	27,279	27,279	4,112
\$20,000 under \$25,000.....	7,807	7,174	25,807	65,855	25,665	65,855	25,665	6,477	3,122	3,122	26,517	9,881	9,881	3,122	3,122	2,312
\$25,000 under \$30,000.....	5,891	5,484	22,342	65,427	22,342	65,427	22,342	6,338	3,868	3,662	35,676	15,852	15,852	16,381	16,381	2,774
\$30,000 under \$40,000.....	15,858	15,858	54,681	187,049	15,858	187,049	15,858	21,277	10,285	9,691	121,864	37,130	36,792	31,441	31,441	14,391
\$40,000 under \$50,000.....	3,854	2,933	15,864	44,228	15,864	44,228	15,864	8,207	1,723	1,412	29,910	5,464	5,267	21,333	21,333	1,233
\$50,000 under \$75,000.....	3,274	2,933	12,108	40,052	11,664	40,052	11,664	16,223	1,156	1,156	36,452	5,312	5,124	29,091	29,091	6,000
\$75,000 under \$100,000.....	440	398	29,133	12,133	4,435	22,705	4,435	8,061	288	240	10,451	964	964	16,442	16,442	6,111
\$100,000 under \$150,000.....	105	46	4,111	15,267	378	12,022	104	5,615	87	80	15,466	291	252	86	86	1,331
\$150,000 under \$200,000.....	1	1	1,029	4,906	2	4,906	2	4,711	1	1	340	3	2	1	1	421
\$200,000 under \$500,000.....	4	4	18	4,162	18	4,162	4	2,161	1	1	1,048	4	4	666	666	1,421
\$500,000 under \$1,000,000.....	52,274	26,116	133,114	126,445	111,168	126,445	30,676	6,786	53,695	26,267	119,914	122,504	116,117	46,284	46,284	1,111
\$1,000,000 under \$15,000,000.....	36,224	31,210	127,732	127,732	127,732	127,732	37,942	27,500	117,100	30,716	117,100	117,100	117,100	117,100	117,100	4,000
\$15,000,000 under \$50,000,000.....	22,851	22,851	84,333	274,743	23,333	274,743	69,006	69,006	13,547	13,547	223,500	48,167	48,167	142,544	142,544	1,111
Canton, Ohio																
Total.....	34-1,989	106,327	538,224	101,416	103,737	1,014,116	103,737	101,416	103,737	101,416	1,014,116	103,737	101,416	1,014,116	103,737	101,416
No adjusted gross income.....																
Under \$600.....	23,702	12,311	26,968	13,252	26,296	17,162	30,317	2,766	9,450	6,060	2,881	9,596	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	16,992	9,992	24,804	15,252	22,705	13,252	30,317	2,766	3,369	1,819	3,682	5,244	(*)	(*)	(*)	(*)
\$1,000 under \$3,000.....	36,726	20,992	72,152	46,674	61,828	39,334	26,714	4,836	3,389	2,036	13,024	11,284	3,036	3,481	3,036	806
\$3,000 under \$5,000.....	32,370	10,966	69,667	41,132	57,624	61,536	28,439	3,137	10,064	2,036	35,500	34,481	1,019	24,511	8,396	3,112
\$5,000 under \$7,000.....	51,944	18,649	103,106	67,353	97,624	61,536	30,329	3,137	9,157	4,011	46,994	45,907	8,396	28,577	8,396	3,112
\$7,000 under \$10,000.....	36,110	12,340	88,686	55,772	78,452	57,336	29,150	4,011	18,156	6,060	40,882	39,837	18,651	18,651	18,651	6,286
\$10,000 under \$15,000.....	29,379	10,921	69,340	42,931	60,931	42,931	27,391	4,011	17,156	6,060	36,154	35,107	18,651	18,651	18,651	6,286
\$15,000 under \$20,000.....	27,391	9,921	64,900	36,568	52,437	36,568	22,896	4,011	16,156	6,060	28,684	27,637	18,651	18,651	18,651	6,286
\$20,000 under \$30,000.....	18,868	6,868	42,931	26,542	38,333	26,542	18,651	4,011	16,156	6,060	24,684	23,637	18,651	18,651	18,651	6,286
\$30,000 under \$40,000.....																

Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns		Adjusted gross income (Thousand dollars)	Total number of exemptions		Taxable income		Income tax after credits		Number of joint returns	Number of returns	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits	
	Number of returns	Number of joint returns		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns
Total.....	2,581,895	1,368,305	119,377,910	7,022,130	2,197,734	12,325,332	2,583,957	449,758	249,103	1,300,485	1,281,111	1,227,011	370,262	1,820,524	367,733	360,740	
No adjusted gross income.....	8,383	4,930	216,762	18,794	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	136,519	3,648	43,126	157,319	20,841	1,159	6,335	25,044	1,355	17,192	31,039	30,221	2,976	161	2,976	23	
\$600 under \$1,000.....	209,097	7,431	86,485	126,514	20,841	1,159	164	21,986	2,046	17,192	67,696	62,429	5,265	16,630	32,032	2,354	
\$1,000 under \$2,000.....	245,948	24,929	357,067	382,544	367,466	92,617	13,142	46,036	5,500	63,250	179,723	107,054	32,825	33,303	28,392	4,904	
\$2,000 under \$3,000.....	165,327	36,601	410,044	272,633	127,910	159,111	23,342	40,010	8,846	98,518	83,610	73,295	31,400	58,041	34,081	8,859	
\$3,000 under \$4,000.....	188,140	42,364	660,026	367,889	174,981	346,221	168,290	36,048	13,324	165,513	101,638	96,893	34,081	81,452	34,081	12,665	
\$4,000 under \$5,000.....	190,311	65,823	853,249	424,139	179,004	463,250	176,803	37,258	15,134	165,513	101,638	96,893	34,081	81,452	34,081	12,665	
\$5,000 under \$6,000.....	202,165	78,708	1,117,364	438,645	196,376	676,273	194,753	34,620	21,038	189,095	94,017	86,284	31,642	104,266	31,642	16,588	
\$6,000 under \$7,000.....	200,159	121,125	1,301,421	595,230	196,010	734,661	195,721	121,669	28,113	254,786	128,153	125,495	37,516	137,840	37,516	28,381	
\$7,000 under \$8,000.....	183,309	136,900	1,376,736	627,318	182,376	882,376	182,376	42,253	26,191	244,315	177,023	107,054	32,253	137,850	32,253	21,916	
\$8,000 under \$9,000.....	176,359	142,120	1,496,937	607,862	176,159	901,739	173,909	39,852	39,852	369,594	169,723	173,765	43,248	204,824	43,248	31,272	
\$9,000 under \$10,000.....	174,292	148,806	1,654,322	638,378	173,461	1,025,618	174,475	17,813	14,415	169,357	177,675	76,738	17,149	98,616	17,149	16,950	
\$10,000 under \$15,000.....	426,739	395,430	5,077,656	1,532,658	426,484	3,424,989	426,316	54,588	52,231	651,375	206,218	203,379	54,588	434,287	54,588	76,504	
\$15,000 under \$20,000.....	93,133	86,554	1,574,452	343,431	92,995	1,157,516	92,999	11,007	10,024	194,466	103,989	43,078	11,007	143,507	11,007	59,287	
\$20,000 under \$50,000.....	69,400	62,818	1,981,453	264,972	69,342	1,177,450	69,347	10,362	9,075	291,931	40,482	36,073	19,397	233,526	19,397	29,274	
\$50,000 under \$100,000.....	11,347	10,390	751,738	43,040	11,332	642,307	11,332	1,374	1,208	95,998	5,314	4,875	1,374	76,724	1,374	29,476	
\$100,000 under \$500,000.....	3,001	2,626	495,002	10,953	2,990	413,515	2,989	390	339	62,889	1,462	1,260	387	50,510	387	24,405	
\$500,000 under \$1,000,000.....	88	71	58,353	315	88	48,326	88	10	7	6,993	27	24	847	5,350	10	2,109	
\$1,000,000 or more.....	37	30	98,582	135	35	81,877	35	3	2	4,049	12	11	3	3,940	3	2,109	
Returns under \$5,000.....	1,041,325	182,726	12,393,933	1,846,909	1,671,227	1,061,658	651,276	204,670	46,603	1,472,749	398,002	369,117	130,325	189,587	127,944	28,804	
Returns \$5,000 under \$10,000.....	936,725	627,659	6,946,740	2,936,262	824,641	4,120,087	922,150	166,951	129,611	1,224,328	586,602	569,330	161,811	683,395	161,667	111,105	
Returns \$10,000 or more.....	603,845	557,919	10,037,237	2,169,723	603,290	7,343,387	603,116	78,135	72,889	1,304,407	296,506	288,559	78,127	947,542	78,127	220,821	
Total.....	722,876	400,066	15,375,682	2,013,799	623,818	3,428,151	619,351	297,997	176,136	1,996,554	841,206	811,784	253,176	1,234,256	251,660	237,961	
No adjusted gross income.....	39,845	-	12,542	41,741	39,845	4,077	4,077	17,126	18,230	5,318	18,374	18,230	-	-	-	-	
Under \$600.....	22,344	5,025	79,130	86,213	71,022	35,516	34,859	28,096	7,352	42,677	34,453	49,151	16,091	9,005	15,292	1,773	
\$600 under \$1,000.....	53,939	13,738	163,754	120,836	107,451	52,282	69,019	24,248	7,921	61,246	47,104	44,435	21,265	21,759	20,978	3,203	
\$1,000 under \$2,000.....	64,712	17,306	197,370	111,868	105,142	59,820	50,715	20,529	5,739	71,040	49,797	46,907	18,080	32,007	18,080	4,893	
\$2,000 under \$3,000.....	55,731	12,781	212,542	104,821	43,994	117,464	42,679	26,609	12,919	116,814	64,668	59,304	25,748	61,524	25,748	9,813	
\$3,000 under \$4,000.....	47,347	28,142	306,692	141,447	54,224	167,239	54,224	32,932	18,329	181,237	87,968	85,340	32,789	103,223	32,789	16,659	
\$4,000 under \$5,000.....	55,173	44,095	433,359	203,594	195,277	66,833	39,663	23,501	20,706	151,019	85,183	83,403	23,398	77,466	23,072	12,035	
\$5,000 under \$7,000.....	67,029	48,534	460,897	206,072	199,721	61,040	61,040	19,733	15,660	146,750	73,723	71,638	19,733	80,993	19,733	13,029	
\$7,000 under \$8,000.....	61,697	51,266	512,098	225,995	221,976	299,408	60,252	21,851	18,286	185,932	71,804	70,502	21,851	114,507	21,851	19,096	
\$8,000 under \$9,000.....	60,252	42,434	438,862	185,164	184,507	265,077	46,380	16,208	16,208	155,035	64,646	64,503	16,208	95,713	16,064	15,096	
\$9,000 under \$10,000.....	46,380	42,434	438,862	185,164	184,507	265,077	46,380	16,208	16,208	155,035	64,646	64,503	16,208	95,713	16,064	15,096	
\$10,000 under \$15,000.....	103,502	96,910	1,232,353	388,006	381,760	832,347	103,318	39,556	37,755	472,231	145,875	143,751	39,556	316,703	39,556	55,774	
\$15,000 under \$20,000.....	21,226	20,285	363,190	80,637	82,526	267,956	21,526	8,890	8,890	151,528	35,269	34,788	8,890	111,139	8,890	21,721	
\$20,000 under \$50,000.....	17,590	15,977	518,460	65,829	62,100	415,982	17,522	5,825	5,420	164,230	22,695	22,695	5,420	133,073	5,825	32,474	
\$50,000 under \$100,000.....	2,760	2,471	181,983	10,820	2,760	152,872	2,734	828	773	54,789	3,082	2,775	828	47,798	828	17,412	
\$100,000 under \$500,000.....	695	602	114,923	2,108	691	92,735	691	151	132	25,252	584	508	150	21,628	150	10,762	
\$500,000 under \$1,000,000.....	29	20	18,801	102	28	13,393	28	4	2	2,688	12	10	4	2,225	4	1,975	
\$1,000,000 or more.....	23	21	116,578	79	25	109,537	25	4	1	6,023	9	7	4	5,236	4	2,731	
Returns under \$5,000.....	286,217	49,710	1,679,489	496,238	448,268	1,048,268	184,758	128,513	34,490	2,999,811	260,388	252,871	83,979	124,551	82,894	19,218	
Returns \$5,000 under \$10,000.....	290,532	214,471	2,349,907	942,827	889,729	1,240,129	289,729	144,246	89,189	3,913,973	383,323	373,283	113,939	471,902	113,939	76,449	
Returns \$10,000 or more.....	149,128	135,885	2,546,226	590,393	143,287	1,984,299	143,864	55,258	52,457	876,741	207,496	203,228	29,227	637,803	29,227	142,250	

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

Cincinnati, Ohio-Indiana-Kentucky

Chicago, Illinois

Cleveland, Ohio

Columbus, Ohio

Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions		Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Taxable income		Income tax after credits			
				Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
																Adjusted gross income (Thousand dollars)	Number of joint returns
Denver-Rock Island-Moline, Iowa-Illinois																	
Total.....	459,845	285,829	13,098,708	1,328,995	1,286,972	368,221	1,891,843	365,440	384,235	131,404	78,333	867,629	373,415	358,889	106,975	528,914	98,220
No adjusted gross income.....	3,511	(*)	218,647	9,830	8,190	-	-	-	-	11,044	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	26,361	5,251	10,257	43,221	40,838	6,347	331	6,204	48	7,618	289	4,220	13,768	13,234	-	(*)	(*)
\$600 under \$1,000.....	40,239	16,117	60,725	70,354	64,300	25,843	2,268	25,843	2,268	11,574	663	6,089	8,281	8,281	-	(*)	(*)
\$1,000 under \$2,000.....	36,282	16,117	80,778	89,716	84,652	26,843	3,997	26,843	3,997	7,987	2,319	16,787	17,631	15,449	8,487	3,932	8,198
\$2,000 under \$3,000.....	51,252	25,485	179,750	130,990	124,278	45,721	69,109	44,285	11,415	10,967	2,840	37,158	40,412	37,158	10,301	7,816	5,699
\$3,000 under \$4,000.....	33,023	21,938	149,542	93,164	88,619	30,618	76,313	29,660	11,415	7,148	2,739	32,213	34,338	30,618	7,003	19,768	10,156
\$4,000 under \$5,000.....	34,422	23,194	189,851	110,684	108,093	32,429	93,726	32,286	14,718	6,080	4,486	33,688	22,334	21,523	6,080	15,634	6,080
\$5,000 under \$6,000.....	28,198	24,186	185,659	105,036	104,178	28,598	94,319	28,598	14,585	8,126	7,175	29,982	29,982	29,027	7,460	24,201	3,527
\$6,000 under \$7,000.....	28,132	22,206	210,891	95,471	93,815	28,132	120,583	28,132	19,945	14,938	12,675	112,374	58,262	56,262	14,938	61,098	9,861
\$7,000 under \$8,000.....	37,176	31,901	314,624	131,479	129,339	37,176	188,566	37,176	31,130	14,550	6,859	124,742	58,179	56,560	14,550	70,715	11,387
\$8,000 under \$9,000.....	22,816	21,736	218,134	98,076	97,139	22,816	121,308	22,816	19,985	7,670	6,459	73,298	30,690	30,690	7,670	43,837	7,312
\$10,000 under \$15,000.....	58,810	54,621	701,790	209,166	206,464	58,626	472,671	58,526	83,242	17,159	15,920	203,030	62,758	61,420	17,159	138,138	24,227
\$15,000 under \$20,000.....	14,478	13,640	246,152	34,785	33,812	14,478	177,254	14,478	34,340	3,344	3,427	56,444	11,463	10,940	3,444	42,523	7,911
\$20,000 under \$50,000.....	11,496	10,373	322,115	42,915	41,476	11,486	234,970	11,476	61,480	2,447	2,365	68,116	8,886	8,448	2,447	56,666	13,284
\$50,000 under \$100,000.....	1,636	1,422	105,816	6,217	5,868	1,601	88,974	1,601	32,335	309	294	20,627	1,238	1,169	309	18,171	6,711
\$100,000 under \$500,000.....	480	427	78,824	1,728	1,522	473	64,885	471	30,372	49	46	6,648	184	166	49	5,610	2,544
\$500,000 under \$1,000,000.....	19	19	13,365	70	61	18	12,347	18	6,113	2	1	1,572	7	6	2	1,096	668
\$1,000,000 or more.....	6	6	16,326	18	15	6	13,716	6	7,522	-	-	-	-	-	-	-	-
Returns under \$5,000.....	221,805	82,108	1,024,963	473,322	445,138	132,384	138,343	129,854	28,487	56,728	10,735	116,008	89,433	80,825	32,964	51,476	7,843
Returns \$5,000 under \$10,000.....	121,212	123,263	1,117,195	510,706	526,145	149,152	610,703	149,039	100,332	51,363	46,744	399,393	199,446	191,915	50,699	215,484	34,633
Returns \$10,000 or more.....	86,892	80,458	1,484,488	314,898	309,213	86,688	1,084,797	86,576	255,405	23,311	21,853	356,236	84,536	82,149	23,311	261,934	59,861
Dayton, Ohio																	
Total.....	255,965	165,341	1,910,431	744,801	722,463	223,977	1,226,423	221,738	239,067	392,289	228,955	1,262,842	1,140,763	1,097,048	327,199	1,516,892	287,747
No adjusted gross income.....	10,961	9,301	3,982	13,744	12,741	3,375	176	3,375	25	18,542	(*)	5,196	20,191	20,191	-	-	-
Under \$600.....	21,246	6,999	7,837	12,526	11,421	14,072	6,231	12,770	868	39,192	10,806	14,673	22,382	20,796	5,258	262	5,258
\$600 under \$1,000.....	17,287	4,323	44,020	32,919	28,296	12,866	18,868	12,723	2,782	26,505	9,166	58,167	71,806	62,237	27,127	13,734	27,127
\$1,000 under \$2,000.....	19,307	6,264	67,635	38,561	35,163	19,215	35,676	18,564	5,949	38,658	16,333	65,245	61,519	55,652	19,049	23,605	3,113
\$2,000 under \$3,000.....	14,605	7,544	65,212	41,710	40,707	12,992	51,360	12,869	5,102	27,324	12,211	123,652	70,761	65,421	34,945	59,240	8,248
\$3,000 under \$4,000.....	21,064	11,644	114,862	66,656	63,687	20,413	59,824	20,413	9,452	24,420	13,021	134,906	69,481	66,841	23,484	65,771	1,614
\$4,000 under \$5,000.....	26,703	16,288	133,753	61,523	57,523	20,703	73,393	20,703	11,563	33,568	22,545	229,801	113,595	112,451	33,824	134,452	19,677
\$5,000 under \$6,000.....	21,643	16,293	123,713	71,228	70,828	21,643	99,888	21,643	17,346	39,720	24,577	237,991	124,581	124,581	38,927	147,220	2,521
\$6,000 under \$7,000.....	21,643	18,893	177,440	70,466	69,538	21,643	108,991	21,643	17,908	20,789	17,736	19,077	79,245	79,153	20,650	127,937	16,139
\$7,000 under \$8,000.....	18,265	17,590	174,031	74,450	74,450	18,265	109,309	18,265	17,672	27,027	24,143	255,204	100,940	99,572	27,027	145,710	24,437
\$8,000 under \$9,000.....	44,528	42,782	529,222	161,393	159,797	44,528	364,188	44,528	64,420	51,410	49,019	609,095	193,511	190,929	51,344	384,619	67,091
\$9,000 under \$10,000.....	8,793	8,361	149,261	29,385	29,005	8,793	115,539	8,793	22,730	11,768	10,876	179,025	43,894	42,916	11,667	137,086	26,135
\$10,000 under \$15,000.....	5,322	5,169	131,314	21,664	21,323	5,322	119,927	5,322	28,916	6,448	7,864	244,435	34,481	33,151	8,377	181,882	43,366
\$15,000 under \$20,000.....	5,380	5,169	65,879	3,997	3,806	5,380	57,263	5,380	21,198	964	905	63,028	3,845	3,550	964	51,883	9,959
\$20,000 under \$50,000.....	161	140	24,364	590	523	161	20,842	161	9,393	194	171	30,785	721	623	194	24,839	11,574
\$50,000 under \$100,000.....	3	2	2,040	6	5	3	1,673	3	3,197	7	6	4,611	29	22	7	3,508	2,147
\$100,000 or more.....	3	3	6,559	5	4	3	4,781	3	3,197	1	1	1,530	3	3	1	1,522	1,143
Returns under \$5,000.....	93,858	25,960	1217,991	179,669	165,132	62,520	92,511	60,281	14,326	172,268	50,868	1,388,745	345,858	315,000	110,731	155,126	23,608
Returns \$5,000 under \$10,000.....	102,317	82,016	763,802	348,091	342,847	101,666	449,700	101,666	73,349	147,229	109,244	1,093,578	518,420	510,853	143,914	576,127	94,789
Returns \$10,000 or more.....	59,791	57,965	928,639	217,040	214,463	59,791	684,213	59,791	151,392	72,792	68,843	1,150,519	276,484	271,195	78,563	785,639	100,35

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



Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
 [Taxable and nontaxable returns]

Adjusted gross income classes	Detroit, Michigan		Des Moines, Iowa		Duluth - Superior, Minnesota - Wisconsin		El Paso, Texas	
	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)
Total.....	91,874	638,018	254,681	638,018	83,434	611,449	398,917	1,490,326
No adjusted gross income.....	(*)	-	(*)	-	-	-	(*)	-
Under \$600.....	6,819	2,027	6,819	2,027	12,534	3,848	13,158	4,276
\$1,000 under \$2,000.....	11,407	13,055	10,322	12,749	11,924	15,266	25,690	53,456
\$2,000 under \$3,000.....	9,814	34,249	17,725	34,249	5,281	18,854	44,800	99,953
\$3,000 under \$4,000.....	5,371	24,072	17,138	24,072	8,499	32,347	11,996	96,953
\$4,000 under \$5,000.....	7,523	40,967	20,989	40,967	16,348	26,000	33,578	181,533
\$5,000 under \$6,000.....	10,996	70,474	31,673	70,474	24,312	36,442	40,229	204,769
\$6,000 under \$7,000.....	7,857	59,977	22,473	59,977	42,352	75,595	58,969	259,438
\$7,000 under \$8,000.....	6,652	58,323	24,838	58,323	36,124	90,600	12,610	475,066
\$8,000 under \$9,000.....	3,665	33,762	18,035	33,762	32,461	90,009	34,387	591,205
\$9,000 under \$10,000.....	13,761	12,666	49,408	12,666	21,992	54,260	36,558	135,744
\$10,000 under \$15,000.....	2,578	43,978	9,722	43,978	10,791	75,595	17,958	130,107
\$15,000 under \$20,000.....	1,970	54,870	7,280	54,870	12,257	54,382	6,558	104,766
\$20,000 under \$25,000.....	290	18,749	1,072	18,749	9,847	56,730	20,897	104,766
\$25,000 under \$30,000.....	55	8,996	205	8,996	5,813	32,697	34,387	521,207
\$30,000 under \$40,000.....	1	-	-	-	8,030	63,334	40,917	82,384
\$40,000 under \$50,000.....	1	-	-	-	8,030	63,334	40,917	82,384
\$50,000 under \$100,000.....	36,568	180,981	68,819	180,981	10,791	75,595	58,969	135,744
Returns \$5,000 under \$10,000.....	36,651	259,429	118,173	259,429	17,714	147,714	17,958	591,205
Returns \$10,000 or more.....	18,654	297,607	67,689	297,607	18,649	212,915	35,042	521,207
Total.....	105,206	611,449	289,755	611,449	83,434	611,449	398,917	1,490,326
No adjusted gross income.....	(*)	-	(*)	-	-	-	(*)	-
Under \$600.....	10,756	3,848	14,170	3,848	12,534	3,848	13,158	4,276
\$1,000 under \$2,000.....	4,118	3,156	7,601	3,156	6,271	7,601	13,158	4,276
\$2,000 under \$3,000.....	10,067	15,266	13,846	15,266	11,924	15,266	25,690	53,456
\$3,000 under \$4,000.....	7,138	18,854	13,563	18,854	5,281	18,854	44,800	99,953
\$4,000 under \$5,000.....	5,280	32,347	18,485	32,347	16,473	26,000	33,578	181,533
\$5,000 under \$6,000.....	6,507	26,000	16,491	26,000	16,348	26,000	40,229	204,769
\$6,000 under \$7,000.....	11,465	36,442	25,948	36,442	24,312	36,442	58,969	259,438
\$7,000 under \$8,000.....	12,257	75,595	43,161	75,595	42,352	75,595	12,610	475,066
\$8,000 under \$9,000.....	10,521	90,600	38,963	90,600	36,124	90,600	34,387	591,205
\$9,000 under \$10,000.....	5,813	90,009	33,278	90,009	32,461	90,009	20,897	104,766
\$10,000 under \$15,000.....	8,030	93,621	28,922	93,621	21,992	54,260	36,558	135,744
\$15,000 under \$20,000.....	1,503	24,714	5,891	24,714	10,791	75,595	17,958	130,107
\$20,000 under \$25,000.....	1,097	29,159	4,894	29,159	12,257	54,382	6,558	104,766
\$25,000 under \$30,000.....	158	9,592	710	9,592	9,847	56,730	20,897	104,766
\$30,000 under \$40,000.....	32	6,230	110	6,230	5,813	32,697	34,387	521,207
\$40,000 under \$50,000.....	1	526	2	526	8,030	63,334	40,917	82,384
\$50,000 under \$100,000.....	1	2,146	1	2,146	8,030	63,334	40,917	82,384
Returns \$5,000.....	47,822	198,555	85,831	198,555	28,072	42,461	38,990	33,497
Returns \$10,000 or more.....	46,563	349,905	163,342	349,905	44,542	195,273	168,626	41,105
Total.....	10,821	185,988	40,533	185,988	10,821	185,988	13,453	130,376

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Flint, Michigan		Fort Lauderdale - Hollywood, Florida		Fresno, California		Income tax after credits (Thousand dollars)	Number of returns			
				Number of joint returns	Number of exemptions	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of joint returns			Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of joint returns
No adjusted gross income.....	154,140	98,129	440,839	133,746	154,452	151,555	94,344	1,000,615	420,319	379,862	120,329	593,002	117,711	140,019
Under \$600.....	7,194	2,118	7,346	-	-	5,837	6,865	1,656	13,006	6,865	-	-	-	-
\$600 under \$1,000.....	4,415	3,294	5,189	-	-	7,274	12,308	6,086	34,476	29,420	-	-	-	-
\$1,000 under \$2,000.....	10,215	15,002	16,283	6,586	480	15,855	29,420	39,801	31,148	31,148	8,081	3,227	8,081	457
\$2,000 under \$3,000.....	13,486	32,951	26,365	10,524	2,062	18,825	6,397	39,801	31,148	31,148	11,908	15,476	11,761	2,294
\$3,000 under \$4,000.....	8,341	28,660	18,219	6,565	1,803	15,195	8,305	44,568	44,568	44,568	10,228	11,606	9,424	1,676
\$4,000 under \$5,000.....	9,005	40,173	20,907	8,858	3,376	11,777	6,236	53,037	30,256	30,256	11,565	22,302	10,741	3,278
\$5,000 under \$6,000.....	10,460	57,155	23,790	32,653	5,268	9,129	5,260	50,154	23,554	20,021	8,982	25,700	8,835	3,823
\$6,000 under \$7,000.....	10,891	79,277	38,844	10,891	6,292	11,650	9,597	75,258	39,796	35,439	11,650	37,075	15,973	5,124
\$7,000 under \$8,000.....	16,311	123,007	53,071	72,216	18,046	14,979	11,593	112,244	42,286	40,637	14,979	67,709	14,832	10,972
\$8,000 under \$9,000.....	10,222	74,409	32,732	10,222	9,405	12,711	10,658	107,950	47,451	47,451	12,711	50,601	12,711	10,023
\$9,000 under \$10,000.....	13,014	124,253	49,617	13,014	15,365	8,275	7,598	77,227	26,179	25,502	8,275	49,888	8,275	8,109
\$10,000 under \$15,000.....	28,696	343,248	112,056	28,696	40,827	13,064	12,278	154,062	46,460	45,024	12,999	98,791	12,999	17,264
\$15,000 under \$20,000.....	7,157	125,710	24,958	7,157	18,271	2,837	2,837	48,775	10,237	9,647	2,837	32,939	2,837	6,134
\$20,000 under \$25,000.....	3,902	103,554	13,888	3,902	19,227	4,899	4,430	139,254	18,007	16,224	4,899	109,670	4,899	26,810
\$25,000 under \$30,000.....	462	28,728	1,784	462	8,641	345	1,944	36,591	2,149	1,944	345	30,768	345	11,148
\$30,000 under \$35,000.....	23	14,270	263	83	6,672	163	144	25,796	596	516	162	21,724	162	10,146
\$35,000 under \$40,000.....	4	2,761	13	4	5,019	8	7	3,161	28	28	8	4,465	8	2,395
\$40,000 under \$45,000.....	7	11,113	11	7	4,242	1	-	1,191	2	2	1	4,465	1	418
\$45,000 under \$50,000.....	52,928	142,781	94,935	52,928	7,921	73,294	23,640	116,900	163,571	140,680	42,486	52,782	40,685	7,713
\$50,000 under \$55,000.....	60,902	460,897	193,293	60,902	45,975	56,744	64,705	422,834	179,247	166,341	56,744	240,913	55,622	38,034
\$55,000 under \$60,000.....	40,311	626,986	132,611	40,311	109,556	21,518	19,999	410,883	77,481	72,782	21,518	444,267	21,461	74,272
\$60,000 under \$65,000.....	219,526	1,340,226	684,720	183,647	148,486	126,733	75,891	1,778,313	349,701	339,897	103,556	460,910	102,088	85,430
Under \$600.....	9,140	3,004	12,952	-	-	9,789	11,921	2,766	11,921	11,921	-	-	-	-
\$600 under \$1,000.....	6,942	5,343	12,679	-	-	5,491	5,491	4,409	16,870	15,608	-	-	-	-
\$1,000 under \$2,000.....	27,433	38,414	42,925	17,547	1,201	10,810	4,638	15,028	16,870	15,608	1,267	3,986	7,937	452
\$2,000 under \$3,000.....	16,735	42,118	34,874	13,769	2,159	11,984	6,080	20,457	39,274	28,169	8,024	19,564	7,253	1,284
\$3,000 under \$4,000.....	22,067	80,728	36,944	20,451	4,583	13,185	6,080	40,760	59,457	50,298	13,845	19,564	11,824	7,628
\$4,000 under \$5,000.....	26,060	120,201	86,927	24,134	7,193	9,059	4,986	40,786	21,459	20,699	6,660	19,537	7,995	2,782
\$5,000 under \$6,000.....	22,005	121,183	63,383	22,005	10,248	11,704	10,102	64,163	41,755	40,127	11,704	25,283	11,474	3,687
\$6,000 under \$7,000.....	17,440	115,017	63,113	17,440	9,693	13,445	11,470	86,712	37,970	36,502	11,470	50,445	13,316	7,854
\$7,000 under \$8,000.....	15,009	112,043	55,911	14,866	10,203	13,445	5,484	64,531	19,039	18,721	6,143	25,679	6,143	4,115
\$8,000 under \$9,000.....	12,685	107,343	55,279	12,685	9,747	9,055	9,055	32,196	24,113	24,113	9,055	21,827	9,055	4,231
\$9,000 under \$10,000.....	7,217	68,377	23,670	7,217	7,217	4,986	4,986	43,383	17,015	17,015	4,986	25,298	4,986	4,157
\$10,000 under \$15,000.....	23,347	279,549	86,044	23,347	32,280	17,171	16,373	205,832	63,227	62,046	17,171	135,318	17,171	23,512
\$15,000 under \$20,000.....	5,513	92,486	17,911	5,513	13,674	3,010	2,834	51,760	9,993	9,611	3,010	37,873	3,010	7,103
\$20,000 under \$25,000.....	3,289	104,375	13,018	3,289	40,138	2,510	2,376	73,239	9,553	9,331	2,510	51,521	2,510	13,824
\$25,000 under \$30,000.....	431	28,055	1,734	431	8,436	335	302	21,645	1,480	1,398	335	17,130	335	5,776
\$30,000 under \$35,000.....	14	23,795	52	14	9,331	45	41	7,642	167	154	45	6,126	45	3,174
\$35,000 under \$40,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$50,000 under \$55,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$55,000 under \$60,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$60,000 under \$65,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$65,000 under \$70,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$70,000 under \$75,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$75,000 under \$80,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$80,000 under \$85,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$85,000 under \$90,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$90,000 under \$95,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$95,000 under \$100,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$100,000 under \$105,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$105,000 under \$110,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$110,000 under \$115,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$115,000 under \$120,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$120,000 under \$125,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$125,000 under \$130,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$130,000 under \$135,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$135,000 under \$140,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$140,000 under \$145,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$145,000 under \$150,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$150,000 under \$155,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$155,000 under \$160,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$160,000 under \$165,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$165,000 under \$170,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$170,000 under \$175,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$175,000 under \$180,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$180,000 under \$185,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$185,000 under \$190,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$190,000 under \$195,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$195,000 under \$200,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$200,000 under \$205,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$205,000 under \$210,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$210,000 under \$215,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$215,000 under \$220,000.....	4	2,331	8	4	1,111	-	-	-	-	-	-	-	-	-
\$220,000 under \$225,000.....	4	2,331	8	4	1,111	-								

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns		Number of joint returns	Taxable income (Thousand dollars)		Income tax after credits (Thousand dollars)		Total number of exemptions	Number of exemptions other than age and blindness	Adjusted gross income (Thousand dollars)	Number of joint returns	Taxable income (Thousand dollars)		Income tax after credits (Thousand dollars)					
	Number of returns	Number of returns		Amount	Number of returns	Amount	Number of returns					Amount	Number of returns	Amount					
Gary-Hammond-East Chicago, Indiana																			
Total.....	205,458	117,917	-	1,448,099	604,108	566,700	176,267	900,420	175,980	165,091	160,783	93,265	1,050,144	491,754	467,923	133,977	596,608	131,013	114,964
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	13,013	-	-	4,705	13,820	13,013	(*)	(*)	(*)	(*)	8,265	(*)	2,826	9,666	8,999	-	-	-	-
\$600 under \$1,000.....	10,857	-	-	8,678	12,449	12,449	16,235	11,539	16,235	15,323	8,265	2,826	4,913	6,665	6,665	-	-	-	-
\$1,000 under \$2,000.....	21,772	4,174	-	35,263	34,848	28,666	9,830	11,539	16,235	15,323	8,265	2,826	4,913	6,665	6,665	-	-	-	-
\$2,000 under \$3,000.....	10,327	-	-	24,912	15,739	12,846	7,004	11,777	9,686	17,066	16,763	7,833	32,985	25,465	21,022	9,771	5,541	9,103	760
\$3,000 under \$4,000.....	7,004	-	-	24,469	15,693	11,064	7,004	11,777	9,686	17,066	16,763	7,833	32,985	25,465	21,022	9,771	5,541	9,103	760
\$4,000 under \$5,000.....	10,715	-	-	48,044	21,599	10,369	7,004	26,988	10,309	12,263	12,263	8,182	34,613	42,338	34,228	14,843	21,635	14,035	3,162
\$5,000 under \$6,000.....	12,643	7,439	-	66,082	37,464	36,174	11,388	34,530	11,388	5,458	11,984	8,876	66,323	36,695	34,672	11,690	32,208	11,690	5,090
\$6,000 under \$7,000.....	13,873	8,893	-	102,308	45,076	42,878	11,388	53,728	11,388	19,458	20,712	13,982	133,384	77,923	76,668	19,230	63,042	19,230	10,003
\$7,000 under \$8,000.....	27,378	20,698	-	308,698	164,737	142,878	21,777	274,938	21,777	104,938	11,388	8,876	89,873	48,204	46,204	11,918	47,140	11,772	7,561
\$8,000 under \$9,000.....	17,783	13,674	-	115,747	52,123	52,123	17,783	67,126	17,783	17,783	11,388	8,876	113,057	53,054	51,054	11,388	46,633	11,388	6,268
\$9,000 under \$10,000.....	17,991	13,711	-	172,299	77,711	76,258	17,991	104,800	17,991	17,316	12,263	4,727	45,955	22,672	22,378	4,873	23,371	4,873	4,115
\$10,000 under \$15,000.....	35,207	33,246	-	413,303	136,456	135,936	35,140	278,304	35,140	49,105	21,375	20,712	251,562	85,926	84,407	21,375	164,333	21,375	28,485
\$15,000 under \$20,000.....	9,180	5,894	-	103,510	25,167	21,777	9,180	74,870	9,180	19,458	3,403	3,403	133,768	41,768	41,768	3,403	41,768	3,403	8,071
\$20,000 under \$50,000.....	3,229	3,157	-	93,840	14,261	12,188	3,229	77,813	3,229	18,936	4,880	4,880	113,799	31,743	31,743	4,880	63,745	4,880	15,360
\$50,000 under \$100,000.....	337	327	-	21,357	1,333	1,493	337	18,130	337	6,301	530	530	34,366	2,332	2,332	530	29,465	530	10,496
\$100,000 under \$500,000.....	49	47	-	6,646	187	174	49	5,922	49	2,739	110	102	17,875	446	402	109	15,650	109	7,487
\$500,000 under \$1,000,000.....	1	1	-	902	2	2	1	701	1	345	4	4	859	4	4	1	1,296	1	427
\$1,000,000 or more.....	1	-	-	902	2	2	1	701	1	345	4	4	859	4	4	1	1,296	1	427
Returns \$5,000 under \$10,000.....	73,688	10,839	-	146,074	114,347	103,666	45,362	62,134	45,218	9,529	71,811	16,379	174,882	131,629	116,202	46,781	72,014	43,964	33,017
Returns \$10,000 or more.....	86,767	64,406	-	660,466	316,663	311,504	85,969	379,538	85,825	63,076	60,673	49,786	246,450	240,977	240,977	58,898	207,464	58,751	11,002
	45,003	42,672	-	641,558	173,099	171,530	44,936	456,699	44,936	92,486	28,299	27,100	444,761	113,675	110,744	28,298	317,110	28,298	70,945
Harrisburg, Pennsylvania																			
Total.....	126,456	75,797	-	1,830,520	350,809	397,537	112,165	510,709	110,405	94,881	208,362	107,457	1,560,321	549,813	521,472	174,338	1,020,497	172,710	210,308
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	7,052	-	-	3,514	8,148	7,052	(*)	(*)	(*)	(*)	9,969	(*)	3,485	11,965	11,298	-	-	-	-
\$600 under \$1,000.....	16,155	6,075	-	24,663	27,083	23,866	4,328	6,116	10,735	872	13,570	6,534	10,350	14,530	13,716	-	-	-	-
\$1,000 under \$2,000.....	5,496	-	-	13,435	11,849	10,793	4,328	4,371	3,524	584	15,936	6,534	39,269	27,011	25,030	9,877	5,381	9,877	766
\$2,000 under \$3,000.....	12,862	4,182	-	43,225	26,590	25,127	12,053	22,626	11,248	3,483	14,283	3,744	48,799	25,147	21,602	12,543	15,560	11,876	2,191
\$3,000 under \$4,000.....	11,809	5,205	-	53,634	23,569	22,277	11,596	31,688	11,596	5,075	16,813	6,700	75,112	46,223	43,538	16,813	26,860	13,323	4,235
\$4,000 under \$5,000.....	12,786	6,512	-	71,850	31,514	31,222	12,786	42,763	12,786	7,016	14,342	4,209	79,255	33,040	30,599	13,678	49,156	16,813	6,064
\$5,000 under \$6,000.....	12,076	11,412	-	78,305	50,123	50,123	12,076	34,570	11,930	5,215	20,865	13,901	136,456	60,274	56,938	20,865	77,021	20,719	12,361
\$6,000 under \$7,000.....	8,718	5,787	-	65,968	22,349	21,911	8,718	43,450	8,718	7,395	20,938	13,315	156,987	62,205	60,724	20,938	95,838	20,938	16,191
\$7,000 under \$8,000.....	10,023	8,639	-	85,081	36,284	34,675	10,023	51,097	10,023	8,494	9,309	8,368	78,941	36,764	36,764	9,309	45,831	9,309	7,661
\$8,000 under \$9,000.....	9,792	8,987	-	92,151	37,565	36,248	9,792	56,592	9,792	9,322	6,868	4,867	66,059	23,631	22,004	6,868	41,274	6,868	7,246
\$9,000 under \$10,000.....	14,246	13,794	-	169,508	52,408	51,030	14,246	116,107	14,246	20,393	32,393	29,883	388,000	114,441	113,018	32,393	267,831	32,393	47,878
\$10,000 under \$15,000.....	3,109	3,042	-	51,799	15,060	14,825	3,109	39,445	3,109	7,005	8,369	8,369	141,325	33,224	32,687	8,369	102,132	8,369	19,822
\$15,000 under \$20,000.....	1,721	1,571	-	49,560	7,067	6,599	1,721	39,445	1,721	9,862	7,361	6,742	210,598	27,101	25,608	7,361	169,767	7,361	42,078
\$20,000 under \$50,000.....	245	230	-	15,927	899	863	245	13,857	245	4,972	9,949	8,862	62,610	3,751	3,448	9,949	51,927	9,949	18,906
\$50,000 under \$100,000.....	73	67	-	10,193	272	232	73	8,994	73	4,184	206	172	32,227	758	656	206	26,577	206	12,797
\$100,000 under \$500,000.....	2	2	-	2,548	7	4	2	2,146	2	1,007	11	8	7,749	40	32	11	6,059	11	3,279
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	53,666	15,754	-	137,629	97,865	89,805	39,375	64,886	37,766	10,017	86,730	17,293	1,198,812	154,573	139,392	53,270	86,079	51,890	13,263
Returns \$5,000 under \$10,000.....	53,354	41,357	-	393,356	177,635	174,179	53,248	228,514	53,248	37,442	72,322	44,660	517,698	215,913	207,029	71,657	369,120	71,657	51,726
Returns \$10,000 or more.....	19,397	13,706	-	299,555	75,713	73,553	19,397	217,372	19,397	47,422	49,310	45,505	845,811	179,327	175,051	49,310	623,298	49,310	145,318

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



Table 35. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Taxable income		Income tax after credits		Total number of exemptions	Number of exemptions other than age and blindness	Adjusted gross income (Thousand dollars)	Number of joint returns	Taxable income		Income tax after credits		
			Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns					Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	
Honolulu, Hawaii															
Total.....	186,537	95,580	517,802	151,103	751,872	150,132	146,108	343,634	13,697,660	1,610,754	1,568,357	437,325	2,247,426	434,797	455,235
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	16,414	6,086	17,850	17,850	(*)	(*)	(*)	36,777	11,725	47,801	45,462	4,712	4,712	4,712	28
\$600 under \$1,000.....	10,200	6,086	12,028	12,028	(*)	(*)	(*)	29,704	23,528	39,659	38,041	191	191	191	2,361
\$1,000 under \$2,000.....	19,656	6,086	28,937	28,937	15,991	15,991	1,460	50,311	77,601	119,956	88,454	32,682	32,682	32,682	4,694
\$2,000 under \$3,000.....	12,941	6,086	20,506	20,506	9,136	9,136	1,649	11,835	96,037	84,650	70,306	30,791	30,791	30,791	4,694
\$3,000 under \$4,000.....	16,391	6,086	24,029	24,029	16,391	16,391	3,521	19,126	131,557	97,920	32,653	34,641	34,641	34,641	14,004
\$4,000 under \$5,000.....	11,725	6,086	41,749	40,191	21,500	9,634	5,434	48,420	217,058	159,499	156,566	91,663	90,800	90,800	21,950
\$5,000 under \$6,000.....	12,679	6,712	33,117	32,543	37,153	12,393	6,062	54,351	296,984	180,607	175,840	50,705	140,840	49,752	18,679
\$6,000 under \$7,000.....	11,163	8,436	39,893	38,590	39,976	11,158	9,040	34,363	221,962	118,799	117,377	33,374	117,377	33,374	26,839
\$7,000 under \$8,000.....	12,775	9,400	43,354	42,775	54,423	12,775	9,004	32,314	285,163	134,779	135,161	37,942	163,083	37,942	30,868
\$8,000 under \$9,000.....	13,410	10,824	43,128	42,985	62,204	13,410	10,234	39,362	334,458	197,263	194,172	39,362	189,610	39,362	30,999
\$9,000 under \$10,000.....	7,826	7,180	74,634	73,826	40,249	7,826	6,468	27,903	296,537	117,714	115,714	31,401	183,079	31,401	30,999
\$10,000 under \$15,000.....	28,519	26,747	118,364	117,122	218,543	28,519	38,351	70,725	847,005	255,824	252,289	70,608	571,916	70,608	100,926
\$15,000 under \$20,000.....	8,039	7,533	136,159	134,823	181,636	31,678	31,678	17,019	397,495	61,618	61,618	214,774	214,774	16,932	43,761
\$20,000 under \$30,000.....	3,790	3,431	103,996	103,023	77,978	3,790	3,382	11,594	339,535	44,874	43,230	11,540	263,103	11,525	64,291
\$30,000 under \$50,000.....	493	436	32,161	31,942	49,945	493	493	1,681	126,216	7,039	6,645	1,879	106,389	1,879	39,957
\$50,000 under \$100,000.....	94	78	14,379	14,379	10,957	91	5,075	527	102,361	2,190	1,968	603	83,020	600	39,616
\$100,000 under \$500,000.....	3	3	1,644	1,644	1,391	3	6,655	15	10,096	38	38	15	7,663	15	4,122
\$500,000 under \$1,000,000.....	3	3	14,350	14,350	13,155	3	3	14	17,822	56	56	13	12,175	13	6,759
\$1,000,000 or more.....	87,743	14,774	1183,734	52,461	78,116	51,693	12,080	243,808	1,544,006	532,257	576,940	142,500	194,936	142,500	29,537
Returns \$5,000 under \$10,000.....	57,853	42,572	199,454	192,798	233,604	57,853	38,268	197,459	1,433,123	707,162	696,445	193,146	793,994	192,051	129,335
Returns \$10,000 or more.....	40,942	38,234	169,984	166,677	440,152	40,939	95,760	101,856	1,720,531	371,335	364,973	101,677	1,299,036	101,489	296,413
Indianapolis, Indiana															
Total.....	355,966	207,599	1,004,000	296,759	1,820,252	294,220	293,917	924,473	1,984,965	461,212	445,527	124,010	562,962	122,656	113,569
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	25,082	2,955	36,188	31,953	(*)	(*)	(*)	5,984	2,235	6,571	6,424	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	10,269	7,282	8,011	10,986	11,652	25,605	1,608	8,734	7,140	22,036	20,240	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	38,729	7,282	56,676	54,978	26,260	25,605	4,346	15,710	23,065	23,232	22,465	9,752	4,781	9,752	687
\$2,000 under \$3,000.....	30,336	8,788	75,740	72,396	24,016	23,360	4,346	11,166	28,933	28,521	27,020	7,865	7,865	7,865	1,171
\$3,000 under \$4,000.....	19,776	5,040	68,932	64,917	33,502	17,385	5,308	14,594	50,783	39,860	37,681	11,402	18,637	10,225	2,932
\$4,000 under \$5,000.....	23,374	7,548	105,615	47,462	60,853	22,169	9,766	19,715	87,039	70,186	66,738	16,775	32,339	16,038	4,924
\$5,000 under \$6,000.....	27,739	18,583	153,456	86,534	25,621	25,191	12,914	11,622	65,614	37,480	36,656	10,798	30,832	10,798	4,778
\$6,000 under \$7,000.....	31,426	20,343	206,497	89,583	119,747	31,140	19,431	13,918	90,941	44,832	44,007	13,918	47,125	13,918	7,636
\$7,000 under \$8,000.....	26,116	23,113	194,947	92,138	110,065	26,116	17,954	11,377	84,998	44,676	44,676	10,679	46,045	10,679	7,616
\$8,000 under \$9,000.....	28,114	26,005	239,629	112,388	28,109	28,109	21,364	10,070	85,358	30,799	30,799	10,070	52,577	10,070	8,627
\$9,000 under \$10,000.....	21,519	18,704	202,987	84,777	119,741	21,375	20,223	9,246	88,270	29,240	28,562	9,246	55,299	9,246	9,317
\$10,000 under \$15,000.....	52,705	30,273	624,851	192,575	420,165	52,705	73,850	15,063	176,594	55,515	54,542	15,063	111,666	15,063	20,651
\$15,000 under \$20,000.....	10,480	9,958	177,044	38,546	130,376	10,480	23,254	3,282	55,826	12,092	11,716	3,282	40,147	3,282	7,723
\$20,000 under \$30,000.....	8,086	7,470	284,894	30,164	182,440	8,086	43,028	2,576	78,807	10,883	10,787	2,576	61,520	2,576	15,182
\$30,000 under \$50,000.....	935	897	60,217	3,557	49,917	929	17,646	408	27,116	1,631	1,584	408	22,584	408	8,351
\$50,000 under \$100,000.....	239	209	37,887	877	31,350	238	15,071	93	15,363	322	276	91	12,737	91	6,122
\$100,000 under \$500,000.....	9	9	6,343	30	5,391	9	3,100	4	3,293	8	7	4	2,653	4	1,414
\$500,000 under \$1,000,000.....	2	2	3,991	8	2,593	2	1,751	2	14,035	4	4	2	9,710	2	6,134
\$1,000,000 or more.....	148,596	31,992	1,320,402	266,253	135,836	89,840	21,000	193,733	1,198,150	193,733	181,913	47,872	63,063	46,517	9,733
Returns \$5,000 under \$10,000.....	134,914	16,749	467,966	132,361	562,186	131,930	92,286	56,234	415,182	187,026	184,700	54,712	231,848	54,712	37,725
Returns \$10,000 or more.....	72,456	68,818	1,135,227	269,951	822,221	72,450	180,600	21,429	571,635	80,434	78,914	21,429	267,211	21,429	8,862

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

(Taxable and nontaxable returns<sup>1</sup>)

Adjusted gross income classes	Jersey City, New Jersey										Johnstown, Pennsylvania										Income tax after credit <sup>2</sup>
	Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Taxable income		Income tax after credits		Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Amount (Thousand dollars)	Number of returns						
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)				
Total.....	247,455	11,492,803	600,978	576,230	210,493	942,304	209,398	173,469	1,465,133	234,690	224,298	70,202	269,202	69,909	46,761						
No adjusted gross income.....																					
Under \$600.....	12,685	140,681	61,748	59,334	25,252	82,831	25,107	13,477	33,164	15,517	15,517	5,888	19,394	3,468							
\$600 under \$1,000.....	10,189	17,359	85,377	82,095	31,404	123,720	31,404	20,572	51,104	25,244	25,244	7,875	28,466	4,637							
\$1,000 under \$2,000.....	21,182	91,768	38,115	34,011	13,489	8,128	12,829	11,134	18,475	6,540	19,460	7,456	4,025	574							
\$2,000 under \$3,000.....	19,041	63,301	43,234	37,355	13,988	16,130	37,355	2,374	11,456	9,900	7,280	4,184	4,184	652							
\$3,000 under \$4,000.....	21,059	73,272	43,669	40,350	16,835	34,365	18,635	5,349	22,660	12,527	12,527	6,561	12,233	1,645							
\$4,000 under \$5,000.....	27,618	121,825	49,123	45,263	27,618	76,834	27,618	9,359	40,382	24,171	22,344	8,694	21,481	3,313							
\$5,000 under \$6,000.....	25,397	140,681	61,748	59,334	25,252	82,831	25,107	13,477	33,164	15,517	15,517	5,888	19,394	3,468							
\$6,000 under \$7,000.....	31,404	203,367	85,377	82,095	31,404	123,720	31,404	20,572	51,104	25,244	25,244	7,875	28,466	4,637							
\$7,000 under \$8,000.....	22,110	167,999	60,246	59,296	22,110	107,244	22,110	18,465	43,619	18,781	28,488	5,888	26,016	3,134							
\$8,000 under \$9,000.....	12,000	9,077	45,534	44,875	12,000	60,371	12,000	10,325	107,397	44,436	42,112	12,658	66,746	10,648							
\$9,000 under \$10,000.....	12,239	116,069	37,666	37,666	12,239	77,838	12,239	13,075	31,692	14,583	14,583	5,313	18,450	3,041							
\$10,000 under \$15,000.....	24,864	293,961	81,807	86,109	24,864	209,494	24,864	37,663	5,277	19,897	19,196	5,528	43,964	5,528							
\$15,000 under \$20,000.....	4,242	70,839	14,388	13,767	4,242	54,162	4,242	10,587	7,884	1,571	1,571	435	5,084	7,755							
\$20,000 under \$25,000.....	2,793	78,017	10,166	8,516	2,793	65,681	2,793	16,088	21,412	3,626	3,626	779	16,820	3,926							
\$25,000 under \$50,000.....	266	19,147	1,079	997	266	15,681	266	5,860	7,444	7,444	526	6,576	117	2,422							
\$50,000 under \$100,000.....	70	11,487	218	191	68	8,961	68	4,265	1,616	41	35	12	1,423	12							
\$100,000 under \$500,000.....	2	2,371	5	5	2	1,671	2	1,069	541	2	1	1	478	1							
\$500,000 or more.....	2	2,371	5	5	2	1,671	2	1,069	541	2	1	1	478	1							
Returns \$5,000 under \$10,000.....	113,064	1,985,956	202,572	189,373	75,206	135,616	74,900	39,569	195,930	84,445	72,418	27,707	41,786	27,707							
Returns \$10,000 or more.....	103,151	728,889	295,732	283,266	103,006	432,005	103,861	31,769	267,197	138,562	126,944	36,423	155,070	35,130							
Returns \$10,000 or more.....	32,240	477,957	107,673	103,592	32,238	354,933	32,238	6,873	101,927	25,983	25,933	6,873	74,345	6,873							
Total.....	405,641	12,840,953	1,142,931	1,091,403	340,944	1,727,689	338,159	311,833	1,658,589	293,139	285,874	87,721	403,628	87,576							
No adjusted gross income.....																					
Under \$600.....	23,989	431	26,470	26,039	4,761	208	4,761	9,132	3,588	10,150	9,714	4,668	16,393	2,485							
\$600 under \$1,000.....	18,568	15,297	27,577	25,229	4,761	16,242	4,761	4,361	13,589	6,128	5,397	6,842	33,433	8,842							
\$1,000 under \$2,000.....	41,380	64,068	46,035	42,035	37,693	25,292	28,008	2,422	38,969	26,172	26,601	7,954	2,919	7,954							
\$2,000 under \$3,000.....	24,880	60,603	46,035	42,035	37,693	25,292	28,008	2,422	38,969	26,172	26,601	7,954	2,919	7,954							
\$3,000 under \$4,000.....	26,505	94,377	53,784	49,990	34,841	24,940	35,556	3,741	28,993	16,965	15,923	9,782	13,322	9,782							
\$4,000 under \$5,000.....	28,632	128,796	73,740	69,152	29,623	63,306	29,623	10,159	49,189	29,228	29,228	10,268	22,410	10,268							
\$5,000 under \$6,000.....	33,840	183,877	111,584	107,072	32,887	87,158	32,887	6,468	35,402	21,490	18,639	6,842	16,393	6,842							
\$6,000 under \$7,000.....	31,406	204,884	111,584	107,072	30,753	104,471	30,753	8,482	62,665	31,956	31,956	8,842	43,398	8,842							
\$7,000 under \$8,000.....	27,825	297,256	119,588	118,792	34,693	141,535	34,693	8,904	85,284	27,331	27,331	8,904	43,398	8,904							
\$8,000 under \$9,000.....	32,875	281,079	112,318	110,977	32,875	167,980	32,875	5,557	47,757	20,804	20,804	5,557	27,642	5,557							
\$9,000 under \$10,000.....	25,880	246,594	91,266	88,573	25,875	153,409	25,875	5,101	48,380	13,960	13,960	5,101	33,791	5,101							
\$10,000 under \$15,000.....	59,323	709,627	211,683	208,593	59,136	469,204	59,069	82,315	125,957	38,364	37,851	10,484	85,079	10,484							
\$15,000 under \$20,000.....	11,978	202,487	43,335	42,470	11,908	143,499	11,908	3,579	63,553	12,659	12,659	3,781	48,501	3,781							
\$20,000 under \$25,000.....	8,927	254,298	35,663	34,569	8,927	200,272	8,927	47,893	94,266	7,627	7,184	2,069	42,509	2,067							
\$25,000 under \$50,000.....	1,249	82,684	4,902	4,530	1,249	69,157	1,249	2,999	19,031	1,259	1,162	16,321	16,321	1,259							
\$50,000 under \$100,000.....	264	43,381	1,055	905	264	35,989	263	62	9,585	225	199	62	8,420	62							
\$100,000 under \$500,000.....	6	4,350	21	21	6	3,744	6	1,909	541	2	1	1	1,155	1							
\$500,000 or more.....	2	2,192	7	5	2	2,034	2	1,007	1,173	4	2	1	1,155	1							
Returns under \$5,000.....	165,398	1,368,247	298,325	266,865	102,569	149,241	100,671	38,768	126,127	117,447	112,297	36,155	49,086	36,009							
Returns \$5,000 under \$10,000.....	138,495	1,173,688	547,941	533,445	156,065	654,552	156,065	31,401	258,892	115,561	112,709	34,872	151,577	34,872							
Returns \$10,000 or more.....	81,748	1,299,022	296,665	293,091	81,491	923,897	81,423	16,700	273,565	60,131	56,367	16,695	202,985	16,695							

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

Table 35. --ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS--Continued

Adjusted gross income classes	Lancaster, Pennsylvania										Lansing, Michigan									
	Number of returns		Total number of exemptions	Taxable income		Income tax after credits		Number of joint returns	Adjusted gross income (Thousand dollars)	Number of exemptions	Taxable income		Income tax after credits							
	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
Total.....	106,263	296,610	278,704	89,222	424,719	88,920	81,668	1,749,654	69,629	1,749,654	315,589	302,579	89,084	442,611	86,683	85,376				
No adjusted gross income.....	7,269	12,047	10,116	-	-	-	-	-	-	-	-	-	-	-	-	-				
Under \$600.....	10,482	21,955	16,323	4,121	3,036	3,975	417	2,962	3,079	2,962	9,078	8,931	-	-	-	-				
\$1,000 under \$2,000.....	8,154	15,976	13,786	6,766	8,795	6,620	1,290	18,500	7,519	18,500	12,856	11,601	-	-	-	-				
\$2,000 under \$3,000.....	9,160	20,933	18,666	8,430	13,454	9,630	2,388	34,243	19,957	34,243	16,366	15,411	6,291	7,644	6,291	1,121				
\$3,000 under \$4,000.....	14,767	31,465	31,319	13,671	39,311	13,671	3,488	61,057	9,098	61,057	21,705	18,742	9,337	15,411	7,334	2,017				
\$4,000 under \$5,000.....	9,889	29,158	27,841	9,889	29,650	9,889	4,651	23,229	3,324	23,229	14,342	14,042	4,258	10,999	4,111	1,618				
\$5,000 under \$6,000.....	9,009	32,881	32,881	9,009	32,549	9,009	4,989	88,931	10,957	88,931	47,980	46,438	13,628	45,438	13,479	7,011				
\$6,000 under \$7,000.....	7,908	30,072	29,434	8,567	37,903	8,567	6,094	68,499	29,286	68,499	29,286	29,286	9,103	40,665	9,103	6,773				
\$7,000 under \$8,000.....	4,977	12,510	12,510	4,977	27,054	4,977	4,387	56,174	6,819	56,174	27,413	27,413	6,460	31,532	6,460	5,224				
\$8,000 under \$9,000.....	6,228	17,502	17,502	6,228	39,894	6,228	6,066	58,118	5,927	58,118	22,307	22,307	6,074	36,564	6,074	5,028				
\$10,000 under \$15,000.....	12,468	48,962	48,441	12,468	96,404	12,468	18,764	218,529	17,330	218,529	70,869	70,869	18,129	147,461	18,129	25,004				
\$15,000 under \$20,000.....	3,196	12,796	11,143	3,196	42,043	3,196	4,022	92,772	3,476	92,772	14,333	13,764	3,211	46,981	3,211	9,421				
\$20,000 under \$30,000.....	1,697	6,022	5,989	1,697	14,879	1,697	2,687	31,328	2,687	31,328	6,139	5,823	2,084	43,934	2,084	10,122				
\$30,000 under \$40,000.....	267	1,460	1,460	267	3,346	267	3,346	17,328	269	17,328	1,220	1,184	299	17,328	299	6,356				
\$40,000 under \$50,000.....	33	132	119	33	4,739	33	2,352	4,003	21	4,003	86	73	23	3,356	23	1,466				
\$50,000 under \$100,000.....	2	6	4	2	4,483	2	295	-	-	-	-	-	-	-	-	-				
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Returns under \$5,000.....	50,029	113,587	91,916	32,988	66,495	32,696	19,543	192,289	79,730	192,289	69,745	69,745	23,285	36,831	23,285	5,000				
Returns \$5,000 under \$10,000.....	38,670	280,181	220,230	38,670	167,004	38,670	27,288	294,950	33,128	294,950	141,028	139,546	39,520	164,673	39,227	49,654				
Returns \$10,000 or more.....	17,563	68,985	66,558	17,563	201,120	17,563	43,837	362,415	23,159	362,415	34,832	33,288	24,278	291,110	24,173	3,743				
Total.....	2,518,674	6,902,659	6,619,441	2,086,759	11,195,471	2,087,362	2,252,984	11,798,112	180,852	11,798,112	780,591	752,917	218,823	1,014,939	217,693	194,340				
No adjusted gross income.....	16,912	48,987	43,468	-	-	-	-	-	-	-	-	-	-	-	-	-				
Under \$600.....	134,468	44,617	153,653	147,900	1,093	19,389	141	3,681	17,908	3,681	17,908	17,484	-	-	-	-				
\$600 under \$1,000.....	86,216	68,887	103,832	98,310	67,942	130,761	9,633	37,035	3,932	37,035	40,994	37,991	16,727	8,172	16,727	1,164				
\$1,000 under \$2,000.....	216,956	324,659	323,028	135,253	324,659	323,028	24,187	35,772	6,658	35,772	34,477	29,295	9,195	10,953	9,195	1,545				
\$2,000 under \$3,000.....	189,914	44,663	331,548	333,760	165,846	134,127	24,187	91,841	9,472	91,841	60,611	57,587	23,215	41,767	22,566	6,383				
\$3,000 under \$4,000.....	200,238	702,619	471,172	164,382	292,078	157,74	44,071	80,664	41,758	80,664	41,758	40,536	17,471	42,857	17,228	6,743				
\$4,000 under \$5,000.....	199,216	898,887	470,127	181,660	431,188	174,346	67,113	159,176	9,117	159,176	89,648	86,606	26,010	81,282	26,010	13,053				
\$5,000 under \$6,000.....	219,169	1,202,675	613,051	202,314	573,310	199,904	90,984	168,675	16,978	168,675	95,677	95,013	25,718	84,371	25,718	13,383				
\$6,000 under \$7,000.....	191,416	572,144	593,723	187,374	646,334	186,798	105,374	200,223	22,538	200,223	96,495	93,607	26,930	110,699	26,930	17,734				
\$7,000 under \$8,000.....	174,709	1,306,999	564,966	169,103	686,192	168,030	112,384	143,593	69,751	143,593	69,751	68,959	16,961	10,946	16,961	12,734				
\$8,000 under \$9,000.....	167,886	599,299	592,872	167,311	753,290	166,879	124,991	121,139	12,744	121,139	54,293	52,347	12,638	67,807	12,638	11,111				
\$9,000 under \$10,000.....	137,086	1,298,568	473,272	136,942	757,759	136,798	127,519	354,002	28,507	354,002	113,251	111,179	30,012	231,092	29,962	7,442				
\$10,000 under \$15,000.....	381,076	4,586,557	1,310,538	380,255	2,912,325	380,048	515,004	1,029,919	5,354	1,029,919	23,262	22,547	6,882	73,010	6,882	14,231				
\$15,000 under \$20,000.....	112,400	1,921,134	391,712	112,163	1,332,469	111,943	387,120	169,416	4,418	169,416	18,422	17,792	4,889	118,123	4,889	28,344				
\$20,000 under \$30,000.....	77,948	2,197,640	284,270	77,657	1,627,432	77,500	187,989	54,385	755	54,385	3,132	2,726	839	45,718	839	26,536				
\$30,000 under \$50,000.....	10,511	691,730	39,853	10,470	594,870	10,460	187,989	24,540	624	24,540	545	545	160	20,112	160	3,742				
\$50,000 under \$100,000.....	2,917	418,416	8,184	2,498	314,558	2,492	147,491	1,167	2	1,167	6	5	2	925	2	94				
\$100,000 under \$1,000,000.....	42	60,425	368	42	48,286	40	25,179	2	2	2	6	6	2	925	2	94				
\$1,000,000 or more.....	92	62,887	100	90	50,560	90	26,136	-	-	-	-	-	-	-	-	-				
Returns under \$5,000.....	1,463,921	2,427,514	1,927,055	641,541	958,087	616,369	445,167	1,248,272	216,130	1,248,272	405,865	396,133	65,584	133,856	65,584	26,074				
Returns \$5,000 under \$10,000.....	890,166	6,473,734	2,833,403	3,416,885	893,409	893,409	561,271	3,628,004	405,865	3,628,004	1,082,257	1,082,257	108,257	422,103	108,257	48,074				
Returns \$10,000 or more.....	384,888	3,938,794	2,091,702	583,174	6,820,499	582,584	1,565,521	61,035	158,596	61,035	158,596	156,854	41,743	88,950	41,743	11,419				

Footnote: See text for "Explanation of Classification and Terms" and "Source of Data, Description of Data, and Limitations of Data."



Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]																
	Miami, Florida				Memphis, Tennessee-Arkansas				Milwaukee, Wisconsin				Minneapolis-Saint Paul, Minnesota				
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Total.....	222,993	121,339	11,327,694	642,374	626,525	173,051	764,394	171,153	154,200	377,107	214,006	1,025,641	968,172	286,329	1,257,224	280,423	259,058
No adjusted gross income.....																	
Under \$600.....	17,868	931	5,893	24,193	23,902					23,627	3,208	27,071	25,276				
\$600 under \$1,000.....	16,037	1,345	8,181	16,762	15,503					17,601	3,208	17,601	16,983	4,803	264	4,803	1,379
\$1,000 under \$2,000.....	30,248	3,721	45,307	52,007	49,997	19,525	10,702	19,379	1,522	40,879	13,801	84,368	70,540	20,667	30,320	19,166	5,919
\$2,000 under \$3,000.....	19,334	7,208	48,974	52,226	49,997	12,603	13,092	12,603	1,942	19,609	13,601	129,464	104,282	36,154	40,911	35,477	7,498
\$3,000 under \$4,000.....	20,739	10,350	73,602	61,226	60,165	17,801	26,301	17,655	4,100	40,741	23,421	143,486	106,011	34,172	50,535	33,347	7,498
\$4,000 under \$5,000.....	21,294	12,825	94,838	66,805	63,545	19,705	41,010	18,734	6,352	32,487	20,157	144,896	94,180	30,377	61,243	28,345	8,713
\$5,000 under \$6,000.....	19,374	13,654	107,187	77,222	77,222	19,374	42,611	19,083	6,525	28,400	16,448	72,733	71,167	27,282	76,943	26,604	12,301
\$6,000 under \$7,000.....	17,559	10,887	112,470	67,680	66,400	17,416	64,031	17,270	10,405	24,565	20,884	89,964	86,814	24,271	71,498	24,271	11,022
\$7,000 under \$8,000.....	16,173	12,394	120,968	56,554	55,623	16,173	68,301	16,173	11,473	26,595	22,466	107,835	105,126	26,595	93,674	26,595	14,731
\$8,000 under \$9,000.....	8,473	8,473	73,293	35,718	35,718	8,473	38,308	8,473	6,017	14,102	10,368	43,979	43,832	14,102	70,395	14,102	11,843
\$9,000 under \$10,000.....	8,205	8,060	78,131	31,017	30,871	8,205	45,607	8,205	7,543	17,284	16,607	60,422	59,744	17,284	96,005	17,284	16,006
\$10,000 under \$15,000.....	42,597	21,372	268,448	79,475	78,445	22,530	177,555	22,476	31,223	31,225	28,427	113,300	109,981	31,010	224,163	30,899	41,043
\$15,000 under \$20,000.....	4,257	3,933	73,015	15,870	15,478	4,257	53,597	4,257	7,542	7,542	6,663	129,325	129,325	7,476	88,871	7,476	17,221
\$20,000 under \$25,000.....	4,731	4,184	138,591	17,134	17,134	4,731	111,229	4,731	10,359	10,359	9,527	299,210	299,210	10,222	280,792	10,222	56,830
\$25,000 under \$30,000.....	824	781	34,587	3,424	3,028	819	46,623	819	1,569	1,569	1,421	103,174	103,174	1,546	78,334	1,541	27,638
\$30,000 under \$40,000.....	153	138	22,944	571	512	152	19,221	152	9,069	363	304	60,743	1,337	356	47,535	354	22,218
\$40,000 under \$50,000.....	2	1	2,342	15	11	2	5,954	2	1,024	3	3	5,495	36	3	5,475	9	2,780
\$50,000 or more.....	2	1	5,560	4	4	2	5,354	2	2,045	3	5	12,062	14	5	11,267	9	5,879
Returns under \$5,000.....	120,596	37,458	1,272,139	277,889	267,602	70,872	91,322	69,062	43,946	215,064	80,878	660,168	418,438	136,174	162,274	121,138	23,546
Returns \$5,000 under \$10,000.....	69,787	53,470	482,050	248,190	245,688	69,644	259,057	69,644	110,946	110,946	86,975	379,155	379,155	169,534	408,515	168,977	69,803
Returns \$10,000 or more.....	32,609	30,412	563,505	116,233	113,233	32,535	414,103	32,481	98,290	51,100	46,334	983,641	190,540	20,621	686,436	30,428	169,603
Total.....	480,124	294,850	13,474,088	1,400,726	1,326,196	412,333	2,138,250	409,696	405,290	999,144	340,576	1,681,827	1,614,768	506,259	2,480,497	503,082	483,972
No adjusted gross income.....																	
Under \$600.....	18,525	7,671	6,792	21,383	21,383					36,338	6,885	40,184	37,444				
\$600 under \$1,000.....	21,594	13,189	16,121	27,532	23,512	24,554	12,845	24,554	1,840	28,039	9,451	50,724	29,386	5,075	236	5,075	37
\$1,000 under \$2,000.....	31,535	13,189	87,230	59,478	53,918	23,837	35,822	24,698	3,540	48,498	13,882	68,275	61,432	36,267	17,312	34,594	2,502
\$2,000 under \$3,000.....	31,397	9,853	109,075	62,418	58,774	28,587	57,721	28,698	8,685	51,185	11,950	113,767	89,532	35,687	31,951	34,560	7,795
\$3,000 under \$4,000.....	28,026	8,623	127,024	67,943	60,974	27,595	67,461	27,595	10,647	13,384	13,384	121,159	84,667	47,284	93,762	46,732	15,807
\$4,000 under \$5,000.....	38,647	20,465	213,388	107,605	104,801	37,029	123,097	37,029	20,213	46,183	25,333	121,078	110,783	64,684	135,917	64,540	21,870
\$5,000 under \$6,000.....	42,712	31,128	277,166	138,843	135,374	41,903	158,501	41,903	25,760	56,553	39,935	176,005	170,569	55,484	197,858	55,341	31,997
\$6,000 under \$7,000.....	46,706	37,418	330,226	160,719	154,069	46,706	197,487	46,706	32,363	47,633	38,587	174,562	174,562	45,854	176,635	45,710	28,616
\$7,000 under \$8,000.....	36,732	34,506	310,935	143,232	140,519	36,732	178,611	36,608	29,348	55,976	50,987	228,962	225,580	55,976	253,312	55,976	43,627
\$8,000 under \$10,000.....	37,736	35,688	358,625	140,519	139,279	37,736	217,403	37,736	36,196	35,998	32,485	136,320	135,559	35,998	192,439	35,998	36,061
\$10,000 under \$15,000.....	74,160	70,296	874,779	278,112	274,986	74,160	575,282	74,093	101,065	86,291	81,325	334,869	329,998	86,173	641,784	86,054	112,247
\$15,000 under \$20,000.....	15,535	14,796	263,224	57,833	56,466	15,535	189,075	15,535	36,498	15,689	15,130	62,966	60,977	15,689	182,445	15,689	34,514
\$20,000 under \$30,000.....	10,115	9,411	287,320	41,192	39,394	10,115	212,439	10,115	30,548	370,777	12,231	370,777	370,777	13,218	272,541	13,218	63,985
\$30,000 under \$40,000.....	1,508	1,370	98,557	5,918	5,457	1,503	77,931	1,503	27,432	1,973	1,816	8,565	8,036	1,973	101,147	1,973	35,597
\$40,000 under \$50,000.....	328	288	82,257	1,165	1,008	326	39,126	326	18,638	512	469	87,627	2,027	68,396	509	32,428	
\$50,000 under \$100,000.....	4	4	3,669	18	11	5	3,126	5	1,718	16	13	10,667	1,460	16	8,263	16	4,699
\$100,000 or more.....	175,919	159,205	1,583,941	325,509	280,832	110,562	166,132	108,279	25,509	239,019	42,226	1,523,383	1,523,383	150,646	234,910	150,646	36,524
Returns under \$5,000.....	202,553	101,652	1,510,339	690,918	674,042	200,127	879,100	199,840	143,890	242,344	187,328	1,793,384	1,793,384	237,997	956,140	237,997	156,371
Returns \$5,000 under \$10,000.....	101,652	96,164	1,579,807	384,299	377,222	101,645	1,097,018	101,577	235,891	117,781	110,992	1,910,507	1,910,507	117,586	1,289,447	117,586	291,277

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions		Taxable income		Income tax after credits		Number of returns	Amount (Thousand dollars)	Taxable income		Income tax after credits			
				Number of exemptions other than age and blindness	Number of exemptions age and blindness	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)				
Nashville, Tennessee																	
Total.....	99,825	59,500	1,573,960	290,828	285,036	78,426	327,557	77,981	62,396	171,856	1,022,631	475,373	459,362	133,287	603,110	131,313	120,355
No adjusted gross income.....																	
Under \$600.....	6,565	3,424	2,151	7,061	6,713					13,513	4,750	16,809	16,228				
\$600 under \$1,000.....	4,221		3,336	7,061	6,765					6,977	5,061	14,011	13,575				
\$1,000 under \$2,000.....	10,827		17,375	18,046	18,046	8,241	5,169	8,093	734	19,987	28,929	31,292	31,292	13,476	5,681	12,836	798
\$2,000 under \$3,000.....	8,006		20,225	24,801	23,815	3,785	5,046	3,785	740	15,214	37,729	45,729	43,783	8,150	6,977	7,509	1,031
\$3,000 under \$4,000.....	13,367		47,861	36,599	35,669	10,981	18,093	10,833	2,727	18,306	63,770	73,778	73,778	17,104	32,244	17,104	5,073
\$4,000 under \$5,000.....	11,671		51,842	41,430	40,740	10,665	17,232	10,536	2,598	16,981	75,938	51,123	49,697	15,435	32,217	14,795	4,973
\$5,000 under \$6,000.....	8,222		37,894	18,270	18,270	6,822	21,332	6,822	3,396	13,457	74,110	40,896	38,850	14,457	35,885	13,457	5,743
\$6,000 under \$7,000.....	6,982		56,695	30,014	30,014	8,822	29,822	8,822	4,668	17,230	111,198	55,596	54,665	16,611	60,956	16,611	9,490
\$7,000 under \$8,000.....	8,181		46,908	29,391	29,391	6,281	23,052	6,281	3,634	10,911	82,245	38,145	37,854	10,911	40,666	10,911	7,522
\$8,000 under \$9,000.....	4,288		30,020	11,387	11,387	4,288	13,052	4,288	4,030	5,663	42,163	17,234	16,963	5,663	22,987	5,663	3,288
\$9,000 under \$10,000.....	3,746		35,516	12,521	12,521	3,746	23,869	3,746	4,119	10,513	99,229	40,459	40,313	10,513	61,612	10,513	10,263
\$10,000 under \$15,000.....	9,833		118,383	36,320	35,704	9,833	76,536	9,833	13,431	14,968	177,254	52,653	51,614	14,968	118,227	14,934	20,829
\$15,000 under \$20,000.....	2,121		39,701	7,660	7,273	2,121	4,784	2,121	4,784	3,145	6,312	1,906	1,906	3,145	40,666	3,145	7,970
\$20,000 under \$50,000.....	1,845		54,083	7,123	6,903	1,845	42,853	1,845	10,788	3,791	110,648	1,946	1,946	3,791	88,087	3,791	21,988
\$50,000 under \$100,000.....	183		12,091	702	652	183	9,879	183	3,568	229	34,759	2,087	1,946	229	58,087	229	101,308
\$100,000 under \$500,000.....	54		8,127	210	179	54	6,801	54	3,238	137	22,135	491	435	137	19,466	137	9,219
\$500,000 under \$1,000,000.....										1	2,658	5	1	1	2,658	1	3,843
\$1,000,000 or more.....										2	2,329	12	11	2	2,151	2	1,310
Returns under \$5,000.....	55,791		133,145	140,330	137,222	34,392	45,566	33,947	6,802	92,100	121,571	202,504	192,540	54,165	77,119	52,244	11,875
Returns \$5,000 under \$10,000.....	29,999		212,431	98,443	97,103	29,999	120,227	29,999	19,788	57,174	408,945	192,349	188,622	56,554	227,504	56,554	36,746
Returns \$10,000 or more.....	14,035		228,384	52,015	50,711	14,035	161,764	14,035	35,806	22,573	402,115	80,519	78,197	22,568	298,487	22,514	71,324
New Haven, Connecticut																	
Total.....	131,725	73,950	1,964,193	352,469	335,001	115,925	617,138	114,591	122,384	332,086	12,078,760	999,350	968,396	252,276	1,150,329	250,761	235,167
No adjusted gross income.....																	
Under \$600.....	8,787		2,681	11,306	9,311					24,774	8,018	30,305	28,994				
\$600 under \$1,000.....	14,699		21,605	21,936	18,466	10,932	5,725	10,932	819	25,701	12,729	23,328	23,328	4,738	282	4,738	39
\$1,000 under \$2,000.....	8,336		21,471	13,804	10,029	9,174	9,174	6,708	1,265	36,177	46,187	71,574	47,031	14,576	7,461	14,576	1,265
\$2,000 under \$3,000.....	8,690		29,270	20,581	19,995	7,215	11,780	7,215	1,773	35,345	110,922	92,684	95,002	18,462	17,454	17,454	2,561
\$3,000 under \$4,000.....	7,809		35,747	15,855	15,855	7,145	20,338	7,145	3,339	36,300	122,897	92,684	95,002	29,088	49,105	29,088	7,082
\$4,000 under \$5,000.....											162,832	112,094	109,216	32,766	72,969	32,766	11,313
\$5,000 under \$6,000.....	9,084		49,997	18,870	16,868	9,084	31,802	8,417	5,127	29,758	162,965	96,635	94,249	26,489	74,899	26,489	11,363
\$6,000 under \$7,000.....	15,677		101,609	38,656	38,656	15,677	61,766	15,677	10,216	37,750	244,697	142,134	140,243	35,649	116,816	35,649	18,374
\$7,000 under \$8,000.....	9,546		71,186	35,446	33,819	9,546	38,058	9,546	5,916	20,621	152,003	74,235	71,574	17,239	68,394	17,239	11,031
\$8,000 under \$9,000.....	13,922		119,442	42,427	41,093	13,922	76,162	13,922	12,925	19,697	165,976	74,012	73,668	16,819	82,706	16,819	13,800
\$9,000 under \$10,000.....	10,883		102,494	42,928	42,261	10,883	62,600	10,883	10,649	8,908	84,464	37,104	35,808	8,908	47,215	8,908	7,162
\$10,000 under \$15,000.....	17,038		206,173	61,125	59,991	17,038	136,057	17,038	24,565	32,095	378,415	123,542	121,617	31,151	236,380	31,151	41,921
\$15,000 under \$20,000.....	3,618		63,227	13,529	13,323	3,618	47,303	3,618	9,189	8,974	154,182	34,803	34,188	8,974	111,196	8,974	21,721
\$20,000 under \$50,000.....	2,833		83,360	11,812	11,373	2,833	66,415	2,833	16,758	6,524	188,382	25,767	24,548	6,519	148,443	6,519	36,834
\$50,000 under \$100,000.....	554		35,505	2,038	1,857	554	30,373	554	11,592	1,231	80,611	5,267	5,011	1,226	66,997	1,226	24,262
\$100,000 under \$500,000.....	100		15,335	373	324	100	13,313	100	6,343	296	49,735	1,125	995	295	42,008	295	20,190
\$500,000 under \$1,000,000.....	2		1,949	9	8	2	1,769	2	736	6	2,977	32	28	6	1,607	6	3,810
\$1,000,000 or more.....	2		3,939	6	6	2	2,504	2	1,371	7	8,165	7	5	2	7,628	2	1,810
Returns under \$5,000.....	48,468		111,976	85,250	75,422	32,668	47,017	32,001	7,136	166,224	1,405,333	384,212	366,212	98,929	1,456,891	98,232	22,041
Returns \$5,000 under \$10,000.....	59,111		444,729	178,327	172,697	59,111	270,388	58,444	44,834	116,735	810,104	424,169	415,771	105,104	387,650	104,313	62,794
Returns \$10,000 or more.....	24,146		407,468	88,893	86,882	24,146	299,733	24,146	70,354	49,127	863,322	170,543	166,433	48,172	615,808	48,167	15,133

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



Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]										Income tax after credits					
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income	Income tax after credits		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
							Number of returns	Amount (Thousand dollars)								
New York, New York																
4,546,345	7,719	2,253,707	134,278,160	11,772,222	1,170,244	3,875,338	21,158,505	3,859,385	4,572,301	680,733	357,411	1,527,791	1,800,033	3,425,090	575,473	716,981
No adjusted gross income			299,999	24,406	21,287	-	-	-	-							
Under \$600	212,732	2,635	67,744	237,131	230,774	34,239	2,159	34,239	304	40,182	9,917	11,728	43,837	(*)	(*)	(*)
\$600 under \$1,000	188,906	10,367	150,269	246,284	226,142	234,532	117,970	235,081	16,807	57,974	19,177	84,053	31,659	(*)	(*)	(*)
\$1,000 under \$2,000	376,241	56,839	536,083	656,478	560,660	384,480	343,632	384,480	150,433	474,103	9,710	121,840	96,022	20,670	36,749	2,962
\$2,000 under \$3,000	388,817	86,379	972,276	783,156	660,387	383,531	678,437	383,531	104,440	548,001	13,346	192,098	106,966	57,476	57,476	61,790
\$3,000 under \$4,000	424,783	123,967	1,466,296	929,696	860,825	388,341	878,431	388,341	104,440	601,082	21,396	274,369	136,377	86,494	86,494	13,248
\$4,000 under \$5,000	450,051	156,067	2,021,723	1,012,977	933,977	432,684	1,065,445	430,381	170,151	601,082	21,396	274,369	136,377	86,494	86,494	24,338
\$5,000 under \$6,000	386,864	182,286	2,124,634	992,248	986,366	379,683	1,151,157	379,683	187,859	49,832	19,970	73,761	126,327	156,795	156,795	25,892
\$6,000 under \$7,000	349,930	211,791	2,185,916	1,047,375	1,009,201	361,400	1,241,138	361,400	221,776	50,336	29,346	327,797	133,987	139,938	139,938	33,170
\$7,000 under \$8,000	287,203	195,004	2,150,763	879,573	827,281	285,002	1,274,327	285,002	203,694	56,834	40,133	424,648	183,231	248,447	248,447	41,347
\$8,000 under \$9,000	296,601	224,649	2,515,389	943,111	925,071	926,453	1,499,850	296,453	253,309	33,133	309,649	133,270	309,649	200,731	39,504	33,777
\$9,000 under \$10,000	240,034	193,720	2,278,358	809,199	788,443	240,034	1,384,182	236,967	236,967	32,191	27,138	338,756	118,345	184,122	32,191	31,341
\$10,000 under \$15,000	578,633	502,322	6,914,362	1,994,959	1,943,033	577,911	4,212,278	577,911	807,191	99,551	92,972	1,200,045	355,729	348,450	809,343	144,038
\$15,000 under \$20,000	153,810	136,990	2,618,436	536,458	517,959	153,481	1,840,892	153,272	358,733	31,832	29,372	543,543	117,803	114,115	395,648	31,832
\$20,000 under \$50,000	151,546	136,611	4,380,173	554,028	523,963	151,163	3,202,191	150,788	774,726	27,274	25,555	797,896	107,552	106,956	637,489	27,274
\$50,000 under \$100,000	264,433	23,029	1,769,834	96,459	87,579	264,318	1,346,405	262,270	476,227	3,521	3,397	231,790	13,671	15,771	194,031	69,973
\$100,000 under \$500,000	8,544	7,198	1,453,478	30,002	26,207	8,490	1,088,435	8,474	917,853	720	644	110,498	5,735	2,435	93,205	44,536
\$500,000 under \$1,000,000	352	284	237,986	1,172	969	348	172,037	348	93,322	15	12	10,298	54	43	7,889	4,266
\$1,000,000 or more	124	91	295,043	420	350	116	188,002	116	101,819	7	6	11,862	28	22	8,460	4,747
Returns \$5,000 under \$10,000	2,049,202	441,589	15,154,391	3,889,373	3,450,283	1,394,186	21,025,642	1,379,610	342,104	288,992	55,932	7,014,443	508,801	462,826	318,972	187,072
Returns \$10,000 or more	1,577,702	1,010,151	11,454,459	4,669,355	4,520,363	1,563,325	6,602,662	1,562,733	1,103,326	228,823	149,622	1,670,576	693,560	673,954	990,053	225,620
Returns \$10,000 or more	919,442	803,967	17,669,310	3,213,494	3,099,599	917,827	12,350,241	917,042	3,126,871	162,917	151,658	2,905,933	597,672	580,792	1,146,065	502,512
Norfolk-Portsmouth, Virginia																
185,575	104,338	1,095,972	547,827	508,658	132,957	610,366	150,185	112,681	205,920	127,289	1,203,042	561,001	580,199	675,618	153,574	127,803
No adjusted gross income																
Under \$600	8,029	4,083	2,364	8,858	8,858	(*)	(*)	(*)	(*)	21,587	10,055	6,016	27,779	26,024	(*)	(*)
\$600 under \$1,000	10,583	8,305	16,973	16,821	16,821	13,044	6,813	12,387	976	22,956	8,209	7,089	15,653	10,767	(*)	(*)
\$1,000 under \$2,000	19,620	3,999	29,912	36,450	37,490	12,606	15,633	2,344	2,344	18,814	8,209	47,140	49,304	46,210	12,815	778
\$2,000 under \$3,000	17,521	7,597	45,187	52,289	52,289	17,222	25,517	3,755	3,755	18,861	11,796	67,582	51,938	49,839	14,868	1,820
\$3,000 under \$4,000	19,707	13,203	68,542	55,219	66,965	18,443	34,197	16,265	16,265	17,262	11,831	78,530	49,941	49,941	25,083	3,803
\$4,000 under \$5,000	19,948	13,203	68,542	68,430	66,965	18,443	34,197	16,265	16,265	17,262	11,831	78,530	49,941	49,941	16,174	5,141
\$5,000 under \$6,000	17,799	10,365	97,658	55,648	54,334	17,123	48,932	17,123	8,003	17,690	13,076	98,610	50,984	49,963	50,978	7,845
\$6,000 under \$7,000	16,053	11,810	104,005	56,333	54,868	15,901	52,988	16,362	8,453	16,362	13,076	106,662	53,728	52,785	16,362	8,230
\$7,000 under \$8,000	8,810	8,002	66,418	34,453	34,453	8,810	35,760	8,659	5,681	10,102	8,246	74,980	39,246	39,246	10,102	5,880
\$8,000 under \$9,000	13,608	12,951	115,080	51,875	51,218	13,608	68,366	13,608	11,048	13,013	15,070	109,670	43,561	43,561	13,013	10,703
\$9,000 under \$10,000	9,279	9,059	87,558	34,183	34,526	9,279	51,797	8,470	8,470	8,603	7,806	81,384	33,460	33,314	44,839	7,331
\$10,000 under \$15,000	17,751	16,871	210,925	63,998	63,067	17,751	140,282	17,700	24,579	22,337	21,402	268,421	83,915	82,986	22,337	30,201
\$15,000 under \$20,000	3,299	3,164	55,197	18,280	18,280	3,299	37,988	3,299	1,183	3,973	3,619	66,325	14,247	14,247	3,973	3,004
\$20,000 under \$50,000	2,874	2,723	42,202	10,895	10,266	2,874	63,884	2,874	15,313	3,916	3,275	110,962	16,857	13,975	87,113	3,905
\$50,000 under \$100,000	353	312	224,518	1,159	1,120	353	18,688	353	6,794	499	462	32,508	1,367	1,749	27,417	20,865
\$100,000 under \$500,000	56	48	8,167	196	167	56	6,506	55	3,133	99	85	15,131	368	331	12,609	9,674
\$500,000 under \$1,000,000	1	1	4,280	3	2	1	2,712	2	1,397	2	2	11,204	6	4	869	514
\$1,000,000 or more	95,712	29,033	225,764	212,711	212,711	63,334	82,251	12,428	12,428	109,324	42,982	1,236,694	243,960	229,743	58,064	11,581
Returns \$5,000 under \$10,000	65,549	52,187	470,719	232,492	238,400	64,721	257,843	64,721	41,655	65,770	55,162	470,297	220,979	216,869	250,404	65,479
Returns \$10,000 or more	24,313	23,118	383,288	89,271	87,547	24,312	270,272	24,361	58,599	30,826	29,145	495,051	111,520	112,389	348,388	30,682

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



Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Taxable income		Income tax after credits		Total number of exemptions	Number of exemptions other than age and blindness	Adjusted gross income (Thousand dollars)	Number of joint returns	Number of returns	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Income tax after credits				
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)								Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
																		Number of returns	Amount (Thousand dollars)	
Orlando, Florida																				
Total.....	189,831	103,915	144,336	681,344	143,379	130,828	532,255	510,749	1,152,248	681,344	143,379	130,828	110,136	68,083	331,038	318,182	87,108	330,848	85,490	42,511
Under \$1,000.....	15,323	7,013	17,989	4,730	17,989	4,730	15,323	15,443	4,730	4,730	4,730	4,730	6,042	2,314	6,382	4,734	—	—	—	—
\$1,000 under \$2,000.....	9,656	4,665	10,577	2,909	10,577	2,909	9,656	9,656	2,909	2,909	2,909	2,909	3,286	1,191	1,982	1,406	—	—	—	—
\$2,000 under \$3,000.....	15,923	7,013	25,728	7,969	25,728	7,969	15,923	15,923	7,969	7,969	7,969	7,969	9,098	3,665	13,603	10,596	—	—	—	—
\$3,000 under \$4,000.....	15,923	7,013	39,194	10,348	39,194	10,348	15,923	15,923	10,348	10,348	10,348	10,348	13,742	5,113	34,192	23,514	10,704	11,244	4,942	406
\$4,000 under \$5,000.....	16,311	5,153	50,175	14,145	50,175	14,145	16,311	16,311	14,145	14,145	14,145	14,145	17,921	5,995	41,851	29,768	10,782	10,782	10,105	2,570
\$5,000 under \$6,000.....	20,407	11,723	91,858	26,119	91,858	26,119	20,407	20,407	26,119	26,119	26,119	26,119	34,425	10,720	63,220	42,828	12,773	24,883	12,626	3,774
\$6,000 under \$7,000.....	9,056	6,909	49,013	14,439	49,013	14,439	9,056	9,056	14,439	14,439	14,439	14,439	18,562	7,207	47,945	35,215	7,885	18,778	2,909	2,909
\$7,000 under \$8,000.....	17,076	13,032	116,097	30,153	116,097	30,153	17,076	17,076	30,153	30,153	30,153	30,153	38,562	11,591	75,301	49,110	10,768	36,510	10,091	5,700
\$8,000 under \$9,000.....	14,530	12,140	108,426	28,949	108,426	28,949	14,530	14,530	28,949	28,949	28,949	28,949	34,272	10,335	44,323	22,577	4,432	20,619	3,354	3,354
\$9,000 under \$10,000.....	13,023	12,355	111,426	30,917	111,426	30,917	13,023	13,023	30,917	30,917	30,917	30,917	36,064	11,823	34,467	14,224	4,064	20,619	4,064	3,402
\$10,000 under \$15,000.....	8,347	8,347	79,003	23,003	79,003	23,003	8,347	8,347	23,003	23,003	23,003	23,003	28,113	4,966	49,194	21,840	5,113	26,087	5,113	4,271
\$15,000 under \$20,000.....	19,222	18,419	227,072	73,527	227,072	73,527	19,222	19,222	73,527	73,527	73,527	73,527	88,562	9,579	119,180	38,589	10,005	76,413	10,005	13,371
\$20,000 under \$25,000.....	5,940	5,004	94,498	19,955	94,498	19,955	5,940	5,940	19,955	19,955	19,955	19,955	23,167	6,043	28,216	16,643	1,681	19,495	1,681	3,803
\$25,000 under \$30,000.....	4,302	3,014	91,155	12,104	91,155	12,104	4,302	4,302	12,104	12,104	12,104	12,104	15,113	1,362	43,871	5,984	1,513	35,999	1,513	8,513
\$30,000 under \$40,000.....	408	443	30,706	3,706	30,706	3,706	408	408	3,706	3,706	3,706	3,706	4,209	183	13,715	862	209	12,072	209	4,405
\$40,000 under \$50,000.....	103	87	16,888	374	16,888	374	103	103	374	374	374	374	40	35	6,378	143	40	5,368	40	2,433
\$50,000 under \$75,000.....	2	2	3,228	17	3,228	17	2	2	17	17	17	17	1	1	615	5	1	609	1	318
\$75,000 under \$100,000.....	2	2	2,779	17	2,779	17	2	2	17	17	17	17	1	1	3,262	3	1	3,152	1	1,568
\$100,000 under \$150,000.....	94,213	24,176	1,222,160	365,837	1,222,160	365,837	94,213	94,213	365,837	365,837	365,837	365,837	431,622	25,302	1,371,874	427,826	40,099	56,317	39,182	8,416
\$150,000 under \$200,000.....	28,564	24,370	663,764	247,424	663,764	247,424	28,564	28,564	247,424	247,424	247,424	247,424	35,045	13,156	1,282,887	581,287	33,563	1,221,523	34,886	19,643
\$200,000 under \$300,000.....	2,143	2,143	666,422	107,798	666,422	107,798	2,143	2,143	107,798	107,798	107,798	107,798	13,449	12,626	219,431	131,969	13,449	122,108	13,449	54,466
\$300,000 under \$400,000.....	4,841	273,004	3,631,413	1,275,950	3,631,413	1,275,950	4,841	4,841	1,275,950	1,275,950	1,275,950	1,275,950	129,894	76,247	1,826,598	359,432	124,763	4,467,993	129,894	42,812
\$400,000 under \$500,000.....	1,556	1,556	2,476	5,121	2,476	5,121	1,556	1,556	5,121	5,121	5,121	5,121	6,898	4,465	1,896	7,326	—	—	—	—
\$500,000 under \$600,000.....	2,272	2,272	19,043	34,309	19,043	34,309	2,272	2,272	34,309	34,309	34,309	34,309	4,000	7,040	1,896	7,040	—	—	—	—
\$600,000 under \$700,000.....	3,714	3,714	14,348	23,438	14,348	23,438	3,714	3,714	23,438	23,438	23,438	23,438	11,745	4,305	5,074	5,161	—	—	—	—
\$700,000 under \$800,000.....	3,714	3,714	30,284	48,657	30,284	48,657	3,714	3,714	48,657	48,657	48,657	48,657	7,603	11,995	16,781	16,671	—	—	—	—
\$800,000 under \$900,000.....	3,714	3,714	89,147	61,475	89,147	61,475	3,714	3,714	61,475	61,475	61,475	61,475	10,014	7,403	18,615	13,092	—	—	—	—
\$900,000 under \$1,000,000.....	2,143	2,143	136,946	76,174	136,946	76,174	2,143	2,143	76,174	76,174	76,174	76,174	9,161	4,100	32,377	20,827	—	—	—	—
\$1,000,000 under \$1,500,000.....	2,143	2,143	107,991	55,177	107,991	55,177	2,143	2,143	55,177	55,177	55,177	55,177	10,126	4,962	45,895	23,408	—	—	—	—
\$1,500,000 under \$2,000,000.....	4,841	4,841	184,762	8,424	184,762	8,424	4,841	4,841	8,424	8,424	8,424	8,424	7,897	5,764	43,516	23,152	—	—	—	—
\$2,000,000 under \$3,000,000.....	4,841	4,841	221,767	30,534	221,767	30,534	4,841	4,841	30,534	30,534	30,534	30,534	9,065	7,005	59,042	31,874	—	—	—	—
\$3,000,000 under \$4,000,000.....	3,714	3,714	338,03	167,425	338,03	167,425	3,714	3,714	167,425	167,425	167,425	167,425	4,455	8,038	79,907	35,516	—	—	—	—
\$4,000,000 under \$5,000,000.....	3,714	3,714	261,791	104,943	261,791	104,943	3,714	3,714	104,943	104,943	104,943	104,943	1,401	11,758	93,953	47,376	—	—	—	—
\$5,000,000 under \$7,500,000.....	2,143	2,143	244,946	92,939	244,946	92,939	2,143	2,143	92,939	92,939	92,939	92,939	12,709	12,349	119,907	49,411	—	—	—	—
\$7,500,000 under \$10,000,000.....	1,715	1,715	38,223	279,956	38,223	279,956	1,715	1,715	279,956	279,956	279,956	279,956	19,502	4,783	187,149	53,846	—	—	—	—
\$10,000,000 under \$15,000,000.....	1,445	1,445	333,554	72,707	333,554	72,707	1,445	1,445	72,707	72,707	72,707	72,707	2,910	2,692	49,182	11,070	—	—	—	—
\$15,000,000 under \$20,000,000.....	1,445	1,445	41,622	1,044	41,622	1,044	1,445	1,445	1,044	1,044	1,044	1,044	2,084	1,813	58,861	6,347	—	—	—	—
\$20,000,000 under \$30,000,000.....	2,143	2,143	135,937	8,085	135,937	8,085	2,143	2,143	8,085	8,085	8,085	8,085	317	2,02	20,514	1,193	—	—	—	—
\$30,000,000 under \$50,000,000.....	3	3	59,046	1,303	59,046	1,303	3	3	1,303	1,303	1,303	1,303	51	44	8,376	196	—	—	—	—
\$50,000,000 under \$75,000,000.....	4	4	1,111	28	1,111	28	4	4	28	28	28	28	1	1	580	6	—	—	—	—
\$75,000,000 under \$100,000,000.....	4	4	2,101	15	2,101	15	4	4	15	15	15	15	1	1	—	—	—	—	—	—
\$100,000,000 under \$150,000,000.....	1,387	1,387	4,311	304,774	4,311	304,774	1,387	1,387	304,774	304,774	304,774	304,774	30,013	12,445	1,116,867	90,309	—	—	—	—
\$150,000,000 under \$200,000,000.....	1,387	1,387	1,279,351	541,401	1,279,351	541,401	1,387	1,387	541,401	541,401	541,401	541,401	50,011	44,202	386,430	196,376	—	—	—	—
\$200,000,000 under \$300,000,000.....	1,387	1,387	1,708,218	429,798	1,708,218	429,798	1,387	1,387	429,798	429,798	429,798	429,798	20,844	15,000	323,401	72,748	—	—	—	—
\$300,000,000 under \$500,000,000.....	1,387	1,387	1,444,888	117,442	1,444,888	117,442	1,387	1,387	117,442	117,442	117,442	117,442	70,381	2,860	239,359	20,860	—	—	—	—

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Explanatory Notes," "Description of Data, Definitions and Limitations of the Data."

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
 [Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Taxable income		Income tax after credits		Taxable income		Income tax after credits		
					Number of exemptions other than age and blindness	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions other than age and blindness	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
Philadelphia, Pennsylvania-New Jersey													
Total.....	1,597,929	881,720	10,865,580	4,339,193	1,363,427	6,676,149	1,313,111	1,693,707	807,313	776,268	211,992	932,870	177,825
No adjusted gross income.....	3,099	2,173	2,18,203	7,742	6,715	-	-	3,458	10,954	10,368	-	-	209,103
Under \$600.....	80,105	2,199	25,998	88,307	84,497	-	-	19,952	21,767	21,669	-	-	3,492
\$600 under \$1,000.....	144,239	1,618	48,734	73,526	70,701	10,749	119	12,689	12,919	12,461	3,492	128	17,983
\$1,000 under \$2,000.....	130,668	17,971	193,309	220,033	184,338	41,773	8,813	59,911	59,911	52,752	37,983	9,725	17,983
\$2,000 under \$3,000.....	136,584	29,625	325,624	245,537	214,638	127,659	18,926	19,715	36,403	31,386	15,124	19,271	24,997
\$3,000 under \$4,000.....	136,906	44,743	545,036	341,202	317,298	137,986	135,863	17,097	92,409	85,655	24,534	34,583	21,097
\$4,000 under \$5,000.....	139,673	65,320	628,476	340,206	326,384	324,570	51,026	14,703	78,371	74,194	19,727	44,123	19,291
\$5,000 under \$6,000.....	135,803	99,568	898,066	468,370	454,398	436,605	69,951	21,331	60,575	56,551	20,364	52,998	19,717
\$6,000 under \$7,000.....	144,209	97,042	938,234	428,043	418,245	427,890	142,883	14,431	60,575	56,551	19,333	39,708	13,433
\$7,000 under \$8,000.....	138,603	110,112	1,038,078	463,368	457,772	457,772	96,074	21,065	95,726	94,866	23,679	98,685	23,679
\$8,000 under \$9,000.....	90,500	78,415	769,827	318,591	304,898	304,898	78,885	13,822	117,171	117,171	13,795	63,458	13,682
\$9,000 under \$10,000.....	80,891	71,819	765,549	293,797	291,226	286,534	78,632	14,869	51,615	51,328	14,869	84,846	14,725
\$10,000 under \$15,000.....	194,482	181,339	2,314,479	705,005	692,632	194,348	274,961	31,318	393,520	393,520	33,100	244,016	33,047
\$15,000 under \$20,000.....	171,071	141,625	1,800,863	172,910	168,075	172,910	114,662	5,856	23,349	22,728	6,272	74,638	6,272
\$20,000 under \$25,000.....	37,838	34,774	1,067,086	146,819	139,296	146,819	206,291	4,783	17,913	17,348	4,650	104,573	4,596
\$25,000 under \$50,000.....	4,803	4,343	317,714	18,815	16,998	266,574	96,828	733	2,912	2,677	723	38,301	718
\$50,000 under \$100,000.....	1,206	1,036	200,098	4,380	3,760	1,197	79,076	145	23,617	23,617	145	19,692	144
\$100,000 under \$1,000,000.....	39	37	26,633	42	33	1,362	8,307	2	1,251	1,251	2	1,196	2
\$1,000,000 or more.....	14	8	21,184	48	33	13,594	11,301	2	3,658	3,658	2	2,968	2
Returns under \$5,000.....	702,472	163,643	1,748,971	1,316,604	1,204,788	755,509	116,378	140,415	312,733	290,504	78,859	107,832	76,987
Returns \$5,000 under \$10,000.....	610,004	482,956	4,368,553	1,974,071	1,934,573	2,467,707	405,549	90,332	318,417	312,817	88,240	339,655	87,337
Returns \$10,000 or more.....	285,453	265,121	4,746,056	1,048,518	1,020,919	3,452,932	791,185	45,154	714,237	716,947	44,893	485,383	44,781
Pittsburgh, Pennsylvania													
Total.....	732,123	452,338	15,064,555	2,087,014	1,997,921	3,156,253	622,134	327,185	893,424	848,985	274,043	1,389,577	268,172
No adjusted gross income.....	3,499	2,173	2,18,203	7,742	6,715	-	-	1,997,921	1,997,921	1,997,921	-	-	-
Under \$600.....	33,481	4,852	9,787	38,729	35,495	-	-	23,217	26,536	25,735	-	-	-
\$600 under \$1,000.....	29,654	23,231	23,231	43,636	39,078	4,133	260	7,434	10,506	8,886	1,886	10,506	1,886
\$1,000 under \$2,000.....	63,679	14,671	94,121	108,362	89,053	43,877	42,552	26,895	46,937	37,860	17,974	8,529	16,513
\$2,000 under \$3,000.....	55,123	19,504	139,855	115,314	100,083	55,424	40,844	28,193	55,321	45,305	21,240	27,471	20,187
\$3,000 under \$4,000.....	57,085	22,443	198,975	133,862	125,700	91,654	13,802	31,313	43,927	39,598	21,483	43,941	21,340
\$4,000 under \$5,000.....	59,934	34,165	272,592	172,172	163,196	128,966	55,520	29,340	79,508	75,128	26,671	60,677	26,524
\$5,000 under \$6,000.....	61,414	40,857	338,322	170,570	162,402	190,165	60,389	29,022	67,550	65,947	29,029	97,121	28,600
\$6,000 under \$7,000.....	80,457	58,795	525,453	283,986	281,268	281,868	79,353	45,899	193,771	193,771	29,064	106,476	29,064
\$7,000 under \$8,000.....	71,332	58,229	532,688	242,329	238,210	312,026	74,332	51,253	79,816	76,826	22,283	91,819	22,283
\$8,000 under \$9,000.....	50,060	43,814	423,078	180,293	177,864	260,341	50,060	43,658	185,480	185,480	21,848	112,664	21,848
\$9,000 under \$10,000.....	40,548	36,573	385,387	138,826	138,826	250,531	40,548	42,598	201,807	201,807	21,390	118,980	21,247
\$10,000 under \$15,000.....	89,290	83,239	1,048,622	309,539	309,539	717,769	89,285	44,711	529,054	529,054	44,661	350,431	44,661
\$15,000 under \$20,000.....	18,100	16,942	130,600	68,011	66,552	230,705	18,100	15,029	33,555	32,471	9,042	112,753	9,042
\$20,000 under \$25,000.....	15,262	13,740	433,555	59,978	52,296	346,161	15,262	9,423	29,774	28,152	7,424	170,107	7,424
\$25,000 under \$50,000.....	2,598	2,327	172,849	9,978	9,099	148,440	2,588	7,134	3,480	3,201	913	49,733	908
\$50,000 under \$100,000.....	569	493	94,381	2,012	1,703	76,631	564	37,591	760	690	196	26,808	196
\$100,000 under \$500,000.....	14	12	9,200	45	36	14,914	14	3,914	41	40	9	5,997	9
\$500,000 under \$1,000,000.....	21	16	58,862	72	62	35,761	19	19,337	15	11	4	6,046	4
\$1,000,000 or more.....	21	16	58,862	72	62	35,761	19	19,337	15	11	4	6,046	4
Returns under \$5,000.....	302,457	97,312	1,731,557	620,466	560,104	298,867	194,692	139,945	268,801	237,550	88,178	140,643	85,374
Returns \$5,000 under \$10,000.....	503,812	236,268	2,234,968	1,030,545	996,570	1,264,950	213,468	62,339	311,680	306,268	123,611	527,068	123,611
Returns \$10,000 or more.....	116,798	116,798	1,228,070	430,245	439,246	1,366,636	572,792	62,339	1,007,460	1,007,460	66,230	721,875	66,230
Portland, Oregon-Washington													
Total.....	732,123	452,338	15,064,555	2,087,014	1,997,921	3,156,253	622,134	327,185	893,424	848,985	274,043	1,389,577	268,172
No adjusted gross income.....	3,499	2,173	2,18,203	7,742	6,715	-	-	1,997,921	1,997,921	1,997,921	-	-	-
Under \$600.....	33,481	4,852	9,787	38,729	35,495	-	-	23,217	26,536	25,735	-	-	-
\$600 under \$1,000.....	29,654	23,231	23,231	43,636	39,078	4,133	260	7,434	10,506	8,886	1,886	10,506	1,886
\$1,000 under \$2,000.....	63,679	14,671	94,121	108,362	89,053	43,877	42,552	26,895	46,937	37,860	17,974	8,529	16,513
\$2,000 under \$3,000.....	55,123	19,504	139,855	115,314	100,083	55,424	40,844	28,193	55,321	45,305	21,240	27,471	20,187
\$3,000 under \$4,000.....	57,085	22,443	198,975	133,862	125,700	91,654	13,802	31,313	43,927	39,598	21,483	43,941	21,340
\$4,000 under \$5,000.....	59,934	34,165	272,592	172,172	163,196	128,966	55,520	29,340	79,508	75,128	26,671	60,677	26,524
\$5,000 under \$6,000.....	61,414	40,857	338,322	170,570	162,402	190,165	60,389	29,022	67,550	65,947	29,029	97,121	28,600
\$6,000 under \$7,000.....	80,457	58,795	525,453	283,986	281,268	281,868	79,353	45,899	193,771	193,771	29,064	106,476	29,064
\$7,000 under \$8,000.....	71,332	58,229	532,688	242,329	238,210	312,026	74,332	51,253	79,816	76,826	22,283	91,819	22,283
\$8,000 under \$9,000.....	50,060	43,814	423,078	180,293	177,864	260,341	50,060	43,658	185,480	185,480	21,848	112,664	21,848
\$9,000 under \$10,000.....	40,548	36,573	385,387	138,826	138,826	250,531	40,548	42,598	201,807	201,807	21,390	118,980	21,247
\$10,000 under \$15,000.....	89,290	83,239	1,048,622	309,539	309,539	717,769	89,285	44,711	529,054	529,054	44,661	350,431	44,661
\$15,000 under \$20,000.....	18,100	16,942	130,600	68,011	66,552	230,705	18,100	15,029	33,555	32,471	9,042	112,753	9,042
\$20,000 under \$25,000.....	15,262	13,740	433,555	59,978	52,296	346,161	15,262	9,423	29,774	28,152	7,424	170,107	7,424
\$25,000 under \$50,000.....	2,598	2,327	172,849	9,978	9,099	148,440	2,588	7,134	3,480	3,201	913	49,733	908
\$50,000 under \$100,000.....	569	493	94,381	2,012	1,703	76,631	564	37,591	760	690	196	26,808	196
\$100,000 under \$500,000.....	14	12	9,200	45	36	14,914	14	3,914	41	40	9	5,997	9
\$500,000 under \$1,000,000.....	21												

Table 35. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]																	
	Providence-Pawtucket-Warwick, Rhode Island-Massachusetts					Reading, Pennsylvania												
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness								
Total.....	310,225	174,235	1,875,198	817,196	780,827	257,803	1,138,636	256,168	218,455	103,555	64,675	1,653,801	277,403	263,091	87,698	407,185	87,547	76,175
No adjusted gross income.....																		
Under \$600.....	16,713	9,317	4,999	20,080	17,901													
\$600 under \$1,000.....	16,219	9,317	12,110	34,007	31,324													
\$1,000 under \$2,000.....	27,122	14,564	41,566	47,367	43,666													
\$2,000 under \$3,000.....	29,600	16,345	77,280	51,899	48,486													
\$3,000 under \$4,000.....	32,175	13,360	109,293	72,667	68,576													
\$4,000 under \$5,000.....	32,086	14,679	143,827	75,745	71,643													
\$5,000 under \$6,000.....	28,533	18,152	156,835	77,663	74,456													
\$6,000 under \$7,000.....	24,641	15,072	157,410	88,673	88,393													
\$7,000 under \$8,000.....	28,087	25,882	210,834	93,318	93,177													
\$8,000 under \$9,000.....	15,172	12,174	128,917	45,870	43,855													
\$9,000 under \$10,000.....	18,034	17,255	169,429	73,702	73,702													
\$10,000 under \$15,000.....	29,678	27,793	348,161	108,491	107,138													
\$15,000 under \$20,000.....	4,884	4,317	83,219	19,938	19,074													
\$20,000 under \$30,000.....	5,114	4,671	150,824	19,981	19,285													
\$30,000 under \$50,000.....	760	681	49,634	2,915	2,607													
\$50,000 under \$100,000.....	180	145	29,449	622	544													
\$100,000 under \$500,000.....	5	5	3,431	23	19													
\$500,000 under \$1,000,000.....	3	2	3,058	6	5													
\$1,000,000 or more.....	3	2	3,058	6	5													
Returns under \$5,000.....	155,165	43,988	1,383,999	285,995	263,271													
Returns \$5,000 under \$10,000.....	14,437	94,634	823,424	379,226	370,864													
Returns \$10,000 or more.....	40,624	37,614	667,775	151,972	145,872													
Total.....	160,964	91,984	1,118,757	434,850	413,878	135,375	732,357	133,910	148,485	313,432	176,422	1,174,996	890,772	846,620	266,602	1,325,543	263,260	254,724
No adjusted gross income.....																		
Under \$600.....	7,539	6,579	2,140	9,061	8,909													
\$600 under \$1,000.....	6,579	6,129	5,164	7,982	7,711													
\$1,000 under \$2,000.....	14,035	31,639	21,591	23,266	21,389													
\$2,000 under \$3,000.....	13,939	3,729	35,707	29,970	24,525													
\$3,000 under \$4,000.....	9,253	8,606	30,707	22,285	22,285													
\$4,000 under \$5,000.....	20,147	11,721	90,809	56,691	53,609													
\$5,000 under \$6,000.....	10,687	5,938	36,468	24,369	24,369													
\$6,000 under \$7,000.....	9,423	6,557	61,682	30,397	28,780													
\$7,000 under \$8,000.....	14,659	16,217	109,321	47,999	46,382													
\$8,000 under \$9,000.....	9,144	7,225	77,073	28,392	28,392													
\$9,000 under \$10,000.....	11,721	9,751	111,254	36,479	33,196													
\$10,000 under \$15,000.....	23,857	22,419	282,923	82,208	80,500													
\$15,000 under \$20,000.....	3,043	4,375	84,809	19,004	18,428													
\$20,000 under \$30,000.....	3,793	3,092	106,749	12,919	11,857													
\$30,000 under \$50,000.....	693	624	46,099	2,739	2,556													
\$50,000 under \$100,000.....	136	114	43,838	463	368													
\$100,000 under \$500,000.....	2	2	4,918	11	11													
\$500,000 under \$1,000,000.....	2	2	7,799	17	17													
\$1,000,000 or more.....	2	2	7,799	17	17													
Returns under \$5,000.....	71,797	18,768	184,825	149,836	139,036													
Returns \$5,000 under \$10,000.....	55,683	41,988	417,798	167,636	163,119													
Returns \$10,000 or more.....	33,483	31,223	556,135	117,392	113,723													

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

Rochester, New York



Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Total number of exemptions	Taxable income		Income tax after credits		Taxable income		Income tax after credits		
				Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	
Sacramento, California												
Total.....	227,145	149,401	685,751	186,463	1,547,070	184,904	198,565	2,313,871	2,223,925	689,304	3,431,003	677,149
No adjusted gross income.....	2,663	1,815	7,302	6,681	-	-	-	3,662	3,375	-	-	-
Under \$600.....	18,368	18,652	18,380	(*)	(*)	(*)	(*)	57,330	53,986	6,135	365	6,133
\$600 under \$1,000.....	7,911	6,097	11,667	12,084	8,099	11,935	1,109	43,461	37,586	5,874	365	5,874
\$1,000 under \$2,000.....	20,733	31,668	38,659	30,069	31,923	11,004	2,687	143,572	137,673	6,902	26,524	6,902
\$2,000 under \$3,000.....	15,364	37,259	50,377	41,113	43,923	11,004	2,687	138,572	132,770	6,000	66,702	6,000
\$3,000 under \$4,000.....	7,655	27,122	26,286	6,007	4,505	3,709	1,350	118,915	113,993	4,931	66,702	4,931
\$4,000 under \$5,000.....	14,873	57,460	66,512	46,426	31,921	15,761	4,630	118,915	113,993	5,173	66,702	5,173
\$5,000 under \$6,000.....	16,808	92,810	44,878	16,510	47,299	16,212	7,485	162,787	157,781	57,804	151,556	57,804
\$6,000 under \$7,000.....	16,507	10,884	44,878	16,510	47,299	16,212	7,485	162,787	157,781	57,804	151,556	57,804
\$7,000 under \$8,000.....	15,910	13,098	120,500	17,902	63,337	17,902	10,989	170,307	166,775	65,384	204,567	65,384
\$8,000 under \$9,000.....	15,910	15,096	62,849	15,761	57,041	15,761	9,033	244,661	242,077	71,887	244,391	71,887
\$9,000 under \$10,000.....	14,275	12,796	62,849	14,275	66,895	14,275	9,033	265,686	263,773	74,469	306,980	74,469
\$10,000 under \$15,000.....	14,722	14,355	53,648	14,722	81,176	14,722	13,305	473,986	473,986	55,316	258,691	55,316
\$15,000 under \$20,000.....	44,187	42,507	169,066	167,313	344,428	44,187	60,133	416,276	410,005	113,175	892,869	113,175
\$20,000 under \$30,000.....	11,618	11,438	197,801	11,618	143,263	11,618	27,254	374,119	373,752	21,961	273,752	21,961
\$30,000 under \$50,000.....	5,770	5,404	21,470	5,764	132,193	5,764	12,035	457,709	457,709	16,290	368,674	16,290
\$50,000 under \$100,000.....	621	561	2,953	2,959	33,926	621	12,035	178,815	178,815	2,695	198,207	2,695
\$100,000 under \$500,000.....	92	87	333	92	13,312	92	6,407	96,981	96,981	2,351	82,161	2,351
\$500,000 under \$1,000,000.....	3	2	1,654	3	1,504	3	867	13,019	13,019	19	6,090	19
\$1,000,000 or more.....	3	2	1,654	3	1,504	3	867	13,019	13,019	19	6,090	19
Returns under \$5,000.....	84,571	23,173	175,684	45,007	63,697	43,746	9,495	1,799,266	1,799,266	217,300	341,624	217,300
Returns \$5,000 under \$10,000.....	80,282	66,229	274,986	79,170	314,748	78,872	50,912	2,342,338	2,342,338	1,081,348	1,299,480	1,081,348
Returns \$10,000 or more.....	62,291	59,999	235,080	62,286	668,626	62,286	138,158	2,492,602	2,492,602	154,782	1,789,899	154,782
Salt Lake City, Utah												
Total.....	168,864	103,305	507,052	489,012	575,564	141,046	1,068,888	714,545	696,025	180,273	767,839	176,744
No adjusted gross income.....	8,736	4,510	13,284	13,384	-	-	-	22,741	22,741	-	-	-
Under \$600.....	8,831	4,510	10,501	10,499	4,087	4,087	35	11,595	22,893	(*)	(*)	(*)
\$600 under \$1,000.....	23,638	34,500	28,777	18,910	7,629	18,910	1,089	41,684	21,939	17,765	9,530	17,620
\$1,000 under \$2,000.....	15,724	36,343	36,092	32,443	13,685	10,384	2,102	80,857	72,453	23,698	30,014	23,032
\$2,000 under \$3,000.....	8,383	3,441	28,614	18,078	13,883	7,590	2,102	77,618	66,483	17,624	28,799	17,624
\$3,000 under \$4,000.....	10,516	7,693	27,998	27,706	23,045	10,056	3,551	122,028	99,388	21,570	49,665	21,570
\$4,000 under \$5,000.....	13,166	8,996	42,800	39,795	29,127	13,023	4,574	67,479	46,493	10,287	28,989	10,287
\$5,000 under \$6,000.....	12,501	9,639	44,026	43,382	39,367	11,714	6,247	127,326	81,618	19,402	60,309	19,402
\$6,000 under \$7,000.....	20,046	18,109	81,103	79,810	74,269	19,234	11,781	75,080	39,781	10,157	38,268	10,157
\$7,000 under \$8,000.....	9,789	8,481	36,760	35,830	39,498	9,145	6,450	118,665	50,397	13,907	32,110	13,907
\$8,000 under \$9,000.....	9,650	9,650	43,906	43,853	46,716	9,620	15,906	149,878	58,416	15,906	94,251	15,906
\$9,000 under \$10,000.....	19,658	18,920	236,658	80,813	144,781	19,328	25,204	225,475	66,369	18,621	155,766	18,621
\$10,000 under \$15,000.....	4,237	3,979	19,670	19,089	47,494	4,237	9,013	77,783	47,494	4,996	57,471	4,996
\$15,000 under \$20,000.....	3,159	3,019	14,246	13,684	65,194	3,095	14,681	107,312	15,077	3,794	86,693	3,794
\$20,000 under \$50,000.....	3,355	344	23,163	1,484	18,844	3,355	6,671	107,312	14,369	516	29,687	516
\$50,000 under \$100,000.....	65	57	261	229	7,245	65	3,315	22,847	462	135	19,499	135
\$100,000 under \$500,000.....	3	1	12	11	2,032	3	1,125	4,732	26	2	3,516	2
\$500,000 or more.....	1	1	2,660	4	2,302	1	1,247	3,132	8	2	2,715	2
Returns under \$5,000.....	76,264	22,136	141,867	131,776	58,490	51,026	36,639	1,334,159	332,553	82,683	118,067	81,273
Returns \$5,000 under \$10,000.....	65,122	54,846	248,595	242,671	228,977	62,735	36,639	1,334,159	275,461	69,959	393,926	69,959
Returns \$10,000 or more.....	27,478	26,322	116,584	114,573	268,595	27,285	61,467	475,669	101,255	27,631	355,846	27,576
San Antonio, Texas												
Total.....	168,864	103,305	507,052	489,012	575,564	141,046	1,068,888	714,545	696,025	180,273	767,839	176,744
No adjusted gross income.....	8,736	4,510	13,284	13,384	-	-	-	22,741	22,741	-	-	-
Under \$600.....	8,831	4,510	10,501	10,499	4,087	4,087	35	11,595	22,893	(*)	(*)	(*)
\$600 under \$1,000.....	23,638	34,500	28,777	18,910	7,629	18,910	1,089	41,684	21,939	17,765	9,530	17,620
\$1,000 under \$2,000.....	15,724	36,343	36,092	32,443	13,685	10,384	2,102	80,857	72,453	23,698	30,014	23,032
\$2,000 under \$3,000.....	8,383	3,441	28,614	18,078	13,883	7,590	2,102	77,618	66,483	17,624	28,799	17,624
\$3,000 under \$4,000.....	10,516	7,693	27,998	27,706	23,045	10,056	3,551	122,028	99,388	21,570	49,665	21,570
\$4,000 under \$5,000.....	13,166	8,996	42,800	39,795	29,127	13,023	4,574	67,479	46,493	10,287	28,989	10,287
\$5,000 under \$6,000.....	12,501	9,639	44,026	43,382	39,367	11,714	6,247	127,326	81,618	19,402	60,309	19,402
\$6,000 under \$7,000.....	20,046	18,109	81,103	79,810	74,269	19,234	11,781	75,080	39,781	10,157	38,268	10,157
\$7,000 under \$8,000.....	9,789	8,481	36,760	35,830	39,498	9,145	6,450	118,665	50,397	13,907	32,110	13,907
\$8,000 under \$9,000.....	9,650	9,650	43,906	43,853	46,716	9,620	15,906	149,878	58,416	15,906	94,251	15,906
\$9,000 under \$10,000.....	19,658	18,920	236,658	80,813	144,781	19,328	25,204	225,475	66,369	18,621	155,766	18,621
\$10,000 under \$15,000.....	4,237	3,979	19,670	19,089	47,494	4,237	9,013	77,783	47,494	4,996	57,471	4,996
\$15,000 under \$20,000.....	3,159	3,019	14,246	13,684	65,194	3,095	14,681	107,312	15,077	3,794	86,693	3,794
\$20,000 under \$50,000.....	3,355	344	23,163	1,484	18,844	3,355	6,671	107,312	14,369	516	29,687	516
\$50,000 under \$100,000.....	65	57	261	229	7,245	65	3,315	22,847	462	135	19,499	135
\$100,000 under \$500,000.....	3	1	12	11	2,032	3	1,125	4,732	26	2	3,516	2
\$500,000 or more.....	1	1	2,660	4	2,302	1	1,247	3,132	8	2	2,715	2
Returns under \$5,000.....	76,264	22,136	141,867	131,776	58,490	51,026	36,639	1,334,159	332,553	82,683	118,067	81,273
Returns \$5,000 under \$10,000.....	65,122	54,846	248,595	242,671	228,977	62,735	36,639	1,334,159	275,461	69,959	393,926	69,959
Returns \$10,000 or more.....	27,478	26,322	116,584	114,573	268,595	27,285	61,467	475,669	101,255	27,631	355,846	27,576

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	San Bernardino-Riverside-Ortland, California		San Diego, California		San Francisco-Oakland, California		San Jose, California		Taxable income		Income tax after credits		
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of other than age and blindness	Number of joint returns	Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of other than age and blindness	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
No adjusted gross income.....	305,329	202,164	2,050,093	944,155	243,931	1,128,051	239,125	208,186	309,541	224,946	1,381,542	295,755	1,315,608
Under \$600.....	3,380	3,236	2,044,7	13,671	907,667	13,527	239,125	208,186	4,560	2,252	27,537	10,545	288,474
\$600 under \$1,000.....	17,106	4,003	4,687	20,621	20,621	(*)	(*)	(*)	21,289	11,372	7,504	23,200	5,567
\$1,000 under \$2,000.....	11,253	9,239	9,239	23,131	21,152	14,811	12,423	1,017	39,152	11,372	16,109	26,894	263
\$2,000 under \$3,000.....	6,838	24,893	38,723	24,893	45,928	17,258	14,811	1,708	59,571	10,602	59,571	25,885	14,329
\$3,000 under \$4,000.....	22,924	10,777	57,018	37,092	49,710	14,689	13,175	3,721	38,841	19,877	135,082	105,087	20,435
\$4,000 under \$5,000.....	19,789	9,837	67,973	46,279	46,279	14,404	13,457	3,721	38,841	19,877	135,082	105,087	20,435
\$5,000 under \$6,000.....	27,042	19,886	120,181	86,889	83,268	37,637	22,462	5,421	31,458	17,907	142,278	94,161	55,903
\$6,000 under \$7,000.....	28,025	15,688	154,999	81,023	79,128	74,697	26,924	11,843	24,994	15,099	136,996	76,462	62,427
\$7,000 under \$8,000.....	27,821	21,866	181,297	94,136	92,549	27,162	11,382	19,382	29,142	23,521	188,661	104,407	89,267
\$8,000 under \$9,000.....	21,746	16,659	163,838	81,329	80,010	78,609	21,602	12,859	23,921	23,921	208,062	95,408	135,222
\$9,000 under \$10,000.....	23,871	12,063	203,144	92,678	90,555	23,727	17,349	17,349	23,921	17,349	172,679	74,509	87,716
\$10,000 under \$15,000.....	15,018	12,068	141,859	56,823	56,391	15,018	15,018	13,073	23,639	22,836	224,421	89,847	126,650
\$15,000 under \$20,000.....	44,311	41,645	521,056	169,813	166,318	44,193	320,332	44,074	44,827	41,173	537,206	164,209	342,268
\$20,000 under \$25,000.....	9,715	9,372	164,935	36,014	34,363	9,715	115,862	9,715	13,142	12,536	222,678	66,993	124,213
\$25,000 under \$30,000.....	6,453	6,022	183,785	26,244	25,695	6,453	138,064	6,453	13,142	12,536	185,500	56,922	136,905
\$30,000 under \$35,000.....	555	537	36,423	2,425	2,051	555	29,469	555	936	884	62,191	3,679	49,907
\$35,000 under \$40,000.....	122	105	19,408	424	370	122	15,716	122	179	162	28,987	646	23,086
\$40,000 under \$45,000.....	2	2	2,149	7	7	2	2,128	2	2	2	1,422	7	1,119
Returns under \$5,000.....	127,079	54,577	1,277,443	303,418	280,603	68,438	810,317	11,524	178,532	62,010	1,412,141	393,936	1,373,739
Returns \$5,000 under \$10,000.....	11,432	8,904	865,135	406,009	398,635	114,433	426,281	68,686	125,488	102,514	931,266	406,634	471,441
Returns \$10,000 or more.....	61,169	57,683	927,155	234,729	228,429	61,988	621,788	127,976	65,501	60,422	1,038,153	244,004	707,728
Total.....	1,173,439	634,044	8,944,867	3,132,359	2,972,965	5,063,164	377,482	1,137,744	330,854	194,351	2,530,899	967,067	1,510,209
No adjusted gross income.....	7,429	4,532	23,451.0	17,023	16,041	12,043	735	104	13,284	6,101	3,419	15,225	287,333
Under \$600.....	3,979	3,979	22,017	70,775	68,602	735	42,043	104	30,818	6,101	46,887	16,676	14,431
\$600 under \$1,000.....	1,474	1,474	40,581	62,742	60,300	36,450	24,707	4,922	30,818	6,101	46,887	16,676	14,431
\$1,000 under \$2,000.....	8,171	21,251	155,566	144,854	141,684	64,931	64,883	11,724	27,921	9,139	36,946	49,596	21,763
\$2,000 under \$3,000.....	3,719	2,531	23,342	10,938	10,938	13,518	68,147	20,024	27,913	9,139	97,613	36,946	18,763
\$3,000 under \$4,000.....	33,318	26,361	372,698	189,641	173,995	196,219	75,044	51,130	14,580	13,004	66,354	59,466	23,867
\$4,000 under \$5,000.....	9,671	37,614	44,442	209,317	194,259	242,316	77,287	39,063	21,015	8,034	115,421	54,466	69,381
\$5,000 under \$6,000.....	2,173	48,315	17,776	241,111	232,526	317,517	84,590	52,457	24,923	1,503	162,534	85,798	23,589
\$6,000 under \$7,000.....	6,674	62,576	62,564	246,964	243,811	315,365	84,861	58,797	30,782	23,723	231,369	104,985	124,194
\$7,000 under \$8,000.....	80,132	26,346	24,223	24,223	24,223	420,656	80,132	71,571	15,212	181,537	79,777	29,942	29,942
\$8,000 under \$9,000.....	4,767	5,934	113,327	432,304	228,288	361,820	64,747	64,747	25,118	22,602	242,341	93,421	136,111
\$9,000 under \$10,000.....	27,211	27,211	2,406,330	24,934	211,442	1,644,668	207,225	291,779	36,241	36,241	224,457	224,457	438,897
\$10,000 under \$15,000.....	6,453	6,453	64,453	179,410	170,418	64,453	5,562	123,077	18,024	16,923	300,132	69,345	16,029
\$15,000 under \$20,000.....	3,394	34,122	1,047,124	141,155	137,267	37,384	37,378	199,564	9,004	8,775	448,431	36,911	186,377
\$20,000 under \$25,000.....	4,055	4,055	3,124,200	17,402	15,669	29,144	4,680	91,117	101	101	448,585	2,071	3,312
\$25,000 under \$30,000.....	93	93	4,124	4,901	3,325	14,074	1,094	70,111	119	119	22,348	514	19,144
\$30,000 under \$35,000.....	2	2	2,149	1,13	1	14,714	1,30	8,111	6	6	4,059	1	3,9
\$35,000 under \$40,000.....	1	1	1,420	1,3	47	16,344	12	7,111	1	1	1,024	5	1,1
Returns under \$5,000.....	4,767	3,031	1,102,716	844,136	749,600	44,437	284,884	67,933	121,655	2,549	1,271,501	234,219	1,152,281
Returns \$5,000 under \$10,000.....	7,429	21,8	4,944,867	1,424,704	1,387,311	1,699,143	391,615	283,111	87,347	87,347	932,443	411,8	406,377
Returns \$10,000 or more.....	61,169	57,683	4,947,155	1,303,314	1,236,054	3,515,384	300,984	786,651	86,232	80,700	1,321,975	334,511	896,611

See text for "Explanation of classifications and terms" and "Description of the sample" and "Limitation of the data."

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]															
	Seattle-Everett, Washington					Shreveport, Louisiana					Spokane, Washington					
	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions of age and blindness	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Number of exemptions of age and blindness	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	
Total.....	429,041	254,060	13,152,715	1,206,634	1,161,967	369,273	2,002,099	363,938	383,269	66,591	38,602	193,461	220,876	52,691	52,043	44,432
No adjusted gross income.....	2,419	(*)	212,983	5,965	5,521	-	-	-	-	(*)	(*)	(*)	-	-	-	-
Under \$600.....	22,900		7,211	28,017	25,862	(*)	(*)	(*)	(*)	3,371	1,311	4,377	1,311	-	-	-
\$600 under \$1,000.....	13,651	7,135	10,971	16,531	14,240	(*)	(*)	(*)	(*)	10,705	2,535	3,299	2,535	-	-	-
\$1,000 under \$2,000.....	47,841		70,927	62,259	56,558	37,519	21,388	37,519	3,132	17,055	16,122	20,832	16,122	4,536	4,536	267
\$2,000 under \$3,000.....	22,789		56,843	50,258	44,133	15,936	18,642	13,728	2,647	7,918	20,803	13,156	9,434	7,913	7,913	1,356
\$3,000 under \$4,000.....	29,177		102,055	54,672	51,321	27,481	54,214	27,187	8,324	7,444	26,327	16,966	11,590	7,013	7,013	1,819
\$4,000 under \$5,000.....	25,137		114,763	59,905	57,602	23,492	61,628	23,050	9,961	3,684	16,466	9,223	8,030	3,684	3,684	1,283
\$5,000 under \$6,000.....	24,688		135,464	63,837	58,736	23,875	77,466	21,731	12,121	3,611	19,588	13,884	6,281	3,611	3,611	897
\$6,000 under \$7,000.....	32,798		212,472	93,802	90,087	31,985	125,862	31,985	20,794	4,906	31,247	22,820	11,450	4,906	4,906	1,685
\$7,000 under \$8,000.....	44,011		332,294	162,614	160,028	44,011	180,152	44,011	29,161	4,374	41,021	15,542	15,774	4,174	4,174	2,485
\$8,000 under \$9,000.....	36,174		305,261	129,664	128,258	36,174	178,645	36,174	29,578	4,965	41,966	17,629	21,614	4,965	4,965	3,405
\$9,000 under \$10,000.....	27,683		261,393	102,125	99,168	27,683	160,771	27,535	26,984	2,517	23,895	10,287	13,218	2,517	2,517	2,139
\$10,000 under \$15,000.....	70,114		841,311	261,627	258,490	70,114	563,649	70,064	99,469	7,191	86,276	24,712	58,781	7,191	7,191	10,361
\$15,000 under \$20,000.....	17,579		299,878	67,006	65,791	17,579	239,270	17,579	42,327	1,159	31,301	3,871	14,876	1,159	1,159	2,916
\$20,000 under \$30,000.....	10,614		126,177	28,632	28,632	10,614	87,545	10,614	53,378	1,004	31,301	3,640	25,488	999	999	6,576
\$30,000 under \$50,000.....	1,202		79,654	4,686	4,389	1,202	228,675	24,796	240,344	237	15,505	911	12,803	237	237	4,636
\$50,000 under \$100,000.....	258		41,549	958	840	258	36,184	258	17,240	69	10,901	221	9,165	69	69	4,361
\$100,000 under \$1,000,000.....	5		3,832	17	15	5	3,375	5	1,804	1	522	7	496	1	1	247
\$1,000,000 or more.....	2		3,052	1	1	2	2,640	1	1,551	1	1	1	1	1	1	1
Returns \$5,000 under \$10,000.....	163,913		134,985	277,608	255,267	105,771	156,078	102,827	24,087	36,759	182,336	68,521	30,930	22,864	22,216	4,725
Returns \$10,000 or more.....	163,253		1,246,883	552,042	536,277	163,728	724,696	161,456	118,658	20,172	147,717	81,095	68,336	20,172	20,172	10,611
Total.....	94,561		1,525,947	376,364	370,422	94,561	1,123,123	99,673	240,344	9,560	164,223	35,865	121,610	9,655	9,655	29,096
No adjusted gross income.....	90,016	(*)	1612,122	267,141	255,427	75,799	378,626	73,639	72,782	100,169	60,448	277,933	356,113	78,166	77,353	65,185
Under \$600.....	6,114		2,490	7,443	7,443	(*)	(*)	(*)	(*)	8,031	2,833	9,696	2,833	-	-	-
\$600 under \$1,000.....	3,877		3,279	5,656	5,656	(*)	(*)	(*)	(*)	4,185	3,372	4,332	3,372	-	-	-
\$1,000 under \$2,000.....	7,253		10,740	12,723	9,452	4,733	1,289	4,614	1,777	13,864	21,536	30,075	21,536	7,028	7,028	403
\$2,000 under \$3,000.....	4,253		37,077	27,304	26,231	10,322	15,622	10,322	681	9,274	23,938	18,864	17,375	8,187	8,187	1,202
\$3,000 under \$4,000.....	1,265		26,542	14,299	12,989	5,321	14,032	5,321	2,267	3,797	20,373	19,308	18,372	5,077	5,077	916
\$4,000 under \$5,000.....	5,751		37,210	23,552	21,992	6,129	17,392	6,129	2,671	6,377	35,734	13,576	22,394	6,230	6,230	609
\$5,000 under \$6,000.....	6,794		28,792	28,581	28,581	8,477	31,231	8,477	4,948	12,313	79,128	33,348	45,694	12,313	12,313	3,562
\$6,000 under \$7,000.....	8,477		55,821	32,732	32,732	9,672	42,863	9,672	7,058	8,255	63,292	24,340	41,162	8,255	8,255	7,013
\$7,000 under \$8,000.....	9,672		71,402	33,387	32,732	4,841	24,036	4,841	3,876	7,003	62,985	26,646	37,322	7,403	7,403	6,113
\$8,000 under \$9,000.....	4,841		40,617	19,222	18,783	4,647	24,304	4,647	4,180	6,661	62,997	25,596	39,296	6,661	6,661	5,517
\$9,000 under \$10,000.....	4,647		43,834	21,783	21,783	4,647	24,304	4,647	4,180	6,661	62,997	25,596	39,296	6,661	6,661	5,517
\$10,000 under \$15,000.....	12,067		143,418	48,421	48,086	12,067	97,032	12,067	16,931	9,866	115,865	39,259	76,750	9,866	9,866	13,323
\$15,000 under \$20,000.....	2,619		45,365	9,540	9,120	2,619	34,339	2,619	6,651	1,833	30,414	7,381	1,833	1,833	1,833	4,225
\$20,000 under \$30,000.....	1,758		53,295	6,799	6,389	1,758	44,552	1,758	11,021	1,569	42,362	5,647	34,198	1,569	1,569	8,061
\$30,000 under \$50,000.....	322		21,121	1,274	1,178	322	18,097	322	6,512	220	13,744	941	11,328	220	220	3,926
\$50,000 under \$100,000.....	37		6,440	128	98	37	5,187	37	2,605	31	4,719	104	4,127	31	31	1,995
\$100,000 under \$500,000.....	1		534	3	3	1	360	1	221	1	1	1	1	1	1	1
\$500,000 under \$1,000,000.....	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more.....	38,779		1,933,064	73,935	67,141	25,187	39,214	25,067	6,107	45,641	187,605	99,617	21,317	23,785	22,972	3,146
Returns \$5,000 under \$10,000.....	34,432		248,884	127,044	123,411	33,767	139,846	33,767	22,734	41,010	304,136	124,984	185,869	40,863	40,863	30,508
Returns \$10,000 or more.....	16,894		270,174	66,165	64,874	16,894	199,566	16,894	43,941	13,518	207,103	53,332	148,927	13,518	13,518	31,531

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



Table 35. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Taxable income		Income tax after credits		Number of exemptions other than age and blindness	Total number of exemptions	Number of other than age and blindness	Taxable income		Income tax after credits			
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Springfield-Chicopee-Holyoke-Massachusetts-Connecticut																
Total.....	171,165	99,207	1,117,807	448,164	419,422	143,190	692,237	141,562	129,454	192,539	113,897	561,134	535,169	743,067	158,119	1,36,084
No adjusted gross income.....	(*)	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	10,290	-	3,786	11,101	10,956	(*)	(*)	(*)	(*)	13,511	(*)	13,662	13,662	(*)	(*)	(*)
\$600 under \$1,000.....	3,624	-	2,956	3,769	3,769	(*)	(*)	(*)	(*)	10,768	(*)	11,673	11,673	(*)	(*)	(*)
\$1,000 under \$2,000.....	16,049	7,554	22,759	25,495	21,885	9,137	5,557	11,026	781	17,335	5,612	25,473	20,988	5,798	11,957	836
\$2,000 under \$3,000.....	16,224	3,776	39,399	36,910	27,928	9,917	11,921	9,248	1,764	16,700	6,721	27,718	21,381	8,348	8,347	1,284
\$3,000 under \$4,000.....	16,081	5,401	57,816	27,932	21,915	14,599	13,985	13,912	4,958	16,712	8,069	39,404	33,123	23,970	13,576	3,559
\$4,000 under \$5,000.....	10,887	-	48,552	24,653	22,735	10,742	26,489	10,742	4,237	15,902	8,069	33,123	14,399	23,970	15,600	5,540
\$5,000 under \$6,000.....	14,860	8,594	81,136	36,197	32,709	14,192	46,549	14,192	7,354	13,421	9,409	73,532	39,271	39,110	12,297	6,150
\$6,000 under \$7,000.....	17,861	13,624	117,188	50,077	49,806	17,861	10,259	17,861	11,243	11,568	15,437	103,071	50,387	41,766	11,568	6,743
\$7,000 under \$8,000.....	12,559	11,024	111,977	41,818	41,818	11,563	21,543	11,563	6,823	17,927	15,437	133,710	66,357	17,927	17,776	11,743
\$8,000 under \$9,000.....	12,559	11,024	103,950	40,719	39,539	12,159	23,588	12,159	10,852	14,655	14,655	130,741	66,964	13,307	11,497	6,743
\$9,000 under \$10,000.....	11,711	11,042	111,590	45,744	45,399	11,711	65,732	11,711	10,927	15,663	11,647	128,760	54,351	77,182	13,663	13,158
\$10,000 under \$15,000.....	21,660	20,496	254,718	77,344	75,400	31,218	171,837	31,218	30,297	26,728	25,241	316,735	100,668	209,387	26,728	36,789
\$15,000 under \$20,000.....	3,218	3,083	54,272	11,017	10,965	3,218	40,624	3,218	7,899	4,731	4,297	18,668	18,668	55,770	10,838	10,838
\$20,000 under \$50,000.....	3,089	2,843	90,173	12,565	11,979	3,089	70,912	3,089	17,567	3,387	3,023	98,517	14,027	73,025	3,387	17,568
\$50,000 under \$100,000.....	440	418	30,252	1,849	1,573	440	25,323	440	9,253	362	336	24,777	1,615	19,565	362	7,002
\$100,000 under \$500,000.....	53	48	8,749	190	151	53	6,994	53	3,327	64	54	9,7719	238	7,524	64	3,489
\$500,000 under \$1,000,000.....	1	1	1,943	2	2	1	1,867	1	439	1	-	-	-	-	-	-
\$1,000,000 or more.....	1	1	943	2	2	1	1,867	1	439	1	-	-	-	-	-	-
Returns under \$5,000.....	73,883	16,731	117,187	131,023	110,206	47,243	75,993	45,616	11,745	85,380	21,054	119,282	163,051	74,775	52,302	11,255
Returns \$5,000 under \$10,000.....	68,823	55,588	505,514	214,174	209,147	67,486	299,687	67,486	48,926	71,886	59,891	540,951	262,867	303,031	70,611	49,295
Returns \$10,000 or more.....	28,461	26,889	439,106	102,967	100,069	28,461	316,556	28,461	68,781	35,272	32,922	529,664	135,215	365,241	35,205	7,533
Tacoma, Washington																
Total.....	120,668	73,148	1,744,247	355,041	345,912	100,078	428,028	99,815	78,030	301,865	176,795	823,537	749,039	881,594	235,134	164,422
No adjusted gross income.....	(*)	(*)	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-
Under \$600.....	7,673	-	2,200	8,950	8,138	(*)	(*)	(*)	(*)	14,587	3,432	21,693	20,428	(*)	(*)	(*)
\$600 under \$1,000.....	4,332	-	3,533	4,479	4,479	(*)	(*)	(*)	(*)	11,187	3,432	15,063	15,063	(*)	(*)	(*)
\$1,000 under \$2,000.....	11,612	2,968	18,342	17,282	16,693	9,712	5,083	9,712	728	43,654	8,725	64,833	75,645	30,383	29,706	2,105
\$2,000 under \$3,000.....	11,088	3,700	27,190	27,378	24,693	6,487	9,004	6,487	1,397	20,950	20,090	113,354	96,931	37,316	28,988	5,403
\$3,000 under \$4,000.....	9,264	4,183	32,686	21,314	18,125	9,117	15,289	9,001	2,299	28,499	15,889	97,533	84,406	24,021	31,894	4,641
\$4,000 under \$5,000.....	9,657	4,066	44,033	23,959	23,604	9,541	23,376	9,541	3,775	32,110	22,969	144,933	89,976	60,642	36,551	8,935
\$5,000 under \$6,000.....	10,388	7,714	56,698	35,964	35,817	9,034	25,371	9,034	3,964	22,129	19,509	120,672	73,935	52,678	21,157	7,860
\$6,000 under \$7,000.....	12,826	10,682	84,376	51,178	51,026	12,679	41,510	12,679	6,638	27,024	18,435	175,627	91,747	89,652	26,877	14,342
\$7,000 under \$8,000.....	8,792	8,126	64,759	34,712	34,565	10,126	34,112	10,126	5,174	20,060	17,057	150,441	65,350	20,060	20,060	13,618
\$8,000 under \$9,000.....	10,277	8,935	88,195	37,696	37,696	10,277	51,563	10,130	8,585	14,506	12,327	124,693	49,435	75,958	14,506	12,817
\$9,000 under \$10,000.....	6,208	5,914	58,893	24,616	24,469	6,208	33,662	6,208	5,587	6,831	6,684	64,494	30,358	31,192	6,831	5,133
\$10,000 under \$15,000.....	13,699	13,003	162,932	51,391	51,072	13,699	108,282	13,699	18,957	23,639	22,304	282,381	85,636	187,596	23,444	32,790
\$15,000 under \$20,000.....	2,078	1,914	34,964	7,958	7,767	2,078	25,957	2,078	5,082	4,179	4,179	84,155	17,715	60,931	4,957	11,830
\$20,000 under \$50,000.....	1,006	1,511	48,507	5,842	5,842	1,542	38,177	1,542	9,271	4,388	3,973	127,020	19,261	96,842	4,988	22,982
\$50,000 under \$100,000.....	194	177	12,748	925	857	194	10,710	194	3,833	649	601	42,185	2,609	35,778	429	12,662
\$100,000 under \$500,000.....	41	38	6,209	169	140	41	4,957	41	2,294	131	116	20,236	455	17,011	130	8,063
\$500,000 under \$1,000,000.....	1	1	995	4	4	1	961	1	483	3	2	1,913	14	1,770	3	874
\$1,000,000 or more.....	1	-	-	-	-	-	-	-	-	1	1	1,074	3	1,061	1	523
Returns under \$5,000.....	54,559	15,133	112,497	104,586	96,815	36,199	52,768	36,083	8,162	177,997	71,546	421,406	330,116	144,614	111,930	20,928
Returns \$5,000 under \$10,000.....	48,491	41,371	352,920	184,186	183,972	46,324	186,217	46,177	28,427	90,550	72,002	290,823	200,314	335,773	39,422	5,770
Returns \$10,000 or more.....	17,618	16,644	286,354	66,239	65,122	17,554	189,043	17,554	39,921	34,019	31,177	599,564	122,694	431,008	33,772	8,724

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

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	[Taxable and nontaxable returns]										Income tax after credits						
	Number of returns	Adjusted gross income (Thousand dollars)	Total number of exemptions	Taxable income		Number of exemptions other than age and blindness	Number of joint returns	Adjusted gross income (Thousand dollars)	Total number of exemptions		Number of joint returns	Taxable income	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
				Number of returns	Amount (Thousand dollars)				Number of exemptions	Amount (Thousand dollars)							
Trenton, New Jersey																	
Total.....	228,227	1,532,669	638,717	611,926	193,033	946,006	191,571	183,730	116,054	63,883	1814,526	309,942	296,862	101,106	520,890	100,447	104,470
No adjusted gross income.....	14,230	4,967	15,471	15,325	-	-	-	-	10,045	-	4,311	10,045	10,045	-	-	-	-
Under \$600.....	8,825	6,895	10,767	8,971	(*)	(*)	(*)	(*)	6,518	6,118	9,344	9,960	8,642	4,909	1,617	4,909	227
\$600 under \$1,000.....	22,727	32,383	31,780	25,510	16,792	8,844	16,135	1,243	8,645	8,645	20,994	24,986	21,213	5,740	5,740	4,910	81*
\$1,000 under \$2,000.....	18,105	44,458	38,165	32,602	14,385	18,207	13,728	2,686	11,848	11,848	42,165	50,575	23,408	10,898	24,264	10,898	3,872
\$2,000 under \$3,000.....	16,487	56,873	32,987	30,646	14,736	16,281	14,736	5,684	11,044	11,044	50,575	34,776	32,652	11,044	28,200	11,044	4,617
\$3,000 under \$4,000.....	16,199	73,698	40,805	38,174	15,760	37,361	15,613	5,684	13,086	13,086	71,924	34,776	32,652	12,941	40,016	12,941	6,465
\$4,000 under \$5,000.....	20,720	114,676	65,707	63,296	19,919	60,080	19,919	9,223	10,250	10,250	66,880	31,276	30,596	9,960	36,133	9,960	6,242
\$5,000 under \$6,000.....	20,928	135,840	68,928	67,978	20,272	74,427	20,272	12,250	10,886	10,886	55,108	27,591	27,523	7,389	29,655	7,389	4,878
\$6,000 under \$7,000.....	15,978	120,282	60,001	59,417	15,978	67,509	15,978	16,198	8,562	8,562	72,759	27,598	25,843	8,562	45,785	8,562	7,843
\$7,000 under \$8,000.....	19,521	165,552	65,542	65,542	19,521	97,706	19,521	16,198	7,389	7,389	70,151	23,406	23,406	7,389	45,523	7,389	6,688
\$8,000 under \$9,000.....	14,663	138,815	52,460	52,168	14,663	86,990	14,663	15,024	15,024	15,024	177,434	52,205	51,247	15,024	122,806	15,024	21,890
\$9,000 under \$10,000.....	29,243	346,340	112,983	112,139	29,243	232,355	29,243	40,751	3,059	3,059	151,800	11,699	11,296	3,059	36,814	3,059	17,465
\$10,000 under \$15,000.....	4,637	78,086	17,186	16,543	4,637	108,763	3,020	26,146	2,342	2,342	74,509	10,403	9,938	2,379	39,958	2,379	14,649
\$15,000 under \$20,000.....	5,020	137,369	20,936	20,079	5,020	159,939	645	13,063	96	96	23,659	1,398	1,276	342	19,759	342	7,891
\$20,000 under \$30,000.....	645	42,126	2,604	2,451	645	35,939	645	13,063	2,342	2,342	15,451	350	312	96	13,049	96	6,283
\$30,000 under \$40,000.....	145	26,680	515	438	145	21,445	143	10,863	2	2	1,073	7	7	2	6,625	2	3,992
\$40,000 under \$50,000.....	5	4,774	6	6	5	4,682	5	2,538	2	2	6,819	10	9	2	6,625	2	3,992
\$50,000 under \$100,000.....	2	1,200	13	13	2	2,678	2	2,538	2	2	6,819	10	9	2	6,625	2	3,992
\$100,000 under \$500,000.....	97,010	218,925	169,860	151,853	62,986	93,280	61,524	14,124	48,250	48,250	112,675	89,134	82,667	33,730	59,971	33,079	9,551
Returns under \$5,000.....	74,997	675,165	314,617	308,401	90,353	389,711	90,353	63,551	49,416	49,416	336,832	164,740	140,111	46,240	199,132	46,240	33,116
Returns \$5,000 under \$10,000.....	38,131	636,580	134,247	131,672	39,694	464,313	39,694	18,018	21,127	21,127	350,730	76,032	74,084	21,127	261,787	21,127	61,403
Returns \$10,000 or more.....	39,694	636,580	134,247	131,672	39,694	464,313	39,694	18,018	21,127	21,127	350,730	76,032	74,084	21,127	261,787	21,127	61,403
Tulsa, Oklahoma																	
Total.....	84,518	1,522,315	242,791	232,798	62,347	293,263	60,713	60,516	146,317	95,096	1,019,582	425,159	409,287	125,187	617,307	124,690	126,798
No adjusted gross income.....	7,111	2,636	7,398	7,398	-	-	-	-	5,472	-	1,647	8,374	8,082	-	-	-	-
Under \$600.....	7,166	6,161	8,865	8,865	(*)	(*)	(*)	(*)	3,455	4,734	2,689	3,207	2,689	-	-	-	-
\$600 under \$1,000.....	7,146	9,580	12,881	9,864	3,571	17,662	3,571	251	13,650	4,310	24,174	24,982	21,663	9,464	5,688	9,464	813
\$1,000 under \$2,000.....	10,653	26,167	26,092	24,369	10,349	12,143	8,768	1,601	13,237	4,310	24,174	24,364	21,988	11,770	12,930	11,770	1,923
\$2,000 under \$3,000.....	4,408	15,583	14,930	12,990	5,267	9,362	5,267	1,601	14,366	9,276	50,828	39,939	36,548	12,398	19,455	12,398	3,050
\$3,000 under \$4,000.....	6,704	30,792	24,763	24,507	5,267	3,362	5,267	1,171	13,567	7,863	61,166	37,871	36,782	12,170	28,367	12,035	4,389
\$4,000 under \$5,000.....	5,767	20,360	17,098	17,098	5,767	13,987	5,767	2,121	10,684	7,429	59,818	33,804	32,569	10,684	29,075	10,684	4,525
\$5,000 under \$6,000.....	7,094	47,253	27,093	26,860	7,093	21,690	7,093	3,154	14,190	12,429	92,923	51,969	51,677	14,190	46,210	14,044	7,227
\$6,000 under \$7,000.....	4,277	28,313	29,435	29,435	4,957	16,982	4,957	2,558	11,403	9,939	86,307	38,616	36,910	11,403	48,525	11,403	7,540
\$7,000 under \$8,000.....	3,257	17,951	15,951	15,161	3,317	26,151	3,317	4,321	10,777	10,777	91,332	37,910	37,910	10,777	52,235	10,777	8,460
\$8,000 under \$9,000.....	3,520	32,649	14,224	14,224	3,520	19,122	3,520	2,857	7,189	6,392	67,898	26,660	26,009	7,189	41,214	7,189	6,775
\$9,000 under \$10,000.....	8,095	107,886	34,112	33,482	9,095	69,137	9,441	12,157	16,023	16,429	205,437	61,960	60,932	17,023	137,582	17,023	24,090
\$10,000 under \$15,000.....	1,626	72,912	6,012	5,881	1,626	19,001	1,626	3,588	3,588	3,475	60,631	12,787	12,787	3,588	44,547	3,588	8,705
\$15,000 under \$20,000.....	2,570	72,966	9,110	8,601	2,570	57,001	2,570	13,730	3,772	3,475	107,698	14,292	13,378	3,707	85,252	3,707	20,745
\$20,000 under \$30,000.....	244	161,097	936	816	244	13,023	244	4,751	584	541	38,613	2,482	2,197	584	31,616	584	11,191
\$30,000 under \$40,000.....	65	11,095	237	211	65	9,211	64	4,532	162	138	25,305	605	514	161	20,777	161	9,828
\$40,000 under \$50,000.....	4	2,604	10	8	4	2,540	4	1,296	4	3	2,621	17	14	4	2,446	4	1,284
\$50,000 under \$100,000.....	3	4,559	10	6	3	4,473	3	2,217	6	4	13,360	18	14	6	11,378	6	6,193
\$100,000 or more.....	44,276	186,616	97,613	90,677	22,110	22,355	20,030	3,036	66,925	24,407	167,890	144,039	135,904	45,802	66,440	45,802	10,176
Returns under \$5,000.....	26,626	192,581	94,732	93,171	26,630	96,332	26,630	15,210	54,243	46,758	398,277	188,959	184,682	56,243	217,270	56,243	34,227
Returns \$5,000 under \$10,000.....	13,607	243,118	50,426	48,949	13,607	174,576	13,552	42,270	25,148	23,932	453,715	92,161	88,701	25,142	333,598	25,083	82,095

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

INDIVIDUAL/1965 • STATE AND METROPOLITAN AREAS

Table 35.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

Adjusted gross income classes	Number of returns		Total number of exemptions	Taxable income		Income tax after credits		Taxable income		Income tax after credits							
	Number of joint returns	Number of other than joint returns		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
													Number of returns	Amount (Thousand dollars)			
Utica-Rome, New York																	
No adjusted gross income.....	93,567	54,090	261,777	80,138	362,155	79,165	65,225	831,996	401,866	16,589,453	2,192,120	2,104,809	697,433	4,366,655	687,625	890,582	
Under \$500.....	4,459	-	4,610	-	-	-	-	50,805	11,174	16,859	57,594	55,811	-	-	-	-	
\$500 under \$1,000.....	4,626	3,063	4,389	4,309	4,268	4,309	345	38,266	11,174	101,927	123,385	108,009	7,811	392	7,811	56	
\$1,000 under \$2,000.....	5,984	-	7,759	7,653	7,653	7,653	1,467	70,665	12,245	101,927	123,385	108,009	46,627	28,872	45,216	3,258	
\$2,000 under \$3,000.....	9,071	-	12,208	12,208	12,208	12,208	1,654	65,313	12,245	101,927	123,385	108,009	51,315	65,640	9,044	1,006	
\$3,000 under \$4,000.....	5,839	-	11,673	10,590	9,767	9,767	3,621	51,046	11,502	184,243	103,277	100,929	45,410	95,397	45,410	15,106	
\$4,000 under \$5,000.....	11,413	-	35,070	31,709	23,779	23,779	3,621	68,537	22,640	307,855	147,294	138,894	65,738	176,727	64,242	28,642	
\$5,000 under \$6,000.....	9,613	6,632	27,948	26,453	26,216	26,216	4,424	62,407	20,178	343,440	163,726	156,058	58,378	194,211	57,567	31,738	
\$6,000 under \$7,000.....	7,023	4,188	21,520	20,999	20,999	20,999	4,315	58,707	24,577	144,487	144,487	135,442	58,558	240,236	57,082	39,958	
\$7,000 under \$8,000.....	7,740	6,245	26,786	26,786	26,786	26,786	5,295	43,663	33,926	137,406	137,406	139,189	51,030	242,972	52,878	41,601	
\$8,000 under \$9,000.....	5,902	5,080	22,705	22,705	22,705	22,705	3,999	36,997	33,936	161,656	161,656	159,680	43,001	218,723	42,852	37,060	
\$9,000 under \$10,000.....	8,810	7,466	29,271	29,120	26,146	26,146	9,542	41,779	33,328	395,659	153,414	151,491	41,627	239,116	41,627	40,905	
\$10,000 under \$15,000.....	9,197	8,669	35,091	34,507	34,507	34,507	12,724	129,202	111,553	1,576,964	431,617	424,216	129,083	1,070,116	128,984	193,504	
\$15,000 under \$20,000.....	1,953	1,786	7,443	7,026	1,953	1,953	4,815	56,038	50,719	97,380	203,581	199,753	56,058	700,215	56,058	138,181	
\$20,000 under \$30,000.....	1,976	1,334	5,052	5,052	3,937	3,937	9,323	38,719	25,935	1,036,119	147,576	142,326	38,651	799,122	38,651	187,426	
\$30,000 under \$50,000.....	1,536	-	614	156	8,128	156	2,918	3,204	2,814	210,003	12,955	12,157	3,193	172,943	3,193	62,132	
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$500,000.....	15	13	2,097	15	1,679	15	772	747	645	120,636	2,720	2,431	743	98,403	743	46,660	
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	17	14	10,380	54	30	17	8,762	17	4,686	
\$1,000,000 or more.....	-	-	-	-	-	-	-	12	12	22,384	42	50	12	13,752	12	10,529	
Returns under \$5,000.....	41,192	12,184	81,264	28,435	46,654	27,461	7,097	346,453	98,682	784,377	612,886	568,979	217,982	362,387	209,962	56,104	
Returns \$5,000 under \$10,000.....	39,089	29,611	129,239	38,417	168,707	38,417	27,575	227,585	141,584	1,871,264	760,690	734,862	252,573	1,432,256	280,004	191,461	
Returns \$10,000 or more.....	13,287	12,296	51,313	13,287	146,794	13,287	227,959	201,699	201,699	3,933,809	818,544	800,969	227,758	2,868,413	227,659	64,318	
Wichita, Kansas																	
No adjusted gross income.....	127,237	73,788	355,988	107,548	483,936	106,450	91,595	106,113	59,971	1,551,707	283,843	277,455	86,844	309,186	86,553	56,431	
Under \$600.....	5,533	1,834	6,275	6,275	6,275	6,275	-	6,252	2,606	1,504	6,981	6,690	-	-	-	-	
\$600 under \$1,000.....	6,752	5,050	7,939	7,345	7,345	7,345	-	3,613	2,606	2,797	3,759	3,759	-	-	-	-	
\$1,000 under \$2,000.....	12,030	17,177	17,204	15,008	4,746	9,135	674	8,637	5,098	13,401	16,155	15,351	4,705	2,750	4,705	395	
\$2,000 under \$3,000.....	11,093	28,475	22,928	20,307	10,291	7,465	1,460	15,799	5,098	39,516	25,694	24,508	12,797	18,426	12,651	2,735	
\$3,000 under \$4,000.....	10,450	37,144	27,580	27,421	15,302	8,043	2,413	7,329	3,227	23,243	18,559	16,578	6,007	9,283	6,007	1,317	
\$4,000 under \$5,000.....	11,284	6,149	37,010	36,713	18,878	11,136	2,907	15,858	7,118	69,506	37,129	37,129	15,712	36,393	15,712	5,751	
\$5,000 under \$6,000.....	11,987	6,441	34,260	33,815	35,725	11,838	5,829	12,466	9,164	68,690	36,702	36,044	11,807	37,203	11,661	9,299	
\$6,000 under \$7,000.....	9,737	8,935	35,000	34,694	25,470	9,388	5,829	13,456	12,211	58,997	46,452	45,452	12,900	43,472	12,900	6,810	
\$7,000 under \$8,000.....	10,845	9,590	39,448	37,945	35,773	10,345	6,951	10,392	9,733	58,936	47,132	46,490	1,702	45,234	1,702	6,800	
\$8,000 under \$9,000.....	11,344	6,567	40,003	38,903	36,104	11,244	7,854	2,784	2,704	23,397	18,837	18,837	4,704	12,795	4,704	2,073	
\$9,000 under \$10,000.....	5,319	4,413	15,147	13,147	39,017	9,719	6,622	2,836	2,197	20,264	12,374	12,374	2,856	15,501	2,856	7,714	
\$10,000 under \$15,000.....	14,713	13,943	51,702	51,266	118,553	14,646	20,972	4,078	3,760	407,441	14,720	14,166	4,378	33,147	4,378	5,213	
\$15,000 under \$20,000.....	2,831	2,563	10,527	9,924	33,737	2,851	6,378	655	454	11,381	2,048	2,048	3,192	3,192	655	1,884	
\$20,000 under \$30,000.....	2,070	1,911	7,953	7,258	47,789	2,070	11,662	1,353	1,343	39,353	5,245	4,921	1,353	32,368	1,353	7,777	
\$30,000 under \$50,000.....	301	286	1,282	1,184	13,462	301	5,153	173	143	11,593	601	534	1,173	10,119	1,173	3,603	
\$50,000 under \$100,000.....	68	62	253	219	8,927	67	4,276	42	37	6,337	153	129	42	5,264	42	2,523	
\$100,000 or more.....	2	2	8	7	3,652	2	1,822	-	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	57,001	15,947	120,473	38,277	49,363	37,179	7,476	57,690	18,206	150,678	109,870	109,400	39,884	66,891	39,739	21,206	
Returns \$5,000 under \$10,000.....	49,631	39,077	163,860	156,251	206,454	49,334	33,857	42,121	36,039	285,225	151,207	150,256	40,512	152,205	40,512	2,425	
Returns \$10,000 or more.....	20,195	18,769	71,655	19,438	228,119	19,938	50,263	6,302	5,726	115,804	22,766	21,798	6,302	90,389	6,302	21,789	

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





# Explanation of Classifications and Terms

## CLASSIFICATIONS

### 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. Returns with deficit and those on which income and loss were even 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.

### 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 were 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 persons 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 other unmarried individuals.

### Principal source of income

The principal source of income was the largest single source of income included by taxpayers in their adjusted gross income. Losses were not considered in determining principal source.

### 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 years prior to 1961, have been classified separately since 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 because it was assumed that the other spouse itemized.

### Standard metropolitan statistical areas

A taxpayer's post office address and the district in which he filed were the basis for a return's 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 1965 definitions for standard metropolitan statistical areas developed by the Bureau of the Budget.

### States

Classification by States was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The



Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

#### Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax; however, the self-employment tax was disregarded for this classification.

#### Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

### EXPLANATION OF TERMS

#### Adjusted gross income

Adjusted gross income was gross income from all sources subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over any net short-term capital loss, (12) net operating loss deduction, (13) contributions to a retirement fund by the self-employed, (14) reasonable expenses incurred in moving from old residence to new residence at new place of employment, and (15) any other deductions or exclusions from gross income.

A deficit in adjusted gross income occurred when the deductions allowed for above exceeded the gross income.

#### Adjusted taxable income

Adjusted taxable income as used for income averaging was taxable income plus any income earned outside the

United States or within U. S. possessions that was excluded from taxable income, less the following items.

(1) One-half the amount by which net long-term capital gain exceeded net short-term capital loss.

(2) Net income attributable to interests in property received by gift, request, devise, or inheritance, if the interest in the property was received in the computation year or a base period year and if such income exceeded \$3,000 in the computation year.

(3) The amount by which wagering gains exceeded wagering losses.

(4) Amounts of excessive or premature distributions to owner employees from self-employed retirement plans.

#### Adjustments

Adjustments to gross income included sick pay exclusion, self-employed pension deduction, employee business expenses, and employee moving expenses.

#### Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of heads of household, or \$26,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

#### Alternative method of computing retirement income credit

A husband and wife, both of whom were over 65, were eligible to use an alternative method of computing the base for retirement income credit if they filed a joint return. Under the alternative method, amounts of retirement income were pooled, with \$2,286 serving as the upper limit. This limit was applicable even though only one of the taxpayers had retirement income. For further explanation see "General rule for computing retirement income credit," "Base of retirement income credit," and "Retirement income credit."

#### Average base period capital gain net income

Average base period capital gain net income is one-fourth the sum of one-half excess net long-term capital gain over net short-term capital loss for the four base period years. For the purpose of computing average base period capital gain net income, one-half excess long-term gain over short-term loss cannot exceed adjusted taxable income for the year computed with capital gain net income included.



**Base of retirement income credit**

For a taxpayer under 65 years of age, the base of retirement income credit included only income from pensions and annuities under public retirement systems which were included in adjusted gross income. The base was limited to \$1,524 reduced by any earned income in excess of \$900 and any amounts received from social security, railroad retirement, or other tax-exempt pensions.

For a taxpayer 65 years of age or older, the base of retirement income credit included pensions and annuities, interest, and dividends included in adjusted gross income and any gross rents. The base was limited, per taxpayer, to \$1,524 (\$2,286 on a joint return if both husband and wife were 65 or over) reduced by an applicable proportion of earned income received in excess of \$1,200 and any amounts from social security, railroad retirement, or other tax-exempt pensions. For taxpayers 72 years of age or over the maximum base did not have to be reduced by any earned income received.

For further explanation see "General rule for computing retirement income credit," "Alternative method for computing retirement income credit," and "Retirement income credit."

**Business or profession net profit or net loss**

This source was reported by individuals who were sole proprietors of a business 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.

Additional information on business receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

**Capital gain and loss**

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held six months or less were considered to be short-term. Gains and losses from current year transactions were combined with (1) any capital loss carryover from 1960-1963, (2) any short-term capital loss carryover from 1964, and (3) any net short-term gain or loss received from partnerships or fiduciaries, to obtain the net short-term gain or loss.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than six months were considered to be long-term. Gains and losses from current year transactions were combined with (1)

any net long-term gain or loss received from partnerships or fiduciaries, (2) any capital gain dividends received from regulated investment companies, and (3) any long-term capital loss carryover from 1964 to obtain the net long-term gain or loss.

Short-term capital loss carryover.--This carryover was that portion of the net capital loss sustained in the four-year period prior to 1964 and any net short-term loss sustained in 1964, which the taxpayer had been unable to offset against either his capital gains or the \$1,000 maximum deduction for net capital loss. The carryover was reported with and treated as a short-term capital loss in the current year, although prior to 1964 some of the loss may have been long-term.

Long-term capital loss carryover.--This carryover was that portion of net long-term loss in 1964 which the taxpayer was unable to offset against either his net short-term gain or the \$1,000 maximum deduction for net capital loss in computing adjusted gross income. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was to be offset first against the limit of \$1,000 in determining the carryover. (See definition of "net loss from sales of capital assets" for the new treatment of capital losses carried over from 1964.)

For additional information on capital gains and losses, by asset type, see *Statistics of Income--1962, Supplemental Report, Sales of Capital Assets Reported on Individual Income Tax Returns*.

**Capital gain dividends**

Includes long-term capital gain designated by corporations registered under the Investment Company Act of 1940, either distributed as dividends or undistributed and retained by the corporation and long-term capital gain designated by unincorporated trusts and associations operating real estate investment trusts or mutual funds.

Any dividend which represents a distribution to shareholders of the net long-term capital gain realized by regulated investment companies or mutual funds is designated as such by the company in a written notice mailed to the shareholders within 45 days after the close of its taxable year.

In addition, any net long-term gain which is not distributed is also designated. The taxpayer is entitled to a credit of 25 percent of such amounts, since this is the amount of tax paid by the company and deemed paid by the taxpayer.

**Credit on 1966 tax**

This credit, requested on Forms 1040, was that part of the overpayment on 1965 tax which the taxpayer specifically requested be credited to his estimated income tax for 1966.

**Deficit (in adjusted gross income)**

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

**Dividend exclusions from adjusted gross income**

Up to \$100 of eligible dividends per taxpayer could be excluded from adjusted gross income. Up to \$200

could be excluded on joint returns if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. Prior to 1964 the dividend exclusion was \$50 of eligible dividends per taxpayer (up to \$100 on a joint return). For a further explanation of eligible dividends see *Domestic and foreign dividends*.

#### Dividends in adjusted gross income

Dividends in adjusted gross income consists of dividends eligible for exclusion less the dividend exclusion plus any dividends not eligible for the exclusion. For further explanation see *Domestic and foreign dividends and Dividend exclusion*.

#### Domestic and foreign dividends

Domestic and foreign dividends were comprised of:

##### 1. Dividends eligible for exclusion consisting of--

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

(b) the distribution of earnings of a sole proprietor who elected to be taxed as a corporation or a partner's share of such distribution from a partnership that elected to be so taxed.

##### 2. Dividends not eligible for exclusion consisting of dividends from such corporations as--

(a) foreign corporations, China Trade Act corporations, exempt farmer's cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income is derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Additional information on some of these corporations can be found in *Statistics of Income--Corporation Income Tax Returns*. Information on exempt farmer's cooperatives can be found in *Statistics of Income Supplemental Report--Farmer's Cooperative Income Tax Returns*.

Domestic and foreign dividends does not include capital gain dividends from regulated investment companies or nontaxable distributions such as distributions of stocks or stock rights, return of capital, or liquidation distributions. Also excluded are dividends reported on Form 1040A (not more than \$200 per return) and such so-called dividends as dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

#### Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

- (1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,
- (3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain employee business expenses, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

#### Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each child (including a step-child or an 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, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) 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.

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

To qualify as a dependent, an 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.

The birth or death of a dependent during the year did not affect the exemption for him, if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were (1) dependents (of



another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

#### Farm net profit or net loss

This source was reported by individuals who were sole proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from farm business activities.

Farm business receipts included sales of market livestock and produce raised and held primarily for sale and other farm income including such items as merchandise received for produce, machine work, breeding fees, wood and lumber, other forest products, patronage dividends, rebates or refunds, agricultural program payments and other farm items.

Farm business expenditures deductible from farm business receipts were the ordinary and necessary costs of operating a farm for profit. These included such items as labor hired, feed bought, seeds and plants bought, machine work hired, supplies bought, tying material, containers, insect and disease control, machinery expense, farm building and fence repairs, livestock expenses, fertilizer bought, veterinary, fuel, light, power, taxes, insurance, premiums, interest paid, rent, cash, hauling hired, auto and truck, and other.

Additional information on Farm receipts and expenditures can be found in *Statistics of Income--U. S. Business Tax Returns*.

#### Foreign tax credit

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

#### General rule for computing retirement income credit

Under the general rule for computing retirement income credit, the maximum base was limited to \$1,524 per taxpayer. Therefore, on a joint return, if husband and wife each had retirement income and both had the maximum base of \$1,524, their total base would be \$3,048. For further discussion, see "Alternative method for computing retirement income credit," "Base of retirement income credit," and "Retirement income credit."

#### Income averaging

The income averaging computation permits a part of an unusually large amount of taxable income to be taxed

in lower brackets, thus resulting in a reduction of the over-all amount of tax due. An eligible individual may choose this computation if his averagable income for the year is more than \$3,000. Averagable income is the amount by which adjusted taxable income exceeds 133-1/3 percent of average base period income (the average of taxable income with certain adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operates to tax a part of the unusually large amount of income (the averagable income) at the same lower tax rate which applies to the first one-fifth of such averagable income.

The income averaging computation may be applied to all types of taxable income but cannot be applied to the one-half excess of net long-term capital gain over net short-term capital gain, income from gifts or inheritances, or wagering income. See schedule G in section 8.

#### Income tax after credits

Tax after credits was the income tax liability excluding the self-employment tax and 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.

#### Income tax before credits

In general, tax before credits was based on the taxable income and was computed at the prescribed rates. It was either (1) the regular combined normal tax and surtax including tax from the optional tax tables, (2) the tax computed under the alternative method, (3) the tax computed using the new income averaging provisions, or (4) tax computed by individuals affected by two sets of rates (those in effect prior to 1965 and those for 1965), before such amounts were reduced by tax credits. Tax before credits did not include the self-employment tax.

#### Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries. Excluded were small amounts of interest (not more than \$200 per return) reported in other income on Form 1040A returns.

#### Investment tax credit

The investment credit was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one-third if the useful life was at least 6 years but less than 8 years, or (2) two-thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. The credit was limited to the lesser of (1) tax liability or (2) \$25,000 plus 25 percent of the tax liability over that amount. Before



computing the limitation, tax liability was reduced by the foreign tax credit and the retirement income credit.

#### 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.

#### Marginal tax rates

The marginal tax rate was the highest tax rate applied to a portion of a taxpayer's tax base. For a discussion and example of calculation see the section "Tax computation and tax rates."

#### Moving expense deduction

A provision of the Revenue Act of 1964 allowed an employee to deduct in the computation of adjusted gross income the reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence.

In order for a taxpayer to qualify for the deduction:

(a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and

(b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction, but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the test.

If the employer reimbursed moving expenses, any excess reimbursement must have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

#### Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954, as amended by the Revenue Act of 1964, is divided into

two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

#### One-third base period taxable income

One-third base period taxable income is one-third the sum of adjusted taxable income, including any wagering income, for the previous four tax years. This amount was reported by a taxpayer on his income averaging schedule and was used to compute averagable income. In general, averagable income was the basis for determining the tax on schedule G.

#### Ordinary gain from sales of depreciable property

Included here was that portion of gain not treated as capital gain from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code. Section 1245 provides that gain from sales of certain depreciable property (which prior to 1962 was all treated as capital gain) was taxable as ordinary income to the extent of depreciation deducted after 1961. The property covered included depreciable property (other than livestock) which was either personal property or other tangible property (not including a building or its structural components) used as an integral part of (a) manufacturing, (b) production, (c) extraction, or (d) the furnishing of transportation, communications, electrical energy, gas, water, or sewage disposal services. Such other tangible property also included research facilities used in connection with the activities in (a) - (d) above.

Section 1250 applicable to taxable years beginning in 1964, covered intangible real property (such as a leasehold of land) and such tangible property as buildings and their structural components. The amount of gain treated as ordinary income was an applicable percentage of the lower of (a) the gain realized, or (b) the excess of depreciation deductions claimed after 1963 over what would have been taken under the straight-line method. The applicable percentage was 100 percent minus one percentage point for each full month the property was held over 20 full months. Thus, the applicable percentage, and consequently the amount taxable as ordinary income, decreased the longer the property was held and was nonexistent after ten years. However, if the property was held for one year or less, the entire depreciation (not the excess over straight-line) was treated as ordinary income.

#### Other capital distributions

These amounts are, generally, distributions by corporations to stockholders which are not out of earnings and profits, but which represent a return of capital. Such distributions are nontaxable to the extent they do not exceed the taxpayer's basis in his stock. To the extent that such distributions exceed the stockholder's basis, they are treated as a short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital may, to some extent, be reflected in these amounts and is treated similarly.

**Other gain from sales of depreciable property**

The excess gain, not treated as ordinary gain, from sales of property specified in Section 1245 or 1250 of the Internal Revenue Code. This gain was included with section 1231 gain and loss. If the net result was a gain, all such gains and losses were treated as capital gains and losses. If the net result was a loss, all gains and losses were treated as gains and losses from sales of property other than capital assets. See definition of Ordinary gain from sales of depreciable property.

**Other sources of income**

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, net operating loss deduction, net income or loss from estates and trusts and any other income subject to tax for which no entry was provided on the return form. Also included is interest, dividends, and any other income in adjusted gross income (not exceeding \$200 per return) reported on Form 1040A returns.

**Other tax credits**

"Other tax credits" included (1) the credit for tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized and (2) the "throwback tax credit" allowed the recipient of an accumulation distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The credit for tax-free covenant bonds springs from the fact that corporations are required generally to withhold 2 percent of the interest owing on covenant bonds issued prior to 1934 if a bond contained a provision under which the corporation agreed to pay any portion of the tax imposed on the bond holder with reference to such interest.

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.

Included in "Other tax credits" in 1964 was the dividends received credit. The Revenue Act of 1964 provided for the final elimination of this credit in 1965.

**Overpayment**

An overpayment of tax occurred when the sum of the tax withheld and payments on declaration exceeded the combined income tax after credits and employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund, or as a credit on the subsequent year's estimated tax,

or could be requested as part refund and part credit on the estimated tax.

**Partnership net profit or net loss**

Partnership net profit or 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 include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and partially tax-exempt interest. The partner's share of each of these items was reported by him in its respective source.

Additional information for partnerships can be found in *Statistics of Income--U. S. Business Tax Returns*.

**Payments on 1965 declaration of estimated income tax**

Such payments were reported on returns, Form 1040. The payments received with the 1965 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 1964 tax liability.

**Pensions and annuities**

Pensions and annuities were the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the annuitant contributed to the cost, methods were provided for computing the taxable amount to be reported. The method used depended upon the type of pension or annuity but, in general, an exclusion of a portion of the receipts was provided as recovery of cost.

**Refund**

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

**Rent net income or loss**

This source, 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 and was determined by deducting from gross rents amounts 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 amount.

#### Retirement income credit

A credit for retirement income was allowed an individual if he received earned income of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed. Prior to 1964, the credit was 20 percent applied to the less of (1) retirement income received during the year, or (2) \$1,524 reduced by amounts of social security, railroad retirement, or other tax-exempt pensions. Amounts of earned income also reduced the \$1,524 limitation on the base of the credit. This latter reduction depended on the amount of earned income and the age of the taxpayer.

The Revenue Act of 1964 introduced changes to the maximum amount of the credit and its computation. The percentage to be used in the computation of the credit was reduced to 15 percent for 1965 (in line with the overall tax rate reduction). If husband and wife filed a joint return and both were 65 or over, they could elect an alternative credit computation which provided a \$2,286 limitation on the base of the credit.

The credit, however computed, could not exceed the income tax reduced by the credit for tax withheld at source of tax-free covenant bonds and the foreign tax credit.

#### Royalty net income or loss

Gross royalties included revenues from oil, gas, and other mineral rights, revenue from patents, copyrights on literary works, trademarks, formulae, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960 because of the different procedure used in obtaining a net amount.

#### Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services reported in adjusted gross income. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, property, etc. Excluded from this source were tax-exempt portions of salaries earned abroad. In years prior to 1964, salaries and wages were reported net of excludable sick pay and certain expenses connected with employment that was deductible from total salaries and wages. In addition, salaries and wages not in excess of \$200 per return and not subject to withholding, reported on Form 1040A, were included in "Other sources of income."

#### Sales of property other than capital assets, net gain or loss

The amount of this source 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.

#### Self-employment pension deduction

Beginning in 1963, self-employed individuals could contribute to a qualified retirement plan in much the same manner as a corporate employee and could deduct such contributions when computing adjusted gross income.

In general, all self-employed individuals currently subject to the self-employment tax were eligible for this deduction. For purpose of the deduction, self-employed individuals were further distinguished by the law as being employees or owner-employees, the latter being a sole proprietor of an unincorporated trade or business, or a partner who owns more than 10 percent of either the capital interest or the profits interest in the partnership.

The amount of the allowable deduction was measured by earned income. An owner-employee might contribute annually to a pension plan 10 percent of his earned income, or \$2,500, whichever was the lesser. The deduction itself was limited to 50 percent of the contribution but could not exceed \$1,250. Self-employed individuals other than owner-employees were not bound by the \$2,500 limit on contributions, but they were subject to the same limitations regarding the amount of the deduction.

One further limitation was imposed on owner-employees. If they wished to participate in a retirement plan, all employees (excluding part-time and seasonal) with 3 or more years of service must also have been included in the plan.

#### Self-employment tax

This tax was reported by each individual who had self-employment income of at least \$400 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 or 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 self-employment tax for 1965 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 employee. The maximum tax payable was \$259.20. 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 1965 was 5.4 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.



### Sick pay exclusion

An employee was allowed to exclude from income amounts received under an employer provided wage continuation plan for periods of absence due to injury or sickness. Prior to 1964, the exclusion could not exceed \$100 a week, and if the absence was due to sickness, the exclusion was available only after seven consecutive calendar days of absence (unless the employee was hospitalized for one day during that absence). In the case of personal injury, there was no 7-day waiting period.

The Revenue Act of 1964 tightened the limitations on the amount of sick pay excludable. If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30-calendar day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed \$100. However, if the employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 calendar days, but the exclusion for the first 30 consecutive calendar days of absence was limited to a rate not to exceed \$75 a week. After 30 days the weekly rate of exclusion was increased to an amount not to exceed \$100 a week. There was no exclusion for the waiting period regardless of whether the employee was sick or injured, unless he was hospitalized for at least one day during the period of absence. Amounts received as disability payments from both public and private disability plans are eligible for sick pay exclusion after the first 30 days of such disability.

### Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction introduced in 1964. The "regular" method was 10 percent of adjusted gross income, and the minimum standard deduction was \$200 (\$100 for married taxpayers filing separately) plus \$100 for each allowable exemption. In neither case could the deduction exceed \$1,000 (\$500 for married taxpayers filing separately). If married and filing separately, both taxpayers must elect the same type of standard deduction.

Taxpayers who selected the so-called "optional tax table" did not report an amount of standard deduction, as the deduction was already built into those tables. For statistical purposes, a standard deduction, using the larger of the two methods explained above was computed.

### Taxable income

This measure 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 deduction 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) Form 1040A

returns and (2) those Form 1040 returns with adjusted gross income under \$5,000 on which the tax table was used. There was no line item provided on the Form 1040A for reporting taxable income.

Taxable income for taxpayers who used the tax table was computed by (1) 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, (2) providing either the 10 percent standard deduction based on the midpoint or the minimum standard deduction of \$200 for unmarried persons or \$100 for married persons filing separate returns plus \$100 for each exemption and, (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based.

Taxable income for taxpayers using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting either 10 percent of the total income as standard deduction or using the minimum standard deduction as explained above, both limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

### Tax base

For returns with normal tax and surtax, tax base is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, when that amount exceeded one-half excess long-term gain, or (2) one-half excess long-term gain when that amount equaled or exceeded taxable income.

### Tax due at time of filing

The amount 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.

### Tax from recomputed prior year investment credit

The investment credit provisions of the tax law included a so-called "recapture rule" which required taxpayers to pay back all or a portion of any credit taken on property disposed of before the end of its useful life. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life.

### Tax rates

The second step of a two-step reduction in income tax rates, provided for in the Revenue Act of 1964, became effective in 1965. The new rates ranged from 14 percent to 70 percent of taxable income. In 1964, these rates ranged from 16 percent to 77 percent of taxable income.

Prior to 1964, the rates ranged from 20 percent to 91 percent. The first bracket rate of 20 percent was applied to (1) the initial \$2,000 taxable income for single persons and heads of household, and (2) the initial \$4,000 for joint and surviving spouse taxpayers. The 1964 Act divided the old first bracket of \$2,000 taxable income into four rate brackets of \$500 each for single taxpayers, and into two rate brackets of \$1,000 each for heads of household. On joint returns and returns of surviving spouse, the old first bracket of \$4,000 taxable income was split into four rate brackets of \$1,000 each.

Taxpayers with income under \$5,000 who elected the standard deduction used an optional tax table to determine their tax. The 1964 Act replaced the old single optional tax table with five separate tax tables. The taxpayer selected the table which applied to his marital status (for tax purposes) and which gave him the lowest tax based on either the regular 10 percent or minimum standard deduction.

#### Tax rate schedules

The three tax rate schedules designed for individual income tax apply 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. These schedules are reproduced at the end of this report.

#### Tax savings under income averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on schedule G, and the amount of tax that would result if the regular tax rates were applied to the unaveraged taxable income. If this computation results in no tax saving it is assumed that the return does not qualify for income averaging.

#### Tax withheld

The 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 employee tax. These items were considered to be taxpayments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been 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 taxpaid.

#### Tentative retirement credit

Tentative credit equalled 15 percent of the retirement income credit base. This was a reduction, in line with general tax reduction provided by the Revenue Act of 1964, from the 17 percent applying in 1964 and the 20 percent applying previous to 1964.

Actual retirement credit was equal to the lesser of the tentative credit or income tax reduced by (1) the credit for tax withheld at the source on tax free covenant bonds, (2) the foreign tax credit, and (3) the credit for partially tax-exempt interest.

#### Total deductions

Includes personal deductions, both standard and itemized.

#### Type of taxpayment

Taxpayers made prepayments toward their tax liability through tax withheld from wages and payments on 1965 declarations of estimated tax. Any balance due was payable when the return was filed. Some taxpayers made no prepayments of tax (about one of every nine returns). In a separate table, returns were separated into four categories according to the following combinations of prepayments of tax: (1) only tax withheld, (2) tax withheld and payments on declarations, (3) only payments on declarations, and (4) neither tax withheld nor payments on declarations. The first three combinations were shown for returns with an overpayment of tax, all combinations were shown for returns with tax due at time of filing, and all combinations were shown for returns with neither overpayment nor tax due.



# Sources of the Data, Description of the Sample and Limitations of the Data

## CONTENTS

Sources of data, 141

Description of the sample and limitations of the data, 142

    Description of the sample, 142

        Sample selection, 142

        Method of estimation, 142

    Limitations of the data, 142

        Sampling variability, 142

        Response and other nonsampling errors, 144

Text tables

7.1 Number of returns by form of return: 1964 and 1965, 141

7.2 Number of individual income tax returns filed, number in sample, and the prescribed rate by sampling stratum, 1965, 142

7.3 Relative sampling variability: Selected items, by adjusted gross income classes, 143

7.4 Relative sampling variability: Selected items, by State, 144, 145

7.5 Relative sampling variability: Estimated number of returns, 145

## SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1966 in the service centers and district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample was designed to represent all returns for the income year 1965 regardless of when filed. Most of the returns represented in this publication are for the current tax year and are filed by taxpayers with calendar-year accounting periods. A small number of prior year delinquent and noncalendar year returns are also included. All returns with an accounting period ending prior to January 1, 1965, are classed as prior year delinquents and were subject to tax rates different from the 1965 tax rates established by the "Revenue Act of 1964." Non-calendar year returns had an accounting period beginning in 1964 and ending in 1965. These returns were subject to both stages of the tax rate changes outlined in the "Revenue Act of 1964."

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 (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year,

(2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment 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 1965. Form 1040A, the card-form, 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.

The Form 1040 is a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages, taxable dividends, interest or miscellaneous income reported on line 7 of page 2, he needed to file the principal two pages only. Individuals who had income from sources other than those listed above were required to report that income on supplementary schedules.

Table 7.1 presents a comparison of the number of returns for the current year with those for 1964 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1965 numbered

Table 7.1—NUMBER OF RETURNS BY FORM OF RETURN: 1964 AND 1965  
[Taxable and nontaxable returns]

Form of return, type of deduction and income group	1964	1965	Change, 1964 to 1965
	(1)	(2)	(3)
Grand total.....	65,375,601	67,596,300	2,220,699
With standard deduction.....	38,033,693	39,327,033	1,293,337
With itemized deduction.....	26,909,591	27,871,896	962,307
With no adjusted gross income.....	432,317	397,372	-34,945
Standard deduction returns on which tax table was used.....	25,956,507	26,441,373	484,866
Form 1040A			
Total.....	17,686,195	18,377,701	691,506
With standard deduction, total.....	17,686,195	18,377,701	691,506
Adjusted gross income under \$5,000.....	14,759,192	15,305,845	546,653
Adjusted gross income \$5,000 or more.....	2,927,003	3,071,856	144,853
Form 1040			
Total.....	47,689,406	49,218,599	1,529,193
Adjusted gross income under \$5,000.....	18,234,744	17,711,506	-523,238
Adjusted gross income \$5,000 under \$10,000.....	19,980,157	20,403,885	423,728
Adjusted gross income \$10,000 or more.....	9,474,609	11,103,208	1,628,599
With standard deduction, total.....	20,347,498	21,949,399	1,601,891
Adjusted gross income under \$5,000.....	11,197,315	11,131,528	-65,787
Adjusted gross income \$5,000 under \$10,000.....	6,915,412	7,211,884	296,472
Adjusted gross income \$10,000 or more.....	2,234,771	2,599,920	365,149
With itemized deductions, total.....	26,909,591	27,871,898	962,307
Adjusted gross income under \$5,000.....	6,605,108	6,178,608	-426,500
Adjusted gross income \$5,000 under \$10,000.....	13,786,645	13,182,001	-604,644
Adjusted gross income \$10,000 or more.....	6,517,838	8,511,289	1,993,451
With no adjusted gross income.....	432,317	397,372	-34,945

See text for explanation of classification and terms and "Description of the Sample, and Limitations of the Data."  
NOTE: Detail may not add to total because of rounding.



49.2 million, an increase of 1.5 million returns over 1964. Forms 1040A numbered 18.4 million, an increase of 692 thousand returns over 1964.

The standard deduction was elected on 39.3 million returns, Forms 1040 and 1040A. 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 26.4 million returns of taxpayers using the optional tax table for 1965, an increase of 485 thousand returns over the 1964 total.

## DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

### Description of the Sample

The data presented for individual income tax returns for 1965 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 419,065 returns, about 0.61 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, and by the 59 district offices and the Office of International Operations Washington, D. C. The sample design was adapted to fit the regular return sorting and grouping procedures employed by district offices and regional service centers 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. These sample strata are described in the stub of Table 7.2. Also shown in Table 7.2 is the number of returns filed in each stratum, the number of returns sampled, and the prescribed sampling rate.

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum. In six of the seven IRS regions, selection of the sample was based on the account number of the return. On a pilot basis, and for the first time, selection for the sample in the other region was based on an individual's social security number.

Table 7.2.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1965

Sampling stratum	Number of returns filed	Number of returns in sample	Weighting factor	Prescribed sampling rate
	(1)	(2)	(3)	(4)
Total all returns.....	68,355,360	419,065	-	-
Form 1040A.....	18,556,139	27,781	667.94	15/10,000
Form 1040, adjusted gross income—				
Under \$10,000:				
Nonbusiness.....	30,890,923	46,613	662.71	15/10,000
Schedule C and F.....	7,562,760	52,151	145.02	7/1,000
\$10,000 under \$50,000 nonbusiness.....	8,569,462	126,974	67.49	2/100
\$10,000 under \$30,000, Schedules C and F.....	1,920,664	37,763	50.86	2/10
\$50,000 under \$100,000 nonbusiness.....	100,055	19,221	5.21	2/10
\$30,000 under \$100,000, Schedules C and F.....	303,087	58,790	5.16	2/10
\$100,000 and over:				
Nonbusiness.....	25,585	25,585	1.00	1/1
Schedules C and F.....	20,776	20,776	1.00	1/1
Prior year delinquent:				
Adjusted gross income under \$50,000.....	405,696	3,198	126.86	1/100
Adjusted gross income \$50,000 and over.....	213	213	1.00	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 filed in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 667.94 for Form 1040A returns was obtained by dividing the total number of returns filed, 18,556,139, by the number of returns in the sample, 27,781. The primary sources of data on total number of returns in each sampling stratum were counts made and submitted by the district offices or regional service centers showing the number of Form 1040 and 1040A returns filed during the calendar year 1966.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in Table 7.2, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 759,000 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) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue district, were used for State tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State tables. As a result, the totals for "United States" in the State tables show slight difference from the corresponding totals, based on national weights, shown in other tables of this report.

## Limitations of the Data

### Sampling variability

The *relative* sampling variability is the sampling variability expressed as a percent of the estimate and can be used to determine the precision of an estimate. For example, a relative sampling variability at the one standard deviation level of 7 percent may be considered as an estimate of a range in percent which would not be exceeded in two out of three estimates based on similar sampling systems.

The data from returns showing adjusted gross income of \$100,000 or more are generally not subject to sampling variability since all such returns were included in the sample. However, the estimates from returns showing adjusted gross income under \$100,000 are subject to sampling variability.

Tables 7.3 and 7.4 show the relative sampling variability for selected items. Table 7.5 shows the relative sampling variability that can be associated with any frequency estimate in general. While tables 7.3 and 7.4 provide measures of the relative sampling variability for specific frequencies or amounts based on the standard statistical formula, Table 7.5 provides "upper limit" measures of the relative sampling variability based on a special formula. It provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula.

Use of Table 7.5 to provide an upper limit for the relative sampling variability may be illustrated by the following example. If an item occurs on an estimated 15,000

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns		Adjusted gross income <sup>1</sup>		Salaries and wages (net)		Business net profit <sup>2</sup>		Business net loss <sup>3</sup>	
	Number	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(1)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
Total.....	67,596,300	0.03	429,201,239	0.12	347,150,062	0.15	26,314,996	0.41	1,726,653	2.1
No adjusted gross income.....	397,372	2.43	21,461,970	6.09	362,988	9.92	40,474	2.13	696,884	6.07
Under \$600.....	4,180,301	1.13	1,354,443	1.28	1,274,632	1.81	48,814	5.16	39,187	16.7
\$600 under \$1,000.....	3,206,523	1.31	2,557,167	1.32	2,119,712	1.67	102,027	4.17	32,421	15.09
\$1,000 under \$2,000.....	7,298,124	0.83	1,737,934	0.85	8,166,167	1.01	499,968	2.16	6,655	1.7
\$2,000 under \$3,000.....	6,128,705	0.92	15,324,793	0.92	12,127,977	1.09	38,719	2.07	61,994	8.42
\$3,000 under \$4,000.....	6,038,731	0.93	21,129,457	0.93	17,667,002	1.06	999,479	2.12	83,412	4.89
\$4,000 under \$5,000.....	5,767,595	0.95	25,946,576	0.95	22,374,941	1.06	1,190,764	2.17	74,323	8.7
\$5,000 under \$6,000.....	5,460,768	0.97	30,007,117	0.98	26,435,164	1.07	1,398,603	2.22	71,337	7.70
\$6,000 under \$7,000.....	5,497,614	0.97	35,696,499	0.97	32,327,151	1.05	1,334,416	2.37	54,822	7.82
\$7,000 under \$8,000.....	4,979,631	1.03	39,648,838	1.03	33,951,080	1.10	1,244,562	2.66	1,319	10.1
\$8,000 under \$9,000.....	4,147,888	1.13	35,198,637	1.13	32,177,062	1.21	1,196,044	2.81	42,371	8.36
\$9,000 under \$10,000.....	3,387,836	1.27	32,113,709	1.27	29,285,813	1.35	1,052,290	3.18	37,942	12.69
\$10,000 under \$15,000.....	7,734,561	0.21	31,767,810	0.21	80,729,785	0.24	4,283,572	1.00	114,395	5.56
\$15,000 under \$25,000.....	1,761,926	0.59	24,934,707	0.59	22,471,664	0.70	2,748,029	1.64	49,787	9.0
\$25,000 under \$50,000.....	1,393,802	0.64	39,648,180	0.64	19,729,189	0.97	7,078,306	0.92	101,444	5.59
\$50,000 under \$100,000.....	188,910	0.46	12,440,366	0.47	4,306,306	0.78	1,890,804	1.16	53,460	8.07
\$100,000 under \$500,000.....	43,963	0.42	7,164,497	0.29	1,548,027	0.81	417,033	0.47	63,115	3.7
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	33,017,350	0.25	75,584,405	0.40	64,093,421	0.44	3,630,238	1.11	1,764,775	4.23
Returns \$5,000 under \$10,000.....	23,473,737	0.35	170,280,800	0.36	154,176,270	0.40	6,187,914	1.11	256,116	4.46
Returns \$10,000 or more.....	11,105,211	0.12	183,336,033	0.13	128,880,371	0.18	16,498,844	0.49	405,762	2.60

Adjusted gross income classes	Farm net profit		Farm net loss		Partnership net profit		Partnership net loss		Sales of capital assets (Net gain)	
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
Total.....	5,217,505	1.00	1,852,596	2.55	11,960,226	0.80	1,354,209	8.70	11,069,464	0.70
No adjusted gross income.....	18,413	23.82	507,702	7.98	50,165	31.96	507,371	22.11	198,191	15.19
Under \$600.....	38,023	4.04	40,437	9.96	5,965	23.36	(*)	(*)	39,551	14.20
\$600 under \$1,000.....	81,412	3.55	45,000	12.23	17,480	12.92	7,351	34.92	42,616	9.97
\$1,000 under \$2,000.....	319,118	2.41	95,658	7.20	78,883	7.05	22,622	23.73	164,067	5.13
\$2,000 under \$3,000.....	393,360	2.77	90,721	7.00	142,822	6.69	24,889	31.22	199,709	5.93
\$3,000 under \$4,000.....	449,102	3.02	100,696	6.73	182,832	5.84	31,580	18.65	246,480	5.55
\$4,000 under \$5,000.....	468,117	3.29	117,436	6.02	266,311	5.33	41,416	34.44	253,650	6.11
\$5,000 under \$6,000.....	459,070	3.72	92,950	6.11	326,713	5.80	(*)	(*)	251,685	6.97
\$6,000 under \$7,000.....	401,265	4.22	95,832	8.84	340,799	5.72	38,395	25.29	259,729	7.75
\$7,000 under \$8,000.....	339,146	4.91	67,034	8.04	334,561	6.34	45,788	30.68	238,775	7.91
\$8,000 under \$9,000.....	293,236	5.62	56,622	9.36	340,490	6.64	24,076	32.35	273,757	7.65
\$9,000 under \$10,000.....	267,296	6.27	56,444	11.73	345,362	7.11	(*)	(*)	260,439	7.36
\$10,000 under \$15,000.....	754,027	2.48	130,408	5.38	1,464,753	1.89	96,409	9.69	1,112,141	1.88
\$15,000 under \$25,000.....	352,551	4.48	65,029	9.91	1,194,957	2.48	60,351	11.55	813,353	2.41
\$25,000 under \$50,000.....	474,633	3.68	141,386	5.41	4,147,608	1.56	159,539	0.49	2,201,865	1.82
\$50,000 under \$100,000.....	83,027	4.86	79,028	8.75	1,797,291	1.38	104,035	7.81	1,341,962	1.16
\$100,000 under \$500,000.....	23,521	1.47	57,329	0.84	799,319	0.22	96,173	0.38	1,821,416	0.30
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	1,767,545	1.39	997,650	4.32	744,457	3.54	643,071	17.68	1,144,264	3.48
Returns \$5,000 under \$10,000.....	1,760,012	2.09	366,882	3.86	1,747,924	2.83	166,845	15.31	1,304,384	3.36
Returns \$10,000 or more.....	1,689,948	1.76	488,064	2.87	9,467,845	0.83	544,293	3.23	8,620,316	2.59

Adjusted gross income classes	Sales of capital assets (Net loss)		Dividends in adjusted gross income		Interest received		Rent net income		Rent net loss	
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
Total.....	888,606	1.82	12,960,570	0.72	11,296,048	0.67	4,020,376	1.33	1,565,929	2.63
No adjusted gross income.....	33,588	17.30	68,517	21.45	95,198	11.49	49,590	13.96	143,678	17.88
Under \$600.....	8,749	19.75	11,631	15.49	51,150	6.88	23,070	9.47	29,859	34.49
\$600 under \$1,000.....	8,965	20.86	37,132	11.60	131,322	5.02	68,894	7.19	13,438	28.36
\$1,000 under \$2,000.....	34,003	10.59	191,828	5.70	741,855	2.74	312,962	4.26	40,694	11.26
\$2,000 under \$3,000.....	41,020	9.73	251,398	5.79	750,780	3.08	289,517	5.21	79,646	15.60
\$3,000 under \$4,000.....	41,369	9.71	306,706	6.25	702,767	3.53	240,913	6.49	71,350	10.05
\$4,000 under \$5,000.....	48,053	9.33	293,123	6.83	667,282	4.43	228,962	6.79	90,273	9.93
\$5,000 under \$6,000.....	55,065	8.79	295,117	7.65	642,085	3.72	227,916	7.29	105,354	12.55
\$6,000 under \$7,000.....	63,196	8.36	307,122	7.70	635,365	3.83	175,192	7.67	96,423	8.37
\$7,000 under \$8,000.....	62,693	8.82	334,439	7.96	613,440	3.82	224,441	8.19	98,356	8.32
\$8,000 under \$9,000.....	52,898	11.14	319,592	8.76	562,156	4.16	155,452	9.28	89,675	7.74
\$9,000 under \$10,000.....	46,674	9.80	287,510	8.63	536,117	4.29	158,222	9.62	76,372	9.00
\$10,000 under \$15,000.....	163,768	2.05	1,281,386	1.73	1,808,962	0.89	550,374	2.44	257,323	3.80
\$15,000 under \$25,000.....	78,887	2.62	989,020	2.24	3,047,778	1.53	305,943	3.01	107,856	5.33
\$25,000 under \$50,000.....	122,499	2.13	3,097,330	1.73	1,598,367	1.33	688,509	2.80	177,464	7.24
\$50,000 under \$100,000.....	22,880	1.56	2,017,368	1.12	525,887	1.11	228,889	3.24	51,048	4.67
\$100,000 under \$500,000.....	4,204	0.38	2,083,533	0.15	276,930	0.28	86,445	0.53	30,365	1.06
\$500,000 under \$1,000,000.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 or more.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Returns under \$5,000.....	215,757	4.75	1,160,335	3.13	3,140,354	1.59	1,213,608	2.54	468,937	7.03
Returns \$5,000 under \$10,000.....	280,526	4.17	1,543,779	3.63	2,989,163	1.73	941,221	3.72	466,181	4.29
Returns \$10,000 or more.....	392,323	1.19	10,256,456	0.63	5,166,531	0.57	1,865,547	1.44	688,811	2.37

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.  
<sup>1</sup>Adjusted gross income less deficit. <sup>2</sup>Deficit. <sup>3</sup>Not subject to sampling variability since the returns in this class are sampled at a 100 percent rate.



Table 7.4--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, SELECTED SOURCES OF INCOME AND TAX BY STATES

State	All returns		Adjusted gross income		Salaries and wages (net)		Business profit or loss		Farm profit or loss		Partnership profit or loss	
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Alabama.....	944,652	0.27	5,100,114	1.12	4,356,242	1.36	258,844	4.47	(*)	(*)	133,390	17.52
Alaska.....	78,539	0.87	623,824	2.73	553,427	3.10	44,392	12.28	(*)	(*)	16,572	19.51
Arizona.....	497,469	0.37	2,890,831	1.47	2,331,539	2.00	163,056	6.25	(*)	(*)	71,842	14.24
Arkansas.....	547,028	0.41	2,495,071	1.63	1,911,994	2.18	165,797	5.26	58,444	12.73	92,114	9.90
California.....	6,768,232	0.06	48,212,668	0.35	39,156,550	0.46	2,912,979	1.60	(*)	(*)	1,227,860	3.21
Colorado.....	682,637	0.27	4,196,165	1.27	3,359,317	1.64	288,636	4.55	(*)	(*)	117,533	7.04
Connecticut.....	1,095,037	0.17	8,215,177	0.90	6,561,986	1.17	457,697	3.00	(*)	(*)	151,207	6.33
Delaware.....	172,651	1.04	1,415,988	2.55	1,032,308	3.36	60,844	9.24	(*)	(*)	(*)	(*)
District of Columbia.....	302,734	3.82	1,968,280	3.28	1,547,630	3.90	82,401	9.03	1935	22.02	20,743	20.20
Florida.....	1,918,677	0.28	11,115,341	0.79	8,505,322	1.13	649,287	3.77	(*)	(*)	263,904	10.20
Georgia.....	1,404,697	0.29	7,546,609	1.09	6,387,473	1.15	417,696	3.18	35,217	20.86	180,379	24.76
Hawaii.....	257,466	0.62	1,589,418	1.92	1,333,973	2.37	74,016	8.00	8,845	27.94	37,475	12.12
Idaho.....	225,667	0.50	1,220,403	2.20	937,804	3.01	94,492	8.61	42,096	16.47	40,797	14.23
Illinois.....	4,076,425	0.05	28,551,425	0.45	22,937,004	0.60	1,548,203	1.85	418,901	4.13	716,783	3.84
Indiana.....	1,717,323	0.23	10,939,114	0.76	9,009,821	0.95	648,492	2.70	204,941	5.74	244,537	4.92
Iowa.....	991,041	0.06	5,593,153	1.03	3,781,763	1.64	455,579	3.74	500,524	3.59	230,482	6.48
Kansas.....	751,701	0.38	4,273,285	1.19	3,155,901	1.71	277,062	5.35	193,682	7.90	152,167	6.06
Kentucky.....	917,468	0.30	4,852,998	1.13	3,867,249	1.46	338,945	4.18	81,175	8.58	179,171	5.88
Louisiana.....	946,633	0.31	5,469,072	1.10	4,447,636	1.37	330,216	4.18	(*)	(*)	161,726	5.75
Maine.....	354,140	0.32	1,794,930	1.89	1,442,858	2.47	127,646	6.13	17,126	19.82	25,577	15.84
Maryland.....	1,377,564	0.87	9,473,043	1.00	7,999,044	1.18	469,344	3.34	(*)	(*)	166,636	6.84
Massachusetts.....	2,114,626	0.09	13,394,374	0.67	10,993,863	0.88	777,083	2.91	(*)	(*)	180,905	5.54
Michigan.....	2,945,955	0.05	20,959,119	0.53	17,480,032	0.68	1,144,776	2.11	58,371	16.50	481,875	3.80
Minnesota.....	1,264,813	0.07	7,448,467	0.93	5,896,027	1.25	404,788	3.64	193,829	6.41	212,140	5.27
Mississippi.....	512,377	0.55	2,472,370	1.57	1,956,746	2.13	173,759	5.30	(*)	(*)	113,397	11.23
Missouri.....	1,587,278	0.07	9,615,330	0.84	7,664,355	1.07	572,164	2.97	126,199	9.78	255,664	5.34
Montana.....	239,997	0.80	1,335,382	2.53	991,594	3.54	93,976	9.16	58,928	14.85	38,691	15.55
Nebraska.....	532,555	-	2,860,672	1.54	1,974,043	2.33	207,567	5.41	228,248	5.39	104,697	11.72
Nevada.....	164,444	0.69	1,155,294	2.25	976,532	2.80	47,186	12.94	(*)	(*)	31,246	18.64
New Hampshire.....	253,911	0.45	1,417,913	2.23	1,145,522	2.80	91,649	10.23	(*)	(*)	18,934	15.61
New Jersey.....	2,698,570	0.21	18,660,358	0.59	15,527,010	0.72	940,178	2.20	(*)	(*)	422,004	9.77
New Mexico.....	306,378	0.61	1,698,691	2.04	1,426,609	2.43	97,139	9.20	(*)	(*)	53,238	23.94
New York.....	6,854,168	0.06	48,886,441	0.36	38,629,417	0.45	2,589,290	1.54	21,861	34.89	1,278,090	5.41
North Carolina.....	1,517,240	0.27	7,893,631	1.00	6,223,264	1.17	455,561	3.44	88,079	8.26	189,911	8.77
North Dakota.....	217,642	0.31	1,060,440	2.24	678,972	3.62	67,578	9.61	162,478	5.49	45,582	11.55
Ohio.....	3,575,602	0.15	24,083,311	0.50	20,087,355	0.63	1,282,788	1.87	146,692	7.91	46,634	3.86
Oklahoma.....	791,995	0.32	4,244,922	1.22	3,324,859	1.63	267,413	5.05	60,876	15.32	114,969	10.02
Oregon.....	692,441	0.36	4,246,184	1.20	3,357,168	1.62	308,939	4.46	23,197	27.41	168,561	7.05
Pennsylvania.....	4,257,086	0.15	26,677,544	0.49	22,115,499	0.62	1,432,704	2.01	35,773	22.72	649,872	3.43
Rhode Island.....	343,725	0.39	2,066,013	1.73	1,720,758	2.16	111,875	5.47	(*)	(*)	32,730	11.65
South Carolina.....	716,115	0.33	3,595,455	1.40	3,079,360	1.68	207,186	4.64	19,807	23.94	75,183	15.82
South Dakota.....	232,877	-	1,041,446	2.54	685,139	4.17	73,170	13.31	104,773	8.62	40,797	13.55
Tennessee.....	1,188,638	0.31	6,222,033	1.00	5,070,806	1.27	404,573	3.50	32,684	24.01	228,361	8.73
Texas.....	3,281,586	0.15	18,976,908	0.59	15,230,221	0.75	1,200,135	2.41	95,922	21.52	450,540	17.44
Utah.....	318,238	0.55	1,893,786	1.88	1,590,019	2.34	101,615	7.54	(*)	(*)	50,010	18.14
Vermont.....	150,997	0.46	720,887	2.98	555,088	4.19	51,193	8.27	(*)	(*)	14,920	19.13
Virginia.....	1,415,831	0.27	8,498,449	0.85	7,173,967	1.06	387,753	3.77	(*)	(*)	170,579	6.28
Washington.....	1,072,335	0.24	7,039,800	0.92	5,746,161	1.20	439,444	3.73	67,557	13.72	204,844	6.70
West Virginia.....	538,422	0.48	2,887,979	1.66	2,433,093	2.04	153,690	5.32	(*)	(*)	59,964	10.63
Wisconsin.....	1,501,893	0.08	9,118,446	0.90	7,376,093	1.14	567,844	3.00	147,705	6.59	193,256	5.52
Wyoming.....	117,993	1.09	643,881	3.07	486,328	4.25	50,457	11.58	(*)	(*)	21,677	16.39
Other areas.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

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

returns with adjusted gross income under \$10,000, then the relative sampling variability for this estimate would be expected to be less than the figure of 21 percent shown in column 1 opposite 15,000.

Frequencies and amounts considered subject to excessive sampling variability are not shown in the tables, although they are reflected in the appropriate totals. Where sampling variability was judged to be excessive, data in particular cells have been deleted or have been combined for a group of cells. The data were combined in such a manner that the combined sampling variability was not excessive. Where deletions were made in tables, the applicable cells are noted with an asterisk (\*). Where combinations of data were made, the combined totals are presented alongside the bracketed cells to which they relate.

Response and other nonsampling errors

In processing returns for collection purposes 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 1966 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 returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.



Table 7.4--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, SELECTED SOURCES OF INCOME AND TAX BY STATES--Continued

State	Sale of capital assets net gain or loss		Dividends in adjusted gross income		Interest received		Rent and royalty net income or loss		Taxable income		Income tax after credits	
	Amount (Thousand dollars) (13)	Relative sampling variability (Percent) (14)	Amount (Thousand dollars) (15)	Relative sampling variability (Percent) (16)	Amount (Thousand dollars) (17)	Relative sampling variability (Percent) (18)	Amount (Thousand dollars) (19)	Relative sampling variability (Percent) (20)	Amount (Thousand dollars) (21)	Relative sampling variability (Percent) (22)	Amount (Thousand dollars) (23)	Relative sampling variability (Percent) (24)
Alabama.....	61,632	10.9*	77,623	8.58	82,739	9.02	36,355	19.58	2,749,272	1.51	503,498	1.11
Alaska.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Arizona.....	90,759	8.30	41,139	9.20	7,673	31.23	403,803	3.43	1,587,078	2.00	301,848	1.98
Arkansas.....	65,259	11.02	44,116	10.89	90,941	8.15	(*)	(*)	1,270,046	2.90	233,143	2.34
California.....	1,518,567	2.18	1,302,761	2.39	53,756	10.54	59,703	13.85	28,556,409	0.44	5,592,202	.61
Colorado.....	105,115	8.50	107,361	8.37	107,294	5.92	44,320	13.40	2,376,792	1.68	442,376	1.73
Connecticut.....	215,847	3.75	434,062	4.25	216,420	3.97	29,103	19.15	5,299,377	1.13	1,091,373	1.21
Delaware.....	103,431	2.82	145,127	3.75	18,374	14.38	(*)	(*)	912,623	3.25	230,218	3.44
District of Columbia.....	66,678	9.60	115,330	7.83	4,591	7.94	15,582	20.69	1,305,352	3.40	279,752	3.02
Florida.....	402,434	4.15	529,380	4.08	416,520	4.19	72,900	14.04	6,228,054	1.03	1,226,468	0.99
Georgia.....	126,874	7.07	163,092	6.97	125,776	6.58	43,957	15.83	4,167,510	1.28	778,345	1.30
Hawaii.....	39,766	8.13	33,644	9.79	31,416	10.49	11,960	21.26	935,017	2.39	178,432	2.30
Idaho.....	29,190	14.15	14,952	12.45	37,130	12.07	14,847	27.11	657,593	2.99	114,979	3.10
Illinois.....	644,493	2.78	874,708	2.55	763,463	2.37	236,427	8.72	18,005,320	0.56	3,580,540	0.57
Indiana.....	162,236	6.13	205,872	5.78	226,047	3.99	92,157	10.57	6,659,735	0.98	1,244,336	0.94
Iowa.....	137,722	5.22	88,313	8.69	184,899	5.09	126,813	9.64	3,193,781	1.34	570,135	1.42
Kansas.....	97,017	7.55	89,700	8.14	120,900	5.78	125,059	10.54	2,423,298	1.55	444,888	1.56
Kentucky.....	72,035	6.82	115,074	6.85	94,007	6.73	49,853	9.15	2,665,724	1.53	490,228	1.51
Louisiana.....	118,868	6.37	101,130	8.92	100,996	5.98	132,406	8.15	2,978,669	1.43	579,745	1.37
Maine.....	37,820	9.98	71,608	11.98	48,378	11.38	5,893	30.94	976,490	2.60	177,123	2.59
Maryland.....	189,017	5.37	245,771	5.33	195,875	4.37	53,318	15.96	5,924,099	1.15	1,148,068	1.15
Massachusetts.....	262,214	3.84	530,401	3.60	395,805	3.14	31,558	27.08	8,077,369	0.86	1,578,581	0.86
Michigan.....	335,956	4.47	549,693	2.98	454,693	2.84	98,334	12.38	13,151,510	0.68	2,582,116	0.76
Minnesota.....	199,167	5.25	180,089	4.67	211,687	5.22	43,556	17.59	4,109,537	1.25	762,973	1.25
Mississippi.....	73,871	14.15	34,553	11.21	42,013	8.36	38,595	15.55	1,243,626	2.20	229,980	2.15
Missouri.....	220,507	6.20	296,033	4.81	233,317	4.62	86,373	9.91	5,661,353	1.09	1,095,066	1.17
Montana.....	40,301	14.03	28,574	16.39	47,587	14.52	(*)	(*)	737,454	3.14	128,610	3.20
Nebraska.....	90,297	9.03	50,017	8.17	93,019	6.31	79,677	12.65	1,623,632	2.00	294,594	1.99
Nevada.....	38,595	12.20	27,070	13.42	32,548	14.41	(*)	(*)	721,055	2.74	143,018	2.63
New Hampshire.....	24,670	14.89	59,728	10.13	37,588	10.05	(*)	(*)	841,030	2.84	156,144	2.90
New Jersey.....	358,017	4.93	585,617	3.29	460,538	2.81	49,353	18.22	11,622,156	0.74	2,278,925	0.80
New Mexico.....	49,032	13.12	29,654	21.29	46,622	18.24	28,927	20.06	933,050	2.63	173,383	2.65
New York.....	1,432,811	2.27	2,268,850	1.61	1,666,395	1.68	164,633	8.74	29,775,360	0.43	6,165,098	0.41
North Carolina.....	145,615	8.75	205,941	9.67	127,995	5.63	67,182	9.04	4,200,697	1.40	784,068	1.64
North Dakota.....	19,402	15.20	9,510	12.79	33,118	8.13	37,317	11.26	555,031	3.12	91,501	3.34
Ohio.....	468,943	2.93	652,046	3.02	552,151	2.72	125,267	9.40	14,861,270	0.63	2,389,601	0.63
Oklahoma.....	111,781	6.03	95,397	6.17	110,018	6.38	98,083	7.76	2,363,016	1.56	442,130	1.53
Oregon.....	107,152	6.30	78,909	9.04	121,991	6.30	23,349	20.41	2,513,608	1.51	467,696	1.50
Pennsylvania.....	431,711	3.43	899,594	2.77	547,615	3.02	108,861	12.37	16,175,188	0.63	3,098,553	0.64
Rhode Island.....	34,491	12.36	63,864	9.06	56,158	8.99	12,549	23.80	1,245,179	2.21	240,613	2.19
South Carolina.....	50,196	11.05	54,314	12.76	53,681	8.82	26,540	14.37	1,915,870	1.90	341,755	1.87
South Dakota.....	40,398	10.17	20,207	17.72	39,037	15.77	28,739	24.08	529,252	3.56	86,958	3.70
Tennessee.....	112,685	6.75	119,429	7.08	113,731	6.18	57,817	11.09	3,446,354	1.34	652,019	1.31
Texas.....	554,482	3.60	417,237	3.70	464,508	4.42	398,500	11.58	10,958,313	0.74	2,121,747	0.72
Utah.....	34,903	11.36	42,126	13.47	56,906	12.25	(*)	(*)	985,119	2.50	178,053	2.50
Vermont.....	16,999	13.44	39,012	14.27	25,707	17.99	3,666	33.10	389,473	3.76	71,056	3.80
Virginia.....	184,068	6.23	259,921	5.63	157,371	4.92	45,591	17.10	4,979,421	1.11	946,988	1.10
Washington.....	139,965	6.55	118,986	6.22	202,106	5.59	30,393	21.40	4,264,929	1.15	787,389	1.18
West Virginia.....	37,080	14.35	75,334	11.35	45,257	11.87	21,942	20.73	1,658,097	2.14	304,257	2.17
Wisconsin.....	177,797	5.40	236,069	5.44	242,081	4.30	76,166	8.47	5,327,948	1.11	974,789	1.11
Wyoming.....	27,772	14.79	14,897	13.83	21,100	12.15	10,431	29.16	371,623	3.92	68,145	3.85
Other areas.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	

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

(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

<sup>1</sup>Deficit.  
<sup>2</sup>Not available.

Table 7.5--RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1965 (Taxable and nontaxable returns)

Estimated number of returns	Relative sampling variability for returns with adjusted gross income of--		
	Under \$10,000 (1)	\$10,000 under \$50,000 (2)	\$50,000 under \$100,000 (3)
	(Percent)		
1,000.....	(1)	22	7
2,000.....	(1)	16	5
5,000.....	37	10	3.2
10,000.....	26	7	2.2
15,000.....	21	6	1.8
20,000.....	18	5	1.6
25,000.....	16	4	1.4
50,000.....	12	3.2	1.0
100,000.....	8	2.2	..
200,000.....	5	1.4	n.a.
500,000.....	4	1.3	n.a.
1,000,000.....	2.6	0.7	n.a.
5,000,000.....	1.2	0.3	n.a.

n.a. - Not applicable.  
<sup>1</sup>Sample too small to give reliable estimate of sampling variability.

sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed Internal Revenue Service groupings. In addition, a name control file for internal use only, containing an historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Prior-year delinquent returns were included for the purpose of "covering" data for 1965 returns that were filed after December 31, 1966. It was felt that the characteristics of 1965 returns filed after 1966 could best be represented by previous year delinquent returns filed during 1966. As can be seen in table 7.2, the number of delinquent returns filed during 1966 was 406,000.

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.

An intensive system of sample management and control was used to insure the selection of the prescribed



# 1965 Forms and Instructions

Form 1040A: Individual Income Tax Return, 147  
 Form 1040: Individual Income Tax Return, 155  
 Schedule B, Income and Credits, 157  
 Schedule C, Profit (or Loss) from Business  
 or Profession, 179

Form 1040: Schedule D, Gains and Losses from Sales  
 or Exchanges of Property, 184  
 Schedule F, Farm Income and  
 Expense, 187  
 Schedule G, Income Averaging, 192

**Form 1040A U.S. Individual Income Tax Return** (Less than \$10,000 total income)
**1965**

Please print →

<p><b>1. Name</b> (If a joint return of husband and wife, use first names and middle initials of both)</p> <p>Home address (Number and street or rural route)</p> <p>City, town or post office, State and Postal ZIP code</p>	<p><b>2. Your social security number</b> (Husband's if joint return)</p> <p><b>3. Wife's number, if joint return</b></p>	<p><b>4. Check one:</b></p> <p><input type="checkbox"/> a. Single;</p> <p><input type="checkbox"/> b. Married filing joint return (even if only one had income);</p> <p><input type="checkbox"/> c. Married filing separately — If your husband or wife is also filing a return give his or her first name and social security number.</p>
---	--	--

**If Item 7 is \$10,000 or more, or if interest, dividends and non-withheld wages are over \$200, use Form 1040.**

Enter the name & address used on your return for 1964 (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses.

<p><b>5. Enter total wages, salaries, tips, etc.</b> Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.</p> <p><b>6. Interest and dividends</b></p> <p><b>7. Total income</b> (add items 5 and 6)</p> <p><b>8. Tax from Tax Table or tax computation schedule</b></p> <p><b>9. Total Federal income tax withheld</b> (from Forms W-2)</p> <p><b>10. If item 8 is larger than item 9, enter balance due</b></p> <p><b>11. If item 9 is larger than item 8, enter refund</b></p>	<p>Yours ▶</p> <p>Wife's ▶</p> <p>Yours ▶</p> <p>Wife's ▶</p> <p>▶</p> <p>▶</p> <p>▶</p> <p>▶</p> <p>▶</p> <p>▶</p> <p>Apply refund to: <input type="checkbox"/> U.S. Savings Bonds, &amp; excess refunded; or <input type="checkbox"/> Refund only.</p>
---	--

**If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11. If you compute your own tax, pay balance (item 10) in full with return to your District Director.**

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

**12. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)**

Check boxes which apply →

	Regular	65 or over	Blind	
Youself . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of exemptions checked ▶▶▶
Wife . . . . .	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**13. First names of your dependent children who lived with you** \_\_\_\_\_ Enter number ▶

**14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.**

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

**15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE.** \_\_\_\_\_ ▶

Your present employer	Wife's present employer
City and State where employed	City and State where employed

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here  if appropriate.

Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

Sign here ▶ \_\_\_\_\_ Date \_\_\_\_\_

If joint return. BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.



1965

1965

## INSTRUCTIONS FOR FORM 1040A FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1965 U.S. income tax returns.

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

- |  |   |
|--|---|
| <p><b>A</b> Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.</p> <p><b>B</b> Fill out the copy on page 4. If you need help, phone any Internal Revenue Service office or come in for assistance.</p> | <p><b>C</b> Transfer answers from the copy to the card. Keep the copy for your records.</p> <p><b>D</b> Sign the card and mail it together with your Wage and Tax Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.</p> |
|--|---|

*If your name, address, and social security number are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the preprinted information, 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 subject to withholding tax and not more than \$200 total of dividends, interest, and other wages, 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 the 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, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),
- (7) you claim credit for payments on estimated tax or an overpayment from 1964, or
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

**MEMBERS OF ARMED FORCES.**—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month in which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service

for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, item 5, Form 1040A, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

**WHEN AND WHERE TO FILE.**—Please file as early as possible with the District Director of Internal Revenue for your district on or after January 1, 1966, but not later than April 15, 1966.

**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 a 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 an overpayment of less than \$1 will be refunded only upon separate application to your District Director.

**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 tax from the appropriate tax table on page 5, 6, or 7, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.

Instructions—Form 1040A (1965)

PAGE 2

- (2) **If your income is \$5,000 or more but less than \$10,000.**—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The **standard deduction** is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to \$200 (\$100 if married and filing a separate return) plus \$100 for each exemption claimed in item 15 on the back of your return. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions). The deduction is limited to \$1,000 (\$500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. To use the minimum standard deduction both must use it and both must compute their tax.

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

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number whether filing jointly or separately.

⑤ Enter the total wages from all your 1965 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and enter the total on page 1, item 5. Also include in this item wages for which you did not receive a Form W-2. If you lose a Form W-2, ask your employer for a new one. If you cannot furnish a Form W-2, attach an explanation.

**TWO OR MORE EMPLOYERS.**—If a total of more than \$174 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$174 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1965.

#### MARRIED COUPLE:

**MARITAL STATUS.**—If married at the end of 1965, you are considered married for the entire year. If divorced or legally separated on or before the end of 1965, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

(1) **How to prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed, you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

**DO YOU OWE A TAX BALANCE?**—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1965 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

If joint return, separate computations must be made for you and your wife.

b. Subtract \$174.

c. Include the balance in the amount shown in item 9.

⑥ **INTEREST AND DIVIDENDS.**—Enter your taxable income from interest and dividends. Read the following instructions before completing this item—

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

b. **DIVIDENDS.**—Include all dividends received except the first \$100 received from domestic corporations. So-called 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 \$100 exclusion and one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$180 in dividends, and the wife had \$20, only \$120 may be excluded.



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

PAGE 3

## ⑦ ⑧ ⑨ ⑩ ⑪ COMPUTATION OF TAX

**a. If your income was less than \$5,000.**—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

**b. If your income was \$5,000 or more but less than \$10,000.**—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your

advantage to use Form 1040.) See page 4 for tax computation schedule. Keep it for your records.

**PURCHASE OF U.S. SAVINGS BONDS.**—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the first box under item 11, you will be issued as many bonds as your refund will buy, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

## INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑫ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1965.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1965.

List other dependents in item 14.

Each dependent must meet all of the following tests:

**a.** Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

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

**c.** Did not file a joint return with her husband (or his wife).

**d.** Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

**e.** EITHER (1) for the entire year 1965 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*	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	The following if related by blood:
Grandchild	Uncle
Stepbrother	Aunt
Stepsister	Nephew
Stepmother	Niece
Stepfather	

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

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

**REIMBURSED EXPENSES.**—If you account to your employer for business expenses when you travel on business, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than \$25 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking  the box on the back of Form 1040A above the signature. However, if your employer's payments are more than your expenses or you wish to claim a deduction for expenses, you may not use Form 1040A, you must use Form 1040.



YOUR COPY—KEEP FOR YOUR RECORDS

**Form 1040A U.S. Individual Income Tax Return** (Less than \$10,000 total income) **1965**

Please print →

**1** Name (If a joint return of husband and wife, use first names and middle initials of both)  
 Home address (Number and street or rural route)  
 City, town or post office, State and Postal ZIP code

**2** Your social security number (Husband's if joint return)  
**3** Wife's number, if joint return

**4. Check one:**  
 a. Single;  
 b. Married filing joint return (even if only one had income);  
 c. Married filing separately — If your husband or wife is also filing a return give his or her first name and social security number.

If item 7 is \$10,000 or more, or if interest, dividends and non-withheld wages are over \$200, use Form 1040.

Enter the name & address used on your return for 1964 (If the same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1964 names and addresses.

If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11. If you compute your own tax, pay balance (item 10) in full with return to your District Director.

**5** Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation. Yours \_\_\_\_\_  
 Wife's \_\_\_\_\_

**6** Interest and dividends Yours \_\_\_\_\_  
 Wife's \_\_\_\_\_

**7** Total income (add items 5 and 6) \_\_\_\_\_

**8** Tax from Tax Table or tax computation schedule \_\_\_\_\_

**9** Total Federal income tax withheld (from Forms W-2) \_\_\_\_\_

**10** If item 8 is larger than item 9, enter balance due \_\_\_\_\_

**11** If item 9 is larger than item 8, enter refund \_\_\_\_\_

Apply refund to:  U.S. Savings Bonds, & excess refunded; or  Refund only.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

**12 EXEMPTIONS FOR YOURSELF—AND WIFE** (only if all her income is included in this return, or she had no income)  
 Check boxes which apply

Regular	65 or over	Blind
Yourselves <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wife <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enter number of exemptions checked ▶▶▶

**13** First names of your dependent children who lived with you \_\_\_\_\_ Enter number ▶

**14 DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.**

(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home, if born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14
				\$ _____	\$ _____

**15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE** \_\_\_\_\_

Your present employer \_\_\_\_\_ Wife's present employer \_\_\_\_\_  
 City and State where employed \_\_\_\_\_ City and State where employed \_\_\_\_\_

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here  if appropriate.

Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

Sign here ▶ \_\_\_\_\_ Date \_\_\_\_\_

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

**TAX COMPUTATION SCHEDULE** (Use only if total income, item 7 of Form 1040A, is \$5,000 or more)

1. Enter total income from item 7 of Form 1040A. \$.....
2. Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than \$500).....
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 in item 8 of Form 1040A (Do not attach this schedule to Form 1040A)..... \$.....

**If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule**

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$500	14% of the amount on line 5
\$500	\$1,000	\$70, plus 15% of excess over \$500
\$1,000	\$1,500	\$145, plus 16% of excess over \$1,000
\$1,500	\$2,000	\$225, plus 17% of excess over \$1,500
\$2,000	\$4,000	\$310, plus 19% of excess over \$2,000
\$4,000	\$6,000	\$690, plus 22% of excess over \$4,000
\$6,000	\$8,000	\$1,130, plus 25% of excess over \$6,000
\$8,000	\$9,999.99	\$1,630, plus 28% of excess over \$8,000

**If you are married taxpayers filing a joint return, use this tax rate schedule**

If the amount on line 5 is:		Enter on line 6:
Over	But not over	
\$0	\$1,000	14% of the amount on line 5
\$1,000	\$2,000	\$140, plus 15% of excess over \$1,000
\$2,000	\$3,000	\$290, plus 16% of excess over \$2,000
\$3,000	\$4,000	\$450, plus 17% of excess over \$3,000
\$4,000	\$8,000	\$620, plus 19% of excess over \$4,000
\$8,000	\$9,999.99	\$1,380, plus 22% of excess over \$8,000





PAGE 6

TAX TABLE B—FOR MARRIED PERSONS FILING JOINT RETURNS

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

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	2	3	At least	But less than	2	3	4	5	6
			If 4 or more there is no tax							If 7 or more there is no tax
Your tax is—		Your tax is—		Your tax is—		Your tax is—				
\$0	\$1,600	\$0	\$0	\$2,800	\$2,825	\$172	\$72	\$0	\$0	\$0
1,600	1,625	2	0	2,825	2,850	176	75	0	0	0
1,625	1,650	5	0	2,850	2,875	179	79	0	0	0
1,650	1,675	9	0	2,875	2,900	183	82	0	0	0
1,675	1,700	12	0	2,900	2,925	187	86	0	0	0
1,700	1,725	16	0	2,925	2,950	191	89	0	0	0
1,725	1,750	19	0	2,950	2,975	194	93	0	0	0
1,750	1,775	23	0	2,975	3,000	198	96	0	0	0
1,775	1,800	26	0	3,000	3,050	204	102	4	0	0
1,800	1,825	30	0	3,050	3,100	211	109	11	0	0
1,825	1,850	33	0	3,100	3,150	219	116	18	0	0
1,850	1,875	37	0	3,150	3,200	226	123	25	0	0
1,875	1,900	40	0	3,200	3,250	234	130	32	0	0
1,900	1,925	44	0	3,250	3,300	241	137	39	0	0
1,925	1,950	47	0	3,300	3,350	249	144	46	0	0
1,950	1,975	51	0	3,350	3,400	256	151	53	0	0
1,975	2,000	54	0	3,400	3,450	264	159	60	0	0
2,000	2,025	58	0	3,450	3,500	271	166	67	0	0
2,025	2,050	61	0	3,500	3,550	279	174	74	0	0
2,050	2,075	65	0	3,550	3,600	286	181	81	0	0
2,075	2,100	68	0	3,600	3,650	294	189	88	0	0
2,100	2,125	72	0	3,650	3,700	302	196	95	0	0
2,125	2,150	75	0	3,700	3,750	310	204	102	4	0
2,150	2,175	79	0	3,750	3,800	318	211	109	11	0
2,175	2,200	82	0	3,800	3,850	326	219	116	18	0
2,200	2,225	86	0	3,850	3,900	334	226	123	25	0
2,225	2,250	89	0	3,900	3,950	342	234	130	32	0
2,250	2,275	93	0	3,950	4,000	350	241	137	39	0
2,275	2,300	96	0	4,000	4,050	358	249	144	46	0
2,300	2,325	100	2	4,050	4,100	365	256	151	53	0
2,325	2,350	103	5	4,100	4,150	372	264	159	60	0
2,350	2,375	107	9	4,150	4,200	379	271	166	67	0
2,375	2,400	110	12	4,200	4,250	386	279	174	74	0
2,400	2,425	114	16	4,250	4,300	394	286	181	81	0
2,425	2,450	117	19	4,300	4,350	401	294	189	88	0
2,450	2,475	121	23	4,350	4,400	408	302	196	95	0
2,475	2,500	124	26	4,400	4,450	415	310	204	102	4
2,500	2,525	128	30	4,450	4,500	422	318	211	109	11
2,525	2,550	131	33	4,500	4,550	430	326	219	116	18
2,550	2,575	135	37	4,550	4,600	437	334	226	123	25
2,575	2,600	138	40	4,600	4,650	444	342	234	130	32
2,600	2,625	142	44	4,650	4,700	451	350	241	137	39
2,625	2,650	146	47	4,700	4,750	459	358	249	144	46
2,650	2,675	149	51	4,750	4,800	467	366	256	151	53
2,675	2,700	153	54	4,800	4,850	474	374	264	159	60
2,700	2,725	157	58	4,850	4,900	482	382	271	166	67
2,725	2,750	161	61	4,900	4,950	490	390	279	174	74
2,750	2,775	164	65	4,950	5,000	497	398	286	181	81
2,775	2,800	168	68							



TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, it uses the 10% deduction, then both must use it. If one asks the Internal Revenue Service to figure his tax, then the other must do the same or use the 10% deduction.

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

Table with columns for 'If your total income is-' and 'And the number of exemptions is-' (1-7). Rows list income brackets (e.g., \$0-\$675, \$700-\$725) and corresponding tax amounts for various exemption counts.

Form 1040

U.S. Individual Income Tax Return

1965

for the year January 1-December 31, 1965 or other taxable year beginning 1965, ending 19 US Treasury Department-Internal Revenue Service

First name and initial, Last name, Home address, City, town or post office, and State, Postal ZIP code, Your social security number, Your occupation & present employer, Wife's number, If joint return, Wife's occupation & present employer

Filing Status—check one: 1a Single, 1b Married filing joint return, 1c Married filing separately, 1d Unmarried Head of Household, 1e Surviving widow(er) with dependent child. Exemptions Regular 65 or over Blind: 2a Yourself, 2b Wife, 3a First names of your dependent children, 3b Number of other dependents, 4 Total exemptions claimed

Income 5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation. 6 Other income (from page 2, Part II, line 9). 7 Total (add lines 5 and 6). 8 Adjustments (from page 2, Part III, line 5). 9 Total income (subtract line 8 from line 7)

Tax Computation: 10 Tax Table, 11 Tax Rate Schedule, 11a If you itemize deductions, enter total from page 2, Part IV. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9 or; (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. 11b Subtract line 11a from line 9. 11c Multiply total number of exemptions on line 4, above, by \$600. 11d Subtract line 11c from line 11b. Enter balance on this line.

Tax Credits Payments: 12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11). 13 Total credits (from page 2, Part V, line 5). 14 Income tax (subtract line 13 from line 12). 15 Self-employment tax (Schedule C-3 or F-1). 16 Total tax (add lines 14 and 15). 17a Total Federal income tax withheld (attach Forms W-2). 17b 1965 Estimated tax payments (include 1964 overpayment allowed as a credit) (Office where paid). 17c Total (add lines 17a and 17b)

Tax Due or Refund: 18 If payments (line 17c) are less than tax (line 16), enter Balance Due. Pay in full with this return. 19 If payments (line 17c) are larger than tax (line 16) enter Overpayment. 20 Amount of line 19 you wish credited to 1966 Estimated Tax. 21 Subtract line 20 from 19. Apply to: U.S. Savings Bonds, with excess refunded or Refund only

Under penalties of perjury, I declare 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: If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income. Sign here: Signature of preparer other than taxpayer. Address. Date

Attach Copy B of Form W-2 here

Please print or type

Attach Check or Money Order here



**PART I. Exemptions** Complete only for dependents claimed on line 3b, page 1

Form 1040 1965 Page 2

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

**PART II. Income from all sources other than wages, salaries, etc.**

**Dividends and Other Distributions**

A Gross amount		
B Nontaxable and capital gain distributions		
C Subtract item B from item A. Give details in lines 1a through 1d		

**Explanation of C** (Write (H), (W), (J), for stock held by husband, wife, or jointly)

1a Qualifying dividends (name of payer)

1b Subtract \$100. If joint return see instructions

1c Balance (but not less than zero)

1d Nonqualifying dividends (name of payer)

Total qualifying

Total nonqualifying

2 Total dividends (add lines 1c and 1d)

3 Interest (name of payer)

Total interest income

4 Pensions and annuities, rents and royalties, partnerships, & estates or trusts (Schedule B)

5 Business income (Schedule C)

6 Sale or exchange of property (Schedule D)

7 Farm income (Schedule F)

8 Other sources (state nature)

Total other sources

9 Add lines 2 through 8. Enter here and on page 1 line 6,

**PART III. Adjustments**

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)		
2 Moving expenses (attach Form 3903)		
3 Employee business expense (attach Form 2106 or other statement)		
4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)		
5 Total adjustments (lines 1 through 4). Enter here and on page 1, line 8		

**EXPENSE ACCOUNT INFORMATION**—If you had an expense allowance or charged expenses to your employer, check here  and see page 7 of instructions.

**PART IV. Itemized deductions**—Use only if you do not use tax table or standard deduction.

**Medical and dental expense.**—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. NOTE: if you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction:

1 Enter excess, if any, of medicine and drugs over 1% of line 9, page 1 (See note above)		
2 Other medical, dental expenses (include hospital insurance premiums)		
3 Total (add lines 1 and 2)		
4 Enter 3% of line 9, page 1 (See note above)		
5 Subtract line 4 from line 3; see page 8 of instructions for maximum limitation		

**Contributions.**—Cash—including checks, money orders, etc. (itemize)

1 Total cash contributions		
2 Other than cash (see instructions for required statement). Enter total of such items here		
3 Total contributions (add lines 1 and 2—see instructions for limitations)		

**Taxes.**—Real estate \$

State and local gasoline \$

General sales \$

State and local income \$

Personal property \$

Total taxes

Interest expense.—Home mortgage \$

Other (itemize)

Total interest expense

Other deductions.—(see page 9 of instructions)

Total other deductions

**TOTAL DEDUCTIONS** (for page 1, line 11a)

**PART V. Credits**

1 Retirement income credit (Schedule B)		
2 Investment credit (Form 3468)		
3 Foreign tax credit (Form 1116)		
4 Tax-free covenant bonds credit		
5 Total credits (add lines 1 through 4). Enter here and on page 1, line 13		



<p><b>SCHEDULE B</b> (Form 1040)</p> <p>U.S. Treasury Department Internal Revenue Service</p>	<p><b>SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT</b></p> <p>(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)</p> <p>Attach this schedule to your income tax return, Form 1040</p>	<p>1965</p>
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Name and address as shown on page 1 of Form 1040

**Part I.—PENSION AND ANNUITY INCOME**

<p><b>A.—General Rule</b> (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)</p>				<p>AMOUNT</p>
1. Investment in contract . . . . .		4. Amount received this year . . . . .		
2. Expected return . . . . .		5. Amount excludable (line 4 multiplied by line 3) . . . . .		
3. Percentage of income to be excluded (line 1 divided by line 2) . . . . .	%	6. Taxable portion (excess of line 4 over line 5) . . . . .		
<p><b>B.—Special Rule</b>—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.</p>				
1. Cost of annuity (amounts you paid) . . . . .		4. Amount received this year . . . . .		
2. Cost received tax-free in past years . . . . .		5. Taxable portion (excess, if any, of line 4 over line 3) . . . . .		

**Part II.—RENT AND ROYALTY INCOME**

1. Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part IV) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals . . . . .				
2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5) . . . . .				

**Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS**

1. Partnerships (name, address, and nature of income) . . . . .

2. Estates or trusts (name and address) . . . . .

Total of Parts I, II, and III (Enter here and on page 2, Part II, line 4, Form 1040) . . . . .

**Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE**—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
Total cost or other basis . . . . .							
2. Total depreciation . . . . .							



## *A Special Message for Taxpayers*

Every year more than 60 million individuals demonstrate their faith in America by filing income tax returns. The season has rolled around again and we are sending you this package of forms and instructions to help you do this.

There have been no basic changes in the law and therefore you will find few differences from last year's forms. One exception is that the recent "medicare" legislation added physicians to all of the other business and professional people who pay a "self-employment" tax along with their income tax, in order to qualify for social security benefits.

We have tried to make this year's form easier to read and more attractive by using more modern type and arrangement. Also, we have rearranged the tax tables in the instructions to make it easier for you to find the correct tax.

Our automatic data processing system has continued its steady progress and this year more returns will be processed electronically than ever before. This system promises more uniform application of our tax laws.

More improvements also have been made in the use of information from payers of dividends, interest, and other income so as to lessen mistakes in reporting such items. It has been very gratifying to see how much improvement has been made by citizens as they have become better acquainted with these responsibilities. Other points that need your special attention are:

**NAME AND ADDRESS**—If your return form is not preaddressed, be sure you enter your name and address correctly.

**COPY YOUR SOCIAL SECURITY NUMBER** exactly as it appears on your account card.

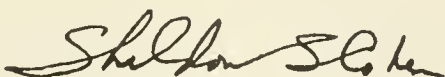
**BE SURE TO FILL OUT EACH ITEM** on the form which applies to you. Please be accurate and follow the instructions.

**ATTACH FORMS W-2** to your return. If not available, please explain.

**BE SURE TO SIGN YOUR RETURN.**

**BE SURE TO FILE EARLY**—before the April 15 deadline. A hastily prepared return may have errors.

We appreciate your efforts toward good compliance and we are proud of this Nation's record in this area. If you have any questions, please write or call your nearest district office.



*Commissioner of Internal Revenue*

# *Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1965*



INTERNAL  
REVENUE  
SERVICE

INSTRUCTIONS FORM 1040 (1965)



2

## IMPORTANT NEW FEATURES

**For 1965.**—State sales tax tables showing acceptable levels of deductible sales tax are provided on pages 15, 16, and 17. State gasoline tax rates are also listed on page 9.

Information relating to the pay exclusion for Servicemen in Vietnam is contained on page 3 of these instructions.

**For 1966.**—The amount of wages subject to FICA (social security) tax is increased from \$4,800 to \$6,600 beginning in January 1966. The increase in FICA (social security) tax, to provide for hospital coverage and other benefits will be effective January 1, 1966.

The maximum amount of self-employment income has been increased from \$4,800 to \$6,600 for years ending after December 31, 1965. Appropriate changes should be made to Schedule C-3 and Schedule F-1 by self-employed individuals whose taxable year ends after December 31, 1965 and before December 31, 1966.

In general, cash tips received by an employee on and after January 1, 1966, amounting to \$20 or more in a month must be reported to the employer on a monthly basis. Such tips are considered wages and are subject to employee FICA (social security) tax at 4.2 percent and to income tax withholding.

Since Federal tax on gasoline used after June 30, 1965, on a farm and for other nonhighway purposes will now be allowed as a credit against tax on your income tax return for taxable years beginning after June 30, 1965, rather than refunded as heretofore, such anticipated amounts may be taken into consideration in making your 1966 income tax estimate. Federal tax on lubricating oil used after December 31, 1965, for any purpose other than in a highway motor vehicle, may also be claimed in the same manner.

## HOW TO USE FORM 1040

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are

required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules as well as other supporting schedules described in these instructions 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 punch card, if:

1. Your income was less than \$10,000, AND

2. It consisted of wages subject to withholding tax and not more than \$200 total of other wages, interest, and dividends, AND

3. Instead of itemizing deductions, you wish to use the tax table or to take the standard deduction which is generally the higher of:

(a) the 10-percent standard deduction—about 10 percent of your income, or

(b) the minimum standard deduction—an amount equal to \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed in item 15 on the back of your Form 1040A. Example: Husband and wife filing joint return claiming 4 dependent children. Minimum

standard deduction is \$800 (\$200 plus \$100 for each of 6 exemptions).

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

**GENERAL INSTRUCTIONS****3****WHO MUST FILE A TAX RETURN**

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1965 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. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

**WHEN AND WHERE TO FILE**

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue." For addresses of District Directors' Offices see page 10. 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, D.C., 20225.

**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. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

**Social Security Numbers.**—Be sure to enter your number in the space provided, exactly as shown on your card. If you need a number, file application Form SS-5 with the local office of the

Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

**MEMBERS OF ARMED FORCES**

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose service for any part of a month is considered a full month. A commissioned officer may exclude up to \$200 a month of such compensation. Forms W-2 issued for 1965 by the Armed Forces early in 1965 will, in most cases, include combat pay. Forms W-2 issued after that time should not include these payments. If there is any doubt as to whether the amount shown on your Form W-2 includes the nontaxable amount, contact the pay office which issued the form. If you are reporting less income on page 1, line 5, Form 1040, than is shown on your Form W-2, attach a statement to your return showing how the exclusion was figured.

**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 page 1, line 18, Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

**ROUNDING OFF TO WHOLE DOLLARS**

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

**ATTACHMENTS TO THE RETURN**

Attachments may be used if the lines on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2, but need not be entered on the official schedule.

The above does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

**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, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

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

When a joint return is filed, the couple 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.**—Separate returns may be filed by husband and wife where each has income of his

own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only the name of the filer should be entered in the name and address area of the return. Check the box "Married filing separately," page 1, line 1c of the return and give the first name and social security number of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.)

If one itemizes and claims actual deductions then both must do so. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—page 1, line 11a(2), Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one

having income in the name and address area. Check the box "Married filing separately," page 1, line 1c of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for your wife or husband check the boxes provided on page 1, line 2.

**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 taxable 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. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing



## 4

## GENERAL INSTRUCTIONS—Continued

as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, State-

ment of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of

a joint return for the 2 years following the death of your husband or wife. See "Widows and Widowers," below.

## SPECIAL COMPUTATIONS

**Unmarried Head of Household.**—The law provides special tax rates 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 the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other

than your unmarried child or stepchild (see list in upper left corner of page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

See head of household rates on page 11.

**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 were being 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.

## HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

## Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.  
Dividends.  
Interest on tax refunds.  
Interest on bank deposits, bonds, notes.  
Interest on U.S. Savings bonds.  
Profits from business or profession.  
Your share of partnership profits.

Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.

Rents and royalties from property, patents, copyrights.

Your share of estate or trust income.

Employer supplemental unemployment benefits.

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (such as items received from radio and TV shows, contests, raffles, etc.).

## Examples of Income Which Should Not Be Reported

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

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on State and municipal bonds.

Federal Social Security benefits.

Railroad Retirement Act benefits.

Gifts, inheritances, bequests.

## INSTRUCTIONS FOR PAGE 1 OF FORM 1040

## Exemptions (\$600 for Each Allowable Exemption)

## Line 2—YOU AND WIFE

**For You.**—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1965. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1966, you get the additional exemption for age on your return for 1965.

**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 was not the dependent of 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 1965, the number of her or his exemptions is determined as of the date of death.

**Proof of Blindness.**—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

## Line 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the first names and the total number of your dependent children who lived with you during 1965.

Enter on line 3b the total number of dependents from page 2, Part I, line 3 of your return.

Each child, stepchild and other dependent claimed 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 of support on page 5), 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, and

**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:



## INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

5

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

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

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

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

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

**Children Under 19 and Students.**—If your dependent child has income of \$600 or

over and is under 19, or is a student, 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.

**Support 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.

**Line 5—WAGES, SALARIES, TIPS, 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. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1965," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1965" and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W-2. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

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, 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 designated wages, must include the fair market value in income.

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.

**TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND****FIGURING YOUR TAX**

**Line 10.**—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

**Line 11.**—The tax rate schedules on page 11 are to be used to figure your tax. Be sure to use the right schedule. See page 4 for special computations.

**Line 12.—Tax.**—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule G from any Internal Revenue Service office for full details.

**Line 14.—Income Tax.**—Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount

separately and write "Inv. Cr." to left of the entry. Attach computation.

**Line 17a.—Payments.**—Include any amounts from the following sources on this line.

**Income Tax Withheld.**—As reflected on the Forms W-2 which you received from your employers.

**Two or More Employers.**—If more than \$174 of Social Security (F.I.C.A.) employees tax was withheld during 1965 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over \$174. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the

excess over \$174; 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, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of Form 2439.

**Line 17c.**—If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the excep-

## 6

## INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

tions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

**Lines 18 and 19.—Tax Due or Refund Under \$1.**—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

**Line 20.**—To properly claim the credit shown on line 20 file Form 1040-ES, Declaration of Estimated Income Tax for 1966, and enter this amount on line 7 of the estimate form.

**Line 21.—Purchase of U.S. Savings Bonds.**—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 21, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid

by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

**Declarations of Estimated Tax.**—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more, and he:

- (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 rate;

- (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.

Farmers and fishermen may postpone filing their 1966 declarations until January 15, 1967.

**Additional Charge for Underpayment of Estimated Tax.**—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1966 income tax return. See instructions for line 17c.

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040

## Part II

## Line 1—DIVIDENDS

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

Enter in item A, above line 1a, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary. *Do not include any amount paid to you as a distribution in liquidation.*

Enter in item B, above line 1a, the total of any capital gain dividends and nontaxable distributions included in item A. An example of this is an amount designated by a paying corporation as a return of capital.

Some 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 on this line, and the capital gain portion in Part I, line 8 of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both hus-

band and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Use this line 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. If you receive dividends through a nominee or other intermediary, list the name of such person. 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 line 3; mutual savings banks, cooperative banks, savings and loan associations and credit unions.

If you received qualifying dividends through a fiduciary or partnership see paragraph for dividends received credit on page 10.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion should be reported on line 1d:

- (a) foreign corporations, including your share from a controlled foreign corporation.
- (b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

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

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

## Line 3—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. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

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 this interest 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.

## Line 8—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it on line 8. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and



## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

7

awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax 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 1965, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1965 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1965, it should be reported on this line. Attach a statement showing the computation.

**Part III****Line 1—SICK PAY EXCLUSION**

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.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

**(1) Over 75 percent—**

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

**(2) 75 percent or less—**

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

**Line 2—MOVING EXPENSES**

Except as noted below, employees, including new employees, can deduct moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursement and the amount of the deductible expenses. Enter any excess reimbursement on page 2, Part II, line 8 of your return and enter any excess expenses on page 2, Part III, line 2 of your return. However, if the reimbursement was included on Form W-2 by your employer and the reimbursement is included on page 1, line 5, of your return, merely attach a list of your deductible expenses and enter the total on page 2, Part III, line 2.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.

**Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS**

**Deductible Expenses and Excess Payments.**—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—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.

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

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

**Additional Information.**—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(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.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting, if you received an allowance not in excess of \$25 per diem in lieu of subsistence, or a mileage allowance not in



## 8

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

excess of 15 cents per mile, and established time, place, and business purpose of the travel.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if depreciation has been claimed

### Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction

#### MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amounts 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.

*Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:*

Physicians, dentists, nurses, and other professional practitioners  
Drugs or medicines

Hospitals

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

#### FIGURING THE DEDUCTION

##### (A) General Rule:

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs

using a method other than straight line (or where additional first-year depreciation has been claimed).

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040. See "Note" below.

**Reporting Deductions and Excess Payments.**—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on page 2, Part II, line 8.

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and

joint return, or is a head of household or a widow or widower entitled to the special tax computation.  
(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

must be reduced by 1 percent of line 9, page 1, Form 1040 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) *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 the persons described in (1) above.

##### (B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If, however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the "Medical and dental expense" section, page 2, Part IV.

**Limitations.**—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a

"Outside Salesman," may be deducted on page 2, Part III, line 3. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted on page 2, Part IV, under "Other deductions"; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Note: If, however, the reimbursement was included on Form W-2 by your employer and the reimbursement is included on page 1, line 5, of your return, attach a statement containing the information set forth under the caption "Additional Information" on page 7 and enter the total expense on page 2, Part III, line 3.

#### CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) 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 a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations; and  
(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in cash (checks, money orders, etc.) or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

9

case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction.

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 the amounts you expend to maintain such a student.

**You CAN Deduct Gifts To:**

Churches, including assessments  
Salvation Army, Red Cross, CARE  
United Funds and Community Chests  
Nonprofit schools and hospitals  
Veterans' organizations  
Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, 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 tax-exempt securities or single-premium life insurance. Do not include as interest 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,

televisions, 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 deductions, you can deduct general 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 certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax.

If part or all of the cost of your automobile tags is based on the value of your automobile, then such amount is deductible as personal property tax.

If you had any other deductible tax which does not fit one of the five categories shown, for example, "stock transfer tax," describe the tax and list amount in the space below "Personal property" and include amount in "Total taxes."

Average general sales tax tables for many States are provided in these instructions. In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

You may figure the deduction for State gasoline tax by multiplying the number of gallons by the applicable tax rates which follow:

Alabama 7¢	Kansas 5¢
Alaska 8¢	Kentucky 7¢
Arizona 6¢, after	Louisiana 7¢
July 19, 7¢	Maine 7¢
Arkansas 6.5¢, after	Maryland 7¢
June 9, 7.5¢	Massachusetts 5.5¢,
California 7¢, except	after May 12, 6.5¢
8¢ from March 31	Michigan 6¢
to September 1	Minnesota 6¢
Colorado 6¢, after	Mississippi 7¢
July 31, 7¢	Missouri 5¢
Connecticut 6¢	Montana 6¢
Delaware 6¢, after	Nebraska 7¢, after
July 31, 7¢	March 31, 7.5¢
Dist. of Columbia 6¢	Nevada 6¢ (Clark
Florida 7¢	and Washoe
Georgia 6.5¢	Counties 7¢, after
Hawaii 5¢ (Hawaii	July 31)
County 8¢)	New Hampshire 7¢
Idaho 6¢	New Jersey 6¢
Illinois 5¢	New Mexico 6¢
Indiana 6¢	New York 6¢
Iowa 6¢, after	North Carolina 7¢
June 30, 7¢	North Dakota 6¢

Ohio 7¢	Texas 5¢
Oklahoma 6.58¢	Utah 6¢
Oregon 6¢	Vermont 6.5¢
Pennsylvania 7¢	Virginia 7¢
Rhode Island 7¢	Washington 7.5¢
South Carolina 7¢	West Virginia 7¢
South Dakota 6¢	Wisconsin 6¢
Tennessee 7¢	Wyoming 5¢

Note: Above rates from information available as of September 1.

Deduct business Federal taxes, or any taxes paid in connection with a business or profession in Part II of Schedule B, or Schedule C or F.

**You CAN Deduct:**

Real estate taxes  
State and local gasoline taxes  
General sales taxes  
State and local income taxes  
Personal property 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, tags, drivers licenses  
Water taxes  
Taxes paid by you for another person  
Alcoholic beverage, cigarette, and tobacco taxes  
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax

**OTHER DEDUCTIONS****Care of Children and Other Dependents.—**

If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of \$600, for one dependent, or not to exceed a total of \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- 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.

In the case of a woman who is married, the deduction is allowed if:

- she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

- she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. *This limita-*



## 10

## INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

tion does not apply to expenses incurred while the husband is incapable of self-support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income on page 1, line 9, exceeds \$6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

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

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

Attach Form 2441 or a statement setting forth all pertinent information.

**Casualty Losses and Thefts.**—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or willful negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation showing details of each casualty.

**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, gradual erosion or deterioration

Animals or plants damaged or destroyed by disease

**Expenses for Education.**—These expenses may be deducted if primarily for:

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

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on pages 7 and 8 for employee business expenses.

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

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 2, Part III.

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

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation

agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

**You CAN Deduct Cost Of:**

Safety equipment, tools and supplies, used in your job

Dues to unions or professional societies  
Business entertainment

Fees to employment agencies

**You CANNOT Deduct Cost Of:**

Travel to and from work

Entertaining friends

Bribes and illegal payments

**Part V****DIVIDENDS RECEIVED CREDIT**

Generally, the 2-percent dividends received credit is no longer applicable. However, you are entitled to the dividends received credit on qualifying dividends you received through a fiduciary or partnership which were paid to the fiduciary or partnership on or before December 31, 1964. This credit is the smallest of the following amounts (a) 2 percent of such dividends included on page 2, Part II, line 1c, Form 1040; (b) tax shown on page 1, line 12, Form 1040, less foreign tax credit; or (c) 2 percent of taxable income. Taxable income means (a) if tax is computed, the amount shown on page 1, line 11d, Form 1040, or (b) if tax table is used, the amount shown on page 1, line 9, Form 1040, less the standard deduction and the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on page 1, line 4, Form 1040). If you are entitled to the credit, write "Dividends Received Credit" in the space directly below the heading "Part V Credits," show the credit in the amount column, and include it in the total on line 5.

**ADDRESSES OF DISTRICT DIRECTORS' OFFICES**

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

<sup>1</sup> ALABAMA—Birmingham, Ala., 35203.  
ALASKA—Anchorage, Alaska, 99501.  
ARIZONA—Phoenix, Ariz., 85025.  
ARKANSAS—Little Rock, Ark., 72203.  
CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.  
COLORADO—Denver, Colo., 80202.  
CONNECTICUT—Hartford, Conn., 06115.  
<sup>2</sup> DELAWARE—Wilmington, Del., 19802.  
<sup>3</sup> DISTRICT OF COLUMBIA—Baltimore, Md., 21202.  
<sup>4</sup> FLORIDA—Jacksonville, Fla., 32202.  
<sup>5</sup> GEORGIA—Atlanta, Ga., 30303.  
HAWAII—Honolulu, Hawaii, 96813.  
IDAHO—Boise, Idaho, 83701.  
ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.  
INDIANA—Indianapolis, Ind., 46204.  
IOWA—Des Moines, Iowa, 50309.  
KANSAS—Wichita, Kans., 67202.  
KENTUCKY—Louisville, Ky., 40202.  
LOUISIANA—New Orleans, La., 70130.  
MAINE—Augusta, Maine, 04330.  
<sup>2</sup> MARYLAND—Baltimore, Md., 21202.

MASSACHUSETTS—Boston, Mass., 02115.  
MICHIGAN—Detroit, Mich., 48226.  
MINNESOTA—St. Paul, Minn., 55101.  
<sup>1</sup> MISSISSIPPI—Jackson, Miss., 39202.  
MISSOURI—St. Louis, Mo., 63101.  
MONTANA—Helena, Mont., 59601.  
NEBRASKA—Omaha, Nebr., 68102.  
NEVADA—Reno, Nev., 89502.  
NEW HAMPSHIRE—Portsmouth, N.H., 03801.  
<sup>2</sup> NEW JERSEY—Newark, N.J., 07102.  
NEW MEXICO—Albuquerque, N. Mex., 87101.  
NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.  
<sup>3</sup> NORTH CAROLINA—Greensboro, N.C., 27401.  
NORTH DAKOTA—Fargo, N. Dak., 58102.  
OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.  
OKLAHOMA—Oklahoma City, Okla., 73102.  
OREGON—Portland, Ore., 97232.  
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.  
<sup>2</sup> PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15222.  
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.

RHODE ISLAND—Providence, R.I., 02907.  
<sup>2</sup> SOUTH CAROLINA—Columbia, S.C., 29201.  
SOUTH DAKOTA—Aberdeen, S. Dak., 57401.  
<sup>3</sup> TENNESSEE—Nashville, Tenn., 37203.  
TEXAS—Austin, Tex., 78701; Dallas, Tex., 75201.  
UTAH—Salt Lake City, Utah, 84110.  
VERMONT—Burlington, Vt., 05402.  
<sup>3</sup> VIRGINIA—Richmond, Va., 23240.  
VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I., 00801; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R., 00907.  
WASHINGTON—Tacoma, Wash., 98402.  
WEST VIRGINIA—Parkersburg, W. Va., 26102.  
WISCONSIN—Milwaukee, Wis., 53202.  
WYOMING—Cheyenne, Wyo., 82001.  
FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

<sup>1</sup> Please mail refund returns to Internal Revenue Service Center, 4800 Buford Highway, Chamblee, Ga., 30005.

<sup>2</sup> Please mail refund returns to Internal Revenue Service Center, 11601 Roosevelt Blvd., Philadelphia, Pa., 19154.



# TAX RATE SCHEDULES

11

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate tax rate schedule on this page.

## Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Not over \$500..... 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$500	— \$1,000....	\$70, plus 15%	— \$500
\$1,000	— \$1,500....	\$145, plus 16%	— \$1,000
\$1,500	— \$2,000....	\$225, plus 17%	— \$1,500
\$2,000	— \$4,000....	\$310, plus 19%	— \$2,000
\$4,000	— \$6,000....	\$690, plus 22%	— \$4,000
\$6,000	— \$8,000....	\$1,130, plus 25%	— \$6,000
\$8,000	— \$10,000...	\$1,630, plus 28%	— \$8,000
\$10,000	— \$12,000...	\$2,190, plus 32%	— \$10,000
\$12,000	— \$14,000...	\$2,830, plus 36%	— \$12,000
\$14,000	— \$16,000...	\$3,550, plus 39%	— \$14,000
\$16,000	— \$18,000...	\$4,330, plus 42%	— \$16,000
\$18,000	— \$20,000...	\$5,170, plus 45%	— \$18,000

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$20,000	— \$22,000...	\$6,070, plus 48%	— \$20,000
\$22,000	— \$26,000...	\$7,030, plus 50%	— \$22,000
\$26,000	— \$32,000...	\$9,030, plus 53%	— \$26,000
\$32,000	— \$38,000...	\$12,210, plus 55%	— \$32,000
\$38,000	— \$44,000...	\$15,510, plus 58%	— \$38,000
\$44,000	— \$50,000...	\$18,990, plus 60%	— \$44,000
\$50,000	— \$60,000...	\$22,590, plus 62%	— \$50,000
\$60,000	— \$70,000...	\$28,790, plus 64%	— \$60,000
\$70,000	— \$80,000...	\$35,190, plus 66%	— \$70,000
\$80,000	— \$90,000...	\$41,790, plus 68%	— \$80,000
\$90,000	— \$100,000..	\$48,590, plus 69%	— \$90,000
\$100,000	.....	\$55,490, plus 70%	— \$100,000

## Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 4).

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Not over \$1,000..... 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$1,000	— \$2,000....	\$140, plus 15%	— \$1,000
\$2,000	— \$3,000....	\$290, plus 16%	— \$2,000
\$3,000	— \$4,000....	\$450, plus 17%	— \$3,000
\$4,000	— \$8,000....	\$620, plus 19%	— \$4,000
\$8,000	— \$12,000...	\$1,380, plus 22%	— \$8,000
\$12,000	— \$16,000...	\$2,260, plus 25%	— \$12,000
\$16,000	— \$20,000...	\$3,260, plus 28%	— \$16,000
\$20,000	— \$24,000...	\$4,380, plus 32%	— \$20,000
\$24,000	— \$28,000...	\$5,660, plus 36%	— \$24,000
\$28,000	— \$32,000...	\$7,100, plus 39%	— \$28,000
\$32,000	— \$36,000...	\$8,660, plus 42%	— \$32,000
\$36,000	— \$40,000...	\$10,340, plus 45%	— \$36,000

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$40,000	— \$44,000...	\$12,140, plus 48%	— \$40,000
\$44,000	— \$52,000...	\$14,060, plus 50%	— \$44,000
\$52,000	— \$64,000...	\$18,060, plus 53%	— \$52,000
\$64,000	— \$76,000...	\$24,420, plus 55%	— \$64,000
\$76,000	— \$88,000...	\$31,020, plus 58%	— \$76,000
\$88,000	— \$100,000..	\$37,980, plus 60%	— \$88,000
\$100,000	— \$120,000..	\$45,180, plus 62%	— \$100,000
\$120,000	— \$140,000..	\$57,580, plus 64%	— \$120,000
\$140,000	— \$160,000..	\$70,380, plus 66%	— \$140,000
\$160,000	— \$180,000..	\$83,580, plus 68%	— \$160,000
\$180,000	— \$200,000..	\$97,180, plus 69%	— \$180,000
\$200,000	.....	\$110,980, plus 70%	— \$200,000

## Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 4).

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Not over \$1,000..... 14% of the amount on line 11d.

Over—	But not over—		of excess over—
\$1,000	— \$2,000....	\$140, plus 16%	— \$1,000
\$2,000	— \$4,000....	\$300, plus 18%	— \$2,000
\$4,000	— \$6,000....	\$660, plus 20%	— \$4,000
\$6,000	— \$8,000....	\$1,060, plus 22%	— \$6,000
\$8,000	— \$10,000...	\$1,500, plus 25%	— \$8,000
\$10,000	— \$12,000...	\$2,000, plus 27%	— \$10,000
\$12,000	— \$14,000...	\$2,540, plus 31%	— \$12,000
\$14,000	— \$16,000...	\$3,160, plus 32%	— \$14,000
\$16,000	— \$18,000...	\$3,800, plus 35%	— \$16,000
\$18,000	— \$20,000...	\$4,500, plus 36%	— \$18,000
\$20,000	— \$22,000...	\$5,220, plus 40%	— \$20,000
\$22,000	— \$24,000...	\$6,020, plus 41%	— \$22,000
\$24,000	— \$26,000...	\$6,840, plus 43%	— \$24,000
\$26,000	— \$28,000...	\$7,700, plus 45%	— \$26,000
\$28,000	— \$32,000...	\$8,600, plus 46%	— \$28,000
\$32,000	— \$36,000...	\$10,440, plus 48%	— \$32,000
\$36,000	— \$38,000...	\$12,360, plus 50%	— \$36,000

*If the amount on line 11d, page 1, is:* *Enter on line 12, page 1:*

Over—	But not over—		of excess over—
\$38,000	— \$40,000...	\$13,360, plus 52%	— \$38,000
\$40,000	— \$44,000...	\$14,400, plus 53%	— \$40,000
\$44,000	— \$50,000...	\$16,520, plus 55%	— \$44,000
\$50,000	— \$52,000...	\$19,820, plus 56%	— \$50,000
\$52,000	— \$64,000...	\$20,940, plus 58%	— \$52,000
\$64,000	— \$70,000...	\$27,900, plus 59%	— \$64,000
\$70,000	— \$76,000...	\$31,440, plus 61%	— \$70,000
\$76,000	— \$80,000...	\$35,100, plus 62%	— \$76,000
\$80,000	— \$88,000...	\$37,580, plus 63%	— \$80,000
\$88,000	— \$100,000..	\$42,620, plus 64%	— \$88,000
\$100,000	— \$120,000..	\$50,300, plus 66%	— \$100,000
\$120,000	— \$140,000..	\$63,500, plus 67%	— \$120,000
\$140,000	— \$160,000..	\$76,900, plus 68%	— \$140,000
\$160,000	— \$180,000..	\$90,500, plus 69%	— \$160,000
\$180,000	.....	\$104,300, plus 70%	— \$180,000

12

**1965 TAX TABLES FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS**

**If you checked as your filing status on page 1, Form 1040**

Line 1a use —————> TAX TABLE A—For Single Persons  
 Line 1b, 1d, or 1e use —————> TAX TABLE B—For Married Persons Filing Joint Returns and Unmarried Head of Household  
 Line 1c use —————> TAX TABLE C—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

**TAX TABLE A—FOR SINGLE PERSONS**

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—		Your tax is—										
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$236	\$124	\$23	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	240	128	26	0	0	0
925	950	5	0	0	2,500	2,525	244	132	30	0	0	0
950	975	9	0	0	2,525	2,550	248	136	33	0	0	0
975	1,000	12	0	0	2,550	2,575	253	139	37	0	0	0
1,000	1,025	16	0	0	2,575	2,600	257	143	40	0	0	0
1,025	1,050	19	0	0	2,600	2,625	261	147	44	0	0	0
1,050	1,075	23	0	0	2,625	2,650	265	151	47	0	0	0
1,075	1,100	26	0	0	2,650	2,675	270	155	51	0	0	0
1,100	1,125	30	0	0	2,675	2,700	274	159	54	0	0	0
1,125	1,150	33	0	0	2,700	2,725	278	163	58	0	0	0
1,150	1,175	37	0	0	2,725	2,750	282	167	61	0	0	0
1,175	1,200	40	0	0	2,750	2,775	287	171	65	0	0	0
1,200	1,225	44	0	0	2,775	2,800	291	175	68	0	0	0
1,225	1,250	47	0	0	2,800	2,825	295	179	72	0	0	0
1,250	1,275	51	0	0	2,825	2,850	299	183	76	0	0	0
1,275	1,300	54	0	0	2,850	2,875	304	187	79	0	0	0
1,300	1,325	58	0	0	2,875	2,900	308	191	83	0	0	0
1,325	1,350	61	0	0	2,900	2,925	312	195	87	0	0	0
1,350	1,375	65	0	0	2,925	2,950	317	199	91	0	0	0
1,375	1,400	68	0	0	2,950	2,975	322	203	94	0	0	0
1,400	1,425	72	0	0	2,975	3,000	327	207	98	0	0	0
1,425	1,450	76	0	0	3,000	3,050	333	213	104	4	0	0
1,450	1,475	79	0	0	3,050	3,100	342	221	111	11	0	0
1,475	1,500	83	0	0	3,100	3,150	350	229	119	18	0	0
1,500	1,525	87	0	0	3,150	3,200	359	238	126	25	0	0
1,525	1,550	91	0	0	3,200	3,250	367	246	134	32	0	0
1,550	1,575	94	0	0	3,250	3,300	376	255	141	39	0	0
1,575	1,600	98	0	0	3,300	3,350	385	263	149	46	0	0
1,600	1,625	102	2	0	3,350	3,400	393	272	157	53	0	0
1,625	1,650	106	5	0	3,400	3,450	402	280	165	60	0	0
1,650	1,675	109	9	0	3,450	3,500	410	289	173	67	0	0
1,675	1,700	113	12	0	3,500	3,550	419	297	181	74	0	0
1,700	1,725	117	16	0	3,550	3,600	427	306	189	81	0	0
1,725	1,750	121	19	0	3,600	3,650	436	315	197	89	0	0
1,750	1,775	124	23	0	3,650	3,700	444	324	205	96	0	0
1,775	1,800	128	26	0	3,700	3,750	453	334	213	104	4	0
1,800	1,825	132	30	0	3,750	3,800	462	343	221	111	11	0
1,825	1,850	136	33	0	3,800	3,850	470	353	229	119	18	0
1,850	1,875	139	37	0	3,850	3,900	479	362	238	126	25	0
1,875	1,900	143	40	0	3,900	3,950	487	372	246	134	32	0
1,900	1,925	147	44	0	3,950	4,000	496	381	255	141	39	0
1,925	1,950	151	47	0	4,000	4,050	504	390	263	149	46	0
1,950	1,975	155	51	0	4,050	4,100	513	399	272	157	53	0
1,975	2,000	159	54	0	4,100	4,150	521	407	280	165	60	0
2,000	2,025	163	58	0	4,150	4,200	530	416	289	173	67	0
2,025	2,050	167	61	0	4,200	4,250	538	424	297	181	74	0
2,050	2,075	171	65	0	4,250	4,300	547	433	306	189	81	0
2,075	2,100	175	68	0	4,300	4,350	556	442	315	197	89	0
2,100	2,125	179	72	0	4,350	4,400	564	450	324	205	96	0
2,125	2,150	183	76	0	4,400	4,450	573	459	334	213	104	4
2,150	2,175	187	79	0	4,450	4,500	581	467	343	221	111	11
2,175	2,200	191	83	0	4,500	4,550	590	476	353	229	119	18
2,200	2,225	195	87	0	4,550	4,600	598	484	362	238	126	25
2,225	2,250	199	91	0	4,600	4,650	607	493	372	246	134	32
2,250	2,275	203	94	0	4,650	4,700	615	501	381	255	141	39
2,275	2,300	207	98	0	4,700	4,750	624	510	391	263	149	46
2,300	2,325	211	102	2	4,750	4,800	633	519	400	272	157	53
2,325	2,350	215	106	5	4,800	4,850	641	527	410	280	165	60
2,350	2,375	219	109	9	4,850	4,900	650	536	419	289	173	67
2,375	2,400	223	113	12	4,900	4,950	658	544	429	297	181	74
2,400	2,425	227	117	16	4,950	5,000	667	553	438	306	189	81
2,425	2,450	231	121	19								



**TAX TABLE B—MARRIED FILING JOINTLY\*—OR—UNMARRIED HEAD OF HOUSEHOLD**

**13**

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—											
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1		2		3		4		5		6 If 7 or more there is no tax	
							And you are—	And you are—	And you are—	And you are—	And you are—	And you are—	And you are—	And you are—				
		Your tax is—					Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—			
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$230	\$121	\$121	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	234	124	124	26	26	0	0	0	0	0	0	0
925	950	5	0	0	2,500	2,525	238	128	128	30	30	0	0	0	0	0	0	0
950	975	9	0	0	2,525	2,550	242	131	131	33	33	0	0	0	0	0	0	0
975	1,000	12	0	0	2,550	2,575	246	135	135	37	37	0	0	0	0	0	0	0
1,000	1,025	16	0	0	2,575	2,600	250	138	138	40	40	0	0	0	0	0	0	0
1,025	1,050	19	0	0	2,600	2,625	254	142	142	44	44	0	0	0	0	0	0	0
1,050	1,075	23	0	0	2,625	2,650	258	146	146	47	47	0	0	0	0	0	0	0
1,075	1,100	26	0	0	2,650	2,675	262	150	149	51	51	0	0	0	0	0	0	0
1,100	1,125	30	0	0	2,675	2,700	266	154	153	54	54	0	0	0	0	0	0	0
1,125	1,150	33	0	0	2,700	2,725	270	158	157	58	58	0	0	0	0	0	0	0
1,150	1,175	37	0	0	2,725	2,750	274	162	161	61	61	0	0	0	0	0	0	0
1,175	1,200	40	0	0	2,750	2,775	278	166	164	65	65	0	0	0	0	0	0	0
1,200	1,225	44	0	0	2,775	2,800	282	170	168	68	68	0	0	0	0	0	0	0
1,225	1,250	47	0	0	2,800	2,825	286	174	172	72	72	0	0	0	0	0	0	0
1,250	1,275	51	0	0	2,825	2,850	290	178	176	75	75	0	0	0	0	0	0	0
1,275	1,300	54	0	0	2,850	2,875	294	182	179	79	79	0	0	0	0	0	0	0
1,300	1,325	58	0	0	2,875	2,900	298	186	183	82	82	0	0	0	0	0	0	0
1,325	1,350	61	0	0	2,900	2,925	302	190	187	86	86	0	0	0	0	0	0	0
1,350	1,375	65	0	0	2,925	2,950	307	194	191	89	89	0	0	0	0	0	0	0
1,375	1,400	68	0	0	2,950	2,975	311	198	194	93	93	0	0	0	0	0	0	0
1,400	1,425	72	0	0	2,975	3,000	316	202	198	96	96	0	0	0	0	0	0	0
1,425	1,450	75	0	0	3,000	3,050	322	208	204	102	102	4	4	0	0	0	0	0
1,450	1,475	79	0	0	3,050	3,100	330	216	211	109	109	11	11	0	0	0	0	0
1,475	1,500	82	0	0	3,100	3,150	338	224	219	116	116	18	18	0	0	0	0	0
1,500	1,525	86	0	0	3,150	3,200	346	232	226	123	123	25	25	0	0	0	0	0
1,525	1,550	89	0	0	3,200	3,250	354	240	234	130	130	32	32	0	0	0	0	0
1,550	1,575	93	0	0	3,250	3,300	363	248	241	137	137	39	39	0	0	0	0	0
1,575	1,600	96	0	0	3,300	3,350	371	256	249	144	144	46	46	0	0	0	0	0
1,600	1,625	100	2	0	3,350	3,400	379	264	256	152	151	53	53	0	0	0	0	0
1,625	1,650	103	5	0	3,400	3,450	387	272	264	160	159	60	60	0	0	0	0	0
1,650	1,675	107	9	0	3,450	3,500	395	280	271	168	166	67	67	0	0	0	0	0
1,675	1,700	110	12	0	3,500	3,550	403	288	279	176	174	74	74	0	0	0	0	0
1,700	1,725	114	16	0	3,550	3,600	411	296	286	184	181	81	81	0	0	0	0	0
1,725	1,750	117	19	0	3,600	3,650	419	305	294	192	189	88	88	0	0	0	0	0
1,750	1,775	121	23	0	3,650	3,700	427	314	302	200	196	95	95	0	0	0	0	0
1,775	1,800	124	26	0	3,700	3,750	435	323	310	208	204	102	102	4	4	0	0	0
1,800	1,825	128	30	0	3,750	3,800	444	332	318	216	211	109	109	11	11	0	0	0
1,825	1,850	131	33	0	3,800	3,850	452	341	326	224	219	116	116	18	18	0	0	0
1,850	1,875	135	37	0	3,850	3,900	460	350	334	232	226	123	123	25	25	0	0	0
1,875	1,900	138	40	0	3,900	3,950	468	359	342	240	234	130	130	32	32	0	0	0
1,900	1,925	142	44	0	3,950	4,000	476	368	350	248	241	137	137	39	39	0	0	0
1,925	1,950	146	47	0	4,000	4,050	484	376	358	256	249	144	144	46	46	0	0	0
1,950	1,975	150	51	0	4,050	4,100	492	384	365	264	256	152	151	53	53	0	0	0
1,975	2,000	154	54	0	4,100	4,150	500	392	372	272	264	160	159	60	60	0	0	0
2,000	2,025	158	58	0	4,150	4,200	508	400	379	280	271	168	166	67	67	0	0	0
2,025	2,050	162	61	0	4,200	4,250	516	408	386	288	279	176	174	74	74	0	0	0
2,050	2,075	166	65	0	4,250	4,300	525	417	394	296	286	184	181	81	81	0	0	0
2,075	2,100	170	68	0	4,300	4,350	533	425	401	305	294	192	189	88	88	0	0	0
2,100	2,125	174	72	0	4,350	4,400	541	433	408	314	302	200	196	95	95	0	0	0
2,125	2,150	178	75	0	4,400	4,450	549	441	415	323	310	208	204	102	102	4	4	0
2,150	2,175	182	79	0	4,450	4,500	557	449	422	332	318	216	211	109	109	11	11	0
2,175	2,200	186	82	0	4,500	4,550	565	457	430	341	326	224	219	116	116	18	18	0
2,200	2,225	190	86	0	4,550	4,600	573	465	437	350	334	232	226	123	123	25	25	0
2,225	2,250	194	89	0	4,600	4,650	581	473	444	359	342	240	234	130	130	32	32	0
2,250	2,275	198	93	0	4,650	4,700	589	481	451	368	350	248	241	137	137	39	39	0
2,275	2,300	202	96	0	4,700	4,750	597	489	459	377	358	256	249	144	144	46	46	0
2,300	2,325	206	100	2	4,750	4,800	606	498	467	386	366	264	256	152	151	53	53	0
2,325	2,350	210	103	5	4,800	4,850	614	506	474	395	374	272	264	160	159	60	60	0
2,350	2,375	214	107	9	4,850	4,900	622	514	482	404	382	280	271	168	166	67	67	0
2,375	2,400	218	110	12	4,900	4,950	630	522	490	413	390	288	279	176	174	74	74	0
2,400	2,425	222	114	16	4,950	5,000	638	530	497	422	398	296	286	184	181	81	81	0
2,425	2,450	226	117	19														

\* This table may also be used by certain widows or widowers who qualify for special tax rates.



14

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it.

Read down the income columns below until you find the line covering the total income (page 1, line 9, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—						If your total income is—		And the number of exemptions is—													
At least	But less than	1		2		3		At least	But less than	1		2		3		4		5		6		7	
		10%	Minimum	10%	Minimum	10%	Minimum			10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum
		Your tax is—								Your tax is—													
\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$226	\$231	\$131	\$121	\$43	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0	0	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0	0	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4	0	0
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11	0	0
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18	0	0
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25	0	0
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32	0	0
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39	0	0
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486										

# STATE SALES TAX TABLES

15

If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes have been included only in the California and Illinois tables. They may be claimed for Alabama, Arizona, and Colorado by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable. The sales tax table for North Dakota should not be completed in time for this printing. It will be available at local Internal Revenue Offices.

Income as shown on line 9, page 1, Form 1040	Alabama					Arizona					Arkansas					California					Colorado					Connecticut					District of Columbia								
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over													
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4
Under \$1,000	\$23	\$26	\$33	\$35	\$35	\$18	\$24	\$25	\$32	\$32	\$32	\$19	\$21	\$26	\$27	\$27	\$14	\$17	\$18	\$19	\$15	\$21	\$21	\$27	\$27	\$27	\$9	\$10	\$10	\$13	\$13	\$17	\$18	\$18					
\$1,000-1,499	29	34	43	45	45	22	31	32	40	40	40	25	28	34	36	36	20	24	25	26	20	27	28	34	34	34	13	15	15	17	18	23	24	24					
\$1,500-1,999	36	42	53	57	57	27	38	40	48	48	48	30	35	42	45	45	26	30	32	33	24	33	34	41	41	41	17	20	20	21	23	28	30	30					
\$2,000-2,499	42	50	62	67	67	32	44	46	55	55	56	35	41	50	53	54	31	36	39	40	28	38	40	48	48	48	21	24	25	25	28	33	36	36					
\$2,500-2,999	48	57	70	77	77	36	49	52	61	61	63	40	47	56	61	62	36	42	45	46	32	43	45	53	54	55	25	28	30	29	32	38	41	42					
\$3,000-3,499	53	64	78	86	87	40	54	58	67	67	70	44	53	62	68	70	41	47	51	52	35	47	50	58	60	61	29	32	35	33	36	43	46	47					
\$3,500-3,999	58	71	85	94	96	43	59	63	72	73	77	48	58	68	75	77	46	52	57	58	38	51	55	63	66	67	33	36	39	36	40	47	51	52					
\$4,000-4,499	63	77	92	102	105	46	63	68	77	79	83	52	63	74	81	84	50	57	63	64	41	55	60	68	71	73	37	40	43	39	44	51	56	57					
\$4,500-4,999	68	83	99	110	113	49	67	73	82	85	89	56	68	80	87	91	54	62	68	69	44	58	64	72	76	78	41	44	47	42	48	55	61	62					
\$5,000-5,499	72	89	106	118	121	52	71	78	87	90	95	59	73	85	93	97	58	67	73	74	47	63	68	76	81	83	45	48	51	45	51	59	65	67					
\$5,500-5,999	76	95	112	125	129	55	75	82	91	95	101	62	77	90	99	103	62	72	78	79	50	67	72	80	86	88	49	52	55	48	54	63	69	71					
\$6,000-6,499	80	100	118	132	137	58	79	86	95	100	106	65	81	95	105	109	66	76	83	84	53	70	76	84	91	93	52	56	59	51	57	67	73	75					
\$6,500-6,999	84	105	124	139	144	61	83	90	99	105	111	68	85	100	111	115	70	80	88	89	56	73	80	88	95	98	55	60	63	54	60	71	77	79					
\$7,000-7,499	88	110	130	146	151	64	87	94	103	110	116	71	89	105	117	121	74	84	93	94	58	76	84	92	99	103	58	64	67	57	63	74	81	83					
\$7,500-7,999	92	115	136	153	158	67	90	98	107	115	121	74	93	109	122	127	78	88	98	99	60	79	88	96	103	108	61	68	71	59	66	77	85	87					
\$8,000-8,499	96	120	141	159	165	69	93	102	111	120	126	77	97	113	127	133	82	92	103	104	62	82	92	99	107	113	64	71	75	61	69	80	89	91					
\$8,500-8,999	99	125	146	165	172	71	96	106	114	124	131	80	101	117	132	138	86	96	107	109	64	85	95	102	111	117	67	74	79	63	72	83	93	95					
\$9,000-9,499	102	130	151	171	179	73	99	110	117	128	136	82	105	121	137	143	89	100	111	113	66	88	98	105	115	121	70	77	82	65	75	86	96	99					
\$9,500-9,999	105	134	156	177	185	75	102	113	120	132	140	84	109	125	142	148	92	104	115	117	68	91	101	108	119	125	73	80	85	67	78	89	99	103					
\$10,000-10,999	110	141	163	186	195	78	106	119	125	139	147	88	114	131	149	156	97	110	122	123	71	95	106	112	124	131	78	85	91	70	82	94	104	109					
\$11,000-11,999	117	150	173	198	203	82	112	126	131	147	156	93	122	139	158	166	104	118	131	132	75	100	112	118	132	139	85	92	98	75	88	100	111	116					
\$12,000-12,999	123	159	182	209	220	86	118	132	137	155	164	98	129	146	167	176	111	125	140	141	79	105	118	124	139	147	91	98	105	79	94	106	118	123					
\$13,000-13,999	129	168	191	220	232	90	123	138	143	162	172	103	136	153	176	186	118	132	148	149	83	110	124	129	146	155	97	105	112	83	100	112	125	130					
\$14,000-14,999	135	176	200	231	244	94	128	144	149	169	180	108	142	160	185	195	125	139	156	157	87	115	130	134	153	162	103	111	119	87	106	117	131	137					
\$15,000-15,999	141	184	209	241	256	98	133	150	154	176	188	112	148	167	193	204	131	146	164	165	91	120	136	139	160	169	109	117	126	91	111	122	137	144					
\$16,000-16,999	147	192	217	251	267	102	138	156	159	183	196	116	154	174	201	213	137	153	172	173	95	125	142	144	166	176	115	123	133	95	116	127	143	151					
\$17,000-17,999	152	200	225	261	278	106	143	162	164	190	203	120	160	181	209	222	143	160	180	181	98	129	147	149	172	183	121	129	140	99	121	132	149	158					
\$18,000-18,999	157	207	233	271	289	109	146	168	169	197	210	124	166	187	217	231	149	166	188	188	101	133	152	154	178	190	127	135	146	103	126	137	155	164					
\$19,000-19,999	162	214	241	280	300	112	153	174	174	204	217	128	172	193	225	239	155	172	195	195	104	137	157	159	184	197	132	141	152	106	131	142	160	170					
\$20,000 and over	167	221	249	289	311	115	157	179	179	210	224	132	177	199	233	247	161	178	202	202	107	141	162	163	190	203	137	147	158	109	136	147	165	176					

Income as shown on line 9, page 1, Form 1040	Florida					Georgia					Hawaii					Idaho					Illinois					Indiana								
	Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over					Family Size (Persons) Over								
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4
Under \$1,000	\$9	\$13	\$13	\$13	\$21	\$24	\$30	\$32	\$32	\$34	\$44	\$45	\$50	\$50	\$9	\$12	\$12	\$16	\$16	\$16	\$22	\$29	\$33	\$41	\$41	\$41	\$13	\$17	\$19	\$23	\$23	\$23		
\$1,000-1,499	13	18	19	19	27	32	39	42	42	43	55	57	63	63	11	15	15	20	20	20	28	37	42	51	51	51	17	22	24	29	29	29		
\$1,500-1,999	17	23	24	24	33	39	47	52	52	53	66	70	77	77	14	18	19	24	24	24	35	46	51	61	61	61	21	27	30	35	35	35		
\$2,000-2,499	21	28	29	29	38	46	55	61	61	61	76	80	89	89	16	21	23	28	28	28	41	54	60	71	71	73	24	32	35	41	41	42		
\$2,500-2,999	25	32	34	34	43	52	63	69	69	69	85	90	100	100	18	24	26	31	31	32	47	61	69	80	80	84	27	36	40	46	46	48		
\$3,000-3,499	29	36	39	39	48	58	70	77	77	76	93	100	111	111	20	27	29	34	34	36	52	68	77	88	89	94	30	40	44	50	51	53		
\$3,500-3,999	33	40	44	44	52	64	76	84	84	83	101	108	120	121	22	30	32	37	37	39	57	74	84	95	98	103	33	44	48	54	56	58		
\$4,000-4,499	37	44	48	48	56	69	82	91	91	90	109	116	129	130	24	32	35	40	40	42	62	80	91	102	106	112	36	47	52	58	61	63		
\$4,500-4,999	41	48	52	52	60	74	88	97	98	96	116	124	138	139	26	34	38	43	43	45	66	86	98	109	114	121	39	50	56	62	65	68		
\$5,000-5,499	45	52	56	56	64	79	94	103	105	102	122	131	146	148	28	36	41	45	46															



16

STATE SALES TAX TABLES

If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes, may be claimed for Louisiana, Mississippi, New Mexico, and New York by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable.

Table with 8 columns for states: Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, and Michigan. Each column contains a grid of sales tax rates based on income brackets and family size.

Table with 6 columns for states: Mississippi, Missouri, Nevada, New Mexico, New York, and North Carolina. Each column contains a grid of sales tax rates based on income brackets and family size.

The sales tax table for North Dakota could not be completed in time for this printing. It will be available at local Internal Revenue Offices.



# STATE SALES TAX TABLES

17

If you itemize your deductions these amounts may be used to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid a larger amount, you are, of course, entitled to deduct that amount. Local sales taxes have been included only in the Utah table. They may be claimed for Tennessee and Wyoming by adding to the figure in the table an amount based on the ratio between the local and State sales tax rates taking into consideration the number of months that the taxes have been in effect. Gasoline taxes are not included in these tables (see page 9 of the instructions for gasoline tax rates). Sales taxes for purchase of automobiles are also not included in these tables and they should be added, if applicable.

Income as shown on line 9, page 1, Form 1040	Ohio					Oklahoma					Pennsylvania					Rhode Island					South Carolina					South Dakota					Tennessee							
	Family Size (Persons)				Over	Family Size (Persons)				Over	Family Size (Persons)				Under	Over	Family Size (Persons)				Over	Family Size (Persons)				Over	Family Size (Persons)				Over							
	1 & 2	3	4	5		1	2	3	4	5		4 or under	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Under \$1,000	\$8	\$10	\$10	\$10		\$13	\$14	\$17	\$18	\$18		\$14	\$22	\$22	\$14	\$17	\$22	\$22	\$22		\$20	\$23	\$28	\$30	\$30		\$16	\$20	\$21	\$25	\$25	\$25	\$21	\$22	\$28	\$29	\$29	
\$1,000-1,499	12	14	14	14		17	19	23	24	24		20	29	29	19	23	29	29	29		26	30	36	39	39		20	26	27	32	32	32	26	29	36	38	38	
\$1,500-1,999	16	19	19	19		21	23	28	30	30		26	36	36	24	29	36	37	37		32	37	45	48	48		24	31	34	39	39	40	32	36	44	47	47	
\$2,000-2,499	19	23	23	23		24	27	33	35	35		32	43	43	29	35	42	44	44		37	44	52	56	56		28	36	40	45	45	47	37	43	51	55	56	
\$2,500-2,999	22	27	27	27		27	31	37	40	41		37	49	49	34	41	48	50	50		42	50	59	64	64		32	41	45	51	51	54	42	49	58	63	64	
\$3,000-3,499	25	31	31	31		30	35	41	45	46		42	55	55	39	46	54	56	56		46	56	66	72	72		35	46	50	57	57	61	46	55	65	70	72	
\$3,500-3,999	28	35	35	35		33	39	45	50	51		47	61	61	44	51	59	62	62		50	61	72	79	79		38	50	55	62	63	67	50	60	71	77	79	
\$4,000-4,499	31	39	39	39		36	42	49	54	56		52	67	67	49	56	64	68	68		54	66	78	86	86		41	54	60	67	68	73	54	65	77	84	86	
\$4,500-4,999	34	42	43	43		38	45	53	58	60		57	72	72	53	61	69	74	74		58	71	84	93	93		44	58	64	71	73	79	58	70	82	90	93	
\$5,000-5,499	37	45	47	47		40	48	57	62	64		62	77	77	62	76	89	99	100		62	76	89	99	100		47	62	68	75	78	84	62	75	87	96	100	
\$5,500-5,999	40	48	51	51		42	51	60	66	68		67	82	82	65	81	94	105	107		65	81	94	105	107		50	65	72	79	83	89	65	80	92	102	106	
\$6,000-6,499	43	51	55	55		44	54	63	70	72		72	87	87	65	82	95	108	113		68	86	99	111	113		53	68	76	83	88	94	68	85	97	108	112	
\$6,500-6,999	46	54	59	59		46	57	66	74	76		76	92	92	69	86	99	114	119		71	90	104	116	119		55	71	80	87	93	99	71	89	102	114	118	
\$7,000-7,499	49	57	62	63		48	60	69	78	80		80	97	97	73	93	109	121	125		74	94	109	121	125		57	74	84	91	97	104	74	93	107	120	124	
\$7,500-7,999	52	60	65	67		50	63	72	82	84		84	101	101	77	97	114	126	131		77	98	114	126	131		59	77	88	95	101	109	77	97	112	125	130	
\$8,000-8,499	55	63	68	71		52	66	75	85	88		88	105	105	81	91	98	108	109		80	102	118	131	137		61	80	92	99	105	114	80	101	116	130	136	
\$8,500-8,999	58	66	71	74		54	69	78	88	92		92	109	109	85	95	102	112	114		83	106	122	136	143		63	83	95	102	109	119	83	105	120	135	142	
\$9,000-9,499	60	69	74	77		56	71	81	91	95		96	113	113	89	99	106	116	119		86	110	126	141	148		65	86	98	105	113	123	85	109	124	140	147	
\$9,500-9,999	62	72	77	80		58	73	83	94	98		100	117	117	92	103	110	120	123		89	114	130	146	153		67	89	101	108	117	127	87	113	126	145	152	
\$10,000-10,999	66	76	82	85		60	76	87	99	103		107	123	123	97	109	115	127	130		93	119	136	153	161		70	93	106	113	123	133	92	118	135	152	160	
\$11,000-11,999	71	82	89	92		64	81	92	105	110		115	131	133	104	117	122	135	139		98	127	144	162	172		74	98	112	119	130	142	97	125	143	161	170	
\$12,000-12,999	76	88	96	99		68	86	97	111	117		123	139	142	111	124	129	143	148		103	134	152	171	182		78	103	118	125	137	150	102	132	151	170	180	
\$13,000-13,999	81	94	102	106		71	91	102	117	123		130	147	151	118	131	136	151	157		108	141	160	180	192		82	108	124	131	144	158	107	139	158	179	190	
\$14,000-14,999	86	99	108	113		74	96	107	123	129		137	154	161	125	138	143	159	166		113	146	167	189	202		86	113	130	137	151	168	112	146	165	188	200	
\$15,000-15,999	91	104	114	120		77	100	112	129	135		144	161	169	132	145	149	166	174		117	154	174	197	211		89	118	136	142	158	174	116	153	172	196	209	
\$16,000-16,999	96	109	120	127		80	104	117	134	141		151	168	177	139	152	155	173	182		121	160	181	205	220		92	123	142	147	165	181	120	159	179	204	218	
\$17,000-17,999	101	114	126	133		83	108	121	139	147		158	175	185	145	159	161	180	190		125	166	187	213	229		95	127	147	152	172	188	124	165	186	212	227	
\$18,000-18,999	106	119	132	139		86	112	125	144	153		165	182	193	151	166	167	187	198		129	172	193	221	238		98	131	152	157	178	195	128	171	192	220	236	
\$19,000-19,999	111	124	138	145		88	116	129	149	159		172	189	201	157	173	173	194	206		133	178	199	228	247		101	135	157	162	184	202	132	177	198	228	245	
\$20,000 and over	115	129	144	151		90	120	133	154	165		179	196	209	163	179	179	201	214		137	184	205	235	256		104	139	162	167	190	209	136	183	204	236	254	

Income as shown on line 9, page 1, Form 1040	Texas					Utah					Washington					West Virginia					Wisconsin	Wyoming								
	Family Size (Persons)				Over	Family Size (Persons)				Over	Family Size (Persons)				Over	Family Size (Persons)				Over	Sales Tax Deduction	Family Size (Persons)				Over				
	1 & 2	3	4	5		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5		1	2	3	4	5	Over 5
Under \$1,000	\$7	\$10	\$10	\$10		\$23	\$31	\$31	\$40	\$40	\$40	\$25	\$32	\$33	\$43	\$43	\$43	\$18	\$20	\$26	\$27	\$27		\$6	\$14	\$19	\$19	\$25	\$25	\$25
\$1,000-1,499	10	13	14	14		30	40	40	51	51	51	32	42	43	54	54	54	24	27	34	36	36		8	18	24	25	31	31	31
\$1,500-1,999	13	16	18	18		37	49	50	61	61	61	39	52	53	66	66	66	29	34	42	45	45		11	22	29	30	37	37	37
\$2,000-2,499	16	19	21	21		44	57	59	70	70	70	46	61	63	76	76	76	34	40	49	53	53		14	25	33	35	42	42	43
\$2,500-2,999	19	22	24	24		50	64	67	79	79	79	52	69	72	85	85	85	39	46	56	61	61		17	28	37	40	47		

**B-1****INSTRUCTIONS FOR SCHEDULE B (Form 1040)**

PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES • TRUSTS • RETIREMENT INCOME CREDIT

**Part I****PENSIONS AND ANNUITIES**

**Noncontributory Annuities.**—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

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

Part I 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 I for each one.

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

**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 worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

**Death Benefit Exclusion.**—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. Consult the Internal Revenue Service.

**Part II****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, patents, mineral leases, and similar rights, report the total amount received in this part. 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-2. 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 this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

**Part III****PARTNERSHIPS AND ESTATES OR TRUSTS**

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

Include in this part 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.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

**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 on line 1 of this part except that portion which is reportable as a long-term capital gain in separate Schedule D. Nei-



B-2

ther type of income is eligible for the dividends exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

**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.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. 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.

#### Part IV—DEPRECIATION

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

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

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

**Alternative Depreciation Guidelines and Rules.**—Revenue Procedure 62-21, dated July 12, 1962 (supplemented by Revenue Procedure 65-13), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing

assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (Rev. 8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

**Straight-Line Method.**—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

**Declining Balance Method.**—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

**Special Rules for New Assets Acquired After December 31, 1953.**—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it

has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

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

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (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 property's useful life.

**Additional First-Year Depreciation.**—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) 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 was not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.



**B-3**

**Part V**

**RETIREMENT INCOME CREDIT**

You may qualify for this credit which is generally 15 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

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

Retirement income for the purpose of the credit means—

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

(b) In the case of an individual who is 65 or over before the end 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.)

Except as provided in the "Alternative computation" set forth below, the amount of the retirement income used for the credit computation may not exceed \$1,524 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 other

tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans; and (b) certain adjustments for earned income.

Alternative computation: The maximum amount of retirement income to be used in figuring the credit for retirement income is \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who would otherwise be limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements also complete the Alternative Computation to determine which computation results in the larger credit.

In computing the limitation on the retirement income credit, you should include the amount of any Dividends Received Credit with other amounts to be subtracted on line 10 of the computation schedule.

CUT ALONG THIS LINE

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

They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C., 20402.

**YOUR FEDERAL INCOME TAX, 1966 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. 160 pages, with illustrations. Catalog No. T 22.44:965 . . . . . copies at 50 cents per copy

**TAX GUIDE FOR SMALL BUSINESS, 1966 Edition.** Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 160 pages with illustrations. Catalog No. T 22.19/2:Sm 1/965 . . . . . copies at 50 cents per copy

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SCHEDULE C (Form 1040)

U.S. Treasury Department Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1965

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. Principal business activity; product (See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture, etc.)

B. Business name C. Employer Identification Number

D. Business location (Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: (1) cash; (2) accrual; (3) other.

Table with 3 columns: Description, Amount, and another Amount column. Rows include: 1. Gross receipts or gross sales; 2. Inventory at beginning of year; 3. Merchandise purchased; 4. Cost of labor; 5. Material and supplies; 6. Other costs; 7. Total of lines 2 through 6; 8. Inventory at end of this year; 9. Cost of goods sold; 10. Gross profit.

OTHER BUSINESS DEDUCTIONS

Table with 3 columns: Description, Amount, and another Amount column. Rows include: 11. Depreciation; 12. Taxes on business and business property; 13. Rent on business property; 14. Repairs; 15. Salaries and wages not included; 16. Insurance; 17. Legal and professional fees; 18. Commissions; 19. Amortization; 20. Retirement plans; 21. Interest on business indebtedness; 22. Bad debts; 23. Losses of business property; 24. Depletion of mines; 25. Other business expenses; 26. Total of lines 11 through 25; 27. Net profit (or loss).

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Includes a 'C' logo in the top right corner.





<b>SCHEDULE C-3</b> (Form 1040) U.S. Treasury Department Internal Revenue Service	<b>COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX</b> Attach this schedule to your income tax return, Form 1040. See instructions on page 2.	1965
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**NOTE.**—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 Instructions.

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ 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.
- ▶ Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

---

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

1. Net profit (or loss) shown in Schedule C (Form 1040), line 27 (Enter combined amount if more than one business).....				
2. Add to net profit (or subtract from net loss) losses of business property shown in Schedule C, line 23.....				
3. Total (or difference) .....				
4. Net income (or loss) from excluded services or sources included on line 3..... Specify excluded services or sources .....				
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming) .....				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031.....				
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).....				
(e) From service with a foreign government or international organization.....				
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below..... (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)				
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below.....				
9. Balance (line 7 less line 8) .....	\$			
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.....				
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on page 1, line 15, Form 1040.....				

Do not detach e59-16-78803-1

**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.

<b>SCHEDULE SE (Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>U.S. REPORT OF SELF-EMPLOYMENT INCOME</b> For crediting to your social security account	1965
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Indicate year covered by this return (even though income was received only in part of year):

**A.** Calendar year 1965 ; or other taxable year beginning ....., 1965, ending .....

If less than 12 months, was short year due to (a)  Death, or (b)  Change in accounting period, or (c)  Other.

**B.** BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

**C.** BUSINESS ADDRESS (number and street, city or post office, State, Postal ZIP code)

**D.** SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW →

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

PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, State, and Postal ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

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<b>F.</b> ENTER AMOUNT FROM LINE 6	\$	
<b>G.</b> ENTER AMOUNT FROM LINE 8, IF ANY	\$	
<b>H.</b> ENTER AMOUNT FROM LINE 10	\$	

SE

**INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX**

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

**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 is subject to the self-employment tax for taxable years ending on or after December 31, 1965.

**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, together with a dated and signed statement indicating that you desire to be covered under the Social Security Act, and then file Form 2031 as promptly as possible.

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(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

**Farm income.**—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

**EXCLUSIONS**

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

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

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

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as: (a) a public official, including a notary public; (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

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

**Real estate rentals.**—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule B (Form 1040), Part II. 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 on page 2, Part II, Form 1040.

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

**Net operating losses.**—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on page 2, Part II, line 8, Form 1040.

**MORE THAN ONE TRADE OR BUSINESS.**—If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall file in and file 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 self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on page 2, Part II, line 5, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on page 1, line 15, Form 1040.

**COMMUNITY INCOME.**—For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, 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 page 2, Part II, line 5, Form 1040) on the basis of the community property laws.

**PARTNERSHIPS.**—In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule B (Form 1040), Part III, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

**Note.**—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal 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 self-employment income, a separate Schedule SE must be filed by each.**



U.S. Treasury Department—Internal Revenue Service

**INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1965**

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on page 2, Part II, line 5, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

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 you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule C-3; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of 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 businessman who uses his car half for business can deduct only half the operating expenses.

**Accounting Methods and Records.**—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"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 year.

**Item A—Principal business activity and product.**—Give the one business activity that accounts for the largest percentage of gross income included on page 1, line 1, of Schedule C. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel," etc.

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

**Line 1—Gross receipts or gross sales.**—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, etc. **Returns and allowances.**—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

**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 1962, 1963, 1964, and 1965 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

**COST OF GOODS SOLD**

**Lines 2-9.**—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The 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, D.C., 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 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 11—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, see the instructions for Form 1040. The depreciation instructions discuss the alternative stand-

ards and procedures for use in determining depreciation under Revenue Procedures 62-21 and 65-13. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

**Line 14—Repairs.**—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for 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—Amortization.**—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

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

**Line 20—Retirement plans, etc. (other than your share).**—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

**Line 22—Bad debts arising from sales or services.**—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

**Line 23—Losses of business property.**—You may deduct losses of business property by fire, storm, or other casualty, or theft, if 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 24—Depletion of mines, oil and gas wells, timber, etc.**—If a deduction is claimed on account of depletion, Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), should be submitted with your 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 25—Other business expenses.**—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

**Automobile Expenses, Special Rule.**—See page 8 of the Form 1040 instructions for optional method of computing deductible automobile expenses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered in Part II, line 8, (Form 1040).

**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, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

**Information returns.**—You may be required to file information returns for certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, and foreign items. For more detailed information see instructions on Form 1096.



SCHEDULE D (Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1965

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

Part I—CAPITAL ASSETS

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

Table with 7 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Includes instructions for lines 1-4.

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

Table with 7 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Gain or loss. Includes instructions for lines 5-13.

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



Table with 6 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Depreciation allowed, g. Adjusted basis, h. Total gain, i. Ordinary gain, j. Other gain. Includes instructions for lines 2-3.

**Part III—PROPERTY OTHER THAN CAPITAL ASSETS**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from Part II, line 3.....						
2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries .....						
3. Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3.....						

**Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY**

1. Net gain (or loss) from Part I, line 12 or 13.....	
2. Total ordinary gain from Part II, line 2.....	
3. Net gain (or loss) from Part III, line 3.....	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 6, Form 1040 .....	

**COMPUTATION OF ALTERNATIVE TAX**

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

1. Enter the amount from page 1, line 11d, Form 1040 .....	
2. Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry.....	

**INSTRUCTIONS—(References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.**—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

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

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

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these

gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more.
- (c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, 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.

**Gains from section 1245 or 1250 property held more than 6 months (Part II).**—(Report any gain from such property held for 6 months or less in Part III.) Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities; and (c) elevators or escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving; (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

**Column f of Part II.**—In computing depreciation allowed or allowable for elevators or escalators, enter in column f-1 depreciation prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

**(Instructions continued on reverse side of duplicate)**



**Part III—PROPERTY OTHER THAN CAPITAL ASSETS**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from Part II, line 3 .....						
2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries.....						
3. Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3.....						

**Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY**

1. Net gain (or loss) from Part I, line 12 or 13.....	
2. Total ordinary gain from Part II, line 2 .....	
3. Net gain (or loss) from Part III, line 3 .....	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 6, Form 1040.....	

**COMPUTATION OF ALTERNATIVE TAX**

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$82,000, or (c) as a head of household with taxable income exceeding \$38,000.

1. Enter the amount from page 1, line 11d, Form 1040 .....	
2. Enter amount from Part I, line 11, 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 11 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 page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry.....	

**INSTRUCTIONS (Continued from reverse side of original)**

**Column i of Part II, section 1250 property only.**—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of (1) column h, or (2) column f-2 less the amount of depreciation computed for the same period using the straight line method, by the percentage obtained by subtracting from 100%, one percentage point for each full month held in excess of 20 months.

Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

**Basis.**—In determining gain or loss 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.

**Installment sales.**—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

**Sale of personal residence.**—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

- (a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- (b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Contact your nearest Internal Revenue Service office for full details or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

**Nonbusiness debts.**—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a), Part I. 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 10, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Capital losses retain their character as either short-term or long-term when carried over to the succeeding year. To the extent the net capital losses are deducted from ordinary income, the net short-term capital loss must be considered as deducted first.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

**Long-term capital gains from regulated investment companies.**—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be included with the amount claimed on line 17a, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

**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.



**SCHEDULE F  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**SCHEDULE OF FARM INCOME AND EXPENSES**

(Compute social security self-employment tax on Schedule F-1 (Form 1040))  
Attach this schedule to your income tax return, Form 1040

1965

Name and address as shown on Form 1040.

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number

**FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**

**PART I.** Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule O (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle.....		\$.....	Eggs.....		\$.....	Mdse. rec'd for produce.....	\$.....
.....			Meat products...			Machine work.....	
Sheep.....			Poultry, dressed..			Breeding fees.....	
Swine.....			Wool.....			Wood and lumber.....	
Poultry.....			Honey.....			Other forest products.....	
Bees.....			Sirup and sugar..			Patronage dividends, rebates or refunds.....	
Grain.....			Other (specify):			Agricultural program pay- ments.....	
Hay.....						Other (specify):	
Cotton.....							
Tobacco.....							
Vegetables...							
Fruits and nuts.							
Dairy products.							
Total of columns 1, 2, and 3. Enter here and in Part IV, line 1 below.....							\$

**PART II. SALES OF PURCHASED LIVESTOCK AND OTHER ITEMS PURCHASED FOR RESALE**

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$.....	\$.....	\$.....
Totals (enter amount from column e, in Part IV, line 2 below)...		\$	\$	\$

**PART III. FARM EXPENSES FOR TAXABLE YEAR (see separate instructions)**

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

**F**

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired.....	\$.....	Veterinary, medicine...	\$.....	Retirement plans, etc. (other than your share— See instructions).....	\$.....
Repairs, maintenance...		Gasoline, fuel, oil....		Other (specify):	
Interest.....		Storage, warehousing..			
Feed purchased.....		Taxes.....			
Seed, plants purchased.		Insurance.....			
Fertilizers, lime.....		Utilities.....			
Machine hire.....		Rent of farm, pasture..			
Supplies purchased....		Freight, trucking.....			
Breeding fees.....		Conservation expenses.			
Total of columns 1, 2, and 3. Enter here and in Part IV, line 4 below (cash method), or page 2, Part VII, line 6 (accrual method).....					\$

**PART IV. SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD**

1. Sale of livestock and produce raised and other farm income.....	\$.....	4. Farm expenses (from Part III).....	\$.....
2. Profit (or loss) on sale of purchased live- stock and other purchased items.....		5. Depreciation (from Part V).....	
3. Gross profits*.....	\$.....	6. Other farm deductions (specify):	
		7. Total deductions.....	\$.....
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on page 2, Part II, line 7, 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 self-employment. (See line 3, Schedule F-1 (Form 1040))



<b>SCHEDULE F-1</b> <b>(Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX</b> <b>ON FARM EARNINGS (For social security)</b> Attach this schedule to your income tax return, Form 1040 <b>(See instructions—page 2)</b>	<b>1965</b>
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**NOTE.**—Fiscal year taxpayers see "Important New Features" on page 2 of Form 1040 instructions.

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ 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 in Schedule C-3 (Form 1040) on line 5(d).

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

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<b>NAME OF SELF-EMPLOYED PERSON</b> (as shown on social security card)	<b>Social Security Number</b>
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**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.

Computation Under Regular Method			
1. Net farm profit (or loss) from:			
(a) Schedule F, page 1, line 8 (cash method), or page 2, line 10 (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 from farming are the total of the gross profits from Schedule F, Part IV, line 3 (cash method), or Part VII, line 5 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

**If line 2 (or line 3, if you choose the optional method) 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 .....	\$	4,800 00	
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 in item G of Schedule SE below .....	\$		
6. Balance (line 4 less line 5) .....	\$		
7. Self-employment income. Enter here and in item H of Schedule SE below your choice of <b>EITHER</b> :			
(a) <b>REGULAR METHOD.</b> —The smaller of line 2 or 6 .....	\$		
(b) <b>OPTIONAL METHOD.</b> —The smaller of line 3 or 6 .....	\$		
8. Self-employment tax—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on page 1, line 15, Form 1040 .....	\$		

**Do not detach** e59-16-78870-1

**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.

<b>SCHEDULE SE (Form 1040)</b> U.S. Treasury Department Internal Revenue Service	<b>U.S. REPORT OF SELF-EMPLOYMENT INCOME</b> For crediting to your social security account	<b>1965</b>
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Indicate year covered by this return (even though income was received only in part of year): Calendar year 1965 <input type="checkbox"/> or other taxable year beginning _____ 1965, ending _____ <b>A.</b> If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.	<b>PLEASE DO NOT WRITE IN THIS SPACE</b>
<b>B.</b> FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)	
<b>C.</b> FARM ADDRESS (rural route, post office, State and Postal ZIP code)	
<b>D.</b> SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW <span style="font-size: 24pt; vertical-align: middle;">➔</span>	CHECK HERE IF YOU USE OPTIONAL METHOD. <input type="checkbox"/>
<b>E.</b> PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD	<b>F.</b> ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) \$
PRINT OR TYPE HOME ADDRESS (number and street, or rural route)	<b>G.</b> ENTER AMOUNT FROM LINE 5, IF ANY \$
(City or town, State and Postal ZIP code)	<b>H.</b> ENTER AMOUNT FROM LINE 7 \$



## SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

**Optional method for computing net earnings from self-employment from farming.**—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

### SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

**Farm rentals.**—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

### MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

### JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on page 2, Part II, line 5 or 7, Form 1040, and the combined self-employment tax should be entered on page 1, line 15, 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 farming is community income, all the income from such farm operations

is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, 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 page 2, Part II, line 5 or line 7, 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 III of Schedule B for income tax purposes, and on page 1, line 1(b), of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, 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 self-employment the following items should be excluded:

**Real estate rentals.**—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II 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 page 2, Part II, line 8, Form 1040.

**Other items.**—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

### SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

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

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.



U.S. Treasury Department—Internal Revenue Service

**INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1965**

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

**CASH RECEIPTS AND DISBURSEMENTS METHOD**

Under this method include in 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. Farm expenses will be the amounts paid during the taxable year plus deductions such as depreciation, etc.

**ACCURAL METHOD**

Under this 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. Under this method you may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

**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. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation, report the income in Part II of Schedule B (Form 1040).

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.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

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.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

Income from farming is subject to the social security self-employment tax. See page 2 of Schedule F-1 (Form 1040). If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income, Claim for Refund, and Waiver of Benefits, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on the self-employment tax line, page 1 of Form 1040.

**EXPENSES AND OTHER DEDUCTIONS**

In general, a farmer 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. Some of these expenses are:

**Labor hired.**—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

**Repairs and maintenance.**—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), 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.

**Utilities.**—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

**Fertilizers and lime.**—These and similar materials may be either capitalized or deducted as an expense.

**Supplies purchased.**—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

**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. 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.

**Rent of farm, part of farm, or pasture.**—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 (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.

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.

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.

**Retirement plans, etc. (other than your share).**—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided on page 1, Part III, column 3, of Schedule F. If the plan includes you as a self-employed individual, enter your share on page 2, Part III, line 4, Form 1040 and attach Form 2950SE. For other plans attach Form 2950 (optional in the first year—see instructions for that form).

**Automobile Expenses, Special Rule.**—See page 8 of the Form 1040 Instructions for optional method.

**Other farm expenses.**—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$5,000 whichever is lesser.

**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 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 instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

**Losses.**—Losses of farm buildings, machinery, and other farm property not included in your inventory, if 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; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

**Net operating loss deduction.**—Any net operating loss deduction should be entered on page 2, Part II, line 8, Form 1040. See instructions for Form 1040.

**Additional information available.**—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

**SCHEDULE G  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

# INCOME AVERAGING

**1965**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of your tax return)

### PART I.—TAXABLE INCOME AND ADJUSTMENTS

	(a) Computation year 1965	(b) 1st preceding base period year 1964	(c) 2d preceding base period year 1963	(d) 3d preceding base period year 1962	(e) 4th preceding base period year 1961
1. Taxable income (see instruction 1).....					
2. Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931.....					
3. Capital gain net income (from line 10a, Schedule D, Form 1040, except 1965 which is line 11, Schedule D).....					
4. Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1965 do not enter in any year.)..					
5. Net income from wogering and other items described in instruction 5.....					
6. Line 1 plus line 2, less lines 3, 4, and 5...					
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero.....					

### PART II.—COMPUTATION OF AVERAGABLE INCOME

1. Adjusted taxable income (line 7, column (a), Part I) .....	
2. 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I.....	
3. (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II.....	
(b) Amount from line 3, column (a), Part I .....	
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.....	
4. Averagable income (line 1 less lines 2 and 3(c)).....	

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR UNDER, YOU DO NOT QUALIFY



### PART III.—SEGMENTS OF INCOME UNDER AVERAGING

1. Amount from line 2, Part II.....	
2. Amount from line 3(a), Part II.....	
3. 20% of line 4, Part II.....	
4. Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I .....	
5. Excess of line 3(b) over 3(a), Part II.....	
6. Total (sum of lines 1 through 5).....	

### PART IV.—COMPUTATION OF TAX

1. Tax on the amount on line 6, Part III.....	
2. Sum of lines 1, 2, and 3, Part III.....	
3. Tax on amount on line 2.....	
4. Sum of lines 1 and 2, Part III.....	
5. Tax on amount on line 4.....	
6. Difference (line 3 less line 5).....	
7. The amount on line 6 multiplied by 4.....	
8. Total (add lines 1 and 7) .....	
9. Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I.....	
10. Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "Sch. G" to left of entry.....	



**PART V.—COMPUTATION OF ALTERNATIVE TAX**

1. Amount from line 10, Part IV.....			
2. Amount from line 5, Part IV.....			
3. (a) Amount from line 2, Part II.....			
(b) Amount from line 3(c), Part II.....			
(c) Sum of lines 3(a) and 3(b).....			
4. Tax on amount on line 3(c).....			
5. Difference (line 2 less line 4).....			
6. Amount from line 1, Part IV.....			
7. Sum of lines 1, 2, 3, and 4, Part III.....			
8. Tax on amount on line 7.....			
9. Difference (line 6 less line 8).....			
10. Sum of lines 5 and 9.....			
11. Amount from line 3, column (a), Part I.....			
12. 50% of line 11.....			
13. If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply.....			
14. Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....			

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 5, Part I, etc.

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1965 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1965 income which exceeds by one-third the income of your four prior years (1961-1964) is taxed, in effect, by averaging that excess over the five-year period (1961-1965). Basically the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

**A. WHO MAY FILE.**—Generally, you may choose the provisions of income averaging for 1965, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

- (1) **Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1965. A nonresident alien at any time during the five taxable year period ending with 1965 is not eligible.
- (2) **Support requirement.**—You must have furnished at least 50 percent of your own support from 1961 through 1964. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 5, Form 1040 Instructions.

**Exceptions.** The support requirement is waived if—

- (1) You were age 25 or more before the end of 1965 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were 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 political subdivision of a State.
- (2) More than 50 percent of your adjusted taxable income (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1965, or
- (3) You file a joint return for 1965 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.

**B. PROVISIONS INAPPLICABLE.**—If you file Schedule G you may not—

- (1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) and from sources within possessions of the United States (see sections 931-934 and Form 1040E).
- (2) Use the tax tables on pages 12, 13, and 14, of the Form 1040 instructions. You may, however, use the standard deduction.
- (3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employee's trust.

**C. BASE PERIOD INCOME RULES.**—Your base period income for each of your base period years (1961-1964) must be determined in a manner consistent with your return for 1965. If you make a separate return for 1965, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1965, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1965 and were married and made joint returns with each other for any base period year, your base period income for each such year is your aggregate taxable income for that year. If a husband and wife married in 1965 and make a joint return for 1965, and neither person was married from 1961 through 1964, their base period incomes for

each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1965 and made a joint return with your wife (husband), but had a different wife (husband) for 1965 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

- (1) The amount determined by adjusting your separate income and deductions for the base period year.
  - (2) One-half the total amount of base period income resulting from adjusting your separate income and deductions and adjusting the separate income and deductions of your wife (husband) for that base period year.
- However, if you and your wife file separate returns for 1965, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:
- (3) One-half the total amount of the base period income resulting from adjusting your separate income and deductions and adjusting the separate income and deductions of your wife (husband) for 1965 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1, under Part I, on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1965 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1961. H was unmarried for 1961. H and W compute their base period income for 1961 in the following manner:

	A & W (Joint Return)	A	W	H
Salary.....	\$16,000	\$11,500	\$4,500	\$3,000
Dividends.....	2,000	500	1,500	1,000
Adjusted Gross Income.....	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions.....	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions).....	\$14,400	\$9,600	\$4,800	\$2,400

(1)  $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A \& W's adjusted gross income from joint return)}} \times 3600 \text{ (Total of itemized deductions and personal exemptions on A \& W's joint return)} = 1200$

**Method No. 1** — W's separate income and deductions..... \$4,800  
**Method No. 2** — W and A's taxable income from joint return, \$14,400 × 50 percent..... \$7,200

W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1961 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1961) plus W's separate base period income of \$7,200).

**SPECIFIC INSTRUCTIONS**

The following instructions are numbered to correspond with the line numbers in each part of the form.

**Part I**

1. Except as noted below, enter on this line the amount (never less than zero) from—

- (a) Form 1040 (1961-65) - line 11d, page 1
- (b) Form 1040A (1964) - line 5, page 4
- Form 1040A (1961-63) - line 5, page 3

Tax Computation  
Schedule Form  
1040A instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and \$600 multiplied by the number of exemptions. Adjusted gross income is—

- (a) Form 1040 (1961-65) - line 9, page 1
- (b) Form 1040A (1963-64) - item 7, page 1
- Form 1040A (1961-62) - item 9, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1960, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

- 2. Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931-934). For 1965 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.
- 3. If any amount entered in line 1, columns (b), (c), (d), and (e) is an amount determined under Base Period Income Rules (General Instruction C) then the capital gain net income for the same year must be determined using the same method that was used for that year in line 1.
- 4. You must enter for all years certain amounts of income attributable to interests in property which were received, during 1965 or any base period year (1961 through 1964), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1965 exceeds \$3,000. (If the property was received prior to 1961 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1965 (because it exceeds \$3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed \$3,000. Unless you establish otherwise, the amount of net income attributable to an interest in property is deemed to be 6 percent of the fair market value of such interest on the date of its receipt.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1965 (including a joint return filed by a survivor with his deceased wife (husband) for 1965), or if one of them files a return as a surviving widow(er) for 1965.

- 5. Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):
  - (a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.
  - (b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

(c) Claims against the United States. The amount received from the United States to which section 1347 applies.

(d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1965, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of		
	H	W	Total
Community Earned Income . . .	\$40,000	\$20,000	\$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$30,000).

(2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).

(e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

**Part II**

3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	Column (b), Part I
Line 3 . . . . .	\$100
Line 6 . . . . .	(670)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II . . . . . zero

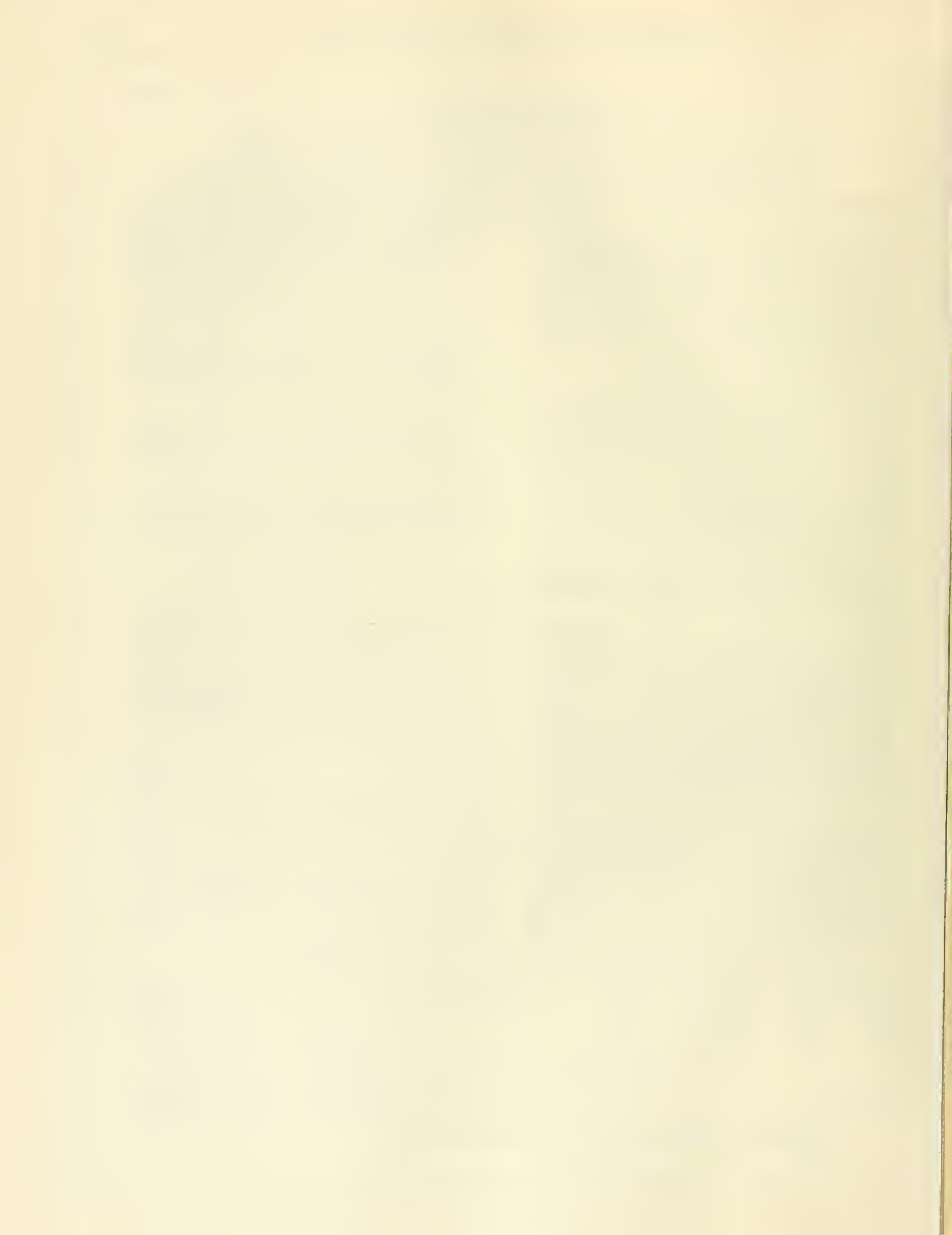
Example (2)—	
Line 3 . . . . .	\$2000
Line 6 . . . . .	(1300)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II . . . . . \$700

**Parts IV and V**

To figure your tax use the tax rate schedules on page 11 of the instruction booklet for Form 1040.





# Historical Summary, 1916-1965

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## CONTENTS

Statistics of Income volumes, 1916-1965, 197
Change in orientation of Statistics of Income, 197
Increased service of tax return data for economic analysis, 197
Content of Statistics of Income, 198
Initial year, 1916, 198
Returns represented, 198
Items common to all years, 198
Special features, 1954-1965, 199
Characteristics of tax and income, 199
Importance of Federal individual income tax, 199
Number of returns, 200
Adjusted gross income, 200
Geographic distribution, 202
Regions, 202
Internal Revenue Service Regions, 202
Five largest metropolitan areas, 1936 and 1965, 204
<u>Text tables</u>
9.1 Individual income tax and range of tax rates: 1916-1965, 200
9.2 Number of individual returns and adjusted gross income: 1916-1965, 200
9.3 Returns filed and adjusted gross income by Internal Revenue Service Regions: 1945-1965, 204
9.4 Five largest metropolitan areas compared with United States: 1936 and 1965, 204
<u>Charts</u>
9A. Growth in number of returns, by income size: 1946-1965, 201
9B. Four major sources of adjusted gross income: 1946-1965, 201
9C. Returns and income for New England and Pacific States, 1939-1965, 202
<u>Basic tables</u>
36 Income tax (after credits) and range of tax rates, 1913-1965, 205
37 Requirements for filing returns, personal exemptions, and allowance for each dependent, 1913-1965, 206
38 Number of returns, leading sources of income for 1916-1965 and adjusted gross income for 1944-1965, 207
39 Number of returns by major characteristics, 1956-1965, 209
40 Sources of income by type, 1956-1965, 210
41 Itemized deductions, by type, 1956-1965, 210
42 Number of returns and adjusted gross income, by income size, 1956-1965, 211
43 Returns with income tax--number, adjusted gross income, taxable income, income tax, and average tax, by income size, 1956-1965, 212
44 Selected sources of income, by income size, 1956-1965, 213
45 Number of returns, adjusted gross income, and income tax, by States, 1956-1965, 215
46 Five largest Metropolitan areas, 1936 and 1965, 217
47 100 largest metropolitan areas, 1961-1965, 218

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## STATISTICS OF INCOME VOLUMES, 1916-1965

In the 50th year of *Statistics of Income, Individual Income Tax Returns*, it seems appropriate to present a summary of the development and content of the volume over this long period, as well as some of the characteristics of individual incomes.

Beginning with the Revenue Act of 1916, the publication of annual "facts deemed pertinent and valuable" with respect to the operation of the income-tax law has been required. The *Statistics of Income* for 1916, prepared under the direction of Edward White, Director of the

Statistical Division of the Income Tax Unit of the Bureau of Internal Revenue, and approved by the Secretary of the Treasury on June 1, 1918, was the first report which fulfilled these new requirements.

This initial volume for the income year 1916 also contained a small amount of information for 1913-1915, secured from Annual Reports of the Commissioner of Internal Revenue. Thus, the *Statistics of Income* cover the entire period of the individual income tax, enacted after the ratification of the Sixteenth Amendment to the Constitution in February 1913. For the first year, 1913, only the income received in the period March-December was subject to the new Federal income tax.

Each *Statistics of Income* has been issued as a public document. For the first 18 years, 1916-1933, only one complete report was prepared for each year, containing data for both individual and corporation returns, and beginning with 1917, for other selected returns. For the subsequent 32 years, 1934-1965, increases in both volume of statistics and types of returns included necessitated presenting an annual series of more than one report. Beginning with 1951, the smaller size of 6" x 9" pages was changed to its larger present 9" x 11-1/2" format. For all years, the data have been presented in current dollars.

## CHANGE IN ORIENTATION OF STATISTICS OF INCOME

### Increased Service of Tax Return Data for Economic Analysis

Until the late 1920's, the *Statistics of Income* emphasized particularly the tax, the size of the net income producing the tax, and where the returns were filed. In fact, a major portion of each book related to geography. Not only were there State tables showing number of returns, net income, and tax, classified by size of income, but the number of returns in each county, city, and town was published for 21 years.

However, as numerous Congressional, Federal, State and private economic research agencies were created, and as the needs of Internal Revenue and the estimators of future tax revenue grew, requests were received for new data showing many detailed characteristics of the income of all persons in the United States. Consequently, the *Statistics of Income* was developed gradually into a document of basic economic data.

Such development was supported and encouraged because (1) the cost of preparing the data from documents already filed for administrative purposes was relatively low, (2) more stringent filing requirements continually produced a better statistical universe of individual returns, and (3) as the Internal Revenue Code became more complicated, the return form itself contained more desirable data.

In the National Office this development was slow during the depression. It is true that a few tabulations, such as frequencies for each source of income or loss and size classifications of certain sources of income began to appear, but they were restricted to returns with net income of \$5,000 or more.

A Works Project under the direction of the Treasury Department prepared extremely detailed analyses of the 1934 and 1936 returns--notably those for 1936. With a large clerical staff, located in Philadelphia, many income characteristics were prepared for the first time. These fulfilled requests of members of an Interagency Advisory Committee, of which William L. Crum, Consultant to the Treasury Department, was Chairman. An important member of this group was Simon Kuznets, the first Director of the National Income Division, Department of Commerce. Also, through Dr. Kuznets' arrangement, the National Bureau of Economic Research employed one professional member of the staff in Philadelphia during the two-year operation of this office.

Examples of the new presentations were: Many patterns of income and loss, gross rents, types of rented property, size of net income excluding statutory capital gains and losses and including actual capital gains and losses, individuals receiving dividends of less than \$10,000 and \$10,000 or more, and a cross-classification of number of dependents by size of net income.

Beginning in the 1940's--as the tax base was continually expanding both in number of individual returns filed and size of income--many of these Philadelphia ideas (in somewhat less detail), as well as other new topics, were adopted for annual or periodic presentation in the *Statistics of Income* or its Supplements. Unfortunately, these expanded programs overtaxed the capacity of the equipment and available staff--resulting in a serious backlog in the publication of the *Statistics of Income* for 1943-1949.

While the *Statistics of Income* for 1950-1957 were being planned and prepared, the professional staff was occupied with five major purposes: (1) Finish the complete reports for 1943-1949 for which publication had been so delayed, (2) speed up the preparation of each current volume, (3) insert new presentations to reflect important changes in the Internal Revenue Code, notably by the Revenue Act of 1954, (4) design a new historical section of reasonable length, and (5) introduce more items and classifications beneficial to economic analysis.

As a result of this drive, fifteen *Statistics of Income* reports for Individual Income Tax Returns, for the income years 1943-1957 inclusive, were issued during the 1950's. The preparation time of the complete reports had been reduced from 75 months (over 6 years) to 18 months after date of filing the returns.

With new statistical techniques available in the last half of the 1950's and in the 1960's, an improved publication schedule could be maintained regularly. Moreover, beginning with this 1965 volume, there has been inaugurated a new publication schedule of approximately 15 months after the returns are due to be filed. This is the shortest preparation time that has ever been proposed for any of the *Statistics of Income* complete reports on any subject.

## CONTENT OF STATISTICS OF INCOME

### Initial Year, 1916

The first *Statistics of Income* for 1916, issued in the summer of 1918, was a new venture, as no income-tax publication of this design existed. A few key items from individual and corporation income tax returns were pre-

sented in its 391 pages. Of the 117 pages devoted to individuals, 90 pages, or 77 percent, presented State distributions, and on 91 pages the amount of tax appeared. About 89 pages showed a few selected items, classified by size of net income. Nine sources of income were grouped into three categories of income from personal services, business, and property. They were presented, on only four pages, in total, as a percent of gross income, and by income classes. A total amount of deductions was tabulated, but it was not possible to secure the several types of deductions.

An outstanding feature of this issue was the occupation of each taxpayer--a classification never attempted again. There were 36 categories, 14 professions and 22 business activities. Number of returns, net income, and tax were cross-classified by (1) States and occupation and (2) income classes and occupation. Also, for over half of the occupations, a comparison was made of the number of returns filed with the number of persons engaged in these occupations in the Census of 1910.

A classification by marital status was also introduced. Such a classification, with certain modifications, has been retained in all *Statistics of Income*, though the nomenclature was "conjugal condition" for 1916 and "family relationship" for 1917-1943.

### Returns Represented

Because of the emphasis in the early reports on net income and whether the returns were taxable or nontaxable (exemptions exceed net income), all individual returns filed were not used for the *Statistics of Income* until 1928. Before that time data from deficit returns (deductions exceed gross income) were not tabulated. Moreover, for 1928-1937, only a limited amount of data from these deficit returns was presented in a few separate tables. Not until 1938--the 23rd year of publication--were data for deficit returns included in most of the regular tables.

Prior to 1937, income of each estate or trust which yielded a tax for which the estate or trust was liable (usually income received while the estate was being settled or income from a trust which was not distributed to beneficiaries) was required to be filed on an individual return, Form 1040. The tax rates were the same as for individuals and a separate Form 1041 was not used for this purpose until 1937. Consequently, for 1916-1936 data for individuals and for estates and trusts with net income were combined (though labelled as "individual returns") and they cannot be separated.

### Items Common to All Years

In spite of countless changes in definitions of sources of income and deductions, size of exemptions, and methods of computing the income tax, the following data for unaudited individual returns have been published for every year 1916-1965:

- Number of returns
- Each major source of income
- A gross income
- A total of deductions
- A net income
- Personal exemptions
- Federal income tax liability



Also, the following three classifications were considered essential for each year, although not all of the above items appeared under each:

- One or more size classes
- Marital status of taxpayers
- States - where return filed

The terms "A gross income", "A total of deductions" and "A net income" are used because, beginning with 1944, rather drastic changes in the law and income tax forms resulted in a new method of defining and presenting these items. The following guide may be helpful:

For 1944 on, published amounts for gross income and total deductions are not comparable with those for prior years, and for 1954 on, the net amount of income is not comparable. Of course, for any previous year, certain amounts subsequently tabulated can be computed. For instance, for 1939 an "adjusted gross income" can be estimated by subtracting the principal negative amounts of sources of income (which are presented as deductions) from the amount of "Total income". Aside from being a pre-war base comparable to 1944 such an amount probably has little current use--it did not exist by law and a classification for any needed data by the size of the

Item	Historical definitions in Statistics of Income		
	1916-1943	1944-1953	1954-1965
"A gross income" =	(1) Total income (Only positive amounts of each source of income)  LESS	(1) Adjusted gross income (Positive amounts less Negative amounts of each source of income)  LESS	(1) Adjusted gross income  LESS
"A total of deductions" =	(2) Legal deductions and Negative items of income  EQUALS	(2) Legal deductions only  EQUALS	(2) Legal deductions only
"A net income": 1916-1953 =	(3) Net income	(3) Net income (same as 1916-43)	---
1954-1965 =	---	---	LESS Total exemptions  EQUALS (3) Taxable income

computed amount is not available. The period since the adoption of the 1944 methods--22 years to date--is sufficiently long to meet most of the uses of these data for current economic analyses. The 10-year period, 1956 to 1965, satisfies the needs of most persons engaged in estimating future revenue. During the latter period there were relatively few changes in the definitions adopted by the Internal Revenue Code of 1954.

For the entire period since the passing of the 16th Amendment, 1913 to 1965, Statistics are presented in tables 36 through 38 for number of returns, income tax, and selected sources of income. For the period 1956 to 1965, tables 39 through 47 present detailed data classified by size of income, by State, and by metropolitan area.

**Special Features, 1954-1965**

The most recent years best illustrate the wide assortment of economic data which can be obtained from income tax returns. By not preparing them every year, a larger variety can be presented within a limited budget. Some of the subjects, each classified by size of adjusted gross income, are:

Contributions, related to size of adjusted gross income .....	1954, 56, 58, 60, 62, 64
Types of contributions .....	1962
Dividends, by number of payor corporations and size of dividends .....	1963
Blind persons' income .....	1963
Nature of retirement income .....	1954, 55, 60, 63, 64, 65
Persons 65 years or more—Nature of income and deductions .....	1960, 62, 64, 65
Capital gains and losses, short- and long-term .....	1954-65
Types of capital assets sold .....	1959, 62
Gross rents, expenses, net rents .....	1961
Interest received, by type of payer .....	1961
Pensions and annuities—Receipts, cost, taxable portion .....	1960, 61
Children dependents .....	1958, 59, 62
Returns with farm profit—Adjusted gross income, taxable income, and tax .....	1963

**CHARACTERISTICS OF TAX AND INCOME**

**Importance of Federal Individual Income Tax**

For each of the five most recent years, 1961-1965, the tax (after credits) of individuals has exceeded \$42 billion. The only decline experienced during this period was the reduction of \$1.1 billion in tax for 1964, resulting for the

Subject	Year
Patterns of income (selected for each tabulation) . . .	1955, 57, 59, 61, 62, 63
Size of each major source of income .....	1954, 56, 58, 60, 62, 64
100 Largest Standard Metropolitan Statistical Areas .	1959, 61, 63, 65
Components of the medical deduction .....	1954, 56, 58, 60, 62, 64

most part from the lower rates provided by the Revenue Act of 1964. This reduction was considered temporary in nature. According to the Declaration by Congress in Section 1 of the Revenue Act of 1964: "It is the sense of Congress that the tax reduction provided by this Act, through stimulation of the economy, will, after a brief transitional period, raise (rather than lower) revenues . . .". The record \$50 billion of tax liability in 1965, despite the second step of the two-step tax rate reduction, tends to confirm this prediction.

The individual income tax has been the largest single source of revenue in the United States since 1944. In fact, for the entire period 1913-1965 only 15 of the 53 years have shown a tax decline, and for two of these years 1926 and 1958, the decrease was very slight--0.3 and 0.2 percent, respectively.

The outstanding long-term rise in the individual income tax level is evidence in the following summary of data from Table 36.

Table 9.1—INDIVIDUAL INCOME TAX AND RANGE OF TAX RATES: 1916-1965

Income year	Income tax (after credits) <sup>1</sup> (Million dollars)	Range of tax rates			
		First bracket		Top bracket	
		Rate (Percent)	Amount of tax base <sup>2</sup>	Rate (Percent)	Amount of tax base <sup>2</sup>
	(1)	(2)	(3)	(4)	(5)
1965.....	49,530	14	\$500	70	\$100,000
1960.....	39,464	20	\$2,000	391	\$200,000
1955.....	29,614	17.4			
1950.....	18,375				
1945.....	17,050	23	394		
1940.....	1,441	44.4	\$4,000	81.1	\$5,000,000
1935.....	657	44.4		63	\$1,000,000
1930.....	476	51-1/8	\$4,000	25	\$100,000
1925.....	734				
1920.....	1,075				
1916.....	173	2	\$20,000	15	\$2,000,000

<sup>1</sup>Prior to 1937 includes tax on incomes of estates and trusts, required to be reported on returns, Form 1040.

<sup>2</sup>Definition of income comprising tax base has changed over the years.

<sup>3</sup>Subject to slightly lower maximum effective rate limitation.

<sup>4</sup>Before earned income credit allowed as a deduction equal to 10 percent of earned income.

<sup>5</sup>After earned income credit equal to 25 percent of tax on earned income.

SOURCE: Federal Tax System: Facts and Problems, 1964, table 22.

Except in the depression of the 1930's, the tremendous expansion in the yield of this tax since 1913 has resulted chiefly from:

- |  |   |
|--|---|
| (1) Changes in law--<br>Increased rates, lower<br>income requirements<br>for filing returns, and<br>lower personal<br>exemptions | Enacted to defray part<br>of unusual expenses<br>for national <u>defense</u><br>emergencies             |
| (2) Long-term growth<br>of the economy   | Resulted in larger tax<br>yields in <u>peace times</u> --<br>even though rates may<br>have been reduced |

Increased demands for additional revenues to finance World War I, World War II, and the Korean emergency caused rapid and numerous changes in the tax law. The most drastic revisions occurred in the early 1940's when the individual income tax was broadened to cover most of the working population. In 1944 and 1945 the progressive rates ranged from 23 to 94 percent--an all-time high. Between 1940 and 1945 the tax rose from \$1.4 billion to \$17.1 billion.

With the exception of the depression of the 1930's, rates were reduced in numerous years between these emergencies, but the tax level never dropped to its pre-war level. A good example of increased yield, in peace

times, was the 10-year period 1954-1963. This was the longest time since 1913 with no changes in rates, filing requirements, exemptions, or allowance for dependents. In current dollars, the income tax level rose from \$26.7 billion for 1954 to \$48.2 billion for 1963, an increase of 80.8 percent. For the same period, gross national product in current dollars showed a smaller increase--from \$364.8 billion to \$590.5 billion, or 61.9 percent.

Other annual data for the tax, and annual tax rates may be found in Table 36. Requirements for filing returns, personal exemptions, and allowance for dependents are in Table 37.

### Number of Returns

The number of individual returns for 1965 attained an all-time high of 67.6 million. The 65 million level was reached by 1964 and the 60 million level by 1959. Since 1948, when the filing requirement of \$600 was introduced, the number of returns has increased from 52 million, or 30 percent.

Annual data in columns 1-3 of Table 38 show the immediate effect of a change in requirements for filing on the number of returns for the year. For example, an annual increase of 92 percent occurred for 1940 when persons with much less income were subject to filing. For single persons, the requirement was \$800 gross income, instead of either \$1,000 net income or \$5,000 gross income. For married persons, the requirement was \$2,000 gross income, instead of either \$2,500 net income or \$5,000 gross income (See Table 37). The greatest annual decrease, 43 percent, was experienced for 1925 when the requirements were drastically liberalized. For that year, the net income requirement was \$1,500 instead of \$1,000 for single persons and \$3,500 instead of \$2,500 for married persons (the alternative gross income requirement was not changed).

A summary, by 5-year intervals, of the number of returns is presented in Table 9.2.

Table 9.2—NUMBER OF INDIVIDUAL RETURNS AND ADJUSTED GROSS INCOME  
1916-1965

Income year	Number of returns <sup>1</sup> (Thousands)	Adjusted gross income less (deficit) (Million dollars)
1965.....	67,596	429,201
1960.....	61,028	315,466
1955.....	58,250	248,530
1950.....	53,060	179,148
1945.....	49,932	120,009
1940.....	14,711	Not available
1935.....	4,670	
1930.....	3,852	
1925.....	4,171	
1920.....	7,260	
1916.....	437	

<sup>1</sup>Prior to 1937, includes taxable returns of estates and trusts with income, required to be reported on the returns, Form 1040. Prior to 1930, excludes deficit returns (deductions exceed gross income).

### Adjusted Gross Income

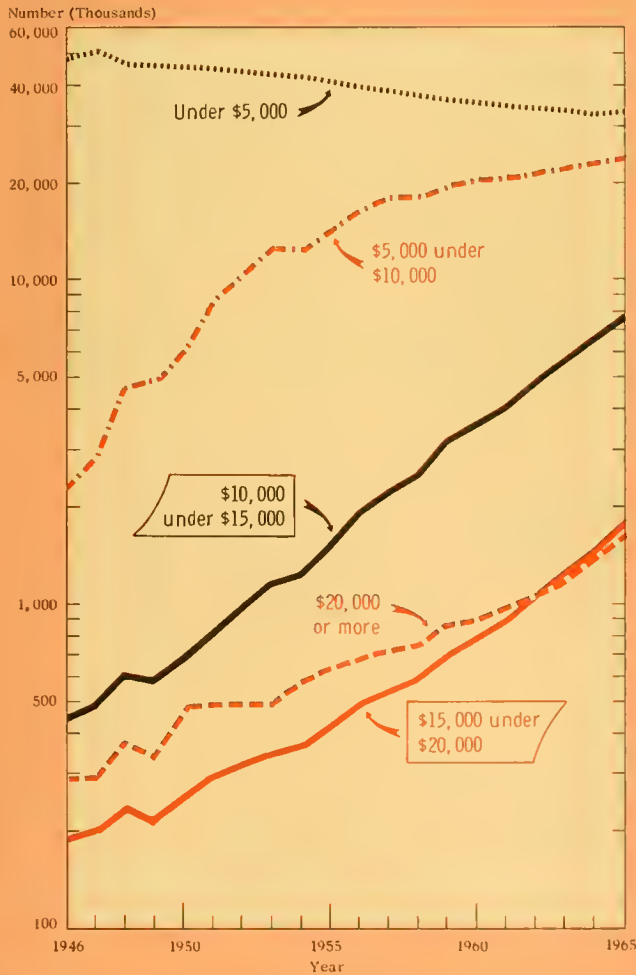
Since 1944 the Internal Revenue Code has provided an adjusted gross income, consisting of all taxable sources of income, which taxpayers have reported on the return. Although negative amounts of income (such as net loss from a sole proprietorship or from rented property) have been subtracted, this is the largest amount of income tabulated from income tax returns.



For 1965, adjusted gross income exceeded \$400 billion for the first time. In current dollars, adjusted gross income has increased from \$117 billion for 1944 to \$429 billion for 1965, or over 3-1/2 times. At the same time, the total number of returns showed a smaller increase, only 1-1/2 times those filed in 1944, climbing from 47 million to 68 million. (See Table 38 for annual data).

Over the most recent 20 years, outstanding changes have occurred in the size of adjusted gross income reported for income tax purposes. Chart 9A presents the relative growth of the number of returns for five selected income classes for 1945-1965. Although returns with adjusted gross income under \$5,000 have exceeded greatly those for any other size, the number in this group has been declining since 1947, except for a small increase in 1965.

**Chart 9A - Growth in Number of Returns by Size of Adjusted Gross Income, 1946-1965**



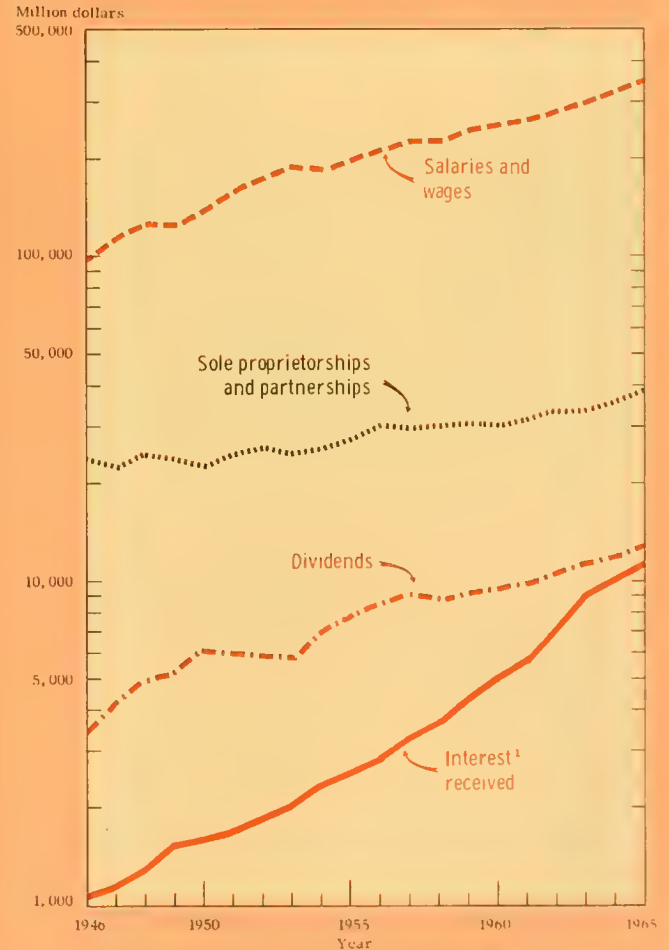
Up through 1953 there was a remarkable growth in the number of returns with adjusted gross income of \$5,000 under \$10,000. From 1955 through 1962, the somewhat larger incomes of \$10,000 under \$15,000 were rising the most rapidly. Beginning with 1963, current dollar income of \$15,000 under \$20,000 have shown the greatest increase in number and since that time have exceeded the number with income \$20,000 or more.

During the entire history of the income tax law, there have always been four major sources of income, usually in the following order of importance:

- Salaries and wages
- Sole Proprietorship and partnership profits
- Dividends
- Taxable interest received

For each of the years 1944-1965, these four sources combined comprised about 95 percent of adjusted gross income. In Table 38 annual data for 1913-1965 are presented for each of these four components, in so far as available. Major changes in comparability over this long period are indicated in table columns and footnotes.

**Chart 9B - Four Major Sources of Adjusted Gross Income, 1946-1965**



<sup>1</sup>For 1954-1965, reduced by amounts of exclusion from adjusted gross income

Chart 9B shows that salaries and wages, the largest single source of income, has been increasing at a rapid rate. Prior to 1951, this source of income comprised 74 to 78 percent of adjusted gross income but since that time has constituted 80 percent or more of income. Income from sole proprietorships and partnerships, the second largest source of income, has been increasing but at a less rapid rate than any of the other major sources of income. From 1946 to 1965, its proportionate share of adjusted gross income has dropped from 17 per-



cent to 9 percent. Although interest income was the smallest of the major sources of income, it has increased the most rapidly and by 1965 was only 1.7 billion dollars less than the 13.0 billion dollars of dividends reported in adjusted gross income.

### Geographic Distribution

The place of residence of the taxpayer has been a significant basis for classification of individual income tax return data in each *Statistics of Income*. For each State, the three items of number of returns, net income or adjusted gross income, and income tax have been shown for each of the years 1916-1965; and, except for 1944, these data were cross-classified by size of income. Additional items, such as number of joint returns and exemptions, sometimes have been included, particularly for the more recent years. The reader is referred to each *Statistics of Income* for these detailed statistics for each State.

### Regions

Various groupings of States can be used to illustrate historical developments of the Federal tax system. Although the number of returns and adjusted gross income have both increased on a National scale, the growth pattern is quite different in various parts of the United States. This is well illustrated by data for the New England and Pacific States in chart 9C.

Data for both these areas are quite different from those for the Nation, but in reverse position. Immediately after 1940, the New England rate of growth began to drop below that for the United States, and the gap widened as the years progressed. On the other hand, the Pacific rate of growth

was higher than that for the United States, and again, the gap has widened for the later years.

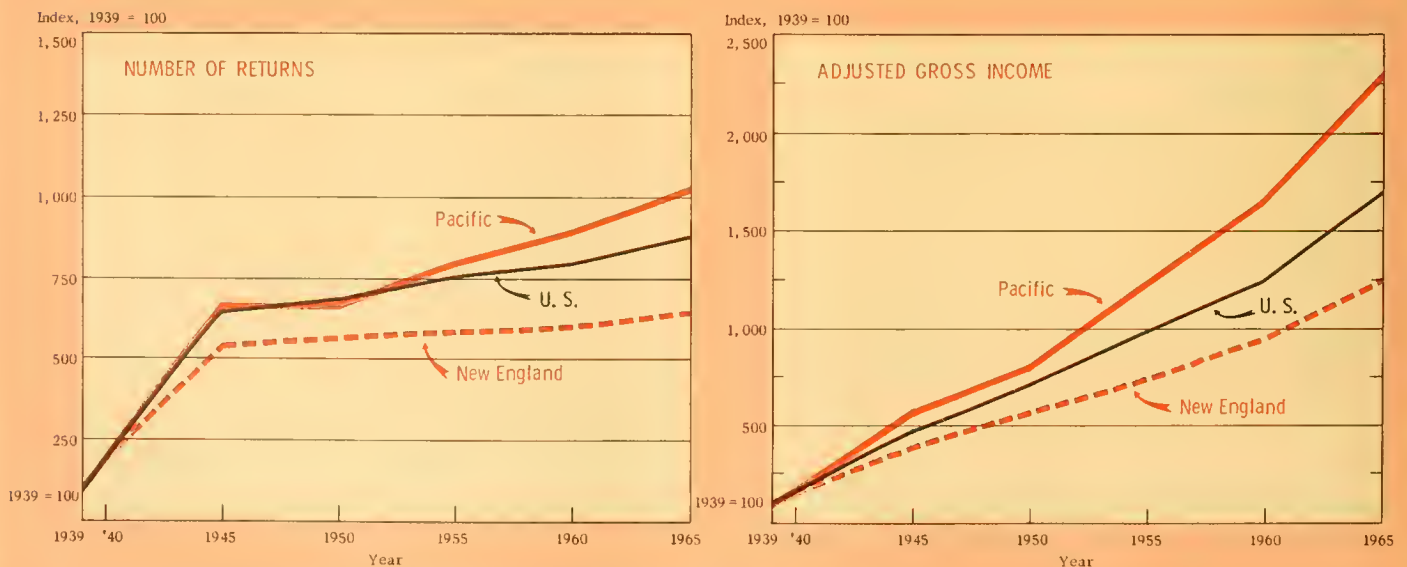
For the 5-year intervals in Chart 9C, 1950 is the only year for which the number of returns for the Pacific is in a lower relative position than the Nation. For 1948 and 1949 there was a drop in number of returns filed because of the introduction in 1948 of (1) the split-income provision on joint returns (frequently making the income tax less on one joint return than on two separate returns) and (2) the changes in the requirement for filing a return from \$500 to \$600 gross income. However, for the Nation as a whole the number of returns filed for 1950 was greater than for 1945, but this was not true in California and Oregon.

### Internal Revenue Service Regions

Internal Revenue Service Regions, as shown in the map on page 203, also reflect the variation that exists for different areas of the country. This is especially true when comparing the regions containing the more established States east of the Mississippi with the growing areas west of the Mississippi. As shown in Table 9.3, the Southwest and Western Regions have both grown at a pace well above the U. S. average. Since 1945, income in these regions has more than quadrupled, and the number of returns filed has increased by more than 50 percent. East of the Mississippi, only the Southeast Region has paralleled this growth. In these southern States, starting off from a lower base than other regions, income was nearly five times as large and the number of returns filed almost double.

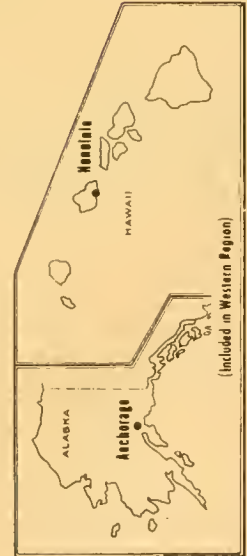
In the North, the North-Atlantic Region, encompassing the New England States and New York State, grew at a pace significantly less than the U. S. total. Although income in this area has almost tripled, the number of

Chart 9C - Number of Returns and Adjusted Gross Income for the New England and Pacific States, 1939-1965

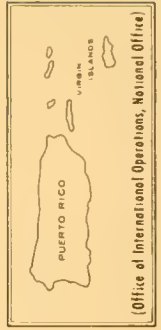


NOTE New England States includes Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont  
Pacific States includes Alaska, California, Hawaii, Oregon and Washington

Map of Internal Revenue Regions and Districts



- LEGEND
- Regional Boundary
  - - - District Boundary
  - ★ Commissioner of Internal Revenue (Washington, D. C.)
  - Regional Commissioner — District Director
  - District Director
  - Service Center
  - ◇ National Computer Center (Martinsburg, W. Va.)
  - ◆ IRS Data Center (Detroit, Mich.)



Document No. 5261-A (Rev. 7-65)

returns filed in 1965 was only 15 percent more than those filed in 1945.

Table 9.3—RETURNS FILED AND ADJUSTED GROSS INCOME, BY INTERNAL REVENUE SERVICE REGIONS, 1945-1965

Region and year	Returns filed		Adjusted gross income	
	Number (Thousands) (1)	Index (1945 = 100) (2)	Amount (Million dollars) (3)	Index (1945 = 100) (4)
<b>UNITED STATES</b>				
1965.....	67,599	136	429,254	357
1960.....	61,025	123	315,832	263
1955.....	58,252	117	248,779	207
1950.....	52,665	106	180,065	150
1945.....	49,769	100	120,184	100
<b>NORTH-ATLANTIC</b>				
1965.....	11,167	115	76,496	299
1960.....	10,529	109	58,934	231
1955.....	10,317	106	46,876	183
1950.....	9,911	102	35,339	138
1945.....	9,696	100	25,559	100
<b>MID-ATLANTIC</b>				
1965.....	9,922	123	64,726	331
1960.....	9,322	116	49,012	251
1955.....	9,101	113	39,327	201
1950.....	8,689	108	29,435	150
1945.....	8,039	100	19,563	100
<b>CENTRAL</b>				
1965.....	9,695	125	63,723	342
1960.....	8,952	116	47,230	253
1955.....	9,110	118	40,888	219
1950.....	8,323	107	28,578	153
1945.....	7,748	100	18,634	100
<b>SOUTHEAST</b>				
1965.....	8,202	191	43,946	499
1960.....	6,850	160	29,392	334
1955.....	5,916	138	21,131	240
1950.....	4,736	110	14,002	159
1945.....	4,286	100	8,799	100
<b>SOUTHWEST</b>				
1965.....	7,426	156	41,999	402
1960.....	6,632	139	30,872	295
1955.....	6,146	129	23,898	229
1950.....	5,248	110	17,487	167
1945.....	4,771	100	10,448	100
<b>MIDWEST</b>				
1965.....	10,405	120	65,289	324
1960.....	9,679	112	49,069	243
1955.....	9,616	111	39,232	195
1950.....	9,132	106	30,830	153
1945.....	8,647	100	20,161	100
<b>WESTERN</b>				
1965.....	10,315	157	70,208	413
1960.....	8,894	135	50,697	298
1955.....	7,993	121	37,270	219
1950.....	6,626	101	24,393	143
1945.....	6,382	100	17,019	100

The Mid-Atlantic Region, as did the Central and Mid-west Regions, grew at a rate approximating the National pace. Income in these regions in 1965 was more than three times as large as in 1945, and the number of returns filed approximately 25 percent greater.

### Five Largest Metropolitan Areas, 1936 and 1965

One of the pioneer tabulations of the Works Project under the direction of the Treasury Department consisted of 1936 data classified by the five largest metropolitan areas of New York City and northern New Jersey, Chicago, Philadelphia, Los Angeles, and Detroit. For comparison, there have been assembled similar data for 1965 (See Table 46). For this purpose, it was necessary to use the 1936 definition of the New York area, which for 1965, is a combination of New York City and Jersey City, Newark, and Paterson in New Jersey. In California, Orange County has been combined with the Los Angeles - Long Beach area.

The number of income tax returns represented only 4.5 percent of the population for 1936, in contrast to 34.9 percent today. As more residents in large cities have higher incomes than for the country as a whole, these percentages were somewhat higher for the five largest metropolitan areas as a group--7.5 percent for 1936 and 36.0 percent for 1965. Of these five areas, Philadelphia showed the lowest percent of the population filing income tax returns for both 1936 and 1965.

A summary of the six items in Table 46 is presented in Table 9.4, along with significant percentages. A much smaller proportion of the returns and of salaries and wages, net income, and income tax were reported by residents of the five largest metropolitan areas for 1965 than for 1936. However, the proportion of dividends reported by the residents of these five areas was nearly the same for both years.

Table 9.4—FIVE LARGEST METROPOLITAN AREAS COMPARED WITH UNITED STATES, 1936 AND 1965

Item and year	United States	Five largest metropolitan areas	
		Number or amount	Percent of U. S.
		(1)	(2)
<b>1965</b>			
Population, 1965.....thousands..	193,795	38,236	19.7
Number of returns.....do.....	67,599	13,761	20.4
Salaries and wages.....million dollars..	347,199	83,700	24.1
Dividends.....do.....	13,941	4,322	31.0
Net income.....do.....	369,515	90,715	24.5
Income tax.....do.....	49,525	13,361	27.0
<b>1936</b>			
Population, 1930.....thousands..	123,203	22,292	18.1
Number of returns.....do.....	5,486	1,680	30.6
Salaries and wages.....million dollars..	11,718	4,113	35.1
Dividends.....do.....	3,228	1,044	32.3
Net income.....do.....	18,953	6,451	34.0
Income tax.....do.....	1,214	513	42.3

For definitions, see table 46.



Table 36. -- INCOME TAX (AFTER CREDITS) AND RANGE OF TAX RATES

Income year	Income tax (after credits) <sup>1</sup>			Range of tax rates			Income year	Income tax (after credits) <sup>1</sup>			Range of tax rates		
	Amount (Million dollars) (1)	Increase or decrease (-) (2)	Per-cent (3)	First bracket		Top bracket		Amount (Million dollars) (1)	Increase or decrease (-) (2)	Per-cent (3)	First bracket		Top bracket
				Rate (Percent) (4)	Amount of tax base <sup>2</sup> (5)						Rate (Percent) (4)	Amount of tax base <sup>2</sup> (5)	
1965.....	49,530	2,377	5.0	14	\$500	70	1,441	550	61.7	44.4	81.1		
1964.....	47,153	-1,051	-2.2	16		77	891	165	22.7			\$5,000,000	
1963.....	48,204	3,301	7.3				726	-367	-33.6	44	79		
1962.....	44,903	2,678	6.3				1,093	-121	-10.0				
1961.....	42,225	2,761	7.0				1,214	557	84.8				
1960.....	39,464	819	2.1				657	146	28.6	44			
1959.....	38,645	4,309	12.5				511	137	36.6			\$1,000,000	
1958.....	34,336	-58	-0.2	20		391	374	44	13.3				
1957.....	34,394	1,662	5.1				330	84	34.1	4			
1956.....	32,732	3,118	10.5				246	-230	-48.3	51-1/8	25		
1955.....	29,614	2,948	11.1				476	-526	-52.5	53/8	24	\$100,000	
1954.....	26,666	-2,765	-9.4				1,002	-162	-13.9				
1953.....	29,431	1,628	5.9				1,164	333	40.1				
1952.....	27,803	3,575	14.8	22.2	\$2,000	392	831	99	13.5	51-1/8	25		
1951.....	24,228	5,853	31.9	20.4		391	732	-2	-0.3				
1950.....	18,375	3,837	26.4	17.4			734	30	4.3	51-1/2	46	\$500,000	
1949.....	14,538	-903	-5.9				704	42	6.3	3	56	\$200,000	
1948.....	15,442	-2,635	-14.6	16.6		382.15	662	-199	-23.1				
1947.....	18,076	2,000	12.4	19		386.45	861	142	19.7				
1946.....	16,076	-974	-5.7				719	-356	-33.1	4	73	\$1,000,000	
1945.....	17,050	834	5.1	23		394	1,075	-195	-15.4				
1944.....	16,216	1,767	12.2				1,270	142	12.6	6	77	\$2,000	
1943.....	14,449	5,626	63.8	419		88	1,128	437	63.2				
1942.....	8,823	5,008	131.4				691	518	299.4	2	67	\$2,000,000	
1941.....	3,815	2,374	164.7	410		81	173	105	154.4	2	15		

n. a. - Not available.  
<sup>1</sup>Includes tax on income of estates and trusts filed on return Form 1040 for 1913-1936. Tax for 1943 includes victory tax. Tax for 1940-41 includes defense tax.  
<sup>2</sup>Definition of income comprising the tax base has changed over the years. Subject to maximum effective rate limitation:  
 1954-63 - 87%  
 1948-49 - 77%  
 1946-47 - 85.5%  
 1951 - 87.2%  
 1950 - 87%  
<sup>3</sup>Effective March-December 1913.  
<sup>4</sup>Before earned income credit allowed as a deduction equal to 10 percent of earned net income.  
<sup>5</sup>After earned income credit equal to 0.25 percent of tax on earned income.

1940.....  
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 1913<sup>6</sup>.....

Table 37.—REQUIREMENTS FOR FILING RETURNS, PERSONAL EXEMPTIONS, AND ALLOWANCES FOR EACH DEPENDENT

Income year	Requirements for filing returns			Personal exemptions, Per capita <sup>1</sup>			Allowance for each dependent <sup>3</sup>
	Per capita <sup>1</sup> gross income <sup>2</sup>		Net earnings from self-employment	Regular	Additional exemptions		
	Age under 65 years	Age 65 years or more			Age 65 years or more	Blindness	
1954-65.....	\$600      \$1,200		\$400	\$600	\$600	\$600	\$600
1951-53.....	\$600		400	600	600	600	600
1948-50.....	600		n.a.	600	600	600	600
1944-47.....	500		n.a.	4500	n.a.	n.a.	500
	Single		Married couple		Single	Married couple	
	Net income <sup>5</sup>	Gross income <sup>2</sup>	Net income <sup>5</sup>	Gross income <sup>2</sup>			
1943 <sup>6</sup> .....	n.a.	\$500	n.a.	<sup>7</sup> \$1,200 OR <sup>8</sup> 624 each	\$500	\$1,200	350
1942.....	n.a.	500	n.a.	1,200	500	1,200	350
1941.....	n.a.	750	n.a.	1,500	750	1,500	400
1940.....	n.a.	800	n.a.	2,000	800	2,000	400
1932-39.....	\$1,000 OR	5,000	\$2,500 OR	5,000	1,000	2,500	400
1925-31.....	1,500 OR	5,000	3,500 OR	5,000	1,500	3,500	400
1924.....	1,000 OR	5,000	2,500 OR	5,000	1,000	2,500	400
1921-23.....	1,000 OR	5,000	2,000 OR	5,000	1,000	<sup>9</sup> 2,500	400
1917-20.....	1,000	n.a.	2,000	n.a.	1,000	2,000	200
1913 <sup>10</sup> -16.....	3,000	n.a.	3,000	n.a.	3,000	4,000	0

n.a. - Not applicable.  
<sup>1</sup>Beginning 1944, applies to each individual regardless of marital status (made as taxpayer and spouse separately).  
<sup>2</sup>Total of types of income subject to Federal income tax.  
<sup>3</sup>The definition of dependent has changed over the years. Beginning with 1944 the allowance for a dependent is the same amount for each per capita personal exemption.  
<sup>4</sup>An additional itemized deduction (not an exemption) of \$500 was allowed for blindness.  
<sup>5</sup>Total of types of income subject to Federal income tax, less deductions.  
<sup>6</sup>A tax return also required if the single person or married couple was liable for income tax in 1942 (regardless of size of gross income in 1943).  
<sup>7</sup>Income tax requirement.  
<sup>8</sup>Victory tax requirement, applicable to gross income of each spouse separately.  
<sup>9</sup>If net income exceeded \$5,000, exemption was \$2,000.  
<sup>10</sup>Effective March - December, 1913.





Table 38. --NUMBER OF RETURNS, LEADING SOURCES OF INCOME FOR 1916-1965, AND ADJUSTED GROSS INCOME FOR 1944-1965 --Continued

Income year	Returns			Leading sources of income						Total		Adjusted gross income (less deficit) (Million dollars) (10)
	Number (Thousands) (1)	Increase or decrease (-)		Salaries and wages <sup>1</sup> (Million dollars) (4)	Sole proprietorships and partnerships <sup>2</sup> (Million dollars) (5)	Dividends <sup>3</sup> (Million dollars) (6)	Taxable interest <sup>4</sup> (Million dollars) (7)	Amount (Million dollars) (8)	Percent of adjusted gross income (9)			
		Number (Thousands) (2)	Percent (3)									
1936.....	5,486	816	17.5	11,718	3,210	No exclusions	955	19,111				
1935.....	4,670	472	11.2	9,972	2,387	2,288	980	15,627				
1934.....	4,198	306	7.9	8,681	2,125	2,041	995	13,842				
1933.....	3,892	-192	-4.7	7,565	1,746	1,711	1,106	12,128				
1932.....	4,084	673	19.7	8,356	1,229	2,189	1,307	13,081				
1931.....	3,411	-441	-11.4	8,631	2,016	3,600	(5)	(5)				
1930.....	3,852	-285	-6.9	10,206	3,102	4,632	(5)	(5)				
1929.....	4,137	-7	-0.2	11,373	Profit only	5,081	(5)	(5)				
1928.....	4,144	42	1.0	10,945	5,223	4,440	(5)	(5)				
1927.....	4,102	-36	-0.9	10,218	5,043	4,255	1,723	21,239				
1926.....	4,138	-33	-0.8	9,994	5,306	4,012	(5)	(5)		Not applicable		
1925.....	4,171	-3,199	-43.4	9,742	5,516	3,465	(5)	(5)				
1924.....	7,370	-328	-4.3	13,618	6,565	3,251	(5)	(5)				
1923.....	7,698	911	13.4	14,195	6,399	3,120	(5)	(5)				
1922.....	6,787	125	1.9	13,694	4,267	2,664	(5)	(5)				
1921.....	6,662	-598	-8.2	13,813	3,707	2,477	(5)	(5)				
1920.....	7,260	1,927	36.1	15,323	4,922	2,736	(5)	(5)				
1919.....	5,333	908	20.5	10,756	5,709	2,454	(5)	(5)				
1918.....	4,425	952	27.4	8,267	4,339	2,469	(5)	(5)				
1917.....	3,473	3,036	694.7	3,648	3,640	2,849	(5)	(5)				
1916.....	437	100	29.7	1,851	(5)	2,136	(5)	(5)				
1915.....	337	-21	-5.8	(5)	(5)	(5)	(5)	(5)				
1914.....	358	Not computed		(5)	(5)	(5)	(5)	(5)				
1913.....	358	n.a.	n.a.	(5)	(5)	(5)	(5)	(5)				

n.a. - Not applicable.

<sup>1</sup>Excludes wages, for 1958-1963 less than \$200 and for 1944-1957 less than \$100 per return, not subject to income tax withholding, reported as other income on Form 1040A or optional return. For 1916-1926, includes earned income from partnerships. For 1916, includes "professions and vocations."

<sup>2</sup>For 1954-1963 and prior to 1936 partnership profit excludes dividends received; for 1936-1953 dividends received are included. For 1916-1926 partnership profit excludes income of partners. For 1916, sole proprietorships exclude "professions and vocations."

<sup>3</sup>For 1954-1963 and prior to 1936 includes dividends received through partnerships, estates and trusts; for 1936-1953 such dividends are excluded. For 1916-1919 includes stock dividends.

<sup>4</sup>Excludes interest received on State and local bonds which is not subject to Federal income tax.

<sup>5</sup>Not available.

<sup>6</sup>The tax year covered 10 months, March - December 1913.

INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 39.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX, 1956-1965

Items	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Thousands)										
Number of returns, total.....	59,197	59,825	59,085	60,271	61,028	61,499	62,712	63,943	65,376	67,596
Taxable.....	46,259	46,865	45,652	47,497	48,061	48,583	50,092	51,323	51,306	53,701
Nontaxable, total.....	12,938	12,960	13,433	12,774	12,967	12,917	12,620	12,620	14,069	13,896
With taxable income.....	226	251	268	249	257	232	465	576	617	663
With no adjusted gross income.....	398	417	384	433	435	432	422	432	432	397
Returns with standard deductions, total <sup>1</sup> .....	40,340	39,252	37,890	37,328	36,509	35,806	35,839	35,357	38,034	39,327
Taxable.....	29,286	28,296	26,598	26,736	25,876	25,325	25,741	25,495	26,297	27,744
Nontaxable.....	11,055	10,956	11,291	10,592	10,634	10,481	10,098	9,862	11,737	11,583
Returns with itemized deductions, total.....	18,459	20,155	20,811	22,510	24,083	25,262	26,451	28,154	26,910	27,872
Taxable.....	16,973	18,569	19,054	20,761	22,185	23,258	24,351	25,828	25,009	25,957
Nontaxable.....	1,486	1,586	1,758	1,749	1,898	2,004	2,100	2,326	1,900	1,915
Returns with self-employment tax, total.....	7,350	6,992	7,017	7,036	6,890	6,747	6,675	6,483	6,361	6,484
Taxable.....	4,810	4,696	4,748	4,838	4,760	4,802	4,815	4,665	4,554	4,819
Nontaxable.....	2,541	2,297	2,269	2,198	2,130	1,944	1,860	1,817	1,806	1,665
Number of returns by source of income or loss:										
Salaries and wages <sup>2</sup> .....	51,913	52,597	51,588	52,851	53,604	54,015	55,096	56,303	57,524	59,706
Business or profession:										
Net profit.....	7,381	6,775	6,881	6,895	6,831	6,980	6,918	4,835	4,889	4,887
Net loss.....	1,591	1,475	1,500	1,715	1,768	1,728	1,710	876	903	898
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,108	2,000	1,999
Net loss.....								1,086	1,110	1,035
Partnership:										
Net profit.....	1,551	1,607	1,611	1,646	1,589	1,537	1,588	1,573	1,499	1,513
Net loss.....	245	266	266	302	330	346	368	412	433	423
Sales of capital assets:										
Net gain.....	3,148	2,937	3,469	4,007	3,842	4,698	4,323	4,947	5,321	5,930
Net loss.....	784	1,038	921	900	1,154	1,097	1,599	1,595	1,502	1,397
Ordinary gain from sales of depreciable property	-	-	-	-	-	-	-	152	188	233
Sales of property other than capital assets:										
Net gain.....	99	127	104	98	100	150	86	100	82	66
Net loss.....	206	150	131	150	136	177	184	182	186	195
Dividends in adjusted gross income <sup>3</sup> .....	3,925	4,168	4,235	4,683	4,933	5,038	5,831	6,638	5,667	5,890
Interest received <sup>4</sup> .....	6,715	7,286	7,408	9,274	10,288	10,032	14,737	21,387	22,229	23,582
Pensions and annuities:										
Life expectancy method.....	614	659	740	728	762	856	1,020	1,617	1,788	1,984
3-year method.....	209	269	343	314	374	422	514			
Rents:										
Net income.....	4,091	4,098	4,089	4,114	3,876	3,863	4,077	4,079	3,916	3,906
Net loss.....	1,319	1,405	1,513	1,605	1,695	1,795	1,885	2,040	2,078	2,191
Royalties:										
Net income.....					409	409	403	443	483	496
Net loss.....	(*)	(*)	(*)	(*)	23	28	26	32	33	30
Estates and trusts:										
Income.....	375	362	371	381	392	413	426	459	Not tabulated	
Loss.....	28	20	22	19	26	30	30	28		
Amounts:	(Billion dollars)									
Adjusted gross income, total.....	268,584	281,308	282,166	306,617	316,558	330,936	349,861	370,271	398,212	430,663
Taxable returns.....	249,551	262,169	262,188	287,775	297,152	311,283	330,646	350,447	376,005	409,337
Nontaxable returns.....	19,033	19,139	19,978	18,842	19,405	19,652	19,215	19,824	22,207	21,326
Deficit.....	860	988	1,012	1,522	1,091	1,074	1,160	1,493	1,552	1,462
Taxable income, total.....	141,532	149,363	149,337	166,541	171,628	181,780	195,320	209,090	229,875	255,082
Taxable returns.....	141,395	149,213	149,174	166,385	171,462	181,635	194,952	208,602	229,268	254,339
Tax, total.....	33,265	34,975	34,925	39,347	40,298	43,066	45,790	49,216	48,185	50,632
Income tax after credit.....	32,732	34,394	34,336	38,645	39,464	42,225	44,903	48,204	47,153	49,530
Self-employment tax.....	533	581	589	702	834	840	887	1,002	1,016	1,078
Tax from recomputed prior year investment credit.....	-	-	-	-	-	-	-	10	16	24

<sup>1</sup>For 1956-1960, returns with standard deduction have been reduced by the number of returns with no adjusted gross income for comparability with later years.  
<sup>2</sup>For 1956-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.  
<sup>3</sup>Excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.  
<sup>4</sup>Excludes returns with interest reported on Form 1040A. For 1961 excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.  
(\*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

## INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 40.—SOURCES OF INCOME BY TYPE, 1956-1965  
[Taxable and nontaxable returns]

Sources of income	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(Million dollars)									
Adjusted gross income less deficit.....	267,724	280,321	281,154	305,095	315,466	329,861	348,701	368,778	396,660	429,201
Salaries and wages <sup>1</sup> .....	215,618	228,077	227,551	247,370	257,918	226,902	283,373	299,443	323,266	347,150
Business or profession:										
Net profit.....	23,662	22,526	22,890	24,323	23,959	25,395	26,851	22,757	24,802	26,315
Net loss.....	2,377	2,187	2,216	2,892	2,887	2,765	2,926	1,642	1,809	1,727
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,658	4,703	5,218
Net loss.....								1,902	2,067	1,853
Partnership:										
Net profit.....	9,393	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960
Net loss.....	541	605	578	657	791	770	866	1,029	1,131	1,354
Sales of capital assets:										
Net gain.....	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069
Net loss.....	438	643	549	522	704	670	1,050	1,019	970	889
Ordinary gain from sales of depreciable property...	-	-	-	-	-	-	-	85	130	195
Sales of property other than capital assets:										
Net gain.....	73	90	75	87	70	159	69	75	73	57
Net loss.....	312	161	158	204	153	250	285	313	245	290
Dividends in adjusted gross income <sup>2</sup> .....	8,606	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961
Interest received <sup>3</sup> .....	2,872	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296
Pensions and annuities:										
Life expectancy method.....	657	756	885	883	962	1,114	1,350	2,702	3,118	3,568
3-year method.....	284	384	436	578	655	746	973			
Rents:										
Net income.....	3,920	3,945	3,962	4,008	3,544	3,661	3,933	3,924	3,940	4,020
Net loss.....	576	686	735	773	816	902	1,063	1,211	1,315	1,566
Royalties:										
Net income.....	(*)	(*)	(*)	(*)	661	584	584	644	686	687
Net loss.....					76	79	75	61	80	66
Estates and trusts:										
Income.....	625	618	618	637	675	669	692	727	727	727
Loss.....	47	15	25	26	39	41	30	48	48	48
Other sources <sup>4</sup> .....	1,313	1,686	1,911	1,514	2,143	2,525	2,343	2,533	2,533	2,533
Adjustments <sup>5</sup> .....	-	-	-	-	-	-	-	19	3,879	3,143

<sup>1</sup>Excludes small amounts of wages not subject to withholding reported as other income on Form 1040A. For 1956-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1965, the amount is a gross figure.

<sup>2</sup>Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

<sup>3</sup>Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

<sup>4</sup>Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.

<sup>5</sup>For 1963, includes only self-employed pension deduction, but for 1964 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(\*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 41.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1956-1965  
[Taxable and nontaxable returns]

Type of deduction	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
	(Million dollars)									
Total.....	22,613	25,692	27,498	32,017	35,313	38,391	41,661	46,053	46,832	50,729
Medical and dental expenses.....	3,473		4,284		5,219		6,079		7,095	
Taxes.....	5,828		7,480		10,526		13,045		14,071	
Interest paid.....	4,810		6,269		8,416		10,274		12,457	
Contributions.....	4,878	Not tabulated	5,694	Not tabulated	6,750	Not tabulated	7,516	Not tabulated	8,327	Not tabulated
Child care.....	111				103					
Casualty losses.....	348		3,771		450		4,747		4,882	
Other deductions.....	3,166				3,348					



INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 42.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)	Number of returns	Adjusted gross income or deficit (Million dollars)
	1956		1957		1958		1959		1960	
Grand total.....	59,197,004	<sup>1</sup> 267,724	59,825,121	<sup>1</sup> 280,321	59,085,182	<sup>1</sup> 281,154	60,271,297	<sup>1</sup> 305,095	61,027,931	<sup>1</sup> 315,466
Returns with adjusted gross income, total.....	58,798,843	268,584	59,407,673	281,308	58,700,924	282,166	59,838,162	306,617	60,592,712	316,558
Under \$600.....	3,775,785	1,242	3,833,400	1,256	3,950,030	1,277	3,918,975	1,275	3,991,109	1,306
\$600 under \$1,000.....	3,026,632	2,420	2,989,651	2,385	3,060,247	2,447	2,995,694	2,392	2,992,643	2,381
\$1,000 under \$2,000.....	8,172,493	12,114	7,876,988	11,665	7,600,812	11,369	7,400,534	10,935	7,356,367	10,859
\$2,000 under \$3,000.....	8,043,762	20,124	7,658,617	19,140	7,413,127	18,537	7,128,208	17,834	6,924,131	17,333
\$3,000 under \$4,000.....	8,281,023	29,005	7,791,975	27,264	7,472,426	26,150	6,993,571	24,442	6,877,017	24,033
\$4,000 under \$5,000.....	8,046,621	36,141	7,868,427	35,372	7,385,219	33,191	7,071,569	31,802	6,866,523	30,822
\$5,000 under \$6,000.....	6,234,822	34,124	6,555,283	35,886	6,375,555	34,899	6,208,580	35,067	6,422,593	35,253
\$6,000 under \$7,000.....	4,371,937	28,257	4,709,612	30,480	4,676,947	30,258	5,082,962	32,927	5,291,911	34,281
\$7,000 under \$8,000.....	2,798,254	20,892	3,206,964	23,942	3,226,844	24,102	3,699,701	27,640	3,818,676	29,080
\$8,000 under \$9,000.....	1,811,480	15,314	2,091,262	17,706	2,171,701	18,379	2,621,139	22,202	2,757,554	23,372
\$9,000 under \$10,000.....	1,123,333	10,620	1,334,622	12,623	1,452,594	13,746	1,749,953	16,566	1,905,564	18,045
\$10,000 under \$15,000.....	1,921,229	22,570	2,213,510	25,955	2,488,095	29,214	3,208,968	37,688	3,641,612	42,805
\$15,000 under \$20,000.....	498,101	8,543	543,746	9,305	588,262	10,055	707,192	12,091	786,631	13,400
\$20,000 under \$50,000.....	581,324	16,864	617,259	17,811	634,671	18,209	724,368	20,868	765,186	21,926
\$50,000 under \$100,000.....	89,170	5,905	93,421	6,133	91,715	6,050	114,852	7,559	101,272	6,661
\$100,000 under \$500,000.....	22,008	3,498	22,128	3,499	21,899	3,424	26,844	4,230	23,482	3,835
\$500,000 under \$1,000,000.....	597	399	585	398	536	360	722	482	735	444
\$1,000,000 or more.....	272	500	223	448	244	499	280	607	306	611
Returns with no adjusted gross income.....	398,161	<sup>2</sup> 860	417,448	<sup>2</sup> 988	384,258	<sup>2</sup> 1,012	433,135	<sup>2</sup> 1,522	435,219	<sup>2</sup> 1,091
	1961		1962		1963		1964		1965	
Grand total.....	61,499,420	<sup>1</sup> 329,861	62,712,386	<sup>1</sup> 348,701	63,943,236	<sup>1</sup> 368,778	65,375,601	<sup>1</sup> 396,660	67,596,300	<sup>1</sup> 429,201
Returns with adjusted gross income, total.....	61,067,589	330,936	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663
Under \$600.....	3,969,165	1,283	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354
\$600 under \$1,000.....	3,018,799	2,409	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478	3,206,523	2,557
\$1,000 under \$2,000.....	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738
\$2,000 under \$3,000.....	6,744,070	16,864	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530	6,128,705	15,325
\$3,000 under \$4,000.....	6,695,282	23,410	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449	6,038,731	21,125
\$4,000 under \$5,000.....	6,582,888	29,620	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875	5,767,595	25,947
\$5,000 under \$6,000.....	6,227,266	34,163	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590	5,460,768	30,007
\$6,000 under \$7,000.....	5,282,007	34,247	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143	5,437,614	35,696
\$7,000 under \$8,000.....	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265
\$8,000 under \$9,000.....	2,984,990	25,284	3,243,914	27,307	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199
\$9,000 under \$10,000.....	2,146,657	20,334	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692	3,387,836	32,114
\$10,000 under \$15,000.....	4,125,222	48,553	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768
\$15,000 under \$20,000.....	889,562	15,151	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935
\$20,000 under \$50,000.....	853,871	24,532	943,365	26,944	1,054,288	30,005	1,211,761	34,505	1,393,802	39,648
\$50,000 under \$100,000.....	110,476	7,268	121,552	7,984	132,385	8,679	159,229	10,463	188,910	12,440
\$100,000 under \$500,000.....	28,347	4,701	25,998	4,213	28,311	4,569	34,946	5,707	43,963	7,164
\$500,000 under \$1,000,000.....	985	663	821	547	816	546	1,073	710	1,404	946
\$1,000,000 or more.....	398	806	355	717	371	809	482	1,019	646	1,434
Returns with no adjusted gross income.....	431,831	<sup>2</sup> 1,074	421,791	<sup>2</sup> 1,160	431,992	<sup>2</sup> 1,493	432,317	<sup>2</sup> 1,552	397,372	<sup>2</sup> 1,462

<sup>1</sup>Adjusted gross income less deficit.

<sup>2</sup>Deficit.

INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 43.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES, 1956-1965

Adjusted gross income classes	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
NUMBER OF RETURNS										
Total.....	46,258,646	46,865,315	45,652,134	47,476,913	48,060,985	48,582,765	50,092,363	51,323,221	51,306,338	53,700,794
\$600 under \$1,000.....	1,357,447	1,338,986	1,296,407	1,341,398	1,353,011	1,385,033	1,436,260	1,460,034	519,777	552,583
\$1,000 under \$2,000.....	4,756,413	4,509,858	4,236,404	4,223,548	4,170,210	4,131,278	4,289,936	4,318,374	4,274,235	4,487,369
\$2,000 under \$3,000.....	6,047,400	5,694,283	5,344,979	5,260,930	5,033,931	4,973,829	4,775,101	4,785,696	4,230,995	4,325,234
\$3,000 under \$4,000.....	7,158,365	6,682,962	6,295,457	5,939,254	5,793,668	5,616,783	5,507,689	5,282,080	4,994,752	5,047,285
\$4,000 under \$5,000.....	7,650,165	7,434,631	6,934,051	6,649,987	6,400,547	6,099,597	5,830,951	5,666,287	5,365,249	5,201,239
\$5,000 under \$6,000.....	6,111,501	6,401,146	6,224,634	6,216,537	6,236,474	6,027,260	5,945,050	5,617,112	5,474,381	5,201,624
\$6,000 under \$7,000.....	4,344,100	4,677,540	4,644,506	5,036,281	5,236,061	5,208,906	5,306,507	5,390,530	5,315,394	5,378,580
\$7,000 under \$8,000.....	2,792,259	3,195,588	3,214,399	3,688,764	3,874,647	4,120,046	4,303,518	4,517,117	4,801,475	4,928,047
\$8,000 under \$9,000.....	1,809,013	2,089,198	2,167,447	2,616,468	2,749,349	2,977,973	3,233,674	3,524,119	3,857,806	4,125,798
\$9,000 under \$10,000.....	1,122,621	1,333,548	1,451,196	1,747,657	1,901,543	2,143,339	2,398,655	2,643,623	3,018,742	3,377,613
\$10,000 under \$15,000.....	1,918,975	2,211,504	2,436,984	3,203,834	3,637,199	4,118,481	4,930,455	5,651,184	6,593,499	7,695,823
\$15,000 under \$20,000.....	497,449	543,155	587,465	706,164	784,630	886,106	1,045,363	1,234,769	1,456,670	1,756,955
\$20,000 under \$50,000.....	580,991	616,739	634,002	723,682	764,302	852,327	940,965	1,051,024	1,208,517	1,389,340
\$50,000 under \$100,000.....	89,095	93,289	91,669	114,711	101,080	110,192	121,250	131,971	158,700	188,276
\$100,000 under \$500,000.....	21,931	22,054	21,831	26,716	23,345	28,214	25,841	28,146	34,626	43,713
\$500,000 under \$1,000,000.....	593	578	531	717	723	967	804	804	1,057	1,391
\$1,000,000 or more.....	268	217	236	265	295	381	342	351	463	624
ADJUSTED GROSS INCOME										
Total.....	249,591	262,169	262,188	287,775	297,152	311,233	330,646	350,447	376,005	409,337
\$600 under \$1,000.....	1,130	1,117	1,083	1,116	1,123	1,156	1,200	1,217	487	521
\$1,000 under \$2,000.....	7,135	6,769	6,357	6,522	6,242	6,146	6,358	6,406	6,306	6,638
\$2,000 under \$3,000.....	15,212	14,305	13,450	13,221	12,777	12,246	12,013	12,013	10,631	10,866
\$3,000 under \$4,000.....	25,145	23,448	22,092	20,835	20,307	19,700	19,314	18,515	17,542	17,695
\$4,000 under \$5,000.....	34,381	33,541	31,279	29,432	28,812	27,476	26,241	25,615	24,172	23,431
\$5,000 under \$6,000.....	33,460	35,059	34,086	34,117	34,261	33,080	32,684	30,893	30,105	28,602
\$6,000 under \$7,000.....	28,080	30,276	30,050	32,126	33,124	33,778	34,005	34,983	34,503	34,931
\$7,000 under \$8,000.....	20,849	23,858	24,010	27,560	28,775	30,161	32,166	33,786	35,143	36,883
\$8,000 under \$9,000.....	15,295	17,689	18,343	22,163	23,313	25,265	27,420	29,856	32,700	35,007
\$9,000 under \$10,000.....	10,613	12,612	13,733	16,544	18,007	20,302	22,732	25,051	28,611	32,017
\$10,000 under \$15,000.....	22,544	25,971	29,177	37,623	42,752	47,474	58,111	66,781	78,094	91,550
\$15,000 under \$20,000.....	6,532	6,294	10,042	12,074	13,376	15,126	17,661	20,964	24,772	29,849
\$20,000 under \$50,000.....	16,834	17,797	18,189	20,847	21,901	24,431	27,876	29,916	34,408	39,524
\$50,000 under \$100,000.....	5,900	6,125	6,043	7,349	6,643	7,221	8,051	8,651	10,429	12,400
\$100,000 under \$500,000.....	3,477	3,486	3,413	4,207	3,806	4,676	4,182	4,537	5,649	7,115
\$500,000 under \$1,000,000.....	397	394	356	478	486	636	535	537	700	938
\$1,000,000 or more.....	550	427	483	546	534	721	670	704	952	1,371
TAXABLE INCOME										
Total.....	141,395	149,213	149,174	166,385	171,472	181,635	194,952	207,602	229,268	254,339
\$600 under \$1,000.....	198	197	191	195	193	204	213	214	31	33
\$1,000 under \$2,000.....	2,801	2,684	2,488	2,497	2,462	2,423	2,548	2,600	2,130	2,300
\$2,000 under \$3,000.....	6,637	6,238	5,742	5,714	5,536	5,347	5,397	5,456	4,979	5,198
\$3,000 under \$4,000.....	11,550	10,833	9,984	9,625	9,430	9,211	9,184	8,872	8,515	8,843
\$4,000 under \$5,000.....	15,824	15,651	14,609	14,192	13,690	13,086	12,723	12,619	12,171	12,015
\$5,000 under \$6,000.....	16,327	17,075	16,554	16,685	16,731	16,299	16,419	15,612	15,565	15,202
\$6,000 under \$7,000.....	15,090	16,084	15,724	16,979	17,451	17,472	17,826	18,241	18,320	18,931
\$7,000 under \$8,000.....	12,164	13,716	13,646	15,454	16,144	16,913	17,662	18,516	20,005	20,692
\$8,000 under \$9,000.....	9,489	10,833	11,059	13,227	13,768	14,722	15,994	17,214	19,050	20,421
\$9,000 under \$10,000.....	6,914	8,084	8,774	10,390	11,137	12,524	13,953	15,230	17,441	19,473
\$10,000 under \$15,000.....	15,698	17,967	20,026	25,557	28,753	32,441	38,672	44,195	51,315	60,826
\$15,000 under \$20,000.....	6,449	6,969	7,485	8,928	9,787	11,031	12,843	15,119	17,970	21,669
\$20,000 under \$50,000.....	13,670	14,301	14,525	16,536	17,131	19,198	20,854	23,190	26,832	30,890
\$50,000 under \$100,000.....	4,983	5,109	4,987	6,227	5,417	6,928	6,440	7,014	8,528	10,204
\$100,000 under \$500,000.....	2,838	2,624	2,740	3,376	2,995	3,731	3,270	3,557	4,522	5,773
\$500,000 under \$1,000,000.....	319	315	275	377	383	520	420	406	558	760
\$1,000,000 or more.....	443	333	365	425	456	587	525	544	756	1,110
INCOME TAX AFTER CREDITS										
Total.....	32,732	34,344	34,336	38,645	39,474	42,225	44,903	48,204	47,153	49,530
\$600 under \$1,000.....	39	39	38	39	39	41	42	43	5	5
\$1,000 under \$2,000.....	598	534	496	497	490	482	505	516	343	329
\$2,000 under \$3,000.....	1,317	1,237	1,139	1,130	1,096	1,057	1,064	1,074	814	769
\$3,000 under \$4,000.....	2,312	2,170	1,998	1,924	1,886	1,840	1,822	1,753	1,427	1,356
\$4,000 under \$5,000.....	3,187	3,150	2,945	2,860	2,764	2,639	2,551	2,525	2,079	1,879
\$5,000 under \$6,000.....	3,284	3,439	3,337	3,371	3,383	3,300	3,312	3,144	2,676	2,409
\$6,000 under \$7,000.....	3,044	3,249	3,178	3,440	3,537	3,543	3,608	3,694	3,186	3,030
\$7,000 under \$8,000.....	2,475	2,791	2,779	3,149	3,297	3,453	3,600	3,774	3,526	3,357
\$8,000 under \$9,000.....	1,951	2,226	2,274	2,720	2,834	3,034	3,284	3,537	3,402	3,368
\$9,000 under \$10,000.....	1,436	1,677	1,822	2,158	2,312	2,602	2,892	3,156	3,154	3,269
\$10,000 under \$15,000.....	3,369	3,852	4,291	5,478	6,159	6,951	8,248	9,430	9,792	10,712
\$15,000 under \$20,000.....	1,521	1,638	1,757	2,095	2,290	2,577	2,971	3,497	3,769	4,189
\$20,000 under \$50,000.....	4,067	4,225	4,270	4,863	4,993	5,112	5,025	5,681	6,882	7,440
\$50,000 under \$100,000.....	2,129	2,173	2,107	2,627	2,273	2,484	2,685	2,920	3,204	3,654
\$100,000 under \$500,000.....	1,552	1,560	1,497	1,800	1,607	1,970	1,740	1,890	2,220	2,752
\$500,000 under \$1,000,000.....	202	201	175	225	226	297	243	243	306	408
\$1,000,000 or more.....	288	232	233	268	281	342	311	326	427	603
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax.....	708	734	752	814	821	869	896	939	919	922
\$600 under \$1,000.....	29	29	29	29	29	29	29	29	10	9
\$1,000 under \$2,000.....	117	118	117	118	117	117	118	120	80	73
\$2,000 under \$3,000.....	218	217	213	215	218	217	223	224	192	178
\$3,000 under \$4,000.....	323	325	317	324	326	328	331	332	286	269
\$4,000 under \$5,000.....	417	423	424	430	432	433	437	444	387	361
\$5,000 under \$6,000.....	537	537	536	542	542	548	557	560	489	463
\$6,000 under \$7,000.....	701	695	684	683	676	681	680	685	599	563
\$7,000 under \$8,000.....	887	873	864	854	851	838	836	836	734	681
\$8,000 under \$9,000.....	1,078	1,066	1,049	1,040	1,031	1,019	1,015	1,004	882	816
\$9,000 under \$10,000.....	1,279	1,258	1,256	1,235	1,216	1,214	1,206	1,194	1,045	968
\$10,000 under \$15,000.....	1,756	1,742	1,727	1,710	1,693	1,688	1,673	1,669	1,485	1,392
\$15,000 under \$20,000.....	3,057	3,016	2,991	2,966	2,918					

INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 44.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965

[Taxable and nontaxable returns]

Adjusted gross income classes	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Million dollars)										
<b>SALARIES AND WAGES<sup>1</sup></b>										
Grand total.....	215,618	228,077	227,551	247,370	257,918	266,902	283,373	299,443	323,268	347,159
Returns with adjusted gross income, total.....	215,482	227,949	227,354	247,122	257,684	266,720	283,143	299,157	322,984	346,787
Under \$600.....	1,088	1,083	1,129	1,116	1,135	1,130	1,145	1,167	1,166	1,275
\$600 under \$1,000.....	1,853	1,858	1,862	1,823	1,833	1,873	1,883	1,891	1,971	2,120
\$1,000 under \$2,000.....	9,417	9,023	8,751	8,394	8,342	8,174	8,185	8,203	8,043	8,196
\$2,000 under \$3,000.....	16,683	15,898	15,185	14,570	14,089	13,421	13,115	13,084	12,233	12,128
\$3,000 under \$4,000.....	25,456	23,876	22,510	21,166	20,582	19,888	19,441	18,614	17,959	17,657
\$4,000 under \$5,000.....	32,676	32,022	29,557	28,410	27,451	26,060	24,647	24,098	23,342	22,375
\$5,000 under \$6,000.....	32,990	31,942	31,904	31,904	32,159	30,869	30,441	28,532	28,219	26,435
\$6,000 under \$7,000.....	27,833	27,639	30,148	31,396	31,396	31,277	31,885	32,179	31,953	32,327
\$7,000 under \$8,000.....	21,660	21,813	25,084	26,488	28,193	29,477	30,973	33,153	33,951	33,951
\$8,000 under \$9,000.....	15,792	16,305	19,438	21,052	22,739	24,866	27,047	30,642	32,177	32,177
\$9,000 under \$10,000.....	10,820	11,925	14,604	16,089	18,056	20,367	22,647	26,163	29,286	29,286
\$10,000 under \$15,000.....	16,256	19,541	22,648	30,361	35,418	40,489	49,399	57,308	68,572	80,730
\$15,000 under \$20,000.....	4,427	5,068	5,700	7,232	8,461	9,844	12,159	14,856	18,281	22,472
\$20,000 under \$50,000.....	6,730	7,528	7,708	8,967	9,960	11,019	12,542	14,480	16,948	19,729
\$50,000 under \$100,000.....	2,030	2,116	2,068	2,499	2,315	2,457	2,841	3,047	3,635	4,306
\$100,000 under \$500,000.....	780	800	776	921	869	967	903	976	1,206	1,548
\$500,000 under \$1,000,000.....	30	33	26	31	32	40	38	48	60	60
\$1,000,000 or more.....	9	9	11	13	13	19	14	17	22	35
Returns with no adjusted gross income.....	136	127	196	248	233	182	230	286	282	363
<b>DIVIDENDS<sup>2</sup></b>										
Grand total.....	8,606	9,124	8,741	9,356	9,530	9,890	10,640	11,452	11,917	12,961
Returns with adjusted gross income, total.....	8,567	9,090	8,703	9,316	9,470	9,845	10,607	11,401	11,871	12,892
Under \$600.....	11	13	13	14	19	13	19	20	14	12
\$600 under \$1,000.....	30	46	34	42	41	44	46	42	35	37
\$1,000 under \$2,000.....	155	180	170	196	205	190	218	198	189	192
\$2,000 under \$3,000.....	204	238	229	259	308	228	262	269	275	251
\$3,000 under \$4,000.....	238	244	249	247	256	263	308	312	288	307
\$4,000 under \$5,000.....	227	249	247	241	274	252	289	323	298	293
\$5,000 under \$6,000.....	255	255	241	244	271	263	286	320	280	295
\$6,000 under \$7,000.....	257	256	256	257	254	270	304	311	269	307
\$7,000 under \$8,000.....	1,008	276	239	244	257	258	271	335	314	334
\$8,000 under \$9,000.....	209	216	232	249	249	241	255	276	273	320
\$9,000 under \$10,000.....	208	189	211	205	257	275	270	246	288	288
\$10,000 under \$15,000.....	853	909	902	931	1,012	1,046	1,166	1,263	1,187	1,281
\$15,000 under \$20,000.....	604	687	687	732	751	801	833	909	944	989
\$20,000 under \$50,000.....	2,107	2,171	2,025	2,189	2,254	2,441	2,622	2,808	3,002	3,097
\$50,000 under \$100,000.....	1,286	1,338	1,326	1,414	1,301	1,318	1,493	1,611	1,784	2,017
\$100,000 under \$500,000.....	1,292	1,329	1,236	1,364	1,315	1,430	1,428	1,536	1,771	2,084
\$500,000 under \$1,000,000.....	192	192	174	192	199	225	214	250	261	304
\$1,000,000 or more.....	299	289	269	307	300	305	318	349	441	483
Returns with no adjusted gross income.....	39	34	38	40	60	45	33	51	46	69
<b>INTEREST RECEIVED<sup>3</sup></b>										
Grand total.....	2,872	3,319	3,659	4,395	5,057	5,683	7,155	9,212	10,125	11,296
Returns with adjusted gross income, total.....	2,847	3,290	3,618	4,359	5,013	5,628	7,084	9,138	10,039	11,201
Under \$600.....	22	24	30	34	36	42	51	59	60	51
\$600 under \$1,000.....	53	54	66	71	76	88	108	148	153	131
\$1,000 under \$2,000.....	210	240	245	314	370	402	507	646	687	742
\$2,000 under \$3,000.....	215	242	273	342	373	407	544	676	742	751
\$3,000 under \$4,000.....	203	225	257	271	347	377	508	625	661	703
\$4,000 under \$5,000.....	188	210	246	269	329	363	454	629	625	667
\$5,000 under \$6,000.....	238	238	248	230	336	338	453	566	608	642
\$6,000 under \$7,000.....	201	212	261	303	330	416	580	589	635	635
\$7,000 under \$8,000.....	722	172	192	249	273	306	370	501	558	613
\$8,000 under \$9,000.....	138	155	201	243	282	344	487	534	562	562
\$9,000 under \$10,000.....	112	130	173	184	251	304	390	450	536	536
\$10,000 under \$15,000.....	335	404	452	560	674	782	1,024	1,385	1,555	1,809
\$15,000 under \$20,000.....	190	236	256	305	354	407	504	663	757	904
\$20,000 under \$50,000.....	452	492	543	634	722	827	1,010	1,207	1,377	1,598
\$50,000 under \$100,000.....	158	190	191	245	243	255	309	369	428	526
\$100,000 under \$500,000.....	85	96	105	130	127	146	152	180	218	277
\$500,000 under \$1,000,000.....	7	8	8	11	11	14	15	14	20	27
\$1,000,000 or more.....	7	8	8	8	11	11	11	14	17	25
Returns with no adjusted gross income.....	25	29	41	37	44	55	71	74	86	95



## INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 44.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1956-1965—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Million dollars)										
<b>BUSINESS AND FARM PROFIT</b>										
Grand total.....	23,662	22,526	22,890	24,323	23,959	25,395	26,851	27,415	29,504	31,533
Returns with adjusted gross income, total.....	23,630	22,462	22,868	24,246	23,906	25,351	26,812	27,334	29,413	31,424
Under \$600.....	142	144	142	148	143	127	123	118	116	87
\$600 under \$1,000.....	365	309	312	310	291	279	242	218	206	183
\$1,000 under \$2,000.....	1,635	1,388	1,377	1,262	1,192	1,135	1,014	950	877	779
\$2,000 under \$3,000.....	2,231	1,812	1,815	1,671	1,635	1,594	1,452	1,366	1,276	1,132
\$3,000 under \$4,000.....	2,223	2,017	2,104	1,876	1,876	1,876	1,817	1,663	1,569	1,449
\$4,000 under \$5,000.....	2,167	1,966	2,100	1,901	1,902	1,942	1,895	1,867	1,810	1,659
\$5,000 under \$6,000.....		1,543	1,624	1,688	1,628	1,767	1,755	1,773	1,781	1,818
\$6,000 under \$7,000.....		1,322	1,285	1,384	1,479	1,450	1,595	1,601	1,648	1,736
\$7,000 under \$8,000.....		1,076	1,118	1,229	1,260	1,333	1,437	1,422	1,584	1,584
\$8,000 under \$9,000.....	5,852	957	999	1,084	1,092	1,199	1,259	1,351	1,350	1,489
\$9,000 under \$10,000.....		822	881	916	925	1,044	1,126	1,129	1,255	1,320
\$10,000 under \$15,000.....	2,845	2,814	2,833	3,176	3,191	3,445	3,899	4,078	4,377	5,038
\$15,000 under \$20,000.....	1,717	1,756	1,789	2,021	2,031	2,167	2,407	2,541	2,837	3,151
\$20,000 under \$50,000.....	3,566	3,547	3,711	4,329	4,237	4,810	5,434	5,750	6,762	7,553
\$50,000 under \$100,000.....	729	821	639	1,061	877	992	1,134	1,264	1,627	1,974
\$100,000 under \$500,000.....	150	161	130	182	141	179	191	229	317	441
\$500,000 under \$1,000,000.....	4	5	6	5	5	6	4	6	12	12
\$1,000,000 or more.....	6	3	4	4	3	5	7	9	9	21
Returns with no adjusted gross income.....	32	64	22	76	53	44	39	81	92	109
<b>PARTNERSHIP PROFIT</b>										
Grand total.....	9,393	9,964	9,810	10,220	9,757	9,719	10,210	10,342	10,862	11,960
Returns with adjusted gross income, total.....	9,369	9,937	9,793	10,197	9,726	9,702	10,186	10,317	10,801	11,910
Under \$600.....	17	14	20	21	16	13	14	10	11	6
\$600 under \$1,000.....	29	30	40	32	29	27	23	20	19	17
\$1,000 under \$2,000.....	158	169	163	152	134	112	114	101	89	79
\$2,000 under \$3,000.....	262	280	262	254	214	199	180	174	146	143
\$3,000 under \$4,000.....	396	366	391	340	329	285	257	242	196	183
\$4,000 under \$5,000.....	441	472	435	460	401	379	363	328	270	266
\$5,000 under \$6,000.....		434	526	477	436	388	355	358	324	327
\$6,000 under \$7,000.....		447	413	428	396	398	376	357	365	341
\$7,000 under \$8,000.....		447	352	395	388	368	405	397	382	395
\$8,000 under \$9,000.....	1,932	348	333	387	375	342	353	355	351	340
\$9,000 under \$10,000.....		353	357	319	327	325	353	308	295	345
\$10,000 under \$15,000.....	1,329	1,393	1,333	1,406	1,336	1,316	1,410	1,396	1,411	1,465
\$15,000 under \$20,000.....	951	984	993	995	1,060	963	1,066	1,108	1,061	1,195
\$20,000 under \$50,000.....	2,498	2,693	2,647	2,693	2,810	2,934	3,262	3,385	3,716	4,147
\$50,000 under \$100,000.....	928	1,033	1,078	1,269	1,018	1,072	1,177	1,255	1,513	1,797
\$100,000 under \$500,000.....	404	442	422	530	431	527	452	493	618	799
\$500,000 under \$1,000,000.....	15	19	26	15	15	31	15	17	21	43
\$1,000,000 or more.....	9	11	9	15	11	21	9	13	14	21
Returns with no adjusted gross income.....	24	27	17	24	31	18	24	25	60	50
<b>NET GAIN FROM SALE OF CAPITAL ASSETS<sup>4</sup></b>										
Grand total.....	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909	11,069
Returns with adjusted gross income, total.....	4,875	4,048	4,792	6,667	5,814	8,163	6,615	7,299	8,745	10,871
Under \$600.....	25	23	38	64	35	29	34	30	32	40
\$600 under \$1,000.....	36	31	40	41	39	44	39	37	36	43
\$1,000 under \$2,000.....	161	141	132	176	152	167	157	168	153	164
\$2,000 under \$3,000.....	161	173	194	224	208	206	192	206	205	200
\$3,000 under \$4,000.....	178	154	227	220	199	243	228	205	213	246
\$4,000 under \$5,000.....	158	147	200	223	191	234	196	223	217	254
\$5,000 under \$6,000.....		159	171	206	184	218	204	213	231	252
\$6,000 under \$7,000.....		147	161	218	173	234	198	222	214	260
\$7,000 under \$8,000.....		121	165	180	188	230	171	206	243	259
\$8,000 under \$9,000.....	724	109	153	193	170	229	189	222	222	274
\$9,000 under \$10,000.....		122	121	175	146	211	170	181	216	260
\$10,000 under \$15,000.....	484	419	478	692	597	811	702	820	889	1,112
\$15,000 under \$20,000.....	316	265	314	450	390	565	466	541	602	813
\$20,000 under \$50,000.....	901	701	865	1,254	1,042	1,603	1,237	1,425	1,823	2,202
\$50,000 under \$100,000.....	584	451	543	804	658	913	742	833	1,072	1,342
\$100,000 under \$500,000.....	753	602	651	1,050	911	1,401	1,042	1,113	1,477	1,821
\$500,000 under \$1,000,000.....	154	151	132	222	241	360	276	238	306	485
\$1,000,000 or more.....	242	133	208	274	287	465	372	415	536	845
Returns with no adjusted gross income.....	116	80	87	130	190	128	206	170	165	198

<sup>1</sup>For 1956-63 data, excludes small amounts of wages not subject to withholding reported as other income (see Form 1040A). For 1956-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964, the amount is a gross figure.

<sup>2</sup>Excludes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

<sup>3</sup>Excludes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

<sup>4</sup>Net gain from sales of capital assets reported in adjusted gross income.

INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 45.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES 1956-1965

States	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
(Thousands)										
NUMBER OF RETURNS										
United States <sup>1</sup> .....	59,181	59,824	59,080	60,260	61,025	61,498	62,709	63,943	65,375	67,599
Alabama.....	784	798	798	813	825	826	839	860	893	945
Alaska.....	38	50	46	50	58	64	68	70	71	79
Arizona.....	321	345	358	381	403	422	445	465	477	497
Arkansas.....	436	438	437	450	456	467	484	503	512	547
California.....	5,156	5,362	5,381	5,624	5,769	5,929	6,187	6,405	6,589	6,768
Colorado.....	572	575	578	598	616	633	652	665	677	683
Connecticut.....	949	954	943	960	974	987	1,008	1,029	1,052	1,095
Delaware <sup>2</sup> .....	152	154	153	155	159	160	-	168	174	173
District of Columbia <sup>3</sup> .....	332	337	331	352	342	-	-	331	308	303
Florida.....	1,283	1,377	1,420	1,510	1,566	1,604	1,685	1,737	1,826	1,919
Georgia.....	989	1,007	1,007	1,043	1,055	1,079	1,097	1,162	1,291	1,405
Hawaii.....	208	213	215	225	234	239	244	246	254	257
Idaho.....	211	213	213	215	216	218	217	220	222	226
Illinois.....	3,790	3,794	3,717	3,736	3,762	3,764	3,807	3,860	3,935	4,076
Indiana.....	1,561	1,548	1,521	1,550	1,566	1,568	1,591	1,621	1,660	1,717
Iowa.....	960	953	948	957	950	950	947	960	967	991
Kansas.....	746	746	736	738	738	741	747	752	760	752
Kentucky.....	850	862	833	847	855	853	873	894	906	917
Louisiana.....	785	820	816	828	834	838	857	883	912	947
Maine.....	342	344	336	340	342	344	343	342	346	354
Maryland <sup>3</sup> .....	1,191	1,178	1,147	1,147	1,187	1,547	1,620	1,341	1,413	1,378
Massachusetts.....	1,979	1,985	1,966	1,985	2,004	2,013	2,029	2,041	2,053	2,115
Michigan.....	2,715	2,699	2,576	2,601	2,624	2,580	2,612	2,682	2,778	2,946
Minnesota.....	1,149	1,156	1,141	1,160	1,155	1,176	1,192	1,210	1,223	1,265
Mississippi.....	410	413	415	425	432	438	448	458	478	512
Missouri.....	1,468	1,455	1,440	1,459	1,472	1,468	1,483	1,505	1,527	1,587
Montana.....	231	230	226	226	227	227	229	234	237	240
Nebraska.....	504	497	497	503	509	512	517	523	526	533
Nevada.....	99	99	102	107	114	121	137	151	157	164
New Hampshire.....	219	226	222	229	233	236	243	246	251	254
New Jersey.....	2,230	2,248	2,218	2,266	2,306	2,340	2,387	2,419	2,466	2,699
New Mexico.....	239	254	262	271	275	279	284	293	296	306
New York.....	6,459	6,523	6,412	6,479	6,524	6,576	6,629	6,644	6,765	6,854
North Carolina.....	1,211	1,240	1,236	1,292	1,320	1,348	1,354	1,413	1,463	1,517
North Dakota.....	207	206	206	206	207	205	209	212	214	218
Ohio.....	3,423	3,416	3,301	3,346	3,363	3,329	3,360	3,416	3,491	3,576
Oklahoma.....	704	706	698	714	723	731	747	762	773	792
Oregon.....	604	591	586	603	610	612	628	650	670	692
Pennsylvania.....	4,168	4,163	4,056	4,053	4,080	4,016	4,021	4,043	4,063	4,257
Rhode Island.....	326	321	314	319	321	322	326	327	331	344
South Carolina.....	564	572	572	588	606	616	630	651	676	716
South Dakota.....	225	224	224	225	226	229	231	232	231	233
Tennessee.....	987	999	990	1,030	1,047	1,061	1,091	1,105	1,137	1,189
Texas.....	2,726	2,781	2,777	2,842	2,873	2,932	3,020	3,110	3,198	3,282
Utah.....	263	269	271	281	289	297	307	312	314	318
Vermont.....	134	133	128	130	132	131	133	133	135	151
Virginia.....	1,187	1,200	1,200	1,221	1,248	1,273	1,321	1,360	1,373	1,416
Washington.....	971	970	965	977	974	988	1,018	1,031	1,038	1,073
West Virginia.....	586	593	560	549	544	531	524	528	533	538
Wisconsin.....	1,366	1,375	1,353	1,376	1,390	1,388	1,407	1,422	1,452	1,502
Wyoming.....	111	116	111	115	116	116	116	119	119	118
Other areas <sup>4</sup> .....	62	97	119	142	167	176	200	198	159	165
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States <sup>1</sup> .....	267,653	280,229	281,252	305,200	315,832	330,074	348,707	368,728	396,717	429,254
Alabama.....	2,965	3,217	3,292	3,501	3,618	3,743	3,967	4,242	4,669	5,100
Alaska.....	234	290	285	303	394	408	436	501	514	624
Arizona.....	1,437	1,598	1,713	1,905	2,115	2,295	2,471	2,641	2,779	2,891
Arkansas.....	1,418	1,423	1,507	1,646	1,677	1,787	1,990	2,138	2,305	2,696
California.....	26,644	28,560	29,770	33,072	34,493	37,041	39,616	42,382	45,599	48,213
Colorado.....	2,551	2,580	2,756	2,968	3,250	3,519	3,670	3,783	3,952	4,196
Connecticut.....	4,984	5,151	5,141	5,656	5,868	6,171	6,537	7,099	7,487	8,215
Delaware <sup>2</sup> .....	874	896	910	952	971	1,016	-	1,138	1,312	1,416
District of Columbia <sup>3</sup> .....	1,524	1,556	1,655	1,845	1,851	-	-	1,903	1,937	1,968
Florida.....	5,415	6,056	6,270	7,053	7,383	7,854	8,480	9,017	10,012	11,115
Georgia.....	3,794	4,012	4,167	4,517	4,712	4,926	5,316	5,808	6,760	7,547
Hawaii.....	835	898	897	1,052	1,195	1,334	1,329	1,382	1,473	1,589
Idaho.....	833	849	890	939	962	1,005	1,007	1,072	1,102	1,220
Illinois.....	19,235	19,223	19,640	20,932	21,551	22,318	23,435	24,161	26,236	28,551
Indiana.....	7,032	7,253	7,004	7,648	8,022	8,142	8,665	9,239	9,908	10,939
Iowa.....	3,474	3,654	3,968	4,010	4,229	4,355	4,512	4,685	5,079	5,593
Kansas.....	2,821	2,962	3,197	3,356	3,451	3,647	3,810	4,038	4,106	4,273
Kentucky.....	3,121	3,359	3,251	3,472	3,508	3,641	3,951	4,083	4,508	4,953
Louisiana.....	3,296	3,640	3,606	3,960	3,838	4,019	4,209	4,549	4,921	5,469
Maine.....	1,193	1,254	1,224	1,303	1,408	1,429	1,500	1,496	1,710	1,795
Maryland <sup>3</sup> .....	5,511	5,686	5,660	6,146	6,416	8,515	9,282	8,081	8,906	9,473
Massachusetts.....	8,751	9,106	9,203	10,111	10,509	10,835	11,345	11,893	12,543	13,394
Michigan.....	13,911	14,238	12,922	14,218	14,322	14,630	15,949	17,033	18,922	20,959
Minnesota.....	4,716	4,907	4,965	5,319	5,483	5,902	6,090	6,337	6,805	7,448
Mississippi.....	1,351	1,393	1,443	1,559	1,683	1,729	1,909	2,060	2,261	2,472
Missouri.....	6,189	6,249	6,399	6,842	7,115	7,374	7,745	8,229	8,900	9,615
Montana.....	890	975	912	1,039	984	1,038	1,031	1,133	1,165	1,335
Nebraska.....	1,767	1,749	2,019	2,085	2,204	2,415	2,407	2,527	2,662	2,861
Nevada.....	496	530	567	582	650	751	858	1,001	1,095	1,155
New Hampshire.....	839	908	931	1,003	1,078	1,130	1,193	1,275	1,337	1,418

## INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 45.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES 1956-1965—Continued

States	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued										
(Million dollars)										
New Jersey.....	11,135	11,667	11,864	12,867	13,303	14,076	14,926	15,811	16,725	18,661
New Mexico.....	965	1,211	1,138	1,315	1,310	1,385	1,440	1,476	1,543	1,699
New York.....	32,208	33,893	34,017	37,042	38,036	40,017	41,477	43,324	44,328	48,286
North Carolina.....	4,231	4,467	4,456	5,033	5,267	5,570	5,960	6,399	7,056	7,894
North Dakota.....	663	674	762	747	737	756	899	937	985	1,060
Ohio.....	16,920	17,389	16,310	17,921	18,472	18,671	19,570	20,672	22,099	24,083
Oklahoma.....	2,763	2,872	2,933	3,170	3,205	3,421	3,455	3,698	4,038	4,245
Oregon.....	2,749	2,584	2,836	3,096	3,145	3,186	3,430	3,743	4,127	4,246
Pennsylvania.....	18,815	19,514	18,968	20,200	20,654	20,833	21,759	22,873	24,560	26,676
Rhode Island.....	1,357	1,335	1,390	1,481	1,497	1,646	1,652	1,774	1,899	2,066
South Carolina.....	1,954	2,068	2,058	2,324	2,395	2,580	2,788	2,935	3,241	3,595
South Dakota.....	672	790	790	742	783	900	951	944	967	1,041
Tennessee.....	3,674	3,796	3,785	4,003	4,334	4,552	5,122	5,150	5,662	6,222
Texas.....	11,582	12,356	12,697	13,435	13,576	14,828	15,439	16,321	17,435	18,977
Utah.....	1,155	1,211	1,282	1,393	1,438	1,606	1,639	1,749	1,897	1,894
Vermont.....	481	486	483	521	538	559	569	632	692	721
Virginia.....	4,752	4,997	5,051	5,477	5,818	6,155	6,638	7,129	7,764	8,498
Washington.....	4,527	4,666	4,986	5,240	5,321	5,695	6,012	6,308	6,462	7,040
West Virginia.....	2,298	2,211	2,211	2,331	2,405	2,386	2,379	2,570	2,775	2,888
Wisconsin.....	5,916	6,158	6,121	6,691	6,907	6,992	7,417	7,730	8,303	9,118
Wyoming.....	493	543	515	565	566	593	586	630	643	644
Other areas <sup>4</sup> .....	221	381	434	611	626	698	812	980	791	901
INCOME TAX AFTER CREDITS										
United States <sup>1</sup> .....	32,706	34,382	34,351	38,653	39,545	42,271	44,893	48,200	47,160	49,525
Alabama.....	294	323	342	374	384	399	436	473	480	503
Alaska.....	32	38	39	42	56	56	60	69	64	76
Arizona.....	166	183	194	235	254	275	299	321	303	302
Arkansas.....	133	134	143	167	165	182	215	232	225	233
California.....	3,374	3,651	3,816	4,422	4,517	4,955	5,281	5,714	5,566	5,592
Colorado.....	312	308	329	359	399	444	456	476	438	442
Connecticut.....	711	727	720	803	835	899	947	1,066	1,019	1,091
Delaware <sup>2</sup> .....	162	164	153	169	167	171	-	194	214	230
District of Columbia <sup>3</sup> .....	207	213	231	275	273	-	-	297	288	280
Florida.....	644	713	719	847	851	936	1,002	1,090	1,139	1,226
Georgia.....	385	419	437	490	517	554	616	695	723	778
Hawaii.....	92	101	102	129	154	180	167	177	175	178
Idaho.....	89	83	94	103	104	107	108	118	107	115
Illinois.....	2,612	2,695	2,622	2,867	2,951	3,124	3,306	3,424	3,398	3,581
Indiana.....	852	894	826	942	997	1,020	1,111	1,197	1,156	1,244
Iowa.....	351	382	436	453	477	503	508	539	536	570
Kansas.....	303	322	362	375	396	427	450	485	440	445
Kentucky.....	327	371	351	378	376	402	451	472	468	490
Louisiana.....	388	427	412	502	448	479	502	562	542	580
Maine.....	123	129	128	134	148	157	167	167	173	177
Maryland <sup>3</sup> .....	647	676	685	788	802	1,115	1,252	1,073	1,083	1,143
Massachusetts.....	1,053	1,111	1,125	1,283	1,362	1,411	1,493	1,587	1,520	1,599
Michigan.....	1,839	1,845	1,607	1,821	1,908	1,892	2,107	2,315	2,361	2,582
Minnesota.....	526	550	565	619	641	691	707	765	733	763
Mississippi.....	120	119	128	156	164	166	189	217	213	230
Missouri.....	746	759	782	864	884	939	980	1,087	1,014	1,095
Montana.....	97	109	100	122	110	120	119	130	119	129
Nebraska.....	191	190	224	242	262	302	291	310	291	295
Nevada.....	69	74	76	81	89	110	125	149	144	143
New Hampshire.....	91	101	102	115	125	133	141	156	146	156
New Jersey.....	1,412	1,487	1,539	1,695	1,739	1,909	2,028	2,180	2,102	2,279
New Mexico.....	106	127	130	152	145	157	164	173	160	173
New York.....	4,232	4,435	4,494	5,097	5,077	5,629	5,779	6,107	5,969	6,165
North Carolina.....	381	417	405	500	520	578	642	705	696	784
North Dakota.....	61	64	73	73	75	73	89	95	90	92
Ohio.....	2,149	2,219	2,041	2,295	2,385	2,433	2,558	2,738	2,667	2,890
Oklahoma.....	301	329	325	363	364	404	407	437	438	442
Oregon.....	332	292	344	387	383	392	418	471	476	468
Pennsylvania.....	2,373	2,480	2,368	2,606	2,586	2,635	2,776	2,973	2,945	3,099
Rhode Island.....	166	165	172	182	186	209	215	231	230	241
South Carolina.....	175	180	182	226	227	257	292	310	313	342
South Dakota.....	60	63	80	69	77	91	96	100	87	89
Tennessee.....	378	390	405	456	474	509	613	606	601	653
Texas.....	1,405	1,536	1,541	1,689	1,693	1,866	1,973	2,108	2,028	2,122
Utah.....	116	123	128	149	153	175	183	195	185	178
Vermont.....	49	46	47	55	56	60	62	71	72	71
Virginia.....	521	543	559	633	676	734	813	870	885	947
Washington.....	545	565	623	661	662	734	781	828	751	787
West Virginia.....	244	279	237	262	269	273	273	303	302	304
Wisconsin.....	686	717	701	805	843	851	896	954	929	975
Wyoming.....	59	61	60	68	71	72	74	84	70	68
Other areas <sup>4</sup> .....	17	49	45	75	69	83	94	122	92	103

<sup>1</sup>Includes data for "Other areas" described in footnote 5.

<sup>2</sup>For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.

<sup>3</sup>For 1961-62, data for District of Columbia are included in the statistics for Maryland.

<sup>4</sup>Includes data for returns of bona fide residents of Puerto Rico, U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone except for year 1955.



Table 46.—POPULATION, NUMBER OF RETURNS, SALARIES AND WAGES, DIVIDENDS, NET INCOME, AND INCOME TAX FOR FIVE LARGEST METROPOLITAN AREAS

Five largest metropolitan areas	Population <sup>1</sup>		Number of returns		Salaries and wages <sup>2</sup> (Million dollars) (4)	Dividends <sup>3</sup> (Million dollars) (5)	Net income <sup>4</sup> (Million dollars) (6)	Income tax <sup>5</sup> (Million dollars) (7)
	Rank	Number (Thousands) (1)	Total (Thousands) (2)	Percent of population (3)				
	1965				1965			
United States.....		193,795	67,599	34.9	347,199	13,941	369,515	49,525
Total five largest metropolitan areas		38,236	13,761	36.0	83,700	4,322	90,715	13,361
Chicago, Illinois.....	3	6,636	2,582	38.9	15,903	765	16,739	2,584
Detroit, Michigan.....	5	3,972	1,467	36.9	9,444	321	9,694	1,450
Los Angeles, Long Beach and Orange County California.....	2	7,887	2,924	37.1	18,107	610	17,822	2,586
New York, N.Y., Jersey City, Paterson and Newark, N.J.....	1	15,074	5,943	39.4	34,958	2,346	37,145	5,928
Philadelphia, Pa. - New Jersey.....	4	4,667	1,598	34.2	8,900	475	9,316	6,676
	1936				1936 <sup>6</sup>			
United States.....		123,203	5,486	4.5	11,718	3,228	18,953	1,214
Total five largest metropolitan areas		22,292	1,680	7.5	4,113	1,044	6,451	513
Chicago, Illinois.....	2	4,335	323	7.5	843	177	1,227	83
Detroit, Michigan.....	5	2,177	143	6.6	359	86	505	40
Los Angeles, Long Beach and Orange County California.....	4	2,327	167	7.1	367	96	627	38
New York, N.Y., Jersey City, Paterson and Newark, N.J.....	1	10,633	902	8.5	2,245	598	3,583	317
Philadelphia Pa. - New Jersey.....	3	2,820	145	5.1	299	87	509	35

<sup>1</sup>Source: For 1936, Statistics of Income Supplement for 1936, Individual Incomes, Section I. Distribution and Sources. U. S. Treasury Department in Cooperation with the Works Projects Administration, June 1940. For 1965, current population reports, series P-25, No. 347, August 31, 1966. Bureau of the Census, U. S. Department of Commerce.

<sup>2</sup>For 1936, excludes salaries and wages of (1) State and local government officials and employees and (2) judges of U. S. courts who took office on or before June 6, 1932 who were exempt from Federal income taxation until 1939.

<sup>3</sup>Total dividends received from both domestic and foreign corporations.

<sup>4</sup>Income less deductions but before subtracting personal exemptions. For 1965 computed by securing sum of taxable income and total amount of exemptions. Amount of exemptions equals number of exemptions multiplied by \$600.

<sup>5</sup>For 1965, income tax after credits. For 1936, tax liability prior to two credits (not large amounts) for (1) income tax paid at source on tax-free covenant bonds and (2) income and profits taxes paid to foreign countries or U.S. possessions.

<sup>6</sup>Continental U.S. plus Alaska and Hawaii.

Table 47.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965

(Taxable and nontaxable returns)

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Akron, Ohio.....	184,139	173,433	207,985	202,326	1,116,953	1,024,554	1,346,787	1,507,872	147,331	137,406	177,529	185,888
Albany-Schenectady-Troy, New York.....	227,205	240,116	230,943	258,259	1,197,483	1,282,864	1,352,762	1,698,909	145,262	158,836	174,010	186,495
Albuquerque, New Mexico.....	-	80,103	-	-	-	448,484	-	-	-	52,569	-	-
Allentown-Bethlehem-Easton, Pennsylvania-New Jersey.....	173,090	169,224	196,375	139,334	861,326	954,678	1,154,608	1,274,069	110,825	127,236	154,552	151,544
Anaheim-Santa Ana-Garden Grove, California.....	-	-	339,602	405,628	-	-	2,515,269	3,116,992	-	-	322,621	332,891
Atlanta, Georgia.....	328,993	338,393	367,498	425,806	1,737,036	1,927,262	2,283,890	2,436,644	215,376	246,902	309,418	351,865
Bakersfield, California.....	88,786	93,967	95,542	99,659	519,867	521,414	583,437	642,580	67,899	67,547	70,645	70,939
Baltimore, Maryland.....	622,326	663,910	635,225	622,843	3,307,756	3,467,064	3,745,290	4,209,358	431,886	435,475	495,824	502,732
Beaumont-Port Arthur, Texas.....	92,569	104,572	103,147	97,523	473,833	579,750	621,706	646,071	59,526	69,397	71,304	80,528
Binghamton, New York-Pennsylvania.....	-	-	101,299	91,311	-	-	593,989	572,604	-	-	78,328	62,548
Birmingham, Alabama.....	188,514	181,630	182,903	201,666	958,804	991,238	1,055,849	1,274,727	118,647	120,544	128,976	140,823
Boston, Massachusetts.....	962,034	948,372	957,620	931,932	5,113,522	5,296,028	5,794,070	6,479,569	683,100	722,986	803,278	799,700
Bridgeport, Connecticut.....	145,011	129,802	140,600	149,001	825,405	748,317	925,856	1,007,503	104,799	99,728	126,150	124,145
Buffalo, New York.....	461,237	445,358	441,377	459,422	2,609,915	2,508,150	2,684,158	3,077,001	346,867	316,625	342,128	344,821
Canton, Ohio.....	106,695	102,293	117,337	123,224	579,291	593,076	724,873	860,693	73,071	76,559	95,301	101,416
Charleston, West Virginia.....	81,287	76,387	-	-	423,750	437,771	-	-	53,124	55,043	-	-
Charlotte, North Carolina.....	90,052	88,518	113,037	114,012	468,358	508,083	665,684	811,774	56,358	64,000	84,915	94,942
Chattanooga, Tennessee-Georgia.....	88,901	99,093	99,481	99,400	419,477	491,306	515,257	582,578	51,256	60,036	62,059	63,904
Chicago, Illinois.....	2,391,800	2,378,283	2,437,221	2,581,895	14,614,659	15,391,127	16,574,607	19,377,100	2,105,200	2,278,427	2,483,599	2,583,957
Cincinnati, Ohio-Kentucky-Indiana.....	381,976	379,087	424,204	449,758	2,161,294	2,167,731	2,628,352	3,001,485	298,011	304,105	363,807	360,740
Cleveland, Ohio.....	654,066	626,363	689,707	722,876	3,904,418	3,878,937	4,570,828	5,375,682	529,614	537,950	649,772	721,263
Columbia, South Carolina.....	-	68,208	-	-	-	322,122	-	-	-	34,278	-	-
Columbus, Ohio.....	236,622	232,136	274,350	297,997	1,266,140	1,387,583	1,716,972	1,996,554	169,696	192,458	233,091	237,961
Dallas, Texas.....	358,542	377,915	410,621	459,845	2,036,558	2,250,958	2,576,630	3,098,708	285,719	321,121	371,115	384,235
Davenport-Rock Island-Moline, Iowa-Illinois.....	87,040	100,185	108,455	131,404	511,604	591,105	704,451	867,629	66,058	76,010	91,597	98,220
Dayton, Ohio.....	228,902	248,000	258,646	255,965	1,345,551	1,502,209	1,695,135	1,910,431	186,177	198,005	234,292	239,067
Denver, Colorado.....	323,054	335,269	335,674	392,289	1,838,082	2,116,033	2,388,531	2,632,842	235,641	289,420	317,322	287,747
Des Moines, Iowa.....	96,818	87,565	108,754	91,874	533,381	543,342	651,159	638,018	68,612	71,793	84,106	76,756
Detroit, Michigan.....	1,287,312	1,243,765	1,286,127	1,467,167	7,693,736	7,531,327	8,782,292	11,138,440	1,037,292	1,017,613	1,261,347	1,450,326
Duluth-Superior, Minnesota-Wisconsin.....	92,388	101,645	88,412	105,206	432,675	515,851	451,339	611,449	49,314	58,867	51,573	64,154
El Paso, Texas.....	-	78,804	93,520	114,755	-	393,566	472,704	649,097	-	46,135	53,605	63,721
Erie, Pennsylvania.....	88,018	-	-	-	413,319	-	-	-	50,573	-	-	-
Flint, Michigan.....	115,795	122,358	139,350	154,140	629,541	767,398	979,099	1,208,764	80,392	100,101	136,699	154,452
Fort Lauderdale-Hollywood, Florida.....	-	119,291	136,348	151,555	-	619,114	752,353	1,000,615	-	77,638	92,341	120,019
Fort Worth, Texas.....	189,341	186,451	217,158	219,526	991,387	1,009,622	1,251,918	1,340,236	127,105	130,687	162,091	148,486
Fresno, California.....	106,102	112,380	112,183	126,733	469,954	585,010	610,625	778,313	65,615	69,371	75,035	85,410
Gary-Hammond-East Chicago, Indiana.....	169,100	191,125	188,661	205,458	947,310	1,141,008	1,191,184	1,448,099	115,072	145,538	158,230	165,091
Grand Rapids, Michigan.....	120,984	128,731	170,093	160,783	660,590	756,518	1,007,737	1,050,140	84,587	97,001	124,522	114,964
Harrisburg, Pennsylvania.....	127,946	121,045	137,112	126,456	696,534	607,511	772,462	830,520	80,295	73,871	99,724	94,881
Hartford, Connecticut.....	203,201	182,072	191,693	208,362	1,208,656	1,168,014	1,368,853	1,560,321	173,252	176,522	212,228	210,308
Honolulu, Hawaii.....	149,770	164,734	178,953	178,018	986,537	956,232	1,078,550	1,254,091	102,643	140,434	141,220	146,108
Houston, Texas.....	394,137	400,198	461,449	543,122	2,219,726	2,460,022	2,895,602	3,697,660	306,744	340,892	410,595	455,255
Huntington-Ashland, West Virginia-Kentucky-Ohio.....	72,041	76,480	-	-	344,034	361,408	-	-	39,939	42,644	-	-
Indianapolis, Indiana.....	255,642	260,108	346,347	355,966	1,452,532	1,510,566	2,183,944	2,453,144	204,700	213,304	300,527	293,917
Jacksonville, Florida.....	157,631	158,147	169,923	154,007	757,604	801,750	892,867	984,965	92,214	96,643	110,286	113,569
Jersey City, New Jersey.....	256,486	244,071	236,823	247,455	1,237,721	1,274,157	1,307,365	1,492,803	146,904	162,548	172,502	173,469
Johnstown, Pennsylvania.....	81,369	76,310	83,952	82,211	325,660	322,434	413,943	465,033	35,459	37,285	50,265	46,761
Kansas City, Missouri-Kansas.....	368,162	369,276	415,288	405,641	2,038,007	2,182,626	2,664,777	2,846,953	276,449	288,445	363,279	331,833
Knoxville, Tennessee.....	118,288	109,967	117,946	110,980	538,408	617,961	658,589	616,695	65,307	65,605	77,232	77,232
Lancaster, Pennsylvania.....	92,658	98,338	107,114	106,263	433,309	484,209	603,701	690,873	55,268	61,187	79,691	81,668
Lansing, Michigan.....	95,523	89,750	96,559	106,045	491,128	535,055	617,898	749,654	58,193	67,123	79,519	85,376
Little Rock-North Little Rock, Arkansas.....	79,470	-	-	-	385,349	-	-	-	43,901	-	-	-
Los Angeles-Long Beach, California.....	2,449,566	2,540,469	2,418,330	2,518,674	15,097,630	16,576,244	16,681,641	18,840,037	2,046,910	2,240,662	2,316,813	2,252,984
Louisville, Kentucky-Indiana.....	233,069	248,849	243,267	263,153	1,215,112	1,359,904	1,427,917	1,738,112	152,726	167,284	183,770	194,340
Memphis, Tennessee-Arkansas.....	186,518	196,013	196,543	222,993	871,143	998,017	1,127,816	1,327,694	101,604	119,201	144,158	154,200
Miami, Florida.....	321,707	319,233	349,762	377,107	1,652,992	1,702,713	1,878,456	2,229,393	207,192	210,651	238,437	259,058
Milwaukee, Wisconsin.....	433,214	437,299	479,707	480,124	2,589,443	2,595,014	3,035,607	3,474,088	342,872	354,882	407,104	405,290
Minneapolis-Saint Paul, Minnesota.....	520,344	516,861	569,845	599,144	2,947,121	3,190,100	3,654,697	4,225,274	381,338	418,340	485,899	483,972
Mobile, Alabama.....	87,368	91,735	103,884	99,825	444,889	425,665	527,471	573,960	45,598	42,396	60,742	62,396
Nashville, Tennessee.....	122,617	130,462	159,411	171,856	629,971	695,366	837,636	1,022,631	83,774	89,328	112,068	120,355
New Haven, Connecticut.....	123,078	117,837	120,994	131,725	685,670	691,131	769,343	964,193	97,147	96,529	110,488	122,384
New Orleans, Louisiana.....	268,735	258,953	308,846	332,086	1,376,852	1,362,575	1,707,997	2,078,760	195,682	179,322	231,218	235,167
New York, New York.....	4,307,344	4,408,026	4,457,488	4,546,345	25,917,626	28,420,401	30,736,669	34,278,160	3,729,528	4,202,766	4,513,125	4,572,301
Newark, New Jersey.....	641,133	668,956	692,751	680,733	4,003,580	4,285,705	4,768,395	5,277,951	566,328	625,359	695,443	716,981
Norfolk-Portsmouth, Virginia.....	150,859	179,378	161,450	185,575	718,707	855,586	861,778	1,095,972	83,852	93,723	102,002	112,681
Oklahoma City, Oklahoma.....	154,795	187,212	194,662	205,920	997,309	997,309	1,137,066	1,203,042	100,871	123,736	142,751	127,803
Omaha, Nebraska-Iowa.....	155,935	169,934	178,976	185,831	810,907	1,006,466	1,058,856	1,152,348	101,956	138,783	141,755	130,828
Orlando, Florida.....	-	99,751	109,903	110,136	-	534,359	619,298	619,170	-	67,064	72,016	62,511
Paterson-Clifton-Passaic, New Jersey.....	426,413	425,344	461,700	468,411	2,601,359	2,809,982	3,328,841	3,631,413	352,019	393,197	474,297	465,741
Peoria, Illinois.....	111,286	94,913	102,364	120,894	632,493	557,667	663,888	826,598	83,581	75,359	89,203	92,812
Philadelphia, Pennsylvania-New Jersey.....	1,515,016	1,553,685	1,521,946	1,597,929	8,216,144	8,932,000	9,410,933	10,865,580	1,076,097	1,170,389	1,262,450	1,313,111
Phoenix, Arizona.....	195,650	223,002	257,355	275,900	1,017,729	1,266,680	1,533,018	1,685,621	129,226	158,102	189,602	177,825
Pittsburgh, Pennsylvania.....	832,376	794,386	775,915	732,123	4,634,777	4,418,754	4,806,974	5,064,555	669,795	592,529	653,175	631,746
Portland, Oregon-Washington.....	279,234	315,085	318,799	327,185	1,536,415	1,771,920	1,976,167	2,250,414	201,445	232,537	257,843	268,172
Providence-Pawtucket-Warwick, Rhode Island-Massachusetts.....	298,837	284,940	290,897	310,225	1,394,499	1,466,089	1,603,292	1,875,198	170,005	186,688	209,057	218,455
Reading, Pennsylvania.....	99,665	99,055	99,141	1								

INDIVIDUAL/1965 • HISTORICAL SUMMARY

Table 47.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, 1959-1965—Continued  
 [Taxable and nontaxable returns]

Standard metropolitan statistical area	Number of returns				Adjusted gross income (Thousand dollars)				Income tax after credits (Thousand dollars)			
	1959	1961	1963	1965	1959	1961	1963	1965	1959	1961	1963	1965
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salt Lake City, Utah.....	119,730	130,589	166,551	168,864	649,279	733,158	994,006	1,064,466	77,717	82,438	111,286	106,888
San Antonio, Texas.....	193,724	204,431	208,330	245,703	896,448	974,618	1,055,259	1,348,256	108,331	118,197	133,260	150,606
San Bernardino-Riverside-Ontario, California	249,511	265,004	293,164	305,329	1,297,862	1,449,037	1,773,993	2,050,093	138,833	165,557	208,156	208,186
San Diego, California.....	316,593	317,363	337,355	369,541	1,938,115	1,878,998	1,983,157	2,381,542	246,259	226,724	241,415	247,021
San Francisco-Oakland, California.....	1,014,096	1,067,343	1,105,396	1,173,439	6,384,584	7,236,488	7,699,293	8,944,867	929,231	1,063,605	1,126,574	1,137,744
San Jose, California.....	221,515	232,225	280,502	330,859	1,409,616	1,590,047	2,213,780	2,530,899	182,314	211,045	295,716	284,884
Scranton, Pennsylvania.....	81,946	-	-	-	316,966	-	-	-	34,353	-	-	-
Seattle-Everett, Washington.....	380,588	390,274	441,141	429,041	2,294,526	2,505,270	3,034,367	3,152,715	306,609	343,591	422,022	383,269
Shreveport, Louisiana.....	73,829	72,852	72,130	66,591	408,984	370,615	412,076	394,276	57,357	47,754	52,937	44,432
South Bend, Indiana.....	80,722	-	88,993	90,016	468,859	-	513,612	612,122	62,814	-	69,887	72,782
Spokane, Washington.....	89,054	77,819	95,032	100,169	468,546	440,277	546,096	598,890	59,642	55,372	69,442	65,185
Springfield-Chicopee-Holyoke, Massachusetts-Connecticut.....	148,850	148,379	157,521	171,165	812,077	812,123	902,898	1,117,807	100,285	101,036	116,480	129,454
Stockton, California.....	71,670	-	-	-	378,337	-	-	-	48,082	-	-	-
Syracuse, New York.....	206,034	203,186	204,237	192,539	1,072,175	1,134,622	1,174,499	1,263,897	131,741	139,792	144,605	136,084
Tacoma, Washington.....	106,425	105,067	90,007	120,668	563,652	597,668	537,764	744,247	69,654	74,377	70,770	78,030
Tampa-Saint Petersburg, Florida.....	238,267	262,139	269,544	301,865	1,085,412	1,202,457	1,354,832	1,616,896	125,614	139,322	157,583	164,422
Toledo, Ohio-Michigan.....	156,784	155,179	184,587	228,527	887,350	905,683	1,198,779	1,532,669	121,208	123,084	163,080	183,730
Trenton, New Jersey.....	104,086	105,638	105,615	116,054	573,790	602,240	659,780	814,526	78,759	81,841	91,372	104,470
Tucson, Arizona.....	-	79,246	92,551	84,518	-	453,213	537,337	522,315	-	51,986	64,720	60,516
Tulsa, Oklahoma.....	144,112	139,944	137,078	146,317	778,490	808,384	819,062	1,019,882	100,253	109,689	114,984	126,738
Utica-Rome, New York.....	106,127	114,073	96,944	93,567	516,535	578,278	546,825	603,868	60,503	68,122	68,343	65,225
Washington, D. C.-Maryland-Virginia.....	703,658	714,204	822,348	831,996	4,315,146	4,725,622	5,855,122	6,589,453	614,324	674,987	864,147	890,582
Wichita, Kansas.....	109,919	113,209	135,965	127,237	597,541	667,326	801,646	810,864	72,014	81,674	99,515	91,595
Wilkes-Barre-Hazleton, Pennsylvania.....	119,280	113,671	108,110	106,113	477,110	486,342	503,748	551,707	54,915	57,074	64,859	56,421
Wilmington, Delaware-New Jersey-Maryland.....	133,802	124,508	149,225	146,919	854,922	872,082	1,073,900	1,277,333	153,127	154,073	185,446	214,776
Worcester, Massachusetts.....	108,939	93,123	112,424	122,221	520,751	495,557	641,708	749,669	61,711	63,758	83,344	85,435
York, Pennsylvania.....	89,841	-	111,839	100,451	435,769	-	597,578	638,334	51,885	-	71,952	76,288
Youngstown-Warren, Ohio.....	173,536	170,223	159,063	173,692	908,557	955,459	957,437	1,247,646	107,519	114,971	121,626	137,245





## Index

- A**
- Adjusted gross deficit, 131, 133  
Adjusted gross income, 1, 8-10, 12, 21, 35, 73  
    Age 65 or over, 73, 74  
    Itemized deductions returns, 78  
    Standard deduction returns, 77  
Alternative tax computation returns, 56  
Cumulative distribution, 8  
Definition, 131, 132  
Form 1040A returns, 22  
Historical data, 207, 209, 211, 212, 215, 218  
Itemized deductions returns, 35, 41, 44, 45  
Marital statuses, 9, 21, 39, 40, 44, 45  
    Joint and surviving spouse returns, 15  
    Separate and single persons returns, 18  
Normal tax and surtax returns, 55  
Percent distribution, 8, 35  
Returns with:  
    Income averaging, 52, 53  
    Income averaging and capital gain, 52  
    Pensions and annuities, 25  
    Retirement income credit, 73, 80  
Standard deduction returns, 35, 36, 39, 40  
Standard metropolitan statistical areas, 87, 104, 106-130  
States, 89, 91-103  
Adjustments, 1, 13, 73  
    Age 65 or over, 73, 75  
    Definition, 31, 132  
    Historical, 210  
    Itemized deductions returns, 42  
    Joint and surviving spouse returns, 16  
    Retirement income credit returns, 73  
    Separate and single persons returns, 19  
    Standard deduction returns, 37  
Adjusted taxable income, 52, 53, 132  
Age 65 or over, 71-76, 132  
    Exemptions, 46  
    Itemized deductions, 78  
    Standard deduction, 77  
Alternative method, retirement income credit, 52, 132  
Alternative tax computation returns, 29, 49, 52, 56, 132  
Average base period capital gain net income, 52, 132  
Average income tax, 8  
    Alternative tax computation returns, 56  
    Cumulated distribution, 8  
    Historical data, 212  
    Normal tax and surtax returns, 55
- B**
- Base of retirement income credit, 79, 133  
Blindness exemptions, 46
- Bonds only requested, 14  
    Age 65 or over, 76  
    Definition, 137  
    Form 1040A returns, 22  
    Itemized deductions returns, 43  
    Joint and surviving spouse returns, 17  
    Separate and single persons returns, 20  
    Standard deduction returns, 38  
Business or profession, 1, 9, 10, 12, 35, 73  
    Age 65 or over, 73, 74  
    Definition, 133  
    Historical, 209, 210, 214  
    Itemized deductions returns, 35, 41, 44  
    Marital statuses, 9, 39, 44  
    Joint and surviving spouse returns, 15  
    Separate and single persons returns, 18  
No adjusted gross income returns, 9  
Returns with:  
    Income averaging, 52  
    Pensions and annuities, 25  
    Retirement income credit, 73, 80  
Standard deduction returns, 35, 36, 39  
Standard metropolitan statistical areas, 87, 104  
States, 89
- C**
- Capital gain dividends, 4, 5, 133  
Capital gains and losses, 6, 27-29, 133  
Cash requested, 14  
    Age 65 or over, 76  
    Definition, 137  
    Form 1040A returns, 22  
    Itemized deductions returns, 43  
    Joint and surviving spouse returns, 17  
    Separate and single persons returns, 20  
    Standard deduction returns, 38  
Classifications of data:  
Adjusted gross income classes:  
    All returns, 12, 39  
    Cumulated, 8  
    Taxable and nontaxable, 10, 11  
At least one taxpayer age 65 or over, 74-76  
    Itemized deductions, 78  
    Standard deduction, 77  
Capital gains and losses, 27-29  
Dividends:  
    Capital gain, 4  
    Eligible for exclusion, 23  
    Joint returns, 24  
    Other distributions, 3  
Exclusions and deductions:  
    Employee business expense, 34  
    Moving expense, 33  
    Self-employed pension deduction, 32  
    Sick pay, 32  
Exemptions by type, 46-48  
Form 1040A returns, 22  
Gain from disposition of depreciable property, 7
- Classification of data—Continued  
Adjusted gross income classes—Con.  
    Historical data, 211-213  
Marital statuses:  
    All, 9, 21  
    Itemized deduction returns, 44, 45  
    No adjusted gross income returns, 9  
    Standard deduction returns, 39, 40  
    Joint and surviving spouse returns, 15-17  
    Separate and single persons returns, 18-20  
Pensions and annuities, 25, 26  
Retirement income, 79, 80, 81  
Standard metropolitan area data, 106-130  
State data, 91-103  
Type of deduction:  
    Itemized, 41-43  
    Standard, 36-38  
Type of tax computation:  
    Alternative tax computation, 56  
    Normal and surtax only, 55  
    Income averaging, 52, 53  
    Income averaging and one-half excess long-term capital gain, 52  
    Tax savings, 52, 54  
Marginal tax rate classes:  
    All returns, 57-59, 66-69  
    Heads of household returns, 64, 65, 66-67  
    Joint and surviving spouse returns, 60-61, 66-69  
    Separate and single persons returns, 62, 63, 67-69  
Size distributions:  
    Capital gains dividends, 4  
    Employee business expense deduction, 34  
Income averaging:  
    Current year taxable income, 53  
    Tax savings, 54  
Moving expense deduction, 33  
Sick pay exclusion, 32  
Standard metropolitan statistical areas:  
    Adjusted gross income classes, 106-130  
    Historical data, 217-219  
    Sources of income, 104, 105  
States:  
    Adjusted gross income classes, 91-103  
    Historical data, 215, 216  
    Sources of income, 89, 90  
Credit on 1966 tax, 3, 14  
    Age 65 or over, 76  
    Definition, 133  
    Itemized deduction returns, 43  
    Joint and surviving spouse returns, 17  
    Separate and single persons returns, 20  
    Standard deduction returns, 38  
Cumulated distributions, 8

## D

Dependent's exemptions, 35, 46  
 Marital statuses, 46  
 Description of sample and limitations of data, 142-145  
 Dividends and other distributions, 3, 4, 5  
 Dividends, domestic and foreign, 3, 5, 23  
 Definition, 134  
 Joint returns, 23, 24  
 Standard metropolitan statistical areas, 105  
 States, 90  
 Dividends in adjusted gross income, 1, 5, 9, 10, 13, 23, 35, 73  
 Age 65 or over, 73, 75  
 Definition, 134  
 Historical data, 207, 209, 210, 213  
 Itemized deductions returns, 35, 42, 44  
 Marital statuses, 9, 39, 44  
 Husband and wife, 5, 24  
 Joint and surviving spouse returns, 15  
 Joint returns, 23, 24  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Returns with:  
 Pensions and annuities, 25  
 Retirement income credit, 73, 80

## E

Employee business expense deduction, 32-34, 134  
 Exemptions, 13, 35, 46-48  
 Age 65 or over, 35, 46-48, 72, 75  
 Itemized deductions returns, 78  
 Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Blindness, 35, 46-48  
 Definition, 31, 35, 134  
 Dependents, 35, 46-48  
 Form 1040A returns, 22  
 Itemized deductions returns, 42, 45  
 Marital statuses, 21, 40, 45-48  
 Joint and surviving spouse returns, 16  
 Separate and single persons returns, 19  
 Normal tax and surtax returns, 55  
 Other than age or blindness, 87, 91-103, 106-130  
 Returns with:  
 Retirement income credit, 81  
 Standard deduction returns, 37, 40  
 Standard metropolitan statistical areas, 87, 106-130  
 States, 91-103  
 Taxpayers, 35, 46-48  
 Explanation of classifications and terms, 131-140

## F

Farm, 1, 9, 10, 12, 35, 73  
 Age 65 or over, 73, 74  
 Definition, 135  
 Historical data, 209, 210  
 Itemized deductions returns, 35, 41, 44

## Farm—Continued

Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 15  
 Separate and single persons returns, 18  
 No adjusted gross income returns, 9  
 Returns with:  
 Income averaging, 52  
 Pensions and annuities, 25  
 Retirement income credit, 73, 80  
 Standard deduction returns, 35, 36, 39  
 Standard metropolitan statistical areas, 104  
 States, 89  
 Foreign tax credit, 14  
 Age 65 or over, 76  
 Itemized deductions returns, 78  
 Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Definition, 135  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Normal tax and surtax returns, 55  
 Separate and single persons returns, 20  
 Standard deduction returns, 38  
 Forms and instructions, 147-195  
 Form 1040A returns, 1, 3, 22

## G

Gain from disposition of depreciable property (See Ordinary gain from sales of depreciable property)  
 General rule for computing retirement income credit, 79, 135

## H

Heads of household returns (See Marital statuses)

## I

Income averaging returns, 52-54, 135  
 Principal source of income, 52  
 Tax savings, 52, 54  
 With capital gain, 52  
 Interest received, 1, 9, 10, 13, 35, 73  
 Age 65 or over, 73, 75  
 Definition, 135  
 Historical data, 207, 209, 210, 213  
 Itemized deductions returns, 35, 42, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 15  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Returns with:  
 Pensions and annuities, 25  
 Retirement income credit, 73, 80  
 Standard deduction returns, 35, 37, 39  
 Standard metropolitan statistical areas, 87, 105  
 States, 90  
 Investment tax credit, 13, 54  
 Age 65 or over, 73, 75  
 Itemized deductions returns, 78  
 Standard deduction returns, 77

## Investment tax credit—Continued

Alternative tax computation returns, 56  
 Definition, 135  
 Itemized deductions returns, 42  
 Joint and surviving spouse returns, 16  
 Normal tax and surtax returns, 55  
 Retirement income credit returns, 81  
 Separate and single persons returns, 19  
 Standard deduction returns, 38  
 Itemized deductions returns, 11, 35, 41  
 Age 65 or over, 78  
 Alternative tax computation returns, 56  
 Definition, 31, 35, 131, 136  
 Historical data, 209, 210  
 Marital status, 44  
 Normal tax and surtax returns, 55  
 Sources of income, 41, 42

## J

Joint returns of husbands and wives (See also Marital statuses)  
 Standard metropolitan statistical areas, 106-130  
 States, 91-103  
 Joint and surviving spouse returns (See Marital statuses)

## M

Marginal tax rate classes, 136  
 Heads of household returns, 64, 65  
 Joint and surviving spouse returns, 61, 63  
 Separate and single persons returns, 62, 63  
 Marital status, 131  
 Adjusted gross income classes, 21, 40, 45  
 Dividends reported by husbands and wives, 24  
 Domestic and foreign dividends on joint returns, 23  
 Exemptions, 48  
 Itemized deduction returns, 44, 45  
 Marginal tax rate classes, 66  
 Heads of household returns, 64, 65, 69  
 Joint and surviving spouse returns, 60, 61, 67  
 Separate and single persons returns, 62, 63, 68  
 Sources of income, 44  
 Sources of income and tax items:  
 Joint and surviving spouse returns, 15-17  
 Separate and single persons returns, 18-20  
 Standard deduction returns, 39, 40  
 Minimum standard deduction, 40  
 Moving expense deduction, 33, 136

## N

No adjusted gross income returns, 9, 131  
 No taxable income, 13  
 Age 65 or over, 74-76  
 Itemized deductions returns, 78  
 Standard deduction returns, 77  
 Itemized deductions returns, 41-43  
 Joint and surviving spouse returns, 15-17



No taxable income—Continued  
 Separate and single persons returns, 18-20  
 Standard deduction returns, 36-38  
 Normal tax and surtax returns, 50, 55, 136  
 Number of returns (see also specific type of return or classification), 141

## O

One-third base period taxable income, 136  
 Ordinary gain from sales of depreciable property, 7, 9, 10, 12  
 Age 65 or over, 74  
 Definition, 136  
 Itemized deductions returns, 41, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 15  
 Separate and single persons returns, 18  
 No adjusted gross income returns, 9  
 Standard deduction returns, 36, 39  
 Other areas, 89, 90  
 Other capital distributions, 136  
 Other gain from sales of depreciable property, 7, 137  
 Other sources of income and loss, 9, 11, 13  
 Age 65 or over, 75  
 Definition, 137  
 Form 1040A returns, 22  
 Itemized deductions returns, 42, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 16  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Standard deduction returns, 37, 39  
 Other tax credits, 14  
 Age 65 or over, 76  
 Itemized deductions returns, 78  
 Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Definition, 137  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Normal tax and surtax returns, 55  
 Separate and single persons returns, 20  
 Standard deduction returns, 38  
 Overpayment of tax, 3, 14  
 Age 65 or over, 76  
 Definition, 137  
 Form 1040A returns, 22  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Retirement income credit returns, 81  
 Separate and single persons returns, 20  
 Standard deduction returns, 38

## P

Partnership, 1, 9, 10, 12, 35, 73  
 Age 65 or over, 73, 74  
 Definition, 137  
 Historical data, 209, 210, 214  
 Itemized deductions returns, 35, 41, 44

Partnership—Continued  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 15  
 Separate and single persons returns, 18  
 No adjusted gross income returns, 9  
 Returns with:  
 Income averaging, 52  
 Pensions and annuities, 25  
 Retirement income credit, 73, 80  
 Standard deduction returns, 35, 36, 39  
 Standard metropolitan statistical areas, 87, 104  
 States, 89  
 Payments on 1965 declarations, 14  
 Age 65 or over, 76  
 Definition, 137  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Retirement income credit returns, 81  
 Separate and single persons returns, 20  
 Standard deduction returns, 38  
 Pensions and annuities, 6, 7, 9, 10, 13, 26, 35, 73  
 Age 65 or over, 73, 75  
 Definition, 137  
 Historical data, 209, 210  
 Itemized deductions returns, 35, 42, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 16  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Retirement income credit returns, 73, 80  
 Sources of income or loss, 25, 26  
 Standard deduction returns, 35, 37, 39  
 Percent distributions, 8  
 Age 65 or over, 72, 73  
 Alternative tax computation returns, 52, 56  
 Itemized deductions returns, 35  
 Normal tax and surtax only returns, 55  
 Pension and annuity returns, 7  
 Retirement income credit returns, 72, 73  
 Standard deduction returns, 35  
 Minimum, 35  
 Ten percent, 35  
 Tax rate schedules, 50  
 Personal exemptions (See Exemptions)

## R

Refund, 3, 14  
 Age 65 or over, 76  
 Definition, 137  
 Form 1040A returns, 22  
 Itemized deduction returns, 43  
 Joint and surviving spouse returns, 17  
 Separate and single persons returns, 20  
 Standard deduction returns, 38  
 Rents, 1, 9, 11, 13, 35, 73  
 Age 65 or over, 73, 75  
 Definition, 137  
 Historical data, 209, 210  
 Itemized deductions returns, 35, 42, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 16

Rents—Continued  
 Marital status—Continued  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Returns with:  
 Pensions and annuities, 25  
 Retirement income credit, 73, 81  
 Standard deduction returns, 35, 37, 39  
 Standard metropolitan statistical areas, 87, 105  
 States, 90  
 Requirements for filing, 206  
 Retirement income credit, 13, 54, 79, 81  
 Age 65 or over, 71-73, 75  
 Itemized deduction returns, 78  
 Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Definition, 138  
 Itemized deductions returns, 42  
 Joint and surviving spouse returns, 16  
 Method of computation, 73, 79  
 Normal tax and surtax returns, 55  
 Pensions and annuities returns, 25  
 Sources of income, 80, 81  
 Separate and single persons returns, 19  
 Standard deduction returns, 38  
 Royalties, 1, 9, 11, 13, 35, 73  
 Age 65 or over, 73, 75  
 Definition, 138  
 Itemized deductions returns, 35, 42, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 16  
 Separate and single persons returns, 19  
 No adjusted gross income returns, 9  
 Retirement income credit returns, 73, 81  
 Standard deduction returns, 35, 37, 39  
 Standard metropolitan statistical areas, 87, 105  
 States, 90

## S

Salaries and wages (gross), 1, 9, 10, 12, 35, 73  
 Age 65 or over, 73, 74  
 Definition, 138  
 Form 1040A returns, 22  
 Historical data, 207, 209, 210, 213  
 Itemized deductions returns, 35, 41, 44  
 Marital statuses, 9, 39, 44  
 Joint and surviving spouse returns, 15  
 Separate and single persons returns, 18  
 No adjusted gross income returns, 9  
 Returns with:  
 Income averaging, 52  
 Pensions and annuities, 25  
 Retirement income credit, 73, 80  
 Sick pay exclusion, 32  
 Standard deduction returns, 35, 36, 39  
 Standard metropolitan statistical areas, 87, 104  
 States, 89  
 Sales of capital assets, 1, 6, 9, 10, 12, 27, 35, 73  
 Age 65 or over, 73, 74  
 Alternative tax computation returns, 27-29

- Sales of capital assets—Continued  
 Definition, 133  
 Historical data, 209, 210, 214  
 Itemized deductions returns, 35, 41, 44  
 Marital statuses, 9, 39, 44  
   Joint and surviving spouse returns, 15  
   Separate and single persons returns, 18  
 Normal tax and surtax, 27-29  
 No adjusted gross income returns, 9  
 Returns with:  
   Income averaging, 52  
   Pensions and annuities, 25  
   Retirement income credit, 73, 80  
 Standard deduction returns, 35, 36, 39  
 Standard metropolitan statistical areas, 87, 104  
 States, 89
- Sales of property other than capital assets, 9, 10, 12  
 Age 65 or over, 74  
 Definition, 138  
 Itemized deductions returns, 41, 44  
 Marital statuses, 9, 39, 44  
   Joint and surviving spouse returns, 15  
   Separate and single persons returns, 18  
 No adjusted gross income returns, 9  
 Standard deduction returns, 36, 39
- Self-employed pension deduction, 32, 138
- Self-employment tax, 1, 14  
 Age 65 or over, 76  
   Itemized deductions returns, 78  
   Standard deduction returns, 77  
 Definition, 138  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Retirement income credit returns, 81  
 Separate and single persons returns, 20  
 Standard deduction returns, 38
- Separate returns of husbands and wives (See Marital statuses)
- Separate and single persons returns (see also Marital statuses), 18-20, 62, 63, 68
- Sick pay exclusion, 31, 32, 139
- Single persons not head of house or surviving spouse (See Marital statuses)
- Size distributions:  
 Capital gain dividends, 4, 5  
 Employee business expense deduction, 34  
   Income averaging tax savings, 54  
   Moving expense deduction, 33  
   Sick pay exclusion, 32
- Sources of data, 141, 142
- Sources of income and loss (See Adjusted gross income)
- Standard deduction returns, 11, 36, 39  
 Age 65 or over, 77  
 Alternative tax computation returns, 56  
 Definition, 31, 33, 131, 139  
 Historical data, 209  
 Marital statuses, 39, 40  
 Minimum standard deduction, 33, 35, 37  
 Normal tax and surtax returns, 55  
 Sources of income, 36-38, 39  
 Ten percent standard deduction, 33, 35, 37
- Standard metropolitan statistical areas, 83-88, 104-131  
 Counties and cities comprising, 85  
 Map, 84  
 States, 83, 89-103, 131  
 Surviving spouse returns (See Marital statuses)
- T**
- Tax after credits, 1, 14  
 Age 65 or over, 76  
   Itemized deductions returns, 78  
   Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Cumulative distribution, 8  
 Definition, 135  
 Historical data, 205, 209, 212, 216, 219  
 Itemized deductions returns, 43, 45  
   Marital statuses, 21, 40, 45  
 Marginal tax rates, 57-59, 66-69  
 Marital statuses, 45  
   Joint and surviving spouse returns, 17  
   Separate and single persons returns, 20  
 Normal tax and surtax returns, 55  
 Percent distribution, 8  
 Returns with:  
   Income averaging, 52  
   Income averaging and 1/2 excess long-term gain, 52  
   Pensions and annuities, 25  
   Retirement income credit, 81  
 Standard deduction returns, 38, 40  
 Standard metropolitan statistical areas, 87, 105, 106-130  
 States, 90, 91-103
- Tax base (See Taxable income)
- Tax before credits, 13, 50  
 Age 65 or over, 75  
   Itemized deductions returns, 78  
   Standard deduction returns, 77  
 Alternative tax computation returns, 52, 56  
 Definition, 135  
 Form 1040A returns, 22  
 Historical data, 209  
 Itemized deductions returns, 42  
 Joint and surviving spouse returns, 16  
 Normal tax and surtax returns, 55  
 Percent distribution, 55, 56  
 Returns with:  
   Pensions and annuities, 25  
   Retirement income credit, 81  
 Separate and single persons returns, 19  
 Standard deduction returns, 37
- Tax credits, 13, 54  
 Age 65 or over, 75  
   Itemized deductions returns, 78  
   Standard deduction returns, 77  
 Alternative tax computation returns, 56  
 Itemized deductions returns, 42  
 Joint and surviving spouse returns, 16  
 Normal tax and surtax returns, 55  
 Retirement income credit returns, 81  
 Separate and single persons returns, 19  
 Standard deduction returns, 37
- Tax due at time of filing, 3, 14  
 Age 65 or over, 76  
 Definition, 139
- Tax due at time of filing—Continued  
 Form 1040A returns, 22  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Retirement income credit returns, 81  
 Separate and single persons returns, 20  
 Standard deduction returns, 38
- Tax from recomputed prior year investment credit, 14  
 Age 65 or over, 76  
 Definition, 139  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Separate and single persons returns, 20  
 Standard deduction returns, 38
- Tax generated at each tax rate, 66
- Tax rates, 50, 139  
 Illustration, 51
- Tax rate schedules (See also Marital statuses), 66, 140  
 Joint and surviving spouse returns, 67  
 Separate and single persons returns, 68  
 Heads of household returns, 69
- Tax table returns, 141
- Tax withheld, 14  
 Age 65 or over, 76  
 Definition, 140  
 Form 1040A returns, 22  
 Itemized deductions returns, 43  
 Joint and surviving spouse returns, 17  
 Retirement income credit returns, 81  
 Separate and single persons returns, 20  
 Standard deduction returns, 38
- Taxable and nontaxable returns, 132
- Taxable income, 1, 8, 13, 57-59  
 Age 65 or over, 75  
   Itemized deductions returns, 78  
   Standard deduction returns, 77  
 Alternative tax computation returns, 52, 56  
 Cumulative distribution, 8  
 Definition, 139  
 Form 1040A returns, 22  
 Historical data, 209, 212  
 Itemized deductions returns, 42, 45  
 Marginal tax rate classes, 57  
   Heads of household, 64  
   Joint and surviving spouse returns, 60  
   Separate and single persons returns, 62  
 Marital statuses, 21, 40, 45  
   Joint and surviving spouse returns, 16  
   Separate and single persons returns, 19  
 Normal tax and surtax returns, 55  
 Percent distribution, 8  
 Returns with:  
   Pensions and annuities, 25  
   Retirement income credit, 81  
 Standard deduction returns, 37, 40  
 Standard metropolitan statistical areas, 87, 105-130  
 States, 90-103  
 Taxable returns, 8
- Taxpayer exemptions, 35
- Ten percent standard deduction, 37
- Tentative retirement credit, 140
- Total deductions, 140
- Type of taxpayer, 140





# INDIVIDUAL INCOME TAX RETURNS

Sec.

**1** Returns Filed and Sources of Income

**2** Deductions and Exemptions

**3** Tax Computation and Tax Rates

**4** Age 65 or Over; Retirement Income Credit

**5** State and Metropolitan Areas

**6** Classifications and Terms

**7** Sources, Sample, and Limitations of the Data

**8** Forms and Instructions

**9** Historical Summary

**10** Index















