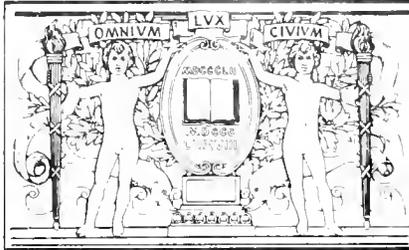


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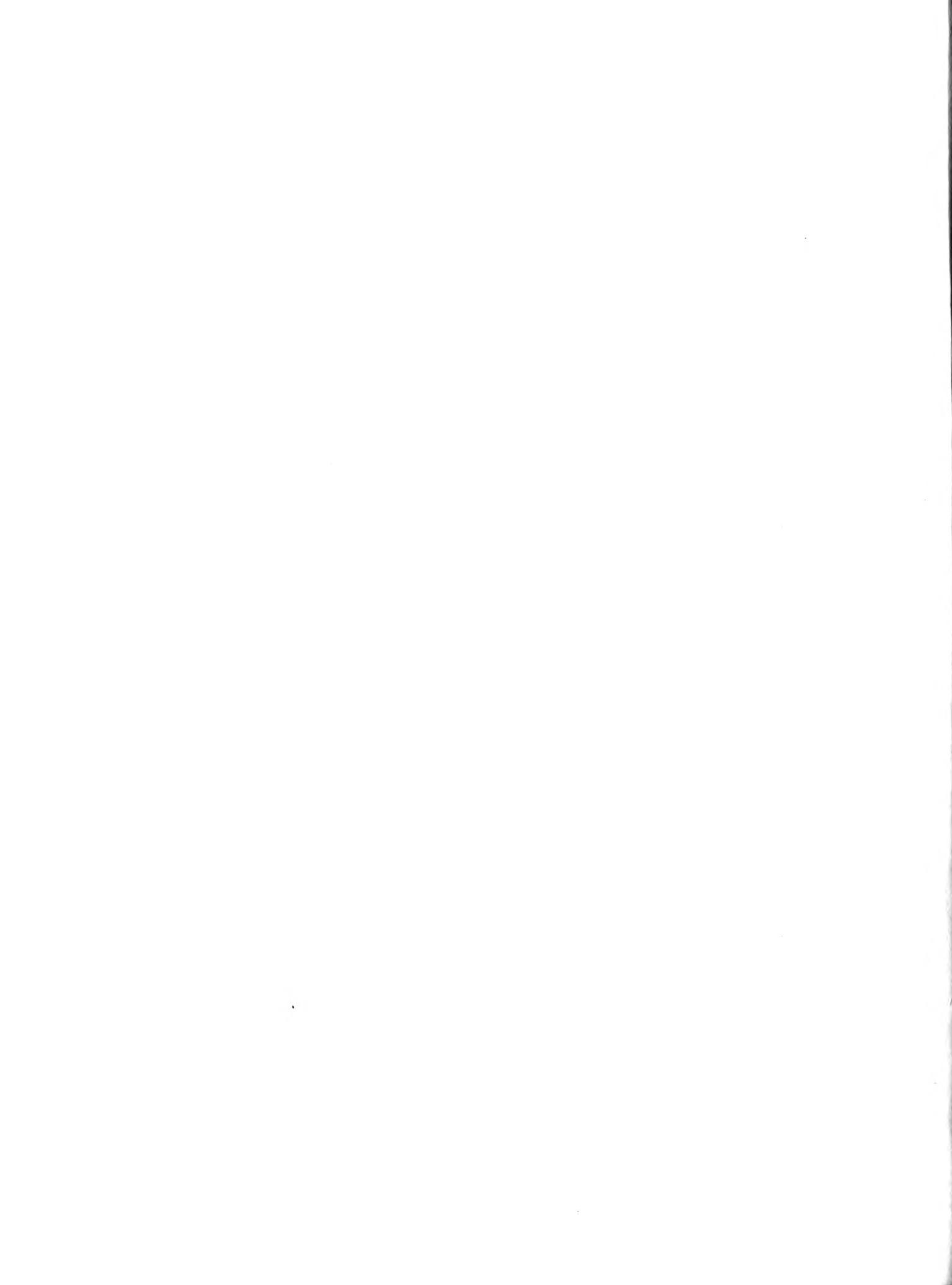
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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are foreign and domestic dividends, 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 historical summary is provided in each issue.

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Business Tax Returns for 1967

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Business Tax Returns for 1968

Corporation Income Tax Returns for 1968, Preliminary

Corporation Income Tax Returns for 1967

Foreign Income and Taxes for 1964, 1965, and 1966

Individual Income Tax Returns for 1969, Preliminary

STATISTICS **1968**  
OF INCOME

# INDIVIDUAL INCOME TAX RETURNS

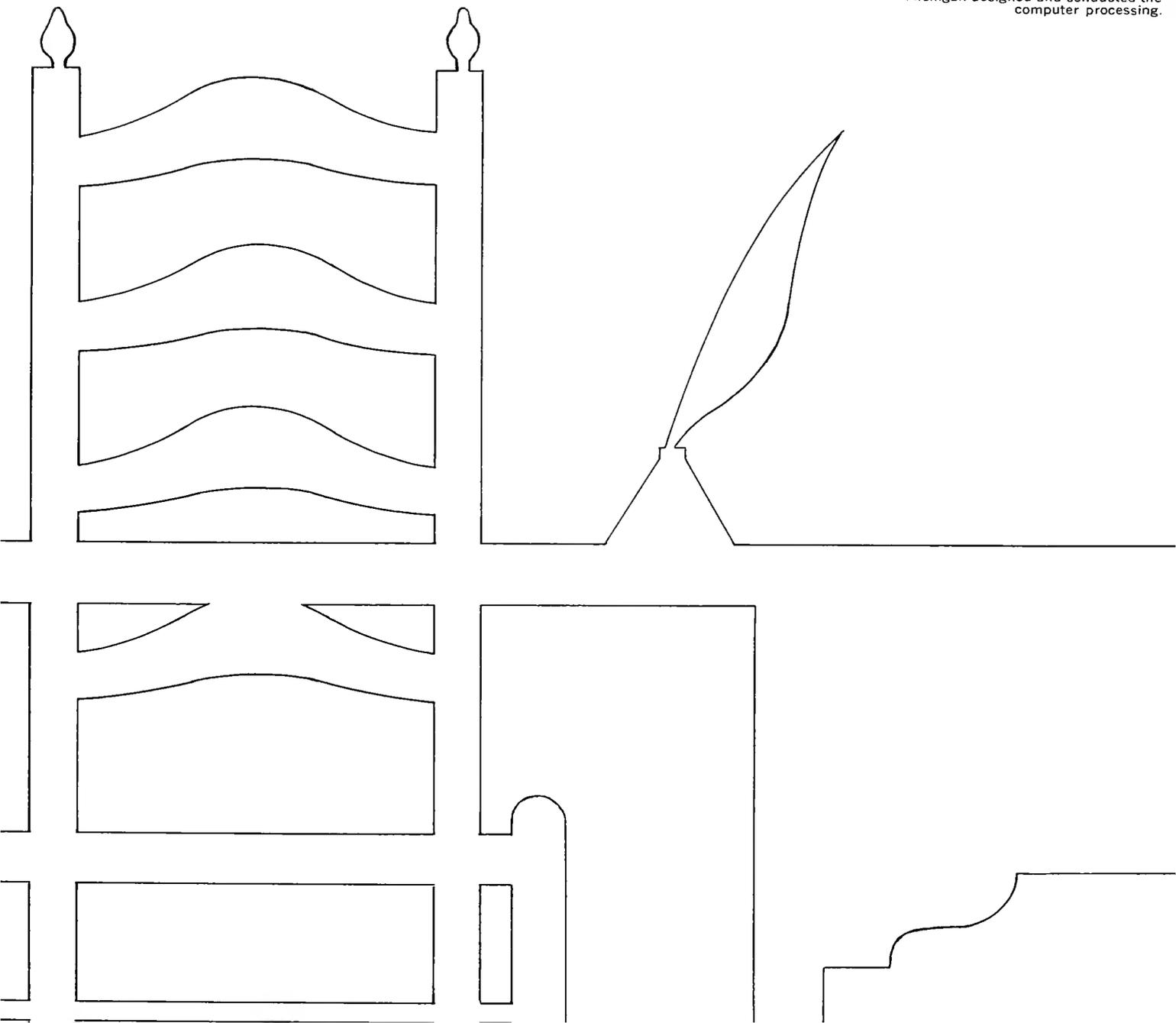


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This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Kansas City, Missouri; Philadelphia, Pennsylvania; and Ogden, Utah. The Data Center at Detroit, Michigan designed and conducted the computer processing.



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23 April 74

Treasury Department,  
Office of the Commissioner of Internal Revenue,  
Washington, D. C., August 5, 1970.

Dear Mr. Secretary:

I am transmitting the complete report, *Statistics of Income--1968, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code, which prescribes that statistics be published annually with respect to the operation of the income tax laws.

*Statistics of Income* presents quantitative data representing almost 74 million individual income tax returns, Form 1040 and 1040A, filed during calendar year 1969. The content of this report has been developed from comments and suggestions from the many users of our data, both inside and outside Government, including State taxing authorities. Shown in this report are the first data for the income tax surcharge imposed April 1, 1968. Other subjects covered include characteristics of returns with capital gain or loss, nontaxable returns, pensions and annuities, casualty and theft losses and expenses of employees. Special treatment is afforded to the self-employed retirement deduction. Other new material appears on the interest paid on installment purchases, the deductible portion of health insurance premiums, excess social security tax withheld, returns with income averaging and sales of capital assets, tax as a percent of income, size of tax, and returns with retirement income credit.

This report features our biennial, extensive presentation of statistics on itemized deductions and includes our regular series of State and regional data.



Commissioner of Internal Revenue.

Hon. David M. Kennedy,  
Secretary of the Treasury.



The data presented for individual income tax returns are estimates based on a stratified sample of Form 1040 and 1040A returns, and represent coverage of all individual tax returns filed by the Nation's taxpayers for income year 1968.

To facilitate its use, this report is organized in ten sections. Each of the first five topical sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains an explanation of the classifications and terms used in this report. The sources and limitations of data and return sampling procedures are described in section 7. Reproductions of the 1968 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data. Historical data covering comparable income and tax data for income years 1959 to 1968 are presented in section 8.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1968 include provisions for:

- (1) Imposition of a 10 percent income tax surcharge beginning April 1, 1968 (in effect, a 7.5 percent surcharge for 1968);
- (2) Liberalization of rules governing the self-employed retirement deduction.

Where appropriate, these changes in the tax law are explained in the text of this report.

In addition to statistical data reflecting changes in the law, tables present new information including:

- (1) Returns with net gain or net loss from sales of capital assets,
- (2) Nontaxable returns,
- (3) Pensions and annuities,
- (4) Casualty and theft losses and expenses of employees,
- (5) Interest paid on installment purchases,
- (6) Deductible half of payments for health insurance premiums,
- (7) Excess social security tax withheld,
- (8) Returns with income averaging and sales of capital assets,
- (9) Tax as a percent of income and size of tax,
- (10) Returns with retirement income credit.

These items are discussed in the applicable topical section of this report.



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## CHANGES IN INCOME AND TAX, 1967-1968

Taxpayers' adjusted gross income reported on their 1968 individual returns totalled \$554.4 billion, increasing by \$49.6 billion or 9.8 percent over 1967. Table 1A shows that all the major sources of income except farm income increased over 1967 levels. A particularly large increase was recorded for gain from sales of capital assets. Chart 1A shows that in 1968 this source of income accounted for a larger share of adjusted gross income than either interest or dividends, the first time this occurred under the 1954 tax Code. The 31.5 percent increase in capital gains was the second consecutive large increase, the 1967 total being 37.6 percent higher than the \$9.9 billion reported for 1966. Salaries and wages continued to be the dominant component of adjusted gross income and its percentage increase over 1967 was virtually the same as that of total adjusted gross income.

Income tax liability of individuals, labelled "income tax after credits" in table 1A and chart 1B, totalled \$76.6 billion on returns filed for 1968. This was \$13.7 billion or 22 percent more than 1967 and was the largest dollar and percentage increase since the enactment of the Internal Revenue Code of 1954. The increase in tax liability was associated with three important developments delineated in chart 1B: (1) an increase of 3 percent in returns filed, (2) an increase of 10 percent in adjusted gross income, and (3) the imposition of a surcharge for 1968 on income tax before credits.

The 10 percent income tax surcharge on income tax before credits in effect was only 7.5 percent for most taxpayers since it was computed based on the number of days in 1968 that occurred after April 1, 1968, the date the tax was first imposed. For 1968, the surcharge amounted to \$5.2 billion, which was less than 7.5 percent based on the income tax before credits shown in this report. This was

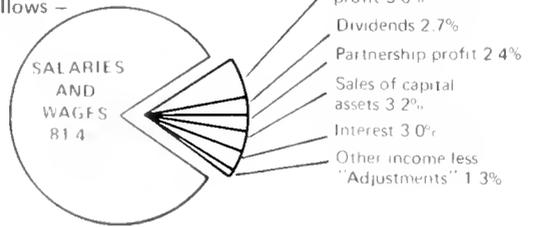
Table IA.—NUMBER OF RETURNS, INCOME, AND TAXES: 1967 AND 1968

	1967	1968	1968 over 1967
	(1)	(2)	(3)
Number of returns	61,900,000	61,900,000	0
Adjusted gross income	1,076,700	1,107,000	30,300
Income tax	62.9	76.6	13.7
(Million dollars)			
Salaries and wages	814	814	0
Business and farm profit	5.8	5.8	0
Dividends	2.7	2.7	0
Partnership profit	2.4	2.4	0
Sales of capital assets	3.2	3.2	0
Interest	3.0	3.0	0
Other income less "adjustments"	1.3	1.3	0
Income tax after credits	62.9	76.6	13.7
Self-employment tax	0	0	0

<sup>1</sup> Includes dividends after exclusion from Form 1041.  
<sup>2</sup> Includes interest received from Form 1040A.  
<sup>3</sup> Includes income from pensions and annuities, estates and trusts, ordinary gain from depreciable property, other property, and other sources from Forms 1041 and 1040A and for 1968, Schedule B income not allocated.  
<sup>4</sup> Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction.

Chart 1A  
Components of income and relative change

In 1968 adjusted gross income was distributed as follows —



With relative changes over 1967 of —

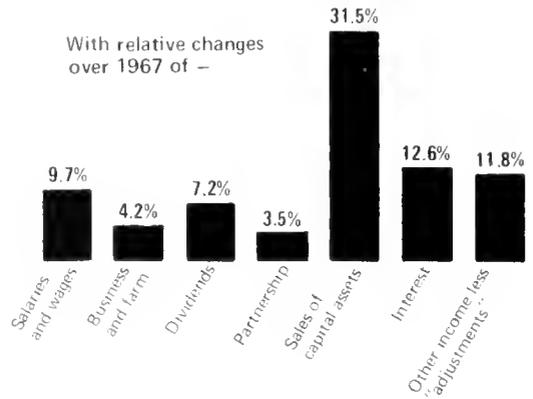


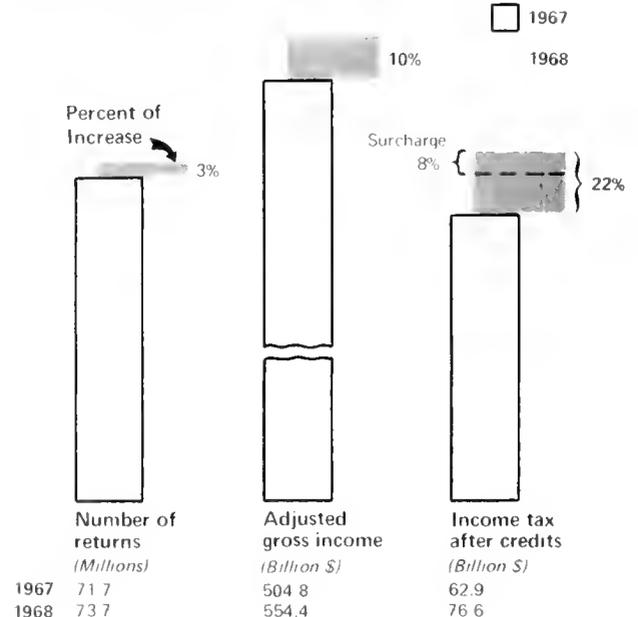
Table 1B.—NUMBER OF RETURNS BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES, 1967 AND 1968

(Taxable and nontaxable returns)

Adjusted gross income class and marital status	1967	1968	Change, 1967 to 1968
	(1)	(2)	(3)
All adjusted gross income classes	61,900,000	61,900,000	0
Joint returns of husbands and wives	41,716,170	41,716,170	0
Separate returns of husbands and wives	1,716,170	1,716,170	0
Returns of heads of household	11,980,600	11,980,600	0
Returns of surviving spouse	2,174,900	2,174,900	0
Returns of single persons	24,909,760	24,909,760	0
Under \$5,000, total <sup>1</sup>	30,984,000	31,443,910	459,910
Joint returns of husbands and wives	2,229,900	2,111,100	-118,800
Separate returns of husbands and wives	1,109,900	1,467,900	358,000
Returns of heads of household	999,100	1,099,300	100,200
Returns of surviving spouse	111,100	111,100	0
Returns of single persons	11,442,900	11,654,310	211,410
\$5,000 under \$10,000, total	23,840,000	23,190,000	-650,000
Joint returns of husbands and wives	17,987,200	16,100,000	-1,887,200
Separate returns of husbands and wives	1,109,900	1,109,900	0
Returns of heads of household	1,109,900	1,109,900	0
Returns of surviving spouse	1,109,900	1,109,900	0
Returns of single persons	14,070,100	14,070,100	0
\$10,000 under \$15,000, total	11,487,000	11,487,000	0
Joint returns of husbands and wives	9,594,400	9,594,400	0
Separate returns of husbands and wives	1,109,900	1,109,900	0
Returns of heads of household	1,109,900	1,109,900	0
Returns of surviving spouse	1,109,900	1,109,900	0
Returns of single persons	780,100	780,100	0
\$15,000 or more, total	1,407,000	1,407,000	0
Joint returns of husbands and wives	1,407,000	1,407,000	0
Separate returns of husbands and wives	0	0	0
Returns of heads of household	0	0	0
Returns of surviving spouse	0	0	0
Returns of single persons	0	0	0

<sup>1</sup> Includes returns with no adjusted gross income.  
 NOTE: Detail may not add to total because of rounding.

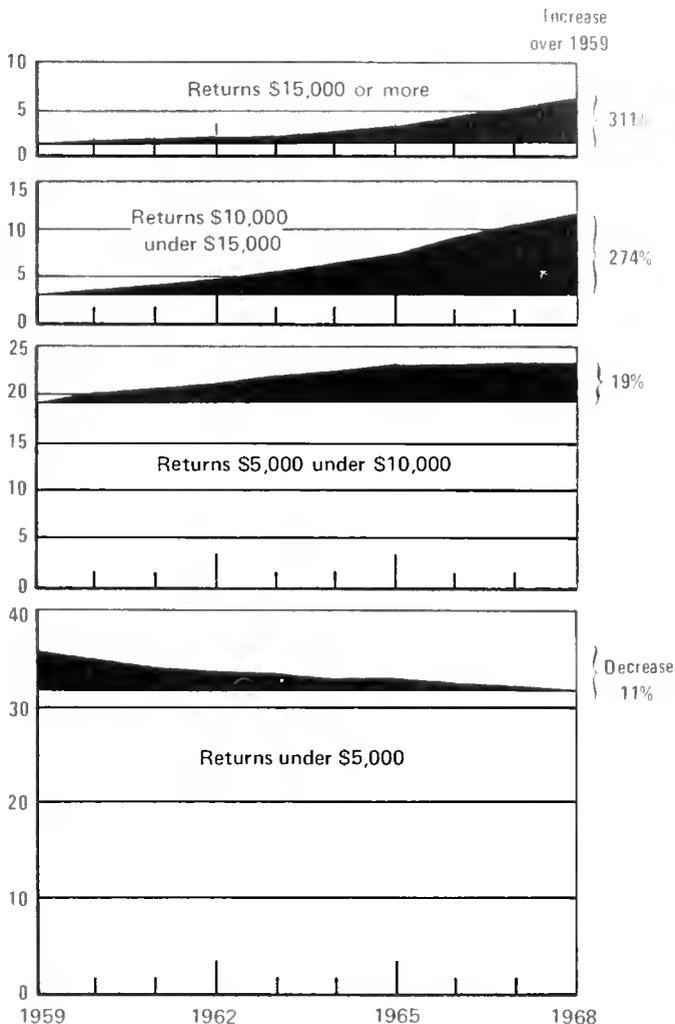
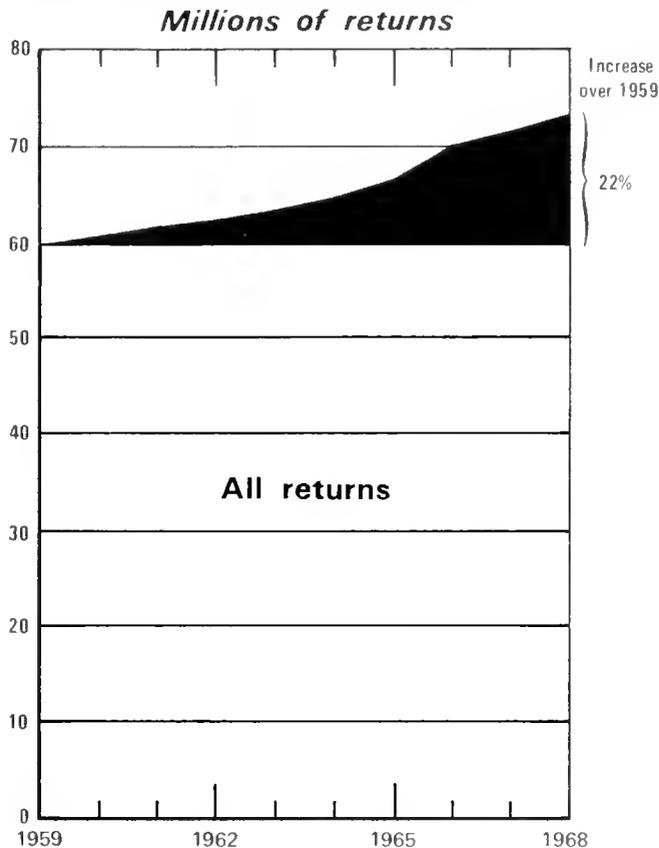
Chart 1B  
Increase in returns, income, and tax over 1967



mostly because only 49.2 million of the 61.9 million returns with tax before credits showed any surcharge. The smaller number and amount resulted from the following: (1) taxpayers with small amounts of tax, up to \$148, \$223, or \$293 depending on marital status, were exempt from the surcharge, (2) the surcharge was applied at an effective rate of less than 7.5 percent when tax was less than

Chart 1C

**Growth in number of returns by size of adjusted gross income, 1959-1968**



twice these amounts, (3) one credit was actually allowed in computing tax for surcharge purposes, the retirement income credit, and in some cases this credit may have been large enough to offset the income tax completely, and (4) some taxpayers failed to report the surcharge on their returns (the surcharge was tabulated only if reported even though it may have been collected later after contact with the taxpayer).

Not all of the surcharge resulted in an increase in income tax. This is borne out by table 3.8 which shows the "increase in tax due to surcharge" to be less than the "increase in tax due to surcharge" to be less than the surcharge itself. An increase in the amount of tax credits claimed was the cause. The size of an individual's tax before credits could often determine how much of his allowable credits (e.g. retirement income and investment credits) could actually be used. Since the surcharge like the rest of the income tax could be reduced by credits, the larger total of tax before credits plus the surcharge permitted larger portions of allowable credits to be used. This increase in tax credits was applied against the surcharge. Column 10 shows that there were 116,753 returns on which an increase in the statutory ceiling generated by the surcharge actually increased tax credits. The surcharge was partially offset on 11,269 taxable returns, and was completely offset on 105,484 nontaxable returns,

**CHANGES IN INCOME BY MARITAL STATUS OF TAXPAYER, 1967-1968**

Table 1B shows that there was an increase of 2.1 million returns over the record 71.7 million filed for 1967. The table also shows that there was an increase of 3.0 million returns with adjusted gross income \$10,000 or more. This marked upward shift in returns filed was largely accounted for by the 2.7 million increase in joint returns filed by married taxpayers.

Taxpayers are required to report their marital status primarily for the purpose of determining which of three sets of rates will be used in the computation of tax liability. For this purpose, taxpayers fall into one of five marital status categories as indicated in the table. While joint returns in the higher income classes registered a large gain, in total such returns increased modestly by only 600,000. Returns of single persons increased by 1.1 million and most of this increase was for returns with income under \$10,000.

The overall upward shift in returns filed continued a long-term trend delineated in chart 1C. While approximately one out of every 13 returns filed 10 years before-- or for 1959--indicated income of \$10,000 or more, one return in four reached this level for 1968.

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1C.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income class	Total dividend and other distribution		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total		Dividend exclusion		Dividends in adjusted gross income	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	11,106,048	17,110,948	1,572,670	2,198,630	1,019,023	207,344	13,066,001	16,356,940	11,480,340	1,132,743	7,051,737	15,222,211
Taxable returns, total.....	10,898,464	17,009,284	1,572,670	2,108,263	93,617	192,487	10,871,287	15,508,903	10,391,447	1,028,934	6,261,216	14,479,980
Under \$1,000.....	26,188	5,363	(*)	(*)	(*)	(*)	25,852	5,111	25,852	1,461	11,171	3,750
\$1,000 under \$5,000.....	276,945	11,616	74,573	33,223	13,111	634	275,677	83,759	255,427	17,113	162,085	66,646
\$5,000 under \$10,000.....	348,206	193,019	86,301	36,822	20,878	1,393	345,502	157,404	327,567	25,070	213,928	132,333
\$10,000 under \$25,000.....	406,098	267,634	109,858	59,516	29,623	3,269	404,124	204,849	373,991	32,445	267,031	172,404
\$25,000 under \$50,000.....	451,976	375,537	133,260	71,614	37,749	4,652	452,369	298,272	425,353	40,123	301,193	258,149
\$50,000 under \$75,000.....	544,117	611,287	137,257	64,653	39,337	5,229	537,347	321,605	504,841	42,480	315,918	278,925
\$75,000 under \$100,000.....	577,115	441,077	187,359	94,201	44,697	5,386	566,901	344,510	532,999	47,132	327,473	297,278
\$100,000 under \$250,000.....	623,206	450,926	178,718	76,850	42,699	6,749	625,240	368,327	596,490	47,331	315,904	320,396
\$250,000 under \$500,000.....	660,233	413,351	170,540	71,016	5,227	7,460	655,541	334,074	616,004	51,686	323,795	282,388
\$500,000 under \$1,000,000.....	680,187	543,247	194,267	134,139	43,315	7,686	674,941	401,421	628,801	5,881	334,342	348,540
\$1,000,000 under \$15,000,000.....	319,156	1,911,934	361,771	364,031	193,534	21,242	3,783,792	1,606,666	2,653,121	239,009	1,349,667	1,367,657
\$15,000,000 under \$50,000,000.....	1,559,791	1,607,407	475,695	281,696	133,006	13,613	1,545,680	1,306,071	1,498,100	161,375	848,238	1,144,699
\$50,000,000 under \$250,000,000.....	712,785	1,440,373	235,882	187,658	76,890	14,589	709,261	1,038,145	696,060	87,340	463,231	950,719
\$250,000,000 under \$500,000,000.....	364,233	891,815	128,530	113,729	47,875	11,001	365,946	767,444	357,413	47,416	259,335	720,030
\$500,000,000 under \$1,000,000,000.....	267,029	1,334,357	193,158	402,096	84,697	19,197	266,573	1,107,076	559,070	80,636	456,658	2,026,443
\$1,000,000,000 under \$10,000,000,000.....	265,638	1,617,936	90,053	180,948	54,191	27,409	265,320	1,409,609	263,385	41,669	236,866	2,367,944
\$10,000,000,000 under \$50,000,000,000.....	58,958	1,685,037	18,771	68,795	16,360	19,552	58,913	1,700,692	58,680	9,884	56,411	1,690,806
\$50,000,000,000 under \$500,000,000,000.....	14,789	1,165,666	4,015	36,086	4,144	9,247	14,779	1,120,326	14,724	2,483	14,437	1,117,842
\$500,000,000,000 under \$1,000,000,000,000.....	4,824	446,343	649	12,573	780	1,499	4,824	431,668	2,519	1,433	2,489	430,835
\$1,000,000,000,000 or more.....	1,204	526,039	281	19,234	307	3,841	1,054	502,373	1,050	177	1,044	502,196
Nontaxable returns, total.....	1,204,284	1,011,265	285,681	150,367	8,406	14,862	1,193,014	846,670	1,088,893	103,808	790,521	742,229
No adjusted gross income.....	63,338	88,842	16,416	8,898	(*)	(*)	61,536	78,437	57,574	5,539	38,028	72,896
Under \$600.....	130,038	4,675	23,596	5,782			128,937	16,665	110,099	6,547	64,131	101,117
\$600 under \$1,000.....	165,151	53,990	38,831	13,867	13,530	681	165,151	39,672	143,886	11,237	106,854	28,435
\$1,000 under \$2,000.....	330,010	16,153	80,990	36,912	24,700	1,601	329,506	14,641	305,570	27,988	227,900	96,652
\$2,000 under \$3,000.....	232,628	161,114	51,978	30,267	13,014	1,896	232,779	128,952	214,233	23,640	166,819	105,312
\$3,000 under \$4,000.....	119,347	89,767	31,740	19,765	13,367	3,953	117,217	68,633	108,816	13,809	81,553	55,825
\$4,000 under \$5,000.....	63,371	69,644	19,761	14,876	19,367	3,953	63,621	51,383	57,513	6,837	44,976	44,546
\$5,000 or more.....	97,401	367,880	129,168	25,000	9,119	5,244	95,627	337,657	91,292	9,211	60,260	328,446
Returns under \$5,000.....	4,617,796	1,603,154	667,042	325,685	171,749	19,591	2,600,911	1,257,877	2,405,891	210,810	1,685,669	1,047,066
Returns \$5,000 under \$10,000.....	3,173,496	3,327,228	888,735	456,483	228,788	33,094	3,136,084	1,837,648	2,951,253	249,180	1,662,840	1,588,440
Returns \$10,000 under \$15,000.....	2,822,531	2,033,095	864,974	307,566	195,222	21,652	2,794,168	1,642,883	2,663,253	240,135	1,357,014	1,402,748
Returns \$15,000 or more.....	3,559,225	1,858,771	1,157,869	1,106,896	419,264	139,007	3,534,840	11,616,532	3,459,943	432,617	2,346,214	11,183,929

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.

DIVIDENDS AND OTHER DISTRIBUTIONS, 1967-1968

As shown in table 1C, taxpayers reported domestic and foreign dividends, capital gain distributions, and nontaxable distributions totaling \$18.8 billion, an increase of 11.1 percent over 1967. Dividends out of earnings and profits of domestic and foreign corporations increased by 6.9 percent and accounted for \$16.4 billion of the total.

Capital gain distributions represented long-term capital gain allocated or paid to individuals by regulated investment companies, including mutual funds, and real estate investment trusts. They were included by the individual in his total of long-term gains on schedule D of Form 1040 as part of the computation of net capital gain or loss. The \$2.3 billion of capital gain distributions in 1968 was 54.4 percent more than 1967.

Nontaxable distributions represented a return of the taxpayer's capital in a corporation or partnership. Whenever he received more than the value of his investment, the excess was taxed as capital gain. The number of returns showing nontaxable distributions declined by 134,000 or 11.6 percent although distributions totaling \$207 million were \$21 million higher.

PENSIONS AND ANNUITIES

Upon retirement, whenever a taxpayer's contribution to a pension plan or his investment in an annuity plan was equal to or less than 3 years of benefit payments, the tax-

payer's cost was recoverable before any part became taxable. Subsequent receipts were fully taxable. Amounts tabulated under the 3-year method include the total contribution to the plan, the recovery of cost in prior years (if any), the amount received in the current year, the amount currently excludable from gross income and the amount currently taxable. If the taxpayer's contribution or investment was not recoverable within 3 years, the amount taxable each year was determined under the life expectancy method, described more fully in section 6.

Table 1.23 contains information on pension and annuity income as reported on schedule B of 2.8 million Forms 1040. The nearly \$6.0 billion total of pension and annuity income represents only the taxable portion of pension and annuity receipts of which \$4.8 billion were computed under the life expectancy method and \$1.1 billion under the 3-year method. Non-contributory pensions were required to be included in the total for the life expectancy method, as well as contributory pensions and annuities under which the taxpayer's payments to the plan or investment in the annuity contract were more than the first 3 years of benefit payments. In the latter case, a constant proportion of each year's benefits was taxable, the proportion depending on the expected return as well as the cost or investment.

NONTAXABLE RETURNS

Characteristics of nontaxable returns are tabulated in table 1.24. About one of every six returns filed was non-

taxable, that is, it showed no income tax liability for 1968. The more than 12.4 million nontaxable returns consisted of 0.4 million returns with no adjusted gross income, 11.5 million returns with positive adjusted gross income which was fully offset by personal deductions and exemptions, and 0.6 million returns with taxable income but with the tax liability offset by credits. Adjusted gross income less deficit totalled \$16.1 billion, while reported deductions and exemptions totalled \$25.7 billion. Only \$17.2 billion of these deductions and exemptions were applied to reduce positive amounts of adjusted gross income in the computation of taxable income. The remainder was unusable.

Nontaxable returns differed markedly from the total population of returns filed in many respects. Ninety-seven percent of nontaxable returns were in the under \$5,000 adjusted gross income classes, compared with 43 percent of all returns. Seventy-six percent of nontaxable returns showed salaries and wages compared with 90 percent of all returns. The minimum standard deduction was claimed on 95 percent of nontaxable returns compared with 31 percent of all returns.

On nearly one million nontaxable returns a tax due at time of filing was recorded as a result of self-employment tax liability or the recapture of tax from investment

credits claimed in prior years. On the other hand, overpayments were recorded on nine million returns as a result of withholding from salaries and wages, estimated tax payments, and refundable credits.

While nearly all nontaxable returns showed modest levels of income, adjusted gross income of \$100,000 or more was reported in 538 cases, amounting to \$253.8 million. The major reason for nontaxability was the \$271.0 million of personal deductions reported, of which \$147.6 million was for contributions to charitable, religious, educational and other such organizations, and \$69.7 million was for interest paid (table 2.21). Personal exemptions totalled \$1.2 million. Only \$213.5 million of these deductions and exemptions was subtracted from adjusted gross income in the computation of taxable income. After deductions of these amounts, 417 returns had no taxable income and 121 had taxable income of \$40.3 million in aggregate.

On the 121 returns with taxable income, income tax before credits of nearly \$26.6 million was assessed as well as the additional surcharge which totalled \$2.0 million. These assessments were, however, offset by \$28.5 million of statutory tax credits, of which the major type, the credit for tax paid to a foreign government, amounted to \$27.9 million.



Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.2 — ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	All returns										Separate returns of husbands and wives										Joint returns of husbands and wives									
	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)		
Grand total.....	73,728,703	154,420,436	91,251,202	120,772,962	352,799,662	5,179,460	76,637,902	43,344,129	422,506,654	70,463,921	93,663,006	274,066,526	4,076,613	59,846,746	4,069,966	274,066,526	70,463,921	93,663,006	274,066,526	4,076,613	59,846,746	4,069,966	274,066,526	70,463,921	93,663,006	274,066,526	4,076,613	59,846,746		
Taxable returns, total.....	61,283,708	138,296,039	83,682,987	102,635,253	351,980,428	5,171,829	76,637,902	37,084,807	422,506,654	66,616,031	93,663,006	274,066,526	4,069,966	59,846,746	4,069,966	274,066,526	66,616,031	93,663,006	274,066,526	4,069,966	59,846,746	4,069,966	274,066,526	66,616,031	93,663,006	274,066,526	4,069,966	59,846,746		
Under \$1,000.....	652,315	1,666,672	1,662,672	390,389	37,807	5,211	380,600	141,949	253,349	37,667	170,339	25,381	3,644	380,600	253,349	37,667	170,339	25,381	3,644	380,600	253,349	37,667	170,339	253,349	37,667	170,339	253,349	37,667	170,339	
\$1,000 under \$2,000.....	9,100,249	17,930,017	17,929,358	3,762,913	5,975,256	37,584	5,975,256	4,439,315	1,623,977	32,250	904,315	395,277	56,288	5,975,256	1,623,977	32,250	904,315	395,277	56,288	5,975,256	1,623,977	32,250	904,315	395,277	904,315	395,277	904,315	395,277	904,315	
\$2,000 under \$3,000.....	4,950,249	10,980,017	10,979,358	2,387,723	3,905,683	170,939	3,905,683	2,835,221	911,465	303,317	1,641,806	613,419	124,232	3,905,683	911,465	303,317	1,641,806	613,419	124,232	3,905,683	911,465	303,317	1,641,806	613,419	1,641,806	613,419	1,641,806	613,419	1,641,806	
\$3,000 under \$4,000.....	4,871,613	16,989,095	16,988,071	4,700,281	7,059,683	170,939	7,059,683	5,285,321	3,113,416	1,003,317	2,458,000	1,124,232	124,232	7,059,683	3,113,416	1,003,317	2,458,000	1,124,232	124,232	7,059,683	3,113,416	1,003,317	2,458,000	1,124,232	2,458,000	1,124,232	2,458,000	1,124,232	2,458,000	
\$4,000 under \$5,000.....	4,806,323	26,437,058	26,436,071	7,424,364	18,896,073	170,939	18,896,073	14,285,321	5,113,416	1,641,806	3,458,000	1,124,232	124,232	18,896,073	5,113,416	1,641,806	3,458,000	1,124,232	124,232	18,896,073	5,113,416	1,641,806	3,458,000	1,124,232	3,458,000	1,124,232	3,458,000	1,124,232	3,458,000	
\$5,000 under \$6,000.....	4,825,996	31,500,334	31,499,358	8,487,202	20,896,073	170,939	20,896,073	15,285,321	6,113,416	1,641,806	4,458,000	1,124,232	124,232	20,896,073	6,113,416	1,641,806	4,458,000	1,124,232	124,232	20,896,073	6,113,416	1,641,806	4,458,000	1,124,232	4,458,000	1,124,232	4,458,000	1,124,232	4,458,000	
\$6,000 under \$7,000.....	4,689,946	35,174,658	35,173,683	9,857,552	23,896,073	170,939	23,896,073	17,285,321	7,113,416	1,641,806	5,458,000	1,124,232	124,232	23,896,073	7,113,416	1,641,806	5,458,000	1,124,232	124,232	23,896,073	7,113,416	1,641,806	5,458,000	1,124,232	5,458,000	1,124,232	5,458,000	1,124,232	5,458,000	
\$7,000 under \$8,000.....	4,583,959	38,924,858	38,923,883	10,802,957	26,896,073	170,939	26,896,073	19,285,321	8,113,416	1,641,806	6,458,000	1,124,232	124,232	26,896,073	8,113,416	1,641,806	6,458,000	1,124,232	124,232	26,896,073	8,113,416	1,641,806	6,458,000	1,124,232	6,458,000	1,124,232	6,458,000	1,124,232	6,458,000	
\$8,000 under \$9,000.....	4,009,646	38,946,757	38,945,782	8,521,866	25,896,073	170,939	25,896,073	18,285,321	9,113,416	1,641,806	7,458,000	1,124,232	124,232	25,896,073	9,113,416	1,641,806	7,458,000	1,124,232	124,232	25,896,073	9,113,416	1,641,806	7,458,000	1,124,232	7,458,000	1,124,232	7,458,000	1,124,232	7,458,000	
\$9,000 under \$10,000.....	11,960,870	144,235,732	144,234,757	26,402,946	99,849,196	1,266,932	99,849,196	74,839,322	24,809,056	8,113,416	10,857,552	1,124,232	124,232	144,235,732	24,809,056	8,113,416	10,857,552	1,124,232	124,232	144,235,732	24,809,056	8,113,416	10,857,552	1,124,232	10,857,552	1,124,232	10,857,552	1,124,232	10,857,552	
\$10,000 under \$15,000.....	3,654,836	11,993,130	11,992,155	3,070,077	4,685,124	6,692,932	4,685,124	3,433,149	582,229,959	8,113,416	582,229,959	1,124,232	124,232	11,993,130	582,229,959	8,113,416	582,229,959	1,124,232	124,232	11,993,130	582,229,959	8,113,416	582,229,959	1,124,232	582,229,959	1,124,232	582,229,959	1,124,232	582,229,959	
\$15,000 under \$20,000.....	1,178,276	26,015,747	26,014,772	1,946,378	10,497,063	18,988	10,497,063	1,079,732	13,114,674	8,113,416	13,114,674	1,124,232	124,232	26,015,747	13,114,674	8,113,416	13,114,674	1,124,232	124,232	26,015,747	13,114,674	8,113,416	13,114,674	1,124,232	13,114,674	1,124,232	13,114,674	1,124,232	13,114,674	
\$20,000 under \$25,000.....	519,206	14,141,840	14,140,865	1,046,302	10,860,902	18,988	10,860,902	481,800	13,114,674	8,113,416	13,114,674	1,124,232	124,232	14,141,840	13,114,674	8,113,416	13,114,674	1,124,232	124,232	14,141,840	13,114,674	8,113,416	13,114,674	1,124,232	13,114,674	1,124,232	13,114,674	1,124,232	13,114,674	
\$25,000 under \$30,000.....	717,788	16,959,536	16,958,561	1,676,631	12,338,303	2,944	12,338,303	600,271	18,132,148	8,113,416	18,132,148	1,124,232	124,232	16,959,536	18,132,148	8,113,416	18,132,148	1,124,232	124,232	16,959,536	18,132,148	8,113,416	18,132,148	1,124,232	18,132,148	1,124,232	18,132,148	1,124,232	18,132,148	
\$30,000 under \$35,000.....	300,901	19,271,874	19,270,899	2,999,719	12,338,303	4,357,667	12,338,303	274,232	20,857,552	8,113,416	20,857,552	1,124,232	124,232	19,271,874	20,857,552	8,113,416	20,857,552	1,124,232	124,232	19,271,874	20,857,552	8,113,416	20,857,552	1,124,232	20,857,552	1,124,232	20,857,552	1,124,232	20,857,552	
\$35,000 under \$40,000.....	65,684	8,271,339	8,270,364	1,412,232	6,691,616	9,303	6,691,616	55,955	9,303,056	8,113,416	9,303,056	1,124,232	124,232	8,271,339	9,303,056	8,113,416	9,303,056	1,124,232	124,232	8,271,339	9,303,056	8,113,416	9,303,056	1,124,232	9,303,056	1,124,232	9,303,056	1,124,232	9,303,056	
\$40,000 under \$45,000.....	15,327	4,425,942	4,424,967	332,257	3,488,321	135,233	3,488,321	13,187	3,801,056	8,113,416	3,801,056	1,124,232	124,232	4,425,942	3,801,056	8,113,416	3,801,056	1,124,232	124,232	4,425,942	3,801,056	8,113,416	3,801,056	1,124,232	3,801,056	1,124,232	3,801,056	1,124,232	3,801,056	
\$45,000 under \$50,000.....	2,283	1,744,087	1,743,112	55,536	1,387,867	78,516	1,387,867	2,426	1,403,056	8,113,416	1,403,056	1,124,232	124,232	1,744,087	1,403,056	8,113,416	1,403,056	1,124,232	124,232	1,744,087	1,403,056	8,113,416	1,403,056	1,124,232	1,403,056	1,124,232	1,403,056	1,124,232	1,403,056	
\$50,000 under \$100,000.....	1,091	2,272,563	2,271,588	313,313	1,366,378	78,516	1,366,378	908	1,483,229	8,113,416	1,483,229	1,124,232	124,232	2,272,563	1,483,229	8,113,416	1,483,229	1,124,232	124,232	2,272,563	1,483,229	8,113,416	1,483,229	1,124,232	1,483,229	1,124,232	1,483,229	1,124,232	1,483,229	
Nontaxable returns, total.....	12,440,000	16,124,446	7,568,216	18,137,710	819,235	7,433	1,066,980	4,259,322	39,665,318	4,647,893	10,835,440	669,240	69,649	16,124,446	39,665,318	4,647,893	10,835,440	669,240	69,649	16,124,446	39,665,318	4,647,893	10,835,440	669,240	10,835,440	669,240	10,835,440	669,240	10,835,440	
No adjusted gross incomes.....	381,252	1,884,469	1,883,494	676,933	676,933	-	676,933	-	1,910,361	485,443	485,443	-	-	1,884,469	1,910,361	485,443	485,443	-	-	1,884,469	1,910,361	485,443	485,443	-	485,443	-	485,443	-	485,443	
Under \$600.....	4,143,414	1,366,229	1,365,254	1,009,531	1,09	-	1,009,531	37,489	8,4615	132,165	476,878	-	-	1,366,229	8,4615	132,165	476,878	-	-	1,366,229	8,4615	132,165	476,878	-	476,878	-	476,878	-	476,878	
\$600 under \$1,000.....	2,557,933	1,950,415	1,949,440	1,113,908	1,09	-	1,113,908	262,799	1,602,902	511,876	1,602,902	-	-	1,950,415	1,602,902	511,876	1,602,902	-	-	1,950,415	1,602,902	511,876	1,602,902	-	1,602,902	-	1,602,902	-	1,602,902	
\$1,000 under \$2,000.....	3,358,131	3,486,561	3,485,586	1,322,09	2,165,904	100	2,165,904	1,171,134	1,760,944	690,811	2,338,864	1,84	-	3,486,561	1,760,944	690,811	2,338,864	1,84	-	3,486,561	1,760,944	690,811	2,338,864	1,84	1,84	-	1,84	-	1,84	
\$2,000 under \$3,000.....	1,446,150	3,566,903	3,565,928	913,339	28,584	-	28,584	1,035,996	2,525,725	16,645	2,525,725	-	-	3,566,903	2,525,725	16,645	2,525,725	-	-	3,566,903	2,525,725									

Table 1.2--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER--Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Purchase (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Purchase (Thousand dollars)	Income tax after credits (Thousand dollars)
Grand total.....	230,457	1,398,300	300,155	408,596	71,250	1,054	147,963	17,713,342	15,785,711	1,937,631	6,112,340	13,211,111	13,211,111	
Taxable returns, total.....	181,171	1,098,046	255,845	307,639	73,740	1,051	147,963	12,249,686	11,089,990	1,159,696	4,112,340	11,089,990	11,089,990	
Under \$2,000.....	(*)	34,993	9,031	18,158	3,386	(*)	(*)	583,933	55,901	1,150	1,150	583,933	583,933	
\$2,000 under \$3,000.....	14,031	11,694	26,075	48,831	38,106	5	1,034	3,330,447	3,236,082	1,737,826	1,737,826	3,330,447	3,330,447	
\$3,000 under \$4,000.....	20,900	11,663	25,873	43,347	43,967	5	2,266	3,111,184	3,111,184	1,330,447	1,330,447	3,111,184	3,111,184	
\$4,000 under \$5,000.....	21,914	11,666	25,842	37,047	31,197	3	2,988	3,039,135	3,039,135	1,461,671	1,461,671	3,039,135	3,039,135	
\$5,000 under \$6,000.....	24,311	14,027	33,642	38,770	35,146	3	3,992	3,108,886	3,108,886	1,611,310	1,611,310	3,108,886	3,108,886	
\$6,000 under \$7,000.....	19,368	14,242	29,084	37,773	31,115	3	1,492	3,005,076	3,005,076	1,098,086	1,098,086	3,005,076	3,005,076	
\$7,000 under \$8,000.....	9,309	78,981	13,617	17,161	17,403	560	1,114	3,949,473	3,949,473	1,211,349	1,211,349	3,949,473	3,949,473	
\$8,000 under \$9,000.....	9,475	90,900	19,048	18,934	25,938	684	1,155	6,849,469	6,849,469	2,211,349	2,211,349	6,849,469	6,849,469	
\$9,000 under \$10,000.....	16,772	206,141	34,145	30,420	141,616	1,874	1,396	4,900,984	4,900,984	1,411,349	1,411,349	4,900,984	4,900,984	
\$10,000 under \$15,000.....	4,076	68,976	9,590	7,839	53,377	74	2,672	4,159,654	4,159,654	1,111,349	1,111,349	4,159,654	4,159,654	
\$15,000 under \$20,000.....	3,459	54,914	8,993	4,344	41,577	658	1,980	3,869,779	3,869,779	969,682	969,682	3,869,779	3,869,779	
\$20,000 under \$25,000.....	915	36,473	6,177	1,914	12,043	302	4,122	3,077,968	3,077,968	1,146,682	1,146,682	3,077,968	3,077,968	
\$25,000 under \$30,000.....	1,054	36,476	5,384	6,110	28,483	532	4,946	3,000,992	3,000,992	1,056,682	1,056,682	3,000,992	3,000,992	
\$30,000 under \$35,000.....	438	33,414	5,583	26,893	26,893	938	10,339	3,136,701	3,136,701	1,056,682	1,056,682	3,136,701	3,136,701	
\$35,000 under \$40,000.....	104	13,729	3,047	2,000	10,482	351	9,994	701,988	701,988	1,031,349	1,031,349	701,988	701,988	
\$40,000 under \$45,000.....	27	7,606	1,391	51	6,164	132	5,177	478,806	478,806	1,031,349	1,031,349	478,806	478,806	
\$45,000 under \$50,000.....	9	3,093	445	19	2,630	187	3,968	169,676	169,676	393,671	393,671	169,676	169,676	
\$50,000 under \$100,000.....	3	3,589	547	6	3,036	139	1,344	3,506,682	3,506,682	699,671	699,671	3,506,682	3,506,682	
Nontaxable returns, total.....	49,286	110,253	44,310	96,960	1,510	5	1,344	1,963,656	1,963,656	3,086,682	3,086,682	1,963,656	1,963,656	
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,466,6	7,466,6	10,995,885	10,995,885	7,466,6	7,466,6	
Under \$600.....	7,866	1,895	4,032	13,779	13,779	(*)	(*)	1,169,005	1,169,005	10,995,885	10,995,885	1,169,005	1,169,005	
\$600 under \$1,000.....	21,34	33,075	11,926	31,414	28,483	(*)	(*)	3,171,171	3,171,171	1,169,005	1,169,005	3,171,171	3,171,171	
\$1,000 under \$2,000.....	9,632	23,956	11,934	26,386	26,386	(*)	(*)	1,661,992	1,661,992	1,111,349	1,111,349	1,661,992	1,661,992	
\$2,000 under \$3,000.....	9,343	4,045	16,313	28,786	3,610	5	(*)	1,911,63	1,911,63	1,109,196	1,109,196	1,911,63	1,911,63	
\$3,000 under \$5,000.....	11,912	134,710	96,984	194,761	97,634	18	11,900	20,696,111	20,696,111	8,174,693	8,174,693	20,696,111	20,696,111	
Returns \$5,000 under \$10,000.....	8,476	97,095	129,539	16,842	306,760	137	31,106	3,204,958	3,204,958	4,747,726	4,747,726	3,204,958	3,204,958	
Returns \$10,000 under \$15,000.....	16,713	208,192	2,148	16,244	141,621	1,871	16,693	7,061,546	7,061,546	1,089,673	1,089,673	7,061,546	7,061,546	
Returns \$15,000 or more.....	3,146	449,903	44,968	16,871	131,544	3,863	34,974	3,141,523	3,141,523	1,163,384	1,163,384	3,141,523	3,141,523	

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

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.3--ALL RETURNS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income or 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 (less deficit)...	73,728,708	554,420,486	41,344,129	432,506,654	2,798,324	11,788,914	2,395,694	15,000,493	230,457	1,398,300	26,960,104	93,726,126
Salaries and wages (gross).....	66,018,677	451,504,824	37,135,137	352,236,866	2,598,553	10,310,968	2,166,101	12,580,233	195,097	1,035,956	13,923,789	75,340,800
Business or profession:												
Net profit.....	4,884,070	31,272,666	4,093,103	28,366,793	97,856	408,729	108,125	538,365	11,469	46,878	573,517	1,911,902
Net loss.....	1,053,533	2,352,663	856,870	1,959,615	29,171	61,325	23,140	45,382	3,176	5,950	141,176	280,391
Farm:												
Net profit.....	1,850,885	5,538,985	1,516,077	4,947,316	35,906	64,569	23,815	52,072	3,637	4,689	271,450	470,338
Net loss.....	1,182,076	2,411,494	1,023,809	2,166,889	13,804	24,076	15,393	26,514	5,050	3,487	124,020	190,528
Partnership:												
Net gain.....	1,654,491	15,700,613	1,314,514	14,056,360	23,958	150,588	30,931	238,022	8,169	43,895	276,919	1,206,748
Net loss.....	582,153	2,245,862	477,350	1,947,623	7,655	28,062	12,212	30,569	(*)	(*)	83,718	235,977
Sales of capital assets:												
Net profit.....	7,586,083	18,853,870	5,498,416	15,002,131	98,086	281,395	177,713	358,165	33,414	48,775	1,778,454	3,163,404
Net loss.....	1,367,629	864,221	1,018,719	632,628	52,804	46,805	35,957	24,477	6,473	4,234	253,676	156,078
Ordinary gain from sales of depreciable property.....	296,039	348,511	261,157	310,625	(*)	(*)	(*)	(*)	(*)	(*)	29,616	32,075
Sales of property other than capital assets:												
Net gain.....	58,914	94,899	48,378	79,187	(*)	(*)	(*)	(*)	(*)	(*)	9,364	11,256
Net loss.....	218,688	472,683	181,775	307,420	(*)	(*)	2,755	7,318	(*)	(*)	31,484	149,800
Dividends in adjusted gross income.....	7,051,737	15,222,211	4,434,396	9,710,117	115,311	379,056	231,899	458,864	37,953	50,663	2,232,178	4,623,511
Interest received.....	31,060,519	16,782,128	20,507,448	11,075,622	523,218	244,492	897,561	496,606	131,262	108,741	9,001,030	4,856,661
Pensions and annuities (taxable portion).....	2,824,407	5,988,460	1,755,537	4,053,819	43,969	72,831	75,036	156,176	15,383	23,257	934,432	1,682,376
Rents and royalties:												
Net income.....	4,286,867	5,539,958	3,085,593	4,002,350	70,745	108,236	107,381	114,182	25,371	34,970	997,777	1,280,221
Net loss.....	2,414,242	2,065,114	1,936,691	1,674,309	29,525	29,923	64,261	66,042	6,902	4,126	376,863	290,714
Estates and trusts:												
Net income.....	526,375	1,190,542	290,270	590,309	7,857	14,208	20,530	55,806	4,013	13,364	203,697	506,854
Net loss.....	33,890	52,997	19,759	31,649	(*)	(*)	(*)	(*)	(*)	(*)	10,891	17,268
Partnership and estates and trusts, not allocable:												
Net profit.....	55,082	127,686	34,328	94,783	(*)	(*)	(*)	(*)	(*)	(*)	16,852	27,930
Net loss.....	16,955	32,311	13,469	27,723	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other sources (net) <sup>1</sup> .....	n.a.	2,093,204	n.a.	1,344,806	n.a.	36,791	n.a.	217,679	n.a.	17,030	n.a.	476,897
Statutory adjustments.....	5,062,163	5,340,067	4,216,068	4,615,945	101,183	102,258	103,058	67,767	8,422	13,318	634,432	540,779

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 "Other income" from Form 1040A returns.  
 n.a. - Not available.

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.4—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 (Thousands dollars)	Salaries and wages (gross)		Business or professional				Farm				
				Number of returns	Amount (Thousand dollars)	Net profit <sup>1</sup>		Net loss <sup>1</sup>		Net profit <sup>2</sup>		Net loss <sup>2</sup>		
						(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	73,226,708	201,228,315	1,554,421,446	4,918,077	491,504,824	4,884,070	31,272,000	1,053,533	2,352,003	1,850,865	6,338,985	1,122,076	2,411,494	
Taxable returns, total.....	61,255,708	171,125,708	1,252,226,333	3,994,115	394,059,506	4,099,000	29,753,039	739,311	1,157,502	1,230,236	4,478,200	841,415	1,417,517	
Under \$1,000.....	12,331	312,315	1,011,999	618,070	569,427	9,168	0,900	(*)	(*)	5,807	4,477	(*)	(*)	
\$1,000 under \$2,000.....	11,514	1,711,907	7,570,200	4,738,762	6,870,815	106,500	132,480	11,139	11,568	58,834	52,442	13,442	14,082	
\$2,000 under \$3,000.....	4,477	6,271,522	11,551,117	3,741,430	5,525,996	15,731	23,919	23,778	20,617	85,000	113,400	32,715	34,917	
\$3,000 under \$4,000.....	4,211,315	2,970,170	10,969,015	4,310,765	14,018,098	228,012	145,437	29,053	34,970	110,150	199,072	50,138	66,026	
\$4,000 under \$5,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$5,000 under \$6,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$6,000 under \$7,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$7,000 under \$8,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$8,000 under \$9,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$9,000 under \$10,000.....	4,271,115	1,783,511	21,900,114	4,373,834	19,887,807	263,795	740,453	42,385	52,911	115,408	274,232	78,354	90,637	
\$10,000 under \$15,000.....	11,514	43,071,944	144,254,112	11,403,151	131,131,120	872,071	4,398,211	179,418	187,425	214,349	1,004,314	155,862	224,249	
\$15,000 under \$20,000.....	11,514	13,436,112	41,514,112	3,373,112	23,428,049	321,071	1,171,087	91,111	67,644	104,679	73,362	49,124	4,434	
\$20,000 under \$25,000.....	11,514	4,411,112	29,15,841	1,201,841	1,201,841	1,201,841	2,537,300	24,300	50,373	28,142	263,081	18,301	54,617	
\$25,000 under \$30,000.....	11,514	1,401,112	14,141,112	417,444	1,111,112	11,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	
\$30,000 under \$35,000.....	11,514	3,741,112	20,141,112	930,112	13,111,112	192,112	4,388,301	20,670	60,061	20,005	51,361	21,870	109,230	
\$35,000 under \$40,000.....	11,514	1,121,112	11,121,112	213,748	1,490,065	7,288	3,470,111	11,979	6,792	100,553	13,800	13,800	123,227	
\$40,000 under \$45,000.....	11,514	235,112	2,472,112	48,112	2,499,807	11,863	184,707	4,224	67,400	1,309	25,298	3,053	59,013	
\$45,000 under \$50,000.....	11,514	1,112,112	1,421,112	11,247	730,158	1,983	159,029	1,724	50,236	321	6,699	1,242	37,038	
\$50,000 under \$100,000.....	2,073	1,741,112	1,741,112	1,247	1,741,112	294	1,741,112	493	23,258	55	2,258	277	11,161	
\$100,000 or more.....	11,514	2,241,112	2,241,112	824	2,241,112	108	2,241,112	24	29,053	29	1,426	134	9,525	
Nontaxable returns, total.....	12,000,000	30,228,317	311,228,317	4,474,962	11,845,311	97,011	1,714,331	319,222	1,195,102	620,649	1,860,785	340,661	993,980	
No adjusted gross income.....	11,112	1,000,000	1,000,000	110,962	425,971	1,468	81,000	1,000	212,714	0,180	20,007	117,047	563,734	
Under \$500.....	4,142,112	1,111,112	1,111,112	3,521,070	1,225,444	33,023	41,700	21,077	31,001	60,007	20,278	39,080	51,433	
\$500 under \$1,000.....	2,112,112	2,112,112	2,112,112	2,170,545	1,045,524	93,112	9,112	13,779	20,400	78,995	47,517	29,303	35,193	
\$1,000 under \$2,000.....	1,112,112	3,412,112	3,412,112	1,390,511	1,924,511	218,754	340,754	38,303	60,779	160,498	153,500	52,350	71,705	
\$2,000 under \$3,000.....	1,112,112	1,112,112	1,112,112	238,215	2,006,004	187,000	230,230	34,581	64,466	116,394	171,433	41,410	81,954	
\$3,000 under \$4,000.....	1,112,112	1,112,112	1,112,112	474,270	1,487,717	86,311	207,311	21,223	42,555	64,113	143,780	26,792	45,933	
\$4,000 under \$5,000.....	1,112,112	1,112,112	1,112,112	3,311	1,230,311	84,554	101,919	12,162	20,701	41,775	123,340	15,995	29,637	
\$5,000 or more.....	1,112,112	2,770,400	3,362,722	3,627,571	1,792,708	82,394	409,448	17,995	129,343	72,027	374,060	22,912	114,271	
Returns under \$1,000.....	21,42,112	1,112,112	1,112,112	27,180,802	60,025,100	1,409,112	1,771,112	403,472	1,188,553	924,393	1,330,361	440,972	1,086,140	
Returns \$1,000 under \$15,000.....	12,073,112	1,112,112	1,112,112	11,779,112	155,714,112	1,550,524	6,001,112	353,367	368,330	560,502	1,843,767	411,126	519,802	
Returns \$15,000 under \$100,000.....	12,073,112	1,112,112	1,112,112	11,779,112	155,714,112	1,550,524	6,001,112	353,367	368,330	560,502	1,843,767	411,126	519,802	
Returns \$100,000 or more.....	12,073,112	1,112,112	1,112,112	11,779,112	155,714,112	1,550,524	6,001,112	353,367	368,330	560,502	1,843,767	411,126	519,802	
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		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)		
Grand total.....	14	10	10	11	13	19	20	21	22	23	24	25	26	27
Taxable returns, total.....	14,000,000	13,314,000	10,000,000	1,221,472	6,092,733	17,000,000	1,211,508	748,045	241,707	294,179	6,885	75,575	155,688	219,213
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
\$1,000 under \$2,000.....	4,324	14,321	-	4,325	17,153	27,152	11,712	1,313	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	4,137	1,112	1,000	4,325	302,387	110,045	20,341	16,511	5,093	3,233	-	-	5,812	1,603
\$3,000 under \$4,000.....	4,273	87,441	1,235	1,597	253,712	170,586	33,539	19,779	8,340	4,013	4,502	3,043	6,507	11,875
\$4,000 under \$5,000.....	4,140	1,013	11,309	13,183	297,030	230,655	45,177	20,065	10,653	7,860	-	-	11,681	23,221
\$5,000 under \$6,000.....	4,140	213,879	43,727	30,471	323,443	208,710	60,149	39,493	12,930	15,185	5,111	4,973	12,641	15,512
\$6,000 under \$7,000.....	4,140	842,500	30,013	30,820	317,383	317,383	11,353	14,574	12,708	3,777	2,917	15,329	9,941	
\$7,000 under \$8,000.....	4,140	267,023	34,251	42,804	372,555	308,544	70,014	51,979	11,979	5,020	-	-	11,065	10,708
\$8,000 under \$9,000.....	4,140	1,04,397	26,390	33,737	398,684	338,212	70,415	47,487	15,639	14,573	3,251	3,130	8,754	8,041
\$9,000 under \$10,000.....	4,140	261,917	22,536	34,334	365,112	311,519	78,533	40,035	18,085	13,323	-	-	7,003	4,963
\$10,000 under \$15,000.....	4,140	1,114,112	6,321	106,186	1,080,543	293,427	184,884	57,451	51,410	12,073	15,643	31,356	33,933	
\$15,000 under \$20,000.....	4,140	1,231,112	11,103	114,351	1,208,908	1,441,082	171,790	103,531	31,317	46,708	6,101	10,630	17,773	28,048
\$20,000 under \$25,000.....	4,140	1,112,112	33,337	74,102	1,140,357	84,215	54,004	15,071	22,605	2,711	7,401	6,808	11,823	
\$25,000 under \$30,000.....	4,140	1,112,112	30,142	206,768	788,100	41,411	32,939	16,745	17,000	1,355	1,317	4,105	10,058	
\$30,000 under \$35,000.....	4,140	3,214,357	40,251	100,460	413,780	2,072,659	38,110	27,234	17,031	38,361	1,855	14,581	8,062	19,927
\$35,000 under \$40,000.....	4,140	3,248,291	32,050	132,990	205,842	2,480,163	38,741	30,087	8,325	21,700	1,390	6,712	5,114	15,973
\$40,000 under \$50,000.....	4,140	1,307,100	7,434	123,362	43,046	1,810,383	7,902	6,801	2,224	8,007	3,185	1,052	7,600	
\$50,000 under \$100,000.....	4,140	1,041,112	3,403	101,605	13,363	1,762,452	1,200	1,072	674	3,895	148	1,080	615	4,094
\$100,000 or more.....	4,140	1,421,112	780	47,064	2,403	977,075	130	118	120	1,314	36	522	150	1,735
\$1,000,000 or more.....	4,140	1,741,112	405	48,813	1,013	1,544,262	92	51	83	950	14	221	61	608
Nontaxable returns, total.....	14,000,000	30,228,317	111,228,317	4,474,962	11,845,311	97,011	1,714,331	319,222	1,195,102	620,649	1,860,785	340,661	993,980	
No adjusted gross income.....	10,112	39,843	44,758	631,034	76,008	331,553	20,744	28,904	9,178	19,489	(*)	(*)	22,347	197,099
Under \$500.....	4,183	3,860	-	74,117	32,790	17,289	3,790	1,289	-	-	-	-	5,156	3,609
\$500 under \$1,000.....	2,073	18,749	8,640	22,046	25,744	34,686	18,993	12,000	5,505	3,387	-	-		

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.4—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 and royalties				Estates and trusts			
	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.....	7,051,737	15,222,211	31,060,519	16,782,128	2,824,407	5,988,460	4,286,867	5,539,958	2,414,242	2,069,114	526,375	1,190,542	33,890	52,997
Taxable returns, total.....	6,261,216	14,479,980	27,413,004	14,328,175	2,028,186	4,805,995	3,403,276	4,718,735	2,135,701	1,657,020	479,171	1,123,011	30,123	35,834
Under \$1,000.....	11,171	3,750	130,593	17,378	(-)	(-)	7,134	3,868	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	162,085	66,646	1,195,979	247,679	59,846	60,560	83,357	55,302	24,164	11,000	20,144	10,936	-	-
\$2,000 under \$3,000.....	213,928	132,333	1,213,502	516,983	193,592	284,467	149,175	118,683	40,653	26,627	15,647	12,882	-	-
\$3,000 under \$4,000.....	267,031	172,404	1,488,985	731,747	244,604	451,443	196,471	163,266	76,373	50,847	25,204	35,849	-	-
\$4,000 under \$5,000.....	301,193	258,149	1,623,940	854,255	259,620	551,149	222,361	213,782	97,598	50,610	23,907	21,596	-	-
\$5,000 under \$6,000.....	315,918	278,925	1,731,708	751,351	184,139	448,354	226,157	227,796	134,652	78,131	9,758	12,858	-	-
\$6,000 under \$7,000.....	327,473	297,278	1,854,387	779,574	167,478	397,175	224,941	204,487	155,732	99,203	26,840	43,230	-	-
\$7,000 under \$8,000.....	315,904	320,396	1,929,993	760,686	145,128	345,018	228,721	220,661	169,108	102,812	26,939	36,055	-	-
\$8,000 under \$9,000.....	323,795	282,388	2,025,749	760,520	121,514	318,936	248,100	214,979	177,257	92,261	22,030	42,158	-	-
\$9,000 under \$10,000.....	334,342	348,540	1,974,617	774,175	112,234	292,323	238,976	232,260	178,508	93,150	21,908	37,307	-	-
\$10,000 under \$15,000.....	1,349,667	1,367,657	7,037,747	2,758,227	285,435	716,031	772,961	783,686	606,339	371,681	90,143	110,630	-	-
\$15,000 under \$20,000.....	848,238	1,144,699	2,737,138	1,591,313	1,591,313	347,315	329,238	450,491	229,384	153,598	56,748	139,389	3,757	2,440
\$20,000 under \$25,000.....	463,231	950,719	995,945	922,261	53,241	195,628	154,750	324,208	88,893	100,761	35,087	87,248	3,185	4,655
\$25,000 under \$30,000.....	259,335	720,030	460,256	599,240	82,746	92,771	83,431	232,477	42,746	63,677	22,798	71,942	1,706	2,415
\$30,000 under \$50,000.....	456,658	2,026,443	653,342	1,210,969	35,427	155,854	142,773	558,781	67,043	126,099	34,624	137,504	3,273	2,661
\$50,000 under \$100,000.....	236,866	2,367,944	281,348	199,509	18,314	96,878	73,034	429,778	34,643	109,185	27,482	149,912	2,111	5,531
\$100,000 under \$200,000.....	56,411	1,690,806	59,586	364,129	5,126	33,981	16,271	170,968	9,562	53,756	8,837	81,733	675	3,217
\$200,000 under \$500,000.....	14,437	1,117,842	14,635	183,053	1,607	13,371	4,284	74,475	2,355	27,239	2,999	56,351	240	2,225
\$500,000 under \$1,000,000.....	2,489	430,835	2,494	56,491	262	2,902	74	27,261	425	3,135	226	20,658	49	1,320
\$1,000,000 or more.....	1,044	502,196	1,060	69,635	62	1,282	327	11,726	367	7,485	521	12,651	24	1,577
Nontaxable returns, total.....	790,521	742,229	3,647,515	1,953,953	796,221	1,182,465	883,591	821,226	278,541	408,945	47,204	67,531	3,767	17,105
No adjusted gross income.....	38,028	72,896	142,713	126,014	9,339	16,232	46,365	69,025	54,056	176,096	3,284	12,295	(*)	(*)
Under \$600.....	64,131	10,117	543,521	71,584	19,395	16,263	51,447	23,995	32,819	19,128	3,843	823	-	-
\$600 under \$1,000.....	106,854	28,435	627,550	135,242	44,787	29,741	101,968	54,673	31,819	17,853	4,431	2,800	-	-
\$1,000 under \$2,000.....	227,900	96,652	1,072,587	588,876	270,367	277,700	296,322	210,555	62,918	42,330	11,519	7,724	-	-
\$2,000 under \$3,000.....	166,819	105,312	653,222	497,041	260,577	401,342	211,466	207,006	38,243	20,770	8,414	9,200	-	-
\$3,000 under \$4,000.....	81,553	55,825	296,948	257,354	111,863	239,325	32,508	103,376	22,615	6,478	4,466	4,658	-	-
\$4,000 under \$5,000.....	44,976	44,546	132,229	281,754	46,828	103,564	43,332	41,024	11,387	13,444	1,867	1,883	-	-
\$5,000 or more.....	60,260	328,446	178,745	196,086	28,522	98,354	50,643	103,372	30,530	42,596	10,156	30,343	-	-
Returns under \$5,000.....	1,685,669	1,047,066	9,121,769	4,125,509	1,526,429	2,432,787	1,441,446	1,272,754	486,799	454,582	124,319	120,623	8,078	20,582
Returns \$5,000 under \$10,000.....	1,662,840	1,988,468	9,008,754	3,932,858	1,778,861	1,496,459	1,209,390	1,165,258	839,872	515,456	114,182	187,917	6,052	2,814
Returns \$10,000 under \$15,000.....	1,357,014	1,402,748	7,053,877	2,779,668	285,773	716,785	777,728	794,506	610,446	388,332	2,032	112,826	4,884	3,924
Returns \$15,000 or more.....	2,346,214	11,183,929	5,216,119	5,944,093	254,344	942,429	808,253	1,507,444	477,125	706,744	198,842	766,176	15,076	25,677

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net) <sup>3</sup>	Statutory adjustments		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	
Grand total.....	55,082	127,686	16,955	32,311	2,093,204	5,062,163	5,364,067	91,251,202	41,316,925	22,074,124	22,553,802	4,256,204	18,763,123	12,817,925
Taxable returns, total.....	47,386	121,425	13,419	18,130	2,528,798	4,266,365	5,021,637	3,662,487	30,918,919	17,860,240	12,719,760	1,146,028	18,199,159	12,714,211
Under \$1,000.....	-	-	-	-	3,781	(-)	(-)	182,672	-43,191	181,733	604,353	179,494	38,838	3,240
\$1,000 under \$2,000.....	-	-	-	-	68,963	44,690	36,708	1,662,000	4,832,537	1,453,567	4,721,618	1,437,142	110,919	16,445
\$2,000 under \$3,000.....	-	-	-	-	105,334	101,299	100,464	1,756,398	3,678,331	1,213,129	3,490,007	1,160,347	188,324	46,782
\$3,000 under \$4,000.....	12,616	20,608	(*)	(*)	115,179	116,985	112,524	2,547,469	3,607,122	1,449,551	1,576,536	743,503	2,030,586	706,048
\$4,000 under \$5,000.....	-	-	-	-	92,376	194,507	168,194	3,368,071	3,212,538	1,574,655	995,218	531,359	2,191,320	924,796
\$5,000 under \$6,000.....	-	-	-	-	137,918	137,918	296,098	4,116,614	2,808,097	1,626,187	600,479	421,712	2,207,618	1,904,474
\$6,000 under \$7,000.....	-	-	-	-	171,781	381,611	334,383	4,446,771	2,518,973	1,682,258	415,843	331,503	2,103,130	1,350,755
\$7,000 under \$8,000.....	8,304	11,753	8,223	6,287	158,376	382,280	344,468	5,421,036	2,238,201	1,688,142	200,302	173,772	2,037,899	1,514,370
\$8,000 under \$9,000.....	-	-	-	-	139,624	438,443	377,889	1,602,615	1,917,328	1,620,733	2,412	87,939	1,824,916	1,532,798
\$9,000 under \$10,000.....	15,243	30,958	-	-	117,909	390,745	367,691	6,058,799	1,520,077	1,433,212	23,015	22,465	1,497,062	1,410,747
\$10,000 under \$15,000.....	-	-	-	-	537,443	1,421,630	1,288,021	22,261,616	3,229,783	3,224,054	-	-	3,228,048	3,222,873
\$15,000 under \$20,000.....	4,184	13,863	1,283	1,836	248,780	547,907	581,785	3,246,967	521,743	521,937	1,924	1,284	1,554	521,833
\$20,000 under \$25,000.....	2,340	7,505	1,097	1,295	128,064	209,374	292,170	3,872,378	111,279	111,186	-	-	111,279	111,186
\$25,000 under \$30,000.....	1,036	5,414	-	-	91,218	96,413	160,893	2,075,858	35,714	35,747	(-)	(-)	35,661	35,715
\$30,000 under \$50,000.....	2,999	11,419	1,499	2,545	182,615	148,231	319,773	3,944,548	35,925	36,031	-	-	35,925	36,031
\$50,000 under \$100,000.....	1,198	12,535	602	2,394	119,803	65,590	186,137	2,999,719	7,165	7,207	-	-	7,165	7,207
\$100,000 under \$200,000.....	278	4,996	196	1,519	45,875	10,175	36,007	1,439,501	790	787	-	-	790	787
\$200,000 under \$500,000.....	70	2,197	79	1,413	15,112	1,656	5,206	903,772	117	116	-	-	117	116
\$500,000 under \$1,000,000.....	12	154	18	235	7,089	225	2,274	348,633	3	3	-	-	3	3
\$1,000,000 or more.....	6	23	8	399	4,494	72	938	407,870	5	5	-	-	5	5
Nontaxable returns, total.....	7,696	6,263	3,536	14,185	645,592	195,798	318,432	7,568,216	10,398,006	4,213,892	9,834,042	4,110,176	563,964	103,715
No adjusted gross income.....	(*)	(*)	(*)	(*)	647,302	12,181	36,626	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	3,629	17,551	27,848	1,290,186	4,114,34					

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Table 1.4—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	
Grand total.....	32,030,231	64,177,073	120,772,962	11,846,695	61,888,013	352,799,662	72,261,462	49,159,562	5,179,260	1,631,405	181,044	2,187,866	496,098
Taxable returns, total.....	30,369,784	65,822,711	102,635,253	-	61,288,708	351,980,428	72,110,443	49,054,001	5,171,829	1,247,944	151,793	1,938,971	404,962
Under \$1,000.....	9,124	439	391,389	-	652,315	37,807	5,182	29	-	-	-	-	-
\$1,000 under \$2,000.....	276,427	148,433	3,311,440	-	5,108,364	2,663,256	380,288	350,636	1,003	14,215	265	14,869	378
\$2,000 under \$3,000.....	771,918	543,230	3,762,913	-	4,450,249	5,572,291	833,184	2,897,017	37,584	128,133	7,893	40,487	2,263
\$3,000 under \$4,000.....	1,244,681	1,097,918	5,387,742	-	4,851,803	3,054,058	1,414,394	3,137,823	79,919	170,924	16,623	66,086	5,346
\$4,000 under \$5,000.....	1,659,075	1,813,417	6,476,281	-	4,871,613	12,048,146	1,929,317	3,462,212	110,955	185,620	17,651	99,797	9,632
\$5,000 under \$6,000.....	1,998,228	2,490,427	7,424,364	-	4,806,325	14,896,073	2,423,521	3,875,840	149,448	132,860	15,711	105,124	11,945
\$6,000 under \$7,000.....	2,327,023	3,264,514	8,487,202	-	4,845,996	18,066,361	2,782,841	4,259,112	197,464	124,806	17,123	139,429	16,877
\$7,000 under \$8,000.....	2,431,725	3,792,894	8,857,552	-	4,689,926	20,838,062	3,488,392	4,407,671	244,716	89,383	12,955	120,559	15,250
\$8,000 under \$9,000.....	2,671,631	4,542,082	4,492,957	-	4,588,959	23,389,062	3,955,300	4,440,114	285,187	60,719	7,700	128,787	19,864
\$9,000 under \$10,000.....	2,429,569	4,625,587	8,451,864	-	4,009,646	21,338,096	3,763,862	295,584	81,706	12,341	105,293	20,006	
\$10,000 under \$15,000.....	8,731,087	18,977,562	26,202,946	-	11,960,870	95,849,196	17,132,697	11,851,116	1,268,907	148,348	22,210	391,235	75,855
\$15,000 under \$20,000.....	3,132,443	8,728,051	6,070,097	-	3,654,136	44,682,121	8,690,642	3,636,976	646,952	56,795	7,232	206,966	46,982
\$20,000 under \$25,000.....	1,066,997	3,761,192	2,946,370	-	1,178,276	19,497,063	4,137,280	1,173,280	308,384	34,955	4,772	128,238	30,997
\$25,000 under \$30,000.....	483,446	2,640,111	1,196,131	-	519,265	10,869,962	2,496,771	517,115	186,588	17,668	2,444	84,409	23,197
\$30,000 under \$50,000.....	681,863	3,908,017	1,676,631	-	717,728	21,338,963	5,760,029	714,872	429,715	29,063	3,915	173,626	47,583
\$50,000 under \$100,000.....	293,736	2,992,512	712,983	-	300,901	16,209,231	5,828,115	299,743	435,567	15,719	2,128	102,015	41,280
\$100,000 under \$200,000.....	61,804	1,438,714	141,235	-	62,684	6,691,616	3,052,986	62,461	228,146	5,226	597	23,983	19,302
\$200,000 under \$500,000.....	15,210	903,656	33,257	-	15,327	3,488,921	1,810,251	15,273	135,233	1,383	190	6,339	10,496
\$500,000 under \$1,000,000.....	2,580	348,636	5,586	-	2,583	1,389,867	744,222	2,570	55,962	130	26	1,192	4,160
\$1,000,000 or more.....	1,086	407,865	2,313	-	1,091	1,862,378	1,003,026	1,087	74,516	90	17	537	3,809
Nontaxable returns, total.....	1,660,442	3,354,323	18,137,710	11,846,695	599,305	819,235	151,016	105,561	7,433	333,461	29,252	248,895	91,136
No adjusted gross income.....	-	-	626,693	381,552	-	-	-	-	-	-	-	-	-
Under \$600.....	29,070	25,028	3,009,531	4,143,414	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	83,030	58,574	2,113,808	2,554,452	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	403,576	412,967	3,992,704	2,271,678	86,453	21,656	3,044	(*)	(*)	63,366	2,073	17,730	865
\$2,000 under \$3,000.....	386,980	545,079	3,291,839	1,303,927	142,223	86,584	12,056	9,935	100	112,262	9,557	29,794	3,186
\$3,000 under \$4,000.....	305,150	512,625	2,925,610	530,753	132,767	84,410	12,189	9,210	96	90,598	6,632	41,238	5,152
\$4,000 under \$5,000.....	159,154	350,836	1,409,881	321,232	86,572	95,465	13,526	9,754	333	42,356	5,609	42,900	8,064
\$5,000 or more.....	293,432	1,443,154	1,667,644	283,687	147,743	529,011	109,581	77,325	6,903	23,776	5,371	115,888	73,340
Returns under \$5,000.....	5,328,185	5,515,106	35,793,632	11,557,008	26,386,506	29,665,781	4,605,001	3,885,885	230,019	808,575	66,314	354,246	35,436
Returns \$5,000 under \$10,000.....	12,200,435	19,513,527	44,183,692	269,507	23,064,500	101,006,904	16,928,821	20,976,840	1,174,338	512,226	71,152	693,995	121,206
Returns \$10,000 under \$15,000.....	6,748,808	14,112,111	26,275,178	7,770	11,977,531	95,948,220	17,144,393	11,866,255	1,270,135	149,355	22,248	406,397	92,977
Returns \$15,000 or more.....	5,752,303	25,036,324	14,520,260	6,410	6,459,476	126,178,757	33,576,247	6,434,582	2,504,768	161,249	21,336	733,228	246,479

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit (Thousand dollars)	Self-employment tax		Taxpayments					
	Foreign tax credit		All other tax credits				Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld			
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)		
Grand total.....	171,186	120,342	17,499	5,079	76,637,902	285,562	66,770	6,347,152	1,724,075	64,069,515	62,587,400	3,568,840	286,337	
Taxable returns, total.....	166,300	83,396	14,628	3,922	76,637,902	234,520	45,169	5,139,993	1,556,170	55,402,591	61,735,260	3,545,591	284,346	
Under \$1,000.....	-	-	-	-	5,211	(*)	-	13,572	802	595,220	62,595	(*)	(*)	
\$1,000 under \$2,000.....	-	-	-	-	380,650	(*)	(*)	164,131	14,485	4,587,594	734,191	(*)	(*)	
\$2,000 under \$3,000.....	7,060	849	-	-	866,587	7,326	1,114	249,829	31,931	3,778,323	1,100,231	5,162	365	
\$3,000 under \$4,000.....	-	-	-	-	1,472,520	-	-	333,745	55,625	4,172,335	1,704,824	-	-	
\$4,000 under \$5,000.....	-	-	-	-	2,013,058	8,474	1,026	394,357	82,469	4,266,002	2,238,817	12,630	847	
\$5,000 under \$6,000.....	-	-	4,685	341	2,544,560	14,823	1,344	404,663	96,959	4,329,714	2,832,217	-	-	
\$6,000 under \$7,000.....	8,343	1,653	-	-	3,145,233	16,541	2,899	452,352	119,340	4,431,468	3,460,440	26,117	853	
\$7,000 under \$8,000.....	5,980	2,238	-	-	3,702,247	9,910	1,167	372,718	110,382	4,327,241	4,052,025	116,272	3,313	
\$8,000 under \$9,000.....	4,021	922	5,211	930	4,212,845	18,411	3,267	366,304	113,773	4,372,241	4,550,023	494,121	15,694	
\$9,000 under \$10,000.....	-	-	-	-	4,298,051	15,858	1,780	303,995	96,536	3,786,766	4,585,719	494,109	23,227	
\$10,000 under \$15,000.....	26,499	5,440	-	-	18,297,798	46,287	6,395	951,702	336,367	11,307,878	18,325,919	1,608,217	119,567	
\$15,000 under \$20,000.....	19,807	3,867	2,069	595	9,278,953	28,953	4,903	421,516	170,026	3,327,183	8,096,440	483,006	54,455	
\$20,000 under \$25,000.....	12,724	3,658	-	-	4,406,191	15,359	2,907	217,820	95,675	990,452	3,152,205	127,335	19,252	
\$25,000 under \$30,000.....	13,945	5,070	1,778	334	2,652,451	11,779	3,202	133,620	60,114	396,928	1,542,023	50,230	8,425	
\$30,000 under \$50,000.....	27,380	11,915	-	-	6,126,128	20,334	6,329	237,831	110,720	489,380	2,599,272	68,196	16,620	
\$50,000 under \$100,000.....	24,583	14,922	565	354	6,204,951	13,335	4,585	108,067	50,751	190,597	1,771,893	40,310	14,334	
\$100,000 under \$200,000.....	10,683	10,544	212	345	3,250,341	4,360	1,982	17,821	8,255	39,328	621,533	10,738	5,019	
\$200,000 under \$500,000.....	4,101	7,960	87	596	1,926,201	1,561	1,227	3,647	1,643	9,439	194,910	2,562	1,300	
\$500,000 under \$1,000,000.....	804	3,482	15	167	797,347	365	672	530	240	1,595	35,468	449	204	
\$1,000,000 or more.....	370	10,876	6	260	1,062,580	171	353	173	77	732	24,515	183	86	
Nontaxable returns, total.....	4,886	36,942	(*)	(*)	-	51,042	11,603	1,207,159	167,908	8,666,924	852,143	23,249	1,991	
No adjusted gross income.....	-	-	-	-	-	-	-	9,867	4,088	48,860	7,403	59,374	3,145	515
Under \$600.....	-	-	-	-	-	-	-	73,427	4,386	3,791,874	134,906	-	-	
\$600 under \$1,000.....	-	-	-	-	-	-	-	146,423	8,270	2,047,181	167,022	10,404	492	
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	4,821	492	324,728	26,766	1,134,115	123,232	-	-	-	
\$2,000 under \$3,000.....	-	-	-	-	5,004	689	218,099	25,713	718,145	115,432	-	-	-	
\$3,000 under \$4,000.....	-	-	-	-	-	-	150,267	25,463	380,954	83,587	2,670	243		
\$4,000 under \$5,000.....	-	-												

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.4—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxpayments—Continued						Overpayment					
	Refundable credits		Payments on 1968 declaration		Tax due at time of filing		Total		Overpayment refunds		Credit on 1969 tax	
	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)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total.....	1,592,730	148,060	5,986,326	15,850,444	20,406,352	10,568,183	50,478,852	11,021,482	48,920,270	9,806,523	1,846,203	1,215,070
Taxable returns, total.....	1,076,557	106,286	5,662,450	15,653,855	19,482,931	10,459,854	41,524,589	10,000,133	40,125,407	8,886,511	1,646,287	1,113,632
Under \$1,000.....	(*)	(*)	(*)	(*)	60,351	1,236	589,756	58,013	589,368	57,501	(*)	(*)
\$1,000 under \$2,000.....	21,466	900	65,643	10,992	742,414	44,069	4,323,106	445,524	4,302,475	441,619	25,699	3,906
\$2,000 under \$3,000.....	49,655	2,124	144,488	38,945	1,170,801	118,327	3,242,410	366,669	3,193,570	355,486	58,890	11,183
\$3,000 under \$4,000.....	66,690	3,765	249,355	82,331	1,561,589	176,370	3,259,339	438,853	3,191,546	422,120	81,310	14,733
\$4,000 under \$5,000.....	94,054	7,032	323,289	133,466	1,598,231	232,229	3,242,282	515,465	3,157,552	496,666	102,928	18,799
\$5,000 under \$6,000.....	89,403	5,625	337,525	174,041	1,440,704	249,548	3,337,753	618,964	3,229,116	589,564	124,515	29,400
\$6,000 under \$7,000.....	110,957	6,586	351,602	218,978	1,449,147	289,326	3,381,364	708,722	3,284,457	679,580	115,753	29,142
\$7,000 under \$8,000.....	81,381	5,314	346,460	245,805	1,351,548	284,619	3,321,746	777,291	3,233,110	746,068	104,321	31,224
\$8,000 under \$9,000.....	81,910	5,073	321,874	259,592	1,368,469	322,541	3,206,315	823,027	3,132,774	792,812	88,308	30,216
\$9,000 under \$10,000.....	65,653	4,692	289,846	258,439	1,167,960	302,232	2,827,742	777,934	2,756,558	746,982	86,357	30,953
\$10,000 under \$15,000.....	216,706	16,299	1,090,464	1,230,078	4,063,291	1,340,955	7,861,982	2,392,158	7,611,185	2,272,574	295,716	119,586
\$15,000 under \$20,000.....	85,381	8,750	665,796	1,100,546	1,718,730	973,817	1,926,897	780,132	1,780,749	683,528	173,212	96,604
\$20,000 under \$25,000.....	36,871	2,927	412,893	992,252	678,057	637,829	438,024	299,860	401,357	216,020	113,043	83,840
\$25,000 under \$30,000.....	17,870	4,434	263,616	871,917	329,779	466,186	186,305	179,147	124,613	103,707	72,963	75,440
\$30,000 under \$50,000.....	34,673	5,322	476,916	2,723,265	495,493	1,244,362	221,581	345,763	111,288	152,443	125,965	193,322
\$50,000 under \$100,000.....	17,763	10,299	246,974	3,335,355	222,446	1,397,580	78,259	269,199	21,727	76,926	61,697	192,274
\$100,000 under \$200,000.....	5,078	6,592	56,133	1,902,343	48,868	835,078	13,788	109,924	3,056	27,544	11,752	82,379
\$200,000 under \$500,000.....	1,805	5,112	14,296	1,149,914	12,053	634,466	3,267	56,614	4	14,368	2,880	42,247
\$500,000 under \$1,000,000.....	384	1,790	2,430	437,381	2,106	339,439	476	16,068	86	3,173	421	12,895
\$1,000,000 or more.....	184	3,675	1,020	487,939	894	567,661	197	20,866	42	5,370	169	15,436
Nontaxable returns, total.....	516,173	41,773	323,876	196,588	923,421	108,330	8,954,263	1,021,351	8,794,863	919,914	199,916	101,441
No adjusted gross income.....	65,862	6,770	51,070	53,644	32,885	5,843	172,634	114,653	148,380	86,777	30,652	27,876
Under \$600.....	47,984	2,547	16,801	5,276	62,539	2,867	3,836,043	141,442	3,826,484	138,290	10,014	3,153
\$600 under \$1,000.....	41,823	2,184	19,487	4,964	124,575	6,469	2,078,350	172,186	2,063,600	168,863	16,216	3,323
\$1,000 under \$2,000.....	100,983	6,170	62,745	18,516	262,780	19,077	1,196,781	139,946	1,167,830	129,213	35,904	10,033
\$2,000 under \$3,000.....	82,464	5,961	48,737	17,940	163,704	16,918	752,436	129,962	730,980	120,878	28,409	9,084
\$3,000 under \$4,000.....	61,169	4,954	40,927	17,680	107,805	15,670	400,331	95,175	379,645	86,372	26,389	8,804
\$4,000 under \$5,000.....	39,288	3,739	26,236	11,801	67,558	12,238	248,800	62,616	236,237	56,907	16,411	5,710
\$5,000 or more.....	76,660	9,448	57,873	66,767	101,575	29,228	268,888	165,371	241,707	131,914	35,925	33,498
Returns under \$5,000.....	672,051	46,166	1,050,608	395,731	5,955,232	651,334	23,342,268	2,680,504	22,987,673	2,563,851	433,206	116,654
Returns \$5,000 under \$10,000.....	497,348	34,819	1,689,954	1,188,026	6,868,935	1,473,309	16,320,553	3,810,266	15,860,841	3,641,326	545,554	168,942
Returns \$10,000 under \$15,000.....	222,941	17,300	1,099,657	1,241,277	4,070,862	1,343,913	7,876,385	2,410,786	7,621,961	2,287,289	301,362	123,499
Returns \$15,000 or more.....	206,390	49,775	2,146,107	13,025,410	3,511,323	7,099,627	2,939,646	2,119,926	2,449,795	1,313,957	566,081	805,975

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 These data are based on information reported by taxpayers with business income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on schedule C in Statistics of Income—1968, Business Tax Returns.  
 2 These data are based on information reported by taxpayers with farm income or loss as shown on page 2 of Form 1040. They will not necessarily agree with similar data based on schedule F in Statistics of Income—1968, Business Tax Returns.  
 3 Adjusted gross income less deficit.  
 4 Deficit.  
 5 Includes "Other income" from Form 1040A.  
 6 Negative "Other sources."  
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.5—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

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.....	41,974,586	156,779,338	433,904,954	37,330,234	353,272,823	4,104,972	28,413,671	860,046	1,965,566	1,519,714	4,952,004	1,023,859	2,170,377	
Taxable returns, total.....	37,268,973	138,558,670	424,134,386	34,611,716	346,152,305	3,503,778	27,097,086	630,524	985,193	1,023,915	4,006,844	753,533	1,299,869	
Under \$1,000.....	(*)	(*)	314	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	143,797	497,594	256,611	1,050,506	213,410	15,864	25,462	(*)	(*)	13,442	13,766	(*)	(*)	
\$2,000 under \$3,000.....	639,098	1,853,759	1,655,308	523,372	1,295,450	67,727	130,467	11,873	13,147	46,060	61,031	22,052	28,336	
\$3,000 under \$4,000.....	1,463,989	4,448,555	5,161,304	1,447,878	4,133,525	149,124	343,615	19,560	25,278	81,219	162,925	40,125	55,937	
\$4,000 under \$5,000.....	4,053,141	6,648,573	7,282,579	1,792,953	7,623,915	212,248	582,642	32,983	41,542	95,413	227,096	68,435	81,110	
\$5,000 under \$6,000.....	5,500,230	8,380,978	1,399,928	2,289,812	12,090,010	242,443	746,197	43,138	43,667	100,188	261,690	66,868	85,009	
\$6,000 under \$7,000.....	3,057,450	11,398,671	19,318,297	3,330,235	17,775,480	281,329	1,005,535	52,694	52,514	104,095	317,099	87,265	110,514	
\$7,000 under \$8,000.....	3,383,716	4,871,334	25,409,343	3,205,933	23,325,242	258,870	1,001,759	58,037	61,160	86,866	262,451	75,726	86,448	
\$8,000 under \$9,000.....	3,674,329	14,111,533	31,217,904	3,513,880	28,717,552	279,650	1,094,919	53,957	56,758	88,390	300,170	66,851	76,122	
\$9,000 under \$10,000.....	3,391,492	13,147,079	24,204,673	3,263,387	29,770,682	251,330	1,067,234	56,347	73,569	273,788	60,233	65,233	66,123	
\$10,000 under \$15,000.....	10,906,329	41,998,585	131,873,875	10,483,029	121,451,462	820,895	4,549,148	168,453	168,383	300,020	944,375	149,806	213,147	
\$15,000 under \$20,000.....	3,437,225	13,074,252	58,308,335	3,220,925	50,353,430	360,628	3,306,392	61,638	91,028	69,512	468,470	47,583	85,894	
\$20,000 under \$30,000.....	1,100,191	4,273,689	24,277,624	973,183	18,268,339	181,866	3,385,949	23,616	43,958	20,087	246,247	17,158	50,743	
\$25,000 under \$30,000.....	482,595	1,927,863	13,141,038	398,361	8,380,359	110,077	1,928,410	11,633	30,716	13,205	123,069	10,106	35,329	
\$30,000 under \$30,000.....	3,391,422	13,690,778	24,328,114	505,171	1,660,258	182,496	4,656,702	18,623	74,518	18,834	236,460	20,661	100,621	
\$50,000 under \$100,000.....	274,736	1,139,171	18,165,790	201,846	7,072,177	75,632	3,346,585	10,855	79,844	6,364	94,499	12,385	113,164	
\$100,000 under \$200,000.....	56,059	221,965	7,384,870	42,266	1,191,810	11,215	748,803	3,849	59,300	1,284	22,993	3,319	53,197	
\$200,000 under \$500,000.....	13,214	51,393	3,807,662	10,414	681,890	1,830	140,223	1,544	49,356	294	6,366	1,105	33,097	
\$500,000 under \$1,000,000.....	2,235	8,634	1,508,182	1,814	132,670	231	22,796	360	20,975	48	1,730	244	10,283	
\$1,000,000 or more.....	911	2,502	1,826,158	788	74,018	87	11,204	182	15,799	23	619	117	8,822	
Nontaxable returns, total.....	4,308,608	18,223,668	9,765,567	2,711,978	7,220,518	600,794	1,316,586	229,522	980,371	495,799	945,161	275,326	870,507	
No adjusted gross income.....	27,134	813,364	1,515,079	81,864	348,804	14,896	74,230	94,773	640,233	5,478	18,747	86,312	476,750	
Under \$600.....	239,482	801,656	83,990	128,538	88,960	41,443	23,943	14,595	23,378	44,424	14,367	25,725	41,537	
\$600 under \$1,000.....	268,672	869,233	220,021	146,686	136,789	46,207	39,833	11,632	18,848	48,870	29,970	17,611	28,840	
\$1,000 under \$2,000.....	1,194,368	3,950,463	1,793,366	757,137	1,203,705	161,406	184,049	29,400	52,446	125,750	122,385	3,279	61,199	
\$2,000 under \$3,000.....	1,045,628	4,243,517	4,601,471	665,187	1,476,525	124,842	120,360	31,217	61,520	104,556	151,927	39,034	77,894	
\$3,000 under \$4,000.....	586,372	2,837,493	3,037,013	377,928	1,180,984	81,739	194,262	18,763	38,148	60,186	133,039	25,783	44,610	
\$4,000 under \$5,000.....	560,247	4,131,221	1,601,478	274,657	1,118,005	50,701	147,995	11,726	26,114	38,222	115,225	15,168	29,190	
\$5,000 or more.....	386,705	1,577,021	1,943,907	279,981	1,664,746	79,540	445,924	17,416	139,684	68,313	359,501	22,414	110,847	
Returns under \$5,000.....	8,224,244	28,344,164	123,188,783	6,111,042	18,720,389	966,553	1,955,991	278,704	945,242	663,720	1,030,478	387,054	931,916	
Returns \$5,000 under \$10,000.....	16,385,327	61,858,884	124,891,489	15,362,199	113,108,907	1,388,425	5,232,783	278,943	318,156	513,765	1,697,327	376,260	487,980	
Returns \$10,000 under \$15,000.....	10,927,233	42,111,633	132,120,340	10,495,717	121,554,085	827,999	4,611,048	169,637	178,015	206,299	1,005,173	151,587	226,705	
Returns \$15,000 or more.....	6,039,792	23,466,657	153,704,342	5,361,276	99,888,843	927,595	16,613,849	132,762	524,153	139,930	1,219,026	113,958	523,776	
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				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.....	1,322,683	14,105,294	478,568	1,951,254	5,531,830	15,050,906	1,025,192	636,863	261,834	312,701	48,389	79,189	181,797	307,801
Taxable returns, total.....	1,217,308	13,774,335	392,114	1,121,024	4,942,359	14,131,646	936,358	569,349	215,003	263,992	39,508	63,146	136,358	172,386
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,476	1,988	(*)	(*)	5,974	4,156	-	-	-	-	-	-	(*)	(*)
\$2,000 under \$3,000.....	7,374	13,331	4,686	13,070	43,854	23,594	(*)	(*)	7,111	4,388	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	15,012	35,317	9,847	13,070	98,547	68,129	13,635	8,581	7,111	4,388	3,191	1,728	5,292	4,189
\$4,000 under \$5,000.....	27,904	87,968	25,668	35,372	156,125	117,631	24,959	16,398	8,701	5,562	3,191	1,728	9,291	8,318
\$5,000 under \$6,000.....	36,987	141,568	170,088	174,377	33,136	18,601	10,538	11,790	6,441	5,536	10,440	9,320	10,440	9,320
\$6,000 under \$7,000.....	46,616	164,255	4,319	30,215	227,308	208,736	45,418	27,211	12,195	10,543	14,360	8,270	14,360	8,270
\$7,000 under \$8,000.....	57,290	201,774	1,810	23,243	233,210	167,799	51,706	36,560	10,572	7,614	10,743	9,306	10,743	9,306
\$8,000 under \$9,000.....	64,671	278,454	2,776	31,975	268,936	239,363	55,169	35,487	14,481	11,383	3,322	2,027	8,091	6,713
\$9,000 under \$10,000.....	58,124	228,966	19,147	29,245	266,161	250,916	60,870	33,443	17,335	12,918	11,054	13,877	7,449	4,952
\$10,000 under \$15,000.....	299,701	1,370,698	86,224	9,883	1,356,999	1,207,602	253,289	138,969	52,678	48,047	29,611	30,929	29,611	30,929
\$15,000 under \$20,000.....	163,114	1,114,755	55,721	101,158	834,327	1,123,697	158,232	89,364	29,032	42,282	6,141	10,620	16,109	23,941
\$20,000 under \$25,000.....	116,429	1,105,265	30,222	60,860	419,292	846,695	81,090	48,434	15,044	21,184	2,199	3,616	6,204	10,671
\$25,000 under \$30,000.....	80,566	998,539	24,372	60,197	236,310	670,537	40,858	28,444	10,455	16,339	1,227	1,257	3,952	9,810
\$30,000 under \$30,000.....	159,875	2,974,356	43,099	152,190	378,979	1,747,709	71,608	51,467	16,096	37,901	3,611	13,676	7,639	17,694
\$50,000 under \$100,000.....	95,174	3,083,268	29,566	199,501	187,971	2,036,834	34,995	27,343	7,896	20,523	1,335	6,286	4,801	15,014
\$100,000 under \$200,000.....	21,421	1,240,602	8,641	111,774	43,643	1,562,320	7,122	6,132	2,073	8,088	476	2,775	1,547	7,194
\$200,000 under \$500,000.....	4,688	510,424	3,118	92,155	11,667	1,527,824	953	837	614	3,624	130	971	570	3,824
\$500,000 under \$1,000,000.....	709	136,390	317	4,080	2,101	862,335	104	93	110	1,050	32	509	132	1,633
\$1,000,000 or more.....	217	84,147	361	43,994	867	1,331,342	32	31	72	756	13	220	50	484
Nontaxable returns, total.....	105,375	330,920	86,454	830,232	589,471	919,260	88,834	67,517	46,831	48,711	8,881	16,046	45,439	135,415
No adjusted gross income.....	7,599	32,830	31,045	568,071	52,654	240,239	10,269	17,071	8,057	15,719	(*)	(*)	13,547	86,746
Under \$600.....	8,925	7,734												

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.5—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

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents and royalties				Estates and trusts			
	Net income		Net loss		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)	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.....	4,472,349	9,760,780	20,638,710	11,184,369	1,770,920	4,077,076	3,110,964	4,037,320	1,943,593	1,678,435	294,283	603,673	19,920	32,971
Taxable returns, total.....	4,112,095	9,367,760	18,866,241	10,043,275	1,273,539	3,256,102	2,591,407	3,531,330	1,776,269	1,381,683	273,912	564,191	18,389	33,011
Under \$1,000.....	(*)	(*)	33,177	8,084	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	23,957	9,267	198,108	87,679	49,997	74,910	43,971	33,820	9,981	8,853	7,424	3,843	(*)	(*)
\$2,000 under \$3,000.....	73,933	32,253	493,459	264,174	108,288	196,937	95,091	82,263	34,936	27,436	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	124,073	78,898	691,074	396,550	154,598	313,029	136,670	118,048	59,515	30,965	9,677	9,330	(*)	(*)
\$4,000 under \$5,000.....	117,726	83,034	829,872	392,322	115,326	280,198	140,718	135,456	90,275	53,761	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	145,461	90,818	1,077,055	415,909	111,592	272,848	165,298	123,846	110,127	67,243	12,195	11,473	(*)	(*)
\$6,000 under \$7,000.....	156,436	104,988	1,278,374	403,371	103,674	298,372	175,302	137,457	138,997	84,685	9,704	10,493	(*)	(*)
\$7,000 under \$8,000.....	193,016	127,550	1,544,272	498,209	91,079	258,453	208,660	180,712	160,486	80,058	14,157	19,206	5,041	3,087
\$8,000 under \$9,000.....	198,425	137,811	1,588,725	537,574	86,673	222,342	206,398	187,863	162,032	82,246	9,126	9,361	(*)	(*)
\$9,000 under \$10,000.....	1,014,743	700,344	6,284,885	2,074,860	232,184	570,528	685,968	629,115	563,471	335,438	63,894	50,731	(*)	(*)
\$10,000 under \$15,000.....	727,718	730,460	2,560,739	1,296,492	97,681	300,012	298,726	373,252	215,520	167,475	39,793	61,057	3,177	1,288
\$15,000 under \$20,000.....	410,557	623,663	928,682	779,154	43,046	162,979	138,384	263,915	83,690	90,148	26,121	47,886	2,830	4,237
\$20,000 under \$25,000.....	232,853	509,501	427,423	501,553	18,970	72,085	76,215	186,627	39,736	57,119	17,983	44,871	1,434	2,447
\$25,000 under \$30,000.....	411,012	1,471,291	602,608	1,046,778	30,599	140,926	130,759	468,792	61,616	110,434	30,998	83,085	2,865	1,865
\$30,000 under \$50,000.....	213,928	1,791,794	258,072	765,414	16,022	82,586	66,414	370,542	32,152	98,880	22,545	95,871	1,838	4,680
\$50,000 under \$100,000.....	50,327	1,345,260	2,560,739	1,296,492	97,681	300,012	298,726	373,252	215,520	167,475	39,793	61,057	605	2,584
\$100,000 under \$200,000.....	12,462	866,883	12,711	157,058	1,366	11,532	3,606	61,055	2,113	23,351	3,385	37,588	202	1,606
\$200,000 under \$500,000.....	2,156	344,095	2,178	47,349	231	2,668	664	21,462	435	7,573	432	13,195	42	1,006
\$500,000 under \$1,000,000.....	873	319,343	891	55,477	66	1,159	268	9,764	176	5,799	183	10,267	18	81
\$1,000,000 or more.....														
Nontaxable returns, total.....	360,254	393,021	1,772,469	1,141,093	497,381	820,975	519,557	505,991	167,324	296,754	20,371	39,423	1,531	9,962
No adjusted gross income.....	23,289	54,073	88,257	76,365	6,496	9,215	31,078	58,373	21,385	1,181	(*)	(*)	(*)	(*)
Under \$600.....	8,090	2,228	69,293	17,717	20,800	14,557	17,792	8,837	13,442	8,718	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	22,258	6,566	95,959	29,700			30,712	20,666	7,875	4,650	4,801	2,317	(*)	(*)
\$1,000 under \$2,000.....	67,813	25,141	509,337	225,243	116,475	123,960	139,569	94,293	34,658	27,551	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	98,710	57,931	485,335	339,683	193,858	291,257	152,205	136,437	30,309	13,734	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	63,448	34,671	250,169	236,507	99,635	213,362	69,270	77,119	22,328	23,978	6,679	4,945	(*)	(*)
\$4,000 under \$5,000.....	35,469	28,341	111,868	62,889	39,257	92,507	37,732	37,794	11,387	13,644	(*)	(*)	(*)	(*)
\$5,000 or more.....	41,177	184,070	150,251	152,989	20,860	76,116	41,199	71,972	25,940	82,898	7,216	23,598	(*)	(*)
Returns under \$5,000.....	543,479	329,874	3,038,372	1,744,606	794,143	1,334,515	757,683	671,476	247,910	281,247	26,380	23,350	(*)	(*)
Returns \$5,000 under \$10,000.....	842,462	583,450	6,447,056	3,329,560	531,429	1,365,506	931,040	809,573	682,546	411,138	54,140	71,083	1,650	2,149
Returns \$10,000 under \$15,000.....	1,019,358	717,981	6,297,897	2,089,378	232,520	571,279	689,714	633,011	567,067	351,131	64,790	51,594	3,765	2,947
Returns \$15,000 or more.....	2,067,050	8,129,475	4,855,385	5,020,825	12,828	805,776	732,527	1,923,460	446,070	634,919	148,473	457,641	13,060	20,751

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustments		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	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)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total.....	34,665	94,815	14,569	28,300	1,361,836	4,224,490	4,629,262	70,964,076	15,909,139	11,816,939	6,695,136	4,100,889	9,214,003	7,716,049
Taxable returns, total.....	31,384	90,676	12,970	17,498	1,749,045	4,077,947	4,381,701	66,871,476	12,848,414	9,227,177	3,694,308	2,244,100	9,154,106	7,683,079
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	3,059	19,980	26,848	42,180	58,489	133,524	53,410	133,524	53,410	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	19,980	39,512	51,347	93,392	208,429	472,062	209,628	469,189	207,628	(*)
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	39,512	38,607	110,649	118,147	1,004,960	496,676	995,467	493,255	9,493	3,421
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	38,607	74,026	206,630	226,015	1,200,263	661,761	818,969	490,135	381,294	171,626
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	74,026	94,617	289,260	277,701	2,385,160	1,318,368	812,757	561,717	396,692	756,651
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	94,617	112,056	311,282	283,898	3,365,225	1,397,17	969,144	401,066	320,499	648,645
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	112,056	99,928	371,192	325,865	4,128,324	1,458,095	1,117,215	200,325	173,756	1,257,870
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	99,928	96,632	344,953	329,681	5,107,004	1,370,154	1,170,616	90,204	85,357	1,084,779
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	96,632	436,007	1,324,079	1,208,952	2,373,678	1,179,892	1,119,650	23,611	22,787	1,156,877
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	436,007	227,136	526,073	549,554	2,700,780	2,703,187	454,622	2,700,206	2,702,885	454,603
\$15,000 under \$20,000.....	(*)	(*)	(*)	(*)	227,136	104,570	200,158	277,129	8,723,224	3,620,563	93,422	93,548	996,151	93,548
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	104,570	79,133	92,396	153,416	92,422	29,920	29,920	29,920	29,920	29,920
\$25,000 under \$30,000.....	(*)	(*)	(*)	(*)	79,133	159,331	142,718	304,609	1,918,004	29,710	29,863	29,863	29,863	29,863
\$30,000 under \$50,000.....	(*)	(*)	(*)	(*)	159,331	2,303	104,525	62,949	3,581,723	5,631	5,636	5,636	5,636	5,636
\$50,000 under \$100,000.....	(*)	(*)	(*)	(*)	2,303	1,465	38,383	9,752	2,670,709	567	567	567	567	567
\$100,000 under \$200,000.....	(*)	(*)	(*)	(*)	1,465	1,312	13,350	7,380	1,252,622	68	68	68	68	68
\$200,000 under \$500,000.....	(*)	(*)	(*)	(*)	1,312	201	8,050	212	765,027	3	3	3	3	3
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	201	334	4,038	66	294,046	4	4	4	4	4
\$1,000,000 or more.....	(*)	(*)	(*)	(*)	334				307,372					
Nontaxable returns, total.....	3,281	4,139	1,599	10,807	3387,206	146,543	247,562	4,092,601	3,060,725	1,889,763	3,000,828	1,856,790	59,897	32,972
No adjusted gross income.....	(*)	(*)	(*)	(*)	3,281	6,504	18,867	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	(*)	(*)	(*)	(*)	3,052	14,601	25,689	136,249	230,396	121,999	229,724	121,965	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	35,680	46,211	24,860	149,485	251,802	250,029	250,029	130,489	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	46,211	24,860	42,318	702,737	1,084,014	577,475	1,075,391	576,314	10,396	1,313
\$2,000 under \$3,000.....	(*)</													

Individual Returns, 1968 • Returns Filed and Sources of Income

Table 1.5—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

Adjusted gross income classes	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Grand total.....	25,438,313	58,147,137	94,067,601	3,934,965	37,639,621	274,804,075	56,563,310	32,113,325	4,085,667	756,353	100,825	1,904,721	447,540
Taxable returns, total.....	24,417,564	56,944,300	83,133,401	-	37,265,978	274,134,947	56,435,410	31,033,296	4,079,014	605,645	85,038	1,690,595	364,799
Under \$1,000.....	-	-	0	-	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000.....	16,113	3,030	17,506	-	14,797	25,497	3,677	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	16,226	1,403	20,255	-	639,098	402,708	56,455	9,429	31	8,708	540	13,114	629
\$3,000 under \$4,000.....	459,019	432,16	547,153	-	1,463,989	1,679,525	239,942	178,354	1,008	39,533	2,736	36,035	2,515
\$4,000 under \$5,000.....	25,552	785,17	3,977,17	-	2,055,121	3,668,378	535,363	836,371	12,366	82,049	7,284	73,002	6,253
\$5,000 under \$6,000.....	1,01,36	1,17,403	3,38,587	-	5,52,230	6,186,377	94,000	1,683,838	41,525	65,117	8,000	82,890	9,061
\$6,000 under \$7,000.....	1,660,33	2,94,081	6,839,303	-	3,037,450	7,958,086	1,489,086	2,514,658	88,443	75,315	12,019	120,639	14,810
\$7,000 under \$8,000.....	1,925,621	3,711,109	7,686,800	-	3,383,716	13,594,224	2,246,094	3,229,709	147,138	51,642	8,405	106,944	13,059
\$8,000 under \$9,000.....	2,304,75	3,936,388	8,546,752	-	3,674,929	17,884,144	2,844,621	3,539,688	203,388	38,969	6,079	115,443	16,974
\$9,000 under \$10,000.....	2,116,600	4,110,352	7,882,247	-	3,392,492	19,083,823	3,197,395	3,327,961	230,365	54,394	9,400	96,829	18,120
\$10,000 under \$15,000.....	8,205,549	17,344,264	29,199,151	-	10,906,329	86,126,378	15,061,023	10,310,347	1,116,411	91,639	16,231	365,071	71,101
\$15,000 under \$20,000.....	2,983,439	8,202,602	1,855,357	-	3,437,225	41,730,269	7,958,556	3,421,105	592,693	5,043	5,043	191,005	43,380
\$20,000 under \$25,000.....	1,006,769	3,271,015	1,965,411	-	1,100,191	18,091,709	3,747,111	1,096,194	278,873	20,691	3,136	120,247	29,188
\$25,000 under \$30,000.....	452,885	1,888,084	1,156,718	-	482,595	10,066,345	2,245,175	481,668	167,981	10,509	1,595	79,533	22,093
\$30,000 under \$50,000.....	631,753	3,551,861	1,614,667	-	661,325	19,631,968	5,140,672	658,361	383,900	17,102	2,548	166,623	45,393
\$50,000 under \$100,000.....	269,105	2,665,073	683,503	-	274,736	14,211,924	3,077,724	273,722	389,264	9,794	1,459	96,626	38,870
\$100,000 under \$200,000.....	55,492	1,251,055	133,779	-	56,059	5,992,493	1,694,354	55,909	201,527	3,624	408	22,447	17,691
\$200,000 under \$500,000.....	13,146	76,959	30,836	-	13,224	3,011,302	1,543,550	13,170	115,395	839	127	5,794	9,450
\$500,000 under \$1,000,000.....	2,232	98,643	5,180	-	2,235	1,208,953	646,429	2,225	48,365	122	18	1,073	3,371
\$1,000,000 or more.....	907	307,368	2,101	-	911	1,516,683	804,363	907	59,940	65	10	456	2,831
Montaxable returns, total.....	1,020,749	2,202,840	10,734,202	3,934,965	373,643	669,130	127,902	80,629	6,654	150,703	15,792	214,126	82,741
No adjusted gross income.....	-	-	488,018	227,134	-	-	-	-	-	-	-	-	-
Under \$600.....	3,086	14,351	430,994	239,482	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	16,870	18,343	51,540	268,672	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	110,254	125,63	1,370,78	1,186,828	7,540	1,824	258	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	231,379	302,122	1,546,110	1,011,734	33,924	16,645	2,353	-	-	14,522	945	18,889	1,398
\$3,000 under \$4,000.....	257,943	413,117	1,702,376	473,377	112,995	64,025	9,154	7,609	82	75,281	4,715	36,783	4,446
\$4,000 under \$5,000.....	133,960	667,700	1,278,673	280,693	79,554	83,349	11,715	-	-	39,652	5,046	39,353	6,578
\$5,000 or more.....	61,55	1,064,544	1,346,213	247,065	139,640	503,837	104,422	73,020	6,572	20,381	5,056	112,400	70,093
Returns under \$5,000.....	2,250,690	2,694,027	17,005,298	3,687,900	4,536,344	5,941,763	358,918	1,033,343	13,488	260,417	21,294	224,701	22,052
Returns \$5,000 under \$10,000.....	3,541,648	15,645,701	37,715,330	237,202	16,146,125	66,427,697	10,601,029	14,245,061	713,020	305,987	48,945	614,794	107,512
Returns \$10,000 under \$15,000.....	8,213,786	17,936,096	29,266,980	5,765	10,921,458	86,232,870	15,077,129	10,824,951	1,117,599	91,651	16,233	379,696	87,630
Returns \$15,000 or more.....	5,426,189	24,871,303	14,079,994	4,098	6,035,694	11,621,345	30,066,234	6,010,570	2,241,560	98,298	14,353	685,530	230,346

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total.....	130,577	104,129	11,046	3,080	59,993,108	258,660	50,503	5,261,373	1,512,712	36,158,131	48,046,411	3,166,379	258,288
Taxable returns, total.....	126,011	68,191	10,608	2,998	59,993,108	213,104	40,885	4,293,911	1,365,344	33,964,964	47,605,180	3,152,194	256,592
Under \$1,000.....	-	-	-	-	2	-	-	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	-	-	3,673	-	-	16,879	2,500	115,611	18,788	-	-
\$2,000 under \$3,000.....	(*)	(*)	-	-	55,293	4,822	820	113,019	14,535	479,124	106,885	-	-
\$3,000 under \$4,000.....	-	-	-	-	235,699	-	-	315,850	35,118	1,164,439	364,685	-	-
\$4,000 under \$5,000.....	5,533	468	2,484	177	533,828	7,413	941	311,337	63,569	1,717,312	699,866	5,458	505
\$5,000 under \$6,000.....	-	-	-	-	942,225	11,877	1,006	337,320	79,449	2,230,561	1,185,416	6,868	306
\$6,000 under \$7,000.....	6,649	1,159	3,549,711	13,685	2,222	13,685	2,222	386,252	101,189	2,778,776	1,891,285	18,932	651
\$7,000 under \$8,000.....	-	-	-	-	3,271,075	8,610	968	328,361	95,730	3,168,443	2,625,537	87,041	2,654
\$8,000 under \$9,000.....	3,998	893	4,218	849	3,024,736	17,165	2,348	338,041	103,108	3,476,436	3,389,621	387,064	11,828
\$9,000 under \$10,000.....	-	-	-	-	3,359,794	15,004	1,750	280,424	88,050	3,231,716	3,708,301	416,484	19,394
\$10,000 under \$15,000.....	14,661	3,548	16,086,337	44,084	16,086,337	44,084	6,245	889,783	312,734	10,400,851	16,526,395	1,482,370	108,397
\$15,000 under \$20,000.....	16,232	3,265	8,499,383	26,868	4,523	26,868	4,523	386,466	158,865	3,180,565	7,673,986	463,044	51,693
\$20,000 under \$25,000.....	9,650	3,003	3,980,266	14,206	2,805	20,042	2,805	204,532	90,104	947,289	2,999,204	120,694	18,043
\$25,000 under \$30,000.....	11,186	3,962	2,385,311	11,508	3,178	11,508	3,178	126,519	57,091	379,678	1,466,895	48,157	7,881
\$30,000 under \$50,000.....	23,253	10,506	5,465,924	19,131	5,928	19,131	5,928	224,977	105,119	467,245	2,475,788	64,712	15,435
\$50,000 under \$100,000.....	20,787	12,073	5,543,864	16,690	4,398	16,690	4,398	102,987	48,526	180,586	1,686,036	38,279	13,583
\$100,000 under \$200,000.....	9,124	8,336	2,869,105	4,087	1,799	4,087	1,799	16,851	7,841	37,085	593,224	10,148	4,754
\$200,000 under \$500,000.....	3,506	6,818	1,642,089	1,428	1,095	1,428	1,095	3,363	1,529	8,770	181,898	2,372	1,205
\$500,000 under \$1,000,000.....	705	3,231	687,996	327	573	327	573	472	214	1,484	33,359	419	189
\$1,000,000 or more.....	314	10,604	850,800	149	286	149	286	142	64	657	18,004	154	74
Montaxable returns, total.....	4,566	35,940	(*)	(*)	-	45,556	9,619	967,462	147,369	2,193,167	441,233	14,185	1,699
No adjusted gross income.....	-	-	-	-	-	8,749	2,520	36,640	5,601	63,583	39,704	(*)	(*)
Under \$600.....	-	-	-	-	-	2,450	266	34,960	2,544	115,521	7,819	-	-
\$600 under \$1,000.....	-	-	-	-	-	4,598	-	74,802	4,598	122,831	10,873	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	6,775	840	246,714	20,666	613,755	72,130	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	197,798	23,127	526,047	86,681	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	142,244	23,928	296,995	68,544	-	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	-	10,214	1,765	87,970	19,271	219,326	50,300	8,810	846
\$5,000 or more.....	4,063	35,820	-	-	-	17,368							

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.5—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

Adjusted gross income classes	Taxpayments—Continued				Tax due at time of filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total.....	1,374,585	125,206	4,341,711	13,841,430	13,004,178	8,419,565	27,225,066	8,134,343	26,078,637	7,143,619	1,379,412	990,733
Taxable returns, total.....	938,378	88,151	4,103,397	11,679,120	12,281,999	8,326,983	24,853,286	7,556,463	23,824,577	6,652,850	1,226,657	903,619
Under \$1,000.....	-	-	-	-	29,773	2,465	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	200,465	23,398	114,024	16,836	111,275	15,925	(*)	(*)
\$2,000 under \$3,000.....	28,433	1,271	23,645	10,076	410,162	56,804	432,784	71,528	421,438	66,600	17,107	4,928
\$3,000 under \$4,000.....	51,307	3,007	85,384	31,238	607,093	106,428	1,045,275	184,442	1,019,570	175,562	33,568	8,880
\$4,000 under \$5,000.....	77,287	4,687	166,686	67,963	667,138	132,735	1,433,968	281,050	1,385,843	267,277	61,765	13,773
\$5,000 under \$6,000.....	80,670	5,169	191,597	95,881	667,138	132,735	1,840,047	387,836	1,770,839	371,099	81,293	16,737
\$6,000 under \$7,000.....	97,929	5,936	220,907	134,682	819,026	173,139	2,227,419	511,578	2,159,088	490,612	83,295	21,966
\$7,000 under \$8,000.....	74,998	4,949	232,363	156,463	888,453	192,670	2,485,033	614,505	2,424,371	590,950	74,503	23,555
\$8,000 under \$9,000.....	76,770	4,465	241,230	183,946	1,002,032	236,415	2,661,000	700,673	2,597,772	675,693	73,472	24,981
\$9,000 under \$10,000.....	33,248	4,473	203,377	177,348	922,641	225,218	2,459,209	685,131	2,405,264	660,879	67,798	24,253
\$10,000 under \$15,000.....	196,311	12,583	850,193	911,147	3,518,268	1,075,601	7,356,248	2,228,721	7,170,659	2,132,659	237,536	96,064
\$15,000 under \$20,000.....	79,090	7,163	558,489	853,928	1,574,621	806,803	1,854,638	730,718	1,730,755	650,309	147,096	79,909
\$20,000 under \$25,000.....	34,922	3,774	360,363	789,066	622,554	535,606	475,511	271,422	390,704	204,059	99,654	67,365
\$25,000 under \$30,000.....	16,755	2,536	234,722	724,138	305,782	403,586	176,086	159,394	119,989	96,669	64,352	62,725
\$30,000 under \$50,000.....	33,248	4,726	430,254	2,319,610	454,900	1,069,384	2,058,062	106,838	141,506	113,271	166,561	
\$50,000 under \$100,000.....	16,472	8,758	223,383	2,895,216	203,777	1,228,239	70,825	235,073	20,249	68,667	55,261	166,406
\$100,000 under \$200,000.....	4,660	5,936	49,925	1,641,454	43,912	727,670	12,129	94,278	2,747	24,357	10,299	69,920
\$200,000 under \$500,000.....	1,625	4,133	12,286	958,513	10,467	545,531	2,742	46,554	546	12,186	2,412	34,369
\$500,000 under \$1,000,000.....	343	1,678	2,097	970,021	1,836	296,369	398	12,891	74	2,209	352	10,682
\$1,000,000 or more.....	163	3,670	849	355,250	763	488,918	143	14,767	36	5,132	125	9,634
Nontaxable returns, total.....	436,207	37,057	238,319	162,311	722,179	92,580	2,371,780	577,879	2,254,110	490,768	152,755	87,111
No adjusted gross income.....	49,527	5,702	35,737	43,797	24,137	4,006	112,676	85,569	93,893	62,071	23,532	23,497
Under \$600.....	28,542	1,773	8,693	3,628	28,858	1,415	138,358	12,264	133,050	10,106	11,170	4,270
\$600 under \$1,000.....	28,198	1,631	9,387	3,201	62,562	3,471	139,352	14,369	134,936	12,256		
\$1,000 under \$2,000.....	83,465	5,336	39,279	13,208	195,350	14,278	653,430	83,966	636,421	77,792	22,749	6,174
\$2,000 under \$3,000.....	76,280	5,500	35,633	13,787	146,534	14,905	549,031	97,405	530,823	89,098	24,377	8,307
\$3,000 under \$4,000.....	58,161	4,619	34,677	14,928	106,302	14,749	311,130	77,660	292,570	69,147	24,096	8,514
\$4,000 under \$5,000.....	37,506	3,657	23,049	11,122	63,560	11,391	219,196	56,810	209,384	51,774	13,491	5,036
\$5,000 or more.....	74,528	8,839	55,234	59,640	98,826	26,345	248,607	149,836	223,033	118,524	33,340	31,313
Returns under \$5,000.....	523,410	37,418	471,441	214,467	1,871,182	253,335	5,149,224	981,899	4,969,203	897,609	235,353	84,291
Returns \$5,000 under \$10,000.....	459,087	32,016	1,134,777	778,875	4,385,979	984,485	11,900,989	2,997,738	11,566,236	2,869,079	405,433	128,661
Returns \$10,000 under \$15,000.....	202,472	13,514	858,130	921,479	3,525,614	1,078,421	7,369,167	2,454,481	7,165,963	2,145,652	242,673	99,831
Returns \$15,000 or more.....	189,616	42,258	1,877,363	10,926,609	3,221,403	6,103,294	2,805,686	1,909,225	4,377,265	1,231,279	495,953	677,950

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."

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

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.6—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 class	Number of returns	Number of exemptions	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net profit		Net loss	
						(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	287,877	2,221,492	14,373,351	22,522,542	11,081,007	671,373	2,320,651	170,347	341,715	307,356	534,906	137,424	214,605
Taxable returns, total.....	218,757	1,738,111	11,274,723	18,760,321	8,513,477	514,568	2,168,771	64,783	150,221	18,688	431,014	75,342	102,277
Under \$1,000.....	61,343	11,443	111,127	1,134,342	5,772	6,840	6,840	(*)	1,471	1,471	4,129	(*)	(*)
\$1,000 under \$2,000.....	148,216	1,147,771	7,284,157	10,004,907	1,596,276	86,521	104,343	1,621	6,725	44,359	37,017	3,576	7,008
\$2,000 under \$3,000.....	3,065,041	4,423,213	24,003,921	34,257,604	7,903,890	63,207	149,394	6,445	6,581	35,796	50,178	4,578	5,916
\$3,000 under \$4,000.....	3,121,113	4,127,176	18,221,775	23,808,630	3,556,121	69,427	175,271	1,909	6,761	26,944	54,057	5,669	8,325
\$4,000 under \$5,000.....	2,471,367	3,244,121	11,023,953	15,261,900	1,372,543	46,335	140,950	1,358	8,515	14,151	44,198	4,583	9,473
\$5,000 under \$6,000.....	1,401,111	2,139,751	10,774,671	14,816,445	1,029,210	42,878	159,638	1,343	5,341	12,322	31,563	7,488	7,146
\$6,000 under \$7,000.....	1,452,711	1,923,230	9,474,121	12,741,757	1,211,114	32,903	134,231	7,804	7,307	10,372	37,464	10,098	8,656
\$7,000 under \$8,000.....	1,211,767	1,623,364	8,244,412	11,023,755	7,380,650	26,022	128,434	1,344	7,762	7,044	20,905	5,444	5,315
\$8,000 under \$9,000.....	774,004	1,113,970	6,743,973	9,241,113	1,382,471	18,148	68,817	7,427	7,921	4,700	17,304	5,188	5,853
\$9,000 under \$10,000.....	522,367	717,117	4,444,412	6,113,140	4,197,104	18,018	95,226	1,300	4,436	2,456	9,970	5,188	5,853
\$10,000 under \$15,000.....	306,871	1,111,111	10,111,001	7,349,624	1,776,234	41,102	262,901	13,194	16,796	12,694	55,399	4,309	7,756
\$15,000 under \$20,000.....	179,436	265,063	3,051,672	4,233,311	1,670,000	16,243	181,007	4,706	10,861	2,462	33,353	1,645	3,435
\$20,000 under \$25,000.....	67,482	103,227	1,504,284	34,813	585,475	9,117	125,525	1,931	1,845	1,722	15,805	985	3,765
\$25,000 under \$30,000.....	30,022	50,023	834,008	1,590	237,791	4,000	89,396	991	3,399	737	7,506	673	2,883
\$30,000 under \$50,000.....	47,981	80,343	1,797,771	20,637	421,433	7,197	170,952	1,821	11,333	1,035	13,163	970	7,850
\$50,000 under \$100,000.....	22,072	37,468	1,434,246	9,602	236,454	2,742	107,692	970	10,177	376	5,974	605	9,019
\$100,000 under \$200,000.....	5,777	10,108	74,728	2,352	81,891	504	25,865	302	7,143	114	2,054	298	5,149
\$200,000 under \$500,000.....	1,839	3,287	567,901	729	36,568	123	9,972	154	5,631	26	332	110	3,185
\$500,000 under \$1,000,000.....	306	561	207,714	128	6,270	22	2,117	36	2,159	0	529	28	777
\$1,000,000 or more.....	157	277	364,906	87	7,732	17	3,664	37	4,760	5	59	15	595
Nontaxable returns, total.....	68,120	483,381	3,098,628	6,612,230	4,567,530	156,805	151,889	75,594	191,494	117,458	103,289	61,982	112,329
No adjusted gross income.....	144,437	3,023,500	13,700,916	24,944	63,875	4,164	14,278	47,895	154,146	(*)	(*)	28,760	77,517
Under \$600.....	3,825,702	4,112,507	1,276,916	3,684,915	1,306,213	42,126	16,626	3,467	5,088	33,443	10,602	13,021	9,303
\$600 under \$1,000.....	2,269,733	2,413,332	1,715,152	2,019,416	1,432,300	42,634	28,987	6,466	7,106	29,387	17,227	7,416	6,676
\$1,000 under \$2,000.....	1,068,141	2,447,854	1,340,346	755,352	755,352	48,104	48,104	6,798	5,301	35,527	29,550	8,405	9,896
\$2,000 under \$3,000.....	336,334	1,132,109	805,921	177,433	418,116	8,542	13,026	3,328	4,342	11,166	18,209	6,730	8,937
\$3,000 under \$4,000.....	106,512	417,811	334,922	71,386	223,517	4,223	14,142	2,116	11,394	6,730	17,776	4,376	8,937
\$4,000 under \$5,000.....	38,641	175,977	171,220	22,784	89,348	4,223	14,142	2,116	11,394	6,730	17,776	4,376	8,937
\$5,000 or more.....	31,307	157,448	357,280	15,441	37,668	2,365	16,390	2,116	11,394	2,457	8,019	6,730	8,937
Returns under \$5,000.....	22,664,331	18,734,256	14,342,814	23,153,916	38,751,305	447,706	711,775	110,339	212,663	246,456	285,509	99,504	140,114
Returns \$5,000 under \$10,000.....	5,872,616	8,047,065	40,500,141	5,114,989	35,312,911	149,805	625,290	38,786	44,619	41,030	122,742	28,565	27,300
Returns \$10,000 under \$15,000.....	844,006	1,103,665	1,113,719	700,064	7,782,541	41,116	493,477	10,196	16,802	12,883	57,493	4,310	7,758
Returns \$15,000 or more.....	357,771	560,704	10,718,266	213,373	3,305,011	40,746	720,000	10,526	67,634	6,987	69,162	5,445	39,433

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)
Grand total.....	300,877	1,357,336	91,373	264,040	1,876,540	3,444,798	306,480	202,823	31,893	33,247	10,214	14,248	34,136	157,563
Taxable returns, total.....	252,760	1,308,692	64,393	163,462	1,591,911	3,190,213	251,147	160,435	24,476	28,074	7,069	10,991	18,197	44,279
Under \$1,000.....	20,987	21,131	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	26,662	49,672	7,255	1,202	147,630	60,798	10,712	5,203	3,875	2,744	(*)	(*)	(*)	
\$2,000 under \$3,000.....	25,985	47,997	7,255	1,202	156,520	91,939	12,437	12,437	3,875	2,744	(*)	(*)	(*)	
\$3,000 under \$4,000.....	28,234	47,997	7,255	1,202	148,150	94,354	19,490	10,576	6,968	6,335	6,125	23,276		
\$4,000 under \$5,000.....	28,234	47,997	7,255	1,202	129,000	104,845	16,413	9,987	6,968	6,335	6,125	23,276		
\$5,000 under \$6,000.....	22,772	75,271	9,469	2,282	146,646	129,295	31,510	20,448	6,968	6,335	6,125	23,276		
\$6,000 under \$7,000.....	16,959	13,132	15,243	26,865	136,132	164,142	19,335	13,411	3,800	2,962	4,092	8,814		
\$7,000 under \$8,000.....	13,218	51,166	15,243	26,865	123,506	92,466	19,950	12,716	3,800	3,081	4,092	8,814		
\$8,000 under \$9,000.....	12,783	45,801	3,985	2,884	80,382	89,071	18,065	10,710	3,800	3,081	4,092	8,814		
\$9,000 under \$10,000.....	9,166	33,012	3,985	2,884	86,285	125,715	17,626	10,255	6,411	6,805	3,646	7,037		
\$10,000 under \$15,000.....	50,992	157,057	9,968	10,745	249,225	421,308	35,968	23,283	6,411	6,805	3,646	7,037		
\$15,000 under \$20,000.....	17,572	137,246	4,604	10,826	181,520	282,845	16,267	12,725	1,649	3,645	2,587	6,905		
\$20,000 under \$25,000.....	8,244	69,114	3,586	10,762	37,676	184,503	7,818	5,559	522	1,577	650	1,280		
\$25,000 under \$30,000.....	4,422	56,674	1,622	8,626	17,211	102,403	5,035	3,997	290	1,327	366	1,855		
\$30,000 under \$50,000.....	8,507	170,749	2,627	10,836	29,765	284,228	5,655	4,656	825	882	296	663		
\$50,000 under \$100,000.....	4,672	132,646	3,046	21,116	15,369	308,314	3,037	2,682	302	630	296	663		
\$100,000 under \$200,000.....	1,187	55,271	6,064	9,736	4,353	218,154	723	613	472	27	341	96		
\$200,000 under \$500,000.....	321	27,210	280	8,108	1,469	203,398	231	212	15	72	39	230		
\$500,000 under \$1,000,000.....	53	9,887	62	4,184	264	100,714	23	22	12	221	4	13		
\$1,000,000 or more.....	35	19,841	40	4,696	130	184,308	18	18	9	90	1	14		
Nontaxable returns, total.....	48,117	48,646	26,980	120,598	284,629	253,987	55,333	41,948	7,397	5,174	3,145	3,256	15,939	
No adjusted gross income.....	(*)	(*)	12,438	59,397	18,726	89,692	9,325	8,993	(*)	(*)	(*)	(*)	8,450	
Under \$600.....	23,694	14,156	9,146	22,988	49,612	9,773	14,321	10,226	889	(*)	(*)	(*)		
\$600 under \$1,000.....	12,425	14,220	9,146	22,988	50,961	15,666	10,173	5,939	889	(*)	(*)	(*)		
\$1,000 under \$2,000.....	8,808	13,398	3,515	4,310	106,211	47,977	16,121	12,657	1,238	528	6,144	5,786		
\$2,000 under \$3,000.....	8,808	13,398	3,515	4,310	31,060	15,629	8,562	8,257	1,238	528	6,144	5,786		
\$3,000 under \$4,000.....	8,808	13,398	3,515	4,310	8,562	8,257	8,562	8,257	1,238	528	6,144	5,786		
\$4,000 under \$5,000.....	8,808	13,398	3,515	4,310	6,174	8,307	5,393	4,133	1,238	528	6,144	5,786		
\$5,000 or more.....	8,808	13,398	3,515	4,310	13,623	58,686	5,393	4,133	1,238	528	6,144	5,786		
Returns under \$5,000.....	147,061	251,766	40,381	95,277	859,584	554,073	123,152	79,774	15,990	10,560	6,107	4,066</		

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.6—SEPARATE RETURNS OF HUSBAND 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 and royalties				Estates and trusts			
	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.....	2,347,489	5,002,568	9,524,248	5,101,152	978,401	1,755,207	1,068,522	1,388,457	406,388	320,630	211,554	531,062	11,223	17,939
Taxable returns, total.....	1,939,056	4,666,418	7,725,978	4,237,725	698,038	1,419,602	726,223	1,090,373	301,962	225,725	185,104	503,703	9,330	11,262
Under \$1,000.....	11,171	3,750	130,257	17,363	(*)	(*)	7,184	3,862	-	-	(*)	-	(*)	(*)
\$1,000 under \$2,000.....	154,763	64,033	1,154,172	236,747	55,107	55,781	77,990	51,158	20,969	9,149	19,043	10,628	(*)	(*)
\$2,000 under \$3,000.....	182,955	120,998	977,745	415,367	139,194	202,197	101,131	81,937	27,555	14,361	12,775	11,489		
\$3,000 under \$4,000.....	186,139	130,314	934,028	447,082	127,174	243,444	93,276	78,117	39,397	21,658	21,417	33,507		
\$4,000 under \$5,000.....	159,511	164,428	843,066	420,738	96,217	212,138	74,093	85,061	30,159	15,636	22,811	23,846		
\$5,000 under \$6,000.....	178,208	182,499	786,082	324,204	62,974	147,824	75,795	88,056	36,118	19,139				
\$6,000 under \$7,000.....	162,485	199,474	661,564	320,164	48,149	113,643	47,291	76,333	37,252	23,966	11,343	29,735		
\$7,000 under \$8,000.....	132,673	183,620	597,583	294,638	35,279	75,863	46,740	77,763	23,232	14,642	12,831	23,407	6,873	6,575
\$8,000 under \$9,000.....	114,714	143,358	419,459	234,520	27,234	53,031	36,601	33,630	14,080	9,575	7,873	22,952		
\$9,000 under \$10,000.....	124,036	193,262	329,435	211,795	20,485	56,534	28,427	42,422	14,298	9,940	10,581	25,091		
\$10,000 under \$15,000.....	291,361	616,495	627,027	592,213	47,395	134,278	73,800	142,872	33,478	31,385	24,042	56,128		
\$15,000 under \$20,000.....	104,479	369,862	148,889	263,627	16,512	41,101	25,092	63,638	11,581	13,900	13,955	63,540		
\$20,000 under \$25,000.....	47,309	298,320	59,078	132,221	9,359	28,436	14,421	54,561	4,518	9,319	7,760	33,866		
\$25,000 under \$30,000.....	22,787	194,127	27,366	86,473	3,681	20,407	6,122	36,859	2,110	4,124	4,690	26,036	1,035	1,182
\$30,000 under \$50,000.....	39,348	489,747	43,260	153,061	4,648	12,955	10,597	80,036	4,471	12,689	7,317	47,855		
\$50,000 under \$100,000.....	19,613	512,047	19,648	100,893	2,582	13,118	5,638	53,160	1,929	7,843	4,286	45,968	214	735
\$100,000 under \$200,000.....	5,335	319,672	5,226	43,593	677	4,359	1,452	22,629	541	2,664	1,369	22,796	63	494
\$200,000 under \$500,000.....	1,725	227,038	1,670	22,741	227	1,774	529	11,810	205	2,875	522	16,243	32	584
\$500,000 under \$1,000,000.....	294	78,867	276	7,880	28	216	90	4,621	43	1,431	83	6,648	7	314
\$1,000,000 or more.....	150	174,507	147	12,205	15	122	55	1,832	26	1,429	37	1,776	5	39
Nontaxable returns, total.....	408,433	336,151	1,798,270	763,430	280,363	335,605	342,199	298,087	104,426	94,910	26,450	27,362	(*)	(*)
No adjusted gross income.....	14,224	17,354	50,582	43,967	(*)	(*)	12,977	9,017	31,455	50,138	(*)	(*)	(*)	(*)
Under \$500.....	55,706	7,854	470,255	54,749	14,655	10,748	32,218	18,109	7,867	14,920			(*)	(*)
\$600 under \$1,000.....	83,328	21,804	526,180	103,347	32,929	20,192	68,919	137,171	18,098	13,203	14,242	9,036	(*)	(*)
\$1,000 under \$2,000.....	152,396	68,880	532,778	344,995	147,774	147,673	147,583	103,347	26,527	14,546			(*)	(*)
\$2,000 under \$3,000.....	60,058	43,254	148,058	145,451	56,695	92,426	55,289	60,144		6,762	2,833	10,946	(*)	(*)
\$3,000 under \$4,000.....	17,435	21,007	33,729	20,327	17,850	35,398	17,147	37,355					(*)	(*)
\$4,000 under \$5,000.....	9,485	16,204	15,848	14,785	17,610	35,398	17,147	37,355					(*)	(*)
\$5,000 or more.....	15,801	139,794	20,840	38,079	7,617	22,152	8,066	30,133	3,475	6,323			(*)	(*)
Returns under \$5,000.....	1,087,171	679,879	5,816,698	2,262,647	691,539	1,028,069	687,807	588,092	219,331	149,391	95,655	95,266	(*)	(*)
Returns \$5,000 under \$10,000.....	723,229	923,382	2,770,230	1,407,140	201,227	470,170	241,559	337,911	127,866	80,968	50,036	109,657	(*)	(*)
Returns \$10,000 under \$15,000.....	293,758	631,717	629,976	599,038	47,297	134,281	74,601	149,738	33,989	32,343	25,035	57,460	(*)	(*)
Returns \$15,000 or more.....	243,331	2,767,590	307,344	832,327	38,238	122,687	64,555	332,716	25,502	57,934	40,828	268,679	1,862	4,482

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustments		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total.....	19,235	32,052	2,031	3,645	513,689	735,615	643,038	17,506,929	24,347,023	9,627,010	15,344,977	4,900,847	9,002,046	4,726,163
Taxable returns, total.....	14,822	29,931	431	540	563,290	693,307	585,052	14,250,719	17,180,581	7,390,951	8,678,369	2,734,416	8,502,212	4,656,535
Under \$1,000.....	(*)	(*)	-	-	3,677	(*)	(*)	182,470	642,519	181,532	603,681	178,292	38,838	3,240
\$1,000 under \$2,000.....	(*)	(*)	-	-	63,917	28,514	29,439	1,524,362	4,666,449	1,388,828	4,557,530	1,372,383	110,919	16,445
\$2,000 under \$3,000.....					78,441	75,951	56,454	1,342,856	3,114,866	965,692	2,930,515	918,932	184,351	45,709
\$3,000 under \$4,000.....					70,006	57,934	34,965	1,424,393	2,444,882	882,235	2,004,948	62,486	2,004,934	696,900
\$4,000 under \$5,000.....					40,014	67,444	44,047	1,443,015	1,873,795	845,346	120,860	2,486	1,752,915	782,860
\$5,000 under \$6,000.....	9,979	19,813	-	-	39,000	91,477	66,230	1,403,849	1,374,266	747,905			1,353,264	734,860
\$6,000 under \$7,000.....					48,148	75,344	47,515	1,241,585	1,004,061	635,097			1,000,752	633,332
\$7,000 under \$8,000.....					30,722	64,584	63,034	1,089,092	706,588	516,197	25,495	15,822	706,511	516,182
\$8,000 under \$9,000.....					24,354	62,496	49,076	856,841	495,679	406,489			494,572	405,492
\$9,000 under \$10,000.....					18,675	40,001	34,072	677,840	302,689	278,073			302,689	278,073
\$10,000 under \$15,000.....					51,961	83,564	70,335	1,294,946	462,084	454,144			462,084	454,144
\$15,000 under \$20,000.....					34,030	17,575	25,984	418,008	61,238	60,595	(*)	(*)	61,071	60,512
\$20,000 under \$25,000.....	3,214	5,070	369	287	19,537	8,003	12,484	214,459	16,246	16,028			16,246	16,028
\$25,000 under \$30,000.....					10,629	3,231	6,172	128,729	9,772	9,595	(*)	(*)	9,719	5,563
\$30,000 under \$50,000.....	498	3,587			13,121	4,712	13,522	302,284	5,716	5,533			5,716	5,533
\$50,000 under \$100,000.....					10,810	1,947	6,111	279,173	1,371	1,408			1,371	1,408
\$100,000 under \$200,000.....	20	579	54	143	4,940	307	1,119	164,006	210	207			210	207
\$200,000 under \$500,000.....	6	365	6	11	1,641	94	644	120,442	47	46			47	46
\$500,000 under \$1,000,000.....	2	6	1	34	989	13	260	48,806	-	-			-	-
\$1,000,000 or more.....	2	(*)	1	65	456	6	65	93,563	1	1			1	1
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	349,600	42,308	57,988	3,256,212	7,166,442	2,236,063	6,666,608	2,166,433	499,834	69,632
No adjusted gross income.....	-	-	(*)	(*)	319,528	(*)	(*)	-	-	-	-	-	-	-
Under \$500.....	-	-	(*)	(*)	5,916	8,268	9,995	1,146,406	3,866,223	1,136,253	3,704,640	1,130,337	161,583	5,926
\$600 under \$1,000.....	(*)	(*)	-	-	12,814	15,228	18,297	706,484	2,207,286	668,432	2,137,866	663,155	69,420	5,297
\$1,000 under \$2,000.....	(*)	(*)	-	-	29,923	7,425	6,453	566,382	792,069	294,658	637,942	272,336	154,127	22,322
\$2,000 under \$3,000.....	(*)	(*)	-	-	11,093			299,352	206,290	85,756	143,176	70,128	63,114	15,628
\$3,000 under \$4,000.....					4,323	6,971	11,856	115,695	65,215	32,295	31,180	20,568	34,035	11,728
\$4,000 under \$5,000.....					7,926			81,768	19,298	13,167	11,751	9,861	7,547	3,307
\$5,000 or more.....														

## Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.6—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	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(5a)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	
Grand total.....	5,266,913	7,377,414	23,123,222	7,061,623	22,497,005	69,138,342	13,401,114	15,332,330	973,409	338,210	76,041	256,644	43,575
Taxable returns, total.....	4,698,990	6,257,771	16,395,153	-	21,279,571	68,995,731	13,449,126	15,332,330	972,665	662,229	63,047	223,319	35,723
Under \$1,000.....	9,124	39	390,926	-	651,643	57,774	5,178	4,991	29	-	-	-	-
\$1,000 under \$2,000.....	253,375	135,534	3,037,732	-	4,921,324	2,623,395	374,701	345,856	999	13,879	256	14,045	369
\$2,000 under \$3,000.....	550,745	377,164	4,699,228	-	3,665,611	5,060,247	761,278	2,877,641	37,513	118,325	7,238	27,037	1,624
\$3,000 under \$4,000.....	604,121	542,158	2,445,164	-	3,105,103	6,452,477	1,112,550	2,816,770	77,135	129,189	13,628	26,860	2,746
\$4,000 under \$5,000.....	602,509	579,664	2,007,676	-	2,476,304	7,633,847	1,278,706	2,360,544	92,086	93,665	9,294	24,206	3,162
\$5,000 under \$6,000.....	585,744	655,445	1,604,311	-	1,960,060	7,746,247	1,345,253	1,902,011	97,634	64,868	7,349	21,407	2,828
\$6,000 under \$7,000.....	478,655	606,488	1,133,330	-	1,482,716	7,165,313	1,296,914	1,454,128	94,814	47,718	4,914	16,886	1,823
\$7,000 under \$8,000.....	395,180	572,344	854,982	-	1,101,768	6,295,337	1,180,247	1,080,123	85,940	34,440	3,867	13,007	1,947
\$8,000 under \$9,000.....	280,325	450,353	662,022	-	776,004	5,048,010	978,458	765,001	72,012	20,643	1,605	-	-
\$9,000 under \$10,000.....	214,678	399,767	424,546	-	522,367	3,842,027	768,980	516,141	56,548	25,110	2,510	18,212	3,904
\$10,000 under \$15,000.....	398,735	340,862	714,591	-	860,879	8,101,114	1,759,253	843,102	129,330	55,219	5,864	22,948	4,221
\$15,000 under \$20,000.....	118,212	357,412	159,038	-	179,450	2,474,632	627,398	178,037	46,469	19,425	1,967	12,940	3,027
\$20,000 under \$25,000.....	51,242	198,431	64,934	-	67,488	1,224,896	356,103	66,453	26,238	13,639	1,552	6,411	1,520
\$25,000 under \$30,000.....	24,850	123,134	30,016	-	30,622	680,264	218,006	36,483	16,173	6,985	800	4,195	957
\$30,000 under \$50,000.....	41,863	296,751	48,209	-	47,981	1,447,360	537,776	47,152	39,763	11,379	1,319	8,785	1,850
\$50,000 under \$100,000.....	20,701	277,766	22,781	-	22,072	1,182,297	534,300	21,951	39,828	5,586	630	4,492	2,141
\$100,000 under \$200,000.....	5,567	163,800	6,665	-	5,777	604,652	315,395	5,732	23,411	1,537	181	1,266	1,404
\$200,000 under \$500,000.....	1,792	140,396	1,973	-	1,839	415,489	233,448	1,832	17,371	520	60	445	757
\$500,000 under \$1,000,000.....	306	48,306	337	-	306	158,578	90,436	303	6,673	65	7	104	589
\$1,000,000 or more.....	156	93,562	166	-	157	301,177	174,092	157	12,759	31	6	73	854
Nontaxable returns, total.....	567,928	1,020,149	6,733,474	7,061,423	217,434	142,619	21,996	24,562	746	175,981	12,993	33,325	7,854
No adjusted gross income.....	-	-	121,885	144,487	-	-	-	-	-	-	-	-	-
Under \$600.....	19,479	10,155	2,505,346	3,885,702	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	62,447	38,032	1,567,399	2,266,186	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	276,072	271,724	1,468,715	990,664	77,477	19,504	2,741	(*)	(*)	61,594	1,999	10,693	639
\$2,000 under \$3,000.....	130,044	213,596	619,265	233,697	102,637	68,227	9,843	9,935	100	92,236	8,212	10,737	1,779
\$3,000 under \$4,000.....	35,297	83,400	256,711	21,152	26,020	31,426	2,959	10,332	347	17,853	2,457	7,400	2,575
\$4,000 under \$5,000.....	19,343	68,601	105,586	21,981	27,554	37,753	1,726	3,998	298	3,197	315	3,150	2,852
\$5,000 or more.....	25,246	334,641	94,767	27,554	7,753	23,353	4,657	3,998	298	3,197	315	3,150	2,852
Returns under \$5,000.....	2,618,556	2,338,971	17,240,554	7,633,869	15,036,166	22,427,015	3,549,745	8,434,373	208,209	527,842	43,094	122,323	12,902
Returns \$5,000 under \$10,000.....	1,979,273	2,828,376	4,828,239	23,596	5,849,020	30,114,944	5,572,827	5,720,853	407,144	194,987	20,523	72,031	12,275
Returns \$10,000 under \$15,000.....	401,921	878,364	723,461	1,670	862,336	8,103,740	1,759,756	849,563	129,364	56,213	5,900	23,411	4,722
Returns \$15,000 or more.....	267,168	1,834,207	356,434	2,288	355,483	8,492,649	3,088,791	352,098	228,692	59,168	6,524	38,879	13,676

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
Grand total.....	35,802	13,755	5,301	1,982	14,809,208	24,192	5,785	958,590	180,119	25,788,690	12,788,765	335,562	23,273
Taxable returns, total.....	35,495	12,895	2,868	906	14,809,208	18,723	3,811	746,630	162,715	19,461,152	12,464,233	326,516	22,989
Under \$1,000.....	-	-	-	-	5,206	-	-	12,900	773	594,884	62,588	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	375,076	-	-	131,705	11,444	4,440,488	760,101	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	789,928	-	-	127,898	16,154	3,170,368	964,665	-	-
\$3,000 under \$4,000.....	-	-	-	-	1,172,886	-	4,238	105,560	18,412	2,745,619	1,248,302	-	-
\$4,000 under \$5,000.....	-	-	-	-	1,358,175	-	390	72,398	16,309	2,232,088	1,382,534	4,366	219
\$5,000 under \$6,000.....	7,688	3,088	(*)	(*)	1,432,192	-	928	58,549	15,618	1,788,535	1,441,559	-	-
\$6,000 under \$7,000.....	-	-	-	-	1,384,917	4,963	928	54,872	14,827	1,362,011	1,362,440	32,014	809
\$7,000 under \$8,000.....	-	-	-	-	1,258,311	-	-	35,874	12,108	1,015,364	1,228,922	-	-
\$8,000 under \$9,000.....	-	-	-	-	1,046,329	2,877	977	23,706	8,956	719,387	997,804	86,416	3,309
\$9,000 under \$10,000.....	9,857	1,644	-	-	821,621	-	-	19,856	6,875	465,521	748,858	64,187	3,313
\$10,000 under \$15,000.....	-	-	-	-	1,876,800	3,834	494	49,639	18,488	729,274	1,473,632	105,131	9,109
\$15,000 under \$20,000.....	2,919	577	-	-	667,916	-	-	21,312	9,027	118,782	343,446	16,456	2,261
\$20,000 under \$25,000.....	2,523	344	1,601	457	378,921	1,172	119	11,124	4,668	36,467	129,713	5,715	1,288
\$25,000 under \$30,000.....	2,498	1,041	-	-	232,037	-	-	6,121	2,952	13,268	57,625	1,590	351
\$30,000 under \$50,000.....	3,538	1,104	-	-	573,204	653	334	10,041	4,310	18,587	99,982	2,630	1,006
\$50,000 under \$100,000.....	3,298	2,062	110	124	569,167	160	160	3,972	1,734	7,961	66,430	1,518	552
\$100,000 under \$200,000.....	1,391	1,684	40	15	335,526	247	179	788	333	1,841	21,923	463	195
\$200,000 under \$500,000.....	545	931	13	155	248,907	112	95	238	94	549	9,681	146	67
\$500,000 under \$1,000,000.....	87	167	2	(4)	96,345	34	97	50	22	92	1,695	23	11
\$1,000,000 or more.....	51	252	1	(4)	185,740	19	38	27	11	66	1,933	23	10
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	5,469	1,974	211,960	17,404	6,327,538	384,532	9,046	286
No adjusted gross income.....	-	-	-	-	-	(*)	(*)	11,473	1,728	30,157	18,326	(*)	(*)
Under \$600.....	-	-	-	-	-	-	-	35,775	1,711	3,669,674	126,197	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	67,679	3,457	1,913,942	155,285	8,155	216
\$1,000 under \$2,000.....	-	-	(*)	(*)	-	-	-	67,393	5,237	470,790	45,320	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	16,026	2,069	152,472	21,133	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	9,374	2,030	60,602	10,082	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	21,516	4,232	121,516	4,232	(*)	(*)
\$5,000 or more.....	(*)	(*)	(*)	(*)	-	-	-	4,240	1,172	8,385	3,957	-	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	3,701,272	9,406	2,337	658,181	79,323	19,502,600	4,798,765	16,885	902
Returns \$5,000 under \$10,000.....	6,429	2,843	(*)	(*)	5,943,371	8,095	1,918	196,779	59,418	5,358,461	5,782,029	184,955	7,508
Returns \$10,000 under \$15,000.....	9,834	1,615	(*)	(*)	1,876,800	2,050	149	49,842	18,589	729,589	1,474,592	105,131	9,109
Returns \$15,000 or more.....	16,873	8,827											

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.6—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	Taxpayments—Continued				Tax due at time of filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Grand total.....	200,502	20,116	1,499,336	2,702,598	6,894,108	1,933,154	21,456,864	2,472,840	21,078,777	2,273,001	425,904	199,841
Taxable returns, total.....	125,517	15,843	1,419,554	2,671,243	6,715,025	1,919,569	15,026,492	2,058,136	14,686,972	1,871,502	382,368	186,637
Under \$1,000.....	(*)	(*)	(*)	(*)	59,679	1,209	589,756	58,013	589,368	57,961	(*)	(*)
\$1,000 under \$2,000.....	16,090	652	59,830	9,305	699,548	40,528	4,179,933	424,552	4,162,128	421,610	22,124	2,942
\$2,000 under \$3,000.....	21,222	853	112,404	27,730	942,776	92,125	2,691,646	279,123	2,655,747	273,121	40,117	6,003
\$3,000 under \$4,000.....	14,711	741	156,312	48,123	1,106,831	114,284	1,977,049	220,150	1,935,809	214,613	46,558	5,536
\$4,000 under \$5,000.....	14,323	2,100	142,923	61,046	918,288	115,841	1,543,177	186,983	1,507,840	182,198	38,794	4,784
\$5,000 under \$6,000.....	20,080	1,074	135,175	76,035	706,602	108,308	1,241,171	178,679	1,205,268	168,424	39,695	10,254
\$6,000 under \$7,000.....			116,255	76,763	565,817	103,149	915,721	142,810	890,563	136,351	28,130	6,459
\$7,000 under \$8,000.....	8,867	469	100,492	81,832	421,764	82,013	675,602	123,175	651,176	116,210	25,770	6,965
\$8,000 under \$9,000.....			73,592	66,834	338,768	77,893	436,058	89,603	425,846	84,725	13,735	5,169
\$9,000 under \$10,000.....	19,872	3,217	72,395	74,186	222,655	70,964	297,511	68,927	281,390	62,485	17,441	6,442
\$10,000 under \$15,000.....			214,511	289,607	482,235	235,225	374,860	115,222	329,355	94,004	50,709	21,218
\$15,000 under \$20,000.....	3,839	1,516	94,554	219,723	125,046	146,495	53,811	36,139	35,021	21,807	22,369	14,332
\$20,000 under \$25,000.....	1,845	141	46,871	186,075	48,355	92,731	19,064	26,254	8,732	10,816	11,766	15,377
\$25,000 under \$30,000.....	1,052	1,896	24,839	132,054	20,534	58,528	9,693	15,838	3,388	5,460	7,122	10,378
\$30,000 under \$50,000.....	1,211	176	39,785	354,493	34,352	155,189	13,138	33,002	3,758	9,370	10,409	23,633
\$50,000 under \$100,000.....	1,118	1,385	20,146	383,432	15,712	147,826	6,298	28,560	1,233	7,047	5,469	21,514
\$100,000 under \$200,000.....	369	557	5,438	232,734	4,336	94,108	1,431	13,476	255	2,591	1,256	10,886
\$200,000 under \$500,000.....	151	945	1,765	170,547	1,378	76,478	459	8,617	80	1,721	413	8,897
\$500,000 under \$1,000,000.....	35	95	293	60,037	236	37,475	70	2,847	9	740	64	2,107
\$1,000,000 or more.....	19	5	149	120,511	113	69,196	44	5,866	6	238	39	5,628
Nontaxable returns, total.....	74,985	4,270	79,782	31,356	179,083	13,591	6,430,372	414,706	6,391,605	401,501	43,536	13,206
No adjusted gross income.....	19,436	966	15,020	9,069	8,401	1,784	54,950	26,910	49,555	22,661	(*)	(*)
Under \$600.....	17,761	669	7,940	1,640	31,326	1,362	3,689,660	128,215	3,685,410	127,221	14,646	2,182
\$600 under \$1,000.....	13,287	544	10,023	1,741	58,148	2,807	1,928,175	156,924	1,918,177	155,756		
\$1,000 under \$2,000.....	22,297	1,189	21,580	4,661	58,733	4,137	492,229	49,659	481,333	46,322	11,942	3,337
\$2,000 under \$3,000.....			12,120	3,784	13,853	1,689	162,433	24,763	159,352	24,069		
\$3,000 under \$4,000.....	4,285	383	7,893	3,043	6,556	1,153	65,498	12,431	64,059	12,224	7,855	1,540
\$4,000 under \$5,000.....							23,239	4,436	20,846	3,798		
\$5,000 or more.....	1,919	519	5,206	7,418	2,066	659	14,188	11,368	13,077	9,470	2,077	1,898
Returns under \$5,000.....	140,085	8,118	547,870	170,313	3,904,139	376,918	17,397,745	1,572,158	17,229,620	1,541,533	189,440	30,625
Returns \$5,000 under \$10,000.....	33,097	2,165	500,839	377,504	2,257,377	442,854	3,577,399	607,364	3,465,020	571,442	125,509	35,922
Returns \$10,000 under \$15,000.....	17,602	3,088	215,767	290,474	482,438	235,322	376,292	117,041	330,775	45,672	51,218	21,364
Returns \$15,000 or more.....	9,718	6,745	234,866	1,864,302	250,154	878,060	105,428	176,277	53,362	64,346	59,737	111,930

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."  
 4 Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

## Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.7—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 (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farm			
						Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	73,728,708	201,288,269	155,420,486	66,018,677	451,504,824	4,884,070	31,272,666	1,053,533	2,352,663	1,850,885	5,538,985	1,182,076	2,411,494
No adjusted gross income.....	381,552	1,044,488	2,188,469	110,989	425,971	19,489	89,407	145,966	812,714	6,180	20,667	117,047	563,734
Under \$600.....	4,143,414	5,015,885	1,366,229	3,821,076	1,295,447	93,023	41,730	25,077	31,607	80,607	26,278	39,086	51,493
\$600 under \$1,000.....	3,210,314	4,175,329	2,562,081	2,795,519	2,215,451	102,252	75,100	19,934	26,965	84,402	51,994	25,943	35,364
\$1,000 under \$2,000.....	7,467,095	12,173,574	11,062,792	6,154,978	8,825,236	325,284	378,022	49,222	72,547	219,804	206,093	65,798	86,447
\$2,000 under \$3,000.....	5,896,399	11,757,921	14,653,921	4,820,349	11,532,600	296,740	526,151	58,459	85,083	201,454	284,354	74,125	116,871
\$3,000 under \$4,000.....	5,565,323	12,355,586	19,456,758	4,791,041	16,105,815	314,523	753,290	50,873	77,925	174,263	342,852	76,390	111,959
\$4,000 under \$5,000.....	5,279,417	13,139,603	23,717,836	4,676,850	20,124,670	317,854	908,151	54,347	78,712	157,683	397,578	94,049	120,273
\$5,000 under \$6,000.....	4,998,207	13,640,511	27,484,230	4,553,677	24,138,617	325,956	1,061,623	61,534	68,627	144,362	406,841	85,692	117,881
\$6,000 under \$7,000.....	4,955,627	14,921,611	32,206,627	4,582,831	28,678,840	341,078	1,256,159	64,106	72,331	129,513	418,573	105,817	138,379
\$7,000 under \$8,000.....	4,743,142	15,100,921	35,572,227	4,452,848	32,278,060	303,085	1,216,461	70,819	84,361	105,535	343,354	84,608	99,614
\$8,000 under \$9,000.....	4,613,452	15,820,558	39,160,955	4,383,677	35,788,596	308,221	1,257,087	64,050	74,501	99,454	350,503	72,097	88,233
\$9,000 under \$10,000.....	4,023,579	14,156,206	38,178,720	3,826,828	34,830,084	278,189	1,209,835	62,858	68,510	82,638	324,495	62,912	75,696
\$10,000 under \$15,000.....	11,985,301	43,791,963	144,542,748	11,416,280	131,239,462	879,871	4,961,500	181,104	197,062	220,817	1,067,206	157,644	237,808
\$15,000 under \$20,000.....	3,660,989	13,480,953	62,117,475	3,376,796	52,464,637	383,151	3,562,032	68,052	113,228	73,296	505,934	50,040	97,102
\$20,000 under \$25,000.....	1,181,001	4,422,282	26,075,927	1,021,792	19,000,768	193,275	2,549,021	24,520	54,648	28,508	268,826	18,457	58,753
\$25,000 under \$30,000.....	520,437	1,998,147	14,174,860	418,269	8,717,319	115,788	2,039,244	12,871	40,896	13,113	133,562	11,125	42,506
\$30,000 under \$50,000.....	719,433	2,801,242	27,020,089	531,065	13,141,309	192,477	4,898,955	20,858	95,198	20,055	251,938	22,112	116,033
\$50,000 under \$100,000.....	301,794	1,191,722	19,982,066	214,317	7,422,989	79,502	3,502,571	12,156	101,344	6,845	101,627	13,192	127,617
\$100,000 under \$200,000.....	63,000	236,693	8,314,542	45,304	2,309,808	11,935	788,681	4,308	76,330	1,315	25,677	3,692	62,008
\$200,000 under \$500,000.....	15,467	55,970	4,469,819	11,403	737,379	2,003	155,027	1,769	63,084	324	6,774	1,280	40,153
\$500,000 under \$1,000,000.....	2,634	9,477	1,779,465	1,995	142,725	262	25,723	418	33,962	57	2,267	287	12,374
\$1,000,000 or more.....	1,122	3,947	2,404,899	903	89,043	112	16,937	232	23,028	30	1,047	143	11,200
Returns under \$5,000.....	31,943,514	59,656,386	170,935,147	27,180,802	60,525,190	1,469,165	2,771,810	403,878	1,185,553	924,393	1,330,361	492,978	1,086,140
Returns \$5,000 under \$10,000.....	23,334,007	73,639,487	172,602,749	21,799,911	155,714,197	1,556,529	6,001,165	368,330	561,502	1,843,767	411,126	519,802	539,802
Returns \$10,000 under \$15,000.....	11,985,301	43,791,963	144,542,748	11,416,280	131,239,462	879,871	4,961,500	181,104	197,062	220,817	1,067,206	157,644	237,808
Returns \$15,000 or more.....	6,465,886	24,200,433	166,339,842	5,621,684	104,025,975	978,505	17,538,191	145,184	601,718	144,173	1,297,651	120,328	567,744

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)
Total.....	1,654,491	15,700,613	582,153	2,245,862	7,586,083	18,853,870	1,367,629	864,221	296,039	348,511	58,914	94,899	218,688	472,683
No adjusted gross income.....	10,795	39,843	44,758	631,034	72,088	331,553	20,744	28,904	9,178	19,489	(+)	(+)	22,347	197,099
Under \$600.....	9,185	3,846	4,640	22,046	74,117	32,796	17,289	11,977	18,133	7,930	6,954	4,693	5,156	3,609
\$600 under \$1,000.....	24,534	18,749	8,640	20,046	92,758	36,555	21,195	14,012	18,133	7,930	6,954	4,693	10,312	11,355
\$1,000 under \$2,000.....	55,097	61,228	21,601	37,345	374,069	182,106	35,996	21,528	18,133	7,930	6,954	4,693	12,009	8,667
\$2,000 under \$3,000.....	56,788	96,481	13,715	43,389	366,781	240,142	49,163	31,784	11,002	6,122	7,120	2,535	12,975	26,344
\$3,000 under \$4,000.....	65,779	138,453	15,627	20,827	359,962	253,812	47,377	30,181	14,202	8,462	7,120	2,535	16,652	27,907
\$4,000 under \$5,000.....	70,377	222,411	18,078	24,595	359,738	309,625	56,615	36,393	14,196	9,315	7,120	2,535	16,652	27,907
\$5,000 under \$6,000.....	68,122	240,503	28,862	48,132	359,149	303,501	72,438	43,971	16,602	20,264	8,507	8,816	15,971	19,764
\$6,000 under \$7,000.....	75,545	267,952	34,316	45,961	400,383	361,420	74,291	43,318	16,272	14,847	8,507	8,816	16,293	10,784
\$7,000 under \$8,000.....	73,957	283,188	28,781	52,514	386,544	303,202	78,266	53,511	14,288	11,476	6,349	5,663	12,187	11,784
\$8,000 under \$9,000.....	78,750	329,978	28,151	43,879	365,718	358,690	76,623	48,158	17,213	16,214	6,349	5,663	9,495	9,706
\$9,000 under \$10,000.....	69,316	268,052	23,841	47,579	371,883	396,423	80,609	45,529	18,398	13,477	6,349	5,663	8,298	5,456
\$10,000 under \$15,000.....	297,719	1,571,797	98,727	149,609	1,662,714	1,732,153	295,550	166,363	59,002	54,383	12,178	15,953	32,120	26,051
\$15,000 under \$20,000.....	185,493	1,300,705	61,806	128,836	932,417	1,469,708	177,477	104,070	31,990	47,854	6,213	10,885	17,989	28,918
\$20,000 under \$25,000.....	126,424	1,189,111	34,539	85,955	463,123	1,061,008	90,022	54,849	15,943	23,475	2,765	7,419	6,888	11,998
\$25,000 under \$30,000.....	85,880	1,072,426	26,831	77,050	257,669	800,252	46,733	33,082	10,861	18,238	1,355	1,317	4,150	10,307
\$30,000 under \$50,000.....	170,620	3,192,891	47,084	180,433	414,635	2,091,784	78,865	57,572	17,150	39,696	3,867	14,948	8,160	20,775
\$50,000 under \$100,000.....	101,064	3,253,322	32,439	238,780	206,452	2,409,709	38,975	30,865	8,416	22,224	1,405	7,244	5,162	16,462
\$100,000 under \$200,000.....	22,882	1,310,076	9,602	142,266	48,916	1,838,972	7,981	6,890	2,280	8,798	510	3,189	1,679	8,238
\$200,000 under \$500,000.....	5,110	546,434	3,532	110,661	13,484	1,785,198	1,221	1,083	699	3,900	152	1,092	630	4,998
\$500,000 under \$1,000,000.....	790	150,059	809	49,955	2,444	990,589	139	127	130	1,397	37	571	152	1,751
\$1,000,000 or more.....	264	143,111	414	65,018	1,039	1,564,673	60	58	84	950	16	696	63	709
Returns under \$5,000.....	292,555	581,010	122,419	779,235	1,699,513	1,386,589	248,379	174,777	66,711	51,317	15,560	17,107	79,451	274,981
Returns \$5,000 under \$10,000.....	365,690	1,389,672	143,951	238,066	1,883,677	1,723,236	382,227	234,488	82,773	76,278	14,856	14,478	62,244	57,495
Returns \$10,000 under \$15,000.....	297,719	1,571,797	98,727	149,609	1,662,714	1,732,153	295,550	166,363	59,002	54,383	12,178	15,953	32,120	36,051
Returns \$15,000 or more.....	698,527	3,192,891	217,056	1,078,952	2,340,179	14,011,892	441,473	288,593	87,553	166,533	16,320	47,261	44,873	104,156

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

(Taxable and nontaxable returns)

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents and royalties				Estates and trusts			
	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)
Total.....	7,051,737	15,222,211	31,060,519	16,782,128	2,824,407	5,988,460	4,286,867	5,539,958	2,414,242	2,065,114	526,375	1,190,542	33,890	52,997
No adjusted gross income....	38,028	72,896	142,713	128,014	9,339	16,232	46,305	69,025	54,056	176,096	3,284	12,295	(*)	(*)
Under \$600.....	64,131	10,117	543,521	71,584	19,895	16,263	51,447	23,995	32,819	19,728	3,043	823		
\$600 under \$1,000.....	118,025	32,185	758,143	152,620	50,858	30,797	108,252	58,541	25,973	17,853	6,850	4,972		
\$1,000 under \$2,000.....	389,985	163,298	2,268,566	836,555	329,933	338,265	380,179	265,857	87,082	53,631	31,663	18,665	7,018	7,064
\$2,000 under \$3,000.....	324,631	237,645	1,866,724	1,013,624	148,867	361,809	360,641	325,689	78,896	47,397	24,061	22,082		
\$3,000 under \$4,000.....	343,584	228,229	1,785,933	989,101	356,587	690,773	278,979	266,842	98,988	75,625	29,644	38,507		
\$4,000 under \$5,000.....	338,138	302,695	1,756,169	936,011	305,648	654,648	265,693	262,805	108,985	64,254	25,774	23,280		
\$5,000 under \$6,000.....	330,740	291,705	1,794,170	792,275	195,181	494,617	243,370	251,760	143,228	97,059	13,465	23,571		
\$6,000 under \$7,000.....	341,281	317,854	1,899,274	808,343	176,523	416,702	233,059	210,462	160,885	113,506	27,508	44,263	4,113	744
\$7,000 under \$8,000.....	324,631	328,735	1,954,083	779,418	148,867	361,809	325,955	241,379	175,423	113,901	26,964	36,145		
\$8,000 under \$9,000.....	328,050	290,933	2,036,956	770,563	122,463	320,655	254,607	225,833	180,230	95,929	23,806	44,993	1,939	2,070
\$9,000 under \$10,000.....	338,138	359,243	1,984,271	1,220,636	114,827	302,610	242,399	235,824	180,106	95,060	39,894	38,946		
\$10,000 under \$15,000.....	1,357,014	1,402,748	7,053,877	2,779,668	285,773	716,785	777,728	794,506	610,446	388,332	92,032	112,826	4,684	3,924
\$15,000 under \$20,000.....	850,979	1,160,313	2,741,975	1,598,602	116,083	347,774	330,678	455,989	229,776	186,692	57,092	141,097	3,768	2,474
\$20,000 under \$25,000.....	464,791	970,475	997,812	53,798	196,666	155,495	155,495	89,262	89,262	103,214	35,623	89,262	3,195	5,015
\$25,000 under \$30,000.....	260,305	728,969	461,258	601,798	22,979	93,065	83,736	234,569	43,161	65,701	22,978	73,456	1,706	2,615
\$30,000 under \$50,000.....	457,687	2,041,885	654,637	1,220,636	35,464	155,924	143,173	564,574	67,286	130,033	39,884	138,820	3,288	2,976
\$50,000 under \$100,000.....	237,573	2,384,511	282,144	890,217	18,893	97,137	73,332	434,660	34,872	113,066	27,586	150,886	2,113	5,536
\$100,000 under \$200,000.....	56,693	1,706,636	59,890	379,456	5,143	34,205	16,382	172,713	9,654	59,958	8,895	83,062	680	3,222
\$200,000 under \$500,000.....	14,573	1,141,255	14,769	190,341	1,624	13,601	4,337	76,917	2,396	30,126	2,983	57,120	248	2,339
\$500,000 under \$1,000,000.....	2,538	456,268	2,543	64,038	268	2,539	783	28,670	497	10,625	537	21,185	53	1,343
\$1,000,000 or more.....	1,075	593,616	1,091	71,423	92	1,518	337	11,847	214	7,330	234	14,294	25	157
Returns under \$5,000.....	1,685,669	1,047,066	9,121,769	4,125,509	1,526,429	2,432,787	1,491,496	1,272,754	486,799	454,582	124,319	120,623	8,078	20,582
Returns \$5,000 under \$10,000.....	1,662,840	1,588,468	9,668,754	3,932,858	757,861	1,896,459	1,209,390	1,165,258	839,872	515,456	114,182	187,917	6,052	2,814
Returns \$10,000 under \$15,000.....	1,357,014	1,402,748	7,053,877	2,779,668	285,773	716,785	777,728	794,506	610,446	388,332	92,032	112,826	4,684	3,924
Returns \$15,000 or more.....	2,346,214	11,183,929	5,216,119	5,944,093	254,344	942,429	808,253	2,307,440	477,125	706,744	195,842	769,176	15,076	25,677

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustments		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total.....	55,082	127,686	16,955	32,311	2,093,204	5,062,163	5,340,067	91,251,202	41,316,925	22,074,129	22,553,802	9,256,204	18,763,123	12,817,925
No adjusted gross income....	(*)	(*)	(*)	(*)	364,302	12,181	36,020	-	-	-	-	-	-	-
Under \$600.....					3,629	17,551	27,848	1,290,186	4,114,344	1,265,156	3,950,989	1,259,155	163,355	6,003
\$600 under \$1,000.....					10,944	23,756	28,490	1,047,248	3,118,160	987,736	3,008,129	979,046	110,031	8,690
\$1,000 under \$2,000.....	15,471	15,829	4,273	3,407	151,206	78,412	86,233	2,924,209	6,787,092	2,362,809	6,511,986	2,322,672	275,106	40,137
\$2,000 under \$3,000.....					168,636	142,351	166,522	2,917,893	4,727,501	1,829,583	4,479,834	1,765,712	257,667	63,872
\$3,000 under \$4,000.....					135,280	144,206	151,447	3,355,968	4,015,492	1,739,425	1,948,604	1,020,789	2,066,888	718,636
\$4,000 under \$5,000.....					113,038	210,821	192,512	3,947,815	3,461,188	1,783,502	1,231,708	786,231	2,229,480	997,272
\$5,000 under \$6,000.....					151,033	320,617	312,106	4,432,191	2,888,869	1,692,940	659,694	476,928	2,229,175	1,216,013
\$6,000 under \$7,000.....	6,420	15,449			179,605	390,888	351,452	5,186,545	2,548,263	1,708,806	438,636	353,964	2,109,627	1,354,842
\$7,000 under \$8,000.....					159,858	386,057	357,854	5,656,892	2,251,069	1,698,907	205,663	178,896	2,045,406	1,520,011
\$8,000 under \$9,000.....	6,697	7,087	6,022	4,897	142,222	439,887	378,812	6,268,581	1,921,961	1,624,728	93,233	88,698	1,828,728	1,536,030
\$9,000 under \$10,000.....					118,643	391,553	368,541	6,130,609	1,522,910	1,435,910	23,349	22,799	1,499,561	1,413,111
\$10,000 under \$15,000.....	15,243	30,958			538,446	1,423,204	1,289,810	22,342,877	3,236,493	3,230,766	1,924	1,284	3,234,758	3,229,585
\$15,000 under \$20,000.....	4,184	13,863	1,284	1,838	284,305	548,628	582,912	9,310,983	522,422	522,616	-	-	522,233	522,512
\$20,000 under \$25,000.....	2,351	7,509	1,121	2,085	126,274	209,538	293,756	3,924,259	111,357	111,264	-	-	111,357	111,264
\$25,000 under \$30,000.....	1,036	5,414			89,856	96,420	160,912	2,094,102	35,784	35,817	*	*	35,731	35,785
\$30,000 under \$50,000.....	2,099	11,419	1,499	2,545	180,885	148,281	319,979	3,987,045	35,936	36,042	-	-	35,936	36,042
\$50,000 under \$100,000.....	1,202	12,542	602	2,394	115,591	65,657	186,354	3,063,011	7,168	7,210	-	-	7,168	7,210
\$100,000 under \$200,000.....	278	4,996	197	2,006	45,403	10,191	36,147	1,493,234	791	788	-	-	791	788
\$200,000 under \$500,000.....	71	2,215	81	1,579	15,006	1,663	8,385	954,422	117	116	-	-	117	116
\$500,000 under \$1,000,000.....	12	154	18	235	6,094	228	2,426	395,364	3	3	-	-	3	3
\$1,000,000 or more.....	6	23	8	399	4,563	73	944	527,768	5	5	-	-	5	5
Returns under \$5,000.....	15,483	16,057	3,922	12,946	364,580	629,278	689,678	15,483,319	26,233,777	9,968,213	21,131,250	8,133,604	5,102,527	1,834,609
Returns \$5,000 under \$10,000.....	16,640	26,969	4,521	4,130	751,361	1,929,002	1,768,764	27,674,818	11,133,072	8,161,291	1,420,575	1,121,284	9,712,497	7,040,007
Returns \$10,000 under \$15,000.....	11,720	26,525	3,702	2,155	538,446	1,423,204	1,289,810	22,342,877	3,236,493	3,230,766	1,735	1,181	3,234,758	3,229,585
Returns \$15,000 or more.....	11,239	58,135	4,810	13,080	867,977	1,030,679	1,591,815	25,750,188	713,583	713,859	245	135	713,341	713,724

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."

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.7—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
			(56)	(57)			(58)			(59)	(60)	(61)	(62)
Total.....	32,030,231	69,177,073	120,772,962	11,840,695	61,888,013	352,799,662	72,261,462	49,159,562	5,179,260	1,631,405	181,044	2,187,866	496,098
No adjusted gross income.....	-	-	626,693	381,552	-	-	-	-	-	-	-	-	-
Under \$600.....	29,070	25,028	3,009,531	4,143,414	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	92,154	59,512	2,905,197	2,554,452	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	680,003	561,400	7,304,144	2,271,678	5,195,417	2,684,912	383,332	350,973	1,004	77,581	2,338	32,599	1,243
\$2,000 under \$3,000.....	1,158,898	1,088,309	7,054,753	1,303,927	4,592,472	5,660,875	845,839	2,906,952	37,684	240,395	17,450	70,281	5,450
\$3,000 under \$4,000.....	1,549,831	1,616,544	7,413,352	580,753	4,984,570	9,138,468	1,427,183	3,146,033	80,015	261,522	23,255	107,324	10,998
\$4,000 under \$5,000.....	1,818,229	2,164,313	7,880,162	321,232	4,958,185	12,143,611	1,943,444	3,471,966	111,288	227,976	23,260	142,697	17,736
\$5,000 under \$6,000.....	2,109,338	2,739,250	8,184,307	142,209	4,855,998	14,974,323	2,435,067	3,887,804	149,733	147,083	18,812	138,684	20,457
\$6,000 under \$7,000.....	2,407,364	3,477,739	8,952,967	77,255	4,878,372	18,132,985	2,992,971	4,271,676	197,856	130,643	18,631	163,241	24,818
\$7,000 under \$8,000.....	2,492,073	3,957,985	9,060,361	30,802	4,712,340	20,899,400	3,497,745	4,421,996	245,204	92,051	13,661	138,870	23,511
\$8,000 under \$9,000.....	2,691,491	4,643,853	9,492,335	13,760	4,599,692	23,426,180	3,961,125	4,448,804	285,575	60,742	7,707	139,468	25,891
\$9,000 under \$10,000.....	2,500,669	4,694,700	8,493,724	5,481	4,018,098	23,574,016	4,041,913	3,946,560	295,970	81,707	12,342	113,732	26,530
\$10,000 under \$15,000.....	8,748,808	19,112,111	26,275,178	7,770	11,977,531	95,948,220	17,149,393	11,866,255	1,270,135	149,355	22,248	406,397	92,977
\$15,000 under \$20,000.....	3,138,567	8,788,368	8,088,572	2,482	3,658,507	44,729,035	8,699,430	3,640,540	647,589	56,798	7,232	210,537	54,503
\$20,000 under \$25,000.....	1,069,653	3,812,995	2,653,369	1,685	1,179,325	19,511,603	4,140,172	1,174,142	308,600	34,958	4,773	129,118	33,515
\$25,000 under \$30,000.....	484,653	2,098,285	1,198,888	424	520,013	10,884,936	2,500,058	518,718	186,833	17,868	2,444	84,849	24,991
\$30,000 under \$50,000.....	683,497	3,951,003	1,680,745	845	718,588	21,359,087	5,764,743	715,644	430,062	29,005	3,915	174,350	51,950
\$50,000 under \$100,000.....	294,626	3,055,802	715,033	557	301,237	16,221,007	5,831,808	300,017	435,837	15,729	2,136	102,236	43,334
\$100,000 under \$200,000.....	62,209	1,492,447	142,016	240	62,760	6,694,504	3,054,103	62,550	228,230	5,227	598	24,044	19,779
\$200,000 under \$500,000.....	15,350	954,307	33,582	103	15,364	3,491,299	1,811,376	15,307	135,317	1,383	190	6,362	10,618
\$500,000 under \$1,000,000.....	2,631	395,361	5,686	46	2,588	1,390,541	749,626	2,574	55,932	151	26	1,193	4,162
\$1,000,000 or more.....	1,117	527,763	2,368	28	1,094	1,896,745	1,026,931	1,090	76,309	90	17	539	3,829
Returns under \$5,000.....	5,328,185	5,515,106	35,793,832	11,557,008	20,386,506	29,665,781	4,605,001	9,885,885	230,019	808,575	66,314	354,246	35,436
Returns \$5,000 under \$10,000.....	12,200,935	19,513,527	44,183,692	269,507	23,064,500	101,006,964	16,928,821	20,976,840	1,174,338	512,226	71,152	693,995	121,206
Returns \$10,000 under \$15,000.....	8,748,808	19,112,111	26,275,178	7,770	11,977,531	95,948,220	17,149,393	11,866,255	1,270,135	149,355	22,248	406,397	92,977
Returns \$15,000 or more.....	5,752,303	25,036,329	14,520,260	6,410	6,459,476	126,178,757	33,578,247	6,430,582	2,504,768	161,249	21,330	733,228	246,479

Adjusted gross income classes	Tax credits--Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	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.....	171,186	120,342	17,499	5,079	76,637,902	285,562	56,770	6,347,152	1,724,075	64,069,515	62,587,400	3,568,840	286,337
No adjusted gross income.....	-	-	-	-	-	9,867	4,088	48,860	7,403	97,694	59,374	(*)	(*)
Under \$600.....	-	-	-	-	-	5,211	3,459	312	73,427	4,386	3,791,874	134,906	-
\$600 under \$1,000.....	-	-	-	-	-	860,587	7,407	159,995	9,073	2,642,401	229,616	16,358	1,005
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	380,650	5,494	502	488,859	41,245	5,721,709	907,422	-	-
\$2,000 under \$3,000.....	6,296	965	6,222	1,340	1,472,520	10,448	1,981	467,928	57,643	4,497,468	1,215,662	6,485	548
\$3,000 under \$4,000.....	6,296	965	6,222	1,340	1,472,520	10,448	1,981	484,012	81,088	4,553,289	1,788,411	-	-
\$4,000 under \$5,000.....	6,296	965	6,222	1,340	1,472,520	10,448	1,981	487,999	103,116	4,512,851	2,294,689	14,438	955
\$5,000 under \$6,000.....	9,413	2,002	5,211	930	2,544,560	20,529	2,180	462,726	112,003	4,444,778	2,866,553	26,769	912
\$6,000 under \$7,000.....	9,413	2,002	5,211	930	2,544,560	20,529	2,180	487,911	129,952	4,500,969	3,482,932	116,297	3,319
\$7,000 under \$8,000.....	11,269	4,034	5,211	930	3,145,233	18,669	3,437	393,915	118,221	4,403,879	4,065,981	496,847	15,791
\$8,000 under \$9,000.....	11,269	4,034	5,211	930	3,145,233	18,669	3,437	377,306	118,079	4,340,603	4,559,544	496,847	15,791
\$9,000 under \$10,000.....	11,269	4,034	5,211	930	3,145,233	18,669	3,437	312,424	99,955	3,792,422	4,589,632	494,280	23,245
\$10,000 under \$15,000.....	27,014	6,206	1,253	526	18,297,798	48,613	7,020	964,630	342,118	11,318,467	18,335,574	1,610,165	119,756
\$15,000 under \$20,000.....	20,556	5,772	1,253	526	9,278,953	29,759	5,355	415,762	171,480	3,329,843	8,100,630	483,444	54,560
\$20,000 under \$25,000.....	12,895	4,347	816	69	4,406,191	15,592	2,981	218,652	96,013	991,515	3,155,362	127,483	19,562
\$25,000 under \$30,000.....	14,315	6,806	748	171	2,652,451	11,847	3,248	133,890	60,243	397,381	1,544,321	50,268	8,435
\$30,000 under \$50,000.....	27,462	12,601	1,031	171	6,126,128	20,488	6,535	238,313	110,956	490,079	2,602,378	68,442	16,706
\$50,000 under \$100,000.....	24,694	16,823	565	354	6,204,951	13,420	4,630	108,271	50,846	190,970	1,774,751	40,416	14,379
\$100,000 under \$200,000.....	10,706	11,268	212	345	3,250,341	4,393	2,110	17,891	8,285	39,460	623,183	10,777	5,040
\$200,000 under \$500,000.....	4,119	9,047	87	596	1,926,201	1,594	1,265	3,666	1,651	9,508	196,140	2,587	1,318
\$500,000 under \$1,000,000.....	808	3,914	15	167	797,347	369	680	536	242	1,614	35,682	455	207
\$1,000,000 or more.....	372	36,553	6	260	1,062,580	174	361	179	80	741	24,658	184	86
Returns under \$5,000.....	7,563	969	(*)	(*)	4,732,026	49,840	9,496	2,211,080	303,953	25,817,286	6,630,080	30,926	2,592
Returns \$5,000 under \$10,000.....	20,682	6,036	7,379	1,760	17,902,936	89,473	13,091	2,034,282	578,210	21,432,651	19,564,642	1,143,693	43,696
Returns \$10,000 under \$15,000.....	27,014	6,206	2,516	290	18,297,798	48,613	7,020	964,630	342,118	11,318,467	18,335,574	1,610,165	119,756
Returns \$15,000 or more.....	115,927	107,131	4,733	2,658	35,705,142	97,636	27,163	1,137,160	499,794	5,451,111	18,057,104	784,056	120,293

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.7—ALL RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Taxpayments--Continued				Tax due at time filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Total.....	1,592,730	148,060	5,986,326	15,850,444	20,406,352	10,568,183	50,478,852	11,021,482	48,920,270	9,806,423	1,846,203	1,215,070
No adjusted gross income.....	65,862	6,770	51,070	53,644	32,885	5,843	172,634	114,653	148,380	86,777	30,652	27,876
Under \$600.....	47,984	2,547	16,801	5,276	62,539	2,887	3,836,043	141,442	3,826,484	138,290	10,014	3,153
\$600 under \$1,000.....	42,496	2,204	21,312	5,141	184,926	7,725	2,668,156	230,199	2,652,968	226,823	16,604	3,376
\$1,000 under \$2,000.....	122,449	7,070	128,393	29,508	1,005,194	63,147	5,519,887	985,471	5,470,305	571,532	61,603	13,939
\$2,000 under \$3,000.....	132,059	8,085	193,225	56,885	1,334,505	135,246	3,994,846	496,630	3,924,556	476,364	87,295	20,266
\$3,000 under \$4,000.....	127,859	8,719	290,282	100,010	1,669,394	192,040	3,659,670	534,028	3,571,191	510,492	107,699	23,536
\$4,000 under \$5,000.....	133,342	10,772	349,525	145,267	1,665,789	244,467	3,491,082	578,082	3,393,789	553,573	119,339	24,508
\$5,000 under \$6,000.....	119,374	8,897	354,700	183,442	1,479,915	258,760	3,456,377	659,352	3,340,682	624,982	133,870	34,371
\$6,000 under \$7,000.....	128,135	8,306	363,180	227,434	1,472,999	295,473	3,454,931	736,444	3,353,945	702,498	121,736	33,947
\$7,000 under \$8,000.....	92,115	6,495	354,113	251,406	1,366,621	289,496	3,354,571	794,704	3,259,897	759,633	110,797	35,071
\$8,000 under \$9,000.....	87,000	5,806	325,530	263,485	1,375,552	324,885	3,221,393	834,945	3,145,515	802,614	91,042	32,331
\$9,000 under \$10,000.....	70,724	5,314	292,431	262,260	1,173,848	304,695	2,833,281	784,821	2,760,802	751,599	88,109	33,223
\$10,000 under \$15,000.....	222,941	17,300	1,099,657	1,241,277	4,070,862	1,343,913	7,876,385	2,410,786	7,621,961	2,287,289	301,362	123,499
\$15,000 under \$20,000.....	84,643	9,016	668,960	1,106,228	1,720,646	974,616	1,931,012	789,167	1,783,436	689,712	175,099	99,456
\$20,000 under \$25,000.....	37,327	3,139	413,852	994,289	678,464	637,965	499,702	305,025	402,683	220,048	112,683	84,979
\$25,000 under \$30,000.....	18,041	4,561	264,050	873,342	329,883	468,215	189,108	182,869	125,254	106,458	73,335	76,411
\$30,000 under \$50,000.....	34,999	5,435	477,675	2,726,976	495,817	1,244,511	222,827	352,486	112,223	157,891	126,564	194,597
\$50,000 under \$100,000.....	17,834	10,338	247,421	3,338,658	222,543	1,397,630	78,880	275,354	22,118	80,924	61,995	194,431
\$100,000 under \$200,000.....	5,116	6,583	56,303	1,904,659	48,903	835,122	14,013	113,834	3,187	30,097	11,872	83,736
\$200,000 under \$500,000.....	1,838	5,195	14,362	1,152,144	12,062	634,471	3,374	60,133	719	17,102	2,926	43,033
\$500,000 under \$1,000,000.....	400	1,828	2,451	438,608	2,108	339,490	514	17,541	115	3,776	434	13,766
\$1,000,000 or more.....	192	3,680	1,033	490,505	897	567,609	216	23,518	60	7,950	173	15,568
Returns under \$5,000.....	672,051	46,166	1,050,608	395,731	5,955,232	651,334	23,342,268	2,680,504	22,987,673	2,563,851	433,206	116,654
Returns \$5,000 under \$10,000.....	497,348	34,819	1,689,954	1,188,026	6,868,935	1,473,309	16,320,553	3,810,266	15,860,841	3,641,326	545,554	168,942
Returns \$10,000 under \$15,000.....	222,941	17,300	1,099,657	1,241,277	4,070,862	1,343,913	7,876,385	2,410,786	7,621,961	2,287,289	301,362	123,499
Returns \$15,000 or more.....	200,390	49,775	2,146,107	13,025,410	3,511,323	7,099,627	2,939,646	2,119,926	2,449,795	1,313,957	566,081	805,975

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.

Individual Returns/1968 • Returns Filed and Sources of Income

Table 1.8--FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (Thousand dollars)	Interest received		Dividends gross in adjusted income		Other income		Exemptions (Thousand dollars)	Taxable income (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)
Grand total.....	17,945,137	49,031,347	48,871,626	2,797,768	142,979	100,770	1,905	31,000	5,133	18,497,592	26,438,523
Taxable returns, total.....	1,110,358	4,270,760	4,140,022	2,337,340	12,286	69,775	3,528	17,713	4,917	1,530,034	26,438,524
Under \$1,000.....	439,718	413,065	409,868	68,676	3,826	-	-	(*)	(*)	263,831	24,865
\$1,000 under \$2,000.....	4,079,115	4,517,415	4,477,954	520,969	19,170	-	-	886	-	1,931,201	1,670,784
\$2,000 under \$3,000.....	1,130,965	5,395,798	5,345,749	303,488	13,428	14,261	-	-	-	1,631,437	2,947,285
\$3,000 under \$4,000.....	1,707,449	6,647,066	6,606,137	326,748	19,903	16,613	-	-	-	1,887,971	4,020,036
\$4,000 under \$5,000.....	1,975,871	7,041,760	7,001,163	271,350	18,097	-	-	465	15,507	1,868,043	4,416,109
\$5,000 under \$6,000.....	974,673	5,338,795	5,328,368	201,583	9,888	-	-	-	-	1,378,958	3,397,567
\$6,000 under \$7,000.....	763,015	4,930,814	4,919,915	166,132	8,341	17,718	1,001	-	-	1,216,115	3,206,675
\$7,000 under \$8,000.....	594,757	4,454,910	4,445,185	171,675	9,560	-	-	-	-	1,096,477	2,908,923
\$8,000 under \$9,000.....	392,093	3,320,963	3,304,144	117,407	16,517	12,182	976	-	-	776,867	2,212,023
\$9,000 under \$10,000.....	248,097	2,346,311	2,337,939	89,716	4,806	-	-	(*)	(*)	479,134	1,634,257
\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	6,495,779	4,760,489	4,731,605	560,428	26,695	31,015	1,977	(*)	(*)	5,967,558	-
Under \$600.....	2,885,235	939,816	929,693	259,165	8,969	13,832	1,039	(*)	(*)	1,895,284	-
\$600 under \$1,000.....	1,459,798	1,096,021	1,085,246	213,764	10,109	-	-	(*)	(*)	1,045,334	-
\$1,000 under \$2,000.....	977,028	828,525	822,313	56,485	6,044	1,183	888	(*)	(*)	1,073,206	-
\$2,000 under \$3,000.....	284,077	714,337	711,318	16,618	920	-	-	-	-	780,172	-
\$3,000 under \$4,000.....	141,874	498,371	497,705	-	-	-	-	-	-	530,326	-
\$4,000 under \$5,000.....	100,789	447,871	447,738	14,396	653	-	-	-	-	439,296	-
\$5,000 or more.....	40,978	235,647	235,592	-	-	-	-	-	-	223,940	-
Returns under \$5,000.....	1,585,719	4,403,907	4,398,433	2,049,040	100,215	70,890	3,377	1,505	1,879	13,326,101	13,079,078
Returns \$5,000 under \$10,000.....	3,912,618	20,677,340	20,573,143	748,718	48,766	21,900	2,178	(*)	(*)	5,171,491	13,399,445
Returns \$10,000 or more.....	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Income tax before surcharge (Thousand dollars)	Surcharge		Income tax after surcharge (Thousand dollars)	Tax withheld		Tax due at time of filing		Overpayment refund	
		Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total.....	4,334,836	7,409,730	271,316	4,606,190	17,283,664	5,995,566	2,137,643	112,471	15,202,618	1,501,893
Taxable returns, total.....	4,334,836	7,409,730	271,316	4,606,149	11,777,396	5,665,522	2,137,643	11,471	9,897,350	1,171,580
Under \$1,000.....	3,388	(*)	(*)	3,412	424,210	45,037	16,616	112	421,944	41,737
\$1,000 under \$2,000.....	239,020	240,346	753	239,775	1,028,164	528,568	169,457	6,186	2,893,044	294,983
\$2,000 under \$3,000.....	443,712	1,664,631	22,434	466,140	1,097,738	640,590	273,568	13,590	1,837,462	188,040
\$3,000 under \$4,000.....	637,798	1,446,499	40,246	678,050	1,890,634	820,340	477,371	18,049	1,418,800	160,344
\$4,000 under \$5,000.....	723,448	1,291,450	46,498	769,943	1,567,225	889,007	440,888	21,309	1,145,429	141,369
\$5,000 under \$6,000.....	568,555	848,410	38,123	606,678	701,463	695,076	248,098	12,289	721,041	100,686
\$6,000 under \$7,000.....	547,245	694,457	38,350	585,595	762,015	659,028	200,476	10,434	559,223	83,868
\$7,000 under \$8,000.....	498,161	572,607	35,959	534,117	594,757	602,225	146,201	10,841	445,233	78,949
\$8,000 under \$9,000.....	384,599	379,911	27,934	412,533	392,093	451,667	112,977	10,500	279,116	49,634
\$9,000 under \$10,000.....	288,910	242,598	20,996	309,906	248,097	333,714	71,891	8,161	176,106	31,970
\$10,000 or more.....	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	-	-	-	-	5,305,268	330,314	-	-	5,305,268	330,314
Under \$600.....	-	-	-	-	2,874,159	95,331	-	-	2,874,159	95,331
\$600 under \$1,000.....	-	-	-	-	1,417,709	115,085	-	-	1,417,709	115,085
\$1,000 under \$2,000.....	-	-	-	-	508,357	50,505	-	-	508,357	50,505
\$2,000 under \$3,000.....	-	-	-	-	258,060	31,634	-	-	258,060	31,634
\$3,000 under \$4,000.....	-	-	-	-	134,045	19,077	-	-	134,045	19,077
\$4,000 under \$5,000.....	-	-	-	-	85,283	13,352	-	-	85,283	13,352
\$5,000 or more.....	-	-	-	-	37,655	5,330	-	-	37,655	5,330
Returns under \$5,000.....	2,047,367	4,671,787	109,954	2,157,320	14,275,584	3,348,525	1,337,900	60,346	12,984,144	1,151,456
Returns \$5,000 under \$10,000.....	2,287,469	2,737,943	161,362	2,448,830	3,007,080	2,747,041	779,743	52,225	2,218,474	350,437
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.

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

Table 1.9.—RETURNS WITH SALARIES AND WAGES: NUMBER OF RETURNS AND SALARIES AND WAGES, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF SALARIES AND WAGES

Adjusted gross income classes	Size of salaries and wages																	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
No adjusted gross income	66,018,677	451,504,824	3,924,450	1,029,993	3,995,756	2,952,716	3,561,016	4,433,515	3,084,912	5,349,954	2,548,372	5,723,624	2,311,833	6,357,939	4,843,860	16,944,943	4,630,199	20,806,119
Under \$600.....	110,989	425,971	23,169	4,064	13,259	9,176	10,235	12,081	6,759	14,553	7,836	17,084	5,455	15,023	8,555	29,347	6,517	27,919
Under \$1,000.....	3,821,076	1,295,447	3,097,610	840,296	700,769	387,143	18,160	21,666	6,952	11,598	11,598	74,223	4,166	11,234	8,951	30,164	11,203	51,170
\$1,000 under \$2,000.....	2,795,519	87,839	2,795,519	23,664	252,083	2,091,932	1,956,700	3,889,704	2,526,008	3,376,856	33,736	74,223	19,080	52,752	19,429	66,538	25,775	115,560
\$2,000 under \$3,000.....	6,450,978	8,825,236	101,411	20,730	85,978	63,803	132,141	167,180	236,487	416,219	2,221,483	4,984,152	1,913,370	5,250,543	75,397	258,573	84,810	374,830
\$3,000 under \$4,000.....	4,951,041	16,105,615	74,656	16,681	62,251	47,007	63,318	73,379	86,469	125,717	86,469	193,387	173,387	488,057	14,288,073	84,810	374,830	17,295,970
\$4,000 under \$5,000.....	4,676,850	20,124,670	34,308	12,111	43,685	33,095	41,742	50,561	103,147	67,893	109,291	156,766	295,182	1,077,340	3,862,235	3,862,235	17,295,970	17,295,970
\$5,000 under \$6,000.....	4,553,677	24,138,617	46,236	9,818	29,751	20,342	34,316	42,899	33,752	57,321	25,746	92,404	101,923	363,346	303,589	1,423,019	303,589	1,423,019
\$6,000 under \$7,000.....	4,582,881	28,678,840	36,921	6,925	23,743	16,941	24,747	29,587	26,674	39,177	25,950	83,864	61,085	139,889	133,933	307,529	307,529	307,529
\$7,000 under \$8,000.....	4,452,848	32,278,060	29,723	6,523	21,347	10,840	15,208	18,590	18,590	33,332	17,650	40,217	13,208	37,111	39,732	139,889	139,889	139,889
\$8,000 under \$9,000.....	4,383,677	35,788,596	25,790	6,481	19,481	13,560	15,451	19,561	14,395	26,955	14,395	31,736	11,567	31,736	33,049	117,483	117,483	117,483
\$9,000 under \$10,000.....	3,826,828	34,830,084	25,790	5,782	12,975	9,048	10,882	13,147	13,730	23,843	11,124	24,861	6,790	26,703	69,418	69,418	69,418	69,418
\$10,000 under \$15,000.....	11,416,280	131,239,462	65,279	13,106	31,205	22,492	28,189	34,809	25,781	45,181	21,720	48,635	22,444	59,744	42,804	148,906	38,978	148,906
\$15,000 under \$20,000.....	3,726,286	15,664,837	16,343	3,406	10,252	10,381	12,432	14,989	10,678	18,019	8,468	19,048	8,142	22,390	16,250	56,549	18,942	85,578
\$20,000 under \$25,000.....	1,031,771	5,700,763	7,712	3,333	5,243	3,716	5,011	6,224	5,812	8,413	3,812	4,433	4,569	12,433	7,855	27,110	7,855	35,372
\$25,000 under \$30,000.....	438,609	2,317,333	4,336	2,336	3,547	4,660	6,645	6,650	6,650	7,748	6,085	6,085	5,211	5,999	4,373	14,913	4,617	20,861
\$30,000 under \$50,000.....	531,065	13,144,309	16,848	3,259	9,247	6,431	8,251	10,827	7,154	12,161	5,379	11,856	4,375	11,856	4,831	29,289	7,244	32,456
\$50,000 under \$100,000.....	214,317	7,422,989	8,591	1,841	5,306	3,736	4,552	5,503	2,761	4,759	2,776	6,192	2,335	6,192	3,690	12,732	3,228	14,404
\$100,000 under \$200,000.....	45,304	2,509,808	1,810	373	942	663	827	990	582	994	1,108	1,108	1,442	1,186	925	2,925	601	2,684
\$200,000 under \$500,000.....	11,403	147,379	395	15	205	177	205	248	154	263	144	144	325	325	325	814	160	2,484
\$500,000 under \$1,000,000.....	1,995	725,725	61	13	51	36	48	48	29	49	19	44	25	25	25	68	32	142
\$1,000,000 or more.....	903	89,043	24	6	15	12	14	17	9	15	8	18	10	27	50	50	13	59
Returns under \$5,000.....	27,130,802	60,525,190	3,596,860	956,531	3,822,254	2,827,846	3,392,450	4,228,697	2,923,131	5,069,804	3,408,939	5,470,475	2,175,287	5,974,374	4,506,639	15,750,235	3,990,520	17,865,447
Returns \$5,000 under \$10,000.....	21,799,911	155,716,197	1,683,953	33,702	98,258	70,731	99,600	123,700	104,141	180,838	94,662	234,445	95,003	261,817	254,635	901,371	537,948	2,484,236
Returns \$10,000 under \$15,000.....	11,416,280	131,239,462	65,279	13,106	31,205	22,492	28,189	34,809	25,781	45,181	21,720	48,635	22,444	61,935	42,804	148,906	38,978	148,906
Returns \$15,000 or more.....	5,621,684	104,025,973	83,718	16,654	44,039	31,647	37,777	46,309	31,859	54,131	23,846	53,071	22,129	60,355	41,782	144,431	42,733	191,267

Adjusted gross income classes	Size of salaries and wages—Continued																	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
No adjusted gross income.....	4,580,544	29,161,754	4,517,350	29,133,954	4,449,686	33,408,201	4,333,907	36,773,850	3,740,931	35,666,990	14,794,922	201,020,602	611,679	19,577,110	87,858	5,609,677	10,762	1,565,782
Under \$600.....	5,729	32,001	3,528	23,099	7,980	59,160	3,293	28,085	2,165	20,443	7,665	106,666	266	7,350	269	18,094	52	7,286
Under \$1,000.....	8,377	46,472	3,528	66,122	17,699	131,791	6,607	55,912	63,787	110,819	8,904	113,916	27,212	7,350	189	18,094	—	—
\$1,000 under \$2,000.....	94,601	15,135	10,215	98,129	34,396	422,979	24,211	204,717	21,982	309,359	10,513	125,952	39,516	12,592	252	11,396	—	—
\$2,000 under \$3,000.....	35,261	715,610	53,838	363,396	17,699	1,647,775	76,094	623,100	63,146	94,977	49,917	470,315	189,870	16,720	282	16,528	—	—
\$3,000 under \$4,000.....	133,525	1,088,750	177,685	1,139,309	57,132	2,348,260	223,382	1,856,215	231,136	2,504,477	104,482	1,153,112	322,312	15,971	473	22,076	—	—
\$4,000 under \$5,000.....	371,012	2,099,105	340,945	2,662,293	3,405,820	2,516,619	3,281,004	2,779,295	206,969	3,946,075	104,482	1,153,112	322,312	15,971	473	22,076	—	—
\$5,000 under \$6,000.....	121,277	604,742	115,615	760,841	430,912	1,316,182	3,281,004	2,779,295	206,969	3,946,075	104,482	1,153,112	322,312	15,971	473	22,076	—	—
\$6,000 under \$7,000.....	33,020	183,312	60,306	392,021	111,993	847,232	417,306	3,606,430	2,779,295	26,387,912	293,299	3,223,112	168	10,875	189	10,875	—	—
\$7,000 under \$8,000.....	71,387	384,700	90,163	585,462	139,180	1,019,225	420,233	2,053,926	3,777,171	5,642,975	9,993,169	120,818,853	2,466	76,223	63,723	4,030,965	786	96,093
\$8,000 under \$9,000.....	19,131	104,956	24,132	196,088	26,678	200,992	29,592	252,177	36,301	364,041	3,116,030	50,957,824	6,185	183,366	189	11,396	—	—
\$9,000 under \$10,000.....	8,077	44,280	11,061	71,050	11,515	85,920	10,499	88,953	12,924	12,260	876,391	17,693,719	282	763,971	252	16,528	—	—
\$10,000 under \$15,000.....	4,535	24,597	4,420	28,352	5,397	41,636	6,436	54,636	5,885	50,067	163,798	3,253,342	189,070	5,170,793	373	22,076	—	—
\$15,000 under \$20,000.....	8,113	44,553	7,275	46,350	7,268	54,488	6,961	59,132	7,595	71,630	115,697	2,107,329	309,122	10,342,529	4,955	282,028	—	—
\$20,000 under \$25,000.....	3,314	17,973	3,352	21,914	3,325	24,970	2,549	21,363	2,804	26,487	34,697	599,473	65,666	2,529,107	64,704	4,030,965	786	96,093
\$25,000 under \$30,000.....	611	3,296	612	3,914	544	4,103	549	4,609	4,609	4,967	6,243	106,890	9,553	354,099	13,432	970,033	6,697	84,276
\$30,000 under \$50,000.....	195	1,051	189	1,207	150	1,127	144	1,214	139	1,313	1,988	27,274	2,269	8,550	4,636	183,556	2,687	43,016
\$50,000 under \$100,000.....	26	139	40	139	24	180	30	251	92	116	1,288	4,733	139	139	513	39,500	394	67,130
\$1,000,000 or more.....	11	61	14	90	8	60	11	92	10	94	106	1,783	152	277	19,542	206	67,130	67,130
Returns under \$5,000.....	200,191	1,079,094	86,837	556,837	30,205	225,044	19,211	161,741	6,689	62,637	21,967	286,954	1,113	36,153	98	20,735	95	15,622
Returns \$5,000 under \$10,000.....	4,264,915	23,447,095	4,289,275	27,862,727	4,229,152	31,750,886	4,017,751	34,075,757	3,079,970	46,592	52,162	429,299	612	18,716	308	40,371	95	15,622
Returns \$10,000 under \$15,000.....	71,387	384,700	90,163	585,462	135,180	1,019,225	420,233	2,053,926	3,777,171	5,642,975	9,993,169	120,818,853	2,466	76,223	131	81,293	786	96,093
Returns \$15,000 or more.....	44,015	240,865	51,115	328,935	15,049	413,376	56,712	640,574	67,595	640,574	4,313,864	74,732,366						



Table 1.11—RETURNS WITH INTEREST RECEIVED: NUMBER OF RETURNS AND INTEREST RECEIVED, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INTEREST RECEIVED  
 (Taxable and nontaxable returns)

Adjusted gross income classes	Size of interest received																			
	Number of returns	Amount (Thousand dollars)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	31,060,519	16,782,128	9,646,610	211,778	4,201,322	299,563	4,221,261	604,169	2,350,218	576,706	1,639,292	567,179	1,222,000	54,562	3,416,342	2,423,930	1,611,415	1,372,894	10,452	
No adjusted gross income.....	142,713	126,014	28,766	660	17,727	299,563	4,221,261	604,169	2,350,218	576,706	1,639,292	567,179	1,222,000	54,562	3,416,342	2,423,930	1,611,415	1,372,894	10,452	
Under \$600.....	543,221	71,584	300,126	5,904	57,725	3,242	3,669	3,669	27,770	3,669	26,565	9,164	1,041	6,243	20,087	13,038	8,028	8,028		
\$600 under \$1,000.....	758,143	152,620	334,897	7,856	110,329	11,378	11,378	11,378	49,196	12,005	38,852	13,611	28,294	15,471	102,317	74,295	6,520	7,521		
\$1,000 under \$2,000.....	2,283,566	774,078	1,611,311	23,509	17,799	276,128	391,316	160,000	111,240	38,828	98,353	43,551	20,942	35,864	207,650	188,638	234,438	234,438		
\$2,000 under \$3,000.....	1,036,723	486,840	1,036,723	14,865	199,718	23,089	23,089	23,089	142,872	34,875	100,897	78,545	35,864	35,864	196,670	163,782	205,779	205,779		
\$3,000 under \$4,000.....	1,756,169	936,011	1,756,169	11,337	119,331	14,211	14,211	14,211	91,736	31,579	60,250	28,105	28,105	28,105	160,316	159,362	159,362	159,362		
\$4,000 under \$5,000.....	1,794,170	792,275	1,794,170	12,989	250,933	17,935	17,935	17,935	140,566	34,273	67,664	31,293	31,293	31,293	116,616	77,043	92,927	92,927		
\$5,000 under \$6,000.....	1,899,243	808,243	1,899,243	14,532	264,973	18,652	18,652	18,652	158,033	38,607	73,344	32,342	32,342	32,342	184,590	130,434	96,870	96,870		
\$6,000 under \$7,000.....	1,794,170	808,243	1,794,170	14,532	264,973	18,652	18,652	18,652	158,033	38,607	73,344	32,342	32,342	32,342	184,590	130,434	96,870	96,870		
\$7,000 under \$8,000.....	2,056,963	770,563	2,056,963	14,769	293,472	22,839	22,839	22,839	163,790	40,816	80,318	35,941	35,941	35,941	139,091	139,091	93,398	93,398		
\$8,000 under \$9,000.....	1,964,271	782,229	1,964,271	14,899	282,284	19,988	19,988	19,988	152,723	37,750	75,150	34,366	34,366	34,366	137,364	137,364	90,449	90,449		
\$9,000 under \$10,000.....	1,023,877	2,779,668	2,779,668	7,023,877	1,084,996	77,245	1,084,996	77,245	596,100	136,341	355,055	122,847	122,847	122,847	684,091	484,247	269,953	269,953		
\$10,000 under \$15,000.....	2,741,975	1,598,602	2,741,975	16,031	382,875	27,562	27,562	27,562	253,296	61,386	160,959	55,724	55,724	55,724	327,331	233,147	146,536	146,536		
\$15,000 under \$20,000.....	997,812	927,584	997,812	3,975	111,482	8,102	8,102	8,102	83,443	21,852	60,533	21,670	21,670	21,670	48,203	40,496	30,733	30,733		
\$20,000 under \$25,000.....	461,258	46,268	461,258	3,459	47,388	8,803	8,803	8,803	44,342	10,906	35,164	13,262	13,262	13,262	10,470	9,050	41,783	41,783		
\$25,000 under \$30,000.....	654,637	1,202,636	654,637	1,487	47,388	3,459	3,459	3,459	44,342	10,906	35,164	13,262	13,262	13,262	10,470	9,050	41,783	41,783		
\$30,000 under \$40,000.....	282,144	890,217	282,144	347	12,875	916	12,875	916	14,648	3,625	11,443	4,349	4,349	4,349	43,069	31,447	35,457	35,457		
\$40,000 under \$50,000.....	149,769	160,343	149,769	49	1,415	107	1,415	107	3,276	459	1,651	1,539	1,539	1,539	6,095	4,637	4,993	4,993		
\$50,000 under \$60,000.....	149,769	160,343	149,769	49	1,415	107	1,415	107	3,276	459	1,651	1,539	1,539	1,539	6,095	4,637	4,993	4,993		
\$60,000 under \$70,000.....	64,023	64,023	64,023	13	1	1	1	1	8	36	101	29	29	29	1,031	761	848	848		
\$70,000 under \$80,000.....	2,021	2,021	2,021	1	1	1	1	1	3	5	2	2	2	2	42	31	31	31		
\$80,000 under \$90,000.....	9,123,769	4,125,509	9,123,769	2,986,970	62,797	1,039,718	1,555,051	620,554	132,992	473,786	164,132	359,156	159,998	159,998	807,049	596,485	734,081	734,081		
\$90,000 under \$100,000.....	9,543,784	3,932,838	9,543,784	3,282,112	71,886	1,416,932	2,027,712	739,611	180,000	502,504	174,321	365,403	162,448	162,448	636,746	476,918	476,918	476,918		
Returns \$10,000 under \$15,000.....	7,053,877	2,779,668	7,053,877	53,769	1,084,996	77,515	1,084,996	77,515	136,441	353,055	122,847	261,760	117,345	117,345	684,091	484,247	325,291	325,291		
Returns \$15,000 or more.....	3,216,119	5,944,093	3,216,119	23,326	603,507	43,552	603,507	43,552	437,953	107,443	305,447	105,271	105,271	105,271	698,992	499,888	360,318	360,318		
No adjusted gross income.....	921,947	1,593,224	520,093	348,211	3,972	16,999	954,418	1,296,504	308,113	923,418	211,698	872,424	80,733	1,144,957	9,908	329,284	3,164	308,298		
Under \$600.....	2,918	4,840	5,993	41,231	112,104	5,354	18,944	18,944	28,818	126,754	63,960	16,233	4,615	4,615	251	8,443	70	4,691		
\$600 under \$1,000.....	91,082	155,078	76,109	35,282	98,633	46,267	138,203	108,422	17,336	77,148	48,673	48,673	48,673	48,673	112,288	8,723	8,723	8,723		
\$1,000 under \$2,000.....	95,253	166,102	49,731	111,279	49,731	111,279	49,731	111,279	13,706	69,570	11,303	91,823	11,303	91,823	123,581	8,762	118,681	118,681		
\$2,000 under \$3,000.....	76,660	134,408	43,419	95,502	31,462	31,462	31,462	31,462	8,027	39,667	18,817	18,817	18,817	18,817	267,349	18,865	59,913	59,913		
\$3,000 under \$4,000.....	49,344	86,696	31,863	69,880	17,927	43,917	43,917	43,917	17,336	77,148	48,673	48,673	48,673	48,673	112,288	8,723	8,723	8,723		
\$4,000 under \$5,000.....	50,868	87,730	28,909	64,560	20,363	56,474	56,474	56,474	12,579	73,321	11,303	91,823	11,303	91,823	123,581	8,762	118,681	118,681		
\$5,000 under \$6,000.....	32,379	54,933	23,658	53,033	13,354	36,286	36,286	36,286	8,027	39,667	18,817	18,817	18,817	18,817	267,349	18,865	59,913	59,913		
\$6,000 under \$7,000.....	45,662	79,274	26,397	31,076	17,216	47,574	47,574	47,574	13,354	46,600	18,817	18,817	18,817	18,817	267,349	18,865	59,913	59,913		
\$7,000 under \$8,000.....	35,117	60,562	14,271	31,896	14,014	44,196	44,196	44,196	7,597	31,629	18,117	18,117	18,117	18,117	267,349	18,865	59,913	59,913		
\$8,000 under \$9,000.....	149,063	256,429	80,672	104,152	49,436	133,879	133,879	133,879	36,180	199,896	44,104	44,104	44,104	44,104	203,018	15,800	117,563	117,563		
\$9,000 under \$10,000.....	77,095	132,593	46,637	31,649	36,397	86,637	86,637	86,637	19,610	87,387	37,684	29,433	29,433	29,433	68,915	1,975	67,423	67,423		
\$10,000 under \$15,000.....	41,521	71,837	27,001	21,336	58,512	87,742	87,742	87,742	13,984	62,297	24,977	165,502	8,762	8,762	123,581	8,762	118,681	118,681		
\$15,000 under \$20,000.....	22,671	39,016	14,088	31,428	25,725	25,725	25,725	25,725	10,237	45,876	19,228	132,137	8,112	8,112	118,681	8,112	118,681	118,681		
\$20,000 under \$30,000.....	45,449	78,413	27,743	61,830	22,046	60,284	60,284	60,284	21,053	94,493	40,928	285,699	18,375	18,375	267,349	18,375	267,349	267,349		
\$30,000 under \$40,000.....	19,361	33,572	14,934	31,513	12,837	35,164	35,164	35,164	12,558	56,267	20,018	203,018	15,800	15,800	117,563	636	42,326	42,326		
\$40,000 under \$50,000.....	3,822	6,694	3,221	4,660	2,689	7,379	7,379	7,379	3,869	17,297	10,000	68,994	6,915	6,915	109,939	8,915	70,215	70,215		
\$50,000 under \$60,000.....	712	1,246	704	1,582	611	1,683	1,683	1,683	3,427	3,427	2,385	18,500	2,770	2,770	40,178	764	74,243	74,243		
\$60,000 under \$70,000.....	90	157	65	146	70	132	132	132	465	465	301	872	337	337	11,807	307	37,103	37,103		
\$70,000 under \$80,000.....	21	36	32	71	29	78	78	78	99	99	104	204	204	196	3,680	325	59,631	59,631		
Returns under \$5,000.....	348,672	603,078	179,088	113,247	311,419	84,641	290,106	304,338	30,438	133,907	6,056	34,826	19,435	19,435	19,435	8,814	8,814	8,814		
Returns \$5,000 under \$10,000.....	213,770	370,139	125,098	277,442	84,874	233,426	2													



Table 1.13—RETURNS WITH FARM NET PROFIT: NUMBER OF RETURNS AND FARM NET PROFIT, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF INTEREST RECEIVED

Adjusted gross income classes	Size of farm net profit																	
	Farm net profit		Under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000		\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000	
	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.....	1,850,885	5,538,985	485,679	111,378	274,903	202,942	173,467	212,351	126,954	217,761	253,184	87,390	239,733	138,192	478,707	104,459	468,361	
No adjusted gross income.....	6,180	20,667	(*)	1,244	5,289	13,160	10,064	12,127	5,289	9,364	14,438	6,271	17,301	13,864	47,623	25,987	119,099	
Under \$600.....	84,607	26,278	69,556	18,467	51,006	38,330	3,833	36,476	36,476	61,256	8,539	5,143	14,046	11,599	40,248	10,707	48,864	
\$600 under \$1,000.....	80,402	26,278	51,006	18,467	38,330	27,376	7,096	7,096	5,400	9,230	2,134	4,935	13,683	11,599	19,886	7,490	33,696	
\$1,000 under \$2,000.....	219,804	206,093	57,273	14,502	56,677	43,931	68,421	27,338	27,338	47,845	103,942	23,351	66,755	47,246	158,556	4,401	163,997	
\$2,000 under \$3,000.....	174,263	342,852	32,607	11,883	18,707	13,680	15,616	16,274	16,274	28,477	42,439	9,391	25,973	35,897	128,488	37,259	163,997	
\$3,000 under \$4,000.....	157,683	397,578	33,594	7,815	7,815	8,489	7,635	7,721	7,721	13,208	29,628	9,391	25,973	35,897	128,488	37,259	163,997	
\$4,000 under \$5,000.....	144,362	466,841	28,503	5,285	17,922	13,160	10,064	12,127	5,289	9,364	14,438	6,271	17,301	13,864	47,623	25,987	119,099	
\$5,000 under \$7,000.....	129,513	481,573	25,740	5,663	13,946	9,961	7,667	9,553	5,003	4,518	9,911	5,143	14,046	11,599	40,248	10,707	48,864	
\$7,000 under \$10,000.....	105,535	343,354	27,376	5,061	10,689	7,096	6,189	7,337	5,400	2,134	9,642	4,935	13,683	11,599	19,886	7,490	33,696	
\$8,000 under \$10,000.....	99,454	350,503	28,806	5,686	9,425	9,338	7,600	3,215	3,215	5,610	3,326	3,366	7,658	3,472	12,107	5,304	23,763	
\$9,000 under \$10,000.....	82,163	324,495	18,561	3,523	10,917	7,921	4,859	5,897	3,996	3,074	3,074	2,617	7,302	4,566	13,362	2,841	19,966	
\$10,000 under \$15,000.....	220,817	1,067,206	51,924	10,697	22,876	17,032	11,929	14,268	9,607	16,720	8,585	5,768	13,747	8,694	30,087	7,776	34,869	
\$15,000 under \$20,000.....	73,926	505,934	15,304	3,114	6,319	4,038	4,209	5,135	3,229	5,651	4,134	1,596	4,421	2,601	9,161	3,303	14,877	
\$20,000 under \$25,000.....	18,113	268,826	5,315	1,105	1,945	1,108	1,572	1,951	1,015	2,313	2,313	236	662	1,523	5,234	1,005	4,401	
\$25,000 under \$30,000.....	13,513	133,562	2,266	510	1,285	918	981	498	498	904	826	377	384	377	1,248	379	1,685	
\$30,000 under \$50,000.....	20,055	251,938	3,840	776	1,547	1,126	1,006	1,249	678	1,188	1,944	571	1,595	867	3,046	752	3,327	
\$50,000 under \$100,000.....	6,845	101,627	1,462	315	626	445	437	539	281	482	471	189	521	1,129	245	1,107	1,107	
\$100,000 under \$200,000.....	1,315	239,677	285	91	142	100	94	114	41	72	42	32	61	162	61	275	275	
\$200,000 under \$500,000.....	327	6,774	58	12	50	37	24	30	13	27	15	11	30	21	73	12	12	
\$500,000 under \$1,000,000.....	57	2,267	10	2	4	4	2	4	3	2	2	3	1	4	7	17	17	
\$1,000,000 or more.....	30	1,047	8	2	1	1	2	3	1	2	2	2	6	2	2	2	2	

Size of farm net profit—Continued

Adjusted gross income classes	Size of farm net profit																	
	\$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 \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	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.....	75,177	412,195	63,532	413,198	45,813	343,126	37,261	314,734	25,504	241,739	21,178	1,271,711	8,384	272,807	985	62,042	135	22,980
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.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	30,433	164,320	(*)	(*)	14,483	107,413	(*)	(*)	10,779	101,821	790	9,928	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	21,344	118,926	24,927	159,959	11,129	83,446	13,097	109,364	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	6,003	33,196	14,761	97,181	6,677	50,233	8,356	71,157	10,779	101,821	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	3,647	19,012	8,375	54,893	11,129	83,446	13,097	109,364	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	1,167	6,957	4,498	29,963	6,677	50,233	8,356	71,157	10,779	101,821	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	9,008	49,576	7,179	46,488	9,419	71,082	11,569	98,500	11,122	105,872	45,682	532,141	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	1,773	9,582	2,042	13,427	2,042	15,235	2,639	22,277	2,119	20,170	24,794	368,777	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	679	3,744	758	4,878	533	4,464	849	7,110	472	4,494	11,894	220,941	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	443	2,431	162	1,097	474	3,540	273	2,562	316	2,955	3,030	55,940	(*)	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	435	2,357	489	3,165	489	3,662	336	2,859	316	2,955	2,957	52,548	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	205	1,127	124	801	116	868	149	1,261	86	824	739	11,938	(*)	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	53	290	31	200	20	150	27	229	22	206	140	2,253	(*)	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	2	12	12	77	7	52	6	51	10	96	30	498	(*)	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 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.  
 NOTE: Detail may not add to total because of rounding.



Table 1.15—RETURNS WITH BUSINESS OR PROFESSION NET LOSS: NUMBER OF RETURNS AND BUSINESS OR PROFESSION NET LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF BUSINESS OR PROFESSION NET LOSS  
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Business or profession net loss (Thousand dollars)	Size of business or profession net loss											
			Under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 or more	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total.....	1,053,533	2,352,663	623,894	239,470	342,531	764,374	54,706	376,793	14,084	169,318	5,551	95,042	12,767	707,668
No adjusted gross income.....	145,966	812,714	43,397	17,621	65,049	166,597	21,227	149,215	7,035	84,643	2,745	46,628	6,513	348,021
Under \$10,000.....	581,279	741,169	377,582	144,365	179,474	381,240	19,526	129,831	2,747	32,438	950	15,929	(*)	(*)
\$10,000 under \$15,000.....	181,104	157,062	122,936	47,429	47,556	101,215	3,384	23,347	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	68,052	113,228	42,052	17,114	21,765	46,104	2,266	18,993	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 or more.....	77,132	458,490	31,927	12,941	28,687	69,228	7,769	55,407	3,065	36,407	1,325	23,137	4,414	291,370

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 1.16—RETURNS WITH FARM NET LOSS: NUMBER OF RETURNS AND FARM NET LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF FARM NET LOSS  
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Farm net loss (Thousand dollars)	Size of farm net loss											
			Under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 or more	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total.....	1,182,076	2,411,494	641,617	271,258	455,669	994,719	53,648	361,337	13,819	169,157	6,451	111,758	10,872	503,267
No adjusted gross income.....	117,047	563,734	37,465	17,792	51,780	130,224	15,957	11,619	4,960	60,842	2,821	49,712	4,164	195,546
Under \$10,000.....	787,057	1,042,209	470,618	194,879	389,522	615,911	22,137	146,520	3,075	37,715	(*)	(*)	1,067	36,626
\$10,000 under \$15,000.....	157,644	237,808	85,432	37,915	66,036	134,930	4,397	28,280	957	11,707	236	3,870	(*)	(*)
\$15,000 under \$20,000.....	50,040	97,100	25,715	10,777	20,756	46,896	2,243	14,495	815	10,103	317	5,251	194	9,580
\$20,000 or more.....	70,288	470,642	22,387	9,895	27,525	66,858	9,012	62,423	4,012	48,790	2,441	42,367	4,911	240,309

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 1.17—RETURNS WITH PARTNERSHIP NET LOSS: NUMBER OF RETURNS AND PARTNERSHIP NET LOSS BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF PARTNERSHIP NET LOSS  
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Partnership net loss (Thousand dollars)	Size of partnership net loss											
			Under \$1,000		\$1,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$15,000		\$15,000 under \$20,000		\$20,000 or more	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Total.....	582,153	2,245,862	327,854	106,263	178,847	407,877	33,810	236,576	14,156	170,710	6,098	105,357	21,388	1,219,084
No adjusted gross income classes.....	44,758	631,034	9,762	4,161	19,159	49,130	(*)	(*)	2,970	35,509	(*)	(*)	8,041	494,953
Under \$10,000.....	221,612	386,267	127,129	46,324	80,006	173,618	10,652	74,917	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	98,727	149,009	72,941	20,382	19,575	40,574	3,706	24,705	869	10,177	223	3,717	1,413	50,055
\$15,000 under \$20,000.....	61,806	128,836	39,284	11,448	16,824	38,935	3,176	22,043	1,209	14,307	465	7,616	848	34,488
\$20,000 or more.....	155,250	950,117	78,738	23,948	43,283	105,620	12,852	91,788	7,424	90,758	3,108	53,473	9,785	584,530

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 1.18—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with net gain from sales of capital assets														
	Returns with short-term capital gain or loss	Returns with net gain or loss from sales of capital assets	Number of returns	Net gain in adjusted gross income (Thousand dollars)	Short-term (after carryover)			Long-term (after carryover)			Capital loss carryover			Net long-term capital gain in excess of any short-term capital loss	Amount (Thousand dollars)
					Net short-term capital gain	Number of returns	Amount (Thousand dollars)	Net short-term capital loss	Number of returns	Amount (Thousand dollars)	Net long-term capital gain	Number of returns	Amount (Thousand dollars)		
Grand total.....	8,962,054	7,915,712	7,986,083	18,853,870	1,264,012	2,194,335	7,223,351	34,043,154	59,597	95,003	27,714	96,110	197,353	7,353,351	3,505,713
Taxable returns, total.....	7,917,624	7,915,701	6,695,723	17,666,444	1,208,226	2,111,193	6,352,804	31,712,665	94,070	84,849	26,952	86,440	173,477	6,952,804	3,177,333
Under \$1,000.....	9,216	9,216	7,014	1,869	-	4,829	7,014	3,737	-	-	-	-	-	7,014	1,377
\$1,000 under \$2,000.....	167,965	167,965	157,632	60,132	14,459	21,037	143,540	124,632	-	-	-	-	-	143,540	1,246,540
\$2,000 under \$3,000.....	229,382	229,382	202,947	116,632	25,821	21,037	193,383	193,383	-	-	-	-	-	193,383	1,933,383
\$3,000 under \$4,000.....	287,350	287,350	253,712	170,556	17,077	14,897	327,033	327,033	-	-	-	-	-	327,033	3,270,333
\$4,000 under \$5,000.....	342,807	342,807	297,630	230,653	22,280	18,577	426,727	426,727	-	-	-	-	-	426,727	4,267,227
\$5,000 under \$6,000.....	389,192	389,192	323,043	268,710	27,862	20,745	316,117	306,090	-	-	-	-	-	316,117	3,161,117
\$6,000 under \$7,000.....	445,991	445,991	374,300	317,383	44,123	40,390	355,439	355,439	1,803	1,803	-	-	-	355,439	3,554,339
\$7,000 under \$8,000.....	448,779	448,779	376,555	268,548	37,421	43,822	366,694	445,258	4,258	4,258	-	-	-	366,694	3,666,694
\$8,000 under \$9,000.....	426,334	426,334	358,654	338,112	43,708	40,522	338,746	600,240	8,217	8,217	-	-	-	338,746	3,387,446
\$9,000 under \$10,000.....	444,345	444,345	365,512	361,019	38,304	36,440	342,175	700,325	7,514	7,514	-	-	-	342,175	3,421,715
\$10,000 under \$15,000.....	1,945,723	1,944,432	1,650,805	1,680,543	106,054	288,004	1,246,561	1,839,377	20,177	15,033	-	-	-	1,246,561	12,465,561
\$15,000 under \$20,000.....	1,106,000	1,105,704	928,808	1,441,682	211,503	277,700	868,137	1,399,320	20,611	16,753	-	-	-	868,137	8,681,337
\$20,000 under \$25,000.....	551,408	551,355	461,540	1,046,357	117,377	135,593	432,422	1,744,579	11,655	8,985	-	-	-	432,422	4,324,222
\$25,000 under \$30,000.....	303,383	303,383	256,768	798,106	70,949	157,458	241,686	1,948,377	1,078	7,548	-	-	-	241,686	2,416,866
\$30,000 under \$50,000.....	492,422	492,422	413,780	5,077,655	124,384	383,006	393,394	3,489,258	4,193	16,441	-	-	-	393,394	3,933,394
\$50,000 under \$100,000.....	244,454	244,433	205,842	2,380,163	64,334	194,437	198,750	4,286,054	7,078	10,667	-	-	-	198,750	1,987,500
\$100,000 under \$200,000.....	56,998	56,998	48,646	1,810,332	15,224	148,796	47,733	3,391,348	51	4,505	-	-	-	47,733	477,333
\$200,000 under \$500,000.....	14,572	14,572	13,363	977,075	4,224	78,140	13,363	3,403,246	72	670	-	-	-	13,363	133,363
\$500,000 under \$1,000,000.....	2,533	2,533	2,403	977,075	869	36,805	2,403	1,897,246	7	105	-	-	-	2,403	24,030
\$1,000,000 or more.....	1,070	1,070	1,018	1,546,162	363	36,555	1,018	3,032,302	-	-	-	-	-	1,018	10,180
Non taxable returns, total.....	1,004,430	1,008,311	890,350	1,187,428	56,376	83,144	870,547	2,232,491	3,227	10,154	-	-	-	870,547	8,705,447
No adjusted gross income.....	98,827	92,832	72,088	321,553	-	-	70,437	684,679	-	-	-	-	-	70,437	680,483
Under \$600.....	91,406	91,406	76,117	32,796	-	8,090	72,343	61,874	-	-	-	-	-	72,343	63,905
\$600 under \$1,000.....	104,737	104,737	85,744	34,686	-	-	82,249	64,196	-	-	-	-	-	82,249	64,196
\$1,000 under \$2,000.....	242,100	242,100	216,816	117,954	10,222	14,866	215,139	222,695	-	-	-	-	-	215,139	215,139
\$2,000 under \$3,000.....	186,563	186,563	163,794	123,510	15,339	14,866	158,902	233,168	-	-	-	-	-	158,902	158,902
\$3,000 under \$4,000.....	120,089	120,089	106,250	83,226	8,885	10,897	103,921	147,235	-	-	-	-	-	103,921	103,921
\$4,000 under \$5,000.....	73,546	73,546	62,108	78,971	7,628	3,562	66,592	152,785	-	-	-	-	-	66,592	66,592
\$5,000 or more.....	127,162	127,139	109,433	387,732	8,545	23,544	106,664	757,359	-	-	-	-	-	106,664	1,066,664
Returns under \$5,000.....	1,923,888	1,947,892	1,699,513	1,386,589	127,468	113,930	1,656,270	2,643,719	1,222	9,382	-	-	-	1,656,270	16,562,700
Returns \$5,000 under \$10,000.....	2,266,740	2,265,304	1,883,677	1,723,236	416,379	166,326	1,806,434	3,146,306	15,122	13,478	-	-	-	1,806,434	18,064,340
Returns \$10,000 under \$15,000.....	1,999,735	1,998,684	1,662,141	1,313,153	408,467	240,763	1,556,126	2,943,556	17,178	11,384	-	-	-	1,556,126	15,561,260
Returns \$15,000 or more.....	2,782,171	2,781,654	2,340,179	1,511,892	611,398	1,623,316	1,066,511	2,531,563	53,425	64,803	-	-	-	1,066,511	10,665,110

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 1.18—CAPITAL GAINS AND LOSSES AND CAPITAL LOSS CARRYOVER BY ADJUSTED GROSS INCOME CLASSES--Continued  
Returns with net loss from sales of capital assets--Continued

Adjusted gross income classes	Short-term (after carryover)				Long-term (after carryover)				Capital loss carryover					
	Net loss from sales of capital assets before statutory limitation (thousand dollars)		Net short-term capital gain		Net short-term capital loss		Net long-term capital gain		Net long-term capital loss		Short-term		Long-term	
	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.....	1,367,629	864,221	4,717,088	105,444	1,744,202	1,068,360	3,297,382	1,068,360	3,297,382	1,068,360	1,138,341	283,182	1,916,020	
Taxable returns, total.....	1,219,568	742,645	4,002,671	96,287	1,657,407	941,301	2,789,745	941,301	2,789,745	941,301	953,276	254,321	1,575,789	
Under \$1,000.....	(*)	(*)	1,406	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	10,712	5,203	15,485	6,474	16,336	8,772	4,294	21,581	5,283	14,519	11,022	67,374		
\$2,000 under \$3,000.....	26,395	16,615	28,513	8,786	20,857	27,870	89,365	36,719	96,404	3,289	12,634	55,724		
\$3,000 under \$4,000.....	33,538	19,479	109,243	137,701	41,607	10,493	195,214	51,011	162,304	9,993	51,381	148,054		
\$4,000 under \$5,000.....	45,177	29,065	137,701	9,459	21,859	21,275	192,702	60,289	180,402	5,384	84,613	119,516		
\$5,000 under \$6,000.....	66,149	39,939	219,622	7,405	11,702	25,246	143,317	60,289	160,400	5,428	116,431	140,459		
\$6,000 under \$7,000.....	71,355	42,543	242,662	7,405	14,317	22,339	183,929	23,195	180,400	8,258	121,934	109,676		
\$7,000 under \$8,000.....	76,224	51,779	314,124	25,842	47,420	19,758	219,705	64,300	119,726	14,347	14,347	82,321		
\$8,000 under \$9,000.....	75,680	47,487	183,929	25,842	47,420	19,758	219,705	64,300	119,726	14,347	14,347	82,321		
\$9,000 under \$10,000.....	78,833	44,035	159,705	25,842	47,420	19,758	219,705	64,300	119,726	14,347	14,347	82,321		
\$10,000 under \$15,000.....	293,427	164,884	689,668	15,390	30,010	97,231	236,657	22,252	487,287	21,360	136,163	280,436		
\$15,000 under \$20,000.....	176,796	103,533	472,020	10,417	16,116	61,116	182,143	16,369	317,111	12,492	112,058	148,698		
\$20,000 under \$25,000.....	89,815	54,664	326,595	10,372	8,768	37,553	113,671	9,701	232,648	6,860	61,160	82,634		
\$25,000 under \$30,000.....	46,615	32,990	222,777	6,473	8,991	17,811	89,736	5,128	159,599	5,996	48,458	82,995		
\$30,000 under \$50,000.....	78,516	57,234	397,311	9,300	17,247	28,177	182,478	9,079	255,910	9,168	138,732	163,714		
\$50,000 under \$100,000.....	38,791	30,687	277,377	4,840	10,485	14,779	134,628	5,105	175,890	5,154	81,844	133,346		
\$100,000 under \$200,000.....	7,952	8,861	87,318	856	2,501	2,332	41,059	938	57,662	1,041	25,837	35,572		
\$200,000 under \$500,000.....	1,209	1,072	39,984	152	2,938	467	23,303	144	20,890	191	18,436	10,497		
\$500,000 under \$1,000,000.....	130	118	17,936	4	157	71	10,210	14	7,955	20	9,789	4,870		
\$1,000,000 or more.....	52	51	11,895	4	2,220	20	2,220	6	9,896	9	1,291	28	7,561	
Nontaxable returns, total.....	148,061	114,580	716,419	9,157	13,592	28,981	286,798	8,449	507,636	8,132	182,066	28,861	340,234	
No adjusted gross income.....	20,744	28,904	148,626	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Under \$600.....	17,289	11,977	33,210	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$600 under \$1,000.....	18,593	12,606	149,761	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	25,284	16,325	79,729	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$3,000.....	22,768	15,169	74,571	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$3,000 under \$4,000.....	13,839	10,702	40,336	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$4,000 under \$5,000.....	11,438	7,328	53,450	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 or more.....	17,706	11,569	134,736	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Returns under \$5,000.....	348,379	174,777	902,030	14,715	12,414	49,765	234,167	8,437	692,971	12,862	109,582	51,247	425,761	
Returns \$5,000 under \$10,000.....	382,227	234,488	1,178,326	22,926	19,112	117,733	430,516	44,207	830,137	27,820	342,892	79,798	506,325	
Returns \$10,000 under \$15,000.....	95,550	166,363	705,715	20,497	25,701	98,410	247,280	19,007	496,257	21,825	142,784	55,699	285,322	
Returns \$15,000 or more.....	441,473	288,593	1,931,017	47,306	61,061	155,612	832,239	46,453	1,278,017	40,469	542,083	96,438	698,612	

See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of 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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

PART I.—RETURNS WITH NET CAPITAL GAIN

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.....	1,692,113	1,075,724	118,489,161	5,60,284	59,191,601	1,042,402	10,836,959	239,617	986,69	653,081	1,649,083	370,692	1,200,665
Taxable returns, total.....	1,692,113	1,075,724	118,489,161	5,60,284	59,191,601	1,042,402	10,836,959	239,617	986,69	653,081	1,649,083	370,692	1,200,665
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	10,353	175,160	236,033	81,857	8,450	6,599	4,724	2,067	4,133	13,785	10,725	3,551	6,600
\$2,000 under \$3,000.....	10,387	18,318	510,267	88,440	153,333	14,376	18,630	3,437	1,995	18,411	24,607	6,201	7,589
\$3,000 under \$4,000.....	1,111	10,662	286,210	106,511	255,346	2,346	4,452	4,004	6,335	33,643	62,111	12,023	21,793
\$4,000 under \$5,000.....	1,630	13,913	1,347,133	138,735	410,592	25,295	59,730	7,748	9,693	35,566	103,751	16,175	23,164
\$5,000 under \$6,000.....	2,543	29,765	1,774,096	177,787	730,419	36,213	103,089	8,374	11,762	37,624	115,742	17,518	35,315
\$6,000 under \$7,000.....	2,300	29,774	1,239,558	153,997	1,311,920	44,359	155,065	7,468	14,258	43,909	165,066	25,933	39,206
\$7,000 under \$8,000.....	1,352	1,344,05	796,259	274,039	1,641,922	89,122	201,416	10,766	14,370	34,810	146,529	19,510	30,667
\$8,000 under \$9,000.....	28,654	1,05,792	3,046,651	379,696	1,995,379	49,881	209,760	11,230	15,291	38,077	154,050	17,970	29,444
\$9,000 under \$10,000.....	308,511	1,064,772	3,471,61	82,216	2,123,746	5,408	238,501	10,232	15,746	9,120	145,870	17,863	23,279
\$10,000 under \$15,000.....	1,680,301	5,397,288	10,762,701	1,405,347	14,561,281	207,940	1,144,608	37,593	61,454	94,020	541,849	44,178	85,465
\$15,000 under \$20,000.....	4,908	3,319,033	15,943,635	790,733	11,007,632	134,462	1,179,321	27,546	53,600	37,438	279,788	20,236	46,598
\$20,000 under \$25,000.....	461,940	1,685,131	10,42,011	380,300	6,325,339	85,908	1,020,977	11,159	13,127	15,954	148,181	10,914	34,831
\$25,000 under \$30,000.....	286,762	345,670	706,671	208,529	3,358,371	56,777	911,131	7,766	13,205	7,547	67,673	6,706	25,974
\$30,000 under \$35,000.....	41,780	1,681,347	15,661,706	298,894	6,770,129	107,856	9,547,763	14,000	64,489	1,753	143,374	14,074	76,209
\$35,000 under \$40,000.....	209,241	94,287	13,766,347	147,156	4,769,219	51,237	4,086,161	3,513	76,011	4,260	67,139	9,214	98,419
\$40,000 under \$45,000.....	45,928	121,222	6,460,911	35,983	1,717,578	8,935	823,217	3,621	58,940	1,085	19,066	3,035	51,389
\$45,000 under \$50,000.....	13,363	42,810	3,830,340	10,013	606,763	1,702	111,245	1,587	33,306	90	5,611	1,107	34,121
\$50,000 under \$1,000,000.....	1,022	8,080	1,620,196	1,270	131,109	240	19,691	365	21,143	51	2,193	258	10,331
\$1,000,000 or more.....	1,018	3,638	5,129,492	839	78,101	95	10,696	211	19,093	27	1,042	126	9,267
Nontaxable returns, total.....	99,999	1,921,101	1,919,638	298,931	771,873	85,011	43,855	98,460	429,919	193,438	444,264	123,074	510,983
No adjusted gross income.....	1,088	224,324	262,937	33,625	128,444	4,335	15,135	19,226	268,263	(*)	(*)	38,156	285,428
Under \$600.....	7,117	128,747	25,806	20,453	9,160	2,969	1,711	5,303	6,965	8,839	1,941	13,368	27,491
\$600 under \$1,000.....	85,744	133,743	69,171	30,493	30,974	6,221	4,659	2,832	3,602	14,634	6,532	9,222	15,575
\$1,000 under \$2,000.....	116,816	574,510	327,012	53,648	59,216	14,977	15,827	7,371	13,046	39,937	34,398	18,270	29,926
\$2,000 under \$3,000.....	163,794	576,673	408,839	43,426	36,386	14,737	20,309	8,398	22,118	40,673	59,781	14,992	33,420
\$3,000 under \$4,000.....	106,250	411,077	365,760	25,367	93,909	10,439	18,669	4,258	13,393	25,989	59,287	10,138	18,078
\$4,000 under \$5,000.....	6,108	287,021	278,380	25,374	73,016	9,553	21,775	3,221	9,617	25,374	71,267	6,761	16,350
\$5,000 or more.....	109,423	545,061	1,107,607	25,845	296,254	22,164	127,470	7,351	92,925	39,473	201,505	12,167	84,715
Returns under \$5,000.....	1,692,113	4,150,215	13,797,520	666,404	1,381,255	133,899	246,415	68,037	359,438	256,043	444,596	149,193	485,435
Returns \$5,000 under \$10,000.....	1,831,677	5,426,968	10,101,141	1,210,568	7,863,214	249,829	985,890	56,274	106,825	218,852	867,359	108,961	203,548
Returns \$10,000 under \$15,000.....	1,006,714	3,424,422	10,507,000	1,411,568	14,605,225	210,060	1,260,889	36,381	68,081	97,356	573,250	45,231	95,303
Returns \$15,000 or more.....	2,346,179	7,473,971	7,283,301	1,872,108	37,341,007	443,218	8,222,169	76,225	451,945	80,830	743,878	67,307	416,379

Adjusted gross income classes	Partnership				Sales of capital assets (Net gain)	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)	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)	
Grand total.....	651,870	7,853,393	281,641	1,505,219	18,853,870	188,832	232,280	30,852	47,624	87,917	217,972
Taxable returns, total.....	606,008	7,693,219	236,567	930,430	17,666,444	154,242	198,649	24,612	36,762	65,078	101,308
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	6,771	4,993	(*)	(*)	67,152	7,138	3,686	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	8,061	10,764			116,632						
\$3,000 under \$4,000.....	15,929	21,806	5,683	16,125	170,386	5,491	3,609	4,536	1,297	7,300	18,022
\$4,000 under \$5,000.....	14,927	42,447			230,655						
\$5,000 under \$6,000.....	15,004	37,097			262,710	7,089	7,554			9,755	4,322
\$6,000 under \$7,000.....	11,811	31,583			317,383	7,324	4,661	1,222	1,498	7,761	4,595
\$7,000 under \$8,000.....	19,865	73,839	9,720	24,824	268,548	7,350	4,554			14,046	10,225
\$8,000 under \$9,000.....	19,582	58,518	15,635	32,861	338,212	10,144	9,564	6,823	6,493		
\$9,000 under \$10,000.....	14,197	35,411			381,019	8,969	4,316				
\$10,000 under \$15,000.....	96,791	444,807	43,658	56,263	1,680,543	38,021	31,781				
\$15,000 under \$20,000.....	81,372	473,526	34,846	67,576	1,441,682	21,160	33,739	2,671	3,882	8,537	11,360
\$20,000 under \$25,000.....	60,947	495,467	22,058	56,772	1,046,357	11,342	16,537	1,599	2,429	3,300	8,333
\$25,000 under \$30,000.....	46,788	506,671	17,692	46,314	785,106	7,653	12,997	1,029	1,201	2,869	7,477
\$30,000 under \$50,000.....	103,920	1,763,057	33,926	130,002	2,072,655	12,704	32,821	2,605	9,483	4,658	13,561
\$50,000 under \$100,000.....	69,637	2,076,258	25,292	181,220	2,380,163	6,870	18,909	1,071	5,103	3,380	10,873
\$100,000 under \$200,000.....	18,027	354,302	8,315	112,131	1,810,383	1,987	7,830	441	2,406	1,382	6,512
\$200,000 under \$500,000.....	4,427	441,154	3,212	96,546	1,762,452	636	3,792	138	1,070	548	3,389
\$500,000 under \$1,000,000.....	128	132,500	750	44,817	977,075	119	1,290	35	519	141	1,631
\$1,000,000 or more.....	244	93,019	390	46,893	1,546,262	78	936	13	221	56	567
Nontaxable returns, total.....	45,862	160,176	45,074	574,789	1,187,428	34,590	33,631	6,240	10,863	22,839	116,664
No adjusted gross income.....	3,868	18,688	15,287	361,689	331,553	5,654	12,652	(*)	(*)	6,978	98,278
Under \$600.....	6,590	3,084	8,764	23,477	32,796	6,894	1,674			3,515	2,155
\$600 under \$1,000.....					34,686						
\$1,000 under \$2,000.....					114,954						
\$2,000 under \$3,000.....					123,510			3,235	624		
\$3,000 under \$4,000.....					83,226						
\$4,000 under \$5,000.....					78,971						
\$5,000 or more.....					387,732			1,897	3,415	4,293	6,179
Returns under \$5,000.....	76,312	143,794	42,367	440,866	1,386,589	39,113	29,482	8,895	8,800	27,191	128,948
Returns \$5,000 under \$10,000.....	89,842	267,928	45,760	108,767	1,723,236	47,126	36,235	7,193	6,537	23,166	12,233
Returns \$10,000 under \$15,000.....	98,552	455,635	45,004	91,136	1,732,153	38,868	33,830	5,088	5,210	12,341	9,898
Returns \$15,000 or more.....	387,164	6,986,036	148,470	864,446	14,011,892	63,725	132,733	9,676	27,077	25,219	66,893

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—RETURNS WITH NET CAPITAL GAIN—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents and royalties				Estates and trusts			
	Net income		Net loss		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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Grand total.....	3,605,204	9,865,991	6,337,854	7,011,402	657,518	1,606,960	1,238,740	2,273,711	609,065	841,246	230,959	604,616	19,487	36,414
Taxable returns, total.....	3,293,096	9,905,962	5,722,315	6,491,137	567,257	1,482,442	1,082,493	2,101,568	540,934	639,541	217,577	574,512	13,024	21,811
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	69,459	26,387	108,921	37,537	(*)	(*)	7,949	5,501	8,643	5,055	11,676	3,184	(*)	(*)
\$2,000 under \$3,000.....	86,449	53,291	155,715	92,708	25,465	37,982	35,065	24,495	16,399	8,793	8,281	8,879	(*)	(*)
\$3,000 under \$4,000.....	114,374	67,376	210,460	175,912	42,742	65,054	52,346	43,802	17,643	9,620	13,761	18,459	(*)	(*)
\$4,000 under \$5,000.....	146,404	147,659	244,322	256,962	53,038	96,081	62,911	46,850	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	147,302	163,069	259,693	236,549	50,472	101,686	58,333	80,647	13,765	21,408	13,765	13,765	5,279	1,674
\$6,000 under \$7,000.....	157,092	147,545	297,651	222,664	44,064	100,746	51,225	58,980	22,963	13,965	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	147,940	133,917	296,488	263,656	39,046	105,829	51,169	56,930	22,867	17,314	13,677	20,766	(*)	(*)
\$8,000 under \$9,000.....	127,035	127,313	296,796	210,507	34,841	67,777	51,439	43,466	23,787	15,491	14,702	23,053	(*)	(*)
\$9,000 under \$10,000.....	156,824	188,736	304,628	270,034	28,423	92,051	60,615	74,237	24,426	16,577	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	669,393	767,512	1,400,633	1,020,469	100,823	259,965	227,520	305,599	150,866	113,629	34,212	43,441	2,111	1,320
\$15,000 under \$20,000.....	463,521	677,874	829,215	745,760	53,784	172,401	132,851	200,352	84,007	78,406	29,570	63,624	1,891	1,710
\$20,000 under \$25,000.....	280,098	617,160	425,756	506,583	28,390	103,262	80,940	173,560	43,874	53,235	18,992	35,635	2,473	2,923
\$25,000 under \$30,000.....	168,425	465,556	241,262	362,260	14,238	59,139	48,190	124,278	25,409	38,847	14,108	37,981	920	1,405
\$30,000 under \$50,000.....	319,406	1,395,976	383,309	845,421	25,541	105,230	91,020	335,239	43,500	86,921	29,147	91,660	2,855	2,461
\$50,000 under \$100,000.....	178,128	1,734,492	195,500	658,010	13,947	69,978	52,425	294,013	25,357	82,784	20,789	99,750	1,651	4,298
\$100,000 under \$200,000.....	45,080	1,179,282	46,648	301,853	4,154	26,719	13,180	130,245	7,048	45,657	7,293	60,330	553	2,580
\$200,000 under \$500,000.....	12,697	877,930	12,850	166,193	1,378	11,133	3,795	61,852	2,089	34,228	2,534	39,343	220	2,013
\$500,000 under \$1,000,000.....	2,323	343,790	2,333	52,204	233	2,285	711	25,122	4,526	8,363	465	16,492	47	1,270
\$1,000,000 or more.....	979	390,823	994	64,896	74	1,240	305	10,400	192	6,891	203	11,842	24	157
Nontaxable returns, total.....	312,108	360,031	615,539	520,268	90,261	124,522	156,247	172,144	68,131	201,706	13,382	30,105	(*)	(*)
No adjusted gross income.....	17,205	48,410	42,072	67,156	(*)	(*)	1,858	36,227	10,429	89,771	(*)	(*)	(*)	(*)
Under \$600.....	18,915	3,682	35,183	12,013	(*)	(*)	5,874	4,279	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	33,174	7,782	56,833	15,360	29,230	21,314	12,499	5,706	7,792	7,919	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	87,678	31,461	171,003	107,218	(*)	(*)	10,499	21,686	13,732	21,635	4,311	1,150	(*)	(*)
\$2,000 under \$3,000.....	63,168	38,737	113,930	97,828	17,520	21,008	4,952	38,682	10,358	5,930	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	36,104	22,739	82,053	72,274	20,563	36,431	19,845	14,641	8,586	8,844	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	21,093	17,195	39,924	29,886	9,052	11,595	12,402	12,307	3,100	7,402	7,787	21,194	(*)	(*)
\$5,000 or more.....	34,771	190,025	74,541	124,533	12,172	28,809	17,907	38,616	14,134	60,205	(*)	(*)	(*)	(*)
Returns under \$5,000.....	694,190	464,992	1,264,557	959,814	205,938	298,662	296,619	296,176	96,682	164,970	37,203	35,030	2,237	12,780
Returns \$5,000 under \$10,000.....	760,204	796,768	1,513,871	1,255,830	207,790	493,832	286,475	331,964	126,381	105,791	33,845	59,638	3,451	2,451
Returns \$10,000 under \$15,000.....	674,676	793,756	1,410,074	1,036,680	101,161	260,719	230,260	310,211	152,725	122,794	35,900	45,013	2,111	1,320
Returns \$15,000 or more.....	1,476,134	7,810,475	2,149,352	3,759,078	142,629	553,747	425,390	1,373,360	233,274	447,691	124,411	464,935	10,688	19,863
Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net) (Thousand dollars)	Statutory adjustment		Total deductions (Thousand dollars)	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	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)
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total.....	14,402	48,612	5,465	15,650	378,399	863,468	1,161,995	19,429,377	3,420,600	1,690,381	919,337	439,500	1,501,263	1,250,881
Taxable returns, total.....	14,053	48,270	5,150	9,750	631,898	844,038	1,126,710	18,128,166	1,909,588	1,421,085	434,833	185,244	1,474,755	1,235,842
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	5,395	(*)	(*)	54,703	132,120	40,815	131,784	40,768	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	7,572	11,685	13,497	97,897	127,046	44,417	122,566	43,364	50,571	16,823
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	14,211	8,186	7,132	172,721	121,903	49,980	75,812	34,210	80,492	36,444
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	8,278	12,667	6,555	260,818	127,603	62,917	47,111	26,474	(*)	(*)
\$5,000 under \$6,000.....	6,971	16,352	(*)	(*)	14,496	21,293	25,036	334,528	130,665	74,707	23,906	16,221	106,759	58,486
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	20,108	41,451	44,331	414,449	157,750	103,128	15,334	11,848	142,416	91,320
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	26,176	32,375	26,086	492,306	130,674	97,822	(*)	(*)	122,647	90,938
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	26,053	33,503	38,298	509,400	144,689	123,115	(*)	(*)	142,379	120,904
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	29,632	43,557	46,733	607,302	120,430	113,153	11,589	10,324	119,255	111,978
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	88,998	225,006	216,074	3,163,682	472,377	471,177	(*)	(*)	472,300	471,123
\$15,000 under \$20,000.....	1,488	5,347	530	1,411	84,131	143,894	168,672	2,394,593	147,397	147,614	(*)	(*)	147,397	147,614
\$20,000 under \$25,000.....	1,296	3,815	355	132	51,853	85,001	117,601	1,517,198	48,591	48,456	(*)	(*)	48,591	48,456
\$25,000 under \$30,000.....	626	2,107	302	456	31,381	47,410	78,500	1,037,546	17,671	17,561	(*)	(*)	17,618	17,530
\$30,000 under \$50,000.....	1,383	5,576	1,378	1,918	96,660	82,836	177,745	2,348,197	19,099	19,303	(*)	(*)	19,099	19,303
\$50,000 under \$100,000.....	893	7,825	508	2,199	76,252	44,098	121,674	2,123,367	4,166	4,150	(*)	(*)	4,166	4,150
\$100,000 under \$200,000.....	219	3,912	156	949	29,401	7,927	28,004	1,144,006	620	619	(*)	(*)	620	619
\$200,000 under \$500,000.....	61	1,861	69	1,201	11,495	1,432	6,730	780,819	102	101	(*)	(*)	102	101
\$500,000 under \$1,000,000.....	10	146	17	235	55,812	213	2,233	311,896	3	3	(*)	(*)	3	3
\$1,000,000 or more.....	6	23	6	326	3,993	67	804	360,700	4	4	(*)	(*)	4	4
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	253,000	19,430	35,290	1,301,212	511,012	269,296	484,504	254,256	26,508	15,038
No adjusted gross income.....	(*)	(*)	(*)	(*)	243,811	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	(*)	(*)	(*)	(*)	1,106	(*)	(*)	29,491	72,444	26,988	70,333	26,869	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	8,429	5,991	12,130	41,475	74,210	30,839	73,109	30,772	5,846	569
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	5,426	(*)	(*)	137,248	161,851	77,775	159,217	77,391	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	2,505	5,736	4,834	141,062	102,549	60,957	101,854	60,782	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)	(*)	(*)	813</									

Individual Returns/1968 • Returns Filed and Sources of Income

Table I.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—RETURNS WITH NET CAPITAL GAIN—Continued

Adjusted gross income classes	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Grand total.....	5,093,395	17,738,996	14,103,345	711,099	6,874,984	83,432,443	22,406,655	6,073,327	1,656,073	619,054	68,067	928,206	244,059
Taxable returns, total.....	4,786,245	16,707,081	12,332,685	-	6,695,733	83,108,638	22,334,369	6,031,324	1,651,389	553,081	62,947	816,977	203,811
Under \$1,000.....	(*)	(*)	208	-	(*)	(*)	57	-	-	-	-	-	-
\$1,000 under \$2,000.....	25,133	13,888	105,096	-	1,97,253	76,234	10,866	-	-	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	75,941	53,480	196,811	-	202,987	215,728	31,917	10,965	1,160	24,557	1,396	10,933	468
\$3,000 under \$4,000.....	131,309	122,741	312,041	-	253,712	401,478	61,737	132,096	2,862	53,063	4,114	22,475	1,967
\$4,000 under \$5,000.....	170,027	197,301	428,348	-	297,630	656,753	103,251	176,219	5,078	71,250	6,247	35,054	3,861
\$5,000 under \$6,000.....	192,378	359,821	478,659	-	323,043	960,909	154,501	262,148	9,111	48,729	5,057	33,983	4,532
\$6,000 under \$7,000.....	216,570	416,381	596,264	-	374,300	1,418,844	233,338	339,358	15,440	49,384	4,820	52,660	7,458
\$7,000 under \$8,000.....	241,881	394,484	614,522	-	372,555	1,683,473	286,098	348,539	19,752	42,598	5,708	43,633	6,555
\$8,000 under \$9,000.....	239,997	386,285	635,999	-	256,768	1,901,250	325,414	349,638	23,528	23,487	2,276	45,641	7,573
\$9,000 under \$10,000.....	245,082	494,249	656,867	-	365,512	2,207,092	386,654	360,803	28,220	45,736	6,359	40,090	8,610
\$10,000 under \$15,000.....	1,178,428	2,692,505	3,238,373	-	1,650,805	13,961,751	2,570,005	1,631,937	189,465	82,567	12,640	142,619	30,032
\$15,000 under \$20,000.....	781,511	2,246,939	1,931,420	-	928,908	11,617,717	2,303,190	925,720	171,670	36,342	4,860	89,040	20,499
\$20,000 under \$25,000.....	412,949	1,468,742	993,079	-	461,540	7,732,769	1,664,668	460,511	124,287	23,735	3,120	63,042	15,454
\$25,000 under \$30,000.....	239,097	1,019,984	567,402	-	256,768	5,397,738	1,248,220	256,407	93,033	11,715	1,646	43,163	12,070
\$30,000 under \$50,000.....	394,681	2,328,895	948,208	-	413,780	12,365,328	3,363,351	412,265	251,259	20,535	2,850	99,460	26,510
\$50,000 under \$100,000.....	201,676	2,119,217	479,734	-	205,842	11,163,286	4,031,058	205,280	301,502	11,016	1,548	67,956	26,941
\$100,000 under \$200,000.....	48,026	1,143,387	109,097	-	48,646	5,207,819	2,358,227	48,509	176,320	3,249	462	18,748	14,378
\$200,000 under \$500,000.....	13,261	780,718	29,166	-	13,363	3,070,361	1,569,715	13,324	117,385	1,118	5,562	9,258	4,287
\$500,000 under \$1,000,000.....	2,400	311,893	5,208	-	2,403	1,303,091	693,133	2,390	51,749	160	21	1,112	3,855
\$1,000,000 or more.....	1,014	360,696	2,183	-	1,018	1,768,608	937,849	1,015	69,697	79	15	502	3,665
Nontaxable returns, total.....	307,250	1,031,916	1,770,661	711,099	179,251	323,806	72,288	42,003	4,185	65,973	5,122	111,229	40,249
No adjusted gross income.....	-	-	134,594	72,088	-	-	-	-	-	-	-	-	-
Under \$600.....	(*)	(*)	83,248	74,117	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	11,534	10,636	110,249	85,408	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	54,965	59,473	344,706	197,072	19,744	5,390	762	(*)	(*)	11,248	325	8,496	438
\$2,000 under \$3,000.....	61,245	80,105	346,004	136,897	16,571	2,391	3,096	3,705	45	18,159	1,414	8,402	1,013
\$3,000 under \$4,000.....	66,235	122,315	252,610	68,939	37,311	21,111	3,096	3,705	45	19,853	1,297	17,458	1,867
\$4,000 under \$5,000.....	36,382	95,735	172,213	33,372	28,736	27,833	4,013	3,961	4,139	8,416	6,930	20,995	3,358
\$5,000 or more.....	75,216	661,148	327,037	43,206	66,227	252,897	62,025	37,961	4,139	8,297	1,448	55,542	33,572
Returns under \$5,000.....	635,280	758,852	2,490,128	667,893	1,031,620	1,421,508	218,110	419,608	9,190	209,747	15,487	128,445	13,098
Returns \$5,000 under \$10,000.....	1,168,718	2,087,539	3,256,181	34,659	1,849,018	8,295,108	1,406,002	1,685,935	96,942	217,675	25,684	261,516	52,015
Returns \$10,000 under \$15,000.....	1,187,287	2,767,372	3,272,653	4,190	1,658,524	14,004,790	2,577,273	1,638,722	189,989	83,076	12,650	148,840	37,812
Returns \$15,000 or more.....	2,102,110	12,125,233	5,084,383	4,357	2,335,822	59,711,037	18,205,270	2,329,062	1,359,952	108,556	14,276	389,405	141,134

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
Grand total.....	111,824	83,221	7,124	3,273	23,663,943	149,787	32,257	1,685,706	527,944	4,867,964	9,816,425	466,200	59,559
Taxable returns, total.....	110,717	53,046	6,024	2,349	23,663,943	124,023	27,394	1,426,024	484,922	4,667,096	9,746,394	463,721	59,064
Under \$1,000.....	(*)	(*)	-	-	-	57	-	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	10,695	(*)	(*)	18,361	1,457	68,821	8,549	-
\$2,000 under \$3,000.....	-	-	-	-	-	31,202	-	-	37,852	4,047	74,251	15,624	-
\$3,000 under \$4,000.....	-	-	-	-	-	58,541	6,924	856	57,039	8,429	87,662	27,662	(*)
\$4,000 under \$5,000.....	(*)	(*)	-	-	-	98,150	-	-	63,789	12,497	118,918	47,182	(*)
\$5,000 under \$6,000.....	-	-	-	-	-	153,891	-	-	72,119	16,032	162,233	90,072	-
\$6,000 under \$7,000.....	-	-	-	-	-	237,419	13,846	1,635	92,224	24,223	233,263	163,122	5,937
\$7,000 under \$8,000.....	5,641	349	-	-	572	293,175	-	-	84,923	24,849	256,604	212,134	197
\$8,000 under \$9,000.....	-	-	3,381	-	338,920	338,920	13,471	2,575	85,815	25,754	267,019	254,442	604
\$9,000 under \$10,000.....	15,316	2,001	-	-	399,897	399,897	28,096	3,796	74,566	24,641	267,299	262,943	1,484
\$10,000 under \$15,000.....	-	-	-	-	2,714,768	2,714,768	-	-	283,769	101,803	1,363,322	2,086,264	169,179
\$15,000 under \$20,000.....	14,105	1,441	-	-	2,448,424	16,328	2,850	161,540	64,828	765,826	1,697,038	96,793	10,130
\$20,000 under \$25,000.....	8,917	1,913	758	78	1,768,389	9,103	1,893	101,599	43,221	363,186	1,043,420	45,666	6,546
\$25,000 under \$30,000.....	9,659	3,141	499	16	1,324,736	6,960	1,957	66,861	29,315	189,201	674,388	22,798	4,016
\$30,000 under \$50,000.....	21,028	6,107	692	155	3,578,966	13,907	4,470	136,412	62,892	273,273	1,331,281	38,691	8,792
\$50,000 under \$100,000.....	19,412	9,432	436	221	4,294,386	9,534	3,524	71,032	32,926	130,109	1,129,674	27,437	9,354
\$100,000 under \$200,000.....	9,152	7,924	160	297	2,511,483	3,617	1,683	13,656	6,263	31,216	456,652	8,553	3,846
\$200,000 under \$500,000.....	3,692	6,957	81	594	1,670,102	1,405	1,175	3,148	1,413	8,350	159,410	2,280	1,122
\$500,000 under \$1,000,000.....	747	2,967	12	157	737,879	340	642	486	222	1,527	33,318	433	196
\$1,000,000 or more.....	345	10,742	5	259	992,863	155	330	160	71	701	22,647	177	83
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	25,764	4,863	259,682	43,020	200,868	70,032	2,479	496
No adjusted gross income.....	-	-	-	-	-	(*)	(*)	13,044	1,998	15,247	13,128	(*)	(*)
Under \$600.....	-	-	-	-	-	-	-	9,245	795	14,807	906	-	-
\$600 under \$1,000.....	-	-	-	-	-	4,082	215	11,328	704	21,555	3,386	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	49,760	3,810	32,928	4,137	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	47,116	5,194	30,955	6,964	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	38,545	5,742	27,396	7,385	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	30,127	6,048	19,283	4,294	-	-
\$5,000 or more.....	(*)	(*)	(*)	(*)	-	12,910	2,816	60,517	18,729	38,697	29,832	-	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	-	198,645	22,295	3,211	376,879	50,760	516,138	139,578	1,972
Returns \$5,000 under \$10,000.....	6,555	494	(*)	(*)	1,423,301	40,306	5,939	462,267	130,852	1,217,629	1,027,977	51,354	2,341
Returns \$10,000 under \$15,000.....	14,746												

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—RETURNS WITH NET CAPITAL GAIN—Continued

Adjusted gross income classes	Taxpayments—Continued				Tax due at time of filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total.....	741,310	94,551	2,439,422	9,857,693	4,271,393	5,269,660	2,910,308	1,573,617	2,335,093	920,537	671,764	653,084
Taxable returns, total.....	504,654	72,838	2,356,771	9,784,244	4,083,992	5,944,982	2,593,202	1,431,132	2,057,903	818,359	620,317	612,778
Under \$1,000.....	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	9,090	512	11,593	1,410	111,353	6,811	45,900	5,122	42,499	4,852	(*)	(*)
\$2,000 under \$3,000.....	19,731	908	31,972	7,524	149,587	19,240	51,963	7,786	39,672	6,020	14,023	1,766
\$3,000 under \$4,000.....	31,049	1,772	59,090	16,941	175,120	33,847	76,391	12,806	61,701	9,623	17,043	3,184
\$4,000 under \$5,000.....	38,485	3,927	87,356	35,812	195,149	47,371	101,380	24,109	80,451	19,311	27,722	4,797
\$5,000 under \$6,000.....	35,502	2,370	105,472	51,594	189,726	57,037	133,317	30,666	102,571	22,627	33,865	8,039
\$6,000 under \$7,000.....	49,081	3,476	109,569	63,942	211,318	73,029	162,646	40,977	135,097	32,165	31,039	8,812
\$7,000 under \$8,000.....	37,305	3,174	112,532	83,402	204,398	70,103	165,504	50,319	139,300	39,733	30,158	10,586
\$8,000 under \$9,000.....	36,052	2,568	89,640	71,914	199,083	86,978	159,519	49,726	137,959	41,202	24,124	8,524
\$9,000 under \$10,000.....	28,542	2,281	100,705	89,439	208,368	92,811	155,708	54,612	136,669	45,522	23,788	9,091
\$10,000 under \$15,000.....	102,011	9,862	434,285	513,256	889,626	461,293	755,203	263,374	668,391	215,993	101,519	47,382
\$15,000 under \$20,000.....	41,942	6,102	310,535	543,181	566,399	429,094	360,926	169,403	290,449	118,405	82,510	50,998
\$20,000 under \$25,000.....	20,836	2,008	219,326	540,017	304,902	324,498	156,461	101,932	106,673	57,838	58,894	45,094
\$25,000 under \$30,000.....	11,230	3,546	152,757	489,938	173,827	265,577	82,712	81,420	46,945	-0,806	40,713	40,614
\$30,000 under \$50,000.....	23,243	4,439	299,581	1,717,379	296,515	776,290	117,142	191,904	49,405	73,127	77,375	118,778
\$50,000 under \$100,000.....	13,678	9,091	172,882	2,336,572	154,467	1,027,611	51,263	181,480	13,593	49,829	41,394	131,651
\$100,000 under \$200,000.....	4,357	6,310	43,820	1,440,489	38,381	696,829	10,249	84,684	2,225	20,658	8,859	64,026
\$200,000 under \$500,000.....	1,655	5,044	12,454	965,120	10,659	589,242	2,698	47,232	549	12,318	2,372	34,916
\$500,000 under \$1,000,000.....	355	1,771	2,253	387,449	1,991	329,914	411	13,899	77	2,683	363	11,211
\$1,000,000 or more.....	173	3,672	949	428,465	846	556,741	172	18,344	40	5,305	146	13,039
Nontaxable returns, total.....	236,656	21,715	82,651	73,451	187,401	24,679	317,106	142,488	277,190	102,181	51,447	40,306
No adjusted gross income.....	27,252	3,258	15,436	15,666	7,775	1,039	40,677	30,524	35,237	21,389	7,160	9,134
Under \$600.....	16,236	1,180										
\$600 under \$1,000.....	15,848	890	5,475	1,882	13,430	820	27,402	2,947	24,989	1,886	4,915	1,530
\$1,000 under \$2,000.....	40,238	2,685	11,678	3,903	33,820	2,017	57,932	8,803	52,342	6,753	10,575	3,912
\$2,000 under \$3,000.....	37,943	2,677	9,265	3,177	37,194	3,045	46,680	10,367	44,008	8,505		
\$3,000 under \$4,000.....	32,506	2,549	10,478	5,297	29,404	3,214	38,416	11,907	32,021	7,759	7,307	4,149
\$4,000 under \$5,000.....	24,147	2,422	7,699	3,153	24,578	3,332	21,443	6,869	17,146	4,781	3,776	2,087
\$5,000 or more.....	45,485	6,054	25,620	40,373	41,200	11,212	52,338	69,503	-1,486	47,009	15,714	19,494
Returns under \$5,000.....	289,863	22,784	247,042	94,764	779,687	121,402	544,039	126,143	463,664	95,314	98,931	30,829
Returns \$5,000 under \$10,000.....	226,910	18,729	534,501	375,773	1,049,479	389,234	816,556	253,959	683,710	199,066	152,875	54,894
Returns \$10,000 under \$15,000.....	105,684	10,408	439,587	521,059	893,104	462,645	761,447	274,596	674,194	225,097	104,603	49,500
Returns \$15,000 or more.....	118,853	42,630	1,218,292	8,866,097	1,549,123	4,996,379	787,266	918,919	513,525	401,060	315,355	517,861

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Farms			
				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.....	1,367,629	4,443,136	20,513,016	1,083,418	13,630,871	31,068	1,737,975	65,579	180,449	57,344	248,178	48,743	138,870
Taxable returns, total.....	1,219,568	3,992,539	20,206,555	1,019,401	13,390,499	304,831	1,443,934	48,108	101,942	41,076	203,850	36,740	91,753
Under \$1,000.....	(*)	(*)	1,861	7,521	12,978	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$1,000.....	10,712	11,048	16,779	7,521	12,978	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$3,000.....	26,895	38,098	65,381	20,338	43,344	4,507	8,776	(*)	(*)	3,791	10,014	(*)	(*)
\$3,000 under \$4,000.....	33,538	66,372	115,691	28,729	87,629	4,938	13,669	(*)	(*)	4,789	14,359	4,359	6,689
\$4,000 under \$5,000.....	45,177	111,359	203,387	31,581	139,577	6,474	20,383	3,884	5,587	4,789	14,359	4,359	6,689
\$5,000 under \$6,000.....	66,149	153,786	364,369	48,669	259,760	11,729	40,876	3,042	4,871	4,735	8,650	6,189	8,371
\$6,000 under \$7,000.....	71,355	211,444	481,571	62,009	402,160	9,119	27,183	2,764	4,071	6,053	21,059	5,196	7,472
\$7,000 under \$8,000.....	76,334	231,897	570,032	62,235	467,453	12,108	61,705	3,870	8,045	3,043	16,322	10,345	18,929
\$8,000 under \$9,000.....	75,680	231,873	644,709	65,336	526,210	11,479	53,666	1,841	6,628	3,937	18,607	10,345	18,929
\$9,000 under \$10,000.....	78,833	250,034	751,570	69,750	638,207	11,405	45,317	1,718	5,284	3,937	18,607	10,345	18,929
\$10,000 under \$15,000.....	293,427	1,034,560	3,606,517	266,679	3,121,552	38,560	162,709	11,299	12,331	8,507	41,312	349	7,155
\$15,000 under \$20,000.....	176,776	643,807	3,029,847	156,251	2,439,958	27,357	178,711	6,054	11,429	3,600	27,111	2,734	6,676
\$20,000 under \$25,000.....	89,815	327,148	1,999,426	76,490	1,459,135	17,494	148,330	3,704	6,901	1,640	12,885	1,445	3,960
\$25,000 under \$30,000.....	46,615	177,040	1,272,632	35,110	742,371	12,555	105,410	1,373	5,710	786	6,833	1,260	3,796
\$30,000 under \$50,000.....	78,516	308,827	1,959,720	60,726	1,591,834	22,782	164,887	3,310	9,179	1,608	15,311	2,265	12,729
\$50,000 under \$100,000.....	38,791	156,516	1,565,633	27,341	1,077,613	10,718	540,409	1,396	9,247	793	10,737	1,472	11,338
\$100,000 under \$200,000.....	7,952	30,737	1,033,087	4,855	29,422	1,638	139,683	429	6,743	140	1,811	349	4,664
\$200,000 under \$500,000.....	1,209	4,216	339,569	785	68,538	181	24,615	103	2,067	18	603	95	1,730
\$500,000 under \$1,000,000.....	130	479	70,893	72	6,621	14	3,906	34	1,410	2	41	15	771
\$1,000,000 or more.....	52	156	113,480	34	6,136	5	1,111	12	1,557	2	4	8	257
Nontaxable returns, total.....	148,061	450,597	3,306,460	64,017	240,374	26,237	94,041	17,471	78,508	15,868	44,330	12,003	47,117
No adjusted gross income.....	20,744	49,746	2,137,074	9,024	37,421	(*)	(*)	6,252	44,553	(*)	(*)	3,730	24,967
Under \$600.....	17,289	28,244	5,492	13,580	14,889	4,181	8,859	1,551	3,953	3,032	2,597	(*)	(*)
\$600 under \$1,000.....	18,993	44,832	15,546	13,580	14,889	4,181	8,859	1,551	3,953	3,032	2,597	(*)	(*)
\$1,000 under \$2,000.....	25,284	72,243	37,008	7,632	15,064	4,259	6,229	2,421	2,397	3,266	4,800	2,803	8,408
\$2,000 under \$3,000.....	22,877	71,331	56,396	10,709	29,347	3,259	5,660	2,421	2,397	2,305	4,878	2,516	3,960
\$3,000 under \$4,000.....	13,839	52,585	48,143	7,877	24,782	3,809	14,291	4,310	10,027	3,076	9,988	1,868	8,531
\$4,000 under \$5,000.....	11,438	48,242	51,330	6,250	28,651	3,115	10,993	937	17,578	3,033	20,383	1,868	8,531
\$5,000 or more.....	17,706	83,324	229,719	8,945	90,220	5,693	40,961	(*)	17,578	3,033	20,383	1,868	8,531
Returns under \$5,000.....	248,379	596,352	1,479,840	138,131	439,681	38,611	97,495	20,328	70,260	20,087	48,511	16,030	47,158
Returns \$5,000 under \$10,000.....	382,227	1,244,702	2,886,388	314,663	2,341,438	60,237	152,027	18,746	32,708	18,223	75,741	13,972	22,059
Returns \$10,000 under \$15,000.....	295,550	1,046,411	3,632,724	268,113	3,138,886	39,403	273,522	11,315	13,346	9,039	47,779	8,894	16,293
Returns \$15,000 or more.....	441,473	1,655,671	13,514,064	362,511	7,710,866	92,797	4,114,931	15,190	64,135	8,595	76,147	9,847	53,360

Adjusted gross income classes	Partnership				Sales of capital assets (Net loss)	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)	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)	
Grand total.....	123,385	1,717,500	62,683	198,844	86,221	14,965	18,796	4,341	6,444	14,441	43,948
Taxable returns, total.....	116,207	1,686,765	50,724	121,358	749,645	12,473	15,725	3,767	2,105	9,739	26,826
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	8,794	24,794	4,221	10,761	29,065	1,686	2,441	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	5,220	18,130	5,730	6,885	51,779	2,093	2,904	2,701	4,155	(*)	(*)
\$8,000 under \$9,000.....	6,532	34,197	7,155	6,086	44,035	2,772	3,184	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	18,158	96,784	9,708	10,655	164,884	2,076	3,534	657	309	1,683	6,028
\$15,000 under \$20,000.....	15,551	111,917	5,393	8,895	103,533	841	668	(*)	(*)	504	455
\$20,000 under \$25,000.....	13,431	129,484	4,261	8,951	54,664	771	752	(*)	(*)	256	1,599
\$25,000 under \$30,000.....	10,161	147,517	3,400	10,239	32,990	672	236	(*)	(*)	176	909
\$30,000 under \$50,000.....	19,887	356,732	5,744	16,714	57,234	1,393	1,817	225	279	1,093	2,852
\$50,000 under \$100,000.....	13,836	493,513	4,082	26,570	30,687	132	1,102	129	269	962	3,568
\$100,000 under \$200,000.....	2,719	190,322	785	7,902	6,861	67	24	24	77	176	909
\$200,000 under \$500,000.....	432	61,703	197	4,185	1,072	29	5	6	2	53	570
\$500,000 under \$1,000,000.....	39	11,523	35	1,630	118	5	23	1	3	8	103
\$1,000,000 or more.....	10	8,892	13	1,885	51	4	9	1	(4)	3	11
Nontaxable returns, total.....	7,178	30,736	11,959	77,489	114,580	2,492	3,069	(*)	(*)	4,702	17,122
No adjusted gross income.....	(*)	(*)	3,444	43,990	28,904	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	(*)	(*)	(*)	(*)	11,977	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	12,606	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	16,325	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	15,169	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	5,723	27,650	4,175	25,781	7,328	2,365	2,827	(*)	(*)	2,147	4,678
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	11,569	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns under \$5,000.....	12,561	26,306	10,328	59,130	174,777	2,580	2,641	(*)	(*)	4,798	14,186
Returns \$5,000 under \$10,000.....	15,699	68,406	17,749	27,625	234,488	4,516	6,187	1,702	2,122	2,882	6,239
Returns \$10,000 under \$15,000.....	18,513	100,422	10,269	16,416	166,363	1,888	2,610	664	11	1,975	6,732
Returns \$15,000 or more.....	76,612	1,522,366	24,337	95,673	288,593	5,981	7,358	1,045	945	4,786	16,791

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—RETURNS WITH NET CAPITAL LOSS—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents and royalties				Estates and trusts			
	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)
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Grand total.....	516,621	2,148,627	1,053,319	988,240	86,507	239,698	199,559	398,137	143,482	178,538	49,803	150,186	3,250	5,480
Taxable returns, total.....	469,408	2,010,275	951,323	896,874	71,719	211,657	166,465	365,775	126,830	144,062	44,864	136,567	3,076	4,772
Under \$1,000.....	-	-	(*)	(*)	-	-	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
\$1,000 under \$2,000.....	10,058	14,966	6,316	4,634	(*)	(-)	(-)	4,459	6,712	9,939	(*)	(*)	(-)	(-)
\$2,000 under \$3,000.....	8,299	8,159	20,805	14,222	10,579	18,948	7,503	5,958	-	-	-	-	-	-
\$3,000 under \$4,000.....	21,568	20,133	3,816	30,075	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	19,839	32,280	40,482	33,751	8,622	23,934	1,947	15,205	9,383	7,316	8,453	9,505	(*)	(*)
\$5,000 under \$6,000.....	14,164	8,362	45,996	16,102	8,789	29,446	9,962	11,433	6,794	3,758	-	-	-	-
\$6,000 under \$7,000.....	25,311	52,467	54,537	37,769	-	-	9,911	8,005	11,772	14,216	-	-	-	-
\$7,000 under \$8,000.....	20,556	37,850	64,666	33,648	8,003	20,495	5,645	11,301	4,414	3,574	11,791	21,512	(*)	(*)
\$8,000 under \$9,000.....	27,467	32,313	55,847	35,855	-	-	6,075	5,858	9,382	7,497	-	-	-	-
\$9,000 under \$10,000.....	84,218	137,406	226,302	136,248	9,050	22,825	36,697	46,070	30,906	23,268	-	-	-	-
\$10,000 under \$15,000.....	71,241	136,448	150,386	127,864	8,794	23,397	24,793	40,452	18,942	17,946	6,384	16,645	1,120	1,787
\$15,000 under \$20,000.....	47,136	117,366	79,905	85,068	4,734	15,437	14,072	36,658	9,469	14,433	3,459	12,615	-	-
\$20,000 under \$25,000.....	27,057	113,782	40,775	54,957	2,801	12,687	7,455	22,841	4,823	6,955	2,991	10,922	-	-
\$25,000 under \$30,000.....	53,288	262,292	71,416	125,871	3,882	19,803	17,371	65,047	7,438	13,433	4,408	14,561	730	1,886
\$30,000 under \$50,000.....	30,711	344,884	36,001	104,454	2,419	14,028	9,033	59,532	4,483	11,791	3,779	24,907	-	-
\$50,000 under \$100,000.....	7,181	364,513	7,523	39,768	572	4,380	1,772	21,551	1,940	5,916	1,010	10,312	99	614
\$100,000 under \$200,000.....	1,141	16,394	1,135	11,798	147	1,445	313	8,594	192	2,185	323	10,338	15	143
\$200,000 under \$500,000.....	124	67,170	122	5,881	30	145	43	1,307	21	496	51	2,276	1	49
\$500,000 under \$1,000,000.....	49	97,492	47	1,762	6	37	17	1,292	13	225	15	694	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	47,213	138,415	101,996	91,367	14,788	28,042	33,094	32,366	16,662	34,476	4,939	13,625	(*)	(*)
No adjusted gross income.....	(*)	(*)	13,409	12,966	(*)	(*)	3,135	3,803	3,787	15,636	(*)	(*)	(*)	(*)
Under \$600.....	11,742	6,367	1,017	5,675	-	-	(*)	(*)	6,119	3,105	-	-	(*)	(*)
\$600 under \$1,000.....	8,544	10,483	18,863	18,315	10,915	14,047	13,067	6,979	6,119	3,105	2,047	2,332	(*)	(*)
\$1,000 under \$2,000.....	8,816	14,499	15,987	10,234	-	-	7,507	10,641	4,092	3,315	-	-	(*)	(*)
\$2,000 under \$3,000.....	8,554	9,705	9,946	12,732	-	-	4,356	1,796	7,996	8,323	2,664	12,420	(*)	(*)
\$3,000 under \$4,000.....	6,766	91,711	10,224	17,157	-	-	3,373	8,323	2,664	-	-	-	(*)	(*)
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	(*)	(*)
Returns under \$5,000.....	80,372	89,959	168,455	123,288	26,418	41,941	42,081	34,671	21,046	31,109	9,981	12,670	(*)	(*)
Returns \$5,000 under \$10,000.....	113,409	173,541	268,535	163,960	27,615	82,966	45,386	56,629	43,620	41,436	10,699	23,702	(*)	(*)
Returns \$10,000 under \$15,000.....	84,985	139,464	227,845	137,588	9,050	22,825	36,886	46,177	31,194	27,997	6,522	7,233	(*)	(*)
Returns \$15,000 or more.....	238,855	1,745,723	388,484	563,404	23,424	91,966	75,206	260,659	47,622	76,996	22,601	106,581	1,508	4,436

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustment		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(43)			(44)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
Grand total.....	3,142	4,480	3,155	3,186	122,942	207,910	385,557	4,037,514	280,720	195,996	103,156	50,281	177,564	145,716
Taxable returns, total.....	3,126	4,471	2,049	2,845	156,592	202,756	276,254	3,716,926	216,865	164,507	42,985	20,424	173,880	144,084
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	3,394	(*)	(*)	4,733	8,021	2,440	8,021	2,440	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	1,81	5,830	8,891	16,168	12,316	4,162	11,980	4,069	(*)	(*)
\$3,000 under \$4,000.....	(*)	(*)	-	-	480	-	-	28,661	11,068	4,730	8,151	3,720	13,269	5,634
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	50,133	15,792	8,016	5,440	3,393	-	-
\$5,000 under \$6,000.....	-	-	-	-	2,29	15,599	7,817	85,861	17,868	10,172	7,114	5,419	15,305	8,446
\$6,000 under \$7,000.....	-	-	-	-	12,260	-	-	102,543	22,741	15,078	-	-	18,190	11,385
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	6,561	7,792	7,954	135,547	15,244	11,535	(*)	(*)	10,866	10,482
\$8,000 under \$9,000.....	-	-	-	-	11,644	13,056	8,687	137,160	15,867	12,685	-	-	15,867	12,685
\$9,000 under \$10,000.....	-	-	-	-	2,848	8,111	6,214	138,056	19,812	19,024	-	-	19,812	19,024
\$10,000 under \$15,000.....	-	-	-	-	23,566	54,168	59,932	673,581	52,463	51,887	-	-	52,463	51,887
\$15,000 under \$20,000.....	1,522	1,480	634	671	24,844	36,096	44,438	530,527	14,904	14,798	-	-	14,904	14,798
\$20,000 under \$25,000.....	-	-	-	-	7,192	20,377	32,161	344,376	5,148	5,143	-	-	5,148	5,143
\$25,000 under \$30,000.....	-	-	222	752	12,637	10,036	17,201	217,498	1,820	1,815	-	-	1,820	1,815
\$30,000 under \$50,000.....	-	-	-	-	19,904	19,828	45,631	492,462	1,953	1,948	-	-	1,953	1,948
\$50,000 under \$100,000.....	133	2,368	49	119	17,992	10,269	31,124	418,398	710	707	-	-	710	707
\$100,000 under \$200,000.....	24	172	33	523	6,006	1,333	5,025	185,930	34	34	-	-	34	34
\$200,000 under \$500,000.....	8	165	9	137	2,302	150	888	86,460	3	3	-	-	3	3
\$500,000 under \$1,000,000.....	2	8	1	(*)	101	10	37	29,205	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	1	65	501	-	-	39,320	-	-	-	-	-	-
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	33,610	5,154	9,302	120,591	63,855	31,491	60,171	29,857	3,684	1,633
No adjusted gross income.....	(*)	(*)	(*)	(*)	39,167	(*)	(*)	-	-	-	-	-	-	-
Under \$600.....	-	-	(*)	(*)	3,339	(*)	(*)	7,576	16,435	5,879	16,413	5,879	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	3,845	-	-	16,401	13,170	5,672	13,170	5,672	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	-	-	484	3,566	5,889	23,851	15,326	7,419	14,086	7,273	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	32,411	9,869	5,832	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	31,110	(*)	(*)	26,720	5,979	4,222	14,763	9,558	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	3,247	1,029	1,842	25,331	(*)	(*)	-	-	2,422	1,487
\$5,000 or more.....	-	-	-	-	-	-	-	188,301	3,076	2,467	1,739	1,475	-	-
Returns under \$5,000.....	(*)	(*)	(*)	(*)	325,467	11,056	16,606	232,331	109,077	48,702	93,125	42,335	15,952	6,368
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	35,660	44,352	31,630	654,333	94,193	70,545	10,031	7,946	84,162	62,599
Returns \$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	23,493	54,171	59,936	685,011	52,839	52,263	-	-	52,839	52,263
Returns \$15,000 or more.....	524	3,279	902	2,022	89,256	98,331	177,385	2,465,839	24,611	24,486	-	-	24,611	24,486

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—RETURNS WITH NET CAPITAL LOSS—Continued

Adjusted gross income classes	Itemized deductions		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
										Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Grand total.....	1,066,166	3,841,519	1,066,881	126,409	1,441,320	14,138,084	3,609,381	1,111,069	167,774	47,111	5,061	139,184	36,933
Taxable returns, total.....	1,006,703	3,551,422	1,395,513	-	1,219,568	14,094,066	3,611,381	1,104,469	167,306	38,051	4,315	127,353	30,882
Under \$1,000.....	(*)	(*)	1,311	(*)	(*)	(*)	28	-	-	-	-	(*)	(*)
\$1,000 under \$1,000.....	4,841	1,493	6,629	-	10,712	5,999	766	-	-	-	-	-	-
\$1,000 under \$3,000.....	14,079	11,006	2,859	-	16,395	6,318	3,883	13,097	118	(-)	(*)	3,199	154
\$3,000 under \$4,000.....	23,470	13,911	39,813	-	33,538	47,188	17,098	17,601	314	-	-	-	-
\$4,000 under \$5,000.....	29,385	42,177	69,815	-	49,177	86,447	13,560	20,435	617	5,479	483	7,880	768
\$5,000 under \$6,000.....	48,281	75,689	91,271	-	66,149	186,237	30,066	5,095	1,755	-	-	-	-
\$6,000 under \$7,000.....	48,624	87,465	127,466	-	71,355	231,562	37,351	58,340	4,386	-	-	-	-
\$7,000 under \$8,000.....	60,980	104,012	139,138	-	76,224	295,347	49,042	65,875	3,267	7,477	1,196	10,590	1,236
\$8,000 under \$9,000.....	59,813	124,475	139,124	-	79,680	368,424	62,375	77,011	4,542	-	-	6,321	868
\$9,000 under \$10,000.....	59,011	119,033	150,020	-	78,833	403,493	80,442	76,756	9,888	9,474	890	6,380	1,607
\$10,000 under \$15,000.....	340,964	611,695	600,736	-	293,427	1,313,102	417,635	290,075	30,330	-	-	20,346	4,238
\$15,000 under \$20,000.....	161,891	515,739	386,784	-	176,876	1,113,037	413,880	175,745	30,765	4,363	353	14,628	3,429
\$20,000 under \$25,000.....	81,667	339,234	196,289	-	89,815	1,438,765	311,022	88,863	23,074	4,480	373	10,338	2,376
\$25,000 under \$30,000.....	44,795	115,643	106,224	-	46,615	348,954	221,058	46,479	16,508	4,407	248	9,750	2,269
\$30,000 under \$50,000.....	76,563	490,911	185,296	-	78,916	1,281,763	613,748	78,110	45,341	3,604	164	18,807	4,909
\$50,000 under \$100,000.....	38,081	417,691	93,910	-	38,791	1,053,335	737,836	38,581	55,108	1,879	249	13,925	5,594
\$100,000 under \$200,000.....	7,918	185,896	18,442	-	7,952	828,717	386,843	7,922	38,897	1,549	74	2,377	788
\$200,000 under \$500,000.....	1,006	36,457	1,494	-	1,209	250,615	143,669	1,000	10,671	164	34	509	831
\$500,000 under \$1,000,000.....	130	29,205	187	-	130	61,400	39,381	130	4,475	18	3	66	112
\$1,000,000 or more.....	52	39,320	94	-	52	74,467	50,893	51	1,748	7	1	25	85
Nontaxable returns, total.....	63,462	289,100	270,358	126,409	21,652	44,021	8,001	6,600	469	9,061	747	11,831	6,050
No adjusted gross income.....	-	-	29,848	20,744	-	-	-	-	-	-	-	-	-
Under \$600.....	(*)	(*)	16,946	17,189	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	5,823	10,729	26,929	18,993	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	9,958	16,432	43,346	23,838	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$2,000 under \$3,000.....	12,899	26,579	42,799	17,883	6,745	4,603	408	-	-	-	-	-	-
\$3,000 under \$4,000.....	11,877	24,978	31,551	11,979	6,745	4,603	230	-	-	-	-	-	-
\$4,000 under \$5,000.....	8,011	22,851	28,945	6,439	4,999	5,491	840	6,600	469	9,061	747	4,894	1,067
\$5,000 or more.....	14,630	185,834	49,994	9,244	8,462	33,609	6,489	-	-	-	-	6,927	4,983
Returns under \$5,000.....	118,558	183,629	357,811	117,165	131,114	175,959	26,851	53,006	1,098	10,820	683	12,357	1,453
Returns \$5,000 under \$10,000.....	288,034	583,788	686,821	7,806	374,421	1,557,345	261,645	328,750	17,915	16,117	1,998	33,434	5,978
Returns \$10,000 under \$15,000.....	242,711	632,749	627,847	545	295,005	1,321,899	419,991	291,598	30,853	6,691	784	21,589	5,515
Returns \$15,000 or more.....	416,862	1,441,353	993,403	893	440,580	10,082,881	2,921,494	437,715	217,808	13,484	1,597	71,804	23,987

Adjusted gross income classes	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
Grand total.....	19,641	11,656	1,301	717	3,841,708	23,288	5,553	273,108	93,860	1,035,442	1,249,075	109,548	15,731
Taxable returns, total.....	19,205	9,984	2,185	663	3,842,708	18,789	4,759	234,912	86,157	984,862	1,204,549	108,574	15,546
Under \$1,000.....	-	-	-	-	28	-	-	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	-	-	737	-	-	(*)	(*)	(*)	(*)	-	-
\$2,000 under \$3,000.....	-	-	-	-	3,810	-	(*)	(*)	(*)	21,017	6,640	-	-
\$3,000 under \$4,000.....	-	-	-	-	7,677	-	-	11,526	4,134	31,732	10,342	-	-
\$4,000 under \$5,000.....	(*)	(*)	-	-	13,966	3,090	893	9,990	4,489	31,924	16,571	-	-
\$5,000 under \$6,000.....	-	-	-	-	30,806	-	-	14,527	3,387	47,583	34,049	(*)	(*)
\$6,000 under \$7,000.....	-	-	-	-	38,489	-	-	13,513	3,676	58,977	47,545	-	-
\$7,000 under \$8,000.....	(*)	(*)	(*)	(*)	51,124	-	-	13,481	4,607	61,633	62,002	6,238	222
\$8,000 under \$9,000.....	(*)	(*)	(*)	(*)	69,991	5,355	756	12,147	4,176	65,000	70,996	-	-
\$9,000 under \$10,000.....	(*)	(*)	(*)	(*)	84,994	-	-	13,704	4,125	68,602	88,599	10,574	525
\$10,000 under \$15,000.....	4,337	737	-	-	442,696	2,165	247	39,679	14,898	263,131	441,568	35,521	3,094
\$15,000 under \$20,000.....	2,069	577	1,187	415	439,876	1,543	502	26,302	11,471	152,197	378,059	24,610	3,291
\$20,000 under \$25,000.....	1,428	498	-	-	330,841	1,099	203	18,698	8,237	73,369	244,900	8,652	1,343
\$25,000 under \$30,000.....	1,412	452	-	-	234,593	1,365	404	13,908	6,322	33,312	130,683	6,088	1,007
\$30,000 under \$50,000.....	3,833	2,958	282	8	651,446	1,726	890	26,177	1,128	55,139	310,725	9,573	2,960
\$50,000 under \$100,000.....	3,454	2,766	101	31	784,300	1,819	573	14,726	7,009	24,501	259,394	5,534	2,303
\$100,000 under \$200,000.....	1,107	776	35	17	412,493	423	144	2,328	1,109	4,218	79,657	1,262	658
\$200,000 under \$500,000.....	314	622	4	2	152,859	118	38	324	148	639	19,368	171	116
\$500,000 under \$1,000,000.....	52	501	1	10	41,930	20	28	33	13	54	1,504	11	4
\$1,000,000 or more.....	21	90	1	(*)	54,464	13	9	9	4	22	1,660	4	2
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	4,499	790	38,296	7,705	50,580	24,525	974	185
No adjusted gross income.....	-	-	-	-	-	(*)	(*)	(*)	(*)	8,365	5,034	(*)	(*)
Under \$600.....	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$600 under \$1,000.....	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
\$1,000 under \$2,000.....	-	-	(*)	(*)	-	-	-	6,963	634	11,009	1,934	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	6,682	683	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	2,812	425	4,486	727	7,201	1,881	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	6,323	1,237	5,694	2,293	-	-
\$5,000 or more.....	(*)	(*)	-	-	-	-	-	4,066	1,114	6,093	2,944	(*)	(*)
Returns under \$5,000.....	(*)	(*)	(*)	(*)	25,807	4,065	741	55,473	9,528	119,812	48,442	(*)	(*)
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	271,404	8,641	1,621	73,651	22,131	307,702	307,702	17,328	788
Returns \$10,000 under \$15,000.....	4,673	1,239	(*)	(*)	442,696	2,380	314	41,027	15,492	264,159	443,031	35,621	3,127
Returns \$15,000 or more.....	13,790	10,410	1,115	478	3,102,801	8,402	2,877	103,057	46,709	343,801	1,429,900	56,141	11,773

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.19—RETURNS WITH NET GAIN OR NET LOSS FROM SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—RETURNS WITH NET CAPITAL LOSS—Continued

Adjusted gross income classes	Taxpayments—Continued				Tax due at time of filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
Grand total.....	63,074	5,545	396,440	1,708,749	444,821	533,010	860,134	550,025	725,595	379,858	168,389	170,168
Taxable returns, total.....	44,360	3,859	370,561	1,686,750	421,051	528,905	794,236	505,969	672,873	347,249	151,349	158,722
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(-)	(-)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....			8,007	3,805	6,870	1,074	25,001	6,762	20,875	4,457	(*)	(*)
\$2,000 under \$3,000.....			8,142	3,344	5,587	1,336	27,783	6,334	24,095	5,529	9,686	3,027
\$3,000 under \$4,000.....	6,204	426	7,879	4,080	17,322	4,303	27,358	6,709	24,328	7,558	14,429	6,771
\$4,000 under \$5,000.....			19,099	13,848	18,776	4,732	47,038	18,569	36,588	13,948		
\$5,000 under \$6,000.....	8,932	568	12,013	8,194	14,503	4,243	56,775	17,477	53,031	16,482	4,489	995
\$6,000 under \$7,000.....			18,663	13,979	20,362	5,595	55,862	26,037	50,450	23,244	8,423	2,793
\$7,000 under \$8,000.....	4,438	445	16,360	17,798	17,697	6,314	57,906	25,098	54,495	21,879	8,115	3,219
\$8,000 under \$9,000.....			16,266	17,937	18,953	7,460	59,880	25,025	51,857	20,484	8,857	4,541
\$9,000 under \$10,000.....	9,549	778	57,835	70,103	86,621	37,590	206,668	95,109	189,756	85,461	22,882	9,648
\$10,000 under \$15,000.....	4,328	357	49,766	91,784	66,049	44,985	110,344	66,621	95,757	55,172	17,794	11,449
\$15,000 under \$20,000.....	3,361	168	36,918	96,549	41,901	40,193	47,605	43,866	35,602	29,330	14,530	14,537
\$20,000 under \$25,000.....	1,213	83	25,744	104,425	24,137	33,131	22,208	28,004	13,897	16,235	9,797	11,769
\$25,000 under \$30,000.....	2,822	197	51,883	314,628	46,113	99,286	32,334	63,345	15,862	27,431	18,840	35,914
\$30,000 under \$50,000.....			31,457	445,942	25,883	132,637	12,868	48,960	3,562	14,717	10,204	34,244
\$50,000 under \$100,000.....	1,810	564	7,194	280,288	5,897	60,349	2,046	16,387	443	4,306	1,712	12,081
\$100,000 under \$200,000.....	457	184	1,138	115,215	820	24,823	389	6,535	64	1,541	352	4,994
\$200,000 under \$500,000.....	110	60	129	36,316	80	5,502	50	1,373	7	150	45	1,223
\$500,000 under \$1,000,000.....	25	19	52	48,243	33	0,507	19	1,498	2	65	17	1,433
\$1,000,000 or more.....	10	3										
Nontaxable returns, total.....	18,714	1,684	25,879	21,999	23,170	4,106	65,898	44,058	52,722	33,610	17,040	11,447
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	11,510	10,927	9,788	7,634	3,105	3,292
Under \$600.....			5,368	1,729	3,715	237	7,368	1,584	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	5,800	402	6,626	3,056	10,209	1,343	7,168	1,266	11,592	2,475	5,362	1,778
\$1,000 under \$2,000.....			6,262	3,056			9,184	2,986				
\$2,000 under \$3,000.....	5,362	507	5,455	4,213	8,024	2,223	9,023	2,754	8,130	2,412		
\$3,000 under \$4,000.....			4,026	6,949			6,780	2,923	11,062	7,594	6,841	5,866
\$4,000 under \$5,000.....	5,339	614					6,040	5,797				
\$5,000 or more.....							8,825	15,821	6,514	11,422		
Returns under \$5,000.....	22,461	1,657	47,897	26,552	51,587	9,633	139,417	50,301	117,708	38,992	28,321	11,309
Returns \$5,000 under \$10,000.....	19,088	1,425	84,449	74,133	94,660	29,527	283,767	118,416	251,336	99,370	42,557	19,046
Returns \$10,000 under \$15,000.....	7,212	697	58,966	70,850	87,286	37,802	208,072	97,000	190,536	86,949	23,779	10,051
Returns \$15,000 or more.....	14,313	1,766	205,128	1,537,214	211,288	456,048	228,878	284,308	166,015	154,547	73,732	129,762

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."  
 4 Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Table 1.20—RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS: NUMBER OF RETURNS AND NET CAPITAL GAIN, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF NET CAPITAL GAIN

Adjusted gross income classes	Number of returns	Total amount (Thousand dollars)	Size of net capital gain										Number of returns	Total amount (Thousand dollars)								
			Under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400				\$400 under \$500		\$500 under \$1,000		\$1,000 under \$1,500		\$1,500 under \$2,000	
			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)
No adjusted gross income	7,586,083	19,852,870	1,144,230	24,908	657,967	47,903	895,201	129,497	561,135	143,762	447,934	195,137	367,132	164,457	1,113,741	74,748	571,243	706,952	347,780	5,212	7,194	
Under \$50	72,017	36,755	15,656	34	7,793	590	14,287	2,333	10,885	2,982	4,001	3,119	1,626	4,555	3,086	4,736	4,931	11,354	18,028	18,028	18,028	
\$50 under \$100	17,997	82,778	37,990	1,310	27,542	2,009	68,519	9,995	11,113	9,863	3,134	3,134	3,134	15,643	15,643	15,643	15,643	3,081	3,081	3,081	3,081	
\$100 under \$200	374,059	182,106	55,436	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$200 under \$300	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$300 under \$400	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$400 under \$500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$500 under \$1,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$1,000 under \$1,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$1,500 under \$2,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$2,000 under \$2,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$2,500 under \$3,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$3,000 under \$3,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$3,500 under \$4,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$4,000 under \$4,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$4,500 under \$5,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$5,000 under \$5,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$5,500 under \$6,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$6,000 under \$6,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$6,500 under \$7,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$7,000 under \$7,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$7,500 under \$8,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$8,000 under \$8,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$8,500 under \$9,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$9,000 under \$9,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$9,500 under \$10,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$10,000 under \$10,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$10,500 under \$11,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$11,000 under \$11,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$11,500 under \$12,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$12,000 under \$12,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$12,500 under \$13,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$13,000 under \$13,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$13,500 under \$14,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$14,000 under \$14,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$14,500 under \$15,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$15,000 under \$15,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$15,500 under \$16,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$16,000 under \$16,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$16,500 under \$17,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$17,000 under \$17,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$17,500 under \$18,000	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624	20,552	17,036	50,087	37,113	37,113	49,373	18,862	18,862	18,862	
\$18,000 under \$18,500	359,962	253,812	41,913	1,023	36,736	2,702	57,950	32,283	32,283	8,006	26,807	8,624										

Table I.21—RETURNS WITH NET LOSS FROM SALES OF CAPITAL ASSETS: NUMBER OF RETURNS AND NET CAPITAL LOSS, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF NET CAPITAL LOSS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Total amount (Thousand dollars)	Size of net capital loss															
			Under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 under \$1,000		\$1,000 or more	
			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.....	1,367,629	864,221	102,482	2,314	85,033	6,129	18,447	86,287	29,735	103,981	25,738	66,366	29,428	214,552	153,828	581,405	598,608	
No adjusted gross income.....	20,744	28,904	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,246	2,964	13,104	25,358	
Under \$10,000.....	609,862	380,361	43,515	965	34,324	2,496	7,705	46,144	15,910	49,152	12,328	27,113	11,902	99,789	70,992	255,902	258,065	
\$10,000 under \$15,000.....	295,550	166,363	28,602	628	23,979	1,693	4,766	16,268	5,619	24,240	5,831	18,272	8,130	42,477	30,166	108,500	109,530	
\$15,000 under \$20,000.....	177,477	104,070	15,076	378	14,009	1,000	3,048	10,981	3,741	13,266	3,324	8,347	3,767	28,127	20,291	67,489	68,517	
\$20,000 or more.....	263,996	184,524	14,895	332	11,944	878	2,711	12,612	4,347	17,023	4,207	12,321	5,496	39,913	29,415	136,845	137,138	

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 1.24 --ALL NONTAXABLE 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 (Thousand dollars)	Salaried 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)	
Total.....	12,440,000	30,229,517	116,124,446	9,474,662	11,845,314	785,010	1,514,030	313,903	1,195,161	620,649	1,060,725	340,661	993,679
No adjusted gross income.....	381,552	1,044,488	21,884,469	110,929	425,971	19,489	89,407	145,966	812,714	6,180	20,667	117,047	563,734
Under \$600.....	4,143,414	5,015,885	1,366,229	3,821,076	1,295,447	93,023	41,730	25,077	31,607	80,607	26,278	39,086	51,493
\$600 under \$1,000.....	2,557,999	3,525,014	1,950,415	2,176,843	1,645,524	93,144	68,110	18,759	26,400	76,595	47,517	25,363	35,193
\$1,000 under \$2,000.....	2,358,131	6,654,507	3,486,591	1,396,276	1,954,421	218,784	245,542	38,083	60,979	160,958	153,650	52,356	71,765
\$2,000 under \$3,000.....	1,446,150	5,486,399	3,562,903	888,915	2,006,664	137,009	236,232	34,881	64,466	116,394	171,433	41,410	81,954
\$3,000 under \$4,000.....	713,520	3,376,016	2,467,663	474,276	1,487,717	86,511	207,814	21,220	42,955	64,113	143,780	26,792	45,433
\$4,000 under \$5,000.....	407,804	2,349,802	1,812,322	303,616	1,236,863	54,059	161,698	12,062	26,701	41,775	123,340	15,695	29,637
\$5,000 under \$6,000.....	191,882	1,266,571	1,047,161	142,725	699,500	32,178	126,026	7,606	15,438	30,260	111,786	8,892	24,465
\$6,000 under \$7,000.....	109,631	776,274	706,293	84,174	471,782	18,917	85,072	2,595	11,254	13,774	63,647	6,100	17,465
\$7,000 under \$8,000.....	53,216	338,015	395,578	33,389	216,387	11,146	58,857	2,713	13,599	10,278	55,003		
\$8,000 under \$9,000.....	24,493	148,966	206,098	14,366	107,548	6,200	40,233			5,092	29,385	4,737	23,148
\$9,000 under \$10,000.....	13,933	69,766	131,963	7,719	49,223	3,684	24,285		2,208	16,582	4,771	34,380	
\$10,000 under \$15,000.....	24,431	120,387	288,996	13,129	108,342	7,192	63,282	1,186	9,637	6,468	62,892	1,782	13,559
\$15,000 under \$20,000.....	6,803	30,791	118,283	3,184	35,997	2,097	31,116	808	8,549	858	83,810	666	7,347
\$20,000 under \$25,000.....	2,734	11,666	60,180	1,494	22,050	572	11,722	161	4,275	366	5,145	156	4,135
\$25,000 under \$30,000.....	1,231	4,596	33,001	685	15,744	234	5,935	66	4,205	45	900	195	3,761
\$30,000 under \$50,000.....	1,645	6,857	60,553	926	22,253	458	9,955	188	8,237	50	577	236	6,803
\$50,000 under \$100,000.....	893	3,417	60,892	519	22,324	214	6,456	177	9,069	53	1,074	112	4,590
\$100,000 under \$200,000.....	316	1,302	42,203	204	10,501	72	3,974	84	8,930	5	377	39	2,995
\$200,000 under \$500,000.....	140	542	43,877	106	7,220	20	1,302	40	6,848	3	75	38	3,115
\$500,000 under \$1,000,000.....	51	167	35,378	32	2,184	3	236	15	10,146	2	9	10	1,212
\$1,000,000 or more.....	31	92	132,336	19	1,714	4	1,049	8	2,369	1	1	9	1,675
Returns under \$5,000.....	12,008,570	27,450,111	12,761,654	9,171,991	10,052,546	702,019	1,644,532	296,048	1,065,821	948,622	686,665	317,749	879,708
Returns \$5,000 under \$10,000.....	393,155	2,599,589	2,487,092	282,373	1,544,440	72,125	334,472	15,122	56,973	64,175	294,201	19,729	65,078
Returns \$10,000 under \$15,000.....	24,431	120,387	288,996	13,129	108,342	7,192	63,282	1,186	9,637	6,468	62,892	1,782	13,559
Returns \$15,000 or more.....	13,844	59,430	586,764	7,169	139,986	3,674	71,744	1,547	62,830	1,384	16,967	1,401	35,634

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)	
Total.....	154,625	380,618	115,668	960,394	890,350	1,187,427	148,061	114,579	54,332	54,337	12,029	19,325	63,000	253,470
No adjusted gross income.....	10,795	39,843	44,758	631,034	72,088	331,553	20,744	28,904	9,178	19,489	(*)	(*)	22,347	197,099
Under \$600.....	9,185	3,846	5,654	18,305	74,117	32,796	17,289	11,977						
\$600 under \$1,000.....	24,534	18,749	2,986	3,741	85,744	34,686	18,993	12,606	5,505	3,387			5,156	3,609
\$1,000 under \$2,000.....	31,573	37,027	17,578	35,660	216,816	114,954	25,284	16,325	9,604	3,101	5,180	3,500	7,356	10,606
\$2,000 under \$3,000.....	21,650	31,455	10,676	35,689	163,794	123,510	22,768	15,169	8,166	4,278			9,153	7,812
\$3,000 under \$4,000.....	23,004	51,028	6,389	11,230	106,250	83,226	13,839	10,702	9,405	5,304			11,439	19,156
\$4,000 under \$5,000.....	9,837	26,275	6,769	11,413	62,108	78,971	11,438	7,328			3,220	1,780		
\$5,000 under \$6,000.....	6,926	21,924	5,034	17,662	36,106	34,792	6,289	4,033	5,370	7,138			4,294	5,545
\$6,000 under \$7,000.....	8,142	41,399	7,947	18,851	26,083	44,037	2,936	775						
\$7,000 under \$8,000.....					13,989	34,654	2,985	2,404	3,883	4,492			1,263	2,742
\$8,000 under \$9,000.....	3,154	11,655	2,740	23,388	7,064	20,478								
\$9,000 under \$10,000.....					6,371	15,404								
\$10,000 under \$15,000.....	3,206	17,690	2,406	43,423	11,909	51,610			1,864	2,927			1,459	2,612
\$15,000 under \$20,000.....	1,566	18,886	703	14,485	3,509	28,026	681	537		673				
\$20,000 under \$25,000.....	290	2,008	602	11,792	1,583	14,651	207	184		272			296	1,045
\$25,000 under \$30,000.....	109	1,556	238	6,902	901	12,146	118	92		116				
\$30,000 under \$50,000.....	395	11,534	533	13,973	855	19,128	349	339		835			191	1,586
\$50,000 under \$100,000.....	158	5,031	389	15,791	610	29,547	184	177		661				
\$100,000 under \$200,000.....	55	2,516	168	18,904	270	28,589	29	29		191	3		27	638
\$200,000 under \$500,000.....	27	1,702	69	9,056	121	22,746	12	11		25	4	12	15	904
\$500,000 under \$1,000,000.....	13	1,240	20	2,891	41	13,514	9	9		78	1	48	2	16
\$1,000,000 or more.....	6	35,255	9	16,205	21	18,411	8	6		1	2	475	2	101
Returns under \$5,000.....	130,578	208,222	94,810	747,071	780,917	799,695	130,355	103,009	41,858	35,560	9,058	14,065	55,451	238,281
Returns \$5,000 under \$10,000.....	18,222	74,978	15,721	59,901	89,613	149,363	13,986	8,705	9,566	12,104	2,718	3,438	6,252	8,780
Returns \$10,000 under \$15,000.....	3,206	17,690	2,406	43,423	11,909	51,610	2,123	1,480	1,551	2,473	(*)	(*)	764	2,118
Returns \$15,000 or more.....	2,619	79,728	2,731	109,999	7,911	186,759	1,597	1,385	1,357	4,200	148	1,712	533	4,291

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.24 — ALL NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends on equities and other income		Interest received		Personal and annuities (taxable portion)		Rents and royalties				Estates and trusts				
	Net income		Net loss		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)	Number of returns	Amount (Thousand dollars)			
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Total.....	79,221	76,222	2,447	1,453,952	7,962	1,132,465	883,701	61,220	279,541	408,095	47,204	07,530	3,767	17,104	
N adjusted gross income.....	3,302	72,300	142,713	120,014	5,339	1,020,232	41,305	60,025	54,050	176,096	(*)	(*)	(*)	(*)	
Under \$500.....	64,111	11,117	343,021	71,004	15,895	16,263	51,447	23,445	32,819	18,728	1,524	3,623	(*)	(*)	
\$500 under \$1,000.....	1,863	25,427	627,731	135,242	4,577	29,740	101,062	34,673	25,073	17,853					
\$1,000 under \$2,000.....	2,077	70,052	1,022,827	568,876	270,087	277,708	290,622	210,555	62,116	42,636	1,510	7,729			
\$2,000 under \$3,000.....	10,011	105,312	633,222	477,041	200,577	401,342	211,406	207,006	38,243	20,770	4,414	9,200			
\$3,000 under \$4,000.....	1,250	15,853	29,747	27,747	111,483	111,483	237,325	82,708	103,576	22,115	24,777				
\$4,000 under \$5,000.....	44,070	44,350	13,222	81,700	40,023	103,004	43,332	4,024	11,387	13,444	1,307	4,341	2,484	2,221	
\$5,000 under \$6,000.....	14,122	12,773	62,462	40,224	11,062	40,223	17,213	23,964	8,576	18,920	4,375	11,746			
\$6,000 under \$7,000.....	15,702	20,770	44,837	38,770	5,345	14,267	5,118	5,375	11,468	25,392					
\$7,000 under \$8,000.....	1,027	8,337	34,000	18,732	4,582	18,576	7,234	20,518							
\$8,000 under \$9,000.....	4,225	10,045	11,207	10,045			6,507	10,854			2,332	4,563			
\$9,000 under \$10,000.....	3,776	10,732	9,054	8,034			3,423	3,564	4,571	5,578					
\$10,000 under \$15,000.....	7,345	35,001	1,130	21,440	3,365	12,336	4,767	10,820	4,107	1,651	1,889	2,196			
\$15,000 under \$20,000.....	2,741	15,614	4,837	7,827			1,440	5,498	392	3,004	344	1,708			
\$20,000 under \$25,000.....	1,560	19,726	1,867	5,525			745	3,244	376	2,454	566	2,009	36	909	
\$25,000 under \$30,000.....	71	8,937	1,002	2,002	14	244	305	2,092	415	2,024	180	1,515			
\$30,000 under \$40,000.....	1,023	15,442	1,295	9,666	37	70	400	5,714	243	3,933	260	1,315			
\$40,000 under \$50,000.....	709	16,507	56	10,708			569	298	4,822	3,880	104	974	2	5	
\$50,000 under \$75,000.....	42	15,836		15,327	73	204	111	2,142	24	6,203	58	1,329	5	5	
\$75,000 under \$100,000.....	136	23,413	134	7,338	17	230	53	2,442	41	2,887	24	768	8	114	
\$100,000 under \$1,000,000.....	49	25,434	49	7,447	0	37	19	1,409	12	1,490	11	576	4	24	
\$1,000,000 or more.....	31	91,429	31	2,388	10	237	10	121	8	82	13	1,643	1	-	
Returns under \$5,000.....	730,201	413,783	3,408,770	1,757,807	7,07,000	1,084,111	832,448	717,854	248,011	315,439	37,048	37,187	3,337	14,037	
Returns \$5,000 under \$10,000.....	45,408	60,461	152,300	106,551	27,268	94,653	42,445	64,875	24,615	49,899	6,707	16,309	(*)	(*)	
Returns \$10,000 under \$15,000.....	7,347	35,001	16,130	21,440	(*)	(*)	4,767	10,820	4,107	16,651	1,889	2,196	-	-	
Returns \$15,000 or more.....	7,205	232,414	10,315	68,004	347	2,447	3,381	27,677	1,808	26,046	1,560	11,838	56	1,057	

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustment		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total.....	7,596	6,263	3,536	14,185	3,435,592	195,798	318,432	7,568,216	10,398,006	4,213,893	9,834,042	4,110,175	563,964	103,716
N adjusted gross income.....	(*)	(*)	(*)	(*)	3,647,302	12,181	36,626	-	-	-	-	-	-	-
Under \$500.....			(*)	(*)	3,629	17,551	27,847	1,290,186	4,114,344	1,265,158	3,950,989	1,299,155	163,355	6,003
\$500 under \$1,000.....			(*)	(*)	7,162	21,646	26,476	84,456	2,474,969	806,002	2,403,776	800,552	71,193	5,450
\$1,000 under \$2,000.....	7,067	6,001	(*)	(*)	82,222	33,722	49,525	1,322,209	1,954,555	909,242	1,790,368	885,550	164,187	23,692
\$2,000 under \$3,000.....			(*)	(*)	62,743	40,452	65,554	1,161,534	1,059,170	616,455	989,827	569,364	69,343	17,090
\$3,000 under \$4,000.....			(*)	(*)	20,100	27,221	38,924	808,500	408,370	289,874	372,068	277,286	30,302	12,588
\$4,000 under \$5,000.....			(*)	(*)	20,668	16,314	24,312	559,744	248,650	208,848	238,490	204,372	10,160	4,476
\$5,000 under \$6,000.....					13,115	(*)	(*)	315,577	80,772	66,754	59,215	55,215	21,557	11,539
\$6,000 under \$7,000.....					7,825	9,277	17,069	239,773	29,290	26,548	22,793	22,461	6,497	4,087
\$7,000 under \$8,000.....					982			175,856	12,868	10,765	5,361	5,124	7,507	5,641
\$8,000 under \$9,000.....					2,598	6,023	10,159	105,766	4,633	3,496	821	763	3,812	3,232
\$9,000 under \$10,000.....					733			71,810	2,833	2,698	334		2,499	2,364
\$10,000 under \$15,000.....					954	1,574	1,789	141,261	6,710	6,712	-	-	6,710	6,712
\$15,000 under \$20,000.....					3474	721	1,127	63,396	679	679	-	-	679	679
\$20,000 under \$25,000.....	(*)	(*)	(*)	(*)	31,790			51,881						
\$25,000 under \$30,000.....					31,362	221	1,810	18,244						
\$30,000 under \$50,000.....					31,729			42,997	162	162			162	162
\$50,000 under \$100,000.....	(*)	(*)			34,212	67	217	63,293						
\$100,000 under \$200,000.....	(*)	(*)	(*)	(*)	3472	16	139	53,733	(*)	(*)			(*)	(*)
\$200,000 under \$500,000.....					3106	7	180	50,650						
\$500,000 under \$1,000,000.....					3995	3	152	46,731						
\$1,000,000 or more.....					69	1	6	119,898						
Returns under \$5,000.....	7,680	6,233	(*)	(*)	3,450,728	169,087	269,775	6,006,749	10,260,058	4,095,579	9,745,518	4,026,278	514,540	69,300
Returns \$5,000 under \$10,000.....					25,253	24,101	43,236	908,783	130,396	110,760	88,524	83,897	41,872	26,862
Returns \$10,000 under \$15,000.....					954	1,574	1,789	141,261	6,710	6,712	-	-	6,710	6,712
Returns \$15,000 or more.....	(*)	(*)	(*)	(*)	311,071	1,036	3,632	511,423	842	842	-	-	842	842

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."

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Table 1.24—ALL NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits			
	Number	Number of returns			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit	
			(56)	(57)			(58)			(59)	(60)	(61)	(62)
Total.....	1,660,442	3,354,323	18,137,710	11,840,695	599,305	819,234	151,017	10,561	7,433	333,461	29,252	248,895	91,138
No adjusted gross income.....	-	-	626,693	381,552	-	-	-	-	-	-	-	-	-
Under \$500.....	29,070	25,028	3,009,531	4,143,414	-	-	-	-	-	-	-	-	-
\$500 under \$1,000.....	83,030	58,574	2,113,808	2,554,452	(*)	(*)	20	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	403,576	412,967	3,992,704	2,271,678	86,453	21,656	3,044	(*)	(*)	63,366	2,073	17,730	865
\$2,000 under \$3,000.....	386,980	545,079	3,291,839	1,303,927	142,223	88,584	12,656	9,935	100	112,262	9,557	29,794	3,186
\$3,000 under \$4,000.....	305,150	518,625	2,025,610	580,753	132,767	84,410	12,189	8,210	96	90,598	6,632	41,238	5,652
\$4,000 under \$5,000.....	159,154	350,896	1,409,881	321,232	86,572	95,465	13,526	9,754	333	42,356	5,609	42,900	8,084
\$5,000 under \$6,000.....	111,110	248,823	759,943	142,209	49,673	78,250	11,545	11,964	285	14,223	3,101	33,560	8,512
\$6,000 under \$7,000.....	80,341	213,226	465,764	77,255	32,376	66,624	10,129	12,564	392	8,505	2,213	23,812	7,340
\$7,000 under \$8,000.....	40,348	165,091	202,809	30,802	22,414	61,337	9,353	14,325	488	-	-	18,311	8,261
\$8,000 under \$9,000.....	19,860	101,771	89,378	13,760	10,733	37,100	5,825	8,690	388	-	-	10,681	6,207
\$9,000 under \$10,000.....	11,100	69,113	41,860	5,481	8,452	37,920	6,108	7,698	417	-	-	8,439	6,524
\$10,000 under \$15,000.....	17,721	134,549	72,232	7,770	16,661	99,024	16,696	15,139	1,224	1,050	58	15,162	17,122
\$15,000 under \$20,000.....	6,124	63,317	18,475	2,482	4,321	46,914	8,789	3,944	637	-	-	3,571	7,521
\$20,000 under \$25,000.....	2,656	51,801	7,000	1,685	1,049	14,540	2,892	1,022	216	-	-	880	2,418
\$25,000 under \$30,000.....	1,161	18,174	2,758	424	807	15,034	3,287	803	245	-	-	440	1,795
\$30,000 under \$50,000.....	1,634	42,986	4,114	845	800	20,184	4,714	772	347	-	-	724	4,367
\$50,000 under \$100,000.....	890	63,290	2,050	557	336	11,776	3,694	274	270	-	-	221	2,054
\$100,000 under \$200,000.....	315	53,732	781	240	76	2,888	1,117	69	64	-	-	61	477
\$200,000 under \$500,000.....	140	50,650	325	103	37	2,379	1,125	34	84	-	-	23	122
\$500,000 under \$1,000,000.....	51	46,731	100	46	5	674	404	4	30	-	-	1	1
\$1,000,000 or more.....	31	119,898	55	28	3	34,367	23,905	3	1,793	-	-	2	20
Returns under \$5,000.....	1,366,960	1,911,170	16,470,067	11,557,008	451,562	290,224	41,436	28,236	530	309,683	23,881	132,007	17,797
Returns \$5,000 under \$10,000.....	262,759	798,023	1,559,753	269,507	123,648	281,231	42,961	55,241	1,969	22,752	5,322	94,803	37,444
Returns \$10,000 under \$15,000.....	17,721	134,549	72,232	7,770	16,661	99,024	16,696	15,139	1,229	(*)	(*)	15,162	17,122
Returns \$15,000 or more.....	13,002	510,581	35,658	6,410	7,434	148,755	49,924	6,945	3,705	(*)	(*)	5,923	18,775

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 Returns/1968 • Returns Filed and Sources of Income

Table 1.24—ALL NONTAXABLE RETURNS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income class.	Taxable income				Tax paid at time of filing		Overpayment					
	Returns		Payments in lieu of declaration		Number of returns	Amount (Thousand dollars)	Total		Overpayment refund		Credit on 1968 tax	
	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)
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total.....	10,173	41,113	33,376	16,100	923,421	106,331	2,494,263	1,021,392	2,744,863	217,913	199,916	101,440
Not adjusted gross income.....	1,151	4,771	51,679	53,644	32,321	9,843	172,034	114,013	147,320	26,777	30,652	27,876
Under \$4,000.....	4,064	2,647	10,801	5,276	62,530	2,807	3,836,043	141,442	3,826,484	138,290	10,014	3,153
\$4,000 under \$10,000.....	41,423	2,134	14,477	4,944	124,575	6,489	2,078,350	172,186	2,063,600	168,863	16,216	3,323
\$10,000 under \$15,000.....	1,143	9,171	62,765	16,116	262,780	19,077	1,146,761	139,446	1,167,230	124,913	35,904	10,033
\$15,000 under \$20,000.....	82,464	1,061	47,737	17,449	163,704	16,418	752,436	124,462	736,360	126,873	28,405	9,084
\$20,000 under \$25,000.....	11,108	4,954	46,427	17,683	107,805	15,670	400,331	45,175	374,645	86,372	26,389	8,804
\$25,000 under \$30,000.....	31,287	3,739	66,336	11,801	67,566	12,238	246,300	62,616	236,237	56,907	16,411	5,710
\$30,000 under \$35,000.....	39,071	3,272	17,175	4,401	34,211	9,212	118,624	40,384	111,566	35,418	9,355	4,971
\$35,000 under \$40,000.....	17,173	1,721	11,573	3,456	23,852	6,147	73,567	27,723	69,482	22,919	5,983	4,804
\$40,000 under \$45,000.....	14,724	1,151	7,553	2,000	15,073	4,306	32,325	17,413	26,787	13,565	6,476	3,847
\$45,000 under \$50,000.....	1,661	733	1,933	7,714	7,033	2,344	15,073	11,318	12,641	9,803	2,734	2,115
\$50,000 under \$10,000,000.....	1,071	622	6,241	7,714	1,822	2,464	5,534	6,988	4,244	4,617	1,752	2,270
\$10,000 under \$15,000.....	6,131	1,007	4,103	11,149	7,571	2,958	14,403	12,628	10,776	14,715	5,646	3,913
\$15,000 under \$20,000.....	1,266	266	3,164	5,332	1,016	799	4,115	4,035	3,687	6,184	1,887	2,852
\$20,000 under \$25,000.....	451	212	459	2,337	407	136	1,677	5,166	1,266	4,027	640	1,138
\$25,000 under \$30,000.....	171	123	434	1,425	164	35	803	3,722	641	2,751	372	971
\$30,000 under \$50,000,000.....	326	113	759	3,711	324	147	1,246	6,723	935	5,448	599	1,275
\$50,000 under \$100,000.....	71	39	447	3,303	97	50	621	6,155	341	3,492	298	2,157
\$100,000 under \$200,000.....	32	31	170	1,316	35	42	225	3,910	131	2,553	120	1,357
\$200,000 under \$500,000.....	33	52	66	1,330	9	5	107	3,519	77	2,734	46	786
\$500,000 under \$1,000,000.....	16	32	31	1,227	2	1	32	1,473	23	603	13	871
\$1,000,000 or more.....	8	5	13	2,566	3	2	19	2,711	18	2,580	4	132
Returns under \$5,000.....	44,513	32,314	206,003	124,321	821,846	74,102	2,685,375	255,980	2,553,156	787,999	163,991	67,982
Returns \$5,000 under \$10,000.....	1,146	7,129	42,647	31,170	91,107	25,043	245,633	104,336	224,726	86,322	26,300	18,008
Returns \$10,000 under \$15,000.....	1,135	1,607	4,143	11,199	7,571	2,456	14,403	18,628	14,776	14,715	5,646	3,913
Returns \$15,000 or more.....	4,381	913	6,033	24,398	2,897	1,228	2,852	42,414	6,205	30,877	3,979	11,537

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.

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

For this report the first group includes the four "statutory adjustment" items which were reported in Part III, page 2 of Form 1040. Data for the self-employed retirement deduction, one of these adjustment items, is featured in this section. The three other statutory adjustments were for employee moving expenses, the sick pay exclusion, and employee business expenses.

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.

Also deductible from adjusted gross income were exemptions of \$600 for taxpayer, spouse, and qualified de-

pendents. Additional \$600 exemptions were allowed for a taxpayer or spouse for age (65 or over) or blindness.

## SELF-EMPLOYED RETIREMENT DEDUCTION

The Self-Employed Individuals Tax Retirement Act of 1962, which first became effective in 1963, treated self-employed individuals as employees of businesses they conducted for the purpose of coverage under qualified employee retirement plans, such as pension, profit sharing, and bond purchase plans. However, two substantial restrictions were placed on an owner-employee using the newly extended tax benefit: (1) only half of the allowable contributions (described below) were deductible; (2) the maximum allowable contribution was limited to the lesser of \$2,500 or 10 percent of "earned income" attributable to the personal services of the owner-em-

Table 2A.—RETURNS WITH SELF-EMPLOYED RETIREMENT DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EARNED INCOME, COVERED AND EXCLUDED EMPLOYEES' COMPENSATION, EMPLOYER CONTRIBUTION, AND DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income class	All returns with self-employed retirement deduction			Returns with self-employed retirement deduction (schedule attached)						
	Number of returns	Adjusted gross income (Thousand dollars)	Deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Earned income (Thousand dollars)	Covered employees' compensation (Thousand dollars)	Excluded employees' compensation (Thousand dollars)	Employer contribution (Thousand dollars)	Self-employed retirement deduction (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	45,360	7,988,561	306,154	41,115	7,967,090	6,081,811	507,445	694,800	400,825	356,026
taxable returns, total.....	44,976	7,967,177	304,190	41,115	7,949,111	6,066,741	504,406	696,456	398,128	352,579
Under \$5,000.....	(*)	(*)	149	(*)	(*)	1,634	-	-	.01	149
\$5,000 under \$7,000.....	34,376	257,485	16,700	27,508	206,381	164,110	11,158	7,417	16,964	13,007
\$7,000 under \$10,000.....	11,416	326,676	11,680	16,903	343,315	256,822	17,648	14,135	21,839	20,164
\$10,000 under \$15,000.....	34,587	428,951	23,044	28,513	394,134	316,970	18,655	13,489	29,137	26,086
\$15,000 under \$20,000.....	4,781	54,563	36,794	2,941	509,004	419,781	1,135	11,716	35,511	34,081
\$20,000 under \$25,000.....	26,027	556,101	21,326	18,978	516,341	410,167	39,395	4,180	37,905	34,972
\$25,000 under \$30,000.....	59,470	1,327,967	122,674	56,719	1,244,388	1,242,531	13,171	146,387	135,791	122,230
\$30,000 under \$50,000.....	33,231	1,566,643	146,661	17,766	2,461,184	2,358,136	178,279	201,331	101,868	89,623
\$50,000 or more.....	6,047	875,191	14,369	6,827	841,133	777,328	3,715	107,401	17,011	13,867
Non-taxable returns.....	5,384	34,384	3,234	1,000	17,979	26,073	1,039	8,344	4,697	3,447

\*Contributions made on behalf of self-employed persons. In some instances contributions were allowed to exceed the deductible amount.  
 (\*) 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.

ployee. For businesses in which both personal services and capital (e.g., inventories) were material income-producing factors, up to 30 percent of the business net income was considered to be earned income for the purpose of computing allowable contributions.

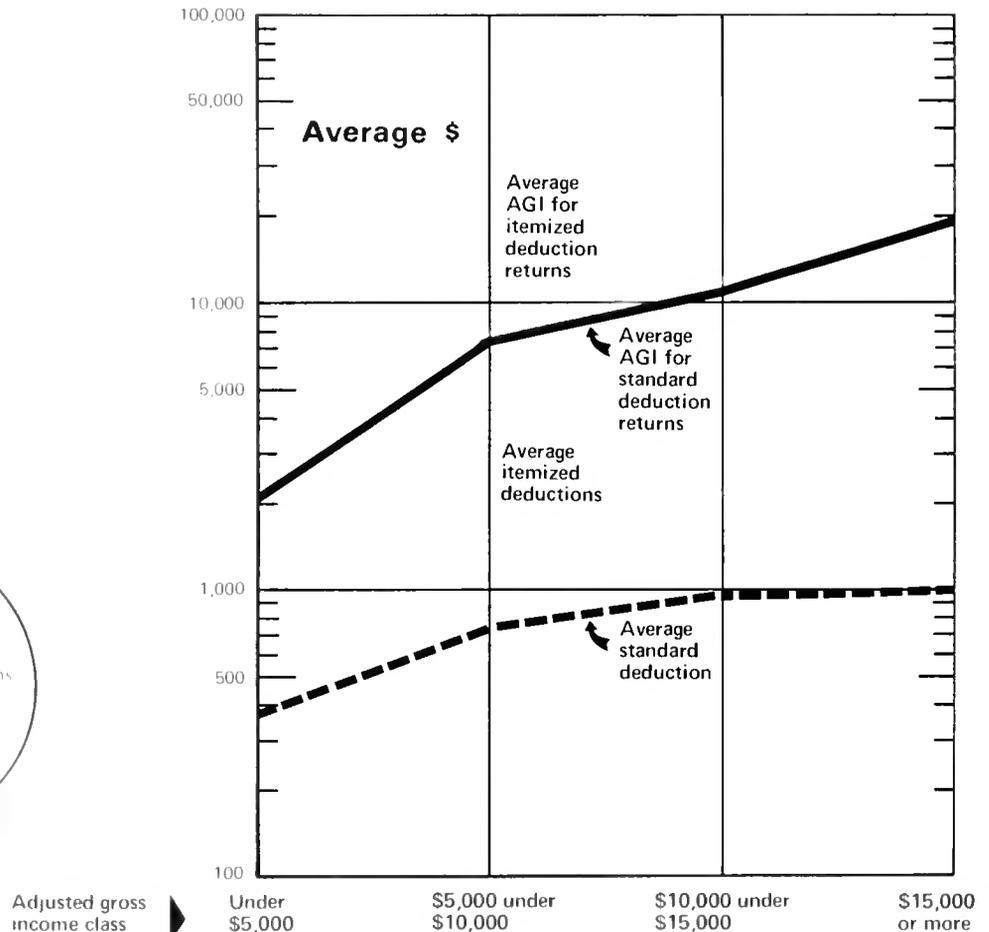
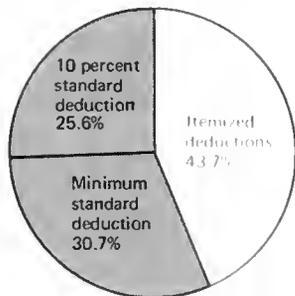
The deduction (and for some taxpayers, the maximum allowable contribution) was increased by provisions included in the Foreign Investors Tax Act of 1966, effective for tax years beginning after December 31, 1967. All, rather than half of the allowable contributions, be-

Chart 2A

**Average AGI and average deduction**

Returns with standard and itemized deductions by size of adjusted gross income

Percent distribution of returns by type of deduction



came deductible. Furthermore, for those businesses in which both personal services and capital were material income-producing factors, all of the business net income rather than 30 percent was to be used in computing the maximum allowable contribution.

The aggregate effect of these more liberal provisions was an increase in the deduction claimed on individual returns. This increase was attributable not only to the increase in the allowable deduction but also to a substantial increase in the number of returns on which the deduction was claimed. For 1968, the number of returns doubled and the amount of the deduction increased four-fold over 1967. Table 2A shows that about 98 percent of the returns with the deduction were taxable and that a majority of them were in the \$20,000 or more adjusted gross income classes.

income and average deduction for both itemized and standard deduction returns.

The minimum standard deduction, an alternative to the 10 percent method of calculating the deduction, was \$200 (\$100 for a married person filing separately) plus \$100 for each allowable exemption. This deduction, like the regular 10 percent deduction, could not exceed \$1,000 (\$500 for a married person filing separately). Basically, the minimum standard deduction was introduced in the Revenue Act of 1964 as a means of providing some tax relief for the taxpayer with low income and a relatively large number of exemptions. Beginning with 1964, on approximately one of every three returns, a taxpayer found it beneficial to elect the minimum standard deduction. Table 2B shows that 94 percent of taxpayers claiming this deduction reported income under \$5,000.

Table 2B indicates that there were 242 taxpayers with adjusted gross income \$15,000 or more who used the minimum standard deduction. Normally, for taxpayers in this income category, it would have been advantageous for them to use the 10 percent method; however, the provisions of the tax law require that for separate returns filed by husband and wife, the same deduction method must be used by both.

PERSONAL DEDUCTIONS, STANDARD OR ITEMIZED

A taxpayer could either elect a standard deduction or could itemize each of his personal deductions for such items as interest paid, medical expenses, State and local taxes, and charitable contributions.

Table 2C.—RETURNS WITH ITEMIZED DEDUCTIONS: TYPE OF DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Standard Deduction

Taxpayers on 41.3 million returns, or 56 percent of all returns as shown in chart 2A, elected a standard deduction for 1968. This represented a 2 percent decrease from 1967. Also shown in chart 2A (which employs a logarithmic, or ratio, scale) are average adjusted gross

Table 2B.—RETURNS WITH ITEMIZED OR STANDARD DEDUCTION: ADJUSTED GROSS INCOME AND DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Average adjusted gross income (Thousand dollars)	Deductions (Thousand dollars)	Average deduction (Dollars)
	(1)	(2)	(3)	(4)	(5)
<b>TOTAL DEDUCTIONS</b>					
Total.....	73,347,156	556,364,966	7,585	91,251,202	1,244
Under \$5,000.....	31,561,962	72,819,616	2,307	15,483,319	491
\$5,000 under \$10,000.....	23,334,007	172,602,744	7,347	27,654,818	1,185
\$10,000 under \$15,000.....	11,985,361	144,542,742	12,060	22,342,377	1,864
\$15,000 or more.....	6,465,886	166,334,742	25,726	25,750,188	3,983
<b>ITEMIZED DEDUCTIONS</b>					
Total.....	32,030,231	368,917,506	11,518	69,177,073	2,166
Under \$5,000.....	5,328,185	17,736,125	3,329	5,515,106	1,035
\$5,000 under \$10,000.....	12,200,935	92,599,537	7,590	14,513,527	1,199
\$10,000 under \$15,000.....	8,748,808	106,337,319	12,155	19,112,111	2,185
\$15,000 or more.....	5,752,303	152,244,525	26,467	25,036,329	4,352
<b>STANDARD DEDUCTION</b>					
Total.....	41,316,925	187,387,450	4,535	22,074,129	534
Under \$5,000.....	26,233,777	55,083,491	2,100	9,968,213	380
\$5,000 under \$10,000.....	11,133,072	80,003,212	7,186	8,161,291	733
\$10,000 under \$15,000.....	3,236,493	38,205,429	11,865	3,230,766	998
\$15,000 or more.....	713,583	14,095,318	19,753	713,859	1,000
<b>10 Percent Standard</b>					
Total.....	18,763,123	141,622,622	7,548	12,817,925	683
Under \$5,000.....	5,102,527	18,369,457	3,600	1,834,609	360
\$5,000 under \$10,000.....	9,712,497	70,975,817	7,308	7,940,607	725
\$10,000 under \$15,000.....	3,234,758	38,186,451	11,805	3,229,585	998
\$15,000 or more.....	713,341	14,090,897	19,753	713,724	1,000
<b>Minimum Standard</b>					
Total.....	22,553,802	45,764,827	2,029	9,256,204	410
Under \$5,000.....	21,131,250	36,714,034	1,737	8,133,604	385
\$5,000 under \$10,000.....	1,420,575	9,027,395	6,355	1,121,284	789
\$10,000 under \$15,000.....	1,735	18,978	10,938	1,181	681
\$15,000 or more.....	242	4,420	18,266	135	558

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

Type of deduction by size of adjusted gross income	All returns			
	Number of returns	Amount (Thousand dollars)	Average amount (Dollars)	Percent of total
	(1)	(2)	(3)	(4)
<b>ALL RETURNS</b>				
Total itemized deductions.....	32,030,231	69,177,073	2,166	100.0
Taxes.....	31,589,946	24,360,332	771	35.2
Interest paid.....	26,013,940	18,544,564	713	26.8
Contributions.....	30,129,793	11,138,925	370	16.1
Medical expense.....	24,121,830	8,488,096	352	12.3
Casualty and theft losses.....	1,330,985	582,921	438	0.8
Employee expenses <sup>1</sup> .....	16,677,970	2,338,122	140	3.4
All other miscellaneous deductions.....	18,538,379	3,455,100	186	5.0
Type not specified.....	260,416	270,984	1,041	0.4
<b>Under \$5,000</b>				
Total itemized deductions.....	5,328,185	5,515,106	1,035	100.0
Taxes.....	5,122,784	1,543,295	301	28.0
Interest paid.....	2,931,057	935,246	312	16.6
Contributions.....	4,615,694	831,249	180	15.1
Medical expense.....	4,176,220	1,659,566	397	30.1
Casualty and theft losses.....	157,591	64,391	409	1.2
Employee expenses <sup>1</sup> .....	1,741,072	173,087	99	3.1
All other miscellaneous deductions.....	2,680,116	283,193	106	5.1
Type not specified.....	65,423	45,087	689	0.8
<b>\$5,000 Under \$10,000</b>				
Total itemized deductions.....	12,200,935	19,513,527	1,599	100.0
Taxes.....	12,002,975	6,111,783	509	31.3
Interest paid.....	10,205,999	5,320,940	521	27.3
Contributions.....	11,364,531	2,704,678	238	13.9
Medical expense.....	9,385,382	3,276,441	349	16.8
Casualty and theft losses.....	493,407	199,182	404	1.0
Employee expenses <sup>1</sup> .....	7,043,195	910,371	129	4.7
All other miscellaneous deductions.....	7,061,863	813,324	115	4.2
Type not specified.....	170,479	176,834	1,037	0.9
<b>\$10,000 Under \$15,000</b>				
Total itemized deductions.....	8,748,808	19,112,111	2,184	100.0
Taxes.....	8,723,517	6,916,097	793	36.2
Interest paid.....	7,992,428	5,904,003	739	30.9
Contributions.....	8,501,958	2,661,821	319	13.9
Medical expense.....	6,428,192	1,941,236	302	10.2
Casualty and theft losses.....	383,142	153,125	400	0.8
Employee expenses <sup>1</sup> .....	5,481,310	844,227	154	4.4
All other miscellaneous deductions.....	5,188,849	664,502	128	3.5
Type not specified.....	17,953	27,312	1,521	0.1
<b>\$15,000 or More</b>				
Total itemized deductions.....	5,752,303	25,036,329	4,352	100.0
Taxes.....	5,740,670	9,789,157	1,705	39.1
Interest paid.....	4,884,456	6,404,375	1,311	25.6
Contributions.....	5,647,610	4,941,177	875	19.7
Medical expense.....	4,132,036	1,610,853	390	6.4
Casualty and theft losses.....	296,845	166,223	560	0.7
Employee expenses <sup>1</sup> .....	2,442,393	410,437	170	1.6
All other miscellaneous deductions.....	3,607,551	1,694,081	470	6.8
Type not specified.....	6,561	21,751	3,315	0.1

<sup>1</sup>Other than travel, transportation, gift, entertainment, or educational expense.  
NOTE: Detail may not add to total because of rounding.

Itemized Deductions

Itemized deduction returns increased 7.6 percent from 1967 to 32.0 million and represented 43.7 percent of all returns with standard or itemized deductions. (Neither standard nor itemized deductions applied for the small number of returns with no adjusted gross income.) Table 2C illustrates, for all itemized deduction returns and for each income class, the percentage distribution and average amount of taxes, interest, contributions, medical expenses, and other deductions. As would be expected for total itemized deductions and for each deduction item, the average deduction amount increased directly with the rise in adjusted gross income. Averages shown represent a simple mean based on amounts rounded to thousands of dollars. These averages could differ for groups of taxpayers of varying age, size of family, or geographic location and could also differ from measures based on a median or modal distribution.

On the average, itemized deductions per return rose about 8 percent from \$2,002 in 1967 to \$2,160 in 1968. As shown in chart 2B, approximately 35 percent of total itemized deductions represented taxes paid to State and local governments, up 3 percent from the most recently available prior year figure (1966). Another 27 percent (the same proportion as for 1966) reflected interest, the majority of it for payments on home mortgages. Additionally, contributions to charitable, religious, educational, and other such organizations accounted for 16 percent, and medical and dental expenses for another 12 percent, each down slightly from 1966. The remaining 10 percent covered such "other" deductions as child care, employee

expenses, casualty losses, alimony payments, as well as itemized deductions not specified by the taxpayer.

Shown for the first time is the amount deducted for one-half of the insurance premiums paid for medical care (table 2.13). This \$1.8 billion deduction accounted for 22 percent of the total deduction for medical and dental expenses.

Also shown for the first time is the interest expense on installment purchases. The deduction amounted to \$734 million, 4 percent of the total interest expense (table 2.8).

Uninsured casualty and theft losses claimed amounted to \$583 million on 1,330,985 returns, about \$438 per return, up about 30 percent from 1960, the last time the information was available. This increase occurred despite the provision introduced in tax year 1964 limiting the deduction for each loss to the amount in excess of \$100. At the same time, however, the effectiveness of the limitation contributed to the decrease by more than 40 percent in the number of returns with casualty or theft losses.

As might be expected, the average deduction increased progressively with the rise in income, ranging from \$403 for returns with adjusted gross income under \$15,000 to \$560 for returns with adjusted gross income of \$15,000 or more.

Employee expenses such as for work clothes, employment fees, union and certain membership dues were reported on 16.7 million of the itemized deduction returns and amounted to \$2.3 billion. The deduction averaged \$140 for all returns and ranged from \$99 for returns with adjusted gross income under \$5,000 to \$170 for returns with adjusted gross income of \$15,000 or more.

State and local taxes were the most frequently reported deduction item. Nearly 99 percent of the itemized deductions returns filed by individuals indicated a taxes paid deduction. As reflected in table 2.6, real estate taxes were, on the average, the largest single tax paid for taxpayers as a group. General sales taxes, however, were reported most often, appearing on about 97 percent of the returns with a deduction for taxes.

Chart 2B

Itemized deductions

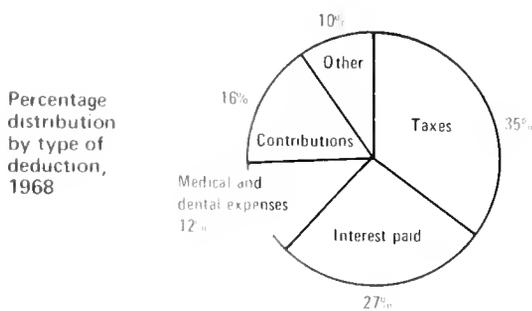
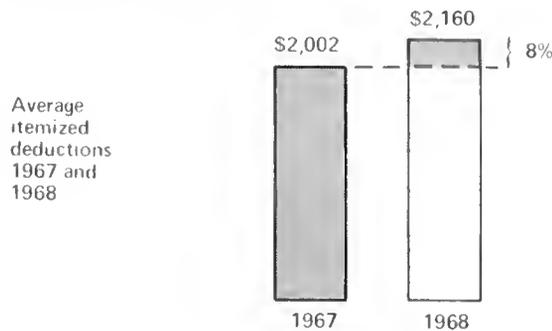


Chart 2C

Distribution of returns by type of deduction, 1964-1968

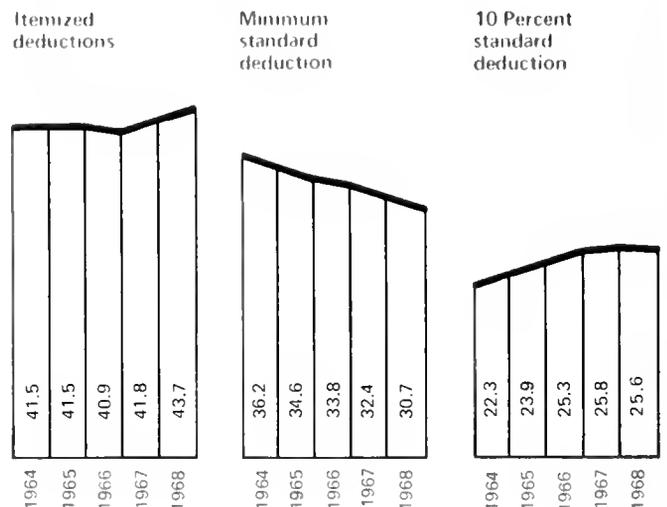


Table 2D.—NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS OF TAXPAYER

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for—					
				Taxpayers age 65 or over		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)	
Total.....	73,728,708	201,288,269	115,463,331	6,863,519	8,848,824	110,632	113,193	32,592,598	76,862,921
Percent of total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Joint returns of husbands and wives.....	41,344,129	156,105,010	82,681,903	3,899,259	5,869,933	61,032	63,593	27,521,143	67,489,581
Percent of total.....	56.1	77.6	71.6	56.8	66.3	55.2	56.2	84.4	87.8
Separate returns of husbands and wives.....	2,798,324	6,066,359	3,195,173	140,292	154,923	(*)	(*)	1,182,771	2,712,466
Percent of total.....	3.8	3.0	2.8	2.0	1.8	(*)	(*)	3.6	3.5
Returns of heads of household.....	2,395,694	5,961,218	2,395,694	115,805	115,805	(*)	(*)	2,067,544	3,443,600
Percent of all returns.....	3.2	3.0	2.1	1.7	1.3	(*)	(*)	6.3	4.5
Returns of surviving spouse.....	230,457	674,328	230,457	11,934	11,934	(*)	(*)	228,986	431,770
Percent of total.....	0.3	0.3	0.2	0.2	0.1	(*)	(*)	0.7	0.6
Returns of single persons not head of household or surviving spouse.....	26,960,104	32,481,354	26,960,104	2,696,229	2,696,229	39,517	39,517	1,592,154	2,785,504
Percent of total.....	36.6	16.1	23.3	39.3	30.5	35.7	34.9	4.9	3.6

(\*) 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.

Type of Deduction, 1964-1968

Chart 2C which compares the proportion of returns filed with either itemized or standard deductions indicates that the proportion of returns filed by taxpayers itemizing deductions remained fairly constant during the 5-year period 1964 through 1968. Only for 1968 was there any discernible change, a rise of less than 2 percentage points. In contrast, the proportion of returns with the minimum standard deduction method declined steadily since 1964--the year in which this method of calculating the deduction was introduced--from 36.2 percent to 30.7 percent for 1968. Since this deduction is concentrated at the low income levels, the decrease may be associated with the decline in the number of returns with adjusted gross income under \$5,000 during the period. On the other hand, the proportion of returns with the 10 percent standard deduction rose from 22.3 to 25.6 percent during the 5-year period.

they accounted for 52 percent of all returns with one exemption. Also, about 36 percent of all returns with either an exemption for age 65 or over or an exemption for blindness showed the minimum standard deduction.

The high proportion of returns with one exemption (table 2E, column 3) reflects the use of the minimum standard deduction by filers of non-joint returns with adjusted gross income under \$3,000 (see table 2.18). The 15.8 million returns with one exemption and with adjusted gross income under \$3,000, as shown in table 2.18, is closely correlated with the number of minimum standard deduction returns with one exemption shown in table 2E. The higher proportion of taxpayer usage of age or blindness exemptions (table 2E, column 3) reflects the basic benefit inherent in the minimum standard deduction which provides an additional \$100 for age or for blindness in the computation.

EXEMPTIONS

In the computation of taxable income, each taxpayer was allowed a \$600 exemption. On a joint return, the husband and the wife could each claim a \$600 exemption as a separate taxpayer, even if only one had income. A taxpayer received an additional \$600 exemption for being age 65 or over, for being blind, and for each qualified dependent claimed.

Table 2D presents a distribution of number of returns and number of exemptions by type of exemption and marital status of the taxpayer. The 73.7 million returns filed averaged about 3 exemptions per return, about the same as 1967. The 201.3 million in total exemptions included 115.5 million (57.4 percent) exemptions for taxpayers, 76.9 million (38.2 percent) exemptions for dependents, and 8.9 million (4.4 percent) exemptions for age 65 or older or for blindness. Forty-four percent of all returns (32.6 million returns) indicated exemptions for taxpayer dependents. This percentage was down slightly from 1967.

Table 2E compares exemption data for all returns with data for returns with the minimum standard deduction. As indicated in column 3 of the table, there are noticeable percentage differences in the relationship of returns with the minimum standard deduction to all returns. For example, although minimum standard deduction returns constituted about 31 percent of the total of all returns,

Table 2E.—ALL RETURNS AND RETURNS WITH MINIMUM STANDARD DEDUCTION: EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS

Type of exemption	Total number	Minimum standard deduction	
		Number	Percent of total number
	(1)	(2)	(3)
ALL RETURNS			
Total.....	73,728,708	22,553,802	30.6
Taxpayer's exemptions, total.....	73,728,708	22,553,802	30.6
Taxpayer and spouse.....	73,728,708	22,553,802	30.6
Age 65 or over.....	6,863,519	2,501,446	36.4
Blindness.....	110,632	40,361	36.5
Dependent's exemptions.....	32,592,598	5,913,097	18.1
Exemptions other than age or blindness, total....	73,728,708	22,553,802	30.6
One.....	27,183,361	14,176,921	52.2
Two.....	16,576,360	3,273,446	19.7
Three.....	9,522,931	1,507,503	15.8
Four.....	9,008,687	1,232,083	13.7
Five.....	5,793,530	927,882	16.0
Six or more.....	5,643,839	1,435,967	25.4
NUMBER OF EXEMPTIONS			
Total.....	201,288,269	48,180,022	23.9
Taxpayer's exemptions, total.....	115,463,331	29,277,016	25.4
Taxpayer and spouse.....	76,862,921	15,544,347	20.2
Age 65 or over.....	8,848,824	3,315,761	37.5
Blindness.....	113,193	42,898	37.9
Dependent's exemptions.....	76,862,921	15,544,347	20.2
Exemptions other than age or blindness, total....	192,326,252	44,821,363	23.3
One.....	27,183,361	14,176,921	52.2
Two.....	33,152,720	6,546,892	19.7
Three.....	28,568,793	4,522,509	15.8
Four.....	36,034,748	4,928,332	13.7
Five.....	28,967,650	4,639,410	16.0
Six or more.....	38,418,980	10,007,299	26.0

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



Table 2.1.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	Number of returns	Adjusted gross income (Thousand dollars)	Returns of surviving spouse			Income tax after credits (Thousand dollars)	Surcharge (Thousand dollars)	Taxable income (Thousand dollars)	Exemptions (Thousand dollars)	Total deductions (Thousand dollars)	Adjusted gross income (Thousand dollars)	Returns of single persons not head of household or surviving spouse			Income tax after credits (Thousand dollars)
			Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)							Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	
Grand total.....	144,203	1,015,672	249,387	522,463	6,772	108,725	4,549,624	30,162,177	6,782,326	3,661,132	20,078,536	350,598	5,118,988		
Taxable returns, total.....	122,465	950,777	218,480	522,900	6,768	108,725	4,040,931	29,013,781	5,843,056	3,139,269	20,031,269	350,255	5,118,988		
Under \$1,000.....	(*)	(*)	248	38	-	-	8,082	7,365	910	4,814	1,641	-	201		
\$1,000 under \$2,000.....	24,457	80,162	25,387	18,576	1	2,614	226,282	370,138	120,473	157,138	92,816	-	13,004		
\$2,000 under \$4,000.....	20,220	89,440	21,802	40,330	106	5,964	586,707	1,237,648	340,563	395,841	340,563	2,395	72,339		
\$4,000 under \$6,000.....	15,842	86,005	23,096	26,056	178	5,282	528,214	2,051,584	484,289	501,264	1,115,56	11,156	179,044		
\$6,000 under \$8,000.....	13,094	85,529	27,471	23,614	275	3,444	498,846	2,376,065	521,760	401,013	1,451,293	16,993	250,099		
\$8,000 under \$9,000.....	16,087	119,756	26,536	61,050	631	10,260	400,247	2,595,498	493,285	290,962	1,811,251	22,496	328,356		
\$9,000 under \$10,000.....	12,946	117,799	14,616	20,248	214	3,418	324,003	2,418,511	464,505	245,434	1,708,573	22,987	332,484		
\$10,000 under \$15,000.....	10,979	136,925	26,412	89,490	1,175	8,138	221,581	1,876,525	356,791	183,552	1,334,180	18,830	269,975		
\$15,000 under \$20,000.....	3,768	63,762	9,042	47,985	693	1,175	192,404	1,823,411	349,557	147,571	1,326,284	19,381	278,613		
\$20,000 under \$25,000.....	2,146	47,546	8,680	35,073	549	7,793	101,308	1,732,335	304,699	86,627	1,341,010	24,806	356,974		
\$25,000 under \$30,000.....	863	26,747	6,165	16,762	279	3,983	45,590	1,016,996	174,809	43,465	798,726	16,988	243,591		
\$30,000 under \$50,000.....	1,054	36,476	5,884	28,482	279	7,296	21,330	584,765	107,055	20,405	457,306	10,788	154,141		
\$50,000 under \$100,000.....	474	32,079	5,559	25,626	686	9,757	37,163	1,414,625	260,217	36,482	1,117,928	30,885	442,884		
\$100,000 under \$200,000.....	102	13,479	3,045	10,239	342	4,869	18,560	1,250,980	250,678	19,038	981,272	32,989	471,609		
\$200,000 under \$500,000.....	27	7,606	1,392	6,164	232	3,127	5,035	465,860	105,167	5,213	520,445	20,242	290,004		
\$500,000 under \$1,000,000.....	9	5,093	1,445	4,650	187	2,568	1,598	169,676	39,022	254	130,384	15,096	215,754		
\$1,000,000 or more.....	3	3,589	547	3,036	179	1,844	320	254,068	64,969	127	188,973	8,040	78,856		
Non-taxable returns, total.....	21,838	64,897	31,107	2,564	4	-	508,693	1,148,401	939,269	521,665	47,270	34.6	114,565		
Under \$600.....	-	-	-	-	-	-	12,893	3,921	9,112	10,601	-	-	-		
\$600 under \$1,000.....	(*)	(*)	475	403	-	-	58,174	48,504	35,801	43,282	2	-	-		
\$1,000 under \$2,000.....	13,605	27,556	15,195	15,437	-	-	254,177	391,404	256,126	253,512	2,234	-	-		
\$2,000 under \$3,000.....	-	-	-	-	-	-	116,890	277,163	197,561	135,540	19,001	21	-		
\$3,000 under \$4,000.....	-	-	-	-	-	-	30,351	102,429	71,250	33,796	10,702	17	-		
\$4,000 under \$5,000.....	7,897	37,011	20,327	2,564	4	-	16,585	75,405	63,040	21,121	6,874	205	-		
\$5,000 or more.....	-	-	-	-	-	-	19,623	249,375	306,379	23,813	8,457	103	-		
Returns under \$5,000.....	63,438	215,442	69,946	61,088	107	8,983	2,329,839	6,939,913	2,100,895	1,912,402	3,197,399	30,807	514,687		
Returns \$5,000 under \$10,000.....	61,438	428,885	112,427	196,882	1,861	32,267	1,651,188	11,950,547	2,151,548	1,253,862	7,996,200	107,191	1,554,251		
Returns \$10,000 under \$15,000.....	10,980	136,936	26,415	89,496	1,175	16,707	535,214	3,999,623	740,033	278,743	2,986,780	47,215	681,672		
Returns \$15,000 or more.....	8,447	234,409	40,799	177,997	3,659	51,168	233,383	7,672,094	1,589,860	216,125	5,898,197	165,385	2,368,378		

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>Excludes returns with no adjusted gross income.  
 Note: Detail may not add to total because of rounding.

## Individual Returns/1968 • Deductions and Exemptions

Table 2.2—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, BY MARITAL STATUS OF TAXPAYER

(Taxable and nontaxable returns)

Sources of income or 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 (less deficit)...	32,030,231	368,917,505	25,294,010	323,022,576	717,294	5,154,515	1,325,000	9,562,566	144,303	1,015,672	4,549,624	30,162,177
Salaries and wages (gross).....	28,470,613	287,954,734	23,149,826	256,497,083	642,203	4,011,345	1,211,576	7,728,311	122,768	731,087	3,344,240	18,986,909
Business or profession:												
Net profit.....	3,124,518	34,794,844	2,796,967	23,129,637	46,487	273,360	61,015	383,235	6,350	35,240	215,699	973,373
Net loss.....	645,120	1,235,343	563,986	1,081,928	13,973	23,681	13,865	25,325	(*)	(*)	50,660	100,835
Farm:												
Net profit.....	546,702	1,868,539	483,807	1,722,462	7,849	21,634	6,705	19,099	(*)	(*)	47,983	104,165
Net loss.....	514,837	1,113,330	476,405	1,034,087	4,422	11,352	4,970	2,142	(*)	(*)	26,085	57,890
Partnership:												
Net profit.....	1,155,447	13,420,677	1,020,135	12,472,610	15,278	126,567	16,912	170,247	5,461	34,340	97,661	617,014
Net loss.....	432,290	1,459,204	375,668	1,256,680	6,732	18,453	8,050	24,558	(*)	(*)	40,627	156,155
Sales of capital assets:												
Net gain.....	5,093,395	15,740,385	4,073,009	13,150,298	50,580	234,419	129,413	307,963	25,402	39,943	814,991	2,007,763
Net loss.....	1,066,165	676,305	845,564	524,096	41,592	37,599	29,114	18,896	5,966	3,779	143,929	91,935
Ordinary gain from sales of depreciable property.....	179,621	234,722	166,196	218,427	(*)	(*)	2,053	2,188	(*)	(*)	10,118	12,047
Sales of property <i>other</i> than capital assets:												
Net gain.....	35,562	65,787	28,794	56,820	(*)	(*)	(*)	(*)	(*)	(*)	6,035	5,426
Net loss.....	128,348	217,120	113,942	181,114	(*)	(*)	(*)	(*)	(*)	(*)	11,172	29,215
Dividends in adjusted gross income....	4,813,531	13,365,731	3,471,509	8,994,453	71,268	341,534	158,811	397,229	31,470	47,189	1,080,473	3,585,326
Interest received.....	18,267,103	11,318,413	14,552,235	8,201,771	267,988	157,049	571,791	331,466	90,509	87,429	2,784,580	2,540,699
Pensions and annuities (taxable portion).....	1,638,577	3,806,730	1,119,376	2,798,401	21,339	41,366	40,415	101,937	11,585	17,762	445,862	847,264
Rents and royalties:												
Net income.....	2,765,264	3,944,450	2,126,365	2,989,438	47,560	72,598	77,258	86,449	18,283	23,888	495,798	772,027
Net loss.....	1,859,846	1,627,986	1,562,758	1,365,561	21,570	23,693	49,067	55,199	4,961	3,543	221,490	179,991
Estates and trusts:												
Net income.....	359,156	923,529	233,568	520,912	6,010	21,933	14,367	50,167	3,781	10,040	101,430	320,477
Net loss.....	27,654	37,452	17,430	24,052	(*)	(*)	(*)	(*)	(*)	(*)	8,501	10,260
Other sources (net) <sup>1</sup> .....	12,787,980	2,031,480	10,414,249	1,527,101	200,518	31,151	423,051	165,289	52,756	9,628	1,697,406	298,312
Statutory adjustment.....	3,821,932	4,185,185	3,381,423	3,788,802	70,846	63,365	70,230	44,858	5,542	5,839	293,891	282,322

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 not allocable income or loss from partnerships, Small Business Corporations, and estates and trusts.

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

Individual Returns/1968 • Deductions and Exemptions

Table 2.3—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, 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.....	32,030,231	109,107,910	368,917,506	28,470,613	287,954,735	3,126,518	24,794,844	645,120	1,235,344	546,702	1,868,539	514,837	1,113,330
Taxable returns, total.....	30,369,789	103,510,937	363,007,653	27,622,058	285,128,198	2,873,819	24,038,793	561,049	965,599	457,031	1,633,007	466,185	950,860
Under \$1,000.....	9,124	9,124	8,324	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	276,427	328,577	455,712	203,928	312,424	25,561	29,824	(*)	(*)	4,716	3,696	10,973	12,803
\$2,000 under \$3,000.....	721,918	1,223,550	1,963,507	542,030	1,281,575	67,401	123,529	10,716	11,069	19,402	25,376	42,714	50,984
\$3,000 under \$4,000.....	1,244,681	2,422,567	4,392,733	982,700	3,290,831	111,925	266,005	16,695	20,949	31,529	49,931	20,658	26,427
\$4,000 under \$5,000.....	1,659,075	3,875,530	7,483,534	1,392,227	5,809,104	140,687	389,226	26,712	32,899	38,714	85,156	36,217	42,155
\$5,000 under \$6,000.....	1,998,228	5,389,719	11,010,261	1,761,052	9,242,645	189,141	602,718	36,042	37,329	40,288	91,400	38,117	47,115
\$6,000 under \$7,000.....	2,327,023	7,161,158	15,161,905	2,125,080	13,292,447	211,631	766,753	43,746	47,058	38,059	95,375	45,666	58,154
\$7,000 under \$8,000.....	2,451,725	8,238,918	18,393,326	2,286,767	16,561,170	193,380	754,233	48,631	53,454	34,680	92,902	42,714	50,984
\$8,000 under \$9,000.....	2,671,631	9,822,269	22,705,169	2,540,210	20,802,515	213,770	844,543	44,846	46,718	33,719	93,690	38,694	49,199
\$9,000 under \$10,000.....	2,489,569	9,397,005	22,633,165	2,378,064	21,795,062	195,560	806,597	48,971	44,565	30,003	94,417	33,969	39,038
\$10,000 under \$15,000.....	8,731,087	33,652,744	106,126,024	8,369,487	97,589,694	660,374	3,613,851	147,303	151,867	94,647	309,013	96,510	140,912
\$15,000 under \$20,000.....	3,132,443	11,889,980	53,245,810	2,922,709	45,880,838	318,773	2,875,905	60,767	92,911	41,236	202,495	39,311	68,839
\$20,000 under \$25,000.....	1,066,997	4,071,675	23,571,798	938,053	17,666,654	168,218	2,191,813	23,021	46,244	17,368	122,906	15,572	47,054
\$25,000 under \$30,000.....	483,492	1,876,150	13,171,151	393,969	8,281,084	105,731	1,848,246	12,301	34,343	9,177	78,029	9,785	33,996
\$30,000 under \$50,000.....	681,863	2,683,524	25,648,440	509,724	12,748,246	179,733	4,572,588	20,121	84,097	15,893	174,622	20,240	102,320
\$50,000 under \$100,000.....	293,736	1,167,057	19,466,470	209,568	7,305,439	76,919	3,389,849	11,788	90,846	6,158	82,916	12,466	116,443
\$100,000 under \$200,000.....	61,894	233,127	8,170,372	44,668	2,286,006	11,672	769,294	4,183	66,696	1,245	21,733	3,975	57,818
\$200,000 under \$500,000.....	15,210	55,124	4,392,829	11,231	728,034	1,968	151,734	1,725	56,019	318	6,563	1,233	36,895
\$500,000 under \$1,000,000.....	2,580	9,299	1,741,796	1,960	1,404,668	259	25,487	403	23,823	54	1,415	276	11,142
\$1,000,000 or more.....	1,086	3,840	2,265,327	881	87,233	108	15,889	223	20,652	29	1,046	132	9,504
Nontaxable returns, total.....	1,660,442	5,596,973	5,909,851	848,555	2,826,538	252,699	756,054	84,071	269,748	89,671	235,532	48,652	162,472
Under \$600.....	29,070	58,990	9,859	12,564	17,389	6,859	9,404	3,437	9,279	4,739	2,452	3,845	14,441
\$600 under \$1,000.....	83,030	138,215	69,761	28,981	36,356	9,319	9,066	5,770	11,676	11,930	10,573	5,567	8,477
\$1,000 under \$2,000.....	403,576	800,998	627,644	170,132	240,077	40,230	47,561	13,588	23,172	11,930	10,573	5,567	8,477
\$2,000 under \$3,000.....	386,980	1,069,125	961,054	178,636	395,133	48,638	82,819	18,897	38,168	21,876	29,607	7,549	16,872
\$3,000 under \$4,000.....	305,150	1,095,629	1,051,369	167,456	482,333	47,902	111,449	16,906	37,762	12,056	23,538	9,101	17,846
\$4,000 under \$5,000.....	159,154	669,914	712,627	89,222	357,501	31,769	100,938	9,435	24,354	10,478	29,665	7,245	13,356
\$5,000 or more.....	293,482	1,765,002	2,477,537	201,564	1,297,705	67,782	394,177	16,038	125,337	28,592	139,697	15,345	91,480
Returns under \$5,000.....	5,328,185	11,691,319	17,736,125	3,775,626	12,249,494	531,499	1,170,729	125,011	213,387	155,236	260,320	101,232	152,439
Returns \$5,000 under \$10,000.....	12,200,935	41,637,079	92,599,537	11,275,513	82,756,170	1,062,796	4,056,915	235,678	282,494	202,400	577,998	211,779	290,015
Returns \$10,000 under \$15,000.....	8,748,808	33,735,111	106,337,319	8,380,016	97,686,174	665,646	3,662,544	148,435	161,231	96,551	326,083	98,009	152,550
Returns \$15,000 or more.....	5,752,303	22,044,399	152,244,525	5,039,458	95,262,897	866,577	13,904,656	135,996	578,232	92,515	704,137	103,817	518,326

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.....	1,155,447	13,420,678	432,290	1,459,203	5,093,395	15,740,385	1,066,165	676,304	179,621	234,724	35,562	65,788	128,348	217,120
Taxable returns, total.....	1,097,246	13,202,213	392,690	1,191,501	4,786,145	15,195,401	1,002,703	627,242	161,557	213,819	31,093	60,492	109,949	179,640
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-
\$1,000 under \$2,000.....	11,437	20,412	6,266	7,116	25,133	8,561	16,770	12,411	4,919	3,267	2,545	479	2,693	2,483
\$2,000 under \$3,000.....	15,184	28,618	8,816	9,961	75,941	33,355	22,470	11,766	10,246	8,239	3,064	5,182	7,498	17,170
\$3,000 under \$4,000.....	21,615	69,428	14,014	15,939	131,809	86,595	29,385	20,056	15,605	13,367	5,182	10,664	6,857	10,000
\$4,000 under \$5,000.....	31,714	109,593	14,014	15,939	170,027	117,929	29,385	20,056	10,013	10,952	2,373	2,343	6,182	6,881
\$5,000 under \$6,000.....	42,070	151,171	27,960	33,277	216,550	183,005	48,614	31,612	10,168	6,863	1,187	1,243	4,838	4,141
\$6,000 under \$7,000.....	45,121	149,871	17,202	34,855	241,881	180,614	60,980	42,238	15,605	13,367	2,373	2,343	6,182	6,881
\$7,000 under \$8,000.....	51,908	216,981	19,595	26,091	213,965	195,332	59,813	37,861	10,168	6,863	1,187	1,243	4,838	4,141
\$8,000 under \$9,000.....	40,216	133,205	17,591	27,767	245,082	237,716	59,021	33,304	10,168	6,863	1,187	1,243	4,838	4,141
\$9,000 under \$10,000.....	210,288	1,074,255	78,507	90,556	1,178,428	1,073,471	240,964	135,792	37,051	34,327	8,820	13,612	20,927	26,167
\$10,000 under \$15,000.....	148,925	985,985	54,558	104,719	781,511	1,116,096	161,892	95,493	24,992	33,880	5,165	10,247	14,280	25,907
\$15,000 under \$20,000.....	110,425	1,012,881	32,095	71,774	412,949	882,605	84,667	51,314	12,288	17,100	2,181	3,873	5,715	10,935
\$20,000 under \$25,000.....	79,521	991,155	25,364	64,956	239,097	698,936	44,795	31,855	9,446	15,764	1,187	1,243	3,627	9,903
\$25,000 under \$30,000.....	161,324	2,993,051	44,954	163,194	394,681	1,915,420	76,563	55,720	15,604	35,501	3,357	12,085	7,688	19,439
\$30,000 under \$50,000.....	98,857	3,179,072	31,741	221,576	201,676	2,283,905	38,081	30,136	7,842	19,778	1,369	6,687	4,947	15,654
\$50,000 under \$100,000.....	22,561	1,289,929	9,382	122,448	45,026	1,769,119	7,918	6,835	2,172	8,398	497	2,884	1,638	7,591
\$100,000 under \$200,000.....	5,048	540,005	3,451	101,391	13,261	1,741,761	1,206	1,069	667	3,829	148	1,080	613	4,091
\$200,000 under \$500,000.....	776	148,787	789	47,064	2,400	975,793	130	118	126	1,319	36	522	149	1,728
\$500,000 under \$1,000,000.....	256	107,814	405	48,813	1,014	1,541,331	52	51	82	946	14	221	61	608
\$1,000,000 or more.....	256	107,814	405	48,813	1,014	1,541,331	52	51	82	946	14	221	61	608
Nontaxable returns, total.....	58,201	218,464	39,600	267,706	307,250	544,985	63,462	49,066	18,064	20,906	4,469	5,297	18,399	37,483
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	16,024	19,453	7,992	19,955	11,534	5,535	15,781	12,494	5,744	2,665	4,447	5,179	7,215	16,682
\$1,000 under \$2,000.....	15,946	28,627	7,079	18,903	54,965	32,990	12,899							

Individual Returns/1968 • Deductions and Exemptions

Table 2.3—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 and royalties				Estates and trusts			
	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)
	(22)	(24)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Grand total.....	4,213,531	13,365,731	18,267,103	11,318,413	1,638,577	3,806,730	2,765,264	3,944,451	1,859,846	1,027,986	359,156	923,530	27,654	37,452
Taxable returns, total.....	4,461,245	12,834,386	17,175,699	10,434,195	1,329,135	3,283,327	2,441,765	3,572,049	1,745,553	1,448,631	336,412	879,155	25,450	33,922
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	36,232	1,114	145,389	63,362	12,779	10,523	29,503	14,497	1,367	8,263	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	131,724	71,361	345,377	253,076	103,255	154,270	75,457	58,233	28,766	16,843	17,588	19,403		
\$3,000 under \$4,000.....	140,591	45,191	591,528	394,727	132,225	241,375	110,548	72,070	56,762	40,974				
\$4,000 under \$5,000.....	182,671	178,639	767,316	516,313	161,518	323,474	150,009	136,257	68,866	34,242	17,068	13,755	4,855	5,057
\$5,000 under \$6,000.....	186,741	181,131	880,864	470,652	130,247	322,393	145,215	147,369	103,551	64,719				
\$6,000 under \$7,000.....	147,252	192,261	1,015,839	443,212	112,574	266,853	152,247	137,006	113,664	80,718	11,187	10,861		
\$7,000 under \$8,000.....	191,857	220,643	1,080,696	447,020	101,069	223,185	147,556	129,327	134,184	84,555	18,824	29,340		
\$8,000 under \$9,000.....	182,049	183,267	1,216,131	424,406	78,480	205,057	169,880	136,293	142,370	74,219	12,260	19,145		
\$9,000 under \$10,000.....	192,325	212,524	1,241,942	432,632	70,093	181,138	159,166	131,923	146,255	78,880	13,306	22,004		
\$10,000 under \$15,000.....	437,289	970,234	5,186,810	1,763,906	202,614	505,332	588,701	556,785	564,936	316,185	65,748	76,889	5,367	3,655
\$15,000 under \$20,000.....	711,501	1,550,700	2,341,026	1,250,213	96,622	291,938	375,440	360,244	203,753	163,788	48,316	109,411	3,192	2,059
\$20,000 under \$25,000.....	413,551	694,328	903,216	482,244	47,410	174,721	135,113	265,441	82,834	96,100	32,117	73,596	3,007	4,377
\$25,000 under \$30,000.....	243,143	680,882	431,055	543,933	26,620	85,234	75,253	193,670	40,009	61,016	21,199	59,399	1,570	2,510
\$30,000 under \$50,000.....	436,240	1,845,475	621,560	1,129,503	34,154	152,173	134,116	523,543	64,410	122,529	38,108	129,468	3,263	2,644
\$50,000 under \$100,000.....	232,627	2,337,542	275,056	853,247	18,441	44,740	71,055	416,832	34,232	108,448	27,122	145,651	2,111	5,531
\$100,000 under \$200,000.....	55,908	1,626,515	58,890	354,885	5,089	33,499	16,064	168,626	3,503	53,624	8,782	80,829	672	3,067
\$200,000 under \$500,000.....	14,363	1,111,083	14,536	181,995	1,661	13,348	4,255	73,945	2,340	27,145	56,013	240	2,225	
\$500,000 under \$1,000,000.....	2,487	430,832	2,491	56,412	262	2,502	762	27,253	485	9,135	20,608	49	1,320	
\$1,000,000 or more.....	1,041	502,167	1,055	66,891	82	1,282	325	1,715	206	7,243	821	12,651	23	138
Nontaxable returns, total.....	352,226	526,348	1,991,404	884,220	309,442	523,347	323,499	372,404	114,293	179,357	22,744	44,376	2,204	3,532
Under \$1,000.....	4,225	1,917	15,737	7,694	15,322	12,712	4,482	7,518	10,890	11,980	(*)	(*)	(*)	(*)
\$1,000 under \$1,000.....	23,612	6,357	54,494	21,910				12,933						
\$1,000 under \$2,000.....	31,122	42,075	303,424	197,146	64,773	66,374	76,354	59,113	27,169	25,069	9,270	12,015		
\$2,000 under \$3,000.....	52,213	59,908	268,741	207,062	90,455	134,577	93,077	59,577	20,746	14,811				
\$3,000 under \$4,000.....	62,277	47,835	206,960	196,013	77,282	151,304	56,361	71,125	19,187	23,228	4,870	3,802	2,037	3,223
\$4,000 under \$5,000.....	39,653	43,469	97,049	70,691	36,716	71,184	31,193	37,526	8,433	12,720				
\$5,000 or more.....	53,184	324,887	144,999	180,434	24,893	86,690	39,955	90,612	27,866	91,549	8,603	28,529		
Returns under \$5,000.....	761,470	564,063	2,850,989	1,932,169	634,326	1,166,297	449,061	567,249	255,186	188,130	45,678	46,883	5,414	6,466
Returns \$5,000 under \$10,000.....	990,080	1,953,638	5,557,953	2,310,705	516,071	1,281,615	806,866	735,282	656,177	432,054	65,064	98,281	4,257	2,475
Returns \$10,000 under \$15,000.....	443,653	1,005,645	5,199,608	1,783,967	202,950	506,085	592,700	566,821	508,916	332,729	67,523	78,903	3,800	3,583
Returns \$15,000 or more.....	2,118,528	10,742,385	4,658,553	5,291,572	225,230	852,733	716,637	2,074,499	439,567	675,073	180,891	699,463	14,183	24,928

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustment		Itemized deductions	Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits
	Net income		Net loss			Number of returns	Amount (Thousand dollars)				Amount (Thousand dollars)	Number of returns	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(46)			(47)	(48)	(49)			(50)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	29,525	88,176	9,377	17,702	1,361,006	3,821,932	4,185,185	69,177,073	65,464,745	1,394,436	30,635,795	235,502,468	51,420,388
Taxable returns, total.....	22,408	85,174	9,121	14,717	1,834,219	3,728,769	4,029,132	65,822,751	62,106,559	-	30,369,789	235,078,583	51,330,123
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	939	5,474	-	9,124	1,911	238
\$1,000 under \$2,000.....	-	-	-	-	17,600	10,579	9,706	148,433	197,146	-	276,427	110,133	15,497
\$2,000 under \$3,000.....	-	-	-	-	39,270	45,337	56,438	543,230	734,130	-	771,918	686,148	99,513
\$3,000 under \$4,000.....	-	-	(*)	(*)	58,915	53,411	61,148	1,097,918	1,453,540	-	1,244,681	1,841,278	278,983
\$4,000 under \$5,000.....	2,549	16,405	-	-	57,664	123,989	114,493	1,813,417	2,325,318	-	1,659,075	3,344,800	518,880
\$5,000 under \$6,000.....	-	-	-	-	78,888	205,744	204,690	2,440,427	3,233,831	-	1,998,228	5,285,998	836,306
\$6,000 under \$7,000.....	-	-	-	-	107,115	252,044	236,479	3,264,514	4,296,695	-	2,327,023	7,600,697	1,216,668
\$7,000 under \$8,000.....	-	-	(*)	(*)	112,896	264,341	238,166	3,792,894	4,943,351	-	2,451,725	9,657,084	1,570,208
\$8,000 under \$9,000.....	-	-	-	-	100,026	326,933	291,199	4,542,082	5,893,361	-	2,671,631	12,269,725	2,016,836
\$9,000 under \$10,000.....	10,414	22,535	3,089	2,898	72,897	289,617	275,311	4,629,587	5,638,203	-	2,489,569	13,369,377	2,242,136
\$10,000 under \$15,000.....	-	-	-	-	445,677	1,149,564	1,049,809	18,977,562	20,191,646	-	8,731,087	66,956,822	11,791,959
\$15,000 under \$20,000.....	3,203	11,848	1,263	1,836	241,431	494,791	519,665	8,725,051	7,133,988	-	3,132,443	37,386,786	7,195,484
\$20,000 under \$25,000.....	1,840	4,423	254	254	115,425	196,773	273,092	3,761,192	2,443,005	-	1,066,997	17,367,665	3,650,176
\$25,000 under \$30,000.....	1,036	5,414	313	481	76,216	92,852	154,918	2,040,111	1,125,690	-	483,492	10,005,381	2,280,818
\$30,000 under \$50,000.....	1,825	4,716	1,499	2,545	176,753	145,017	312,683	3,908,017	1,610,114	-	881,863	20,130,354	5,407,777
\$50,000 under \$100,000.....	1,178	12,485	601	2,393	113,384	64,802	183,982	2,992,512	700,234	-	293,736	15,773,782	5,662,638
\$100,000 under \$200,000.....	75	4,974	196	1,519	44,173	10,128	35,884	1,438,714	139,876	-	61,894	8,591,793	3,005,710
\$200,000 under \$500,000.....	270	2,197	79	1,413	14,758	1,650	6,193	903,656	33,074	-	15,210	3,456,106	1,793,309
\$500,000 under \$1,000,000.....	12	154	17	234	7,089	225	2,274	348,630	5,579	-	2,580	1,387,586	747,950
\$1,000,000 or more.....	6	23	8	399	4,474	71	938	407,865	2,304	-	1,086	1,855,157	999,037
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	76,788	93,163	156,054	3,354,323	3,358,183	1,394,436	266,006	423,887	90,266
Under \$6,000.....	-	-	-	-	11,144	7,144	7,856	25,028	34,854	29,070	-	-	-
\$6,000 under \$1,000.....	-	-	-	-	13,626			58,574	82,929	1,102	2	1	1
\$1,000 under \$2,000.....	-	-	-	-	28,213	11,538	21,885	412,967	480,599	388,113	15,463	2,473	348
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	16,720	18,787	32,956	545,079	641,475	330,513	56,467	24,229	3,397
\$3,000 under \$4,000.....	-	-	-	-	11,912	19,473	26,119	518,625	657,377	248,081	57,069	33,114	4,696
\$4,000 under \$5,000.....	-	-	(*)	(*)	9,818	10,751	1						

Individual Returns/1968 • Deductions and Exemptions

Table 2.3—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	Surcharge		Tax credits								Income tax after credits (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit		Foreign tax credit		All other tax 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)	
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Grand total.....	26,939,220	3,748,610	959,989	106,947	1,350,409	308,792	161,111	118,506	6,274	1,984	54,632,502
Taxable returns, total.....	26,889,169	3,743,458	808,512	93,304	1,251,056	263,869	156,394	81,709	6,157	1,941	54,632,502
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	238
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	15,447
\$2,000 under \$3,000.....	282,250	2,774	59,410	3,336	13,400	643	-	-	-	-	98,281
\$3,000 under \$4,000.....	631,804	13,106	76,885	5,724	21,910	1,276	-	-	-	-	285,045
\$4,000 under \$5,000.....	954,700	24,773	114,968	9,415	40,159	3,250	7,282	932	-	-	530,664
\$5,000 under \$6,000.....	1,454,869	45,529	85,612	9,656	49,358	4,495	-	-	-	-	867,156
\$6,000 under \$7,000.....	1,958,776	74,878	85,612	11,106	67,646	6,041	-	-	-	-	1,273,351
\$7,000 under \$8,000.....	2,241,000	106,667	58,100	8,824	63,896	6,602	10,288	3,270	2,150	66	1,659,209
\$8,000 under \$9,000.....	2,552,722	143,547	30,122	3,313	71,261	8,523	-	-	-	-	2,148,364
\$9,000 under \$10,000.....	2,440,357	163,938	54,591	8,220	52,487	7,994	26,540	6,113	-	-	2,389,085
\$10,000 under \$15,000.....	8,650,905	873,679	98,721	15,077	238,258	36,374	-	-	-	-	12,608,968
\$15,000 under \$20,000.....	3,118,643	535,954	45,058	5,746	154,513	29,856	18,442	3,250	1,503	117	7,692,510
\$20,000 under \$25,000.....	1,062,929	272,338	31,249	4,242	107,973	22,560	12,212	3,034	-	-	3,891,940
\$25,000 under \$30,000.....	482,264	170,452	15,859	2,077	76,517	13,922	13,922	5,058	623	47	2,425,498
\$30,000 under \$50,000.....	679,427	403,846	26,931	3,635	160,899	42,403	27,242	11,736	1,030	163	5,754,650
\$50,000 under \$100,000.....	292,613	423,259	15,257	2,053	99,495	39,042	24,515	14,903	533	182	6,029,667
\$100,000 under \$200,000.....	61,696	224,628	5,181	590	23,665	18,911	10,676	10,495	210	343	3,195,995
\$200,000 under \$500,000.....	15,157	133,977	1,375	190	6,306	10,438	4,101	7,960	87	596	1,908,062
\$500,000 under \$1,000,000.....	2,567	55,867	190	26	1,190	4,156	804	3,482	15	167	795,983
\$1,000,000 or more.....	1,082	74,217	89	17	533	3,711	370	10,876	6	260	1,058,390
Nontaxable returns, total.....	50,051	5,153	151,477	13,645	99,353	44,925	4,717	36,799	(*)	(*)	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	(*)	(*)	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	10,484	326	-	8,593	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	48,377	3,004	-	427	(*)	(*)	-	-	-
\$3,000 under \$4,000.....	8,618	239	41,618	2,945	14,184	1,768	-	-	-	-	-
\$4,000 under \$5,000.....	38,130	4,893	30,882	3,233	15,510	2,571	(*)	(*)	(*)	(*)	-
\$5,000 or more.....	-	-	20,116	4,137	61,065	40,159	4,382	36,743	(-)	(-)	-
Returns under \$5,000.....	1,886,083	40,941	385,926	28,034	115,347	9,966	4,850	459	(*)	(*)	929,675
Returns \$5,000 under \$10,000.....	10,671,320	535,318	333,127	45,208	352,179	49,346	19,247	5,942	(*)	(*)	8,337,165
Returns \$10,000 under \$15,000.....	8,659,334	874,298	99,727	15,116	246,710	44,695	23,201	5,958	(*)	(*)	12,608,968
Returns \$15,000 or more.....	5,722,483	2,298,053	141,209	18,589	636,173	204,785	113,813	106,147	4,008	1,883	32,756,694

Adjusted gross income classes	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments						Payments on 1968 declaration	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld		Refundable credits		Payments on 1968 declaration	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	
Grand total.....	169,340	36,900	3,531,739	1,113,275	27,714,316	41,035,254	2,768,534	234,779	564,954	69,408	4,237,832	13,992,399
Taxable returns, total.....	152,167	33,258	3,207,761	1,049,896	27,032,744	40,812,485	2,759,243	233,865	493,125	62,906	4,080,985	13,886,043
Under \$1,000.....	-	-	(*)	(*)	7,780	888	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	31,387	2,815	171,783	30,306	-	(*)	(*)	-	17,751	2,877
\$2,000 under \$3,000.....	2,952	380	93,410	11,774	489,898	126,939	(*)	-	12,619	565	65,914	15,613
\$3,000 under \$4,000.....	5,197	601	142,180	24,577	918,392	350,886	(*)	(*)	17,107	808	127,336	37,733
\$4,000 under \$5,000.....	8,618	239	41,618	2,945	14,184	1,768	-	-	30,636	1,821	200,522	75,066
\$5,000 under \$6,000.....	38,130	4,893	30,882	3,233	15,510	2,571	(-)	(-)	-	-	-	-
\$5,000 or more.....	-	-	20,116	4,137	61,065	40,159	4,382	36,743	(-)	(-)	-	-
Returns under \$5,000.....	1,886,083	40,941	385,926	28,034	115,347	9,966	4,850	459	(*)	(*)	929,675	
Returns \$5,000 under \$10,000.....	10,671,320	535,318	333,127	45,208	352,179	49,346	19,247	5,942	(*)	(*)	8,337,165	
Returns \$10,000 under \$15,000.....	8,659,334	874,298	99,727	15,116	246,710	44,695	23,201	5,958	(*)	(*)	12,608,968	
Returns \$15,000 or more.....	5,722,483	2,298,053	141,209	18,589	636,173	204,785	113,813	106,147	4,008	1,883	32,756,694	

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 Returns/1968 • Deductions and Exemptions

Table 2.3—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 due at time of filing		Overpayment					
	Number of returns	Amount (Thousand dollars)	Total		Overpayment refund		Credit on 1969 tax	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Grand total.....	7,415,105	7,836,677	21,854,343	7,376,643	29,607,136	6,359,188	1,396,340	1,049,464
Taxable returns, total.....	1,202,521	1,774,214	21,373,502	7,373,667	14,485,685	6,378,615	1,296,632	995,060
Under \$1,000.....	(*)	(*)	(*)	(*)	6,680	701	-	-
\$1,000 under \$2,000.....	102,251	5,462	171,891	21,371	165,702	20,225	7,633	786
\$2,000 under \$3,000.....	321,028	34,525	442,678	67,320	422,645	62,221	30,844	4,699
\$3,000 under \$4,000.....	403,289	60,690	636,425	140,000	790,497	131,776	54,408	8,830
\$4,000 under \$5,000.....	450,129	77,421	1,194,144	340,326	1,136,448	227,312	72,180	13,014
\$5,000 under \$6,000.....	501,666	107,426	1,448,111	33,235	1,410,146	318,199	90,981	21,036
\$6,000 under \$7,000.....	526,058	118,281	1,793,136	450,377	1,726,134	434,968	83,956	21,469
\$7,000 under \$8,000.....	547,798	126,447	1,898,217	513,486	1,836,997	493,265	71,309	20,701
\$8,000 under \$9,000.....	573,213	140,360	2,084,313	607,532	2,037,362	587,214	60,801	20,318
\$9,000 under \$10,000.....	513,281	136,796	1,969,839	516,296	1,920,672	574,376	62,277	23,920
\$10,000 under \$15,000.....	2,312,950	701,496	6,394,239	2,073,342	6,202,372	1,981,437	230,819	96,607
\$15,000 under \$20,000.....	1,314,246	646,216	1,810,797	741,437	1,682,060	655,367	153,126	86,070
\$20,000 under \$25,000.....	565,062	484,910	478,792	289,382	391,519	212,290	103,770	77,093
\$25,000 under \$30,000.....	299,462	394,576	183,158	172,066	122,281	101,883	69,851	70,183
\$30,000 under \$50,000.....	464,403	1,101,400	216,871	336,662	109,741	149,660	122,530	187,034
\$50,000 under \$100,000.....	218,152	1,324,441	77,388	267,345	21,520	76,454	60,996	190,891
\$100,000 under \$200,000.....	48,147	809,791	13,719	109,327	3,640	27,436	11,693	81,890
\$200,000 under \$500,000.....	11,948	625,574	5,255	36,554	641	14,368	2,868	42,188
\$500,000 under \$1,000,000.....	2,103	338,153	476	16,066	66	3,173	421	12,895
\$1,000,000 or more.....	889	563,943	147	20,806	42	5,370	169	15,436
Nontaxable returns, total.....	212,584	36,464	760,891	302,974	681,451	251,573	99,708	54,403
Under \$600.....	(*)	(*)	13,870	3,222	11,844	2,348	-	-
\$600 under \$1,000.....	9,402	470	21,342	4,718	19,624	4,413	-	-
\$1,000 under \$2,000.....	33,346	2,727	142,283	44,427	135,229	20,182	14,863	4,245
\$2,000 under \$3,000.....	42,709	4,533	166,140	44,400	152,293	39,246	15,047	4,554
\$3,000 under \$4,000.....	37,646	5,921	143,499	44,213	126,611	41,673	19,662	7,540
\$4,000 under \$5,000.....	26,964	5,327	83,181	33,251	72,641	28,153	14,300	5,098
\$5,000 or more.....	59,134	17,069	186,870	146,743	162,509	114,958	32,078	31,786
Returns under \$5,000.....	1,438,591	198,161	3,232,205	629,265	3,040,914	579,309	232,695	49,946
Returns \$5,000 under \$10,000.....	2,715,542	638,377	9,401,670	2,603,164	9,077,870	2,478,811	392,547	124,354
Returns \$10,000 under \$15,000.....	4,316,241	703,312	6,406,272	2,095,434	6,211,441	1,995,328	235,740	100,109
Returns \$15,000 or more.....	2,444,731	6,290,827	2,794,246	2,051,790	2,336,911	1,276,740	529,358	775,055

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.

Negative "Other sources."

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

Adjusted gross income classes <sup>1</sup>	Total itemized deductions		Taxes		Interest paid		Contributions		Medical expense		Casualty and theft losses <sup>2</sup>		Employee expenses		Other deductions		Type not specified	
	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.....	32,030,231	69,177,073	31,589,946	24,360,332	26,013,940	18,544,564	30,129,793	11,138,925	24,121,830	8,489,096	582,921	1,677,970	2,338,122	3,455,100	260,416	270,984		
Taxable returns, total.....	30,369,789	69,822,751	30,092,983	23,667,422	25,194,314	17,831,054	28,819,952	10,669,058	22,845,261	7,384,476	492,612	1,677,970	2,310,261	3,270,951	184,166	199,368		
Under \$1,000.....	9,124	6,987	6,987	261	104,634	13,444	229,917	47,715	199,667	47,715	1,686	78,262	6,224	8,845	(*)	(*)		
\$1,000 under \$2,000.....	276,427	1,493,433	259,262	129,166	359,256	95,874	669,546	98,774	614,511	171,690	17,464	259,397	23,465	27,008	10,858	6,707		
\$2,000 under \$3,000.....	771,918	542,230	746,618	153,154	1,097,918	327,992	697,698	191,053	980,517	296,811	41,523	452,787	45,277	64,318	9,382	6,388		
\$3,000 under \$4,000.....	1,624,681	1,097,918	1,636,963	540,041	1,146,731	336,136	1,499,423	284,773	1,508,684	441,843	19,071	1,308,458	79,545	103,099	12,763	8,915		
\$4,000 under \$5,000.....	1,659,975	1,813,417	1,636,963	540,041	1,146,731	336,136	1,499,423	284,773	1,508,684	441,843	19,071	1,308,458	79,545	103,099	12,763	8,915		
\$5,000 under \$6,000.....	1,998,228	2,490,427	1,969,611	729,836	1,902,330	553,674	392,488	1,838,954	1,992,311	540,779	67,546	962,155	115,484	122,228	18,390	14,224		
\$6,000 under \$7,000.....	2,327,023	3,264,514	2,294,097	1,006,168	1,876,280	825,007	2,158,532	464,051	1,825,140	595,393	30,623	1,299,522	158,381	159,233	27,755	25,459		
\$7,000 under \$8,000.....	2,451,725	3,792,894	2,420,413	1,203,753	2,109,591	1,042,196	2,281,939	528,637	1,878,344	614,324	117,934	1,471,638	182,307	161,361	28,118	27,206		
\$8,000 under \$9,000.....	2,671,631	4,542,082	2,642,302	1,489,536	2,341,691	1,315,486	2,571,773	615,029	2,045,223	642,812	110,370	1,680,880	223,013	168,326	27,494	31,359		
\$9,000 under \$10,000.....	2,683,569	4,825,987	2,663,375	1,539,172	2,208,666	1,390,548	2,375,773	638,955	1,859,335	597,193	104,552	1,560,515	222,650	175,987	23,530	30,378		
\$10,000 under \$15,000.....	8,731,087	18,977,562	8,707,189	6,896,658	7,979,563	5,873,779	8,488,395	2,652,485	6,413,783	1,888,693	140,660	5,479,408	843,885	654,997	17,785	27,311		
\$15,000 under \$20,000.....	3,132,443	8,725,051	3,127,329	3,416,952	2,768,560	2,930,927	3,074,560	1,339,181	2,273,227	719,441	199,774	54,133	269,038	390,251	3,745	9,352		
\$20,000 under \$25,000.....	1,066,997	3,761,192	1,064,806	1,544,709	899,066	997,611	1,047,971	614,389	781,867	291,411	54,665	23,085	66,399	219,992	1,370	4,333		
\$25,000 under \$30,000.....	483,492	2,040,111	482,210	856,362	394,010	516,279	474,755	340,322	349,248	197,461	22,868	12,930	24,411	130,032	492	2,189		
\$30,000 under \$50,000.....	681,863	3,908,017	680,731	1,689,085	530,469	670,431	670,400	735,982	474,163	209,750	35,647	23,995	132,760	30,068	465	2,397		
\$50,000 under \$100,000.....	293,736	2,992,512	293,072	1,237,153	223,816	670,331	289,053	658,678	193,609	121,792	16,682	21,079	11,739	269,897	267	2,779		
\$100,000 under \$200,000.....	61,894	1,438,714	61,070	515,770	46,165	312,121	60,999	408,194	38,930	38,930	4,588	8,729	4,625	152,506	38	833		
\$200,000 under \$500,000.....	15,210	903,656	15,179	282,922	11,774	183,166	15,007	316,157	9,026	9,026	3,624	774	2,378	100,975	11	262		
\$500,000 under \$1,000,000.....	2,580	343,630	2,575	97,555	2,060	61,481	2,452	152,428	1,482	1,482	272	724	738	34,128	2	56		
\$1,000,000 or more.....	1,086	407,965	1,083	98,677	884	63,882	1,075	212,918	557	267	131	613	507	31,013	-	-		
Non-taxable returns, total.....	1,660,442	3,354,323	1,496,963	692,910	813,626	713,509	1,309,841	470,870	1,276,269	1,103,623	90,307	271,792	27,863	184,151	76,250	71,117		
Under \$600.....	29,070	25,028	17,207	5,735	8,755	7,494	13,703	2,821	11,127	6,051	(*)	(*)	(*)	988	12,244	3,417		
\$600 under \$1,000.....	83,030	56,974	67,875	18,109	22,047	7,097	59,642	7,791	50,166	18,547	4,973	8,439	2,62	4,789	10,222	4,873		
\$1,000 under \$2,000.....	403,576	412,967	361,013	109,555	139,519	56,293	302,718	47,124	306,127	173,117	9,777	38,379	2,548	14,907	1,775	1,490		
\$2,000 under \$3,000.....	386,980	545,079	365,093	139,377	179,235	81,333	320,620	69,475	317,308	220,751	8,528	38,660	6,002	24,032	4,190	4,371		
\$3,000 under \$4,000.....	309,150	518,625	292,606	134,063	171,759	116,280	256,507	66,472	244,524	166,507	10,234	7,910	5,162	21,965	2,288	8,705		
\$4,000 under \$5,000.....	159,154	350,896	151,739	74,742	106,493	80,798	137,958	39,404	142,352	116,511	7,193	13,085	4,423	13,279	2,288	8,705		
\$5,000 or more.....	293,482	1,443,154	241,430	212,629	192,818	364,214	216,693	241,783	204,965	402,139	14,646	60,500	9,405	104,241	45,551	48,261		
Returns under \$5,000.....	5,328,185	5,515,106	5,122,784	1,543,295	2,931,057	915,246	4,615,694	831,249	4,176,220	1,659,566	157,591	1,741,072	173,087	283,193	65,423	45,387		
Returns \$5,000 under \$10,000.....	12,200,935	19,513,527	12,002,975	6,111,783	10,209,928	5,320,940	11,364,531	2,704,678	9,385,382	3,276,441	495,407	7,043,195	910,371	813,324	170,479	176,834		
Returns \$10,000 under \$15,000.....	8,748,808	19,112,111	8,723,517	6,916,197	7,992,428	5,904,003	8,503,958	2,661,821	6,428,192	1,941,320	383,142	5,481,310	844,227	664,502	17,953	27,312		
Returns \$15,000 or more.....	5,752,803	12,036,329	5,740,670	9,789,197	4,984,456	6,404,375	5,676,610	4,941,177	4,132,036	1,610,853	166,223	2,421,393	410,437	1,694,081	6,561	21,751		

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-Excludes returns with no adjusted gross income.  
 Note: Detail may not add to total because of rounding.

## Individual Returns/1968 • Deductions and Exemptions

Table 2.5—RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES  
(Taxable and nontaxable returns)<sup>1</sup>

Adjusted gross income classes	Itemized deductions		Itemized deductions as a percent of adjusted gross income									
	Number of returns	Amount (Thousand dollars)	0 percent under 5 percent		5 percent under 10 percent		10 percent under 11 percent		11 percent under 12 percent		12 percent under 13 percent	
			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)	
Total.....	32,030,331	69,177,073	124,839	231,068	1,643,426	2,950,800	1,206,788	1,791,441	1,487,695	2,256,812	1,740,575	2,741,977
Under \$600.....	29,070	25,028	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
\$600 under \$1,000.....	93,154	59,512	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	680,003	561,400	6,978	167	17,695	3,872	9,217	1,475	11,064	2,973	16,831	4,955
\$2,000 under \$3,000.....	1,158,898	1,089,309	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	1,549,831	1,616,544	8,399	522	16,159	4,444	18,956	7,143	39,938	16,312	39,447	17,394
\$4,000 under \$5,000.....	1,818,129	1,616,313	7,558	1,452	20,485	6,911	21,978	10,679	36,012	18,926	50,765	28,634
\$5,000 under \$6,000.....	1,109,338	2,739,250	-	-	29,360	13,733	50,306	29,069	61,384	38,773	111,281	75,892
\$6,000 under \$7,000.....	2,407,364	3,477,739	-	-	22,613	12,395	70,648	47,800	117,580	88,708	112,349	90,922
\$7,000 under \$8,000.....	2,492,073	3,957,985	-	-	25,167	16,072	86,673	70,366	111,112	96,137	127,581	119,918
\$8,000 under \$9,000.....	2,691,491	3,643,853	6,055	2,069	18,162	13,517	90,701	81,831	131,009	128,809	159,154	169,258
\$9,000 under \$10,000.....	1,503,661	4,684,700	-	-	13,786	12,479	90,453	90,363	121,021	132,294	135,342	160,249
\$10,000 under \$15,000.....	8,748,926	19,111,111	-	-	459,134	532,389	421,627	548,032	489,861	694,424	604,679	922,876
\$15,000 under \$20,000.....	3,138,767	8,788,368	1,932	1,238	443,217	649,515	184,704	330,855	207,497	404,448	219,306	465,476
\$20,000 under \$25,000.....	1,068,653	3,817,995	5,609	5,643	206,156	364,424	66,942	155,487	67,041	170,835	73,339	202,182
\$25,000 under \$30,000.....	484,653	3,057,285	9,108	10,665	11,211	242,419	29,917	85,292	30,477	95,278	31,289	106,427
\$30,000 under \$50,000.....	683,497	3,951,003	32,694	51,702	166,112	483,071	43,959	171,084	45,254	192,670	41,186	191,664
\$50,000 under \$100,000.....	294,626	3,055,802	29,400	73,559	77,547	383,967	15,493	106,351	15,251	114,627	15,174	124,013
\$100,000 under \$200,000.....	62,209	1,497,447	8,582	36,557	1,733	122,993	2,358	32,113	2,497	34,272	2,391	38,648
\$200,000 under \$500,000.....	12,350	356,307	7,708	23,405	2,310	49,016	421	14,723	448	14,353	389	13,648
\$500,000 under \$1,000,000.....	2,631	392,361	575	9,246	406	20,798	78	5,336	30	6,291	48	4,029
\$1,000,000 or more.....	1,117	527,763	335	16,835	163	23,559	25	4,859	83	6,669	24	5,794
Returns under \$5,000.....	5,328,185	5,515,106	24,035	1,340	54,339	14,225	50,487	20,111	87,350	38,225	107,043	50,982
Returns \$5,000 under \$10,000.....	1,700,935	19,513,527	5,041	1,132	109,188	68,225	390,781	319,428	542,106	484,721	645,707	616,239
Returns \$10,000 under \$15,000.....	8,748,808	19,112,111	4,820	1,745	459,134	532,389	421,627	548,032	489,861	694,424	604,679	922,876
Returns \$15,000 or more.....	5,732,303	25,036,329	90,943	226,851	1,020,765	1,336,061	343,893	903,870	368,375	1,039,442	383,146	1,151,880
Itemized deductions as a percent of adjusted gross income—Continued												
Adjusted gross income classes	13 percent under 14 percent		14 percent under 15 percent		15 percent under 16 percent		16 percent under 17 percent		17 percent under 18 percent		18 percent under 19 percent	
	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)
Total.....	1,886,578	3,137,817	1,921,245	3,357,335	1,969,130	3,611,537	1,890,744	3,619,346	1,793,239	3,581,031	1,650,925	3,390,978
Under \$600.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	20,954	6,748	23,360	8,329	21,738	8,024	34,927	13,877	9,049	2,431	33,061	14,632
\$2,000 under \$3,000.....	43,648	21,042	48,042	24,620	75,452	41,067	44,467	26,020	35,396	36,064	71,120	46,312
\$3,000 under \$4,000.....	87,051	53,282	77,691	51,209	78,799	55,548	79,705	60,203	72,246	57,303	77,311	65,056
\$4,000 under \$5,000.....	91,217	67,801	99,849	80,125	97,390	83,281	108,799	98,593	116,560	111,874	98,541	100,280
\$5,000 under \$6,000.....	130,605	115,458	160,284	152,740	127,737	138,649	135,667	145,478	118,022	134,312	127,887	155,610
\$6,000 under \$7,000.....	198,013	159,885	141,269	153,895	162,820	190,290	160,586	199,449	140,581	184,138	146,112	201,499
\$7,000 under \$8,000.....	151,639	174,360	162,429	200,953	179,738	231,320	191,420	268,981	189,235	281,108	161,501	254,385
\$8,000 under \$9,000.....	170,920	182,642	162,407	223,627	199,567	294,413	180,360	282,603	170,561	282,915	155,915	273,694
\$9,000 under \$10,000.....	638,220	1,050,784	665,266	1,173,692	664,921	1,250,544	624,158	1,251,909	578,514	1,231,140	520,035	1,167,752
\$10,000 under \$15,000.....	234,032	536,361	227,251	557,620	221,399	582,725	198,214	554,865	184,564	544,413	158,491	497,384
\$15,000 under \$20,000.....	68,830	204,969	70,173	223,830	67,883	231,674	61,870	224,949	55,264	204,765	47,205	192,718
\$20,000 under \$25,000.....	33,261	121,742	28,236	111,355	24,703	104,149	26,333	117,543	25,771	123,011	19,768	98,726
\$25,000 under \$30,000.....	39,721	202,131	38,873	209,258	35,625	205,759	30,067	185,573	27,916	184,105	21,980	151,357
\$30,000 under \$50,000.....	13,655	120,792	12,096	116,448	12,474	125,665	10,911	117,618	9,782	112,707	8,567	103,743
\$50,000 under \$100,000.....	3,215	58,130	2,218	42,198	2,388	47,819	2,088	45,626	1,767	39,995	1,568	38,342
\$100,000 under \$200,000.....	422	16,442	390	16,260	412	17,953	380	17,658	405	20,127	366	19,207
\$200,000 under \$500,000.....	54	5,058	58	5,546	58	5,750	44	4,779	47	5,769	43	5,966
\$500,000 under \$1,000,000.....	20	4,441	17	5,599	26	6,909	12	3,584	18	6,037	13	4,125
\$1,000,000 or more.....	152,754	81,220	149,429	84,191	175,989	106,639	159,435	100,139	176,232	112,616	182,928	126,192
Returns under \$5,000.....	702,394	736,147	727,238	811,339	763,252	927,952	777,232	995,104	734,959	995,347	689,956	985,467
Returns \$5,000 under \$10,000.....	638,220	1,050,784	665,266	1,173,692	664,921	1,250,544	624,158	1,251,909	578,514	1,232,140	520,035	1,167,752
Returns \$10,000 under \$15,000.....	393,210	1,269,666	379,312	1,288,113	364,968	1,328,402	329,919	1,272,194	303,534	1,240,928	258,006	1,111,567
Returns \$15,000 or more.....												

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 Returns/1968 • Deductions and Exemptions

Table 2.5—RETURNS WITH ITEMIZED DEDUCTIONS: ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued  
[Taxable and nontaxable returns]<sup>1</sup>

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	19 percent under 20 percent		20 percent under 25 percent		25 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent under 60 percent	
	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)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	1,561,387	3,335,310	5,611,584	12,796,061	2,900,871	7,356,858	2,587,978	7,282,760	977,716	3,064,112	421,624	1,464,392
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	6,262	2,685
\$600 under \$1,000.....	12,015	3,804	8,027	14,566	71,884	31,902	8,714	2,594	13,285	5,233	74,047	62,735
\$1,000 under \$2,000.....	28,230	14,148	53,189	20,003	152,890	106,930	164,679	95,644	92,620	64,773	79,675	110,944
\$2,000 under \$3,000.....	49,813	23,947	190,865	108,566	204,827	195,773	235,427	204,970	154,495	170,867	146,055	140,137
\$3,000 under \$4,000.....	98,296	85,984	266,749	209,774	229,946	283,777	257,790	311,498	146,055	224,676	73,947	109,163
\$4,000 under \$5,000.....	105,465	113,950	355,863	358,387	275,562	414,026	297,862	458,528	133,727	264,317	44,662	96,505
\$5,000 under \$6,000.....	111,981	142,162	420,972	518,685	290,732	512,485	265,207	495,927	108,180	260,393	32,895	99,754
\$6,000 under \$7,000.....	130,199	190,630	499,406	727,173	271,912	553,084	248,201	552,609	78,423	225,064	28,087	65,990
\$7,000 under \$8,000.....	148,832	246,180	512,121	856,894	279,114	647,592	216,872	553,522	58,927	193,651	16,555	27,551
\$8,000 under \$9,000.....	168,177	310,745	567,376	1,070,479	235,639	607,132	205,538	589,164	32,927	124,046	11,404	60,625
\$9,000 under \$10,000.....	469,944	1,104,606	493,283	1,043,330	606,602	1,958,788	356,502	1,421,467	69,877	368,946	20,482	133,842
\$10,000 under \$15,000.....	144,769	475,848	1,530,939	4,073,649	1,609,313	4,229,543	89,611	511,907	19,519	147,857	76,779	74,252
\$15,000 under \$20,000.....	45,804	196,672	1,530,939	4,073,649	1,609,313	4,229,543	89,611	511,907	19,519	147,857	76,779	74,252
\$20,000 under \$25,000.....	16,730	89,314	133,518	652,864	52,722	317,748	31,522	233,668	9,749	96,894	3,467	41,675
\$25,000 under \$30,000.....	21,025	152,596	50,797	306,642	20,881	154,039	15,923	146,844	4,792	59,015	1,865	27,521
\$30,000 under \$50,000.....	7,911	103,741	65,076	543,427	29,504	301,817	27,379	351,382	8,314	143,011	4,030	84,637
\$50,000 under \$100,000.....	1,450	37,032	25,435	374,231	14,185	258,609	14,540	338,406	6,179	186,840	2,701	99,527
\$100,000 under \$200,000.....	348	19,552	5,773	172,480	3,639	133,312	4,984	229,596	2,268	136,783	1,033	76,779
\$200,000 under \$500,000.....	43	5,510	1,458	92,392	1,165	92,327	1,709	172,075	922	121,894	431	69,428
\$500,000 under \$1,000,000.....	19	8,829	206	31,290	163	29,205	337	80,005	169	49,687	75	27,211
\$1,000,000 or more.....	188,690	137,945	55	24,915	56	28,643	112	70,701	84	67,898	27	29,493
Returns under \$5,000.....	188,690	137,945	875,793	698,296	660,555	618,508	964,809	1,073,302	540,518	729,933	278,593	425,665
Returns \$5,000 under \$10,000.....	664,654	1,003,667	2,493,158	4,216,561	1,352,959	2,734,319	1,080,550	2,653,415	315,345	955,585	101,001	378,426
Returns \$10,000 under \$15,000.....	469,944	1,104,606	1,530,939	4,073,649	606,602	1,958,788	356,502	1,421,467	69,877	368,946	20,482	133,842
Returns \$15,000 or more.....	238,099	1,089,092	711,694	3,807,555	280,755	2,045,243	186,117	2,134,576	81,956	1,009,648	21,548	526,459

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	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)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	234,320	882,513	126,258	545,407	73,029	359,880	46,667	321,633	4,364	26,902	169,249	1,071,109
Under \$600.....	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	16,246	23,514
\$600 under \$1,000.....	9,204	4,992	34,360	36,335	31,065	38,219	6,082	4,560	17,945	29,848	37,451	143,326
\$1,000 under \$2,000.....	41,736	42,546	27,712	53,741	11,452	22,184	6,561	15,088	34,221	136,513	34,221	136,513
\$2,000 under \$3,000.....	42,089	64,868	14,620	37,960	9,186	27,168	6,015	20,125	12,944	66,336	6,299	47,637
\$3,000 under \$4,000.....	48,960	108,407	14,212	47,829	7,253	30,368	3,118	13,367	3,805	8,260	2,367	19,129
\$4,000 under \$5,000.....	23,771	68,413	6,565	26,182	5,020	29,689	1,623	9,951	3,392	34,978	3,190	35,836
\$5,000 under \$6,000.....	16,459	57,997	12,223	64,348	5,020	29,689	1,623	9,951	3,392	34,978	5,318	61,842
\$6,000 under \$7,000.....	13,547	55,540	3,289	21,914	3,187	23,674	3,392	34,978	-	-	4,349	50,738
\$7,000 under \$8,000.....	8,593	41,458	21,914	21,914	3,187	23,674	3,392	34,978	-	-	1,431	29,332
\$8,000 under \$9,000.....	10,072	58,361	5,312	48,558	2,584	25,792	658	11,419	-	-	3,425	53,623
\$9,000 under \$10,000.....	9,640	70,923	1,751	21,776	1,223	18,028	523	10,729	-	-	1,298	29,399
\$10,000 under \$15,000.....	3,319	36,757	1,176	20,282	213	3,870	213	3,870	-	-	1,222	37,018
\$15,000 under \$20,000.....	1,425	20,901	921	19,039	229	5,585	440	11,585	-	-	104	5,354
\$20,000 under \$25,000.....	983	16,705	1,189	33,863	750	26,852	261	8,970	120	4,137	667	29,532
\$25,000 under \$30,000.....	1,917	46,468	659	36,268	508	28,515	432	27,690	-	-	416	42,907
\$30,000 under \$50,000.....	1,273	56,926	355	37,231	218	25,567	134	17,518	-	-	1,869	41,370
\$50,000 under \$100,000.....	538	46,120	116	25,224	115	28,152	103	29,833	14	1,869	198	41,370
\$100,000 under \$200,000.....	237	45,453	20	10,379	18	10,028	25	15,404	1	393	94	39,123
\$200,000 under \$500,000.....	33	14,244	4	4,036	8	16,190	18	49,881	6	2,700	42	41,130
\$500,000 under \$1,000,000.....	20	25,638	2	2,322	162,787	2,594	183,030	145	18,425	4,063	22	107,801
\$1,000,000 or more.....	166,264	289,424	92,678	176,307	56,381	106,092	34,805	71,638	3,972	7,143	145,106	446,974
Returns under \$5,000.....	48,671	213,355	22,077	113,444	10,782	65,209	6,982	41,236	(*)	(*)	16,655	196,877
Returns \$5,000 under \$10,000.....	9,640	70,923	5,312	48,558	2,584	25,792	2,286	25,729	-	-	3,425	53,623
Returns \$10,000 under \$15,000.....	9,745	308,811	6,191	208,098	3,282	162,787	2,594	183,030	145	18,425	4,063	373,635

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>Excludes returns with no adjusted gross income.  
 NOTE: Detail may not add to total because of rounding.

Table 2.6—TAXES DEDUCTED BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxes deducted																	
	Total returns			Real estate taxes			General sales taxes			State and local income taxes			Personal property taxes			State and local gasoline taxes		All other taxes <sup>1</sup> (Thousand dollars)
	Number of returns	Adjusted gross income (Thousand dollars)	Total taxes deducted (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.....	31,589,346	361,042,554	24,360,232	9,382,134	4,920,399	21,307,599	6,498,750	12,880,037	767,553	28,461,116	2,235,419	556,511	540,434					
Taxable returns, total.....	30,092,983	361,042,554	23,667,422	8,954,444	4,815,405	20,876,008	6,437,348	12,365,545	744,131	27,418,011	2,177,604	540,434						
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$1,000 under \$2,000.....	259,262	427,315	42,166	19,382	10,786	98,377	2,615	26,817	1,086	15,046	1,664	1,438						
\$2,000 under \$3,000.....	746,618	1,901,419	153,154	69,841	38,310	332,801	10,795	20,717	6,474	466,333	23,360	4,381						
\$3,000 under \$4,000.....	1,218,721	4,302,846	327,392	137,286	82,773	624,773	30,726	609,884	11,260	891,457	53,218	14,036						
\$4,000 under \$5,000.....	1,636,063	7,380,797	540,941	219,844	137,114	931,953	60,767	576,162	23,547	1,313,464	64,636	14,036						
\$5,000 under \$6,000.....	1,969,611	10,857,609	729,836	282,554	196,818	1,158,674	91,279	730,657	27,668	1,674,883	111,670	14,036						
\$6,000 under \$7,000.....	2,294,097	14,945,626	1,006,168	388,843	253,334	1,509,440	144,700	950,285	46,481	2,077,203	151,369	27,215						
\$7,000 under \$8,000.....	2,420,413	18,157,241	1,203,753	478,973	290,182	1,665,349	186,700	1,000,308	44,174	2,235,508	171,954	31,462						
\$8,000 under \$9,000.....	2,642,302	22,458,050	1,489,536	591,818	359,480	1,870,034	247,685	1,128,576	52,755	2,467,683	146,673	34,324						
\$9,000 under \$10,000.....	2,463,375	23,382,172	1,535,172	628,701	363,284	1,778,257	268,610	1,061,143	54,288	2,467,614	137,201	37,111						
\$10,000 under \$15,000.....	8,707,189	105,838,243	6,896,658	2,831,875	1,528,051	8,492,254	1,436,625	3,176,745	322,309	8,415,049	711,477	156,116						
\$15,000 under \$20,000.....	3,127,329	53,160,016	3,416,852	1,351,775	706,427	2,373,739	921,601	1,343,153	96,240	2,968,336	273,301	71,144						
\$20,000 under \$25,000.....	1,664,806	23,524,014	1,544,309	588,575	307,122	1,037,774	282,252	459,121	36,205	991,862	57,132	25,711						
\$25,000 under \$30,000.....	482,210	13,135,596	856,962	307,122	144,312	364,418	146,433	203,112	17,109	436,684	36,177	17,424						
\$30,000 under \$50,000.....	680,731	15,607,645	1,689,985	550,492	244,253	514,478	777,327	291,124	36,254	1,061,628	47,667	32,542						
\$50,000 under \$100,000.....	293,072	19,421,983	1,237,153	331,910	134,374	218,525	686,374	127,414	27,631	241,724	19,983	25,117						
\$100,000 under \$200,000.....	61,760	8,152,824	515,770	107,950	39,540	45,648	346,380	27,541	14,482	59,348	4,269	12,968						
\$200,000 under \$500,000.....	15,179	4,283,995	282,922	49,570	11,894	11,597	206,106	9,112	1,753	11,966	1,471	8,281						
\$500,000 under \$1,000,000.....	2,575	1,737,785	97,555	11,555	2,483	1,978	76,309	1,154	276	1,983	276	3,223						
\$1,000,000 or more.....	1,083	2,261,037	98,677	8,752	2,592	654	80,092	494	3,683	313	376	2,468						
Nontaxable returns, total.....	1,496,363	5,348,629	672,910	427,694	105,094	431,591	61,402	514,432	24,422	1,442,501	57,819	16,472						
Under \$600.....	17,207	5,888	5,735	3,766	867	12,528	12,528	870	870	13,127	10,438	41						
\$600 under \$1,000.....	67,875	57,658	18,109	12,333	2,213	13,127	4,012	2,213	20,350	4,026	1,713	52						
\$1,000 under \$2,000.....	361,013	563,547	109,255	77,546	15,539	86,463	31,701	15,539	88,903	3,277	201,095	1,775						
\$2,000 under \$3,000.....	365,093	906,620	138,377	94,428	19,653	128,242	19,653	19,653	5,878	5,226	14,255	2,824						
\$3,000 under \$4,000.....	292,606	1,008,887	134,063	86,214	21,106	69,667	269,449	21,106	9,075	122,774	12,365	2,274						
\$4,000 under \$5,000.....	151,739	679,763	74,742	44,742	13,959	50,842	143,905	13,959	4,054	117,371	7,341	2,400						
\$5,000 or more.....	241,430	2,126,266	212,926	112,809	32,118	116,867	225,668	41,113	6,361	191,579	13,578	2,400						
Returns under \$5,000.....	5,122,784	17,240,534	1,543,295	761,483	341,278	2,304,400	125,222	1,677,303	64,418	3,682,520	212,450	38,100						
Returns \$5,000 under \$10,000.....	12,002,975	91,185,630	6,111,783	2,455,365	1,464,437	8,081,747	952,488	4,468,978	236,094	11,006,861	836,156	159,359						
Returns \$10,000 under \$15,000.....	8,723,517	106,034,451	6,916,097	2,842,707	1,303,485	3,732,967	1,464,274	3,732,967	225,871	8,426,665	728,333	157,087						
Returns \$15,000 or more.....	5,740,670	151,930,507	4,789,157	3,322,552	1,363,632	5,597,157	3,498,661	2,471,105	251,170	5,345,070	478,581	201,451						

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. Includes unreported taxes and also foreign taxes when claimed as an itemized deduction.  
 NOTE: Detail may not add to total because of rounding.

Table 2.7.—RETURNS WITH ITEMIZED DEDUCTIONS: TAXES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxes deducted as a percent of adjusted gross income																		
	Taxes deducted		0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		
	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)	
<b>Taxable returns, total.....</b>	31,289,946	24,360,332	165,802	27,705	794,187	179,620	1,289,257	4,236,196	2,185,745	4,567,547	2,928,801	4,281,243	3,269,004	3,471,157	3,093,120	3,066,016			
Under \$1,000.....	(+)	(+)																	
\$1,000 under \$2,000.....	259,262	42,166	17,410	309	12,513	2,720	74,331	20,229	1,090	23,939	1,343	22,576	22,139	13,023	1,648	1,406	9,406	1,165	
\$2,000 under \$3,000.....	746,154	153,154	17,410	309	12,513	2,720	74,331	20,229	1,090	23,939	1,343	22,576	22,139	13,023	1,648	1,406	9,406	1,165	
\$3,000 under \$4,000.....	1,218,721	327,392	11,250	268	64,390	3,539	134,501	103,574	16,970	146,037	7,091	78,009	55,392	24,145	2,836	2,836	40,917	7,802	
\$4,000 under \$5,000.....	1,636,063	540,041	14,546	432	63,770	4,763	121,681	131,596	13,936	36,024	36,024	43,944	184,424	160,510	47,024	110,100	110,100	38,895	
\$5,000 under \$6,000.....	1,969,611	702,836	17,252	691	100,497	6,050	130,497	274,987	53,214	279,621	69,925	358,631	77,632	188,871	67,870	139,604	139,604	57,764	
\$6,000 under \$7,000.....	2,294,997	916,850	21,653	671	130,185	9,683	194,185	343,223	64,223	343,223	102,031	339,773	119,851	271,845	114,526	226,665	226,665	109,356	
\$7,000 under \$8,000.....	2,620,413	1,003,759	25,241	721	145,084	10,984	240,984	440,984	81,984	440,984	133,014	324,423	136,423	323,927	177,683	381,718	381,718	136,015	
\$8,000 under \$9,000.....	2,942,302	1,189,136	29,241	771	160,453	12,084	260,453	480,453	90,453	480,453	145,973	366,426	160,260	388,676	234,110	510,617	510,617	196,407	
\$9,000 under \$10,000.....	3,265,372	1,359,172	33,241	821	175,825	13,183	295,825	535,825	100,825	535,825	160,260	413,560	215,560	380,156	234,110	621,459	621,459	229,226	
\$10,000 under \$15,000.....	8,707,189	6,896,658	10,862	885	344,190	19,225	344,190	110,259	766,808	321,198	1,238,321	683,496	1,510,157	1,011,765	1,471,484	1,162,015	1,163,477	1,099,584	
\$15,000 under \$20,000.....	3,127,329	3,416,852	9,022	1,232	46,114	12,916	162,950	62,450	295,338	177,341	432,705	333,696	532,950	497,280	537,694	592,626	428,855	543,220	
\$20,000 under \$25,000.....	1,064,806	1,544,309	5,547	1,011	25,284	9,131	33,891	106,888	85,349	134,020	133,998	153,807	186,915	154,196	221,279	139,304	223,624	223,624	
\$25,000 under \$30,000.....	482,210	856,362	4,824	956	16,360	7,153	31,178	22,147	54,088	52,281	84,728	74,506	65,935	98,733	104,951	53,931	109,827	109,827	
\$30,000 under \$50,000.....	680,731	1,689,085	8,329	2,149	31,481	19,401	64,828	62,851	83,306	109,707	78,613	133,751	80,764	104,198	158,257	61,427	170,501	170,501	
\$50,000 under \$100,000.....	293,072	1,237,153	9,021	4,158	27,369	29,302	39,219	65,300	36,545	87,702	87,702	24,331	24,331	87,592	20,711	17,405	85,704	85,704	
\$100,000 under \$200,000.....	61,760	515,770	4,221	3,765	9,995	20,177	7,333	23,554	1,269	28,279	4,754	27,415	3,855	27,648	2,155	2,788	27,393	27,393	
\$200,000 under \$500,000.....	15,179	282,922	2,453	4,237	2,175	9,006	1,427	10,241	1,081	10,683	1,754	11,472	722	11,543	12,882	643	14,683	14,683	
\$500,000 under \$1,000,000.....	2,575	97,555	708	2,287	3,107	3,100	1,897	3,100	154	3,401	137	3,472	116	4,390	137	5,091	4,683	4,683	
\$1,000,000 or more.....	1,083	98,677	398	2,926	113	3,800	70	3,026	56	4,473	47	4,360	50	5,625	47	5,273	5,229	5,229	
<b>Nontaxable returns, total.....</b>	1,496,963	692,910	20,184	918	35,063	3,953	78,041	7,706	61,069	6,619	74,593	13,434	13,434	15,446	70,114	19,033	79,387	27,154	
Under \$600.....	17,207	5,735																	
\$600 under \$1,000.....	67,875	18,109																	
\$1,000 under \$2,000.....	361,013	109,255	(+)	(+)	14,031	379	17,355	996	13,981	725	23,882	1,532	1,532	882	15,736	1,605	13,278	1,436	
\$2,000 under \$3,000.....	365,093	138,377			14,874	530	16,742	936	17,581	1,511	13,469	1,226	17,000	2,283	15,735	2,500	9,246	1,782	
\$3,000 under \$4,000.....	292,606	134,063			11,011	225	13,948	1,214	18,098	2,492	9,774	1,483	4,679	4,471	16,356	4,471	16,356	4,270	
\$4,000 under \$5,000.....	151,739	74,742			10,283	946	11,052	1,212	11,052	2,042	2,042	2,042	8,440	2,350	15,183	2,350	15,183	5,176	
\$5,000 or more.....	241,430	212,629	5,872	651	10,283	2,076	16,426	3,653	11,021	3,877	16,435	6,822	19,335	7,978	16,034	8,028	24,888	34,435	
Returns under \$5,000.....	5,122,784	1,543,295	57,518	1,275	254,547	13,214	410,637	35,094	509,289	64,208	566,945	83,253	437,205	67,469	396,613	93,330	303,784	82,081	
Returns \$5,000 under \$10,000.....	12,000,975	6,111,783	50,068	2,368	279,842	31,955	672,750	125,493	1,288,442	339,207	1,768,051	605,808	1,755,782	743,580	1,567,354	794,622	1,300,432	763,756	
Returns \$10,000 under \$15,000.....	8,723,517	6,916,097	11,662	912	99,443	19,453	349,774	110,420	768,513	331,912	1,240,025	684,560	1,511,651	1,012,727	1,472,302	1,162,621	1,165,577	1,061,595	
Returns \$15,000 or more.....	5,740,670	9,789,157	46,534	23,190	166,590	115,018	343,644	287,396	584,426	553,930	742,875	812,114	862,909	1,085,025	842,407	1,218,431	701,364	1,185,598	

Footnotes at end of table.

Table 2.7.—RETURNS WITH ITEMIZED DEDUCTIONS: TAXES DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Taxes deducted as a percent of adjusted gross income—Continued

Adjusted gross income classes	8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more		
	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.....	2,600,335	2,609,581	1,867,393	2,072,046	3,230,929	4,233,881	762,430	1,044,925	444,847	555,550	114,957	140,761	47,349	77,192	50,406	94,638	
Taxable returns, total.....	2,532,371	2,585,609	1,820,064	2,053,072	2,955,867	4,112,347	568,986	935,875	226,256	410,505	24,663	70,277	7,941	35,070	1,063	25,779	
Under \$1,000.....	(*)	(*)	10,913	1,664	49,123	9,740	26,796	7,605	16,312	6,547	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	10,148	1,489	44,067	10,659	94,275	29,268	34,158	27,584	40,317	23,860	7,779	8,423	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	45,219	9,655	68,263	22,615	153,426	65,653	72,490	65,301	47,073	36,782	8,423	8,423	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	75,612	15,650	103,509	35,054	242,125	131,951	88,963	68,239	31,755	34,888	4,025	7,259	3,504	5,016	(*)	(*)	(*)
\$4,000 under \$5,000.....	98,067	37,560	81,609	35,054	242,125	131,951	88,963	68,239	31,755	34,888	4,025	7,259	3,504	5,016	(*)	(*)	(*)
\$5,000 under \$6,000.....	148,285	69,467	97,209	50,899	242,557	160,342	70,090	68,373	21,689	27,214	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$6,000 under \$7,000.....	170,204	93,595	132,698	81,546	271,324	211,715	28,799	38,608	15,577	22,370	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	179,865	113,630	166,479	117,842	291,942	228,774	29,983	37,161	10,955	18,035	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	236,999	170,744	173,615	140,333	284,883	250,168	35,421	50,533	5,763	11,862	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.....	199,392	160,223	175,055	156,425	223,263	243,993	16,440	24,325	5,980	13,809	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	854,353	879,763	521,323	595,563	653,819	893,646	53,671	107,093	12,790	39,202	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	250,499	417,666	175,389	282,102	211,032	412,513	16,900	54,749	5,956	24,125	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$25,000.....	104,907	196,450	76,505	159,717	93,034	237,181	10,372	36,488	2,537	13,216	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$25,000 under \$30,000.....	46,274	106,869	32,750	84,328	47,327	156,984	5,131	23,364	1,245	8,881	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000.....	32,272	163,742	46,475	164,466	89,959	402,384	12,470	81,467	4,091	38,553	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	15,424	85,554	14,541	90,652	46,721	374,025	8,988	97,337	2,220	36,769	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$100,000 under \$200,000.....	2,686	29,873	2,431	30,304	9,960	160,711	2,946	66,456	756	23,822	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$200,000 under \$500,000.....	630	15,192	627	17,116	2,414	84,884	983	48,987	282	19,238	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000.....	81	4,639	99	6,257	380	31,526	142	16,146	43	6,431	3,504	5,016	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more.....	38	6,611	36	5,532	132	27,279	43	14,859	15	7,241	3,504	5,016	(*)	(*)	(*)	(*)	(*)
Non-taxable returns, total.....	67,964	23,976	47,329	18,976	275,062	121,536	153,444	109,123	219,291	145,085	90,296	70,483	39,408	42,126	49,343	64,861	
Under \$600.....	(*)	(*)	9,627	1,239	59,073	11,377	46,151	12,273	12,765	2,812	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	13,266	1,711	9,627	1,239	59,073	11,377	46,151	12,273	12,765	2,812	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	14,126	2,915	7,494	1,753	71,986	22,979	55,880	23,999	67,800	26,559	36,088	19,376	22,671	14,116	9,653	4,989	
\$2,000 under \$3,000.....	13,455	4,096	20,678	7,449	61,117	25,699	36,119	31,696	73,952	43,305	26,363	19,372	22,671	14,116	9,653	4,989	
\$3,000 under \$4,000.....	9,164	3,380	11,914	4,535	33,590	15,868	19,233	14,989	30,264	25,252	11,923	14,050	14,964	5,535	10,403	10,403	
\$4,000 under \$5,000.....	17,923	11,914	9,530	8,535	46,921	42,955	13,422	26,538	17,908	32,253	7,112	15,552	14,964	27,597	1,441	22,144	
Returns under \$5,000.....	279,393	83,652	242,631	80,431	765,967	314,772	425,029	231,312	336,440	216,108	104,015	77,377	42,568	36,012	48,183	43,697	
Returns \$5,000 under \$10,000.....	600,831	630,498	731,366	591,745	1,309,343	1,130,012	221,930	237,089	765,659	118,591	71,252	18,720	2,904	9,124	373	2,687	
Returns \$10,000 under \$15,000.....	850,510	831,031	521,464	596,182	644,911	893,629	351,130	109,594	13,626	37,654	4,247	4,247	2,887	1,710	750	5,875	
Returns \$15,000 or more.....	513,601	1,028,490	349,502	843,458	584,768	1,893,828	603,620	446,600	17,612	182,637	2,223	40,417	1,370	30,346	900	42,361	

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 2.8—INTEREST DEDUCTED BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	Returns with interest deducted						
	Total		Home mortgage		Installment purchases		All other
	Number of returns (1)	Amount (Thousand dollars) (2)	Number of returns (3)	Amount (Thousand dollars) (4)	Number of returns (5)	Amount (Thousand dollars) (6)	Amount (Thousand dollars) (7)
Grand total.....	26,013,940	18,544,564	16,587,926	9,821,802	7,703,214	734,327	7,988,577
Taxable returns, total.....	25,194,314	17,831,054	16,116,790	9,539,774	7,554,552	718,811	7,572,606
Under \$1,000.....	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	104,604	12,444	32,306	5,197	20,876	908	6,339
\$2,000 under \$3,000.....	355,256	60,589	108,098	27,038	77,290	3,736	29,815
\$3,000 under \$4,000.....	697,658	156,781	227,691	66,642	171,200	13,165	76,973
\$4,000 under \$5,000.....	1,146,731	336,136	442,533	153,969	313,192	22,272	159,896
\$5,000 under \$6,000.....	1,902,330	553,674	681,082	272,924	403,759	37,365	243,384
\$6,000 under \$7,000.....	1,876,280	825,207	984,486	434,000	532,197	41,196	350,011
\$7,000 under \$8,000.....	2,105,591	1,042,196	1,255,546	571,606	572,322	47,958	422,630
\$8,000 under \$9,000.....	2,341,691	1,319,486	1,555,488	768,368	726,481	61,552	489,562
\$9,000 under \$10,000.....	2,208,466	1,390,548	1,519,305	812,626	728,405	62,446	519,475
\$10,000 under \$15,000.....	7,979,963	5,873,279	5,847,829	3,519,578	2,704,296	253,937	2,099,785
\$15,000 under \$20,000.....	2,768,560	2,530,927	2,041,681	1,494,237	896,414	104,381	932,315
\$20,000 under \$25,000.....	898,066	997,611	651,049	565,001	235,067	30,818	401,836
\$25,000 under \$30,000.....	394,010	516,279	275,770	269,902	79,424	11,153	235,243
\$30,000 under \$50,000.....	530,469	919,916	344,496	374,944	73,877	16,609	528,389
\$50,000 under \$100,000.....	223,816	670,331	126,463	160,400	17,619	7,902	502,047
\$100,000 under \$200,000.....	46,165	312,121	21,037	31,650	1,776	2,067	278,413
\$200,000 under \$500,000.....	11,714	188,166	4,800	8,349	308	541	178,777
\$500,000 under \$1,000,000.....	2,060	61,481	794	2,018	28	261	59,205
\$1,000,000 or more.....	884	63,882	336	825	21	544	62,511
Nontaxable returns, total.....	819,626	713,509	471,136	282,030	148,662	15,514	415,970
Under \$600.....	8,755	7,494	4,391	2,886			4,501
\$600 under \$1,000.....	25,047	7,097	9,593	3,685	5,358	305	3,215
\$1,000 under \$2,000.....	139,519	56,293	77,646	33,579	17,341	1,430	21,285
\$2,000 under \$3,000.....	175,235	81,333	91,590	42,479	30,436	1,857	36,997
\$3,000 under \$4,000.....	171,759	116,280	99,550	56,707	32,691	3,479	56,095
\$4,000 under \$5,000.....	106,493	80,798	64,574	44,506	20,533	2,928	33,364
\$5,000 or more.....	192,818	364,214	123,792	98,188	42,303	5,515	260,513
Returns under \$5,000.....	2,931,057	915,246	1,157,972	436,687	688,917	50,079	428,481
Returns \$5,000 under \$10,000.....	10,205,999	5,320,940	6,105,448	2,943,535	3,002,948	255,454	2,121,945
Returns \$10,000 under \$15,000.....	7,992,428	5,904,003	5,854,039	3,527,122	2,706,691	254,230	2,122,673
Returns \$15,000 or more.....	4,884,456	6,406,375	3,470,467	2,914,458	1,304,658	174,564	3,315,478

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

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

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

Table 2.9—RETURNS WITH ITEMIZED DEDUCTIONS: INTEREST DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES  
 [Taxable and nontaxable returns]

Adjusted gross income classes <sup>1</sup>	Interest deducted as a percent of adjusted gross income														
	0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent		
	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.....	26,012,940	18,344,564	2,446,558	177,053	2,577,651	492,458	2,473,923	769,779	1,016,063	2,219,597	1,249,911	2,176,943	1,455,790	2,060,020	1,602,443
Under \$600.....	8,795	7,494													
\$600 under \$1,000.....	25,047	7,097		213	22,162	565	19,198	666	14,029	787	1,008	16,068	1,372	10,354	1,101
\$1,000 under \$2,000.....	244,123	65,737		848	60,779	2,306	52,083	3,319	42,163	3,841	3,765	29,001	3,954	31,611	5,429
\$2,000 under \$3,000.....	530,491	141,922		2,175	94,227	4,826	83,747	7,442	71,021	8,133	8,133	52,447	10,333	46,695	10,711
\$3,000 under \$4,000.....	869,417	273,061		3,827	159,102	10,791	133,965	16,411	104,036	17,893	17,893	76,778	18,856	53,201	15,464
\$4,000 under \$5,000.....	1,253,224	416,934		5,021	177,630	14,837	164,534	22,155	139,992	27,157	29,504	101,429	30,561	80,662	28,963
\$5,000 under \$6,000.....	1,575,286	617,015		6,522	198,093	19,275	201,098	32,079	157,060	35,323	34,333	123,709	44,489	109,377	46,737
\$6,000 under \$7,000.....	1,925,882	879,340		7,584	213,827	23,385	196,635	36,956	169,871	44,723	42,342	142,342	58,582	170,866	63,625
\$7,000 under \$8,000.....	2,134,647	1,076,869		8,406	225,348	28,825	190,563	40,102	182,867	54,052	54,052	176,219	66,887	94,504	86,667
\$8,000 under \$9,000.....	2,355,351	1,346,207		9,901	173,512	24,942	196,846	46,602	181,508	60,438	60,438	175,035	75,562	199,121	122,704
\$9,000 under \$10,000.....	2,244,913	1,401,509		16,417	173,512	24,942	196,846	46,602	181,508	60,438	60,438	175,035	75,562	199,121	122,704
\$10,000 under \$15,000.....	7,992,428	5,904,003	589,186	38,563	700,166	128,656	703,256	215,135	722,941	311,591	396,606	802,289	536,911	771,067	609,909
\$15,000 under \$20,000.....	2,775,679	2,547,683	287,202	25,055	280,471	71,256	280,471	119,616	283,645	169,440	229,985	283,949	264,404	285,934	285,934
\$20,000 under \$25,000.....	899,151	1,064,506	119,444	12,269	98,028	32,434	98,498	34,112	100,704	77,888	102,612	84,194	102,042	80,929	115,113
\$25,000 under \$30,000.....	395,027	526,207	60,749	7,342	49,721	20,351	45,139	30,888	40,738	45,505	44,674	34,590	51,545	31,290	53,335
\$30,000 under \$50,000.....	531,463	935,707	98,709	16,417	77,490	43,650	68,565	61,116	53,849	53,849	50,005	39,956	80,588	29,876	70,868
\$50,000 under \$100,000.....	224,587	696,966	55,650	16,113	39,041	28,868	33,172	53,976	22,841	16,347	47,287	11,577	41,292	8,481	35,459
\$100,000 under \$200,000.....	46,454	341,383	31,333	7,995	8,227	15,518	4,943	15,873	3,186	14,317	14,192	1,901	13,482	1,344	11,504
\$200,000 under \$500,000.....	11,842	208,733	4,914	1,708	7,070	6,878	603	5,981	603	5,981	6,541	5,930	5,930	297	5,426
\$500,000 under \$1,000,000.....	2,105	75,076	1,122	2,418	248	2,396	131	2,444	104	2,444	1,674	28	2,105	1,894	1,504
\$1,000,000 or more.....	908	70,114	70	3,154	83	2,496	46	2,192	29	2,192	2,654	34	1,813	43	1,600
Returns under \$5,000.....	2,931,057	915,246		7,065	336,270	18,488	288,993	26,392	231,638	29,965	30,976	174,274	34,315	141,861	32,705
Returns \$5,000 under \$10,000.....	10,220,999	5,320,940		35,404	986,410	111,263	949,674	177,794	831,293	221,692	272,526	743,807	539,728	378,696	378,696
Returns \$10,000 under \$15,000.....	7,992,428	5,904,003		38,563	100,166	128,656	703,256	215,135	722,941	311,591	396,606	802,289	536,911	771,067	609,909
Returns \$15,000 or more.....	4,884,456	6,404,375		96,021	584,805	234,042	531,998	390,438	523,607	452,815	549,791	456,573	562,826	411,679	581,135

Adjusted gross income classes <sup>1</sup>	Interest deducted as a percent of adjusted gross income—Continued																	
	7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	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.....	1,878,910	1,630,983	1,636,023	1,559,121	1,342,304	1,381,618	3,326,331	4,035,395	892,773	1,334,103	447,857	869,499	109,005	333,466	49,900	205,258	66,661	431,622
Under \$600.....																		
\$600 under \$1,000.....	6,582	740		1,375	7,340	27,867	5,163	24,742	6,737	25,484	9,406	11,879	(*)	12,308	7,867	25,039	31,892	(*)
\$1,000 under \$2,000.....	13,745	2,502		4,394	19,755	4,699	50,852	15,776	33,045	15,130	26,115	24,045	20,131	5,879	10,803	9,990	10,168	18,909
\$2,000 under \$3,000.....	37,111	9,708		11,159	28,918	9,480	91,418	36,975	67,937	40,708	67,381	55,481	19,617	23,221	5,795	9,296	7,797	21,918
\$3,000 under \$4,000.....	56,507	19,216		19,922	38,440	16,384	166,127	91,717	91,717	67,937	67,937	67,937	8,928	13,538	7,688	17,950	17,950	24,953
\$4,000 under \$5,000.....	88,043	36,756		35,929	76,504	36,976	226,298	132,091	107,127	44,709	57,913	8,245	16,136	16,136	16,136	16,136	16,136	24,953
\$5,000 under \$6,000.....	116,459	57,011		57,011	109,261	67,645	311,066	248,369	114,783	107,643	76,310	9,396	19,733	19,733	19,733	19,733	19,733	24,953
\$6,000 under \$7,000.....	149,418	84,015		91,252	131,666	93,866	336,219	305,646	84,300	107,648	32,726	57,265	6,195	17,172	17,172	17,172	17,172	24,953
\$7,000 under \$8,000.....	196,139	124,063		125,479	173,531	143,499	404,122	409,792	118,767	118,767	21,154	41,180	6,195	17,172	17,172	17,172	17,172	24,953
\$8,000 under \$10,000.....	175,369	125,174		137,880	148,187	133,075	358,004	401,902	76,941	122,120	18,146	39,448	8,402	32,522	32,522	32,522	32,522	24,953
\$10,000 under \$15,000.....	719,002	655,377	601,817	615,874	464,100	527,538	997,503	1,402,731	144,439	286,765	44,213	122,950	8,402	32,522	32,522	32,522	32,522	24,953
\$15,000 under \$20,000.....	213,765	271,360	170,865	244,178	121,281	195,602	235,659	462,246	35,085	100,714	14,843	60,909	3,657	21,382	21,382	21,382	21,382	24,953
\$20,000 under \$25,000.....	56,993	94,042	40,364	70,950	31,704	66,097	159,115	134,150	48,248	60,481	31,516	21,815	16,616	5,407	5,407	5,407	5,407	24,953
\$25,000 under \$30,000.....	19,225	40,327	16,764	36,488	18,983	42,548	26,127	69,171	16,165	28,319	4,087	26,053	1,055	5,077	5,077	5,077	5,077	24,953
\$30,000 under \$50,000.....	22,306	62,401	17,550	35,333	11,966	42,548	26,127	116,879	9,473	60,691	5,642	52,714	2,373	32,602	32,602	32,602	32,602	24,953
\$50,000 under \$100,000.....	6,147	30,134	5,025	27,796	3,975	25,239	82,884	4,162	47,377	3,940	64,533	1,891	45,250	884	26,105	26,105	26,105	24,953
\$100,000 under \$200,000.....	1,114	11,098	1,114	11,098	1,114	11,098	38,323	1,214	27,313	1,268	41,737	216	25,610	61,803	61,803	61,803	61,803	24,953
\$200,000 under \$500,000.....	223	4,771	207	5,033	183	4,728	568	19,822	342	349	21,019	216	15,768	244	244	244	244	24,953
\$500,000 under \$1,000,000.....	37	1,854	37	1,258	19	1,232	74	6,017	45	5,031	45	7,005	28	6,725	6,725	6,725	6,725	24,953
\$1,000,000 or more.....	5	634	7	1,288	9	1,491	33	8,162	22	7,301	16	6,323	10	6,663	6,663	6,663	6,663	24,953
Returns under \$5,000.....	113,945	32,167		36,720	116,478	336,600	336,600	152,251	218,087	200,016	272,116	64,805	272,116	30,979	30,979	30,979	30,979	24,953
Returns \$5,000 under \$10,000.....	725,428	427,018		602,999	665,810	446,543	1,635,709	1,517,795	460,593	1,677,350	1,677,350	25,919	59,700	10,883	32,477	32,477	32,477	24,953
Returns \$10,000 under \$15,000.....	719,002	655,377		615,874	464,100	527,538	997,503	1,402,731	1,402,731	1,402,731	464,100	6,319	122,950	2,359	13,109	13,109	13,109	24,953
Returns \$15,000 or more.....	320,535	516,421		251,918	180,752	374,265	556,519	962,618	367,519	362,441	362,441	11,962	185,133	5,679	125,426	125,426	125,426	24,953

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 Excludes returns with no adjusted gross income.  
 Note: Detail may not add to total because of rounding.

Table 2.10—RETURNS WITH HOME MORTGAGE INTEREST DEDUCTION: SIZE OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	Home mortgage interest deducted		Size of deduction									
	Number of returns	Amount (Thousand dollars)	Under \$50		\$50 under \$100		\$100 under \$200		\$200 under \$300		\$300 under \$400	
			Number of returns	Amount (Thousand dollars)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	16,587,926	9,821,802	394,937	10,923	593,217	44,576	1,537,880	231,700	1,655,427	412,509	1,878,281	656,770
Taxable returns, total.....	16,116,790	9,539,774	380,958	10,573	571,377	42,827	1,498,225	225,897	1,607,468	400,566	1,820,951	636,791
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	32,306	5,197	9,476	294	(*)	(-)	9,072	1,313	5,919	1,409	(*)	(*)
\$2,000 under \$3,000.....	108,098	27,038	12,517	320	14,082	1,059	26,791	3,898	19,568	4,903	12,672	4,499
\$3,000 under \$4,000.....	227,691	66,642	16,736	520	21,367	1,630	58,038	8,723	49,498	11,963	23,800	8,372
\$4,000 under \$5,000.....	442,533	153,969	22,971	623	47,474	3,345	122,959	12,357	63,030	15,170	71,737	24,997
\$5,000 under \$6,000.....	681,082	272,924	30,403	903	41,798	3,167	100,047	15,461	104,960	25,965	103,484	35,841
\$6,000 under \$7,000.....	984,486	434,000	25,939	567	43,534	3,228	130,767	19,408	133,423	32,643	146,244	51,510
\$7,000 under \$8,000.....	1,255,546	571,606	39,386	1,287	57,829	4,342	140,735	20,863	161,345	39,927	201,124	70,645
\$8,000 under \$9,000.....	1,555,488	768,368	34,249	927	55,055	4,275	152,945	22,995	179,616	45,476	219,091	76,207
\$9,000 under \$10,000.....	1,515,305	812,262	27,857	752	44,829	3,275	130,809	20,046	166,522	41,468	176,591	61,267
\$10,000 under \$15,000.....	5,847,829	3,519,578	109,451	2,924	162,897	12,226	458,291	69,620	504,460	126,846	609,589	213,465
\$15,000 under \$20,000.....	2,041,681	1,494,237	32,417	931	51,170	3,842	139,440	20,814	139,430	34,865	174,161	61,138
\$20,000 under \$25,000.....	651,049	565,001	9,975	269	14,333	1,091	36,530	5,623	39,427	9,864	36,179	12,693
\$25,000 under \$30,000.....	275,770	269,902	3,021	73	4,702	366	12,364	1,870	15,896	3,948	15,720	5,540
\$30,000 under \$50,000.....	344,496	374,944	4,430	132	6,418	485	12,990	1,939	18,434	4,635	20,335	7,053
\$50,000 under \$100,000.....	126,463	160,400	1,793	46	2,279	172	5,371	805	4,946	1,235	6,019	2,105
\$100,000 under \$200,000.....	21,037	31,650	266	5	322	25	880	131	790	197	934	329
\$200,000 under \$500,000.....	4,800	8,849	54	(2)	65	7	163	25	175	45	196	69
\$500,000 under \$1,000,000.....	794	2,018	8	(2)	12	1	30	5	24	6	25	9
\$1,000,000 or more.....	336	825	4	(2)	3	(2)	3	1	5	1	10	4
Nontaxable returns, total.....	471,136	282,030	13,979	351	21,840	1,750	39,655	5,804	47,999	11,944	57,330	19,980
Under \$600.....	4,391	2,886	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	9,593	3,685	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	77,646	33,579	8,462	204	10,773	870	14,671	1,050	12,001	3,021	14,780	5,241
\$2,000 under \$3,000.....	91,590	42,479	-	-	-	-	13,609	1,977	12,131	2,914	11,188	3,845
\$3,000 under \$4,000.....	99,550	56,707	-	-	-	-	9,251	1,453	11,384	2,778	15,248	5,407
\$4,000 under \$5,000.....	64,574	44,506	5,181	141	7,159	589	9,251	1,453	11,384	2,778	5,437	1,874
\$5,000 or more.....	123,792	98,188	-	-	-	-	270	(-)	11,916	3,088	10,341	3,501
Returns under \$5,000.....	1,157,972	436,687	75,014	2,089	104,600	7,804	214,392	31,771	174,058	42,301	158,238	55,395
Returns \$5,000 under \$10,000.....	6,105,448	2,943,533	158,419	4,452	246,380	18,554	657,090	99,052	757,356	188,475	856,386	298,799
Returns \$10,000 under \$15,000.....	5,854,039	3,527,122	109,451	4,924	162,932	12,229	458,565	69,658	504,605	126,878	609,756	213,521
Returns \$15,000 or more.....	3,470,467	2,914,458	52,053	1,458	79,305	5,989	207,833	31,219	219,408	54,855	253,901	89,055

Size of deduction—Continued

Adjusted gross income classes <sup>1</sup>	Size of deduction—Continued													
	\$400 under \$500		\$500 under \$600		\$600 under \$700		\$700 under \$800		\$800 under \$900		\$900 under \$1,000		\$1,000 or more	
	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)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Grand total.....	1,823,010	819,910	1,724,448	945,526	1,578,374	1,023,858	1,381,274	1,033,894	1,055,182	893,282	759,808	720,090	2,206,088	3,028,765
Taxable returns, total.....	1,774,054	798,236	1,675,549	918,556	1,538,687	998,336	1,344,856	1,006,827	1,023,217	866,954	741,061	702,252	2,139,787	2,931,970
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	11,573	5,219	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	21,343	9,474	14,442	7,837	11,107	7,136	8,514	6,483	(*)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	43,210	19,275	43,084	23,531	28,561	18,607	14,742	10,988	12,003	10,254	17,052	16,101	13,683	16,599
\$4,000 under \$5,000.....	95,710	42,941	64,233	35,315	52,473	33,861	32,962	24,788	28,154	34,060	-	-	14,522	18,978
\$5,000 under \$6,000.....	167,567	75,810	95,904	52,592	84,496	54,669	57,886	43,316	40,157	33,833	21,342	20,317	37,227	46,108
\$6,000 under \$7,000.....	169,986	76,611	140,410	76,465	122,042	78,698	79,856	59,680	57,902	48,905	30,583	28,894	54,348	65,289
\$7,000 under \$8,000.....	194,975	87,886	218,562	119,950	153,963	100,139	137,144	102,680	77,922	65,535	56,482	53,342	75,484	88,958
\$8,000 under \$9,000.....	177,944	79,915	195,588	106,805	184,022	119,453	143,716	107,834	114,697	97,433	52,842	50,381	99,888	123,998
\$9,000 under \$10,000.....	626,621	281,675	637,407	349,783	631,551	410,055	593,568	444,029	451,850	382,295	332,761	315,161	729,383	911,500
\$10,000 under \$15,000.....	173,220	78,016	168,449	92,791	178,324	115,855	183,188	137,163	152,293	129,189	140,383	133,072	509,206	686,532
\$15,000 under \$20,000.....	47,624	21,442	48,256	26,489	45,353	29,573	49,380	37,107	47,998	40,089	43,464	41,244	233,230	339,517
\$20,000 under \$25,000.....	16,846	7,609	15,792	8,672	17,004	10,998	18,428	13,729	16,437	14,402	17,861	16,915	121,699	186,140
\$25,000 under \$30,000.....	19,307	8,693	19,475	10,730	20,435	13,228	18,000	13,435	17,402	14,778	20,748	19,646	166,522	280,190
\$30,000 under \$50,000.....	6,498	2,922	6,512	3,581	6,998	4,560	6,231	4,667	5,841	4,952	6,026	5,721	67,949	129,634
\$50,000 under \$100,000.....	1,042	472	1,258	681	915	591	925	693	958	812	895	849	11,852	26,865
\$100,000 under \$200,000.....	208	93	216	119	224	144	203	152	189	161	181	172	2,926	7,863
\$200,000 under \$500,000.....	32	14	34	19	26	17	25	19	32	23	23	22	523	1,880
\$500,000 under \$1,000,000.....	12	5	13	7	15	9	11	8	10	7	5	5	245	776
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	48,956	21,675	48,899	26,970	39,687	25,523	36,418	27,068	31,365	26,328	18,747	17,838	66,301	96,799
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	7,696	3,335	12,774	6,986	6,108	3,932	9,378	6,911	6,321	5,266	6,094	5,749	7,554	11,640
\$1,000 under \$2,000.....	9,815	4,340	-	-	6,013	3,761	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	17,402	7,757	16,826	9,279	10,278	6,636	11,321	8,570	7,561	6,403	8,454	8,067	12,408	16,964
\$3,000 under \$4,000.....	-	-	9,377	6,625	4,293	-	-	-	6,536	5,433	-	-	13,602	18,125
\$4,000 under \$5,000.....	13,348	5,946	9,870	5,512	9,760	6,339	15,706	11,578	10,793	9,093	3,954	3,786	31,945	43,732
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	112,070	49,860	102,469	56,015	70,773	45,641	44,045	33,016	33,247	28,069	19,927	18,917	49,139	65,808
Returns \$5,000 under \$10,000.....	819,064	368,889	724,209	396,439	606,175	392,790	466,561	349,343	328,823	278,161	177,112	167,958	307,873	380,623
Returns \$10,000 under \$15,000.....	627,032	281,870	637,680	349,935	632,037	410,361	594,127	444,447	452,495	382,863	332,979	315,369	732,380	917,067
Returns \$15,000 or more.....	264,844	119,291	260,090	143,137	269,389	175,066	276,541	207,088	240,617	204,819	229,790	217,846	1,116,696	

Individual Returns/1968 • Deductions and Exemptions

Table 2.11--RETURNS WITH INTEREST DEDUCTED ON INSTALLMENT PURCHASES: SIZE OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	Interest deducted on installment purchases		Size of deduction							
	Number of returns	Amount (Thousand dollars)	Under \$25		\$25 under \$50		\$50 under \$75		\$75 under \$100	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total.....	2,703,114	734,327	1,907,477	25,732	1,683,251	60,722	1,071,716	64,291	739,029	63,697
Taxable returns, total.....	2,206,751	718,311	1,863,310	25,243	1,657,667	59,229	1,046,901	63,111	713,509	62,815
Under \$1,000.....	-	-	-	-	(-)	(-)	(-)	(-)	-	-
\$1,000 under \$1,000.....	1,076	908	3,475	107	19,229	713	11,722	519	2,221	772
\$1,000 under \$3,000.....	1,190	3,736	31,716	459	15,248	1,246	15,278	946	12,736	1,091
\$3,000 under \$4,000.....	1,100	13,165	45,973	531	52,148	1,246	52,148	946	12,736	1,091
\$4,000 under \$5,000.....	31,192	22,272	90,711	1,256	80,616	757	42,277	617	13,935	2,082
\$5,000 under \$6,000.....	400,759	37,365	99,414	1,346	85,004	1,054	49,265	1,396	44,355	3,750
\$6,000 under \$7,000.....	1,197	41,194	119,963	1,832	134,613	4,401	80,551	2,269	51,355	4,280
\$7,000 under \$8,000.....	2,322	47,152	155,471	1,133	143,223	4,620	75,870	4,561	47,519	4,078
\$8,000 under \$9,000.....	6,481	61,521	140,382	4,420	140,686	5,115	144,244	5,555	82,404	7,117
\$9,000 under \$10,000.....	2,405	2,446	129,722	2,231	124,110	5,770	141,311	7,437	74,393	6,416
\$10,000 under \$15,000.....	1,036	15,937	60,346	1,154	112,252	1,401	245,014	2,130	15,476	22,445
\$15,000 under \$20,000.....	3,411	10,221	121,405	2,398	173,107	2,421	121,901	1,308	33,630	7,182
\$20,000 under \$25,000.....	1,067	20,218	42,232	1,265	42,111	1,000	10,877	1,272	11,823	1,900
\$25,000 under \$30,000.....	3,277	11,133	1,612	179	1,401	1,111	1,111	70	2,220	207
\$30,000 under \$50,000.....	1,019	16,009	16,125	1,004	1,216	421	3,111	1,001	6,610	571
\$50,000 under \$100,000.....	1,019	1,001	2,948	17	1,111	1,001	1,001	1,001	1,001	111
\$100,000 under \$250,000.....	1,076	1,076	377	1	100	1	1	1	1	11
\$250,000 under \$500,000.....	308	341	71	2	1	1	1	1	1	12
\$500,000 under \$1,000,000.....	12	61	7	3	1	1	1	1	1	1
\$1,000,000 or more.....	21	344	2	2	1	1	1	1	1	2
Nontaxable returns, total.....	496,363	16,016	104,167	489	25,114	20	24,815	1,178	10,520	882
Under \$600.....	1,228	305	1,360	1	1	1	1	1	1	1
\$600 under \$1,000.....	17,341	1,430	1,360	1	1	1	1	1	1	1
\$1,000 under \$3,000.....	1,236	1,85	11,523	122	2,111	1,111	1,111	201	1	1
\$3,000 under \$4,000.....	3,691	3,479	1,626	94	1,111	340	8,200	501	1,311	609
\$4,000 under \$5,000.....	10,533	1,928	10,338	121	2,771	127	6,200	424	1	1
\$5,000 or more.....	42,207	2,215	10,338	121	2,771	127	6,200	424	1	1
Returns under \$1,000.....	683,917	50,079	106,505	1,680	171,112	6,251	85,167	1,146	24,696	4,733
Returns \$5,000 under \$10,000.....	2,001,745	255,242	80,151	10,110	665,227	10,030	461,130	26,192	301,894	23,914
Returns \$10,000 under \$15,000.....	1,066,691	254,220	662,973	9,257	287,227	1,149	345,882	21,129	257,421	23,465
Returns \$15,000 or more.....	1,204,658	174,964	257,248	2,375	1,411	1,111	1,111	1,111	1,111	1,111

Adjusted gross income classes <sup>1</sup>	Size of deduction—Continued											
	\$100 under \$150		\$150 under \$200		\$200 under \$300		\$300 under \$400		\$400 under \$500		\$500 or more	
	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.....	921,014	112,237	528,290	90,337	424,623	109,111	122,220	61,721	86,318	38,429	120,501	104,338
Taxable returns, total.....	907,693	110,104	517,161	88,402	411,223	106,671	120,531	62,197	84,821	37,620	117,942	101,788
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	26,081	2,829	16,121	2,214	1,000	3,221	14,267	5,328	9,478	4,367	2,200	1,569
\$2,000 under \$3,000.....	36,220	4,507	22,111	3,790	1,000	3,221	14,267	5,328	9,478	4,367	1,437	779
\$3,000 under \$4,000.....	42,711	5,090	36,950	6,216	1,229	4,568	14,267	5,328	9,478	4,367	5,410	3,742
\$4,000 under \$5,000.....	59,210	7,210	32,130	5,414	2,112	5,417	4,021	3,030	9,117	4,127	9,723	6,256
\$5,000 under \$6,000.....	26,624	2,727	26,323	6,224	2,220	5,220	1,222	4,223	1,222	4,223	1,017	12,844
\$6,000 under \$8,000.....	10,030	1,021	41,127	7,229	4,620	10,621	10,621	4,223	1,222	4,223	1,017	12,844
\$8,000 under \$10,000.....	73,210	8,223	24,321	5,222	40,400	9,223	12,105	4,223	1,222	4,223	1,017	12,844
\$10,000 under \$15,000.....	350,301	22,409	124,050	31,547	174,464	42,137	73,021	25,194	30,112	13,173	38,366	25,460
\$15,000 under \$20,000.....	116,430	14,129	75,321	12,222	67,221	16,221	14,222	10,111	14,222	6,540	24,748	20,666
\$20,000 under \$25,000.....	32,521	5,224	20,524	3,536	20,122	4,221	3,222	2,222	4,101	1,813	7,670	7,796
\$25,000 under \$30,000.....	9,227	1,078	6,020	1,020	6,090	1,221	3,221	2,221	1,221	715	3,221	3,676
\$30,000 under \$50,000.....	6,226	853	7,221	1,221	6,221	1,221	1,221	1,221	1,221	388	4,767	9,649
\$50,000 under \$100,000.....	1,221	265	1,610	276	1,221	1,221	1,221	1,221	1,221	207	2,581	6,132
\$100,000 under \$200,000.....	144	17	1,221	23	1,221	1,221	1,221	1,221	1,221	23	331	1,897
\$200,000 under \$500,000.....	35	4	1,221	3	1,221	1,221	1,221	1,221	1,221	3	78	520
\$500,000 under \$1,000,000.....	1	1	1,221	1	1,221	1,221	1,221	1,221	1,221	1	10	259
\$1,000,000 or more.....	1	1	1,221	1	1,221	1,221	1,221	1,221	1,221	1	12	543
Nontaxable returns, total.....	10,321	2,132	11,129	1,935	10,700	2,465	2,327	1,726	1,427	818	2,559	2,550
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	9,197	1,176	3,726	619	3,322	1,221	1,221	1,221	1,221	818	2,482	2,505
\$1,000 under \$3,000.....	1,221	1,221	7,403	1,318	7,401	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$3,000 under \$4,000.....	1,221	1,221	7,403	1,318	7,401	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$4,000 under \$5,000.....	1,221	1,221	7,403	1,318	7,401	1,111	1,111	1,111	1,111	1,111	1,111	1,111
\$5,000 or more.....	1,221	1,221	7,403	1,318	7,401	1,111	1,111	1,111	1,111	1,111	1,111	1,111
Returns under \$5,000.....	76,224	9,353	47,224	8,174	20,377	7,016	10,109	3,511	4,267	1,861	4,643	3,344
Returns \$5,000 under \$10,000.....	332,000	40,376	125,266	31,555	155,124	37,135	57,210	20,025	30,513	13,691	23,424	23,966
Returns \$10,000 under \$15,000.....	350,610	42,451	124,103	31,256	174,476	42,139	73,044	25,201	30,112	13,193	36,610	25,618
Returns \$15,000 or more.....	167,410	20,307	311,177	19,052	102,641	24,832	44,617	15,244	21,877	9,694	43,814	51,410

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>Excludes returns with no adjusted gross income.  
<sup>2</sup>Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Table 2.12—RETURNS WITH ITEMIZED DEDUCTIONS: CONTRIBUTIONS DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes <sup>1</sup>	Contributions deducted as a percent of adjusted gross income																	
	0 percent		1 percent		2 percent		3 percent		4 percent		5 percent		6 percent		7 percent		8 percent	
	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.....	30,129,793	11,138,925	6,406,398	458,218	7,160,543	1,338,999	5,673,719	1,645,681	3,498,724	1,343,331	1,271,945	703,269	862,429	554,544	591,096	437,404		
Under \$600.....	15,703	2,821	5,091	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$600 under \$1,000.....	63,264	8,091	23,105	1,148	1,148	2,072	43,848	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408	2,408
\$1,000 under \$2,000.....	228,625	74,287	110,217	1,153	1,153	7,629	120,640	10,785	10,785	10,785	10,785	10,785	10,785	10,785	10,785	10,785	10,785	10,785
\$2,000 under \$3,000.....	1,380,166	168,249	175,802	2,793	2,793	18,454	184,901	28,658	28,658	28,658	28,658	28,658	28,658	28,658	28,658	28,658	28,658	28,658
\$3,000 under \$4,000.....	1,360,345	239,525	167,952	4,955	4,955	32,473	287,106	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242
\$4,000 under \$5,000.....	1,627,261	224,177	221,475	4,955	4,955	32,473	287,106	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242	36,242
\$5,000 under \$6,000.....	1,922,825	319,334	342,489	10,779	10,779	359,314	332,475	48,256	48,256	48,256	48,256	48,256	48,256	48,256	48,256	48,256	48,256	48,256
\$6,000 under \$7,000.....	2,212,915	443,688	443,688	15,310	15,310	443,688	410,743	69,432	69,432	69,432	69,432	69,432	69,432	69,432	69,432	69,432	69,432	69,432
\$7,000 under \$8,000.....	2,310,645	539,841	520,555	21,895	21,895	539,841	476,680	76,680	76,680	76,680	76,680	76,680	76,680	76,680	76,680	76,680	76,680	76,680
\$8,000 under \$9,000.....	2,532,377	619,921	582,337	26,178	26,178	644,717	487,957	102,785	102,785	102,785	102,785	102,785	102,785	102,785	102,785	102,785	102,785	102,785
\$9,000 under \$10,000.....	2,385,681	643,123	546,518	26,181	26,181	604,782	475,492	111,281	111,281	111,281	111,281	111,281	111,281	111,281	111,281	111,281	111,281	111,281
\$10,000 under \$15,000.....	8,901,958	2,661,921	2,105,913	139,850	139,850	2,301,589	1,733,980	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302
\$15,000 under \$20,000.....	3,079,978	1,317,393	1,038,417	72,880	72,880	867,519	637,133	220,930	220,930	220,930	220,930	220,930	220,930	220,930	220,930	220,930	220,930	220,930
\$20,000 under \$25,000.....	1,249,799	528,560	428,560	31,358	31,358	288,560	219,432	69,128	69,128	69,128	69,128	69,128	69,128	69,128	69,128	69,128	69,128	69,128
\$25,000 under \$30,000.....	475,860	34,610	118,178	18,009	18,009	138,912	60,839	60,839	60,839	60,839	60,839	60,839	60,839	60,839	60,839	60,839	60,839	60,839
\$30,000 under \$50,000.....	671,931	739,560	162,978	34,427	34,427	191,936	119,356	109,700	109,700	109,700	109,700	109,700	109,700	109,700	109,700	109,700	109,700	109,700
\$50,000 under \$100,000.....	289,891	665,903	81,447	29,317	29,317	72,600	70,018	69,809	69,809	69,809	69,809	69,809	69,809	69,809	69,809	69,809	69,809	69,809
\$100,000 under \$200,000.....	61,302	414,202	18,771	12,211	12,211	11,781	4,333	20,259	20,259	20,259	20,259	20,259	20,259	20,259	20,259	20,259	20,259	20,259
\$200,000 under \$500,000.....	15,141	333,309	4,922	4,922	4,922	7,727	8,425	7,727	7,727	7,727	7,727	7,727	7,727	7,727	7,727	7,727	7,727	7,727
\$500,000 under \$1,000,000.....	2,603	177,372	890	2,005	2,005	2,007	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493	2,493
\$1,000,000 or more.....	1,106	312,389	415	2,895	2,895	79	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263
Returns under \$5,000.....	4,615,694	831,249	470,250	9,084	9,084	683,053	669,708	60,398	60,398	60,398	60,398	60,398	60,398	60,398	60,398	60,398	60,398	60,398
Returns \$5,000 under \$10,000.....	11,364,531	2,706,678	2,435,617	104,023	104,023	2,606,840	2,046,493	408,493	408,493	408,493	408,493	408,493	408,493	408,493	408,493	408,493	408,493	408,493
Returns \$10,000 under \$15,000.....	8,501,958	2,661,821	2,105,913	139,850	139,850	2,301,589	1,733,980	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302	519,302
Returns \$15,000 or more.....	5,647,610	4,941,177	1,394,618	208,861	208,861	1,569,061	897,688	671,688	671,688	671,688	671,688	671,688	671,688	671,688	671,688	671,688	671,688	671,688
Total.....	500,726	394,223	384,762	347,010	1,102,595	1,177,259	298,120	513,834	27,257	83,150	209,024	822,820	12,369	12,369	12,369	12,369	12,369	12,369
Under \$600.....	7,614	528	21,514	2,974	7,996	776	1,118	—	—	—	—	—	—	—	—	—	—	—
\$600 under \$1,000.....	26,701	3,711	34,386	8,275	115,996	35,997	36,393	15,239	4,007	31,759	12,009	1,481	1,481	1,481	1,481	1,481	1,481	1,481
\$1,000 under \$2,000.....	38,808	8,342	51,026	17,091	97,437	41,526	35,096	21,484	3,748	24,457	21,075	2,133	2,133	2,133	2,133	2,133	2,133	2,133
\$2,000 under \$3,000.....	50,837	14,913	16,728	9,890	108,562	58,667	31,512	24,253	3,142	20,472	24,419	4,964	4,964	4,964	4,964	4,964	4,964	4,964
\$3,000 under \$4,000.....	43,790	16,728	23,250	9,890	108,562	58,667	31,512	24,253	3,142	20,472	24,419	4,964	4,964	4,964	4,964	4,964	4,964	4,964
\$4,000 under \$5,000.....	36,231	16,549	25,792	14,078	121,237	79,068	31,491	29,471	6,077	16,853	24,126	3,226	3,226	3,226	3,226	3,226	3,226	3,226
\$5,000 under \$6,000.....	35,111	19,345	27,785	17,228	84,268	63,723	25,568	28,443	7,584	6,518	10,726	6,318	6,318	6,318	6,318	6,318	6,318	6,318
\$6,000 under \$7,000.....	47,410	29,743	50,680	21,811	86,239	71,465	12,518	15,351	4,269	7,770	14,249	7,960	7,960	7,960	7,960	7,960	7,960	7,960
\$7,000 under \$8,000.....	33,445	23,741	23,627	16,914	72,089	71,355	14,579	21,660	6,770	4,269	7,960	7,960	7,960	7,960	7,960	7,960	7,960	7,960
\$8,000 under \$9,000.....	27,134	21,858	25,137	22,226	67,356	67,345	15,348	4,369	8,900	13,975	44,208	489	489	489	489	489	489	489
\$9,000 under \$10,000.....	96,682	98,471	73,562	83,751	164,283	231,878	27,507	55,160	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714
\$10,000 under \$15,000.....	29,660	42,833	23,664	38,047	52,485	103,075	11,035	32,449	1,297	3,768	22,997	821	821	821	821	821	821	821
\$15,000 under \$20,000.....	10,983	20,124	10,519	28,045	15,985	41,768	14,747	9,955	4,343	2,153	5,137	337	337	337	337	337	337	337
\$20,000 under \$25,000.....	4,816	11,236	3,209	8,312	7,864	25,431	8,693	6,092	589	4,378	5,038	640	640	640	640	640	640	640
\$25,000 under \$30,000.....	6,673	21,284	5,441	19,344	14,829	66,515	5,203	34,092	4,378	5,038	640	640	640	640	640	640	640	640
\$30,000 under \$50,000.....	3,736	21,194	2,968	19,073	8,928	72,611	4,024	48,963	8,450	10,376	835	835	835	835	835	835	835	835
\$50,000 under \$100,000.....	972	7,976	2,875	11,346	3,952	63,723	2,111	10,515	4,077	2,875	10,376	42	42	42	42	42	42	42
\$100,000 under \$200,000.....	294	7,070	273	7,456	1,026	37,132	900	47,033	221	1,470	282	282	282	282	282	282	282	282
\$200,000 under \$500,000.....	54	3,100	178	1,718	166	17,700	166	3,396	363	3,396	3,396	3,396	3,396	3,396	3,396	3,396	3,396	3,396
\$500,000 or more.....	17	2,465	15	1,889	74	16,034	69	22,097	21	9,232	173	173	173	173	173	173	173	173
Returns under \$5,000.....	167,770	44,221	130,176	38,330	132,762	168,987	72,336	12,680	13,301	121,053	80,675	8,510	8,510	8,510	8,510	8,510	8,510	8,510
Returns \$5,000 under \$10,000.....	779,129	111,236	134,091	351,133	92,421	107,856	9,102	7,300	45,936	5,182	5,182	5,182	5,182	5,182	5,182	5,182	5,182	5,182
Returns \$10,000 under \$15,000.....	96,682	98,471	73,562	83,751	164,283	231,878	27,507	55,160	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714	4,714
Returns \$15,000 or more.....	57,195	146,295	47,003	130,47														

Table 2.13—MEDICAL AND DENTAL EXPENSE DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total returns with deduction for medical and dental expense			Returns with one-half of insurance premiums			Returns with medical and dental expense in excess of one percent			Returns with other medical and dental expenses in excess of three percent			Returns with one-half of insurance as only medical and dental expense deduction		
	Number of returns (1)	Adjusted gross income (Thousand dollars) (2)	Medical and dental expenses deduction (Thousand dollars) (3)	Number of returns (4)	Adjusted gross income (Thousand dollars) (5)	Amount (Thousand dollars) (6)	Number of returns (7)	Adjusted gross income (Thousand dollars) (8)	Amount (Thousand dollars) (9)	Number of returns (10)	Adjusted gross income (Thousand dollars) (11)	Medical and dental expenses in excess of three percent (Thousand dollars) (12)	Number of returns (13)	Adjusted gross income (Thousand dollars) (14)	Amount (Thousand dollars) (15)
Orward total.....	24,121,830	269,372,004	8,488,096	20,540,466	238,081,122	1,837,417	9,683,525	80,224,103	1,172,548	15,632,437	142,067,809	6,651,072	8,026,491	121,984,942	664,934
Taxable returns, total.....	22,845,261	264,933,902	7,384,476	19,543,544	234,542,145	1,748,480	8,852,766	77,524,181	1,050,134	14,467,339	138,134,051	5,636,366	7,940,465	121,500,880	656,583
Under \$1,000.....	199,667	331,202	47,750	246,043	246,043	9,183	125,234	204,624	11,838	172,681	285,580	38,532	45,886	43,796	1,638
\$1,000 under \$2,000.....	614,311	1,570,709	171,690	1,217,133	1,217,133	32,803	368,570	939,612	33,468	524,514	1,336,567	138,889	86,496	226,074	4,909
\$2,000 under \$3,000.....	980,317	3,462,930	296,911	2,753,077	2,753,077	58,394	570,814	2,019,795	61,773	798,911	2,818,587	238,141	167,733	594,472	10,460
\$3,000 under \$4,000.....	1,308,684	5,896,059	441,843	4,674,797	4,674,797	85,476	741,300	3,341,064	78,962	1,066,070	4,792,688	356,371	230,922	1,040,103	15,668
\$4,000 under \$5,000.....	1,992,311	8,772,906	540,779	7,056,363	7,056,363	101,591	852,233	4,690,161	101,096	1,272,702	7,005,678	439,195	276,969	1,643,790	19,057
\$5,000 under \$6,000.....	1,825,140	11,887,623	592,993	9,919,395	9,919,395	131,682	876,316	5,693,998	96,884	1,379,071	8,971,613	463,721	474,391	729,119	29,264
\$6,000 under \$7,000.....	1,878,344	14,097,038	614,524	11,879,228	11,879,228	138,472	865,214	6,488,910	98,480	1,346,537	10,103,888	476,059	494,753	3,714,080	37,536
\$7,000 under \$8,000.....	2,049,233	17,419,795	642,812	14,654,995	14,654,995	151,310	888,633	7,557,209	99,185	1,397,509	11,876,765	491,512	617,801	5,256,371	46,070
\$8,000 under \$9,000.....	1,859,325	17,649,736	597,193	14,856,805	14,856,805	144,891	744,776	7,067,737	87,403	1,226,421	11,621,246	455,314	588,877	5,990,133	47,417
\$9,000 under \$10,000.....	6,413,783	77,926,177	1,888,693	6,662,390	66,662,342	513,382	2,092,669	25,202,792	261,396	3,639,128	43,928,887	1,375,113	2,606,273	31,949,165	212,176
\$10,000 under \$15,000.....	2,773,227	38,659,484	719,441	2,082,588	35,442,379	200,005	504,649	8,508,072	74,936	1,055,165	17,854,635	519,119	1,159,028	19,806,279	104,300
\$15,000 under \$20,000.....	781,867	17,296,297	291,411	1,577,261	16,033,031	74,024	132,712	2,922,708	4,501	314,155	6,943,794	217,429	451,330	9,990,067	43,905
\$20,000 under \$25,000.....	349,348	9,516,624	157,141	325,615	8,870,418	34,839	45,981	1,249,623	8,623	123,024	3,344,377	128,325	214,661	5,990,068	32,775
\$25,000 under \$30,000.....	474,163	17,822,552	209,750	446,727	16,804,988	49,023	35,674	1,288,268	9,632	118,760	4,381,948	160,750	349,943	13,246,445	37,933
\$30,000 under \$40,000.....	193,609	12,783,794	124,792	184,508	12,193,263	20,972	4,948	307,818	1,759	30,896	1,992,899	100,843	161,800	10,733,645	18,429
\$40,000 under \$50,000.....	38,930	5,144,354	36,127	37,449	4,952,189	4,174	277	35,969	179	4,597	596,707	31,960	34,300	4,543,308	3,860
\$50,000 under \$60,000.....	9,026	2,595,062	9,721	8,709	2,502,180	1,664	20	5,487	9	782	217,454	8,723	8,242	2,376,927	957
\$60,000 or more.....	1,482	996,023	1,549	1,446	971,621	1,664	—	—	—	68	43,255	1,385	1,414	952,768	162
\$70,000 or more.....	557	1,098,117	267	551	1,090,366	61	—	—	—	12	16,834	206	545	1,081,284	61
Nontaxable returns, total.....	1,276,569	4,438,102	1,103,623	996,922	3,332,984	88,939	830,759	2,699,923	122,416	1,165,098	3,933,759	1,014,706	1,064,026	482,069	7,754
Under \$600.....	11,177	3,785	6,051	6,576	2,235	611	31,380	29,062	4,054	10,668	3,539	5,421	6,978	6,282	348
\$600 under \$1,000.....	50,166	43,565	18,247	37,150	32,141	2,450	198,272	309,491	23,558	43,168	37,833	16,097	25,735	4,326	1,377
\$1,000 under \$2,000.....	306,127	481,211	173,117	233,674	367,037	17,678	2,206,326	504,140	33,907	280,392	438,885	155,441	24,799	60,233	1,732
\$2,000 under \$3,000.....	317,308	786,668	220,751	240,292	593,108	20,716	1,654,645	569,885	25,075	2,893,972	720,211	300,036	17,253	59,167	1,410
\$3,000 under \$4,000.....	244,524	843,650	166,507	202,160	700,739	18,450	1,091,666	388,737	11,980	226,003	780,603	148,060	17,216	58,576	990
\$4,000 under \$5,000.....	142,352	636,110	116,211	109,666	489,087	10,596	87,421	389,737	11,980	139,136	577,534	305,733	17,216	255,239	1,847
\$5,000 or more.....	204,965	1,643,113	402,139	167,404	1,451,637	18,418	119,328	856,696	22,974	185,749	1,373,604	383,733	17,216	255,239	1,847
Returns under \$5,000.....	4,176,220	14,057,308	1,659,566	3,272,041	11,077,147	256,389	2,317,085	8,348,656	283,692	3,539,861	11,792,377	1,403,193	600,588	1,132,358	38,586
Returns \$5,000 under \$10,000.....	9,385,382	71,003,036	3,276,441	7,793,637	59,085,085	681,363	4,337,679	32,215,596	500,487	6,788,042	50,665,887	1,595,131	2,427,624	14,009,456	180,619
Returns \$10,000 under \$15,000.....	6,428,192	78,105,948	1,941,236	5,654,663	68,810,956	514,676	2,102,054	25,276,319	363,251	3,651,099	44,070,639	1,426,665	3,608,711	31,979,184	212,407
Returns \$15,000 or more.....	4,132,036	106,205,712	1,610,853	3,820,105	99,107,941	384,949	726,707	14,383,532	121,318	1,653,435	35,538,806	1,226,083	3,389,778	68,863,944	232,722

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 2.14—MEDICAL AND DENTAL EXPENSE DEDUCTED AS A PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES  
 (Taxable and nontaxable returns)

Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income											6 percent under 7 percent							
	0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		5 percent under 6 percent		6 percent under 7 percent						
	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.....	24,121,830	538,837	4,085,481	612,313	2,360,005	590,286	1,838,660	607,587	1,454,174	585,922	1,219,598	565,603	932,139	491,578					
Under \$600.....	11,127	6,051	18,570	12,014	14,551	389	22,578	1,346	11,082	850	18,770	1,577	14,920	1,650					
\$600 under \$1,000.....	51,603	18,570	280,832	12,014	14,551	389	22,578	1,346	11,082	850	18,770	1,577	14,920	1,650					
\$1,000 under \$2,000.....	931,619	362,441	1,253,061	75,873	1,722	98,568	117,881	18,551	108,711	21,921	119,238	14,366	38,077	6,212					
\$2,000 under \$3,000.....	1,451,036	598,554	1,668,487	613,774	2,012	1,900,716	15,519	196,523	27,205	148,837	152,561	22,868	78,682	20,026					
\$3,000 under \$4,000.....	1,810,822	662,881	1,910,822	690,540	14,986	399,773	44,289	163,843	38,248	170,297	196,131	149,400	102,719	36,998					
\$4,000 under \$5,000.....	2,063,224	670,967	2,063,224	670,967	4,944,144	231,340	60,824	47,257	179,368	53,578	146,383	68,132	97,847	49,852					
\$5,000 under \$10,000.....	1,868,600	638,280	1,868,600	638,280	4,925,427	26,940	57,091	61,617	137,462	146,383	146,383	98,571	54,309	48,181					
\$10,000 under \$15,000.....	6,428,192	1,941,236	6,428,192	1,941,236	1,488,292	168,277	213,071	500,745	340,995	183,432	240,278	156,127	171,283	132,131					
\$15,000 under \$20,000.....	2,728,217	1,388,875	2,728,217	1,388,875	2,951,061	73,108	201,401	272,137	34,520	78,856	48,167	32,279	35,633	26,979					
\$20,000 under \$25,000.....	3,952,066	1,609,586	3,952,066	1,609,586	891,767	246,534	29,571	32,405	25,111	22,192	13,468	16,036	9,339	13,147					
\$25,000 under \$30,000.....	4,739,206	2,162,717	4,739,206	2,162,717	3,456,664	163,548	14,521	10,155	13,280	6,770	5,475	8,153	3,630	6,405					
\$30,000 under \$40,000.....	1,946,070	1,233,026	1,946,070	1,233,026	5,949	5,971	6,176	2,798	1,889	5,479	1,457	1,133	4,663	1,400					
\$40,000 under \$50,000.....	39,094	37,026	39,094	37,026	35,548	1,504	1,848	417	1,876	1,812	216	1,574	1,167	1,400					
\$50,000 under \$100,000.....	1,502	1,452	1,502	1,452	1,217	6	88	5	101	9	226	78	4	169					
\$1,000,000 or more.....	567	268	567	268	83	54	30	2	101	2	2	2	4	169					
Returns under \$5,000.....	4,176,220	1,659,566	4,176,220	1,659,566	236,221	5,406	336,857	18,781	266,653	25,147	272,137	34,520	237,481	48,412					
Returns \$5,000 under \$10,000.....	9,385,382	3,276,441	9,385,382	3,276,441	1,832,124	207,701	1,085,213	203,684	868,279	230,018	758,940	254,272	688,720	496,434					
Returns \$10,000 under \$15,000.....	6,428,192	1,941,236	6,428,192	1,941,236	1,682,717	246,763	213,071	500,745	207,674	340,995	183,432	156,127	171,283	132,131					
Returns \$15,000 or more.....	4,128,036	1,610,853	4,128,036	1,610,853	4,559,119	139,068	2,946,516	1,483,384	1,874,999	1,135,375	1,167,758	923,168	51,843	74,056					
Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income—Continued											40 percent under 50 percent		50 percent or more					
	7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent		15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more		
	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.....	723,216	419,236	591,685	356,412	502,282	321,940	1,410,866	1,053,689	614,265	573,484	516,646	568,569	208,368	315,987	96,994	173,926	186,818	712,730	
Under \$600.....	14,797	1,963	10,638	1,500	17,324	2,636	79,903	16,422	61,148	16,916	10,679	2,273	7,116	2,203	31,855	18,457	8,898	5,904	
\$600 under \$1,000.....	65,566	17,332	65,203	19,325	59,987	13,062	154,733	47,103	108,250	47,415	111,769	36,141	50,390	26,393	31,855	18,457	13,246	10,608	
\$1,000 under \$2,000.....	79,364	26,646	82,497	31,604	64,770	27,117	280,984	120,022	79,699	60,966	88,709	73,147	26,430	31,279	25,540	36,546	53,479	97,051	
\$2,000 under \$3,000.....	90,288	40,981	87,325	40,611	52,113	17,618	176,168	115,802	76,419	72,259	40,388	40,344	19,461	38,774	8,957	27,168	11,497	44,765	
\$3,000 under \$4,000.....	99,225	43,804	63,629	31,477	54,810	38,510	109,311	98,568	29,722	36,422	21,629	37,572	7,915	20,079	6,643	36,617	4,582	36,617	
\$4,000 under \$5,000.....	64,992	37,741	40,979	36,033	49,071	39,097	84,138	62,323	42,328	42,328	18,430	39,855	6,003	17,778	2,983	22,253	2,983	22,253	
\$5,000 under \$10,000.....	47,500	35,846	35,884	28,659	24,313	58,593	65,495	12,773	20,623	20,623	18,430	39,855	8,103	26,272	31,865	4,925	50,237	54,694	
\$10,000 under \$15,000.....	119,226	105,594	105,594	74,406	49,688	54,127	119,115	168,466	64,096	17,230	49,390	7,370	28,295	6,328	67,461	6,328	67,461	67,461	
\$15,000 under \$20,000.....	23,143	28,997	16,903	23,623	12,387	18,270	27,810	56,886	10,117	24,273	7,218	24,531	1,238	1,238	10,053	1,238	10,053	25,075	
\$20,000 under \$25,000.....	8,002	13,180	3,341	4,115	4,881	7,838	7,838	2,016	4,779	17,870	7,051	10,416	1,938	1,938	1,260	1,304	1,304	25,075	
\$25,000 under \$30,000.....	2,481	5,053	2,071	4,912	1,780	4,566	4,617	1,535	2,185	1,421	9,067	8,447	903	903	11,900	1,421	11,900	41,656	
\$30,000 under \$40,000.....	2,784	7,606	2,132	6,554	1,381	4,903	4,788	2,287	1,492	14,921	1,000	8,370	216	216	2,342	2,342	2,342	10,705	
\$40,000 under \$50,000.....	923	4,644	713	3,981	544	3,481	1,592	2,202	725	8,684	849	13,462	461	10,765	5,800	192	6,961	6,961	192
\$50,000 under \$100,000.....	125	1,296	112	1,185	115	1,185	4,400	181	4,169	188	5,985	59	2,523	9	94	1	94	989	989
\$100,000 under \$200,000.....	27	58	23	527	13	334	1,797	26	1,137	11	650	11	77	1	1	1	1	1	1
\$200,000 under \$500,000.....	3	170	1	46	5	361	5	361	5	361	5	361	5	361	5	361	5	361	5
\$500,000 under \$1,000,000.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Returns under \$5,000.....	206,307	54,811	205,579	62,411	190,068	60,582	669,498	274,636	361,401	192,937	365,517	248,281	153,996	134,081	79,381	86,595	144,797	326,742	326,742
Returns \$5,000 under \$10,000.....	370,165	197,351	286,770	172,627	243,231	165,739	575,272	478,417	200,619	230,340	121,481	193,567	42,882	102,910	11,318	37,427	30,630	213,256	213,256
Returns \$10,000 under \$15,000.....	119,226	105,594	119,226	74,406	54,127	44,782	168,466	64,096	17,230	49,390	7,370	28,295	6,328	36,617	4,582	36,617	4,582	36,617	36,617
Returns \$15,000 or more.....	37,518	61,474	24,896	46,968	19,295	41,472	46,968	132,170	20,300	86,111	12,738	77,531	5,620	50,700	2,384	28,297	6,328	67,461	67,461

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 2.15—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes <sup>1</sup>	ALL RETURNS										Joint returns of husbands and wives									
	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax after credits (Thousand dollars)						
Grand total.....	41,316,925	187,387,450	22,074,129	54,681,922	117,297,194	1,430,652	22,005,401	15,824,196	110,994,440	11,766,371	34,417,752	67,923,648	821,234	12,469,287						
Taxable returns, total.....	30,918,919	175,280,389	17,860,240	40,528,691	116,901,848	1,428,372	22,005,401	12,789,708	104,156,778	9,890,212	26,640,657	67,626,155	819,352	12,469,287						
Under \$1,000.....	643,191	603,342	181,733	389,915	35,896	4,973	4,973	132,090	235,513	52,836	158,508	24,108	4	3,481						
\$1,000 under \$2,000.....	4,832,537	7,120,489	1,453,567	3,114,294	2,553,123	975	365,204	469,517	1,202,055	209,671	678,623	317,874	4	172,988						
\$2,000 under \$3,000.....	3,678,331	9,127,310	1,213,129	3,124,783	4,896,143	34,810	1,187,475	991,707	3,430,285	490,737	1,764,079	1,225,566	872	344,774						
\$3,000 under \$4,000.....	3,607,132	12,976,362	1,449,512	3,934,202	7,212,780	66,813	1,482,394	1,193,833	5,394,444	607,690	2,424,366	2,332,761	9,538	552,386						
\$4,000 under \$5,000.....	2,212,538	4,141,980	1,574,655	4,141,980	8,610,345	86,182	1,482,394	1,312,696	7,225,592	809,411	2,871,237	3,544,924	27,528	789,878						
\$5,000 under \$6,000.....	2,808,097	14,621,797	1,626,187	4,190,532	9,630,777	103,919	1,677,404	1,388,000	10,029,344	962,994	3,195,811	4,867,089	48,539	1,077,811						
\$6,000 under \$7,000.....	2,188,973	16,338,429	1,682,258	4,190,532	11,180,979	122,887	1,871,882	1,654,794	10,915,742	1,116,698	3,277,493	6,207,151	74,549	1,289,074						
\$7,000 under \$8,000.....	2,518,201	16,783,324	1,688,142	4,190,532	11,180,979	131,640	2,064,481	1,365,752	11,582,712	1,166,951	3,024,992	7,980,764	93,203	1,348,191						
\$8,000 under \$9,000.....	1,917,328	16,249,689	1,620,733	3,909,299	11,119,356	131,640	2,064,481	1,178,456	11,191,238	1,118,238	3,024,992	7,980,764	93,203	1,348,191						
\$9,000 under \$10,000.....	1,520,077	14,413,992	1,433,212	2,813,661	10,166,719	131,640	1,908,966	1,178,456	11,191,238	1,118,238	3,024,992	7,980,764	93,203	1,348,191						
\$10,000 under \$15,000.....	3,229,783	38,327,728	3,224,054	6,011,299	28,892,374	395,228	5,688,831	2,697,047	31,923,568	2,697,047	5,551,414	23,674,840	312,287	4,480,789						
\$15,000 under \$20,000.....	1,221,743	7,295,381	521,937	936,109	7,295,381	36,047	1,586,442	453,478	7,006,001	454,314	1,877,133	6,747,554	1,444	1,306,540						
\$20,000 under \$25,000.....	1,111,279	2,642,950	1,111,279	203,365	2,129,399	36,047	514,252	93,109	2,040,959	93,235	186,917	1,760,808	28,073	397,254						
\$25,000 under \$30,000.....	35,714	70,709	36,031	66,217	864,521	16,136	226,954	29,658	805,500	29,868	99,974	710,396	12,299	172,369						
\$30,000 under \$50,000.....	35,925	1,311,096	36,031	66,217	1,208,548	25,969	371,478	29,372	1,081,394	29,868	99,974	991,558	20,111	284,629						
\$50,000 under \$100,000.....	790	101,967	787	1,358	435,449	12,308	175,284	5,665	353,846	5,612	11,327	336,307	8,942	127,231						
\$100,000 under \$200,000.....	117	31,113	116	182	32,815	1,256	18,140	68	18,933	68	143	18,722	713	10,186						
\$200,000 under \$500,000.....	5	2,291	5	7	2,282	1,256	18,140	3	2,291	3	7	2,282	95	1,364						
\$500,000 under \$1,000,000.....	5	7,236	5	7	7,222	2,999	4,190	3	5,236	4	8	5,224	195	2,703						
\$1,000,000 or more.....	10,398,006	12,099,064	4,213,892	14,152,832	395,349	2,280	6,837,660	3,034,488	6,837,660	1,876,159	7,777,095	297,494	1,881	564,674						
Non-taxable returns, total.....	4,114,344	1,956,370	1,265,158	2,974,677	107	-	-	228,403	79,517	120,914	458,346	4,002,517	333,366	5,080,789						
Under \$600.....	2,474,969	1,880,653	806,002	2,030,679	107	-	-	246,266	128,166	128,166	479,371	4,002,517	333,366	5,080,789						
\$600 under \$1,000.....	1,954,555	2,859,947	909,242	3,512,105	19,183	1	-	1,069,292	1,984,129	2,167,420	2,167,420	1,385	-	4,880,789						
\$1,000 under \$2,000.....	1,059,170	2,601,849	616,455	2,650,364	64,396	79	811,710	2,005,275	506,949	506,949	2,090,675	13,421	-	5,080,789						
\$2,000 under \$4,000.....	408,370	1,416,295	289,874	1,368,232	51,296	78	327,091	1,141,643	245,486	245,486	1,106,698	41,789	-	5,080,789						
\$4,000 under \$5,000.....	248,650	1,099,693	208,848	1,007,933	53,440	112	226,287	1,003,166	193,271	193,271	919,775	48,713	-	5,080,789						
\$5,000 or more.....	137,948	889,255	118,313	608,642	206,967	2,010	-	125,440	813,374	110,968	554,810	191,986	-	5,080,789						
Returns under \$5,000.....	26,233,777	55,083,491	9,968,213	28,152,347	23,579,669	189,078	3,802,351	5,691,947	16,336,584	3,172,125	12,227,890	4,002,517	1,816	564,674						
Returns \$5,000 under \$10,000.....	11,123,072	50,003,212	8,161,291	19,201,445	52,689,134	639,020	9,565,771	6,817,764	50,635,325	5,275,761	15,411,248	30,012,517	333,366	5,080,789						
Returns \$10,000 under \$15,000.....	3,236,493	38,205,429	3,230,766	6,034,110	28,940,553	395,838	5,688,831	2,701,704	32,000,543	2,704,113	5,573,827	23,722,603	312,892	4,880,789						
Returns \$15,000 or more.....	713,283	14,095,318	713,859	1,293,620	12,087,838	206,716	2,948,448	612,904	12,001,988	614,372	1,204,787	10,182,828	164,475	2,336,484						
Grand total.....	2,063,448	6,486,157	623,566	2,746,225	3,694,447	41,843	677,126	1,060,763	5,457,301	630,179	1,643,853	3,314,808	39,747	621,059						
Taxable returns, total.....	1,507,670	5,910,357	534,918	1,724,255	3,650,447	41,837	677,126	889,924	5,163,075	542,113	1,311,475	3,309,756	39,729	621,059						
Under \$1,000.....	66,960	57,967	8,664	40,176	8,593	23	1,240	30,764	53,155	11,330	31,301	10,602	1,379	9,911						
\$1,000 under \$2,000.....	235,621	362,510	44,316	166,387	152,510	1,636	21,989	91,403	234,343	39,008	125,375	70,020	26	9,194						
\$2,000 under \$3,000.....	280,966	700,884	70,081	336,480	362,266	2,646	57,327	157,180	597,025	70,640	202,988	255,921	1,227	39,194						
\$3,000 under \$4,000.....	292,532	1,028,374	102,842	334,880	588,290	6,149	99,184	138,480	622,161	67,948	202,988	352,303	3,461	57,967						
\$4,000 under \$5,000.....	236,628	1,054,313	105,263	323,288	625,852	7,175	110,397	110,736	631,851	69,225	181,495	384,830	4,325	66,417						
\$5,000 under \$6,000.....	164,426	897,993	82,274	261,892	553,227	6,979	100,736	115,463	631,851	78,017	189,087	493,623	5,995	89,443						
\$6,000 under \$7,000.....	96,232	414,994	42,018	154,810	412,156	5,320	78,174	117,695	762,927	84,729	106,366	386,447	4,855	71,486						
\$7,000 under \$8,000.....	55,658	415,385	28,894	65,941	352,590	4,387	64,672	75,518	434,385	43,628	75,444	315,295	4,171	39,991						
\$8,000 under \$9,000.....	38,911	328,296	19,854	61,407	247,035	3,512	50,717	51,499	355,003	35,489	56,890	262,625	51,033	128,090						
\$9,000 under \$10,000.....	19,800	185,428	10,428	27,234	147,766	2,172	31,746	37,496	175,114	66,723	98,534	609,857	8,857	128,090						
\$10,000 under \$15,000.....	17,173	199,307	8,735	22,926	167,646	2,516	39,380	66,919	775,114	66,723	98,534	609,857	8,857	128,090						
\$15,000 under \$20,000.....	1,521	26,032	761	1,542	23,730	398	6,351	6,719	111,626	6,719	9,482	92,425	1,620	22,973						
\$20,000 under \$25,000.....	1,437	9,822	219	437	9,167	195	3,025	1,611	35,816	1,611	2,240	31,965	611	8,693						
\$25,000 under \$30,000.....	365	10,137	188	452	9,497	258	5,615	232	6,442	232	353	5,856	128	1,838						
\$30,000 under \$50,000.....	370	14,616	185	449	13,983	176	5,615	635	22,718	635	847	21,236	527	7,527						
\$50,000 under \$100,000.....	60	4,682	30	44	4,609	152	2,174	163	9,823	163	46,790	327	3,987	5,080,789						
\$100,000 under \$200,000.....	7	841	4	829	841	6	425	15	2,133	15	10,925	19	19	5,080,789						
\$200,000 under \$500,000.....	3	735	2	2	731	16	414	15	2,133	15	10,925	19	19	5,080,789						
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Non-taxable returns, total.....	555,778	777,800	8,650	1,021,671	3,980	6	-	170,839	304,230	88,069	332,378	5,053	20	4,713						
Under \$600.....	157,945	57,977	5,739	149,768	107	-	-	17,725	5,914	6,907	22,486	6,907	20	4,713						
\$600 under \$1,000.....	94,064	171,149	10,787	101,743	118,976	-	-	15,882	11,976	6,909	22,394	6,909	20	4,713						
\$1,000 under \$2,000.....	173,164	251,880	28,330	329,116	1,494	-	-	78,472	118,850	37,110	131,540	328	-	4,713						
\$2,000 under \$3,000.....	77,221	190,186	21,586	233,138	1,665	-	-	38,631	92,007	22,153	87,476	2,713	-	4,713						
\$3,0																				

Table 2.15—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	Returns of surviving spouse						Returns of single persons not head of household or surviving spouse							
	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Surcharge (Thousand dollars)	Income tax credits (Thousand dollars)
Grand total.....	84,943	387,245	50,568	149,396	212,087	2,284	37,639	22,283,575	62,850,207	9,003,445	15,724,296	42,192,209	525,543	8,200,289
Taxable returns, total.....	58,706	347,273	36,965	98,240	212,041	2,283	37,639	15,672,911	59,710,907	6,836,033	10,753,760	42,103,433	525,178	8,200,289
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,432,828	545,136	172,668	345,335	27,280	829	338,331
\$1,000 under \$2,000.....	7,777	19,172	3,331	10,653	5,179		728	2,833,900	6,469,781	1,344,512	2,756,177	2,365,726	31,127	650,471
\$2,000 under \$3,000.....	13,453	47,170	5,939	19,490	21,709		3,253	2,152,450	7,973,535	891,611	1,951,372	4,130,981	38,215	873,257
\$3,000 under \$4,000.....	12,352	60,384	7,417	27,005	25,981		4,035	1,637,167	7,320,639	740,083	1,485,137	5,382,793	65,985	967,892
\$4,000 under \$5,000.....	9,217	61,509	6,150	14,657	40,702		6,923	1,209,820	6,651,301	864,919	1,198,256	5,110,751	65,343	955,234
\$5,000 under \$6,000.....	9,139	75,969	7,595	15,588	52,785		9,507	907,829	5,873,116	656,143	4,649,895	4,649,895	54,272	907,465
\$6,000 under \$7,000.....								456,768	4,875,868	487,343	3,928,725	3,129,306	45,084	796,218
\$7,000 under \$8,000.....								282,889	3,867,633	386,634	34,793	3,129,306	45,084	699,762
\$8,000 under \$9,000.....								444,911	2,677,473	267,645	214,043	2,195,786	32,554	476,279
\$9,000 under \$10,000.....								59,717	5,162,615	445,409	329,301	4,387,905	70,870	1,030,603
\$10,000 under \$15,000.....	6,406	81,165	6,406	10,596	64,163	891	12,594	15,809	1,004,607	59,835	47,398	897,374	17,474	249,829
\$15,000 under \$20,000.....								15,809	1,249,984	15,809	13,220	320,955	7,059	103,723
\$20,000 under \$25,000.....								5,407	147,203	5,407	4,305	137,491	3,428	48,903
\$25,000 under \$30,000.....								5,348	192,367	5,348	5,247	181,772	5,054	73,707
\$30,000 under \$50,000.....	26	1,585	26	49	1,510	42	598	1,311	85,717	1,378	1,117	83,222	2,901	41,419
\$50,000 under \$100,000.....								44	27,478	44	33	27,109	1,005	14,696
\$100,000 under \$200,000.....								1	2,000	1	1	1,998	104	7,265
\$200,000 under \$500,000.....								1	2,000	1	1	1,998	104	7,265
\$500,000 under \$1,000,000.....								6,610,664	4,139,301	2,147,414	4,970,534	88,775	374	1,487
\$1,000,000 or more.....								3,708,278	1,212,186	1,130,514	2,339,962	-	-	-
Nontaxable returns, total.....	26,237	40,074	13,605	51,156	47	1	-	2,113,222	1,592,182	657,665	1,418,111	107	-	-
Under \$600.....	7,530	5,565	3,564	13,376	-	-	-	618,905	871,658	265,828	861,693	15,776	-	-
\$600 under \$1,000.....								129,069	307,338	64,170	230,137	46,557	-	-
\$1,000 under \$5,000.....	18,697	34,437	10,034	37,762	-	-	-	26,912	88,583	18,179	76,400	9,121	-	-
\$5,000 under \$7,000.....								11,177	48,823	9,186	40,813	3,971	-	-
\$7,000 or more.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,101	18,531	1,872	3,418	13,243	175	-
Returns under \$5,000.....	54,473	136,385	27,038	97,517	36,536	75	5,407	16,239,467	32,911,370	6,073,807	12,803,304	17,103,909	157,659	2,833,679
Returns \$5,000 under \$10,000.....	24,038	168,210	17,098	41,234	109,878	1,276	19,040	3,511,516	23,953,911	2,596,243	2,520,102	19,797,597	297,488	3,794,978
Returns \$10,000 under \$15,000.....	5,733	67,256	5,733	9,397	52,126	698	9,968	444,912	5,162,625	445,410	445,410	4,387,914	70,470	1,030,603
Returns \$15,000 or more.....	699	15,494	699	1,248	13,547	235	3,224	87,640	1,822,301	86,025	71,468	1,662,789	37,531	541,029

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.  
 † Excludes returns with no adjusted gross income.  
 Note: Detail may not add to total because of rounding.

## Individual Returns/1968 • Deductions and Exemptions

Table 2.16—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS BY MARITAL STATUS OF TAXPAYER

[Taxable and nontaxable returns]

Sources of income or 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 of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income (less deficit) ..	41,316,925	187,387,450	15,824,196	110,994,440	2,063,448	6,688,157	1,060,763	5,467,301	84,943	387,345	22,283,575	63,850,207
Salaries and wages (gross).....	37,437,075	163,124,117	13,903,509	95,391,243	1,952,611	6,289,493	950,394	4,838,630	72,267	304,605	20,558,294	56,300,146
Business or profession:												
Net profit.....	1,738,063	6,383,416	1,281,240	5,162,926	49,424	129,037	47,031	154,231	5,119	11,638	355,199	930,584
Net loss.....	262,447	304,607	198,302	239,425	6,821	6,863	5,977	6,622	(*)	(*)	50,998	51,292
Farm:												
Net profit.....	1,296,003	3,649,779	1,026,796	3,206,236	27,697	42,213	17,106	32,960	3,275	3,381	223,129	364,990
Net loss.....	550,192	734,431	462,101	656,916	2,878	2,695	8,448	8,906	(*)	(*)	73,679	65,149
Partnership:												
Net profit.....	488,249	2,240,093	286,780	1,550,920	8,271	22,729	14,013	67,734	2,708	14,554	176,477	584,155
Net loss.....	105,105	155,624	70,642	123,146	(*)	(*)	(*)	(*)	-	-	30,995	27,214
Sales of capital assets:												
Net gain.....	2,420,600	2,781,931	1,373,515	1,612,285	45,959	39,951	47,592	48,580	7,250	8,141	946,284	1,072,974
Net loss.....	280,720	159,012	162,889	91,464	11,155	9,112	(*)	(*)	(*)	(*)	100,479	55,244
Ordinary gain from sales of depreciable property.....	107,240	94,300	86,907	76,490	(*)	(*)	(*)	(*)	(*)	(*)	18,750	16,445
Sales of property other than capital assets:												
Net gain.....	21,866	19,233	18,283	14,138	(*)	(*)	-	-	-	-	3,170	4,214
Net loss.....	67,993	58,464	54,292	39,806	(*)	(*)	(*)	(*)	(*)	(*)	12,614	18,288
Dividends in adjusted gross income....	2,200,178	1,782,584	939,633	661,627	43,638	36,627	72,573	60,164	6,448	3,440	1,137,886	1,021,727
Interest received.....	12,650,703	5,337,699	5,867,388	2,797,761	253,166	86,420	321,896	159,456	40,321	21,045	6,167,932	2,273,018
Pensions and annuities (taxable portion).....	1,176,491	2,165,498	629,665	1,246,202	22,618	31,459	34,671	54,240	(*)	(*)	485,739	828,102
Rents and royalties:												
Net income.....	1,475,298	1,526,482	928,210	954,198	22,058	34,460	27,873	26,597	7,028	10,872	490,129	500,356
Net loss.....	500,340	261,032	352,555	187,246	7,024	5,176	13,978	6,467	(*)	(*)	124,849	61,638
Estates and trusts:												
Net income.....	163,935	254,718	55,030	60,779	1,839	2,134	5,824	5,059	(*)	(*)	101,013	183,427
Net loss.....	5,176	2,027	1,894	714	-	-	(*)	(*)	-	-	1,768	703
Other sources (net).....	6,531,458	815,106	3,808,745	406,690	136,177	35,740	237,557	63,537	31,529	9,751	2,317,450	299,386
Statutory adjustment.....	1,228,050	1,118,254	828,194	808,277	29,104	36,415	30,491	16,291	(*)	(*)	337,434	249,794

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 Returns/1968 • Deductions and Exemptions

Table 2.17 — RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes <sup>1</sup>	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.....	41,316,925	91,135,871	187,387,450	37,437,075	163,124,117	1,738,063	6,388,416	262,447	304,607	1,298,003	3,649,779	550,192	734,431	
Taxable returns, total.....	30,918,919	67,547,815	175,288,389	28,921,957	154,531,313	1,225,241	5,719,845	178,581	191,909	773,205	2,845,252	375,230	466,658	
Under \$1,000.....	643,191	643,191	603,342	610,896	563,198	54,100	6,280	(*)	(*)	5,471	4,151	(*)	(*)	
\$1,000 under \$2,000.....	4,832,537	5,190,490	7,120,489	4,554,774	6,558,391	80,939	102,656	8,284	7,508	54,130	48,747	11,761	11,072	
\$2,000 under \$3,000.....	3,678,331	5,047,972	9,127,510	3,399,404	8,244,422	92,330	12,862	9,548	65,658	88,090	23,423	25,723		
\$3,000 under \$4,000.....	3,607,122	6,597,003	12,596,362	3,334,095	11,367,267	116,087	279,432	12,958	14,022	78,621	149,141	29,480	39,599	
\$4,000 under \$5,000.....	3,212,538	6,908,271	14,421,980	2,981,007	13,018,704	123,108	357,228	15,773	19,113	77,734	189,082	42,137	48,482	
\$5,000 under \$6,000.....	2,808,097	6,984,221	15,426,797	2,649,900	14,196,472	104,637	332,879	17,886	15,860	17,886	203,655	38,683	46,301	
\$6,000 under \$7,000.....	2,518,973	6,984,179	16,338,429	2,373,627	14,914,611	110,530	404,334	17,765	14,020	77,680	259,551	54,051	62,759	
\$7,000 under \$8,000.....	2,238,201	6,523,668	16,783,324	2,132,692	15,500,502	98,559	403,371	19,475	17,308	60,577	195,449	39,128	41,016	
\$8,000 under \$9,000.....	1,917,328	5,849,326	16,249,689	1,829,101	14,878,534	88,251	372,311	17,837	18,225	60,643	227,429	32,845	31,360	
\$9,000 under \$10,000.....	1,520,077	4,689,435	14,413,592	1,441,045	12,985,799	78,945	378,954	13,046	16,922	47,864	195,699	27,530	28,797	
\$10,000 under \$15,000.....	3,229,783	10,018,832	38,127,728	3,033,664	33,541,426	212,305	1,284,367	32,615	35,558	119,702	695,300	59,352	83,338	
\$15,000 under \$20,000.....	521,743	1,560,182	8,753,381	450,403	6,547,802	62,281	655,010	6,477	11,768	31,832	294,629	10,123	20,916	
\$20,000 under \$25,000.....	111,279	338,941	2,443,950	82,225	1,312,064	24,485	345,487	1,338	4,129	10,774	140,775	2,729	7,564	
\$25,000 under \$30,000.....	35,714	117,401	970,709	23,975	420,491	9,823	185,064	504	2,146	3,891	54,633	1,145	4,749	
\$30,000 under \$50,000.....	35,925	110,861	1,311,096	20,415	370,809	12,286	316,413	549	2,864	4,112	76,739	1,636	6,910	
\$50,000 under \$100,000.....	7,165	21,248	455,404	4,230	95,226	2,369	106,265	191	1,430	634	17,637	614	6,584	
\$100,000 under \$200,000.....	790	2,264	101,967	432	13,301	15,413	191	41	705	64	3,566	78	1,195	
\$200,000 under \$500,000.....	117	304	33,113	66	2,125	15	1,992	4	217	3	136	9	143	
\$500,000 under \$1,000,000.....	3	11	2,291	3	73	-	-	-	-	1	843	1	20	
\$1,000,000 or more.....	5	15	7,236	3	96	-	-	-	-	1	-	2	21	
Nontaxable returns, total.....	10,398,006	23,588,056	12,099,060	8,515,118	8,592,806	512,822	668,570	83,866	112,699	524,798	804,528	174,962	267,774	
Under \$600.....	4,114,344	4,957,795	1,356,370	3,808,512	1,278,059	86,164	32,326	21,640	22,328	78,591	25,707	37,032	41,482	
\$600 under \$1,000.....	2,474,969	3,384,799	1,380,653	2,147,862	1,609,168	83,825	59,044	12,989	14,784	75,872	45,337	23,572	30,762	
\$1,000 under \$2,000.....	1,954,555	5,853,509	2,858,947	1,236,144	1,714,350	178,554	197,981	26,495	37,807	149,028	143,078	46,789	63,288	
\$2,000 under \$3,000.....	1,059,170	4,417,274	2,601,849	710,279	1,611,420	88,371	147,413	15,984	26,297	94,518	141,626	33,861	65,083	
\$3,000 under \$4,000.....	408,370	2,880,387	1,416,295	306,820	1,005,385	38,609	96,165	4,314	5,193	52,057	120,242	17,691	28,087	
\$4,000 under \$5,000.....	248,650	1,679,888	1,099,695	214,384	879,362	22,090	60,760	2,347	2,347	33,297	93,875	8,450	16,281	
\$5,000 or more.....	137,948	1,014,404	885,255	101,107	495,062	15,209	74,881	1,817	4,003	43,435	234,363	7,567	22,791	
Returns under \$5,000.....	26,233,777	46,920,579	55,083,491	23,294,187	47,849,725	918,177	1,511,674	132,901	159,452	762,977	1,049,374	274,699	369,968	
Returns \$5,000 under \$10,000.....	11,133,072	32,002,408	80,003,212	10,524,398	72,958,027	493,733	1,944,250	87,689	85,837	359,102	1,265,768	199,347	229,778	
Returns \$10,000 under \$15,000.....	3,236,493	10,056,850	38,205,429	3,036,264	33,552,888	214,225	1,298,956	32,669	35,832	124,266	741,123	59,635	85,258	
Returns \$15,000 or more.....	713,583	2,156,034	14,095,318	582,226	8,763,077	111,923	1,633,536	9,188	23,486	53,658	593,514	16,511	49,418	
Adjusted gross income classes <sup>1</sup>	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.....	488,249	2,240,093	105,105	155,624	2,420,600	2,781,931	280,720	159,012	107,240	94,300	21,866	19,233	67,993	58,464
Taxable returns, total.....	402,620	2,117,783	73,795	93,968	1,909,588	2,471,044	216,865	122,406	80,150	80,357	15,792	15,085	45,739	39,577
Under \$1,000.....	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	20,987	22,507	(*)	(*)	132,120	53,591	8,021	3,452	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	26,238	46,307	-	-	127,046	83,277	12,316	5,955	8,778	4,209	(*)	(*)	6,670	10,246
\$3,000 under \$4,000.....	27,591	58,807	8,840	13,439	121,903	83,991	11,068	7,713	-	-	5,637	2,426	8,269	11,832
\$4,000 under \$5,000.....	38,925	126,708	-	-	127,603	112,725	15,792	9,009	13,337	14,806	-	-	-	-
\$5,000 under \$6,000.....	29,482	108,986	-	-	130,665	114,870	17,868	11,073	-	-	-	-	-	-
\$6,000 under \$7,000.....	27,682	90,887	12,467	18,075	157,750	134,379	22,741	10,931	5,649	3,955	-	-	-	-
\$7,000 under \$8,000.....	26,487	117,812	7,335	7,945	130,674	87,934	15,244	9,542	5,299	4,071	2,524	1,397	7,206	3,343
\$8,000 under \$9,000.....	25,714	107,416	-	-	144,689	142,880	15,867	9,626	5,626	3,621	-	-	-	-
\$9,000 under \$10,000.....	27,074	128,773	12,066	14,212	120,430	143,304	19,812	10,732	7,917	6,160	4,312	3,342	5,337	1,982
\$10,000 under \$15,000.....	84,225	479,852	17,814	15,630	472,377	607,072	52,463	29,092	20,400	17,583	-	-	10,429	7,766
\$15,000 under \$20,000.....	35,002	295,834	6,545	9,632	147,397	325,586	14,904	8,040	6,325	12,908	-	-	3,493	2,141
\$20,000 under \$25,000.....	15,709	174,222	1,842	2,388	48,591	163,752	5,148	3,350	3,383	5,704	1,694	3,986	1,093	888
\$25,000 under \$30,000.....	6,250	79,715	1,229	5,191	17,671	89,169	1,820	1,135	1,299	1,902	-	-	478	155
\$30,000 under \$50,000.....	8,901	188,306	1,597	3,266	19,099	157,236	1,953	1,514	1,427	3,360	493	2,495	374	488
\$50,000 under \$100,000.....	2,049	69,218	309	1,413	4,166	96,257	710	552	483	1,786	21	25	167	319
\$100,000 under \$200,000.....	266	17,631	52	914	620	41,264	34	26	52	209	10	302	14	9
\$200,000 under \$500,000.....	35	4,728	12	214	102	20,691	3	7	26	-	-	-	2	3
\$500,000 under \$1,000,000.....	1	32	-	-	3	1,282	-	-	-	-	-	-	1	7
\$1,000,000 or more.....	2	42	-	-	4	4,931	-	-	-	1	4	-	-	-
Nontaxable returns, total.....	85,629	122,311	31,310	61,655	511,012	310,891	63,855	36,608	27,090	13,943	6,074	4,151	22,254	18,889
Under \$600.....	9,184	3,844	6,167	8,114	72,444	26,808	16,435	11,421	5,152	2,827	(*)	(*)	4,353	3,406
\$600 under \$1,000.....	22,332	17,496	-	-	74,210	29,151	13,170	8,128	-	-	-	-	-	-
\$1,000 under \$2,000.....	27,266	30,911	10,722	17,594	161,851	81,964	15,326	8,308	6,981	2,587	3,361	2,321	10,395	11,652
\$2,000 under \$3,000.....	12,135	19,370	-	-	102,549	79,134	9,869	4,468	5,045	2,129	-	-	-	-
\$3,000 under \$4,000.....	10,756	32,447	10,492	29,835	40,015	28,439	5,979	2,980	4,383	2,683	-	-	4,224	2,474
\$4,000 under \$5,000.....	-	-	-	-	25,726	16,479	-	-	-	-	2,300	1,810	-	-
\$5,000 or more.....	3,956	18,243	3,929	6,112	34,217	48,916	3,076	1,303	5,5					

## Individual Returns/1968 • Deductions and Exemptions

Table 2.17—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 <sup>1</sup>	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents and royalties				Estates and trusts			
	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)
Grant total.....	2,200,178	1,783,584	12,650,703	5,337,699	1,176,491	2,165,498	1,475,298	1,526,482	500,340	261,032	163,935	254,718	5,176	2,027
Taxable returns, total.....	1,799,971	1,640,600	10,237,305	4,393,983	699,051	1,522,612	961,511	1,146,687	390,148	208,390	142,759	243,858	4,673	1,973
Under \$1,000.....	10,071	3,493	125,519	16,472	(*)	(*)	7,184	3,868	-	-	(*)	(*)	-	-
\$1,000 under \$2,000.....	125,803	49,542	1,050,890	184,317	47,067	50,037	53,854	35,804	9,797	2,737	19,044	10,795	-	-
\$2,000 under \$3,000.....	112,204	60,973	818,425	263,507	90,337	130,197	73,718	60,450	11,887	9,784	9,475	10,320	-	-
\$3,000 under \$4,000.....	126,440	77,213	897,457	337,021	112,379	210,074	85,923	91,196	19,611	9,872	13,788	19,008	(*)	(*)
\$4,000 under \$5,000.....	118,522	79,461	856,124	337,942	98,102	227,670	72,352	77,525	23,732	16,368	11,058	10,104	-	-
\$5,000 under \$6,000.....	129,177	97,794	850,844	280,699	53,892	125,961	80,942	80,427	31,101	13,413	5,539	10,595	-	-
\$6,000 under \$7,000.....	130,221	105,017	838,548	336,362	54,904	130,323	72,694	67,482	42,068	18,485	15,653	32,369	-	-
\$7,000 under \$8,000.....	124,047	99,754	849,297	313,667	44,059	121,833	81,165	91,534	34,924	18,258	8,115	6,715	(*)	(*)
\$8,000 under \$9,000.....	141,746	99,121	809,618	336,114	43,134	113,879	78,220	78,687	34,882	18,042	9,770	23,014	-	-
\$9,000 under \$10,000.....	141,514	130,016	732,675	341,544	42,141	111,185	79,810	100,337	38,253	14,270	8,602	15,303	-	-
\$10,000 under \$15,000.....	412,378	396,723	1,850,937	994,321	82,821	210,699	184,260	226,902	101,343	55,496	24,395	33,749	1,449	722
\$15,000 under \$20,000.....	136,737	193,999	396,112	341,100	19,384	55,377	53,298	90,246	25,631	19,810	8,432	29,978	-	-
\$20,000 under \$25,000.....	49,680	91,392	92,729	140,016	5,831	21,107	19,637	58,748	6,059	4,661	2,970	13,652	-	-
\$25,000 under \$30,000.....	16,192	29,201	29,201	55,307	2,210	7,537	7,578	32,806	2,737	2,661	1,599	12,543	(*)	(*)
\$30,000 under \$50,000.....	20,418	80,468	31,834	81,467	1,273	3,682	8,657	35,238	2,633	3,570	1,516	8,037	-	-
\$50,000 under \$100,000.....	4,239	30,403	6,292	26,263	373	1,838	1,979	12,946	411	738	360	4,261	-	-
\$100,000 under \$200,000.....	503	4,292	696	4,544	37	132	207	1,942	59	131	55	905	(*)	(*)
\$200,000 under \$500,000.....	74	1,759	99	1,098	6	24	29	530	15	94	19	338	-	-
\$500,000 under \$1,000,000.....	2	3	3	79	-	-	-	8	-	-	-	-	-	-
\$1,000,000 or more.....	3	29	5	2,143	-	-	-	11	-	-	-	-	(*)	(*)
Nontaxable returns, total.....	400,207	142,985	2,413,398	943,718	477,440	642,888	513,787	379,797	110,192	52,643	21,176	10,862	(*)	(*)
Under \$600.....	59,906	8,200	527,784	63,890	16,582	13,298	46,965	16,477	28,909	13,305	-	-	(*)	(*)
\$600 under \$1,000.....	83,242	22,178	573,056	113,332	37,742	19,938	78,991	41,740	18,993	12,296	7,523	3,594	(*)	(*)
\$1,000 under \$2,000.....	146,778	54,577	769,163	391,460	205,314	210,831	220,468	151,442	35,749	17,562	-	-	-	-
\$2,000 under \$3,000.....	84,606	45,404	384,481	289,979	170,127	266,765	118,389	113,430	20,925	7,509	13,653	7,268	-	-
\$3,000 under \$4,000.....	13,276	7,990	89,988	58,340	34,701	88,021	26,147	32,451	-	-	-	-	-	-
\$4,000 under \$5,000.....	5,323	1,077	35,180	11,066	9,312	32,320	12,139	11,498	-	-	-	-	(*)	(*)
\$5,000 or more.....	7,076	3,559	33,746	15,651	3,662	11,665	10,688	12,759	5,616	1,971	-	-	-	-
Returns under \$5,000.....	886,171	410,107	6,128,067	2,067,326	822,764	1,250,258	796,130	635,880	177,557	90,356	75,357	61,446	(*)	(*)
Returns \$5,000 under \$10,000.....	672,760	534,831	4,110,801	1,622,152	241,790	614,844	402,524	429,976	183,695	83,401	49,118	89,637	(*)	(*)
Returns \$10,000 under \$15,000.....	413,361	397,103	1,854,269	995,700	82,823	210,070	185,028	227,685	101,530	55,604	24,509	33,922	(*)	(*)
Returns \$15,000 or more.....	227,886	441,543	557,566	652,521	29,114	89,696	91,616	232,941	37,558	31,671	14,951	69,713	893	749

Adjusted gross income classes <sup>1</sup>	Partnership and estates and trusts not allocable				Other sources (net)	Statutory adjustment		Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)	Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number			Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	25,545	39,284	5,728	3,678	779,500	1,228,050	1,118,254	41,316,925	22,074,129	22,553,802	9,256,204	18,763,123	12,817,925
Taxable returns, total.....	18,978	36,254	4,238	3,412	644,578	1,137,596	992,502	30,918,919	17,860,240	12,719,760	5,146,028	18,199,159	12,714,211
Under \$1,000.....	-	-	-	-	3,531	(*)	(*)	643,191	181,733	604,353	178,494	38,838	3,240
\$1,000 under \$2,000.....	-	-	-	-	51,383	34,111	27,002	4,832,537	1,453,567	4,721,618	1,437,122	110,919	16,445
\$2,000 under \$3,000.....	-	-	-	-	66,563	56,862	44,525	3,678,331	1,213,129	3,490,007	1,166,347	188,324	46,782
\$3,000 under \$4,000.....	-	-	(*)	(*)	56,265	63,574	51,376	3,607,122	1,449,551	1,576,536	743,503	2,030,586	706,048
\$4,000 under \$5,000.....	-	-	-	-	34,705	70,518	53,701	3,212,538	1,574,655	993,218	581,859	2,219,320	992,796
\$5,000 under \$6,000.....	9,813	12,102	(*)	(*)	59,832	106,072	91,408	2,808,097	1,626,187	600,479	421,712	2,207,618	1,204,474
\$6,000 under \$7,000.....	-	-	(*)	(*)	64,665	129,517	97,904	2,518,973	1,682,253	415,843	331,503	2,103,130	1,350,755
\$7,000 under \$8,000.....	-	-	(*)	(*)	45,980	117,939	111,302	2,238,201	1,688,142	200,302	173,772	2,037,899	1,514,370
\$8,000 under \$9,000.....	-	-	(*)	(*)	39,538	111,466	86,690	1,917,328	1,620,733	92,412	87,935	1,824,916	1,552,798
\$9,000 under \$10,000.....	7,337	12,278	-	-	45,013	101,128	92,380	1,520,077	1,433,212	23,015	22,465	1,497,062	1,410,747
\$10,000 under \$15,000.....	-	-	(*)	(*)	91,816	272,066	238,212	3,229,783	3,224,054	1,735	1,181	3,228,048	3,222,873
\$15,000 under \$20,000.....	981	2,015	-	-	43,349	53,116	62,119	521,743	521,937	(*)	(*)	521,554	521,833
\$20,000 under \$25,000.....	500	3,082	-	-	12,579	12,601	19,077	1,112,279	1,111,186	-	-	1,111,279	1,111,186
\$25,000 under \$30,000.....	-	-	(*)	(*)	15,002	3,561	5,975	35,714	35,747	(*)	(*)	35,661	35,715
\$30,000 under \$50,000.....	274	6,704	-	-	5,862	3,214	7,090	35,925	36,031	-	-	35,925	36,031
\$50,000 under \$100,000.....	20	51	(*)	(*)	6,419	788	2,155	7,165	7,207	-	-	7,165	7,207
\$100,000 under \$200,000.....	3	22	-	-	1,701	47	123	790	787	-	-	790	787
\$200,000 under \$500,000.....	-	-	-	-	354	6	13	117	116	-	-	117	116
\$500,000 under \$1,000,000.....	-	-	(*)	(*)	-	-	-	3	3	-	-	3	3
\$1,000,000 or more.....	-	-	-	-	21	1	(?)	5	5	-	-	5	5
Nontaxable returns, total.....	6,567	3,032	(*)	(*)	134,923	90,454	125,752	10,398,006	4,213,892	9,834,442	4,110,176	563,964	103,715
Under \$600.....	-	-	(*)	(*)	4,773	14,483	23,457	4,114,344	1,765,158	3,950,389	1,259,155	163,355	6,003
\$600 under \$1,000.....	-	-	(*)	(*)	10,788	17,672	23,510	2,474,969	806,002	2,403,776	800,552	71,193	5,450
\$1,000 under \$2,000.....	-	-	(*)	(*)	54,010	22,184	27,640	1,954,555	909,242	1,790,368	885,590	164,187	23,692
\$2,000 under \$3,000.....	-	-	(*)	(*)	46,073	21,665	32,603	1,059,170	616,455	989,827	593,364	69,343	17,090
\$3,000 under \$4,000.....	-	-	(*)	(*)	8,188	7,748	12,805	408,370	289,974	372,068	277,286	36,302	12,588
\$4,000 under \$5,000.....	(*)	(*)	-	-	10,850	208,848	208,848	238,490	208,848	238,490	204,372	10,160	4,476
\$5,000 or more.....	-	-	-	-	241	6,702	5,737	137,948	118,313	88,524	83,897	49,424	34,416
Returns under \$5,000.....	10,970	6,389	(*)	(*)	347,129	315,389	303,280	26,233,777	9,968,213	21,131,250	8,133,604	5,102,527	1,834,609
Returns \$5,000 under \$10,000.....	6,678	9,626	(*)	(*)	256,299	567,149	480,084	11,133,072	8,161,291	1,420,575	1,121,284	9,712,497	7,040,007
Returns \$10,000 under \$15,000.....	6,119												

Individual Returns/1968 • Deductions and Exemptions

Table 2.17—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 <sup>1</sup>	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)	Surcharge		Tax credits			
			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Retirement income credit		Investment credit	
					(55)			(56)	(57)	(58)	(59)
Grand total.....	54,681,522	10,064,707	31,252,218	117,297,194	20,841,074	22,220,342	1,430,652	671,416	74,098	837,457	187,306
Taxable returns, total.....	40,528,691	-	30,918,919	116,901,848	20,780,324	22,164,832	1,428,372	489,432	58,493	687,915	141,094
Under \$1,000.....	385,915	-	643,191	35,896	4,944	9,961	29	-	-	-	-
\$1,000 under \$2,000.....	3,114,294	-	4,832,537	2,553,123	364,791	345,228	975	10,913	214	13,279	351
\$2,000 under \$3,000.....	3,028,783	-	3,678,331	4,886,143	733,670	2,614,767	34,810	68,723	4,558	27,087	1,616
\$3,000 under \$4,000.....	3,934,202	-	3,607,122	7,212,780	1,136,010	2,506,019	66,813	94,039	10,899	44,176	4,070
\$4,000 under \$5,000.....	4,144,963	-	3,212,538	8,703,346	1,411,038	2,507,512	86,182	70,652	8,237	59,638	6,402
\$5,000 under \$6,000.....	4,190,533	-	2,808,097	9,610,075	1,587,216	2,420,971	105,919	47,248	6,055	55,766	7,450
\$6,000 under \$7,000.....	4,190,507	-	2,518,973	10,465,664	1,766,173	2,300,336	122,587	39,134	6,017	71,783	10,836
\$7,000 under \$8,000.....	3,914,201	-	2,238,201	11,180,979	1,918,185	2,166,671	138,049	31,283	4,131	56,663	8,648
\$8,000 under \$9,000.....	3,509,596	-	1,917,328	11,119,356	1,938,463	1,887,392	141,640	30,597	4,387	57,526	11,161
\$9,000 under \$10,000.....	2,813,661	-	1,520,077	10,166,719	1,793,670	1,498,505	131,615	27,115	4,121	52,806	12,012
\$10,000 under \$15,000.....	6,011,299	-	3,229,783	28,892,374	5,340,738	3,200,211	395,228	49,628	7,133	152,977	39,481
\$15,000 under \$20,000.....	936,109	-	521,743	7,295,335	1,495,158	517,933	110,997	11,737	1,485	52,453	17,126
\$20,000 under \$25,000.....	203,365	-	111,279	2,129,399	487,104	110,191	36,047	531	20,265	8,337	
\$25,000 under \$30,000.....	70,441	-	35,714	864,521	215,954	35,651	16,136	2,009	367	7,922	4,635
\$30,000 under \$50,000.....	66,517	-	35,925	1,208,548	352,252	35,445	25,869	2,072	782	12,727	6,179
\$50,000 under \$100,000.....	12,749	-	7,165	435,449	165,477	7,130	12,308	462	70	2,520	2,238
\$100,000 under \$200,000.....	1,358	-	790	99,822	47,277	785	3,518	45	7	318	391
\$200,000 under \$500,000.....	182	-	117	32,815	16,942	116	1,256	8	1	33	58
\$500,000 under \$1,000,000.....	7	-	3	2,282	1,273	5	95	-	-	2	5
\$1,000,000 or more.....	9	-	5	7,222	3,989	5	299	1	(2)	4	98
Nontaxable returns, total.....	14,152,832	10,064,707	333,299	395,349	60,751	55,510	2,280	181,984	15,608	149,542	46,212
Under \$600.....	2,974,677	4,114,344	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	2,030,879	2,472,524	(*)	(*)	19	-	-	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	3,512,105	1,883,565	70,990	19,183	2,697	(*)	(*)	52,882	1,747	16,891	851
\$2,000 under \$3,000.....	2,650,364	973,414	85,756	64,356	9,258	11,032	157	63,885	6,553	22,040	2,773
\$3,000 under \$4,000.....	1,368,232	332,672	75,698	51,296	7,494	11,032	157	48,980	3,687	27,054	3,885
\$4,000 under \$5,000.....	1,007,933	209,880	38,770	53,440	7,855	44,141	2,122	11,474	2,377	27,390	5,513
\$5,000 or more.....	608,642	78,308	59,640	206,967	33,428	44,141	2,122	3,662	1,234	54,823	33,181
Returns under \$5,000.....	28,152,347	9,986,399	16,247,378	23,579,669	3,677,776	7,999,802	189,078	422,649	38,280	238,899	25,470
Returns \$5,000 under \$10,000.....	19,201,445	78,308	11,054,764	52,689,134	9,026,422	10,305,520	639,020	25,945	25,945	71,860	71,860
Returns \$10,000 under \$15,000.....	6,034,110	-	3,236,493	28,940,553	5,348,929	3,206,921	395,838	49,628	7,133	159,687	48,282
Returns \$15,000 or more.....	1,293,620	-	713,583	12,087,838	2,787,947	708,099	206,716	20,040	2,740	97,055	41,694

Adjusted gross income classes <sup>1</sup>	Tax credits—Continued				Income tax after credits (Thousand dollars)	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	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
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
Grand total.....	10,075	1,836	11,225	3,095	22,005,401	106,355	15,783	2,766,553	603,399	36,257,505	21,492,772	797,161	51,044
Taxable returns, total.....	9,906	1,689	8,471	1,979	22,005,401	82,353	11,912	1,932,232	506,276	28,363,847	20,922,774	786,348	50,486
Under \$1,000.....	(*)	(*)	-	-	4,973	(*)	(*)	12,564	744	587,440	61,706	(*)	(*)
\$1,000 under \$2,000.....	(*)	(*)	-	-	365,204	(*)	(*)	132,744	11,670	4,415,811	753,885	(*)	(*)
\$2,000 under \$3,000.....	(*)	(*)	-	-	762,306	4,374	734	156,419	20,157	3,288,425	973,292	5,393	502
\$3,000 under \$4,000.....	(*)	(*)	-	-	1,187,475	3,277	425	31,048	31,048	3,253,943	1,353,939	1,581,266	-
\$4,000 under \$5,000.....	(*)	(*)	-	-	1,482,394	7,112	473	202,208	42,033	2,928,189	1,981,266	-	-
\$5,000 under \$6,000.....	-	-	5,972	941	1,677,404	12,496	1,364	39,295	473	166,958	2,618,907	1,784,429	9,155
\$6,000 under \$7,000.....	-	-	-	-	1,871,882	1,364	1,364	192,874	48,303	2,351,027	1,914,958	482	887
\$7,000 under \$8,000.....	-	-	-	-	2,043,038	9,024	1,304	150,529	45,522	2,115,927	2,087,454	33,319	3,796
\$8,000 under \$9,000.....	-	-	-	-	2,064,481	7,201	536	133,922	41,932	1,813,128	2,033,256	154,571	6,596
\$9,000 under \$10,000.....	3,980	249	-	-	1,908,966	7,201	536	115,267	39,557	1,430,109	1,841,902	139,236	6,596
\$10,000 under \$15,000.....	1,365	617	2,340	742	5,688,831	21,158	3,229	308,648	111,535	2,998,990	5,033,645	365,731	28,490
\$15,000 under \$20,000.....	535	36	(*)	(*)	1,586,442	8,928	1,466	95,867	41,062	440,492	1,085,966	60,884	6,840
\$20,000 under \$25,000.....	138	179	(*)	(*)	514,252	3,630	770	37,169	16,770	77,697	232,873	9,465	1,614
\$25,000 under \$30,000.....	-	-	(*)	(*)	226,954	1,567	617	13,842	6,485	22,455	80,866	2,618	456
\$30,000 under \$50,000.....	68	20	32	172	371,478	2,228	665	18,043	8,492	17,292	75,754	961	314
\$50,000 under \$100,000.....	7	49	2	1	175,284	601	264	3,288	1,518	3,578	23,659	421	133
\$100,000 under \$200,000.....	-	-	1	1	50,346	75	44	296	140	378	3,353	68	23
\$200,000 under \$500,000.....	-	-	-	-	18,140	8	8	28	12	54	533	7	2
\$500,000 under \$1,000,000.....	-	-	-	-	1,364	1	2	1	1	15	1	1	(2)
\$1,000,000 or more.....	-	-	-	-	4,190	-	-	-	-	3	23	1	1
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	-	24,002	3,872	834,321	97,126	7,893,658	570,000	10,813	558
Under \$600.....	-	-	-	-	-	(*)	(*)	69,035	3,922	3,780,229	133,007	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	-	5,994	611	135,671	7,632	2,027,517	162,711	(*)	(*)
\$1,000 under \$2,000.....	-	-	(*)	(*)	-	-	-	279,716	22,935	1,005,051	104,615	6,021	328
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	18,384	574,000	79,260	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	88,798	15,393	254,627	44,275	-	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	-	-	-	49,122	10,656	169,922	29,200	(*)	(*)
\$5,000 or more.....	(*)	(*)	(*)	(*)	-	-	-	55,831	18,204	82,312	16,932	(*)	(*)
Returns under \$5,000.....	(*)	(*)	(*)	(*)	3,802,351	24,556	3,264	1,473,990	184,572	22,285,154	5,277,155	20,670	1,409
Returns \$5,000 under \$10,000.....	(*)	(*)	6,048	1,727	9,565,771	42,031	4,891	808,943	229,753	10,409,119	9,677,495	336,281	11,761
Returns \$10,000 under \$15,000.....	3,813	248	1,774	264	5,688,831	22,445	3,523	314,329	114,253	3,001,072	5,035,050	365,783	28,491
Returns \$15,000 or more.....	2,114	984	725	775	2,948,448	17,323	4,105	169,291	74,821	562,160	1,903,072	74,427	9,383

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 Returns/1968 • Deductions and Exemptions

Table 2.17—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 <sup>1</sup>	Taxpayments--Continued				Tax due at time filing		Overpayment					
	Refundable credits		Payments on 1968 declaration				Total		Overpayment refund		Credit on 1969 tax	
	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)
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Grand total.....	961,914	71,882	1,697,424	1,804,401	10,958,362	2,731,664	28,471,825	3,547,188	28,104,754	3,389,458	425,211	137,731
Taxable returns, total.....	583,432	43,381	1,581,465	1,767,813	10,280,410	2,665,642	20,451,087	2,924,462	20,139,722	2,807,894	355,655	118,570
Under \$1,000.....	(*)	(*)	(*)	(*)	57,907	1,126	583,076	57,312	582,688	57,260	(*)	(*)
\$1,000 under \$2,000.....	21,130	875	47,897	8,115	640,163	38,108	4,151,209	424,453	4,136,773	421,334	18,066	3,120
\$2,000 under \$3,000.....	37,036	1,559	78,574	23,332	849,773	83,803	2,793,732	299,349	2,770,931	292,865	28,046	6,483
\$3,000 under \$4,000.....	49,583	2,957	122,019	44,598	1,158,300	115,681	2,422,854	298,247	2,401,049	292,344	26,902	5,903
\$4,000 under \$5,000.....	63,418	5,211	122,767	58,400	1,142,102	154,748	2,048,138	275,139	2,021,104	269,355	30,748	5,785
\$5,000 under \$6,000.....	54,290	3,640	112,147	66,258	939,038	142,322	1,849,642	279,728	1,818,970	271,364	33,534	8,364
\$6,000 under \$7,000.....	68,704	4,651	121,399	82,405	923,089	171,037	1,588,178	252,345	1,558,323	244,672	31,797	7,673
\$7,000 under \$8,000.....	48,527	3,340	133,964	102,626	803,753	158,159	1,426,529	263,305	1,397,013	252,982	33,012	10,523
\$8,000 under \$9,000.....	47,287	2,978	122,790	101,503	795,251	181,681	1,117,002	215,495	1,095,512	205,598	27,507	9,897
\$9,000 under \$10,000.....	39,265	2,754	119,491	105,890	654,679	171,554	857,903	179,638	835,886	172,605	24,080	7,033
\$10,000 under \$15,000.....	107,077	9,546	352,022	406,610	1,750,341	638,958	1,467,683	313,616	1,408,813	290,637	64,897	22,979
\$15,000 under \$20,000.....	29,257	2,929	137,352	245,056	404,484	326,901	116,100	38,695	98,689	28,161	20,086	10,534
\$20,000 under \$25,000.....	9,876	875	55,369	154,077	92,995	152,919	18,232	10,477	9,868	3,730	9,273	6,747
\$25,000 under \$30,000.....	3,133	1,042	21,740	85,174	30,317	73,604	5,147	7,081	2,332	1,824	3,112	5,257
\$30,000 under \$50,000.....	3,398	488	25,803	170,183	31,090	142,962	4,710	9,071	1,547	2,783	3,435	6,288
\$50,000 under \$100,000.....	694	477	5,567	81,560	6,294	73,089	371	1,855	207	472	701	1,383
\$100,000 under \$200,000.....	78	23	634	22,623	721	25,107	69	597	16	108	59	489
\$200,000 under \$500,000.....	4	14	101	8,777	105	8,894	12	59	1	( <sup>2</sup> )	12	59
\$500,000 under \$1,000,000.....	1	1	2	15	3	1,335	-	-	-	-	-	-
\$1,000,000 or more.....	1	( <sup>2</sup> )	2	505	5	3,661	-	-	-	-	-	-
Nontaxable returns, total.....	378,482	28,502	115,959	36,588	677,952	66,023	8,020,738	600,724	7,965,032	581,564	69,556	19,162
Under \$600.....	47,533	2,525	14,395	3,930	59,102	2,481	3,822,173	138,220	3,814,640	135,942	(*)	(*)
\$600 under \$1,000.....	40,445	2,149	17,315	4,356	115,167	6,018	2,057,002	167,467	2,043,676	164,450	14,640	3,018
\$1,000 under \$2,000.....	95,372	5,788	40,781	11,926	229,434	16,350	1,048,498	115,520	1,032,201	109,732	21,041	5,788
\$2,000 under \$3,000.....	71,209	5,173	20,083	7,582	120,995	12,385	588,296	85,562	578,687	81,032	13,358	4,530
\$3,000 under \$4,000.....	46,444	4,187	16,718	5,083	70,159	9,719	256,832	45,962	253,034	44,699	8,838	1,875
\$4,000 under \$5,000.....	31,295	2,872	10,654	4,654	40,654	6,911	164,619	29,365	163,596	28,753	3,847	1,672
\$5,000 or more.....	46,184	5,808	6,667	3,711	42,441	12,159	82,318	18,628	79,198	16,956	3,847	1,672
Returns under \$5,000.....	504,138	33,316	482,374	167,497	4,483,756	447,330	19,937,429	1,936,596	19,798,379	1,897,765	169,859	38,832
Returns \$5,000 under \$10,000.....	299,367	22,303	614,693	461,010	4,153,393	834,932	6,918,883	1,207,103	6,782,971	1,162,515	153,007	44,588
Returns \$10,000 under \$15,000.....	111,472	10,305	353,454	407,552	1,754,621	640,601	1,470,113	315,352	1,410,520	291,961	65,622	23,390
Returns \$15,000 or more.....	46,937	5,998	246,903	768,342	566,592	808,801	145,400	68,137	112,884	37,217	36,723	30,921

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>Excludes returns with no adjusted gross income.<sup>2</sup>Less than \$500.

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

Individual Returns/1968 • Deductions and Exemptions

Table 2.18—ALL RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				Exemptions for blindness			
				Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Total.....	73,728,708	201,288,269	115,463,331	6,863,519	8,848,824	146,925,193	7,555,362	110,632	113,193	1773,712	99,694
No adjusted gross income.....	381,552	1,044,488	611,357	86,224	109,143	1311,394	-	(*)	(*)	(*)	(*)
Under \$600.....	4,143,414	5,015,885	4,402,288	175,236	230,110	62,277	-	14,253	14,253	17,205	-
\$600 under \$1,000.....	2,210,314	4,175,329	3,493,598	239,768	291,235	195,156	-				
\$1,000 under \$2,000.....	7,467,395	12,173,574	8,855,423	1,238,182	1,506,312	1,896,603	3,451	25,301	25,301	62,644	473
\$2,000 under \$3,000.....	5,896,399	11,757,921	7,620,464	1,084,052	1,413,394	2,697,104	37,992	7,190	8,627	24,822	632
\$3,000 under \$4,000.....	5,565,323	12,355,586	7,644,910	815,319	1,090,137	2,838,537	93,071	9,462	10,562	43,962	2,153
\$4,000 under \$5,000.....	5,279,417	13,133,603	7,714,841	628,726	804,542	2,822,119	150,279	9,626	10,562	43,962	2,153
\$5,000 under \$6,000.....	4,998,207	13,640,511	7,712,854	450,638	591,178	2,469,368	173,199	8,795	8,795	48,774	2,559
\$6,000 under \$7,000.....	4,955,627	14,921,611	8,114,321	375,120	482,150	2,434,399	206,708	8,376	8,376	53,747	3,295
\$7,000 under \$8,000.....	4,743,142	15,100,601	8,159,394	288,050	363,853	2,151,160	201,989	10,134	10,134	77,281	7,402
\$8,000 under \$9,000.....	4,613,452	15,820,558	8,305,827	290,941	323,828	2,134,261	225,013	6,939	6,939	59,241	4,748
\$9,000 under \$10,000.....	4,023,579	24,156,206	7,419,853	214,691	292,369	2,032,109	227,776	2,255	2,255	21,238	2,232
\$10,000 under \$15,000.....	11,985,301	43,791,963	22,906,932	485,417	628,169	5,879,914	790,056	8,593	8,593	104,144	11,968
\$15,000 under \$20,000.....	3,660,989	13,480,953	7,102,615	195,967	264,686	3,265,644	540,173	4,036	4,036	69,489	8,646
\$20,000 under \$25,000.....	1,181,010	4,422,282	2,286,994	102,558	138,584	2,284,310	425,349	1,303	1,303	29,612	5,258
\$25,000 under \$30,000.....	520,437	1,998,147	1,003,849	54,737	75,273	1,497,968	301,350	1,192	1,192	32,822	4,590
\$30,000 under \$50,000.....	719,433	2,801,242	1,381,798	101,517	145,169	3,876,984	952,532	831	854	30,349	7,282
\$50,000 under \$100,000.....	301,794	1,191,722	576,996	53,753	76,737	3,629,508	1,167,738	705	705	47,073	15,690
\$100,000 under \$200,000.....	63,000	236,623	119,285	16,504	23,271	2,214,722	877,943	168	168	23,209	9,118
\$200,000 under \$500,000.....	15,467	55,970	28,785	4,877	6,344	1,413,620	611,709	61	62	16,988	8,099
\$500,000 under \$1,000,000.....	2,634	9,477	4,897	873	1,216	586,675	254,090	12	12	7,333	3,128
\$1,000,000 or more.....	1,122	3,947	2,050	369	520	755,150	314,944	4	4	5,157	2,424
Returns under \$5,000.....	31,943,514	59,656,386	40,342,881	4,267,507	5,444,873	10,200,403	284,793	57,228	59,765	147,257	3,257
Returns \$5,000 under \$10,000.....	23,334,007	73,639,487	39,712,249	1,579,440	2,043,378	11,221,296	1,034,685	36,499	36,499	260,280	20,235
Returns \$10,000 under \$15,000.....	11,985,301	43,791,963	22,906,932	485,417	628,169	5,879,914	790,056	8,593	8,593	104,144	11,968
Returns \$15,000 or more.....	6,465,886	24,200,433	12,501,269	531,155	732,404	19,624,580	5,445,828	8,312	8,336	262,031	64,234

Adjusted gross income classes	Exemptions for taxpayers' dependents				Exemptions other than age or blindness			
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Total.....	32,592,598	76,862,921	1330,519,951	42,538,859	73,728,708	192,326,252	1554,420,486	76,637,902
No adjusted gross income.....	138,231	322,966	2,106,190	-	381,552	934,323	2,184,469	-
Under \$600.....	183,555	380,607	66,642	-	4,143,414	4,782,895	1,366,229	-
\$600 under \$1,000.....	222,191	388,310	182,188	-	3,210,314	3,881,908	2,562,081	5,211
\$1,000 under \$2,000.....	985,039	1,802,652	1,508,729	3,116	7,467,095	10,658,075	11,062,792	380,650
\$2,000 under \$3,000.....	1,356,497	2,698,762	3,423,162	50,573	5,896,399	10,319,226	14,653,921	860,587
\$3,000 under \$4,000.....	1,746,738	3,611,912	6,142,666	210,933	5,565,323	11,256,822	19,456,758	1,472,520
\$4,000 under \$5,000.....	2,032,935	4,603,658	9,146,720	417,340	5,279,417	12,318,499	23,717,836	2,013,058
\$5,000 under \$6,000.....	2,306,998	5,337,684	12,702,218	754,978	4,998,207	13,050,538	27,484,220	2,544,560
\$6,000 under \$7,000.....	2,630,577	6,316,764	17,133,588	1,206,670	4,955,627	14,431,085	32,206,627	3,145,233
\$7,000 under \$8,000.....	2,747,073	6,567,220	20,617,996	1,683,248	4,743,142	14,726,614	35,572,227	3,702,247
\$8,000 under \$9,000.....	2,945,883	7,183,964	25,020,224	2,248,411	4,613,452	15,489,791	39,160,955	4,212,845
\$9,000 under \$10,000.....	2,617,826	6,441,729	24,864,466	2,413,149	4,023,579	13,861,582	38,178,720	4,298,051
\$10,000 under \$15,000.....	8,295,370	20,248,269	100,142,296	11,457,979	11,985,301	43,155,201	144,542,748	18,297,798
\$15,000 under \$20,000.....	2,484,054	6,109,616	42,127,151	5,808,513	3,660,989	13,212,231	62,117,475	9,278,953
\$20,000 under \$25,000.....	803,734	3,001,401	17,730,752	2,790,502	1,181,010	4,282,395	26,075,927	4,406,191
\$25,000 under \$30,000.....	358,881	917,833	9,775,767	1,721,733	520,437	1,921,682	14,174,860	2,652,451
\$30,000 under \$50,000.....	489,452	1,273,421	18,399,591	3,957,506	719,433	2,655,219	27,020,089	6,126,128
\$50,000 under \$100,000.....	199,761	537,284	13,169,709	3,952,321	301,794	1,114,280	19,982,766	6,204,951
\$100,000 under \$200,000.....	37,298	93,969	4,885,004	1,868,319	63,000	213,254	8,314,542	3,250,341
\$200,000 under \$500,000.....	8,081	20,175	2,328,866	989,578	15,467	48,960	4,469,819	1,926,201
\$500,000 under \$1,000,000.....	1,357	3,352	917,976	415,462	2,634	8,249	1,779,465	797,347
\$1,000,000 or more.....	567	1,373	1,295,742	588,527	1,122	3,423	2,404,899	1,062,580
Returns under \$5,000.....	6,665,186	13,808,867	19,408,606	681,963	31,943,514	54,151,748	170,935,147	4,732,026
Returns \$5,000 under \$10,000.....	13,248,357	31,847,361	100,338,491	8,306,456	23,334,007	71,559,610	172,602,749	17,902,936
Returns \$10,000 under \$15,000.....	8,295,870	20,248,269	100,142,296	11,457,979	11,985,301	43,155,201	144,542,748	18,297,798
Returns \$15,000 or more.....	4,383,185	10,958,424	110,630,558	22,092,461	6,465,886	23,459,693	166,339,842	35,705,142

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 Returns/1968 - Deductions and Exemptions

Table 2.18--ALL RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES--Continued

Adjusted gross income classes	Number of exemptions other than age or blindness								
	One			Two			Three		
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Total.....	27,183,361	194,386,314	13,687,394	16,576,360	143,580,832	22,217,815	9,522,931	191,044,712	12,861,264
No adjusted gross income.....	135,655	2,299,452	-	117,107	2,557,099	-	39,385	2,311,526	-
Under \$600.....	3,789,066	1,240,542	-	223,480	79,517	-	59,904	21,016	-
\$600 under \$1,000.....	2,801,537	2,227,572	5,211	265,478	217,128	-	76,143	61,986	-
\$1,000 under \$2,000.....	5,555,250	8,142,321	373,731	1,220,257	1,354,868	6,919	361,139	559,638	-
\$2,000 under \$3,000.....	3,566,665	8,785,282	762,784	1,292,764	3,238,552	82,127	801,446	1,266,912	15,594
\$3,000 under \$4,000.....	2,778,124	9,672,525	1,095,265	1,434,642	5,028,018	275,093	569,316	1,995,623	80,128
\$4,000 under \$5,000.....	2,233,304	10,009,934	1,279,559	1,342,386	6,033,755	452,588	602,836	2,710,633	165,100
\$5,000 under \$6,000.....	1,752,239	9,615,439	1,334,842	1,224,011	6,725,995	619,042	735,349	4,044,148	318,890
\$6,000 under \$7,000.....	1,342,320	8,635,110	1,294,479	1,238,390	8,044,164	838,071	779,498	5,084,338	458,773
\$7,000 under \$8,000.....	994,743	7,448,240	1,162,516	1,177,866	8,138,226	1,022,251	805,041	6,038,681	614,203
\$8,000 under \$9,000.....	668,541	5,661,158	930,668	1,120,411	9,503,374	1,174,082	878,951	7,455,389	823,653
\$9,000 under \$10,000.....	463,910	4,390,844	745,198	1,035,487	9,811,769	1,262,060	723,908	6,863,328	802,534
\$10,000 under \$15,000.....	777,856	9,618,892	1,720,159	3,067,558	37,098,446	5,408,851	2,265,117	27,344,049	3,612,936
\$15,000 under \$20,000.....	164,165	2,792,490	616,346	1,043,354	17,716,408	2,950,835	664,435	11,247,918	1,731,746
\$20,000 under \$25,000.....	62,019	1,378,709	347,129	325,158	7,187,439	1,316,010	207,631	4,570,759	791,747
\$25,000 under \$30,000.....	27,374	749,696	205,747	139,906	3,805,873	762,537	81,721	2,220,404	419,619
\$30,000 under \$50,000.....	42,875	1,621,630	518,742	194,579	7,277,325	1,724,962	113,022	4,233,440	977,081
\$50,000 under \$100,000.....	20,342	1,368,436	522,105	85,089	5,669,264	1,810,636	44,799	2,979,885	931,450
\$100,000 under \$200,000.....	5,324	711,529	310,391	21,076	2,307,987	1,109,150	10,484	1,382,097	546,110
\$200,000 under \$500,000.....	1,708	498,666	228,373	5,919	1,713,184	739,578	2,255	646,695	277,185
\$500,000 under \$1,000,000.....	292	197,009	88,120	1,020	638,219	304,542	368	245,178	113,406
\$1,000,000 or more.....	152	357,745	146,031	422	818,421	352,424	173	382,122	181,110
Returns under \$5,000.....	20,859,601	139,778,724	3,516,549	5,896,114	115,894,739	816,727	2,210,169	16,304,281	260,822
Returns \$5,000 under \$10,000.....	5,221,653	35,800,790	5,467,703	5,796,165	42,903,528	4,915,513	3,922,747	29,485,884	3,018,053
Returns \$10,000 under \$15,000.....	777,856	9,128,892	1,720,159	3,067,558	37,098,446	5,408,851	2,265,117	27,344,049	3,612,936
Returns \$15,000 or more.....	324,251	9,677,908	2,982,933	1,816,523	47,684,119	11,076,724	1,124,898	27,910,498	5,969,453

Adjusted gross income classes	Number of exemptions other than age or blindness--Continued									
	Four			Five			Six or more			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Total.....	9,008,687	197,253,193	12,966,780	5,793,530	65,768,133	8,313,708	5,643,839	38,418,980	162,387,302	6,590,941
No adjusted gross income.....	38,540	2,295,016	-	28,674	2,215,480	-	22,191	148,769	2,205,895	-
Under \$600.....	34,302	11,716	-	16,775	6,047	-	19,887	146,074	7,391	-
\$600 under \$1,000.....	39,442	32,825	-	17,671	14,477	-	10,043	74,863	8,093	-
\$1,000 under \$2,000.....	183,401	281,772	-	87,038	135,125	-	60,010	410,100	89,067	-
\$2,000 under \$3,000.....	276,245	701,664	82	124,970	318,132	-	134,309	932,865	343,380	-
\$3,000 under \$4,000.....	368,078	1,288,697	20,441	229,843	807,097	1,594	185,320	1,279,939	664,799	-
\$4,000 under \$5,000.....	507,364	2,280,710	87,582	270,053	1,223,676	24,665	323,474	2,212,194	1,459,129	3,564
\$5,000 under \$6,000.....	545,407	2,999,385	169,642	350,697	1,935,244	72,994	390,504	2,709,117	2,164,009	29,149
\$6,000 under \$7,000.....	671,279	4,374,750	315,814	432,637	2,823,509	152,559	491,503	3,425,190	3,194,757	85,538
\$7,000 under \$8,000.....	779,898	5,853,524	495,289	499,708	3,758,821	255,475	485,886	3,342,884	3,654,736	152,514
\$8,000 under \$9,000.....	813,008	6,902,663	644,151	558,910	4,760,799	375,582	573,631	3,896,993	4,877,572	264,703
\$9,000 under \$10,000.....	760,734	7,225,268	733,166	498,610	4,736,866	416,125	541,030	3,619,088	5,150,645	338,968
\$10,000 under \$15,000.....	2,619,180	31,696,740	3,750,265	1,710,934	20,706,256	2,190,443	1,544,656	10,415,488	18,568,364	1,615,144
\$15,000 under \$20,000.....	787,584	13,370,508	1,891,671	528,558	8,974,988	1,173,917	472,893	3,174,927	8,015,164	914,438
\$20,000 under \$25,000.....	251,078	5,536,376	891,952	181,610	4,011,686	601,164	153,504	1,034,775	3,390,958	458,189
\$25,000 under \$30,000.....	116,567	3,176,274	574,393	83,307	2,275,554	388,238	71,562	486,530	1,947,061	301,919
\$30,000 under \$50,000.....	146,590	5,477,607	1,195,305	116,963	4,420,179	924,963	105,404	712,945	3,937,908	785,070
\$50,000 under \$100,000.....	56,756	3,725,392	1,126,651	46,697	3,079,282	915,457	48,111	328,854	3,160,508	898,603
\$100,000 under \$200,000.....	10,464	1,262,158	521,064	7,717	1,009,050	379,267	7,935	53,885	1,039,721	384,359
\$200,000 under \$500,000.....	2,238	649,756	278,675	1,717	497,099	209,368	1,630	11,112	464,420	193,028
\$500,000 under \$1,000,000.....	388	262,611	117,768	315	215,189	98,352	251	1,686	171,259	75,159
\$1,000,000 or more.....	144	337,814	152,871	126	274,541	133,546	105	702	234,257	90,598
Returns under \$5,000.....	1,447,372	14,302,368	108,104	775,024	12,289,072	26,259	755,234	5,204,804	12,365,963	3,564
Returns \$5,000 under \$10,000.....	3,570,326	27,355,590	2,358,063	2,340,562	18,015,238	1,272,734	2,482,554	16,993,272	19,041,719	870,871
Returns \$10,000 under \$15,000.....	2,619,180	31,696,740	3,750,265	1,710,934	20,706,256	2,190,443	1,544,656	10,415,488	18,568,364	1,615,144
Returns \$15,000 or more.....	1,371,809	33,898,495	6,750,348	967,010	24,757,567	4,824,272	861,395	5,805,416	22,411,256	4,101,362

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.

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

Individual Returns/1968 • Deductions and Exemptions

Table 2.19—JOINT RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Number of exemptions for tax-payers	Exemptions for age 65 or over				Exemptions for blindness			
				Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Total.....	41,344,129	156,105,010	82,681,903	3,899,259	5,869,933	132,380,577	5,248,029	61,032	63,593	151,361	68,867
No adjusted gross income.....	225,923	809,039	451,846	44,518	67,099	2-204,342	-	(*)	(*)	(*)	(*)
Under \$600.....	237,489	794,797	474,978	71,801	123,801	26,129	-	6,222	6,222	7,926	-
\$600 under \$1,000.....	262,799	853,126	525,598	90,318	140,105	74,409	-	-	-	-	-
\$1,000 under \$2,000.....	1,315,083	4,182,004	2,627,965	474,836	736,783	729,851	-	-	-	-	-
\$2,000 under \$3,000.....	1,662,911	5,716,733	3,325,822	550,153	876,286	1,386,633	3,279	8,538	8,538	20,683	25
\$3,000 under \$4,000.....	2,014,651	6,982,113	4,028,201	475,662	750,480	1,661,237	24,133	7,349	9,886	30,837	909
\$4,000 under \$5,000.....	2,386,266	8,679,751	4,772,532	372,952	548,432	1,674,871	59,814	-	-	-	-
\$5,000 under \$6,000.....	2,667,152	9,925,708	5,334,304	274,459	404,999	1,507,016	83,627	5,487	5,487	30,399	1,598
\$6,000 under \$7,000.....	3,137,409	12,085,681	6,273,718	250,376	357,406	1,628,096	113,943	5,074	5,074	20,442	2,035
\$7,000 under \$8,000.....	3,410,830	13,067,616	6,821,660	192,429	268,232	1,438,000	120,930	5,732	5,732	43,922	2,716
\$8,000 under \$9,000.....	3,687,712	14,326,991	7,375,424	180,072	252,959	1,535,413	145,287	7,429	7,429	64,895	5,744
\$9,000 under \$10,000.....	3,394,748	13,181,984	6,788,060	155,435	233,113	1,470,901	147,347	-	-	-	-
\$10,000 under \$15,000.....	10,910,510	42,060,929	21,821,020	361,290	504,042	4,391,263	545,563	8,097	8,097	98,703	11,146
\$15,000 under \$20,000.....	3,438,960	13,108,971	6,877,712	149,926	218,645	2,578,298	384,185	2,952	2,952	50,456	6,604
\$20,000 under \$25,000.....	1,099,680	4,278,536	2,199,058	74,405	110,431	1,655,431	279,262	803	803	17,473	2,345
\$25,000 under \$30,000.....	482,644	1,928,735	965,288	42,282	62,818	1,156,113	216,625	839	889	24,377	3,787
\$30,000 under \$50,000.....	661,711	2,693,726	1,323,422	78,713	122,365	3,007,166	682,014	786	809	28,462	6,609
\$50,000 under \$100,000.....	274,960	1,140,657	549,877	41,762	64,735	3,214,752	867,263	506	506	32,837	9,773
\$100,000 under \$200,000.....	56,220	223,811	112,438	13,178	19,945	1,768,609	686,254	108	108	14,552	5,651
\$200,000 under \$500,000.....	13,302	51,803	26,603	3,738	5,809	1,081,021	459,284	40	41	11,181	5,195
\$500,000 under \$1,000,000.....	2,262	8,734	4,524	681	1,024	455,917	197,884	8	8	5,044	2,295
\$1,000,000 or more.....	927	3,565	1,853	273	424	543,413	231,337	3	3	4,073	1,939
Returns under \$5,000.....	8,105,122	28,017,563	15,206,942	2,080,240	3,242,986	15,347,785	87,226	23,118	25,655	158,545	934
Returns \$5,000 under \$10,000.....	16,297,851	62,587,980	32,593,166	1,052,771	1,516,709	7,579,459	611,133	23,722	23,722	171,658	12,091
Returns \$10,000 under \$15,000.....	10,910,510	42,060,929	21,821,020	361,290	504,042	4,391,268	545,563	8,097	8,097	98,703	11,146
Returns \$15,000 or more.....	6,030,646	23,438,538	12,060,775	404,958	606,196	15,061,064	4,004,107	6,095	6,119	188,455	44,696

Adjusted gross income classes	Exemptions for taxpayers' dependents				Exemptions other than age or blindness			
	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
Total.....	27,521,143	67,489,581	1303,423,093	39,490,803	41,344,129	150,171,484	1432,506,654	59,846,746
No adjusted gross income.....	120,789	289,085	2-990,478	-	225,923	740,931	2-1,510,361	-
Under \$600.....	79,760	195,346	28,685	-	237,489	670,324	82,615	-
\$600 under \$1,000.....	91,954	186,673	75,502	-	262,799	712,271	214,902	-
\$1,000 under \$2,000.....	420,675	812,456	648,202	-	1,315,083	3,440,421	2,013,640	3,644
\$2,000 under \$3,000.....	711,575	1,506,087	1,806,978	9,139	1,662,911	4,831,909	4,201,492	54,288
\$3,000 under \$4,000.....	989,728	2,198,618	3,487,253	68,126	2,014,651	6,226,819	7,073,555	230,133
\$4,000 under \$5,000.....	1,379,135	3,353,715	6,233,099	212,974	2,386,266	8,126,247	10,765,830	526,440
\$5,000 under \$6,000.....	1,734,846	4,180,918	9,571,532	489,923	2,667,152	9,515,222	14,702,444	940,333
\$6,000 under \$7,000.....	2,159,707	5,449,483	14,076,493	897,947	3,137,409	11,723,201	20,421,468	1,537,619
\$7,000 under \$8,000.....	2,410,689	5,971,992	18,112,872	1,402,805	3,410,830	12,793,652	25,609,941	2,257,963
\$8,000 under \$9,000.....	2,689,861	6,692,937	22,855,407	1,983,566	3,687,712	14,068,361	31,323,383	3,016,381
\$9,000 under \$10,000.....	2,454,068	6,159,053	23,313,553	2,211,836	3,394,748	12,947,113	32,225,158	3,349,938
\$10,000 under \$15,000.....	8,003,653	19,727,770	96,705,168	10,950,744	10,910,510	41,548,790	131,916,148	16,059,662
\$15,000 under \$20,000.....	2,427,249	6,009,662	41,162,325	5,633,877	3,438,940	12,887,374	58,341,137	8,488,701
\$20,000 under \$25,000.....	784,729	1,968,244	17,306,127	2,704,067	1,099,680	4,167,302	24,265,569	3,970,916
\$25,000 under \$30,000.....	348,914	899,740	9,503,615	1,659,611	482,644	1,365,028	13,140,801	2,381,009
\$30,000 under \$50,000.....	475,014	1,247,130	17,861,047	3,813,515	661,711	2,570,552	24,844,743	5,458,628
\$50,000 under \$100,000.....	193,474	525,539	12,749,651	3,808,427	274,960	1,075,416	18,180,617	5,533,635
\$100,000 under \$200,000.....	35,888	91,320	4,696,283	1,734,885	56,220	203,758	7,406,339	2,864,110
\$200,000 under \$500,000.....	7,634	19,350	2,196,896	932,012	13,302	45,953	3,836,172	1,638,962
\$500,000 under \$1,000,000.....	1,277	3,178	863,903	391,663	2,262	7,702	1,528,383	685,428
\$1,000,000 or more.....	524	1,285	1,158,979	520,688	927	3,138	1,910,679	848,956
Returns under \$5,000.....	3,793,616	8,541,980	11,289,241	290,239	8,105,122	24,748,922	122,841,673	814,505
Returns \$5,000 under \$10,000.....	11,449,171	28,454,383	87,929,858	6,986,076	16,297,851	61,047,549	124,294,394	11,102,234
Returns \$10,000 under \$15,000.....	8,003,653	19,727,770	96,705,168	10,950,744	10,910,510	41,548,790	131,916,148	16,059,662
Returns \$15,000 or more.....	4,274,703	10,765,448	107,498,826	21,263,744	6,030,646	22,826,223	153,454,439	31,870,345

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 Returns/1968 • Deductions and Exemptions

Table 2.19—JOINT RETURNS: EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of exemptions other than age or blindness								
	One			Two			Three		
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Total.....	4,875	22,087	3,009	13,818,257	129,065,435	20,353,755	8,247,729	84,236,942	12,112,483
No adjusted gross income.....	-	-	-	105,134	2519,883	-	35,770	2290,055	-
Under \$600.....	-	-	-	157,729	53,930	-	29,481	11,005	-
\$600 under \$1,000.....	-	-	-	170,845	139,400	-	41,183	34,061	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	892,207	1,363,010	3,644	205,186	316,255	-
\$2,000 under \$3,000.....	-	-	-	951,336	2,394,514	45,149	315,097	801,351	9,137
\$3,000 under \$4,000.....	(*)	(*)	(*)	1,023,822	3,582,548	161,677	403,603	1,416,456	53,601
\$4,000 under \$5,000.....	-	-	-	1,007,131	4,532,731	313,465	459,450	2,073,618	122,265
\$5,000 under \$6,000.....	-	-	-	932,306	5,130,912	450,410	609,561	3,358,943	259,735
\$6,000 under \$7,000.....	(*)	(*)	(*)	976,602	6,347,576	638,748	669,221	4,365,424	391,018
\$7,000 under \$8,000.....	-	-	-	1,000,141	7,497,069	855,158	710,693	5,333,659	538,068
\$8,000 under \$9,000.....	-	-	-	997,851	8,469,976	1,032,816	800,811	6,793,782	742,704
\$9,000 under \$10,000.....	(*)	(*)	(*)	940,344	8,908,481	1,137,691	682,363	6,471,771	752,267
\$10,000 under \$15,000.....	-	-	-	2,906,857	35,210,981	5,108,918	2,187,955	26,424,674	3,478,814
\$15,000 under \$20,000.....	-	-	-	1,011,691	17,178,812	2,849,824	650,172	11,006,259	1,689,176
\$20,000 under \$25,000.....	(*)	(*)	(*)	314,952	6,959,435	1,267,049	201,746	4,437,596	764,651
\$25,000 under \$30,000.....	-	-	-	133,730	3,637,186	721,398	79,962	2,172,246	409,195
\$30,000 under \$50,000.....	-	-	-	186,697	6,983,696	1,645,113	109,353	4,098,081	939,493
\$50,000 under \$100,000.....	(*)	(*)	(*)	81,496	5,431,335	1,725,256	43,370	2,884,543	900,921
\$100,000 under \$200,000.....	(*)	(*)	(*)	20,332	2,710,055	1,069,225	10,088	1,328,273	525,490
\$200,000 under \$500,000.....	(*)	(*)	(*)	5,667	1,638,972	706,826	2,153	615,856	263,397
\$500,000 under \$1,000,000.....	(*)	(*)	(*)	985	664,480	293,765	349	232,075	107,200
\$1,000,000 or more.....	(*)	(*)	(*)	402	750,221	227,622	162	351,069	165,351
Returns under \$5,000.....	(*)	(*)	(*)	4,308,204	11,546,290	523,936	1,489,770	14,362,691	185,003
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	4,847,244	36,354,014	4,114,823	3,472,649	26,323,579	2,683,792
Returns \$10,000 under \$15,000.....	-	-	-	2,906,857	35,210,981	5,108,918	2,187,955	26,424,674	3,478,814
Returns \$15,000 or more.....	(*)	(*)	(*)	1,755,952	45,954,190	10,606,078	1,097,355	27,125,998	5,764,874

Adjusted gross income classes	Number of exemptions other than age or blindness—Continued									
	Four			Five			Six or more			
	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income (Thousand dollars)	Income tax after credits (Thousand dollars)
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
Total.....	8,359,706	19,205,433	12,654,851	5,496,189	64,172,380	8,190,680	5,417,373	36,867,139	161,204,377	6,531,968
No adjusted gross income.....	37,221	2286,154	-	27,605	2210,766	-	20,193	136,444	2203,504	-
Under \$600.....	22,497	7,405	-	12,008	4,480	-	15,774	116,395	5,795	-
\$600 under \$1,000.....	29,090	29,931	-	12,912	10,611	-	8,769	66,112	6,899	-
\$1,000 under \$2,000.....	115,490	180,207	-	57,087	85,851	-	42,912	290,853	65,890	-
\$2,000 under \$3,000.....	197,276	500,222	1	96,187	244,079	-	103,015	713,907	261,327	-
\$3,000 under \$4,000.....	269,021	940,058	13,501	160,877	569,825	1,024	156,227	1,086,796	560,914	-
\$4,000 under \$5,000.....	401,686	1,814,178	67,232	229,581	1,042,292	20,584	288,418	1,978,986	1,303,011	2,894
\$5,000 under \$6,000.....	462,525	2,546,379	141,355	317,010	1,748,154	64,011	345,750	2,386,777	1,918,056	24,821
\$6,000 under \$7,000.....	610,783	3,980,329	281,696	414,078	2,704,705	145,765	465,625	3,247,712	3,026,035	79,468
\$7,000 under \$8,000.....	739,413	5,552,596	468,765	482,105	3,627,398	246,049	478,478	3,293,114	3,599,219	149,922
\$8,000 under \$9,000.....	789,089	6,701,379	623,778	536,640	4,569,944	358,444	563,321	3,830,670	4,790,302	258,640
\$9,000 under \$10,000.....	743,641	7,063,421	714,195	493,207	4,686,651	411,356	534,857	3,578,401	5,091,709	334,018
\$10,000 under \$15,000.....	2,583,424	31,284,027	3,697,848	1,696,695	20,532,226	2,168,862	1,535,579	10,354,040	18,464,240	1,605,220
\$15,000 under \$20,000.....	780,723	13,253,467	1,873,834	524,877	8,911,418	1,164,618	471,477	3,166,199	7,991,181	911,249
\$20,000 under \$25,000.....	249,041	5,492,069	884,316	180,721	3,991,626	598,186	153,096	1,032,267	3,382,175	456,477
\$25,000 under \$30,000.....	115,357	3,143,180	566,981	82,327	2,248,991	382,788	71,268	484,619	1,939,198	300,648
\$30,000 under \$50,000.....	144,521	5,399,944	1,175,307	116,212	4,393,119	918,402	104,928	709,955	3,969,904	780,313
\$50,000 under \$100,000.....	55,928	3,668,625	1,107,794	46,305	3,052,191	906,224	47,850	327,066	3,142,992	893,103
\$100,000 under \$200,000.....	10,286	1,337,125	511,946	7,634	997,977	375,390	7,880	53,516	1,032,908	382,058
\$200,000 under \$500,000.....	2,181	633,635	272,129	1,692	489,999	206,535	1,608	10,975	457,406	189,951
\$500,000 under \$1,000,000.....	375	254,102	113,893	308	210,280	96,623	245	1,645	167,447	73,947
\$1,000,000 or more.....	138	315,308	140,280	121	261,329	125,818	103	690	231,273	89,239
Returns under \$5,000.....	1,072,281	13,179,846	80,734	596,257	11,746,372	21,608	635,308	4,389,493	12,000,332	2,894
Returns \$5,000 under \$10,000.....	3,345,451	25,844,105	2,229,790	2,243,040	17,336,853	1,225,625	2,388,031	16,336,674	18,425,321	846,869
Returns \$10,000 under \$15,000.....	2,583,424	31,284,027	3,697,848	1,696,695	20,532,226	2,168,862	1,535,579	10,354,040	18,464,240	1,605,220
Returns \$15,000 or more.....	1,158,550	33,497,455	6,646,479	960,197	24,556,929	4,774,585	858,455	5,786,932	22,314,484	4,076,985

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.

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

Table 2.20 — RETURNS WITH SELF-EMPLOYED RETIREMENT DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EARNED INCOME, COVERED AND EXCLUDED EMPLOYEES COMPENSATION, EMPLOYER CONTRIBUTION, AMOUNT AND SIZE OF DEDUCTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns with self-employed retirement deduction				Returns with self-employed retirement deduction schedule attached									
	Number of returns	Adjusted gross income (Thousand dollars)	Deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Earned income (Thousand dollars)	Covered employees compensation (Thousand dollars)	Excluded employees compensation (Thousand dollars)	Employer contribution (Thousand dollars)	Self-employed retirement deduction (Thousand dollars)	Under \$500		\$500 under \$1,000	
											Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	245,560	7,988,255	378,124	223,155	7,527,090	6,080,321	507,445	699,800	400,825	356,026	31,854	8,806	38,271	26,291
Taxable returns, total.....	240,256	7,953,978	374,190	219,195	7,499,295	6,053,743	504,406	696,456	396,728	352,579	30,178	8,408	37,189	25,701
Under \$3,000.....	34,458	255,485	16,070	27,508	206,821	169,616	20,188	7,417	16,864	13,007	15,082	4,181	11,477	7,780
\$3,000 under \$10,000.....	31,416	398,676	22,380	26,993	343,325	256,822	17,848	14,135	21,839	20,164	7,466	2,027	10,499	6,993
\$10,000 under \$15,000.....	24,387	429,851	28,024	22,513	394,134	316,970	19,655	15,469	23,137	26,086	3,193	1,038	5,064	3,597
\$15,000 under \$20,000.....	24,981	549,583	36,794	22,741	509,009	419,781	37,535	21,516	35,511	34,003	2,278	666	3,903	3,853
\$20,000 under \$25,000.....	20,025	550,102	35,886	18,778	410,208	375,895	37,505	43,380	37,505	33,972	4,439	1,810	4,439	1,810
\$25,000 under \$30,000.....	50,470	2,328,267	127,674	56,719	2,224,438	1,848,251	157,191	146,387	135,791	122,330	1,073	281	3,002	4,093
\$30,000 under \$50,000.....	38,432	3,564,693	92,644	37,276	2,461,184	2,053,136	179,779	250,831	102,868	89,023	205	6	727	538
\$50,000 or more.....	6,047	879,191	14,369	5,837	842,133	577,325	37,815	197,401	17,012	13,867	41	14	88	67
Non-taxable returns, total.....	5,304	34,277	3,934	3,960	27,795	26,578	3,039	3,344	4,097	3,447	(*)	(*)	(*)	(*)
Under \$3,000.....	2,216	6,620	1,707	1,208	4,479	5,035	1,369	153	1,560	1,194	(*)	(*)	(*)	(*)
\$3,000 under \$5,000.....	2,363	16,224	1,164	2,029	14,126	14,706	597	1,978	1,332	995	(*)	(*)	(*)	(*)
\$5,000 under \$10,000.....	680	8,698	1,169	680	8,698	4,937	503	1,008	1,199	1,169	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	45	2,735	94	43	2,492	1,900	70	209	106	89	(*)	(*)	(*)	(*)
\$15,000 or more.....														

Adjusted gross income classes <sup>1</sup>	Returns with self-employed retirement deduction schedule attached—Continued											
	\$1,250 under \$1,500		\$1,500 under \$1,750		\$1,750 under \$2,000		\$2,000 under \$2,500		\$2,500 under \$3,000		Over \$3,000	
	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)
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Grand total.....	19,804	21,576	11,244	15,108	20,587	35,274	57,909	73,900	184,799	1,692	6,169	
Taxable returns, total.....	19,804	21,576	11,196	15,042	19,938	34,240	57,752	73,446	183,662	1,692	6,169	
Under \$3,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$3,000 under \$5,000.....	5,696	6,174	2,135	2,909	1,077	1,764	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000.....	4,752	5,224	3,033	3,784	5,784	10,015	15,044	23,167	5,418	684	4,116	
\$10,000 under \$15,000.....	3,247	3,615	1,505	2,002	5,016	8,654	12,662	19,662	14,138	884	4,116	
\$15,000 under \$20,000.....	1,758	1,929	1,332	2,090	4,752	4,765	3,972	8,909	5,663	3,220	4,116	
\$20,000 under \$25,000.....	4,946	3,240	2,835	4,316	7,703	9,743	22,120	32,688	8,220	3,688	4,116	
\$25,000 under \$50,000.....	535	921	1,081	1,384	909	1,592	11,110	28,125	70,363	801	3,383	
\$50,000 or more.....	90	100	386	416	84	147	1,069	4,528	11,365	147	510	
Non-taxable returns, total.....			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
Under \$3,000.....			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$3,000 under \$5,000.....			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 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 \$50,000.....			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
\$50,000 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 means that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.  
 1. For the number of returns on behalf of self-employed persons. In some instances contributions were allowed to exceed the deductible amount.  
 NOTE: Detail may not add to total because of rounding.

Table 2. 21—NONTAXABLE RETURNS: ITEMIZED DEDUCTIONS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total deductions (Thousand dollars)		Taxes		Interest		Contributions		Medical expense		Casualty and theft losses		Employee expense		Other deductions		Type not specified	
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	1,660,442	3,354,323	1,496,963	692,909	819,636	713,510	1,309,841	470,871	1,276,569	1,103,622	50,715	904,307	71,792	27,963	184,152	76,250	71,117	
Under \$600.....	29,070	25,028	17,207	5,735	8,755	7,424	15,703	2,821	11,227	6,091	(*)	(+)	(+)	(+)	988	(+)	(+)	
\$600 under \$1,000.....	83,030	58,574	67,875	18,109	29,047	7,097	59,642	7,791	50,166	18,547					4,789			
\$1,000 under \$2,000.....	403,376	412,967	361,013	109,255	139,519	56,293	306,715	47,154	306,127	173,117					16,981			
\$2,000 under \$3,000.....	386,980	545,079	365,093	138,177	179,235	81,533	299,660	69,472	317,308	200,751					16,907			
\$3,000 under \$4,000.....	309,150	518,625	292,606	134,063	179,759	114,230	256,567	84,472	344,324	166,507					14,032			
\$4,000 under \$5,000.....	159,154	350,896	151,739	74,742	106,493	80,798	137,998	59,404	144,352	116,511					21,965			
\$5,000 under \$6,000.....	111,110	248,823	89,376	53,182	72,876	63,341	83,899	36,846	76,376	72,984					19,229			
\$6,000 under \$7,000.....	80,341	213,226	60,269	38,816	49,602	34,133	59,383	18,408	49,107	67,488					10,615			
\$7,000 under \$8,000.....	40,348	165,091	36,636	25,337	29,056	34,673	29,106	11,302	35,178	76,017					7,111			
\$8,000 under \$9,000.....	19,860	101,771	16,204	16,657	13,660	26,732	16,686	7,892	14,001	28,155					3,783			
\$9,000 under \$10,000.....	11,100	69,113	10,092	9,306	6,447	10,961	9,908	4,169	9,167	41,086					614			
\$10,000 under \$15,000.....	17,721	134,549	16,328	19,439	12,465	30,724	13,663	9,337	14,409	52,743					3,205			
\$15,000 under \$20,000.....	6,124	63,117	5,454	8,730	4,319	16,755	5,328	4,261	4,688	21,890					341			
\$20,000 under \$25,000.....	2,656	51,803	2,363	4,990	1,125	6,895	1,827	3,001	2,920	28,351					1,089			
\$25,000 under \$30,000.....	1,161	18,174	1,147	4,309	1,017	7,829	1,105	1,238	1,223	34,440					1,187			
\$30,000 under \$50,000.....	1,634	42,986	1,589	5,859	994	15,731	1,531	3,578	1,143	6,352					10,306			
\$50,000 under \$100,000.....	890	63,290	845	7,473	771	26,635	838	7,224	461	4,171					17,784			
\$100,000 under \$200,000.....	315	53,732	307	6,015	289	29,261	303	6,007	164	1,899					8,645			
\$200,000 under \$500,000.....	140	50,650	138	5,453	128	20,568	134	17,132	53	234					7,707			
\$500,000 under \$1,000,000.....	51	46,731	45	4,219	45	13,596	51	24,944	20	96					3,096			
\$1,000,000 or more.....	31	119,898	31	4,734	24	6,232	31	99,471	10	36					55			
Returns under \$5,000.....	1,366,960	1,911,170	1,255,333	480,280	626,808	349,296	1,093,148	229,087	1,071,604	701,483					18,438			
Returns \$5,000 under \$10,000.....	262,759	798,023	213,177	143,318	171,641	189,829	191,982	65,259	183,029	285,741					8,538			
Returns \$10,000 under \$15,000.....	17,721	134,549	16,228	19,439	12,465	30,724	13,663	9,337	14,409	52,743					341			
Returns \$15,000 or more.....	13,002	510,591	11,925	49,872	8,712	143,661	11,148	166,928	9,827	63,655					68,276			

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.

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## INTRODUCTION

The taxpayer, in determining his tax liability, had to take account of several factors. These included:

- (1) his income subject to tax. Generally this was adjusted gross income minus the personal deductions and exemptions he was entitled to take,
- (2) the type of tax computation used,
- (3) his marital status, which determined the tax rate schedule applicable,
- (4) any tax credits he was entitled to apply against the income tax,
- (5) the surcharge, and
- (6) any additional tax. The self-employment tax or the tax from recomputing prior year investment credit increased the total tax liability.

### INCOME SUBJECT TO TAX

For 1968 individuals reported income subject to tax of \$352.1 billion. This represented an 11.7 percent increase

over 1967, when income subject to tax amounted to \$315.1 billion. For years prior to 1967 income subject to tax was described for the statistics as the "tax base."

As indicated above, income subject to tax for most taxpayers consisted of adjusted gross income, less personal deductions and exemptions. The taxpayer typically applied a graduated set of rates, which differed primarily by marital status, to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had considerable amounts of long-term capital gains in excess of short-term capital losses. Taxpayers, further, might be eligible to use a special computation averaging the income of several years to arrive at income subject to tax.

### METHOD OF TAX COMPUTATION

The "regular" method of applying the graduated combination of normal tax and surtax rates to brackets of "taxable income" was, as is shown in table 3.7, used on 61.3 million returns. These returns accounted for 96

Table 3A.—TYPE OF TAX COMPUTATION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, INCOME SUBJECT TO TAX, INCOME TAX BEFORE CREDITS, AND SURCHARGE

	[Tax computation method]				
	(1)	(2)	(3)	(4)	(5)
Total	14,011,000	13,979,340	13,979,340	13,979,340	13,979,340
Adjusted gross income	61,282,313	61,282,313	61,282,313	61,282,313	61,282,313
Income subject to tax	13,979,340	13,979,340	13,979,340	13,979,340	13,979,340
Income tax before credits	72,300,000	72,300,000	72,300,000	72,300,000	72,300,000
Surcharge	1,174,502	1,174,502	1,174,502	1,174,502	1,174,502
Total tax	73,474,502	73,474,502	73,474,502	73,474,502	73,474,502
Alternative computation	138,000	13,800,000	13,800,000	13,800,000	13,800,000
Adjusted gross income	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Income subject to tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Income tax before credits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Surcharge	100,000	100,000	100,000	100,000	100,000
Total tax	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Alternative computation	14,000	1,400,000	1,400,000	1,400,000	1,400,000
Adjusted gross income	100,000	100,000	100,000	100,000	100,000
Income subject to tax	100,000	100,000	100,000	100,000	100,000
Income tax before credits	100,000	100,000	100,000	100,000	100,000
Surcharge	10,000	10,000	10,000	10,000	10,000
Total tax	110,000	110,000	110,000	110,000	110,000

1. For a full explanation of Classification and Terms and "Sources of Data," see report of the Sample and Limitations of the Data.  
 2. Prior and delinquent returns are included in the type of computation applicable thereto.  
 3. Do not include returns with income averaging.  
 NOTE: Detail may not add to total because of rounding.

percent of the income subject to tax and 94 percent of the total income tax before credits for 1968. Table 3A summarizes the type of tax computation used by taxpayers.

The alternative method of computation was used by individuals reporting capital gains on 138,000 returns, less than 0.2 percent of all returns filed. The advantage of using the alternative method resides in the fact that the taxable half of the net long-term capital gain (in excess of net short-term capital loss) was taxed at a 50 percent rate. The effect of this was that the maximum rate amounted to 25 percent on the total net long-term capital gain. Any taxable income in excess of capital gain was subject to normal tax and surtax rates. For some individuals with alternative tax, capital gain exceeded taxable income. Because it resulted in less tax, the capital gain and not "taxable income" became the "income subject to tax" which was used for the statistics. This explains the difference between "taxable income" and "income subject to tax," both of which are presented in this report.

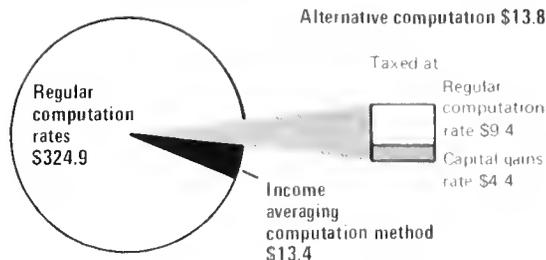
Where taxpayers with capital gains found that the highest marginal tax rate applicable to them was less than 50 percent, the normal tax and surtax rates were used for the whole of their taxable income. Therefore, in order to use the alternative method advantageously a taxpayer must have had taxable income exceeding \$26,000 on a separate return, \$52,000 on a joint return, and \$38,000 on a head of household return. As a result, the 138,000 returns with alternative tax represented only 2 percent of the 7.2 million returns showing a net long-term capital gain in excess of any net short-term capital loss.

Taxpayers using the alternative method of tax computation had an income subject to tax totaling \$13.8 billion. Chart 3A shows that \$4.4 billion was taxed at the capital gains rate and \$9.4 billion at the normal tax and surtax rates (regular computation). The resulting income tax before credits amounted to \$6.3 billion. Of this amount, \$2.2 billion was based on the capital gains rate and \$4.1 billion on the normal tax and surtax rates.

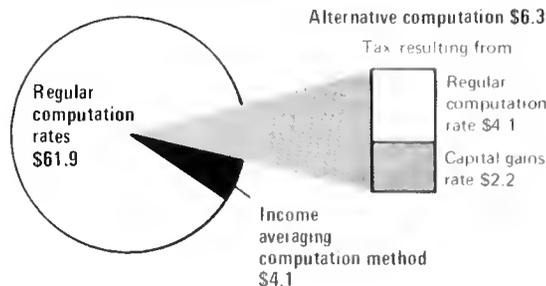
The taxpayer could average his income under certain conditions. This form of tax computation is described below.

Chart 3A  
Income subject to tax, and tax by method of tax computation, 1968

Total income subject to tax = \$352.1 billion



Total tax before credits = \$72.3 billion



RETURNS WITH INCOME AVERAGING

As table 3B shows, nearly 528,000 returns indicated use of the income averaging computation. The total tax saving amounted to \$291 million. The average tax saving was \$552. Only returns showing adjusted gross income of \$30,000 or more reflected a higher than average saving.

If a taxpayer had an unusually large amount of taxable income in any one year, it might have been advantageous for him to use the income averaging method of computation. Using this method would result in taxing a part of the unusually large income of one year at the same lower effective rate which applied to the first one-fifth of such income.

The range of average tax savings derived from the use of this computation for 1968 was wide. The average saving on returns with adjusted gross income under \$5,000 was just under \$100. On returns with adjusted gross income \$1,000,000 or more the average saving amounted to nearly \$34,000. In general though, tax saving, as a percent of income tax before income averaging, was proportionately higher at the lower income levels. This was due principally to the effects of the graduated tax rates and to the tendency for higher incomes to reflect capital gains as a major source of income. Net long-term capital gain could not be included in averageable income. Also excluded from the averaging computation was income derived from gifts, inherited property, and wagering.

Table 3A indicates that there were a few taxpayers (14,000) using the income averaging method of tax computation who also computed the alternative tax on their capital gain. In effect this results in taxing the capital gain

Table 3B.—RETURNS WITH INCOME AVERAGING: ADJUSTED GROSS INCOME, TAX, AND TAX SAVINGS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with income averaging						
	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax <sup>1</sup>		Tax savings due to income averaging (Thousand dollars)	Average tax savings (Dollars)
				Before income averaging (Thousand dollars)	After income averaging (Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Grand total.....	527,734	17,224,361	13,447,509	4,279,443	4,337,484	58,041	11.1
Taxable returns, total.....	521,089	17,438,495	13,415,356	4,370,442	4,312,738	57,704	10.2
Under \$5,000.....	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	1,369	166,396	107,175	3,341	18,763	14,779	79
\$10,000 under \$15,000.....	6,749	842,778	566,127	11,656	107,461	7,765	113
\$15,000 under \$20,000.....	36,547	1,676,420	1,191,775	15,462	131,154	17,141	164
\$20,000 under \$25,000.....	77,819	1,743,321	1,228,383	241,793	177,008	17,008	231
\$25,000 under \$30,000.....	59,711	1,634,496	1,224,311	303,171	281,471	21,700	377
\$30,000 under \$50,000.....	121,239	4,721,297	3,623,243	1,061,449	974,433	86,916	699
\$50,000 under \$100,000.....	69,541	4,384,314	3,536,235	1,363,676	1,274,634	89,042	1,428
\$100,000 under \$200,000.....	11,256	1,522,464	1,311,523	641,111	612,758	28,353	2,497
\$200,000 under \$500,000.....	1,903	821,369	427,344	241,919	151,757	89,162	4,713
\$500,000 under \$1,000,000.....	116	22,692	71,095	34,014	18,771	844	6,699
\$1,000,000 or more.....	47	72,982	64,357	31,332	1,467	1,067	23,127
Nontaxable returns.....	6,645	51,146	3,153	8,901	7,446	1,455	609

<sup>1</sup>Does not include surcharge  
NOTE: Detail may not add total because of rounding.

segment of taxable income at a 50 percent rate and taxing the remaining segment of taxable income ("averageable income") at the rate applicable for the income averaging computation.

TAX RATE SCHEDULES

Tax rates were used to classify data for six tables included in this report. Four of the tables (3.3-3.6) show the amount of income subject to tax affected by each of the tax rates. In other words, taxable income on each return is subdivided into the amount taxed at each tax rate. In tables 3.7 and 3.11 a greater amount of information from each return is classified by the highest (that is, marginal) tax rate.

The following explanations and illustrations show how the tax return data presented in tables 3.3 through 3.7 are derived from information available on the tax return:

Income subject to tax for income averaging returns and returns with normal tax and surtax only was "taxable income." For returns with the alternative tax computation, income subject to tax was either (1) "taxable income," where that amount was greater than one-half the excess of net long-term capital gain over net short-term capital loss, or (2) one-half the excess of net long-term capital gain, where that amount was equal to or greater than "taxable income."

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

a. zero percent (returns with no income subject to tax)--This term was used to describe returns that showed deductions plus exemptions equal to or exceeding adjusted gross income, and returns with no adjusted gross income at all.

b. fifty percent (alternative tax computation returns with capital gains tax only)--This was the rate applicable to returns which showed one-half the excess of net long-term capital gain over net short-term capital loss, equal to or greater than taxable income. The one-half excess gain, therefore, was the income subject to tax rather than taxable income.

c. fifty percent (alternative tax computation returns with capital gains tax and normal tax and surtax)--This was the rate applicable to returns where a portion of the income was subject to the capital gains rate, and a portion to the normal tax and surtax rates.

Marginal rate was the maximum rate that applied to any part of the income subject to tax. Example 1 in the "Illustrations of the presentation of tax return data classified by rate" shows that a joint return with \$11,000 of income subject to tax at the combined normal tax and surtax rates had a marginal tax rate of 22.0 percent. Returns with income subject to tax to which both the capital gains rate and the normal tax and surtax rates applied were classified in their normal tax and surtax marginal tax rate classes.

Income subject to tax (column 3, table 3.7) was the entire tax base reported on a return, rather than the part taxed at a specified marginal rate. (The difference between income subject to tax and taxable income is explained above).

Total income tax before credits (column 4, table 3.7) was the reported tax before credits of each return classified by the marginal tax rate of the return.

Income taxed at marginal rate (column 5, table 3.7) was that portion of the income subject to tax that was subject to a specified marginal tax rate. For example, a joint return with \$11,000 of income subject to tax (for normal tax and surtax rates) would have the top \$3,000 taxed at the marginal rate of 22.0 percent. The remaining income subject to tax was subject to the lower rates.

Tax generated at marginal rate (column 6, table 3.7) was that portion of the tax liability on a return that was computed at the highest rate applicable to the return. It was obtained by applying the tax rate in the stub to the amount in column 5.

Income taxed at tax rate (column 11, table 3.7) was the income spread according to the applicable tax rate classes to which it was subject. For example, a joint return with an \$11,000 income subject to tax (at the combined 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.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 3.7.

EXAMPLE 1

Derivation of Income Subject to Tax  
 \$16,000 - Adjusted gross income  
 -3,800 - Itemized deductions  
 \$12,200 - Balance  
 -1,200 - Exemptions  
\$11,000 - Income subject to tax

Derivation of Tax on Income Subject to Tax

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

EXAMPLE 2

Derivation of Income Subject to Tax  
 \$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 income subject to tax  
 Income subject to tax—  
 \$5,000 - For capital gains tax  
\$60,000 - For normal tax and surtax  
\$65,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:

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

Derivation of Capital Gains Tax:  
 \$5,000 of income subject to tax taxed at 50.0% .. \$2,500  
\$65,000 Total tax ..... \$24,800

EXAMPLE 3

Derivation of Income Subject to Tax:  
 \$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 income subject to tax  
 Income subject to tax—  
 \$245,000 - For capital gains tax  
 --- - For normal tax and surtax  
\$245,000 - Total income subject to tax

Derivation of Tax on Income Subject to Tax:  
 \$235,000 - Tentatively 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 income subject to tax taxed at 50.0% .. \$122,500  
\$245,000 Total tax .. \$122,500

Tax rate	Returns with tax rate as marginal rate						Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Dollars)	Income subject to tax (Dollars)	Total income tax before credits (Dollars)	Income taxed at marginal rate (Dollars)	Tax generated at marginal rate (Dollars)	Number of returns	Income taxed at tax rate (Dollars)	Tax generated at tax rate (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(10)	(11)	(12)

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	11,000	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	129,900	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	11,000	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 rate.

<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 3.7 are not shown because they have no application to the above example.

Table 3C.—RETURNS WITH TAX OVERPAYMENT, TAX DUE, OR NEITHER OVERPAYMENT NOR TAX DUE, BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes	Returns with tax overpayment				Returns with tax due at time of filing				Returns with neither overpayment nor tax due		
	Number of returns	Total tax liability <sup>1</sup> (Thousand dollars)	Tax-payments <sup>2</sup> (Thousand dollars)	Over-payment (Thousand dollars)	Number of returns	Total tax liability (Thousand dollars)	Tax-payments <sup>2</sup> (Thousand dollars)	Tax due (Thousand dollars)	Number of returns	Tax liability <sup>3</sup> (Thousand dollars)	Tax-payments <sup>2,3</sup> (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total.....	50,478,852	38,413,982	4,435,340	11,021,482	20,406,352	39,793,769	29,225,780	10,568,183	2,843,504	211,058	310,903
Under \$5,000.....	23,342,268	3,314,354	5,994,824	2,680,504	5,955,232	1,698,882	1,047,538	651,334	2,646,014	32,241	32,205
\$5,000 under \$10,000.....	16,320,553	12,122,725	15,932,495	3,810,266	6,868,935	6,299,888	4,826,577	1,473,309	144,519	71,652	71,612
\$10,000 under \$15,000.....	7,876,385	11,310,744	13,721,515	2,410,786	4,070,862	7,278,827	5,934,929	1,343,913	38,054	57,460	57,447
\$15,000 or more.....	2,939,646	11,666,159	13,780,012	2,119,926	3,511,323	24,516,172	17,416,742	7,099,627	14,917	49,705	49,699

<sup>1</sup>Includes income tax after credits (including surcharge) plus self-employment tax, and tax from recomputing prior year investment credit.  
<sup>2</sup>Taxpayments include tax withheld, payments on 1968 declarations, excess social security tax withheld, and refundable taxes withheld.  
<sup>3</sup>Columns 10 and 11 differ because 95,000 taxpayers had a tax liability of \$1 or less and therefore were not required to pay this amount.

Table 3D.—RETURNS WITH TAX OVERPAYMENT OR BALANCE DUE BY ADJUSTED GROSS INCOME CLASSES  
[Taxable and nontaxable returns]

Adjusted gross income classes	Returns with tax overpayment						Returns with balance due	
	Number of returns	Overpayment (Thousand dollars)	Refund		Credit on 1969 tax		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)
Total.....	50,478,852	11,021,482	48,920,270	9,806,423	1,846,203	1,215,070	20,406,352	10,568,183
Under \$5,000.....	23,342,268	2,680,504	22,987,673	2,563,851	433,206	116,654	5,955,232	651,334
\$5,000 under \$10,000.....	16,320,553	3,810,266	15,860,841	3,641,326	545,554	168,942	6,868,935	1,473,309
\$10,000 under \$15,000.....	7,876,385	2,410,786	7,621,961	2,287,289	301,362	123,499	4,070,862	1,343,913
\$15,000 or more.....	2,939,646	2,119,926	2,449,795	1,313,957	566,081	805,975	3,511,323	7,099,627

Tax generated at tax rate (column 12, table 3.7) was the total of the tax generated at each tax rate and was obtained by applying the tax rate in the stub to the income subject to tax in column 11.

**TAX CREDITS**

After computing his tax liability, a taxpayer may be allowed certain credits which may reduce his tax up to the amount he owes. For tax year 1968 the amount of these credits totalled \$802.6 million. The major credits used as shown in table 1.4 were for foreign taxes (\$120.3 million), for retirement income (\$181.0 million), and for investment in qualifying machinery and equipment (\$496.1 million).

**METHOD OF TAXPAYMENT**

Individuals satisfied their tax liability primarily through tax withholding on wages, payments on estimated tax, and payment with the return when filed.

If the provisional payments were in excess of the tax liability for the year, the excess amount could be refunded, applied to the purchase of U.S. Savings Bonds, or applied as a credit against the following year's tax.

Taxpayers seldom found that their prepayments of tax exactly equalled their tax bill. For 1968, nearly \$10.6 billion of the total tax liability of individuals with tax due was payable at the time the returns were filed. This is shown in table 3C.

**OVERPAYMENT OF TAX AND TAX DUE AT TIME OF FILING**

There were 50.5 million returns which showed an overpayment of tax, a decline of almost 700,000 returns from 1967. As table 3C shows, the overpayment totalled \$11.0 billion (28.7 percent more than the income tax liability) as compared with \$10.2 billion (29.6 percent) the previous year. As table 3D shows, some 48.9 million returns specified that all or part of the overpayment be refunded. About \$9.8 billion was claimed as a refund. There were 1.8 million returns on which all or part of the overpayments (\$1.2 billion) were credited to tax for 1969. About 288,000 returns indicated both a refund and a credit on their 1969 estimated tax.

Returns with tax due at time of filing totalled 20.4 million, an increase of 2.9 million returns, or 17 percent, over the preceding year. The amount due was \$10.6 billion compared with \$8.4 billion for 1967. However, tax due at time of filing as a percent of income tax after credits was about the same for both 1967 and 1968 (13.4 percent and 13.8 percent, respectively).

Chart 3B indicates that although returns with tax due at time of filing constituted only 28 percent of all returns filed, the tax liability reported on them accounted for 51 percent of the total tax liability for 1968.

**EXCESS SOCIAL SECURITY TAXES WITHHELD**

Taxpayers who worked for two or more employers during 1968 and who received more than \$7,800 of salaries

**Chart 3B**  
Percent distribution of returns and tax liability, 1968

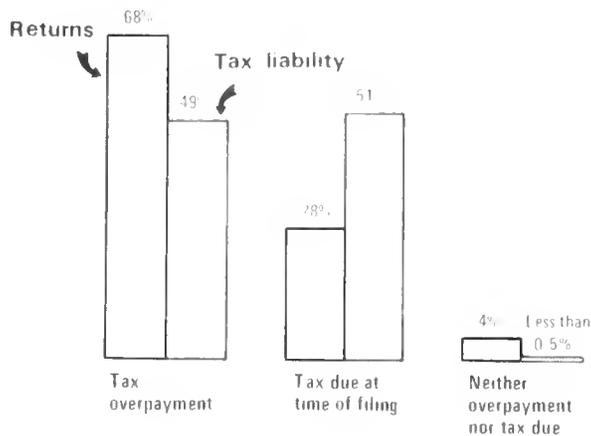


Table 3E.—RETURNS WITH EXCESS SOCIAL SECURITY TAX WITHHELD BY SIZE OF SALARIES AND WAGES

(Taxable and nontaxable returns)

Size of salaries and wages	Number of Returns	Salaries and wages (Thousand dollars)	Excess FICA (Thousand dollars)
	(1)	(2)	(3)
Total.....	3,068,340	46,474,717	286,337
Less than \$1,000.....	6,895	1,110	477
\$1,000 under \$1,500.....	9,313	1,723	833
\$1,500 under \$2,000.....	5,531	9,426	584
\$2,000 under \$3,000.....	4,711	17,111	854
\$3,000 under \$4,000.....	11,106	54,955	1,931
\$4,000 under \$5,000.....	8,604	36,311	497
\$5,000 under \$6,000.....	33,329	165,756	1,041
\$6,000 under \$7,000.....	533,121	4,421,781	13,926
\$7,000 under \$10,000.....	534,433	5,064,585	24,563
\$10,000 under \$15,000.....	1,116,797	30,697,023	60,301
\$15,000 under \$20,000.....	102,334	3,342,441	6,007
\$20,000 under \$50,000.....	24,159	1,561,406	10,750
\$50,000 or more.....	3,667	553,446	2,512

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

and wages subject to social security (F.I.C.A.) tax were entitled to claim a credit toward the payment of income tax for any excess social security tax withheld.

Table 3E shows that over 3.5 million returns reflected this credit for 1968 which amounted to \$286 million, a \$12 million decrease from 1967. Over 100,000 returns with salaries and wages of \$7,800 or less (about 3 percent of the total) indicated an excess F.I.C.A. credit. This occurred primarily because of the taxpayer's apparent misunderstanding of the law.

**TAX SURCHARGE**

Table 3.8 provides data for returns with the tax surcharge, and tables 3.9, 3.10, and 3.11 provide data for these returns by marital status. As discussed in section 1, some returns reflected no surcharge while others reflected a surcharge of less than 7.5 percent. The Inter-

Table 3F.—NUMBER OF RETURNS AND NUMBER OF RETURNS WITH SURCHARGE BY MARITAL STATUS AND ADJUSTED GROSS INCOME CLASSES

Marital status	Number of returns by adjusted gross income classes				
	Total	Under \$1,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>ALL RETURNS</b>					
Total.....	73,078,708	31,443,514	23,334,007	11,985,301	6,465,886
With surcharge:					
Any surcharge.....	49,150,000	5,383,882	20,976,840	11,966,455	6,430,582
Surcharge less than 7.5 percent.....	3,314,216	4,667,076	5,086,841	138,452	4,847
<b>JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE</b>					
Total.....	41,344,386	3,249,344	16,383,327	10,407,233	6,039,792
With surcharge:					
Any surcharge.....	31,113,925	1,733,343	14,245,061	10,824,951	6,010,570
Surcharge less than 7.5 percent.....	6,006,770	1,031,301	4,883,380	136,955	4,634
<b>HEADS OF HOUSEHOLD RETURNS</b>					
Total.....	1,295,694	1,052,235	1,078,064	194,072	68,323
With surcharge:					
Any surcharge.....	1,688,741	412,164	1,010,926	191,741	67,914
Surcharge less than 7.5 percent.....	467,510	335,906	133,658	334	12
<b>SINGLE AND SEPARATE PERSON RETURNS</b>					
Total.....	31,438,928	27,194,170	5,872,616	864,066	357,771
With surcharge:					
Any surcharge.....	15,356,391	5,434,318	5,720,853	849,563	352,098
Surcharge less than 7.5 percent.....	3,374,436	3,303,769	69,803	1,163	201

nal Revenue Service's 'tax surcharge tables' reflected an exemption from the surcharge for taxpayers whose tax (exclusive of the surcharge) did not exceed \$148 on returns of single persons and of married persons filing separately, \$223 on returns of heads of household, and \$293 on joint returns and returns of a surviving spouse. The surcharge tables also reflected a phase-in provision whereby the surcharge rate was gradually increased to 7.5 percent and was reached at the point that the exemption levels indicated above were approximately doubled. The purpose of this provision was to provide more equitable treatment for those taxpayers just above the exemptions. Thus, for example, in the absence of the phase-in feature, a single taxpayer with tax \$148 would pay no surcharge at all; a similar taxpayer with tax of \$149 would have paid the full 7.5 percent surcharge. Table 3F shows that 49 million of the 74 million individual income tax returns filed for 1968 reflected a tax surcharge. Of those returns with a surcharge, about one out of five reflected a surcharge of less than 7.5 percent.

**EFFECTIVE TAX RATES BASED ON ADJUSTED GROSS INCOME**

Table 3.16 presents a distribution of income tax after credits as a percent of adjusted gross income providing a measure of the effective tax rate of taxpayers at various income levels. For the 74 million returns filed, the table shows that 12 million individual income tax returns had no income tax after credits thereby reflecting an effective tax rate of zero. Data for these returns can be found in section 1, table 1.24. Another 9 million returns reflected an effective tax rate of less than 5 percent. However, more than half of all returns reflected an effective tax rate of between 5 and 15 percent. Taxpayers on only 11,000 returns had an effective tax rate of 50 percent or more.

In general, the higher the income, the greater the effective tax rate. However, a considerable range of effective tax rates for taxpayers within each income class is evident which may be partially attributed to variations in the ratio of itemized deductions to adjusted gross income. For example, taxpayers with income \$10,000 under \$50,000 and an effective tax rate of 5 under 10 percent reported average itemized deductions of \$3,013 while those with an effective tax rate of 15 under 20 percent reported average itemized deductions of \$2,612.

Income tax after credits included the surcharge but excluded the self-employment tax and the tax from recomputing prior year investment credit.

#### SIZE OF INCOME TAX

Classification of returns by size of income tax after credits is introduced for the first time in this report. See section 8--Historical Summary, 1959-1968.

Individual Returns/1968 • Tax Computation and Tax Rates

Table 3.1—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 <sup>1</sup>	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Surtax		
			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)	
Total.....	61,341,215	523,601,362	30,301,797	62,461,835	31,48,058	18,031,263	17,543,091	103,529,855	237,594,588	65,237,978	49,021,829	4,654,404	
Under \$1,000.....	65,361	615,039	10,126	1,333	64,636	182,467	655,866	393,917	37,917	5,203	9,961	29	
\$1,000 under \$5,000.....	5,195,417	29,717,289	291,890	157,426	4,903,527	1,480,432	5,674,804	3,404,282	2,684,912	383,332	350,973	1,004	
\$5,000 under \$10,000.....	4,591,472	11,439,482	8,825	529,359	3,764,087	1,248,019	6,569,647	3,341,723	5,660,875	845,839	2,906,952	37,684	
\$10,000 under \$20,000.....	4,488,470	17,448,406	1,701,750	1,154,507	3,682,820	1,444,170	9,430,855	5,658,513	9,138,468	1,427,183	3,146,033	80,015	
\$20,000 under \$30,000.....	4,552,185	17,300,016	1,706,377	1,280,214	3,251,308	1,598,602	11,115,203	6,669,122	12,143,611	1,943,444	3,471,966	111,288	
\$30,000 under \$40,000.....	4,355,398	26,708,499	3,044,689	2,534,252	2,831,309	1,641,594	13,597,206	7,558,324	14,974,323	2,435,067	3,887,804	149,733	
\$40,000 under \$50,000.....	4,275,372	31,708,685	3,347,288	3,303,564	2,530,984	1,691,034	14,301,836	8,581,101	18,132,985	2,992,971	4,271,676	197,856	
\$50,000 under \$75,000.....	4,591,472	11,439,482	3,467,085	3,823,359	2,764,087	1,248,019	14,569,647	8,945,801	30,899,111	3,497,702	4,421,944	245,201	
\$75,000 under \$100,000.....	4,488,470	17,448,406	4,677,731	4,558,467	1,921,961	1,624,728	15,716,979	9,436,187	33,426,180	3,961,125	4,448,804	285,575	
\$100,000 under \$15,000.....	4,618,498	38,126,715	4,495,131	4,638,269	1,522,910	1,435,910	14,130,854	8,478,512	23,574,016	4,041,913	3,946,560	295,970	
\$15,000 under \$20,000.....	11,307,364	14,446,584	3,741,038	19,016,074	3,236,326	2,230,599	43,754,985	26,252,991	95,946,926	17,149,173	11,866,088	1,270,119	
\$20,000 under \$25,000.....	7,658,377	62,071,817	3,136,032	8,739,590	522,345	522,539	13,470,854	3,082,512	44,727,191	8,699,093	3,640,410	647,564	
\$25,000 under \$30,000.....	1,179,043	26,032,435	1,007,086	4,765,709	111,357	111,264	4,435,235	6,649,141	19,506,385	4,139,049	1,173,860	308,516	
\$30,000 under \$35,000.....	318,307	14,132,027	483,622	2,044,932	35,85	35,80	1,994,579	1,196,747	10,857,008	2,491,490	517,612	186,195	
\$35,000 under \$40,000.....	705,391	26,467,872	670,649	3,856,630	34,642	34,210	3,774,058	1,600,435	20,912,042	5,595,134	702,472	417,440	
\$40,000 under \$50,000.....	133,728	14,798,872	228,037	3,354,722	5,691	5,744	953,778	573,267	11,868,180	4,108,589	232,655	306,922	
\$50,000 under \$75,000.....	2,698	4,911,758	22,395	60,043	303	300	89,076	53,446	1,259,966	1,030,340	22,594	76,888	
\$75,000 under \$100,000.....	857,126	3,068	263,30	18	18	11,210	6,726	6,726	58,752	329,202	3,060	24,410	
\$100,000 under \$1,000,000.....	396	199,604	296	77,176	-	-	1,052	631	1,1397	77,586	295	5,819	
\$1,000,000 or more.....	111	225,912	110	98,356	1	1	350	210	1,6345	84,544	110	6,179	
Returns under \$5,000.....	20,386,506	59,220,834	4,139,128	3,787,838	16,247,378	6,001,689	33,446,371	20,067,823	29,665,781	4,605,001	9,885,885	230,019	
Returns \$5,000 under \$10,000.....	21,064,448	170,932,610	12,009,736	18,858,141	11,054,712	8,088,919	71,631,543	42,978,926	101,006,615	16,928,777	20,976,788	1,174,335	
Returns \$10,000 under \$15,000.....	11,793,523	26,032,435	1,007,086	4,765,709	3,236,326	3,230,599	43,754,985	26,252,991	95,946,926	17,149,173	11,866,088	1,270,119	
Returns \$15,000 or more.....	6,321,537	147,701,024	5,611,895	21,799,782	709,642	710,056	23,710,192	14,226,115	110,965,266	26,555,027	6,293,068	1,979,931	
Tax credits													
Adjusted gross income classes	Retirement income		Investment		Foreign tax		Other		Number of returns	Amount (Thousand dollars)	As a percent of—		Average 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)			Taxable income	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Total.....	1,118,457	179,314	1,141,327	460,289	149,292	66,817	16,930	3,932	61,150,583	69,181,776	20.5	13.2	1,131
Under \$1,000.....	(-)	(-)	(*)	(*)	-	(*)	(*)	(*)	652,315	5,211	13.7	0.8	7
\$1,000 under \$5,000.....	77,981	2,338	32,599	1,243	(-)	(*)	(*)	(*)	5,108,964	380,650	14.1	4.9	74
\$5,000 under \$10,000.....	240,395	17,450	70,281	5,450					4,450,269	860,587	15.2	7.5	193
\$10,000 under \$20,000.....	261,522	23,255	107,324	10,998	6,296	965			4,851,803	1,472,520	16.1	8.4	303
\$20,000 under \$30,000.....	227,976	23,260	144,697	17,736			6,222	1,340	4,871,613	2,013,058	16.5	9.0	413
\$30,000 under \$40,000.....	147,083	18,812	138,684	20,457					4,806,325	2,544,560	16.9	9.5	529
\$40,000 under \$50,000.....	130,643	18,631	163,241	24,818	9,413	2,002			4,845,996	3,145,233	17.3	9.9	649
\$50,000 under \$75,000.....	93,051	13,661	138,870	23,511	7,447	3,112			4,689,874	3,702,201	17.7	10.4	789
\$75,000 under \$100,000.....	60,742	7,707	139,468	25,891	4,022	922	5,211	930	4,588,959	6,212,845	17.9	10.7	918
\$100,000 under \$15,000.....	81,707	12,342	113,732	26,530					4,009,646	4,298,051	18.2	11.2	1,071
\$15,000 under \$20,000.....	149,355	23,248	406,230	92,970	27,014	6,206			11,960,703	18,297,569	19.0	12.6	1,530
\$20,000 under \$25,000.....	56,798	7,332	210,537	54,503	20,556	5,772	1,253	526	3,654,056	9,278,590	20.7	14.9	2,539
\$25,000 under \$30,000.....	34,958	7,773	129,066	33,299	15,295	4,347	816	69	1,177,994	4,405,001	22.5	16.9	3,739
\$30,000 under \$35,000.....	17,818	2,387	84,723	24,990	14,263	6,797	748	171	518,100	2,643,312	24.3	18.7	5,101
\$35,000 under \$50,000.....	25,706	3,507	176,255	51,579	26,090	12,290	1,008	171	704,491	5,944,988	28.4	22.4	8,438
\$50,000 under \$75,000.....	10,309	1,433	79,764	33,372	16,658	12,417	370	318	233,417	4,367,933	36.8	29.5	18,712
\$75,000 under \$100,000.....	3,330	215	8,936	8,946	2,752	4,409	68	111	22,625	1,093,548	48.3	37.5	48,333
\$100,000 under \$500,000.....	325	45	1,370	3,040	688	1,940	10	147	3,053	348,436	59.3	40.6	114,128
\$500,000 under \$1,000,000.....	42	6	146	58	90	1,227	5	10	291	81,605	67.2	40.9	280,425
\$1,000,000 or more.....	15	2	59	392	41	4,407	2	41	109	85,880	67.9	38.0	787,896
Returns under \$5,000.....	808,575	66,314	354,246	35,436	7,563	969	(*)	(*)	19,934,944	4,732,026	15.9	7.9	237
Returns \$5,000 under \$10,000.....	515,226	71,152	693,995	121,206	20,682	6,036	7,379	1,760	22,940,800	17,902,889	17.7	10.4	780
Returns \$10,000 under \$15,000.....	149,355	22,248	406,230	92,970	27,014	6,206	2,516	290	11,960,703	18,297,569	19.0	12.6	1,530
Returns \$15,000 or more.....	148,301	19,600	686,856	210,677	94,033	53,606	4,280	1,563	6,314,136	28,249,292	25.4	19.1	4,474

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 and prior year delinquent returns. Excludes returns with no adjusted gross income.

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

Individual Returns/1968 • Tax Computation and Tax Rates

Table 3.2—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 (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)
Total.....	138,158	18,289,627	133,998	2,790,043	4,160	4,010	467,659	280,595	15,215,076
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	14,685	560,130	12,892	61,775	1,793	1,668	27,495	16,497	480,191
\$50,000 under \$100,000.....	67,509	5,145,936	66,032	650,113	1,477	1,466	235,913	141,548	4,352,327
\$100,000 under \$200,000.....	40,062	5,366,401	39,574	843,399	488	488	146,645	87,987	4,434,538
\$200,000 under \$500,000.....	12,278	3,580,207	12,179	648,955	99	98	44,358	26,615	2,904,548
\$500,000 under \$1,000,000.....	2,292	1,543,667	2,289	274,355	3	3	8,374	4,964	1,269,144
\$1,000,000 or more.....	983	2,083,794	979	311,279	4	4	3,515	2,109	1,770,401

Adjusted gross income classes	Income subject to tax				Surcharge		Tax credits			
	Total	For normal tax and surtax rates (balance for partial tax)	For capital gains tax (one-half excess long-term gain)	Income tax before credits	Number of returns	Amount	Retirement income		Investment	
							Number of returns	Amount	Number of returns	Amount
(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)					
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	15,188,390	9,355,582	5,868,293	7,023,484	137,733	524,859	12,948	1,729	46,539	35,810
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	476,995	397,019	79,977	179,300	14,560	13,344	3,549	466	2,273	389
\$50,000 under \$100,000.....	4,348,124	3,720,128	628,023	1,723,219	67,362	128,915	5,420	702	22,472	9,962
\$100,000 under \$200,000.....	4,424,228	3,157,833	1,267,386	2,023,763	39,956	151,343	2,697	382	15,108	10,833
\$200,000 under \$500,000.....	2,897,766	1,381,639	1,523,879	1,482,174	12,247	110,908	1,058	145	4,992	7,578
\$500,000 under \$1,000,000.....	1,268,220	379,174	896,315	672,040	2,279	50,174	149	20	1,047	3,604
\$1,000,000 or more.....	1,769,779	316,513	1,472,710	942,387	980	70,130	75	14	480	3,437

Adjusted gross income classes	Tax credits—Continued				Income tax after credits				
	Foreign tax		Other		Number of returns	Amount	As a percent of—		Average income tax after credits (dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			Taxable income	Adjusted gross income	
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total.....	21,894	53,525	453	1,096	138,125	7,456,125	49.0	40.8	53,981
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	1,424	320	362	271	14,685	191,470	39.9	34.2	13,038
\$50,000 under \$100,000.....	8,036	4,406			67,484	1,837,017	42.2	35.6	27,221
\$100,000 under \$200,000.....	7,954	6,858			40,059	2,156,793	48.6	40.2	53,839
\$200,000 under \$500,000.....	3,431	7,108	77	449	12,274	1,577,766	54.3	44.1	128,545
\$500,000 under \$1,000,000.....	718	2,687	10	157	2,292	715,742	56.4	46.2	312,278
\$1,000,000 or more.....	331	32,146	4	219	982	976,699	55.2	46.9	994,602

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 3.3.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

Adjusted gross income classes	Number of returns with taxable income	Income subject to tax (Thousand dollars)	14 percent <sup>1</sup>		15 percent		16 percent		17 percent		18 percent		19 percent		20 percent		Number of returns	Amount (Thousand dollars)	Percent
			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.....	61,888,103	35,233,114	61,888,811	48,883,846	51,818,717	4,481,610	5,000,115	3,951,311	4,788,007	33,637,066	1,581,556	7,589,891	1,112,312	1,112,312	1,112,312	1,112,312	11,856,500	11,856,500	33.4
Under \$1,000.....	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	655,864	37,917	0.2
\$1,000 under \$2,000.....	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	5,159,417	1,085,114	2.9
\$2,000 under \$3,000.....	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	5,959,572	2,666,914	7.5
\$3,000 under \$4,000.....	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	4,888,570	3,008,570	11.2
\$4,000 under \$5,000.....	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	4,958,185	3,958,185	11.1
\$5,000 under \$6,000.....	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	4,855,008	3,713,007	10.9
\$6,000 under \$7,000.....	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	4,875,377	3,813,363	10.9
\$7,000 under \$8,000.....	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	4,713,360	3,813,360	10.0
\$8,000 under \$9,000.....	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	4,959,604	3,959,604	11.2
\$9,000 under \$10,000.....	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	4,918,088	3,918,088	10.9
\$10,000 under \$15,000.....	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	11,977,633	11,841,997	33.9
\$15,000 under \$20,000.....	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	3,658,897	10.1
\$20,000 under \$25,000.....	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	1,317,313	3.7
\$25,000 under \$30,000.....	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	7.1
\$30,000 under \$35,000.....	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	718,268	2.0
\$35,000 under \$40,000.....	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	303,115	0.8
\$40,000 under \$45,000.....	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	61,760	0.2
\$45,000 under \$50,000.....	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	15,689	0.0
\$50,000 or more.....	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	0.0

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 3.3—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																
	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	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.....	14,660	26,991	718,995	2,218,295	12,705	23,331	572,064	1,780,889	9,674	33,717	455,303	1,434,472	363,395	2,050,393	1,202	759,163	794,599
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	20,778	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	55,285	-	-	39,389	56,631	-	-	-	19,168	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	27,977	811	621	271,127	51,744	-	-	17,744	43,002	-	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	55,104	6,921	12,826	346,604	4,895	-	-	34,030	43,443	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	674,072	-	-	-	-	-	-	771,746	154,422	-	-	-	-	-
\$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.....	-	-	-	26,285	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	55,285	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	2,022	2,409	27,977	55,104	811	621	271,127	51,744	-	-	17,744	43,002	-	-	-	-	-
\$30,000 under \$50,000.....	7,608	14,571	249,021	674,072	6,921	12,826	346,604	4,895	-	-	771,746	154,422	45,530	149,117	-	-	-
\$50,000 under \$100,000.....	4,002	7,966	287,285	1,095,527	3,960	7,869	283,334	1,052,973	3,837	15,099	264,529	949,391	1,343,555	236,638	1,844	25,088	26,097
\$100,000 under \$200,000.....	791	1,493	57,909	219,888	760	1,472	57,759	217,157	719	2,838	56,481	213,773	55,292	409,128	184	1,184	1,500
\$200,000 under \$500,000.....	225	448	12,636	46,864	222	442	12,586	46,232	213	413	12,271	42,535	11,993	86,730	135	143,063	150,802
\$500,000 under \$1,000,000.....	35	70	1,881	6,917	34	67	1,897	6,781	33	128	1,805	6,675	1,762	12,625	252	149,193	147,461
\$1,000,000 or more.....	17	34	716	2,558	17	34	713	2,528	17	68	697	2,506	68	4,775	209	448,304	468,347

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued																
	50 percent (alternative tax computation returns with capital gains tax and normal and surtax) <sup>2</sup>		52 percent		53 percent		55 percent		56 percent		58 percent		59 percent		60 percent		
	Number of returns	Balance for partial tax (Thousand dollars)	Number of returns	Amount (Thousand dollars)													
Total.....	136,956	9,355,582	5,225	9,824	235,449	1,864,074	1,39,290	1,129,794	2,497	4,718	88,052	738,800	1,397	7,455	57,991	495,384	
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.....	1,685	32,523	2,063	3,265	2,977	2,365	54,443	-	-	-	-	-	-	-	-	-	
\$25,000 under \$50,000.....	13,297	367,495	77,917	1,046	30,723	136,890	15,257	54,443	2,497	4,718	88,052	738,800	1,397	7,455	57,991	495,384	
\$50,000 under \$100,000.....	67,487	3,720,128	626,091	3,265	6,395	135,315	63,002	422,949	1,657	3,045	28,963	162,239	631	2,987	13,034	63,474	
\$100,000 under \$200,000.....	39,878	3,157,833	1,241,329	3,673	1,342	52,676	573,275	48,045	513,138	1,225	4,271	42,432	552	3,194	33,122	399,169	
\$200,000 under \$500,000.....	11,743	1,381,639	1,373,077	1,946	386	11,468	123,433	116,244	181	362	10,131	109,937	174	1,038	9,376	103,373	
\$500,000 under \$1,000,000.....	2,040	1,379,174	748,854	29	58	1,671	17,821	1,972	16,668	28	56	1,470	15,773	25	146	1,382	15,562
\$1,000,000 or more.....	774	316,513	1,004,363	16	32	659	6,779	616	6,332	15	30	6,030	13	90	533	5,532	

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 3.3—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

Adjusted gross income classes	Income subject to tax by 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 (71)	Amount (Thousand dollars) (72)	Number of returns (73)	Amount (Thousand dollars) (74)	Number of returns (75)	Amount (Thousand dollars) (76)	Number of returns (77)	Amount (Thousand dollars) (78)	Number of returns (79)	Amount (Thousand dollars) (80)	Number of returns (81)	Amount (Thousand dollars) (82)	Number of returns (83)	Amount (Thousand dollars) (84)	Number of returns (85)	Amount (Thousand dollars) (86)	Number of returns (87)	Amount (Thousand dollars) (88)
Total.....	1,063	5,643	42,499	549,656	754	5,296	25,804	342,551	17,147	231,958	288	4,877	11,782	162,903	8,712	121,060	6,700	873,566
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 \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	340	1,509	8,278	59,074	102	368	3,978	26,786	1,636	9,186	-	-	382	1,733	(*)	(*)	-	-
\$100,000 under \$200,000.....	514	2,893	23,395	302,502	450	3,330	11,977	145,069	6,669	71,650	121	1,686	3,730	34,217	2,277	18,561	1,499	35,003
\$200,000 under \$500,000.....	170	1,016	6,989	156,193	165	1,310	8,138	140,723	7,230	122,833	136	2,593	6,160	100,199	4,972	76,972	5,822	263,107
\$500,000 under \$1,000,000.....	24	140	1,316	23,179	23	184	1,229	21,874	1,163	20,691	20	383	1,095	19,576	1,039	18,573	988	233,926
\$1,000,000 or more.....	15	85	521	8,708	14	104	482	8,099	1,449	7,598	11	215	415	7,178	403	6,909	391	341,530

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.  
 † Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.  
 ‡ These returns are not included in the totals because they are included in the rate class which applies to the balance for partial tax, the amount subject to normal tax and surtax rates.  
 Note: Detail may not add to total because of rounding.

Table 3. 4. — JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

Adjusted gross income classes	Income subject to tax by tax rate classes													
	14 percent <sup>1</sup>		15 percent		16 percent		17 percent		19 percent		22 percent		25 percent	
	Number of returns with taxable income	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)										
Total.....	37,639,621	274,204,915	37,638,771	36,432,911	33,889,771	32,439,262	30,847,771	29,114,027	27,261,372	25,335,389	23,748,779	21,099,535	19,038,055	16,689,12,571,445
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	151,337	27,321	151,337	27,321	151,337	27,321	151,337	27,321	151,337	151,337	27,321	151,337	151,337	151,337
\$2,000 under \$3,000.....	673,012	396,308	673,012	396,308	673,012	396,308	673,012	396,308	673,012	673,012	396,308	673,012	673,012	673,012
\$3,000 under \$4,000.....	1,576,984	1,207,321	1,576,984	1,207,321	1,576,984	1,207,321	1,576,984	1,207,321	1,576,984	1,576,984	1,207,321	1,576,984	1,576,984	1,576,984
\$4,000 under \$5,000.....	2,134,675	1,941,991	2,134,675	1,941,991	2,134,675	1,941,991	2,134,675	1,941,991	2,134,675	2,134,675	1,941,991	2,134,675	2,134,675	2,134,675
\$5,000 under \$6,000.....	2,567,154	6,257,209	2,567,154	6,257,209	2,567,154	6,257,209	2,567,154	6,257,209	2,567,154	2,567,154	6,257,209	2,567,154	2,567,154	2,567,154
\$6,000 under \$7,000.....	3,087,697	9,771,343	3,087,697	9,771,343	3,087,697	9,771,343	3,087,697	9,771,343	3,087,697	3,087,697	9,771,343	3,087,697	3,087,697	3,087,697
\$7,000 under \$8,000.....	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837	3,404,837
\$8,000 under \$9,000.....	3,685,493	17,618,602	3,685,493	17,618,602	3,685,493	17,618,602	3,685,493	17,618,602	3,685,493	3,685,493	17,618,602	3,685,493	3,685,493	3,685,493
\$9,000 under \$10,000.....	3,400,944	19,122,432	3,400,944	19,122,432	3,400,944	19,122,432	3,400,944	19,122,432	3,400,944	3,400,944	19,122,432	3,400,944	3,400,944	3,400,944
\$10,000 under \$15,000.....	10,921,458	86,198,702	10,921,458	86,198,702	10,921,458	86,198,702	10,921,458	86,198,702	10,921,458	10,921,458	86,198,702	10,921,458	10,921,458	10,921,458
\$15,000 under \$20,000.....	3,441,417	41,726,385	3,441,417	41,726,385	3,441,417	41,726,385	3,441,417	41,726,385	3,441,417	3,441,417	41,726,385	3,441,417	3,441,417	3,441,417
\$20,000 under \$25,000.....	1,101,229	18,050,680	1,101,229	18,050,680	1,101,229	18,050,680	1,101,229	18,050,680	1,101,229	1,101,229	18,050,680	1,101,229	1,101,229	1,101,229
\$25,000 under \$30,000.....	483,388	10,019,491	483,388	10,019,491	483,388	10,019,491	483,388	10,019,491	483,388	483,388	10,019,491	483,388	483,388	483,388
\$30,000 under \$50,000.....	662,084	19,452,571	662,084	19,452,571	662,084	19,452,571	662,084	19,452,571	662,084	662,084	19,452,571	662,084	662,084	662,084
\$50,000 under \$100,000.....	275,051	14,650,295	275,051	14,650,295	275,051	14,650,295	275,051	14,650,295	275,051	275,051	14,650,295	275,051	275,051	275,051
\$100,000 under \$200,000.....	56,126	5,954,628	56,126	5,954,628	56,126	5,954,628	56,126	5,954,628	56,126	56,126	5,954,628	56,126	56,126	56,126
\$200,000 under \$500,000.....	1,248	3,006,623	1,248	3,006,623	1,248	3,006,623	1,248	3,006,623	1,248	1,248	3,006,623	1,248	1,248	1,248
\$500,000 under \$1,000,000.....	2,238	1,214,385	2,238	1,214,385	2,238	1,214,385	2,238	1,214,385	2,238	2,238	1,214,385	2,238	2,238	2,238
\$1,000,000 or more.....	913	1,567,862	913	1,567,862	913	1,567,862	913	1,567,862	913	913	1,567,862	913	913	913
Total.....	2,194,593	6,856,260	2,194,593	6,856,260	2,194,593	6,856,260	2,194,593	6,856,260	2,194,593	2,194,593	6,856,260	2,194,593	2,194,593	2,194,593

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 3.4—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES—Continued

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued													
	50 percent (alternative tax computation returns with capital gains tax only)		50 percent (alternative tax computation returns with capital gains tax and surtax <sup>2</sup> )		53 percent		55 percent		58 percent		60 percent			
	Number of returns	Taxable income (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)	Number of returns	Amount (Thousand dollars)						
Total.....	850	614,580	644,277	104,348	7,879,474	4,203,707	172,885	1,565,635	97,594	926,677	60,525	589,342	39,765	399,650
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.....				882	13,416	247								
\$20,000 under \$25,000.....														
\$25,000 under \$30,000.....														
\$30,000 under \$50,000.....				567	15,381	155								
\$50,000 under \$100,000.....														
\$100,000 under \$200,000.....	40	6,438	6,600	54,367	3,196,982	413,616	113,869	886,521	43,767	316,632	12,981	70,568	1,243	3,055
\$200,000 under \$500,000.....	408	110,816	116,373	35,342	2,876,842	1,054,818	47,473	542,480	42,822	482,485	37,282	399,653	28,902	284,760
\$500,000 under \$1,000,000.....	215	118,679	124,597	10,290	1,215,910	1,197,387	9,256	116,131	8,212	106,891	8,597	99,808	8,059	93,570
\$1,000,000 or more.....	187	378,647	396,747	1,797	328,646	669,056	1,409	16,325	1,315	15,152	1,220	14,169	1,144	13,428
				651	232,030	868,428	520	5,978	478	5,217	445	5,144	417	4,837

Adjusted gross income classes	Income subject to tax by tax rate classes—Continued											
	62 percent		64 percent		66 percent		68 percent		69 percent		70 percent	
	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.....	27,924	4,23,821	16,059	260,231	10,384	171,714	7,063	119,478	5,050	87,255	3,786	552,573
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 \$50,000.....												
\$50,000 under \$100,000.....	18,901	262,241	7,947	106,960	3,212	38,771	983	9,432	141	624	2,702	155,768
\$100,000 under \$200,000.....	7,537	142,938	6,738	126,699	108,271	86,634	4,881	86,634	3,766	64,375	800	179,842
\$200,000 under \$500,000.....	1,094	21,131	1,014	19,697	992	18,480	303	17,436	296	16,507	284	216,963
\$500,000 under \$1,000,000.....	392	7,531	360	6,875	351	6,284	303	5,976	296	5,749	284	216,963
\$1,000,000 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.  
 † Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.  
 ‡ These returns are not included in the totals because they are included in the rate class which applies to the balance of partial tax, the amount subject to normal tax and surtax rates.  
 Note: Detail may not add to total because of rounding.

Individual Returns/1968 • Tax Computation and Tax Rates

Table 3.5—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY TAX RATE CLASSES

Adjusted gross income classes	Income subject to tax by tax rate classes														
	14 percent		15 percent		16 percent		17 percent		19 percent		22 percent		25 percent		
	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.....	22,097,005	67,079,080	22,096,693	10,132,443	8,591,840	15,888,437	7,380,246	13,676,970	6,375,995	11,867,192	17,461,467	6,066,449	8,449,610	2,759,813	3,700,159
Under \$1,000.....	655,190	37,883	655,190	37,883	3,783	37,883	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783
\$1,000 under \$2,000.....	4,999,301	2,642,903	4,999,301	2,642,903	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228	1,840,228
\$2,000 under \$3,000.....	3,768,248	3,128,476	3,768,248	3,128,476	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812	1,836,812
\$3,000 under \$4,000.....	3,154,463	6,972,364	3,154,463	6,972,364	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176	1,550,176
\$4,000 under \$5,000.....	2,482,964	7,645,388	2,482,964	7,645,388	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671	1,236,671
\$5,000 under \$6,000.....	1,962,755	7,752,846	1,962,755	7,752,846	980,104	980,104	980,104	980,104	980,104	980,104	980,104	980,104	980,104	980,104	980,104
\$6,000 under \$7,000.....	1,484,844	7,173,434	1,484,844	7,173,434	741,366	741,366	741,366	741,366	741,366	741,366	741,366	741,366	741,366	741,366	741,366
\$7,000 under \$8,000.....	1,102,881	6,294,596	1,102,881	6,294,596	551,442	551,442	551,442	551,442	551,442	551,442	551,442	551,442	551,442	551,442	551,442
\$8,000 under \$9,000.....	776,173	5,048,515	776,173	5,048,515	387,908	387,908	387,908	387,908	387,908	387,908	387,908	387,908	387,908	387,908	387,908
\$9,000 under \$10,000.....	522,367	3,840,811	522,367	3,840,811	261,184	261,184	261,184	261,184	261,184	261,184	261,184	261,184	261,184	261,184	261,184
\$10,000 under \$15,000.....	862,336	8,094,619	862,336	8,094,619	430,928	430,928	430,928	430,928	430,928	430,928	430,928	430,928	430,928	430,928	430,928
\$15,000 under \$20,000.....	1,795,579	2,465,337	1,795,579	2,465,337	89,790	89,790	89,790	89,790	89,790	89,790	89,790	89,790	89,790	89,790	89,790
\$20,000 under \$25,000.....	67,489	1,219,037	67,489	1,219,037	33,736	33,736	33,736	33,736	33,736	33,736	33,736	33,736	33,736	33,736	33,736
\$25,000 under \$30,000.....	30,626	673,539	30,626	673,539	15,313	15,313	15,313	15,313	15,313	15,313	15,313	15,313	15,313	15,313	15,313
\$30,000 under \$40,000.....	47,609	1,433,816	47,609	1,433,816	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805	23,805
\$40,000 under \$50,000.....	22,090	1,173,703	22,090	1,173,703	11,028	11,028	11,028	11,028	11,028	11,028	11,028	11,028	11,028	11,028	11,028
\$50,000 under \$100,000.....	5,753	602,981	5,753	602,981	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822	2,822
\$100,000 under \$200,000.....	1,841	417,140	1,841	417,140	863	863	863	863	863	863	863	863	863	863	863
\$200,000 under \$500,000.....	308	159,732	308	159,732	138	138	138	138	138	138	138	138	138	138	138
\$500,000 under \$1,000,000.....	158	301,969	158	301,969	70	70	70	70	70	70	70	70	70	70	70
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total.....	1,182,857	1,712,912	612,578	966,347	379,856	613,539	427,604	182,458	317,306	139,581	249,200	110,629	196,973	87,176	287,987
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.....	730,151	1,001,138	272,680	304,627	61,820	36,480	105,297	26,285	20,778	-	(*)	-	-	-	-
\$15,000 under \$20,000.....	179,336	345,879	168,483	321,181	149,222	342,259	85,743	55,285	96,587	39,389	56,631	17,744	19,168	3,122	1,720
\$20,000 under \$25,000.....	66,491	132,650	66,082	130,785	64,382	127,348	118,039	55,104	27,977	27,127	51,744	24,030	43,002	18,286	42,443
\$25,000 under \$30,000.....	29,932	59,681	29,672	58,945	29,368	58,305	57,099	46,856	27,977	27,127	51,744	24,030	43,002	18,286	42,443
\$30,000 under \$40,000.....	47,130	94,219	47,106	93,994	46,856	93,021	91,733	45,502	44,882	44,882	87,037	42,302	82,253	39,679	141,602
\$40,000 under \$50,000.....	21,429	42,687	21,264	42,336	21,019	41,811	41,325	20,399	20,036	20,036	39,805	19,715	38,998	19,274	75,281
\$50,000 under \$100,000.....	5,365	10,657	5,281	10,481	5,203	10,340	10,213	5,073	5,013	5,013	9,955	4,950	9,805	4,857	19,242
\$100,000 under \$200,000.....	1,640	3,260	1,624	3,221	1,597	3,174	3,135	1,556	1,534	1,534	3,058	1,521	3,016	1,495	5,899
\$200,000 under \$500,000.....	256	512	255	509	254	504	499	249	249	243	485	241	480	238	640
\$500,000 under \$1,000,000.....	135	270	134	268	134	267	264	132	130	130	256	126	251	125	500
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Adjusted gross income class <sup>1</sup>	Income subject to tax by tax rate classes—Continued											
	50 percent (alternative tax computation returns with capital gains and normal tax and surtax)	53 percent	55 percent	57 percent	59 percent	60 percent	62 percent	64 percent	66 percent	70 percent		
	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.....	312	123,455	126,241	130,162	135,066	141,433	147,790	154,311	161,111	168,226	175,734	183,419
Under \$1,000.....	126	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
\$1,000 under \$2,000.....	114	28,780	30,715	31,823	32,989	34,166	35,354	36,553	37,763	38,984	40,215	41,456
\$2,000 under \$3,000.....	33	19,143	20,416	21,711	23,037	24,394	25,781	27,198	28,645	29,999	31,374	32,769
\$3,000 under \$4,000.....	17	55,911	56,318	56,726	57,134	57,542	57,950	58,358	58,766	59,174	59,582	59,990
\$4,000 under \$5,000.....	(*)	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
\$5,000 under \$6,000.....	126	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
\$6,000 under \$7,000.....	114	28,780	30,715	31,823	32,989	34,166	35,354	36,553	37,763	38,984	40,215	41,456
\$7,000 under \$8,000.....	33	19,143	20,416	21,711	23,037	24,394	25,781	27,198	28,645	29,999	31,374	32,769
\$8,000 under \$9,000.....	17	55,911	56,318	56,726	57,134	57,542	57,950	58,358	58,766	59,174	59,582	59,990
\$9,000 under \$10,000.....	(*)	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
\$10,000 under \$15,000.....	126	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
\$15,000 under \$20,000.....	114	28,780	30,715	31,823	32,989	34,166	35,354	36,553	37,763	38,984	40,215	41,456
\$20,000 under \$25,000.....	33	19,143	20,416	21,711	23,037	24,394	25,781	27,198	28,645	29,999	31,374	32,769
\$25,000 under \$30,000.....	17	55,911	56,318	56,726	57,134	57,542	57,950	58,358	58,766	59,174	59,582	59,990
\$30,000 under \$50,000.....	(*)	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
\$50,000 under \$100,000.....	126	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
\$100,000 under \$200,000.....	114	28,780	30,715	31,823	32,989	34,166	35,354	36,553	37,763	38,984	40,215	41,456
\$200,000 under \$500,000.....	33	19,143	20,416	21,711	23,037	24,394	25,781	27,198	28,645	29,999	31,374	32,769
\$500,000 under \$1,000,000.....	17	55,911	56,318	56,726	57,134	57,542	57,950	58,358	58,766	59,174	59,582	59,990
\$1,000,000 or more.....	(*)	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038

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 Included under each tax rate is that portion of the income subject to tax taxed at each tax rate.  
 2 These returns are not included in the totals because they are included in the rate class which applies to the balance for partial tax, the amount subject to normal tax and surtax rates.  
 NOTE: Detail may not add to total because of rounding.

Table 3.6—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND TAX RATE CLASSES

Adjusted gross income classes	Income subject to tax at rate															
	14 percent <sup>1</sup>		16 percent		18 percent		20 percent		22 percent		25 percent		27 percent			
	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 with taxable income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total.....	2,151,387	8,849,017	2,151,347	2,018,496	1,881,426	1,724,109	1,553,550	2,342,726	803,180	1,138,738	374,073	534,834	179,848	266,525	97,385	152,111
Under \$1,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	44,779	14,688	44,779	14,566	45,426	11,959	11,959	20,980	20,980	20,980	20,980	20,980	20,980	20,980	20,980	20,980
\$2,000 under \$3,000.....	151,212	113,046	151,212	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046	113,046
\$3,000 under \$4,000.....	283,123	422,554	283,123	250,738	210,772	150,836	150,836	150,836	150,836	150,836	150,836	150,836	150,836	150,836	150,836	150,836
\$4,000 under \$5,000.....	340,546	746,696	340,546	327,286	306,860	287,321	217,483	152,089	152,089	152,089	152,089	152,089	152,089	152,089	152,089	152,089
\$5,000 under \$6,000.....	326,089	963,692	326,089	321,711	315,299	301,247	280,593	333,623	301,247	301,247	301,247	301,247	301,247	301,247	301,247	301,247
\$6,000 under \$7,000.....	305,831	1,187,186	305,831	304,463	298,159	298,159	292,142	494,798	151,954	89,767	89,767	89,767	89,767	89,767	89,767	89,767
\$7,000 under \$8,000.....	204,622	949,412	204,622	203,522	200,884	198,020	198,020	370,708	171,115	171,115	171,115	171,115	171,115	171,115	171,115	171,115
\$8,000 under \$9,000.....	138,026	756,327	138,026	137,604	136,926	136,926	136,926	263,082	122,049	122,049	122,049	122,049	122,049	122,049	122,049	122,049
\$9,000 under \$10,000.....	94,787	608,190	94,787	94,787	94,787	94,787	94,699	186,657	90,236	164,923	66,840	66,566	66,566	66,566	66,566	66,566
\$10,000 under \$15,000.....	193,737	1,621,251	193,737	193,737	193,737	193,684	193,684	384,325	189,498	371,369	178,489	310,226	110,677	134,697	33,296	31,566
\$15,000 under \$20,000.....	37,511	476,628	37,511	37,511	37,511	37,511	37,511	75,021	74,782	74,782	74,782	74,782	74,782	74,782	74,782	74,782
\$20,000 under \$25,000.....	10,607	179,342	10,607	10,607	10,607	10,607	10,607	21,214	10,607	21,201	10,597	21,194	10,597	20,912	10,242	20,484
\$25,000 under \$30,000.....	5,999	123,172	5,999	5,999	5,999	5,999	5,999	11,998	5,999	11,998	5,999	11,998	5,999	11,860	5,873	11,746
\$30,000 under \$50,000.....	8,895	257,297	8,895	8,895	8,895	8,895	8,895	17,790	8,895	17,790	8,895	17,788	8,890	17,780	8,890	17,592
\$50,000 under \$100,000.....	4,096	213,160	4,096	4,096	4,096	4,086	4,075	8,125	4,064	8,125	4,062	8,124	4,062	8,124	4,062	8,095
\$100,000 under \$200,000.....	851	88,148	831	831	831	831	831	1,636	822	1,636	813	1,613	802	1,594	802	1,594
\$200,000 under \$500,000.....	275	61,761	262	262	262	262	262	517	257	517	256	508	253	501	248	492
\$500,000 under \$1,000,000.....	42	22,453	38	38	38	38	38	76	38	76	38	74	37	74	37	73
\$1,000,000 or more.....	23	43,993	18	17	17	17	17	34	17	34	17	34	17	34	17	34

Adjusted gross income classes	Income subject to tax at rate--Continued																	
	31 percent		32 percent		35 percent		36 percent		40 percent		41 percent		43 percent		45 percent		46 percent	
	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.....	60,507	95,061	39,133	67,289	28,202	49,323	21,881	40,038	18,386	32,827	14,660	26,991	12,705	23,331	10,831	20,626	9,674	33,717
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.....	4,869	1,625	10,116	11,773	2,123	981	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	25,688	34,430	9,334	16,648	6,790	5,059	5,059	1,509	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222
\$20,000 under \$25,000.....	10,242	19,625	5,873	11,254	4,488	4,113	4,113	6,161	6,161	6,161	6,161	6,161	6,161	6,161	6,161	6,161	6,161	6,161
\$25,000 under \$30,000.....	5,873	11,746	8,711	17,422	8,711	17,072	8,407	15,988	7,699	15,355	7,608	14,571	6,921	12,826	5,914	10,858	4,855	14,749
\$30,000 under \$50,000.....	8,721	17,423	4,026	8,052	4,026	8,052	4,026	8,052	4,026	8,052	4,026	7,956	3,960	7,869	3,913	7,781	3,837	15,099
\$50,000 under \$100,000.....	4,026	8,052	4,026	8,052	4,026	8,052	4,026	8,052	4,026	8,052	4,026	7,956	3,960	7,869	3,913	7,781	3,837	15,099
\$100,000 under \$200,000.....	790	1,570	780	1,543	776	1,543	776	1,520	756	1,505	751	1,493	740	1,472	734	1,455	719	2,838
\$200,000 under \$500,000.....	245	484	240	463	236	469	233	463	231	454	225	448	222	442	220	432	213	835
\$500,000 under \$1,000,000.....	36	72	36	71	35	70	35	70	35	70	35	70	34	67	33	66	33	128
\$1,000,000 or more.....	17	34	17	34	17	34	17	34	17	34	17	34	17	34	17	34	17	34

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 3.6—RETURNS OF HEADS OF HOUSEHOLD WITH TAXABLE INCOME: NUMBER OF RETURNS AND TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND TAX RATE CLASSES—Continued

Adjusted gross income classes		Income subject to tax at rate—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 and surtax <sup>2</sup> )		52 percent		53 percent		55 percent		56 percent		58 percent																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
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.....	(35)	7,194	25,556	(37)	5,870	11,168	40	23,128	24,081	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)	(236)	(237)	(238)	(239)	(240)	(241)	(242)	(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)	(253)	(254)	(255)	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)	(266)	(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)	(276)	(277)	(278)	(279)	(280)	(281)	(282)	(283)	(284)	(285)	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)	(294)	(295)	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)	(309)	(310)	(311)	(312)	(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)	(327)	(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)	(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)	(379)	(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)	(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399)	(400)	(401)	(402)	(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)	(422)	(423)	(424)	(425)	(426)	(427)	(428)	(429)	(430)	(431)	(432)	(433)	(434)	(435)	(436)	(437)	(438)	(439)	(440)	(441)	(442)	(443)	(444)	(445)	(446)	(447)	(448)	(449)	(450)	(451)	(452)	(453)	(454)	(455)	(456)	(457)	(458)	(459)	(460)	(461)	(462)	(463)	(464)	(465)	(466)	(467)	(468)	(469)	(470)	(471)	(472)	(473)	(474)	(475)	(476)	(477)	(478)	(479)	(480)	(481)	(482)	(483)	(484)	(485)	(486)	(487)	(488)	(489)	(490)	(491)	(492)	(493)	(494)	(495)	(496)	(497)	(498)	(499)	(500)	(501)	(502)	(503)	(504)	(505)	(506)	(507)	(508)	(509)	(510)	(511)	(512)	(513)	(514)	(515)	(516)	(517)	(518)	(519)	(520)	(521)	(522)	(523)	(524)	(525)	(526)	(527)	(528)	(529)	(530)	(531)	(532)	(533)	(534)	(535)	(536)	(537)	(538)	(539)	(540)	(541)	(542)	(543)	(544)	(545)	(546)	(547)	(548)	(549)	(550)	(551)	(552)	(553)	(554)	(555)	(556)	(557)	(558)	(559)	(560)	(561)	(562)	(563)	(564)	(565)	(566)	(567)	(568)	(569)	(570)	(571)	(572)	(573)	(574)	(575)	(576)	(577)	(578)	(579)	(580)	(581)	(582)	(583)	(584)	(585)	(586)	(587)	(588)	(589)	(590)	(591)	(592)	(593)	(594)	(595)	(596)	(597)	(598)	(599)	(600)	(601)	(602)	(603)	(604)	(605)	(606)	(607)	(608)	(609)	(610)	(611)	(612)	(613)	(614)	(615)	(616)	(617)	(618)	(619)	(620)	(621)	(622)	(623)	(624)	(625)	(626)	(627)	(628)	(629)	(630)	(631)	(632)	(633)	(634)	(635)	(636)	(637)	(638)	(639)	(640)	(641)	(642)	(643)	(644)	(645)	(646)	(647)	(648)	(649)	(650)	(651)	(652)	(653)	(654)	(655)	(656)	(657)	(658)	(659)	(660)	(661)	(662)	(663)	(664)	(665)	(666)	(667)	(668)	(669)	(670)	(671)	(672)	(673)	(674)	(675)	(676)	(677)	(678)	(679)	(680)	(681)	(682)	(683)	(684)	(685)	(686)	(687)	(688)	(689)	(690)	(691)	(692)	(693)	(694)	(695)	(696)	(697)	(698)	(699)	(700)	(701)	(702)	(703)	(704)	(705)	(706)	(707)	(708)	(709)	(710)	(711)	(712)	(713)	(714)	(715)	(716)	(717)	(718)	(719)	(720)	(721)	(722)	(723)	(724)	(725)	(726)	(727)	(728)	(729)	(730)	(731)	(732)	(733)	(734)	(735)	(736)	(737)	(738)	(739)	(740)	(741)	(742)	(743)	(744)	(745)	(746)	(747)	(748)	(749)	(750)	(751)	(752)	(753)	(754)	(755)	(756)	(757)	(758)	(759)	(760)	(761)	(762)	(763)	(764)	(765)	(766)	(767)	(768)	(769)	(770)	(771)	(772)	(773)	(774)	(775)	(776)	(777)	(778)	(779)	(780)	(781)	(782)	(783)	(784)	(785)	(786)	(787)	(788)	(789)	(790)	(791)	(792)	(793)	(794)	(795)	(796)	(797)	(798)	(799)	(800)	(801)	(802)	(803)	(804)	(805)	(806)	(807)	(808)	(809)	(810)	(811)	(812)	(813)	(814)	(815)	(816)	(817)	(818)	(819)	(820)	(821)	(822)	(823)	(824)	(825)	(826)	(827)	(828)	(829)	(830)	(831)	(832)	(833)	(834)	(835)	(836)	(837)	(838)	(839)	(840)	(841)	(842)	(843)	(844)	(845)	(846)	(847)	(848)	(849)	(850)	(851)	(852)	(853)	(854)	(855)	(856)	(857)	(858)	(859)	(860)	(861)	(862)	(863)	(864)	(865)	(866)	(867)	(868)	(869)	(870)	(871)	(872)	(873)	(874)	(875)	(876)	(877)	(878)	(879)	(880)	(881)	(882)	(883)	(884)	(885)	(886)	(887)	(888)	(889)	(890)	(891)	(892)	(893)	(894)	(895)	(896)	(897)	(898)	(899)	(900)	(901)	(902)	(903)	(904)	(905)	(906)	(907)	(908)	(909)	(910)	(911)	(912)	(913)	(914)	(915)	(916)	(917)	(918)	(919)	(920)	(921)	(922)	(923)	(924)	(925)	(926)	(927)	(928)	(929)	(930)	(931)	(932)	(933)	(934)	(935)	(936)	(937)	(938)	(939)	(940)	(941)	(942)	(943)	(944)	(945)	(946)	(947)	(948)	(949)	(950)	(951)	(952)	(953)	(954)	(955)	(956)	(957)	(958)	(959)	(960)	(961)	(962)	(963)	(964)	(965)	(966)	(967)	(968)	(969)	(970)	(971)	(972)	(973)	(974)	(975)	(976)	(977)	(978)	(979)	(980)	(981)	(982)	(983)	(984)	(985)	(986)	(987)	(988)	(989)	(990)	(991)	(992)	(993)	(994)	(995)	(996)	(997)	(998)	(999)	(1000)	(1001)	(1002)	(1003)	(1004)	(1005)	(1006)	(1007)	(1008)	(1009)	(1010)	(1011)	(1012)	(1013)	(1014)	(1015)	(1016)	(1017)	(1018)	(1019)	(1020)	(1021)	(1022)	(1023)	(1024)	(1025)	(1026)	(1027)	(1028)	(1029)	(1030)	(1031)	(1032)	(1033)	(1034)	(1035)	(1036)	(1037)	(1038)	(1039)	(1040)	(1041)	(1042)	(1043)	(1044)	(1045)	(1046)	(1047)	(1048)	(1049)	(1050)	(1051)	(1052)	(1053)	(1054)	(1055)	(1056)	(1057)	(1058)	(1059)	(1060)	(1061)	(1062)	(1063)	(1064)	(1065)	(1066)	(1067)	(1068)	(1069)	(1070)	(1071)	(1072)	(1073)	(1074)	(1075)	(1076)	(1077)	(1078)	(1079)	(1080)	(1081)	(1082)	(1083)	(1084)	(1085)	(1086)	(1087)	(1088)	(1089)	(1090)	(1091)	(1092)	(1093)	(1094)	(1095)	(1096)	(1097)	(1098)	(1099)	(1100)	(1101)	(1102)	(1103)	(1104)	(1105)	(1106)	(1107)	(1108)	(1109)	(1110)	(1111)	(1112)	(1113)	(1114)	(1115)	(1116)	(1117)	(1118)	(1119)	(1120)	(1121)	(1122)	(1123)	(1124)	(1125)	(1126)	(1127)	(1128)	(1129)	(1130)	(1131)	(1132)	(1133)	(1134)	(1135)	(1136)	(1137)	(1138)	(1139)	(1140)	(1141)	(1142)	(1143)	(1144)	(1145)	(1146)	(1147)	(1148)	(1149)	(1150)	(1151)	(1152)	(1153)	(1154)	(1155)	(1156)	(1157)	(1158)	(1159)	(1160)	(1161)	(1162)	(1163)	(1164)	(1165)	(1166)	(1167)	(1168)	(1169)	(1170)	(1171)	(1172)	(1173)	(1174)	(1175)	(1176)	(1177)	(1178)	(1179)	(1180)	(1181)	(1182)	(1183)	(1184)	(1185)	(1186)	(1187)	(1188)	(1189)	(1190)	(1191)	(1192)	(1193)	(1194)	(1195)	(1196)	(1197)	(1198)	(1199)	(1200)	(1201)	(1202)	(1203)	(1204)	(1205)	(1206)	(1207)	(1208)	(1209)	(1210)	(1211)	(1212)	(1213)	(1214)	(1215)	(1216)	(1217)	(1218)	(1219)	(1220)	(1221)	(1222)	(1223)	(1224)	(1225)	(1226)	(1227)	(1228)	(1229)	(1230)	(1231)	(1232)	(1233)	(1234)	(1235)	(1236)	(1237)	(1238)	(1239)	(1240)	(1241)	(1242)	(1243)	(1244)	(1245)	(1246)	(1247)	(1248)	(1249)	(1250)	(1251)	(1252)	(1253)	(1254)	(1255)	(1256)	(1257)	(1258)	(1259)	(1260)	(1261)	(1262)	(1263)	(1264)	(1265)	(1266)	(1267)	(1268)	(1269)	(1270)	(1271)	(1272)	(1273)	(1274)	(1275)	(1276)	(1277)	(1278)	(1279)	(1280)	(1281)	(1282)	(1283)	(1284)	(1285)	(1286)	(1287)	(1288)	(1289)	(1290)	(1291)	(1292)	(1293)	(1294)	(1295)	(1296)	(1297)	(1298)	(1299)	(1300)	(1301)	(1302)	(1303)	(1304)	(1305)	(1306)	(1307)	(1308)	(1309)</

Table 3.7—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of-- Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>ALL RETURNS</b>												
Total.....	73,728,708	554,420,486	352,133,013	72,261,462	74,139,575	17,982,165	76,637,902	13.8	21.8	73,728,708	-	-
0 percent (returns with no tax base) <sup>1</sup>	11,840,695	13,529,747	-	-	-	-	-	-	-	11,840,695	-	-
Returns with taxable income, total <sup>2</sup> .....	61,888,013	540,890,740	352,133,013	72,261,462	74,139,575	17,982,165	76,637,902	14.2	21.8	61,888,013	352,133,064	72,295,560
14 percent.....	6,186,678	15,203,022	2,235,816	330,812	2,185,640	305,990	310,446	2.0	13.9	6,186,678	48,583,845	6,801,738
15 percent.....	5,491,008	18,991,254	6,273,008	912,622	2,098,127	314,719	873,063	4.6	13.9	5,491,008	42,481,608	6,372,241
16 percent.....	5,866,578	26,898,038	11,670,927	1,735,453	2,447,060	391,530	1,739,477	6.5	14.9	5,866,578	39,952,122	6,392,339
17 percent.....	5,586,416	32,423,363	16,491,159	2,524,617	2,368,380	402,629	2,642,022	8.1	16.1	5,586,416	33,637,365	5,718,352
18 percent.....	750,370	4,078,153	2,238,285	356,864	736,365	132,546	379,046	9.3	10.9	750,370	2,342,725	421,691
19 percent.....	20,040,597	161,624,146	100,381,210	16,704,869	13,687,210	6,020,570	17,771,498	11.0	17.7	20,040,597	88,210,248	16,759,947
20 percent.....	429,107	3,168,121	2,107,903	361,180	390,592	78,118	386,643	12.2	18.3	429,107	1,138,738	227,748
22 percent.....	10,108,707	114,144,981	81,620,876	14,803,446	14,192,416	3,122,332	15,803,878	13.8	19.4	10,108,707	38,022,494	8,364,949
25 percent.....	3,952,515	56,556,282	43,031,627	8,483,766	5,199,271	1,299,815	9,055,815	16.0	21.0	3,952,515	16,538,127	4,134,532
27 percent.....	36,878	526,799	403,715	84,104	31,097	8,396	89,915	17.1	22.3	36,878	152,111	41,070
28 percent.....	1,409,802	25,811,479	20,110,376	4,298,868	1,923,736	538,646	4,578,323	17.7	22.8	1,409,802	8,569,172	2,399,368
31 percent.....	21,374	352,221	275,801	60,742	16,796	5,207	64,980	18.4	23.6	21,374	95,062	25,469
32 percent.....	656,851	15,109,760	11,894,103	2,754,143	969,661	310,292	2,924,861	19.4	24.6	656,851	5,553,265	1,777,045
35 percent.....	6,321	140,062	108,228	26,728	5,561	1,946	28,397	20.3	26.2	6,321	49,323	17,263
36 percent.....	371,314	10,193,751	8,095,123	2,031,559	556,356	200,288	2,160,169	21.2	26.7	371,314	3,907,542	1,406,715
39 percent.....	234,914	7,782,396	6,207,815	1,677,174	371,498	144,884	1,780,962	22.9	28.7	234,914	2,882,562	1,124,199
40 percent.....	7,026	98,206	80,421	22,048	3,506	1,402	23,420	23.8	29.1	7,026	32,826	15,130
41 percent.....	1,955	64,878	46,530	13,386	1,581	648	14,351	22.1	30.8	1,955	14,660	11,066
42 percent.....	157,762	6,005,468	4,831,576	1,394,876	252,524	106,060	1,485,680	24.7	30.7	157,762	2,218,294	931,684
43 percent.....	1,874	61,078	48,600	14,517	1,668	717	15,972	25.5	32.0	1,874	23,330	10,032
45 percent.....	114,281	5,003,663	4,019,880	1,238,568	190,364	85,664	1,316,947	26.3	32.8	114,281	1,780,890	801,400
46 percent.....	2,480	101,030	80,964	26,891	4,941	2,273	28,452	28.2	35.1	2,480	33,717	15,510
48 percent.....	91,908	4,411,539	3,584,838	1,162,071	155,245	74,517	1,233,488	28.0	34.4	91,908	455,303	1,434,473
50 percent.....	127,404	7,150,968	5,826,609	2,019,470	425,339	212,669	2,148,300	30.0	36.9	127,404	363,395	2,050,393
50 percent (alternative tax computation returns with capital gains tax only).....	1,202	893,828	794,598	397,295	794,598	397,299	425,011	47.5	53.5	1,202	794,598	397,299
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) <sup>3</sup> .....	136,956	17,395,859	14,429,226	6,626,188	5,073,694	2,536,847	7,031,114	40.4	48.7	136,956	5,073,694	2,536,847
52 percent.....	542	28,532	22,891	8,397	457	238	8,993	31.5	39.3	542	9,823	5,108
53 percent.....	96,159	6,629,881	5,459,617	2,060,374	449,622	238,300	2,194,161	33.1	40.2	96,159	1,864,074	987,959
55 percent.....	50,998	4,205,504	3,466,892	1,409,624	236,891	130,290	1,502,861	35.7	43.3	50,998	1,129,793	621,386
56 percent.....	240	16,079	12,874	5,216	204	114	5,554	34.5	43.1	240	4,718	2,642
58 percent.....	28,664	2,804,154	2,324,244	998,748	135,499	78,589	1,063,766	37.9	45.8	28,664	738,799	428,503
59 percent.....	334	29,979	24,490	10,973	1,074	635	11,744	39.2	48.0	334	7,454	4,398
60 percent.....	16,321	1,832,043	1,521,102	683,350	77,819	46,691	727,064	39.7	47.8	16,321	495,383	297,230
61 percent.....	234	23,227	19,748	9,114	668	408	9,768	42.1	49.5	234	5,642	3,442
62 percent.....	16,542	2,192,576	1,814,154	854,522	134,020	83,093	909,874	41.5	50.2	16,542	549,656	340,787
63 percent.....	153	17,101	14,518	6,950	487	307	7,437	43.5	51.2	153	754	5,295
64 percent.....	8,657	1,328,703	1,098,348	541,034	66,344	42,460	574,042	43.2	52.3	8,657	342,550	219,232
66 percent.....	5,277	957,918	779,528	397,692	39,747	26,233	423,141	44.2	54.3	5,277	231,957	153,092
67 percent.....	88	17,281	14,579	7,745	878	588	7,928	45.9	54.4	88	288	3,268
68 percent.....	3,070	629,598	509,482	268,410	23,902	16,253	285,288	45.3	56.0	3,070	162,902	110,773
69 percent.....	2,012	465,305	372,641	201,193	15,169	10,467	213,548	45.9	57.3	2,012	121,059	83,531
70 percent.....	6,700	2,918,373	2,257,917	1,362,054	873,566	611,496	1,412,018	48.4	62.5	6,700	873,566	611,496

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 Returns/1968 • Tax Computation and Tax Rates

Table 3.7—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of--				
								Adjusted gross income	Income subject to tax			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE												
Total.....	41,574,586	433,904,954	274,204,913	56,563,310	57,769,515	14,096,382	59,293,108	13.2	21.9	41,574,586	-	-
0 percent (returns with no tax base) <sup>1</sup>	3,434,265	7,735,635	-	-	-	-	-	-	-	3,434,265	-	-
Returns with taxable income, total <sup>2</sup> ..	37,639,621	426,169,319	274,204,913	56,563,310	57,769,515	14,096,382	59,293,108	14.1	21.9	37,639,621	274,204,913	56,580,673
14 percent.....	2,423,921	9,408,773	1,254,315	188,428	1,218,061	170,529	172,619	1.8	13.8	37,638,771	31,432,911	5,100,608
15 percent.....	2,775,588	13,474,083	4,261,078	622,099	1,450,510	217,577	591,765	4.3	13.9	35,214,850	33,889,772	5,083,466
16 percent.....	3,325,235	20,180,632	8,409,536	1,252,309	1,733,743	277,399	1,254,684	6.2	14.9	32,439,262	30,847,770	4,935,643
17 percent.....	3,778,638	27,055,766	13,292,045	2,040,258	1,925,983	327,417	2,138,103	7.9	16.1	29,114,027	27,261,372	4,634,433
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	14,235,854	137,109,668	83,411,220	13,886,193	26,350,640	5,006,622	14,780,063	10.8	17.7	25,335,389	70,748,780	13,442,268
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	6,611,846	90,999,357	64,107,316	11,624,031	11,087,299	2,439,206	12,409,821	13.6	19.4	11,099,535	29,038,055	6,388,372
25 percent.....	2,293,096	41,857,151	31,475,368	6,212,092	3,793,072	948,268	6,627,958	15.8	21.1	4,487,689	12,571,444	3,142,861
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	834,523	19,546,629	15,038,053	3,223,229	1,435,980	402,074	3,428,266	17.5	22.8	2,194,593	6,856,260	1,919,753
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	413,198	11,767,646	9,164,519	2,124,456	752,144	240,686	2,254,800	19.2	24.6	1,355,070	4,519,632	1,446,282
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	238,574	8,051,437	6,336,438	1,593,852	440,803	158,689	1,694,943	21.1	26.7	941,872	3,253,995	1,171,438
39 percent.....	166,761	6,520,057	5,160,776	1,395,660	308,809	120,435	1,480,303	21.7	28.7	703,298	2,454,957	957,433
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	114,885	5,096,426	4,077,963	1,178,514	214,380	90,040	1,254,995	24.6	30.2	536,537	1,900,988	798,415
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	84,172	4,245,202	3,401,954	1,048,098	161,143	72,514	1,114,366	26.3	32.8	421,652	1,511,063	679,978
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	67,131	3,711,853	3,007,951	973,684	130,549	62,664	1,032,412	27.8	34.3	337,480	1,211,945	581,734
50 percent.....	97,464	6,190,733	5,039,358	1,745,764	368,558	184,279	1,857,170	30.0	36.9	270,349	1,751,638	875,819
50 percent (alternative tax computation returns with capital gains tax only).....	850	728,952	644,277	322,134	644,277	322,134	344,502	47.3	53.5	850	644,277	322,139
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) <sup>3</sup> ...	104,348	14,519,834	12,083,134	5,501,433	4,203,707	2,101,853	5,831,720	40.2	48.3	104,348	4,203,707	2,101,853
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	75,291	5,804,945	4,780,186	1,803,931	394,508	209,089	1,921,389	33.1	40.2	172,885	1,565,636	829,787
55 percent.....	37,069	3,520,378	2,911,968	1,184,790	200,377	110,207	1,262,661	35.9	43.4	97,594	926,677	509,672
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	20,760	2,321,678	1,926,802	827,204	112,161	65,053	880,828	37.9	45.7	60,525	589,341	341,818
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	11,841	1,535,857	1,280,154	575,083	64,562	38,737	612,357	39.9	47.8	39,765	399,650	239,790
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	11,865	1,821,229	1,520,785	716,625	112,660	69,849	762,970	41.9	50.2	27,924	433,840	268,981
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	5,675	1,053,674	874,172	430,660	52,552	33,633	457,117	43.4	52.3	16,059	260,232	166,548
66 percent.....	3,321	738,050	599,300	305,722	30,453	20,099	324,838	44.0	54.2	10,384	171,713	113,331
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	2,013	483,531	393,837	207,423	18,478	12,565	220,555	45.6	56.0	7,063	119,478	81,245
69 percent.....	1,264	357,131	288,632	155,577	11,533	7,958	165,433	46.3	57.3	5,050	87,253	60,205
70 percent.....	3,786	1,983,691	1,546,910	925,498	552,573	386,801	948,189	47.8	61.3	3,786	552,573	386,801

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

Tax rate classes	Returns with tax rate as marginal rate									Returns with tax generated at rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Income tax at rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of--				
								Adjusted gross income	Income subject to tax			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS												
Total.....	29,758,428	105,515,040	69,079,083	13,971,119	14,458,119	3,465,688	14,809,208	14.0	21.4	29,758,428	-	-
0 percent (returns with no tax base) <sup>1</sup>	7,661,423	5,334,901	-	-	-	-	-	-	-	7,661,423	-	-
Returns with taxable income, total <sup>2</sup> ..	22,097,005	100,180,140	69,079,083	13,971,119	14,458,119	3,465,688	14,809,208	14.8	21.4	22,097,005	69,079,083	13,985,248
14 percent.....	3,492,836	4,760,232	843,217	122,509	830,510	116,271	118,470	2.5	14.0	22,096,693	1,132,438	1,418,541
15 percent.....	2,715,420	5,112,172	2,011,930	290,523	647,617	97,143	281,298	5.5	14.0	19,603,857	1,441,836	1,288,775
16 percent.....	2,213,467	5,401,534	2,762,484	410,064	542,759	86,841	411,750	7.6	14.9	15,288,437	1,380,244	1,180,839
17 percent.....	1,807,778	5,367,597	3,159,114	484,359	442,397	75,208	503,919	9.4	16.0	13,674,479	6,375,993	1,083,919
18 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
19 percent.....	5,804,743	24,514,478	16,969,990	2,818,676	5,336,570	1,013,948	2,991,435	12.2	17.6	11,267,191	17,461,468	3,317,679
20 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
22 percent.....	3,302,636	21,268,621	16,171,158	2,934,447	2,929,983	644,596	3,131,875	14.7	19.4	6,061,449	8,449,609	1,858,914
25 percent.....	1,576,956	13,714,650	10,822,669	2,128,878	1,334,444	333,611	2,274,786	16.6	21.0	2,754,813	4,700,158	925,040
27 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
28 percent.....	570,279	6,264,850	5,072,324	1,075,640	487,757	136,572	1,150,058	18.4	22.7	1,182,857	1,712,913	479,616
31 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	232,722	3,128,177	2,563,279	590,475	206,633	66,123	628,268	20.1	24.5	612,578	966,345	309,231
35 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	129,245	2,049,265	1,691,126	420,178	112,288	40,424	446,647	21.8	26.4	374,256	613,510	220,864
39 percent.....	68,153	1,262,340	1,047,039	281,514	62,689	24,449	300,659	23.8	28.7	450,611	447,605	166,766
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
41 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42 percent.....	42,877	909,042	753,613	216,362	38,144	16,021	230,685	25.4	30.6	182,458	317,306	133,269
43 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	28,952	714,843	583,730	179,568	27,943	12,575	190,910	26.7	31.7	139,581	249,201	112,141
46 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
48 percent.....	23,453	637,112	527,403	171,050	22,620	10,858	182,582	28.7	34.6	110,629	196,972	94,546
50 percent.....	29,295	926,926	760,838	264,138	56,062	28,031	280,926	30.3	36.9	87,176	287,586	143,793
50 percent (alternative tax computation returns with capital gains tax only).....	312	138,506	126,241	63,122	126,241	63,121	67,594	18.8	22.5	-	63,121	63,121
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) <sup>3</sup> .....	30,162	2,586,872	2,106,893	1,010,552	785,008	392,504	1,077,856	41.7	51.2	30,162	795,008	392,504
52 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	19,611	755,936	622,916	235,150	52,595	27,875	250,078	33.1	40.1	57,881	82,215	149,574
55 percent.....	13,000	623,781	504,800	204,730	33,812	18,597	218,736	35.1	43.3	38,270	185,432	101,988
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58 percent.....	7,044	414,976	343,674	148,654	18,788	10,897	158,709	38.2	46.2	25,270	1,8144	74,324
59 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
60 percent.....	4,480	296,186	240,948	108,267	13,257	7,954	114,707	38.7	47.6	18,226	95,733	57,440
61 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
62 percent.....	4,602	362,799	286,872	134,853	21,250	13,175	143,677	39.6	50.1	13,746	112,690	69,868
63 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
64 percent.....	2,829	255,081	208,140	102,457	12,951	8,289	108,978	42.7	52.4	9,144	76,101	48,705
66 percent.....	1,796	191,811	157,328	80,288	8,161	5,386	85,794	44.7	54.5	6,315	53,351	35,212
67 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
68 percent.....	995	131,354	103,500	54,372	4,783	3,252	57,763	44.0	55.8	4,519	40,023	27,216
69 percent.....	713	99,851	77,646	42,000	3,285	2,267	44,347	44.4	57.1	3,524	31,395	21,663
70 percent.....	2,811	878,020	667,104	408,848	299,572	209,700	434,555	49.5	65.1	2,811	299,572	209,700

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 Returns/1968 • Tax Computation and Tax Rates

Table 3.7—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate classes	Returns with tax rate as marginal rate									Returns with any tax generated at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Total income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Income taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Income tax after credits			Number of returns	Income taxed at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
							Total (Thousand dollars)	As a percent of-- Adjusted gross income	Income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
RETURNS OF HEADS OF HOUSEHOLD												
Total.....	2,396,694	15,000,493	8,849,016	1,727,032	1,911,941	420,096	1,835,591	12.2	20.7	2,395,694	-	-
0 percent (returns with no tax base) <sup>1</sup>	244,307	-59,211	-	-	-	-	-	-	-	244,307	-	-
Returns with taxable income, total <sup>2</sup> ..	2,151,387	14,541,285	8,849,016	1,727,032	1,911,941	420,096	1,835,591	12.6	20.7	2,151,387	8,849,016	1,729,644
14 percent.....	269,921	834,617	138,284	19,874	137,069	19,190	19,357	2.3	14.0	2,151,347	2,018,495	282,589
15 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
16 percent.....	327,876	1,315,872	498,907	73,080	170,558	27,289	73,043	5.6	14.6	1,881,426	1,724,108	275,857
17 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
18 percent.....	750,370	4,078,153	2,238,285	356,864	736,365	132,546	379,046	9.3	16.9	1,553,550	2,342,725	421,691
19 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
20 percent.....	429,107	3,168,121	2,107,903	361,180	390,592	78,118	386,643	12.2	18.3	803,180	1,138,738	227,748
22 percent.....	194,225	1,877,003	1,342,402	244,969	175,135	38,530	262,183	14.0	19.5	374,073	534,831	117,663
25 percent.....	82,463	984,481	733,590	142,796	71,755	17,939	153,071	15.5	20.9	179,848	266,525	66,631
27 percent.....	36,878	526,799	403,715	84,104	31,097	8,396	89,915	17.1	22.3	97,385	152,111	41,070
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
31 percent.....	21,374	352,621	275,801	60,742	16,796	5,307	64,380	18.4	23.6	60,507	95,062	29,469
32 percent.....	10,931	213,946	166,306	39,212	10,884	3,433	43,793	19.5	25.1	39,133	67,288	21,532
35 percent.....	6,321	140,062	108,228	26,728	5,561	1,946	28,397	20.3	26.2	28,202	49,323	17,263
36 percent.....	3,495	93,250	67,559	17,529	3,265	1,175	18,579	19.9	27.5	21,881	40,037	14,413
39 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	3,726	98,206	80,421	22,048	3,506	1,402	23,420	23.8	29.1	18,386	32,826	13,130
41 percent.....	1,955	64,878	46,530	13,386	1,581	642	14,351	22.1	30.8	14,660	26,991	11,066
42 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
43 percent.....	1,874	61,078	48,600	14,517	1,668	717	15,572	25.5	31.0	12,705	23,330	10,032
45 percent.....	1,157	43,618	34,196	10,901	1,277	575	11,671	26.8	34.1	10,831	20,625	9,281
46 percent.....	2,480	101,030	80,964	26,891	4,941	2,273	28,452	28.2	35.1	9,674	33,717	15,510
48 percent.....	1,324	66,574	49,483	17,337	2,076	946	18,492	29.6	37.4	7,194	25,556	12,267
50 percent.....	645	33,309	26,413	9,569	718	359	10,204	30.6	38.6	5,870	11,168	5,584
50 percent (alternative tax computation returns with capital gains tax only).....	40	26,370	24,080	12,040	24,080	12,040	12,915	49.0	53.6	40	24,080	12,040
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) <sup>3</sup> .....	2,446	289,154	239,199	114,203	84,979	42,490	121,538	42.0	50.8	2,446	84,979	42,490
52 percent.....	542	28,532	22,841	8,397	457	238	8,993	31.5	39.3	5,225	9,823	5,108
53 percent.....	1,257	69,000	56,514	21,293	2,519	1,335	22,695	32.9	40.2	4,683	16,223	8,598
54 percent.....	929	61,345	50,125	20,104	2,702	1,486	21,465	35.0	42.8	3,426	17,684	9,726
55 percent.....	240	16,079	12,874	5,216	204	114	5,554	34.5	43.1	2,497	4,718	2,642
58 percent.....	860	67,500	53,768	22,891	4,550	2,639	24,230	35.9	45.1	2,257	21,314	12,362
59 percent.....	334	29,979	24,490	10,973	1,076	635	11,744	39.2	48.0	1,397	7,454	4,398
60 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
61 percent.....	234	23,227	19,748	9,114	668	408	9,768	42.1	49.5	1,063	5,642	3,442
62 percent.....	75	8,549	6,496	3,044	110	68	3,226	37.7	49.7	829	3,126	1,938
63 percent.....	153	17,101	14,518	6,950	487	307	7,437	43.5	51.2	754	5,295	3,336
64 percent.....	153	19,948	16,035	7,917	841	538	7,947	39.8	49.6	601	6,217	3,979
66 percent.....	160	28,057	22,899	11,683	1,133	748	12,508	44.6	54.6	448	6,893	4,549
67 percent.....	88	17,281	14,579	7,745	878	588	7,928	45.9	54.4	288	4,878	3,268
68 percent.....	62	14,714	12,145	6,616	641	436	6,970	47.4	57.4	200	3,401	2,313
69 percent.....	35	8,323	6,364	3,616	351	242	3,768	45.3	59.2	138	2,411	1,664
70 percent.....	103	56,662	43,903	27,709	21,421	14,995	29,274	51.7	66.7	103	21,421	14,995

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 Includes income averaging returns without income subject to tax.

2 Includes income averaging returns with income subject to tax.

3 The cells for columns 1, 2, 3, 4, and 7 for this line are not included in the total because these returns already appear in the class which is their marginal normal tax and surtax rate.

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

The total for column 10 is not the sum of the following tax rate classes because many returns have income taxed at more than one rate.

Table 3.8—ALL RETURNS WITH SURCHARGE: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Tax before credits (Thousand dollars)	Retirement income credit		Surcharge (Thousand dollars)	All other tax credit		Increase in tax due to surcharge		Increase in tax credits due to surcharge	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
All surcharge size classes													
Grand total.....	49,159,562	500,632,417	340,677,317	70,400,651	916,411	109,966	5,179,260	2,012,388	587,366	49,054,769	5,170,499	116,753	8,762
Taxable returns, total.....	49,054,001	499,734,602	340,180,156	70,295,485	907,981	108,073	5,171,829	1,914,868	476,657	49,054,001	5,170,499	11,269	1,330
Under \$1,000.....	9,961	9,364	1,226	172	-	-	29	-	-	9,961	29	-	-
\$1,000 under \$2,000.....	350,636	635,302	320,358	46,769	-	-	1,003	(*)	(*)	350,636	1,003	-	-
\$2,000 under \$3,000.....	2,897,017	7,213,764	4,446,835	672,325	23,111	803	37,584	22,002	1,423	2,897,017	37,584	-	-
\$3,000 under \$4,000.....	3,137,823	11,024,810	7,250,696	1,155,345	80,216	6,745	79,919	33,555	3,790	3,137,823	79,916	1,650	19
\$4,000 under \$5,000.....	3,462,212	15,596,272	10,238,406	1,667,203	94,932	8,575	110,955	64,579	7,563	3,462,212	110,954	-	-
\$5,000 under \$6,000.....	3,875,840	21,339,279	13,561,380	2,226,430	88,513	9,644	149,448	81,078	10,638	3,875,840	149,432	-	-
\$6,000 under \$7,000.....	4,259,112	27,722,445	17,117,320	2,840,791	97,390	10,026	197,464	128,640	16,582	4,259,112	197,452	2,589	37
\$7,000 under \$8,000.....	4,407,671	33,078,353	20,270,203	3,398,972	79,187	9,657	244,716	120,760	17,530	4,407,671	244,691	-	-
\$8,000 under \$9,000.....	4,440,114	37,701,216	22,995,848	3,890,329	58,443	7,534	285,187	126,897	19,519	4,440,114	285,146	2,130	66
\$9,000 under \$10,000.....	3,938,862	37,379,934	23,275,449	3,990,628	79,389	11,990	295,554	107,109	20,556	3,938,862	295,528	-	-
\$10,000 under \$15,000.....	11,851,116	142,971,099	95,142,088	17,002,705	145,812	21,814	1,268,907	410,951	79,882	11,851,116	1,268,746	3,234	161
\$15,000 under \$20,000.....	3,636,576	61,700,463	44,486,873	8,652,321	56,795	7,232	646,952	225,024	50,994	3,636,576	646,893	914	67
\$20,000 under \$25,000.....	1,173,120	25,902,914	19,426,958	4,121,664	34,830	4,752	308,384	139,562	33,569	1,173,120	308,375	-	-
\$25,000 under \$30,000.....	517,915	14,107,324	10,846,658	2,491,267	17,868	2,444	186,588	97,298	28,263	517,915	186,507	625	156
\$30,000 under \$50,000.....	714,872	26,846,584	21,255,085	5,736,158	28,981	3,905	429,715	195,831	59,466	714,872	429,640	-	-
\$50,000 under \$100,000.....	299,743	19,849,829	16,157,144	5,809,798	15,654	2,126	435,567	119,895	55,758	299,743	435,495	114	118
\$100,000 under \$200,000.....	62,481	8,245,466	6,671,210	3,043,419	5,202	594	228,146	30,855	29,736	62,481	228,101	-	-
\$200,000 under \$500,000.....	15,273	4,409,696	3,476,794	1,803,715	1,379	190	135,233	8,546	18,692	15,273	135,195	8	38
\$500,000 under \$1,000,000.....	2,570	1,735,653	1,383,831	745,857	190	26	55,962	1,527	7,764	2,570	55,951	2	11
\$1,000,000 or more.....	1,087	2,264,835	1,855,794	999,617	89	16	74,516	682	14,928	1,087	73,860	3	657
Nontaxable returns, total.....	105,561	897,813	497,159	105,170	8,430	1,894	7,433	97,520	110,710	(*)	(*)	105,484	7,433
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(-)	(-)	-	-	-	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	9,935	25,032	13,165	1,971	-	-	-	100	11,205	3,097	-	9,935	100
\$3,000 under \$4,000.....	8,210	28,547	15,023	2,269	-	-	-	96	8,654	3,545	(*)	8,133	96
\$4,000 under \$5,000.....	9,754	44,698	25,174	3,747	8,430	1,894	6,903	333	77,324	104,014	(*)	9,754	333
\$5,000 or more.....	77,325	798,868	443,431	97,129	-	-	-	6,903	77,324	104,014	(*)	77,325	6,903
Returns under \$5,000.....	9,885,885	34,578,457	22,311,251	3,549,853	206,635	17,997	230,019	140,409	19,476	9,858,398	229,488	28,558	532
Returns \$5,000 under \$10,000.....	20,976,840	157,621,806	97,418,622	16,378,224	402,946	48,859	1,174,338	619,724	117,862	20,921,599	1,172,248	61,211	2,089
Returns \$10,000 under \$15,000.....	11,866,255	143,148,576	95,240,091	17,019,244	145,824	21,816	1,270,135	426,090	97,649	11,851,126	1,268,746	18,373	1,389
Returns \$15,000 or more.....	6,430,582	165,283,578	125,707,353	33,453,330	161,006	21,294	2,504,768	826,165	352,379	6,423,646	2,500,017	8,611	4,752

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.

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Table 3.9—JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE WITH A SURCHARGE: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Tax before credits (Thousand dollars)	Retirement income credit		Surcharge (Thousand dollars)	All other tax credits		Increase in tax due to surcharge		Increase in tax credits due to surcharge	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
All surcharge size classes													
Grand total.....	32,113,325	399,650,406	267,463,677	55,443,777	398,110	57,835	4,085,667	1,735,801	524,405	32,033,392	4,077,747	91,010	7,919
Taxable returns, total.....	32,032,296	398,855,246	267,024,082	55,348,461	398,056	57,813	4,079,014	1,655,173	422,437	32,033,296	4,077,747	10,458	1,266
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	-	(*)	-	-	(*)	(*)	-	-
\$2,000 under \$3,000.....	9,229	24,696	5,190	729	-	-	31	-	-	9,229	31	-	-
\$3,000 under \$4,000.....	178,354	668,157	363,635	54,030	(*)	(*)	1,008	(*)	(*)	178,354	1,008	(*)	(*)
\$4,000 under \$5,000.....	836,371	3,825,806	2,154,910	320,122	30,155	2,459	12,362	37,706	4,007	836,371	12,362	(*)	(*)
\$5,000 under \$6,000.....	1,683,338	9,316,361	5,079,235	765,822	47,899	4,921	41,525	56,836	7,324	1,683,338	41,511	2,466	25
\$6,000 under \$7,000.....	2,512,658	16,413,174	8,999,935	1,371,499	47,899	4,921	88,443	109,085	14,473	2,512,658	88,432	3,110	90
\$7,000 under \$8,000.....	3,129,709	23,522,029	13,170,566	2,084,424	41,446	5,106	147,038	104,776	13,306	3,129,709	147,013	3,220	160
\$8,000 under \$9,000.....	3,539,288	30,075,460	17,262,641	2,793,889	36,693	5,913	203,388	113,876	16,930	3,539,288	203,348	655	194
\$9,000 under \$10,000.....	3,327,961	31,595,485	18,371,532	3,121,685	52,077	9,049	230,865	98,969	18,704	3,327,961	230,840	3,220	160
\$10,000 under \$15,000.....	10,810,347	130,753,914	85,537,868	14,956,723	90,096	15,970	1,116,411	374,116	73,832	10,810,347	1,116,250	913	67
\$15,000 under \$20,000.....	3,421,105	58,035,585	41,555,112	7,925,309	35,543	5,043	592,693	205,719	46,440	3,421,105	592,635	655	194
\$20,000 under \$25,000.....	1,096,194	24,190,030	18,037,837	3,726,269	20,566	3,116	278,873	129,047	31,729	1,096,194	278,864	3,220	160
\$25,000 under \$30,000.....	481,668	13,115,906	10,050,058	2,241,749	10,509	1,595	167,981	89,957	26,065	481,668	177,903	655	194
\$30,000 under \$50,000.....	658,861	24,733,091	19,564,421	5,123,187	17,080	2,538	383,900	181,195	55,882	658,861	383,826	3,220	160
\$50,000 under \$100,000.....	273,722	18,102,659	14,764,921	5,191,308	9,761	1,458	389,264	111,283	50,391	273,722	389,222	20	28
\$100,000 under \$200,000.....	55,909	7,364,836	5,983,598	2,687,700	3,614	406	201,527	28,100	26,017	55,909	201,499	7	33
\$200,000 under \$500,000.....	13,170	3,794,907	3,002,477	1,538,709	837	126	115,395	7,581	16,343	13,170	115,362	2	11
\$500,000 under \$1,000,000.....	2,225	1,501,736	1,204,639	644,088	122	18	48,365	1,351	6,733	2,225	48,354	3	657
\$1,000,000 or more.....	907	1,818,430	1,510,098	801,156	54	9	59,940	574	13,678	907	59,284	3	657
Nontaxable returns, total.....	80,629	795,160	439,597	95,314	(*)	(*)	6,654	80,628	101,948	(*)	(*)	80,552	6,654
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.....	7,609	32,889	18,011	2,655	-	-	8	7,609	2,736	(*)	(*)	7,532	82
\$4,000 under \$5,000.....	73,020	762,271	421,586	92,659	(*)	(*)	6,572	73,019	99,212	(*)	(*)	73,020	6,572
Returns under \$5,000.....	1,033,343	4,554,932	2,547,194	377,599	(*)	(*)	13,488	50,317	7,345	1,025,811	13,405	7,594	82
Returns \$5,000 under \$10,000.....	14,245,061	111,300,766	63,466,430	10,165,597	203,648	27,277	713,020	535,148	100,769	14,193,454	711,443	57,183	1,877
Returns \$10,000 under \$15,000.....	10,824,951	130,925,104	85,633,010	14,972,711	90,108	15,973	1,117,599	388,720	91,006	10,810,357	1,116,250	17,824	1,348
Returns \$15,000 or more.....	6,010,570	152,869,604	115,817,043	29,927,870	98,104	14,320	2,241,560	761,616	325,285	6,003,770	2,236,949	8,409	4,612

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.

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Table 3.10—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEADS OF HOUSEHOLD OR SURVIVING SPOUSE WITH A SURCHARGE: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Tax before credits (Thousand dollars)	Retirement income credit		Surcharge (Thousand dollars)	All other tax credits		Increase in tax due to surcharge		Increase in tax credits due to surcharge	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
All surcharge size classes													
Grand total.....	15,356,892	88,081,057	64,819,273	13,299,687	495,181	49,369	973,409	249,559	56,117	15,333,002	972,633	25,335	775
Taxable returns, total.....	15,332,330	87,982,623	64,764,032	13,290,299	486,805	47,494	972,665	233,037	47,857	15,332,330	972,633	773	31
Under \$1,000.....	9,961	9,364	1,226	172	-	-	29	-	-	9,961	-	-	-
\$1,000 under \$2,000.....	348,856	631,918	319,910	46,706	-	-	999	(*)	(*)	348,856	999	-	-
\$2,000 under \$3,000.....	2,877,641	7,162,314	4,427,306	669,487	23,111	803	37,513	22,002	1,423	2,877,641	37,513	1	(1)
\$3,000 under \$4,000.....	2,816,770	9,836,298	6,596,178	1,058,317	77,511	6,409	77,135	26,278	3,154	2,816,770	77,132	-	-
\$4,000 under \$5,000.....	2,360,546	10,572,366	7,415,766	1,242,703	83,682	7,932	92,086	25,384	3,337	2,360,546	92,086	-	-
\$5,000 under \$6,000.....	1,902,011	10,437,038	7,577,563	1,315,608	61,230	7,206	97,634	23,774	3,284	1,902,011	97,632	-	-
\$6,000 under \$7,000.....	1,454,128	9,410,052	7,060,503	1,277,465	47,718	4,914	94,814	17,651	1,865	1,454,128	94,813	-	-
\$7,000 under \$8,000.....	1,080,123	8,081,783	6,169,011	1,155,532	34,440	3,867	85,940	15,376	3,980	1,080,123	85,940	-	-
\$8,000 under \$9,000.....	765,001	6,474,338	4,983,125	965,292	20,649	1,605	72,012	11,320	2,401	765,001	72,011	-	-
\$9,000 under \$10,000.....	516,191	4,887,480	3,795,767	759,526	25,110	2,510	56,548	6,245	1,348	516,191	56,547	772	31
\$10,000 under \$15,000.....	849,102	9,975,003	7,996,819	1,736,163	54,225	5,729	129,330	31,950	5,453	849,102	129,330	-	-
\$15,000 under \$20,000.....	178,037	3,027,686	2,455,782	622,611	19,425	1,967	46,469	15,628	3,953	178,037	46,469	-	-
\$20,000 under \$25,000.....	66,453	1,481,720	1,209,893	351,625	13,639	1,552	26,238	8,384	1,639	66,453	26,238	-	-
\$25,000 under \$30,000.....	30,383	832,871	675,106	216,998	6,985	800	16,173	6,399	1,984	30,383	16,171	-	-
\$30,000 under \$50,000.....	47,152	1,780,591	1,431,686	531,592	11,379	1,319	39,703	11,851	2,938	47,152	39,703	-	-
\$50,000 under \$100,000.....	21,951	1,476,628	1,177,053	532,016	5,564	629	39,828	7,262	4,309	21,951	39,810	-	-
\$100,000 under \$200,000.....	5,732	768,871	599,908	312,825	1,523	179	23,411	2,370	3,090	5,732	23,407	-	-
\$200,000 under \$500,000.....	1,832	535,666	413,396	232,166	518	60	17,371	837	1,843	1,832	17,371	-	-
\$500,000 under \$1,000,000.....	303	205,731	156,897	89,403	65	7	6,673	153	747	303	6,673	-	-
\$1,000,000 or more.....	157	394,905	301,177	174,092	31	6	12,759	96	1,105	157	12,759	-	-
Nontaxable returns, total.....	24,562	98,436	55,245	9,389	(*)	1,873	746	16,522	8,260	(*)	(*)	24,562	746
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	-	-	(*)	(*)
\$2,000 under \$3,000.....	9,935	25,032	13,165	1,971	(*)	(*)	100	88	12,227	3,894	(*)	(*)	9,935
\$3,000 under \$4,000.....	10,332	40,263	22,116	3,351	(*)	(*)	259	298	3,958	4,312	(*)	(*)	10,332
\$4,000 under \$5,000.....	3,958	32,473	19,598	4,013	-	-	-	-	-	-	-	-	3,958
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	8,434,378	28,278,223	18,796,032	3,022,760	192,680	17,017	208,209	86,305	11,867	8,414,446	207,760	20,941	449
Returns \$5,000 under \$10,000.....	5,720,853	39,311,465	29,600,862	5,476,048	189,147	20,102	407,144	77,765	15,699	5,717,454	406,943	3,793	200
Returns \$10,000 under \$15,000.....	849,563	9,980,464	7,999,182	1,736,630	54,225	5,729	129,364	32,411	5,954	849,102	129,330	464	34
Returns \$15,000 or more.....	352,098	10,510,905	8,423,197	3,064,249	59,129	6,521	228,692	53,078	22,597	352,000	228,600	137	92

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.

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Table 3.11.—RETURNS OF HEADS OF HOUSEHOLD WITH A SURCHARGE: NUMBER OF RETURNS, ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Tax before credits (Thousand dollars)	Retirement income credit		Surcharge (Thousand dollars)	All other tax credits		Increase in tax due to surcharge	
					Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	1,688,745	12,900,954	8,394,368	1,657,190	23,120	2,761	120,186	27,028	6,845	1,688,375	120,118
Taxable returns, total.....	1,688,375	12,896,737	8,392,052	1,656,723	23,120	2,761	120,153	26,658	6,342	1,688,375	120,118
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	10,147	26,754	14,340	2,109	-	-	40	-	-	10,147	40
\$3,000 under \$4,000.....	142,699	520,356	285,884	42,998	(*)	(*)	1,776	(*)	(*)	142,699	1,776
\$4,000 under \$5,000.....	265,295	1,198,100	667,731	104,378	-	-	6,507	-	-	265,295	6,507
\$5,000 under \$6,000.....	289,991	1,585,880	904,582	145,000	10,151	813	10,290	3,861	493	289,991	10,290
\$6,000 under \$7,000.....	292,326	1,899,219	1,156,883	191,827	-	-	14,207	-	-	292,326	14,207
\$7,000 under \$8,000.....	197,839	1,474,542	930,626	159,017	-	-	11,738	-	-	197,839	11,738
\$8,000 under \$9,000.....	135,825	1,151,418	750,082	131,148	8,095	1,246	9,786	3,309	433	135,825	9,786
\$9,000 under \$10,000.....	94,710	896,968	608,150	109,417	-	-	8,141	6,780	1,101	94,710	8,141
\$10,000 under \$15,000.....	191,667	2,242,183	1,607,401	309,819	-	-	23,167	-	-	191,667	23,166
\$15,000 under \$20,000.....	37,434	637,192	475,979	104,400	-	-	7,789	3,677	601	37,434	7,789
\$20,000 under \$25,000.....	10,473	231,164	179,228	43,770	2,826	354	3,273	2,131	201	10,473	3,273
\$25,000 under \$30,000.....	5,864	158,547	121,495	32,520	-	-	2,434	942	213	5,864	2,434
\$30,000 under \$50,000.....	8,859	332,902	258,979	81,379	522	47	6,112	2,785	646	8,859	6,110
\$50,000 under \$100,000.....	4,070	270,542	215,171	86,474	329	38	6,476	1,350	1,058	4,070	6,464
\$100,000 under \$200,000.....	840	111,759	87,745	42,894	65	8	3,209	385	629	840	3,195
\$200,000 under \$500,000.....	271	79,523	60,921	32,839	24	4	2,467	128	506	271	2,462
\$500,000 under \$1,000,000.....	42	28,187	22,336	12,366	3	1	924	23	283	42	924
\$1,000,000 or more.....	23	51,501	44,519	24,368	4	1	1,817	12	145	23	1,817
Nontaxable returns, total.....	270	4,218	2,317	468	-	-	34	370	502	-	-
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.....	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	-	-
\$5,000 or more.....	347	4,125	2,247	457	-	-	33	347	491	-	-
Returns under \$5,000.....	418,164	1,745,302	968,025	149,495	(*)	(*)	8,323	(*)	(*)	418,164	8,322
Returns \$5,000 under \$10,000.....	1,010,926	7,009,575	4,351,330	736,580	10,151	1,480	54,174	6,811	1,394	1,010,691	54,162
Returns \$10,000 under \$15,000.....	191,741	2,243,008	1,607,899	309,904	(*)	(*)	23,173	4,959	689	191,667	23,166
Returns \$15,000 or more.....	67,914	1,903,069	1,467,114	461,211	3,773	452	34,516	11,471	4,498	67,876	34,468

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 Returns/1968 • Tax Computation and Tax Rates

Table 3.12--RETURNS WITH TAXABLE INCOME AND SURCHARGE: SURCHARGE REPORTED BY TAX RATE AND MARITAL STATUS

Tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Surcharge (Thousand dollars)	Average surcharge (Dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Surcharge (Thousand dollars)	Average surcharge (Dollars)
	All returns						Joint returns and returns of surviving spouse					
Returns with taxable income, total...	49,296,097	517,978,093	345,075,320	77,008,743	5,674,412	115	32,217,923	414,129,092	271,061,238	60,931,124	4,497,136	140
14 percent.....	86,173	218,538	77,706	28,958	2,253	26	22,048	122,374	47,083	19,657	1,493	68
15 percent.....	127,447	536,996	201,775	44,731	2,551	20	77,768	435,424	159,058	35,979	1,900	24
16 percent.....	5,207,297	24,442,554	10,677,178	1,592,730	35,365	11	3,140,288	19,127,867	7,986,311	1,191,449	42,097	13
17 percent.....	5,438,721	31,776,399	16,105,800	2,473,491	168,435	31	3,729,891	26,703,865	13,110,339	2,014,290	137,532	37
18 percent.....	728,498	3,968,654	2,176,675	346,952	24,375	33	-	-	-	-	-	-
19 percent.....	19,759,257	159,775,902	99,212,776	16,506,907	1,230,932	62	14,101,539	135,857,542	82,659,317	13,757,719	1,026,268	73
20 percent.....	420,898	3,112,650	2,069,733	354,410	26,496	63	-	-	-	-	-	-
22 percent.....	10,016,313	113,272,993	80,995,763	14,686,921	1,096,523	109	6,572,234	90,465,806	63,740,701	11,556,159	863,558	131
25 percent.....	3,917,251	56,163,433	42,728,303	8,423,227	629,651	161	2,284,111	41,691,127	31,352,470	6,187,925	462,981	203
27 percent.....	36,594	523,114	400,536	83,433	6,243	171	-	-	-	-	-	-
28 percent.....	1,403,372	25,724,814	20,039,991	4,283,633	320,214	228	838,163	19,515,100	15,013,161	3,217,671	240,797	287
31 percent.....	21,374	352,221	275,801	60,742	4,539	212	-	-	-	-	-	-
32 percent.....	651,857	15,019,576	11,823,955	2,737,638	204,938	314	411,976	11,731,008	9,136,782	2,117,831	158,706	385
35 percent.....	6,321	109,062	108,228	26,728	2,005	317	-	-	-	-	-	-
36 percent.....	368,897	10,143,551	8,054,813	2,021,519	151,366	410	237,915	8,027,885	6,318,755	1,589,450	119,103	501
39 percent.....	233,983	7,752,918	6,185,230	1,671,006	125,154	535	166,238	6,497,940	5,144,360	1,391,119	104,260	627
40 percent.....	3,726	98,206	80,421	22,043	1,652	443	-	-	-	-	-	-
41 percent.....	1,955	64,878	46,530	13,386	1,004	513	-	-	-	-	-	-
42 percent.....	157,441	5,995,054	4,824,009	1,392,726	104,251	662	114,769	5,090,490	4,073,762	1,177,287	88,233	769
43 percent.....	1,874	61,078	48,600	14,517	1,084	578	-	-	-	-	-	-
45 percent.....	113,517	4,976,260	3,997,603	1,231,889	92,243	813	83,781	4,226,073	3,386,968	1,043,619	78,236	934
46 percent.....	2,457	100,302	80,308	26,688	2,001	814	-	-	-	-	-	-
48 percent.....	91,433	4,390,437	3,567,016	1,156,418	86,741	943	66,781	3,693,552	2,992,731	968,839	72,699	1,088
50 percent.....	126,732	7,123,311	5,803,649	2,011,743	150,757	1,189	97,181	6,173,367	5,025,591	1,741,112	130,528	1,343
50 percent, alternative tax computation returns with capital gains tax only)	1,198	889,344	790,473	395,233	29,705	2,479	847	724,685	640,365	320,178	24,077	2,842
50 percent, alternative tax computation returns with capital gains tax and normal tax and surtax)	136,535	17,345,676	5,060,562	6,608,088	495,152	3,626	103,998	14,478,682	4,193,248	5,487,346	411,465	3,956
52 percent.....	540	28,328	22,720	8,323	627	1,161	-	-	-	-	-	-
53 percent.....	95,726	6,605,414	5,439,154	2,052,684	153,931	1,608	75,068	5,788,344	4,766,408	1,798,787	134,926	1,797
54 percent.....	50,889	4,195,576	3,459,048	1,406,437	105,301	2,069	36,970	3,511,378	2,904,490	1,181,751	88,597	2,396
56 percent.....	240	16,079	12,874	5,216	391	1,630	-	-	-	-	-	-
58 percent.....	28,584	2,797,509	2,319,054	996,504	74,781	2,616	20,728	2,317,759	1,923,777	825,902	61,953	2,988
59 percent.....	332	29,813	24,350	10,910	818	2,463	-	-	-	-	-	-
60 percent.....	16,058	1,815,911	1,506,407	676,846	50,747	3,160	11,803	1,531,289	1,276,228	573,324	42,988	3,642
61 percent.....	232	23,008	19,595	9,044	678	2,923	-	-	-	-	-	-
62 percent.....	16,520	2,189,607	1,811,636	853,349	63,963	3,872	11,844	1,818,355	1,518,345	715,488	53,658	4,530
63 percent.....	153	17,101	14,518	6,950	521	3,405	-	-	-	-	-	-
64 percent.....	8,634	1,324,851	1,095,434	539,599	40,418	4,681	5,654	1,050,045	871,435	429,311	32,170	5,690
66 percent.....	5,269	956,382	778,270	397,055	29,772	5,650	3,213	736,514	598,043	305,084	22,889	6,908
67 percent.....	86	16,963	14,302	7,593	573	6,659	-	-	-	-	-	-
68 percent.....	3,057	627,460	508,030	267,637	20,069	6,564	2,010	482,523	393,255	207,112	15,532	7,726
69 percent.....	2,002	463,747	371,309	200,472	15,044	7,514	1,262	356,552	288,173	155,328	11,662	9,240
70 percent.....	6,654	2,901,423	2,845,185	1,354,352	100,343	15,170	3,765	1,973,545	1,540,082	921,407	68,828	18,280

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 Returns/1968 • Tax Computation and Tax Rates

Table 3.12—RETURNS WITH TAXABLE INCOME AND SURCHARGE: SURCHARGE REPORTED BY TAX RATE AND MARITAL STATUS—Continued

Tax rate classes	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Surcharge (Thousand dollars)	Average surcharge (Dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Income subject to tax (Thousand dollars)	Income tax before credits (Thousand dollars)	Surcharge (Thousand dollars)	Average surcharge (Dollars)
	Separate returns of husbands and wives and returns of single persons						Returns of heads of household					
Returns with taxable income, total...	15,326,990	90,059,863	65,543,049	14,306,627	1,042,589	68	1,091,184	13,139,142	8,471,035	1,770,996	128,696	76
14 percent.....	63,122	92,801	29,229	8,669	713	11	(*)	(*)	(*)	(*)	(*)	(*)
15 percent.....	49,879	101,572	42,718	8,752	651	13	-	-	-	-	-	-
16 percent.....	1,931,253	4,619,200	2,400,222	357,897	12,373	7	165,776	695,488	291,646	43,384	1,095	7
17 percent.....	1,712,830	5,072,533	2,995,461	459,200	30,904	18	-	-	-	-	-	-
18 percent.....	-	-	-	-	-	-	728,498	3,968,654	2,176,675	346,952	24,375	33
19 percent.....	5,657,718	23,918,361	16,553,458	2,749,188	204,664	36	-	-	-	-	-	-
20 percent.....	-	-	-	-	-	-	423,892	3,112,650	2,069,733	354,410	26,496	63
22 percent.....	3,250,351	20,935,292	15,916,466	2,856,512	214,743	66	193,728	1,871,895	1,338,596	244,261	18,222	94
23 percent.....	1,551,299	13,475,934	10,647,809	2,093,586	156,078	101	81,841	776,373	725,024	141,716	10,593	129
27 percent.....	-	-	-	-	-	-	36,594	523,114	400,536	83,433	6,243	171
28 percent.....	565,209	6,209,713	5,026,830	1,065,962	79,417	141	-	-	-	-	-	-
31 percent.....	-	-	-	-	-	-	21,374	352,221	275,801	60,742	4,539	212
32 percent.....	229,152	3,079,378	2,523,883	581,293	43,357	189	10,720	209,191	163,291	38,514	2,875	268
35 percent.....	-	-	-	-	-	-	6,321	146,062	108,228	26,728	2,005	317
36 percent.....	127,487	2,022,416	1,668,499	414,540	30,950	243	3,495	93,250	67,559	17,529	1,314	376
39 percent.....	67,745	1,254,978	1,040,870	279,887	20,394	308	-	-	-	-	-	-
40 percent.....	-	-	-	-	-	-	3,726	98,206	80,421	22,048	1,652	443
41 percent.....	-	-	-	-	-	-	1,955	64,878	46,530	13,386	1,004	513
42 percent.....	42,672	934,565	750,246	215,432	16,019	375	-	-	-	-	-	-
43 percent.....	-	-	-	-	-	-	1,874	61,078	48,600	14,517	1,084	578
45 percent.....	23,580	776,615	576,465	177,377	13,191	461	1,156	43,572	34,170	10,893	817	706
46 percent.....	-	-	-	-	-	-	2,457	105,302	80,308	26,688	2,001	814
48 percent.....	23,328	634,310	524,801	170,243	12,742	546	(*)	(*)	(*)	(*)	(*)	(*)
50 percent.....	28,906	916,636	751,646	261,063	19,511	675	(*)	(*)	(*)	(*)	(*)	(*)
50 percent (alternative tax computation returns with capital gains tax only).....	312	132,506	126,241	63,122	4,734	15,170	39	26,153	23,867	11,933	895	22,949
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)....	30,098	2,579,805	782,466	1,006,840	75,178	2,496	2,439	288,188	84,848	113,802	8,510	3,489
52 percent.....	-	-	-	-	-	-	540	28,328	22,720	8,323	627	1,161
53 percent.....	19,403	748,069	616,233	232,604	17,411	897	1,257	69,000	56,514	21,293	1,594	1,268
54 percent.....	12,990	622,854	504,434	204,583	15,204	1,170	929	61,345	50,125	20,104	1,500	1,614
56 percent.....	-	-	-	-	-	-	240	16,079	12,874	5,216	391	1,630
58 percent.....	6,998	412,485	341,626	147,761	11,116	1,583	858	67,265	53,651	22,842	1,713	1,995
59 percent.....	-	-	-	-	-	-	332	29,813	24,350	10,910	818	2,463
60 percent.....	4,255	284,622	230,179	103,523	7,760	1,823	-	-	-	-	-	-
61 percent.....	-	-	-	-	-	-	232	23,008	19,595	9,044	678	2,923
62 percent.....	4,602	362,799	286,872	134,853	10,080	2,190	74	8,454	6,419	3,008	225	3,048
63 percent.....	-	-	-	-	-	-	153	17,101	14,518	6,950	521	3,405
64 percent.....	2,827	254,857	207,964	102,371	7,659	2,709	153	19,948	16,035	7,917	590	3,854
66 percent.....	1,796	191,811	157,328	80,288	6,007	3,345	160	28,057	22,899	11,683	876	5,476
67 percent.....	-	-	-	-	-	-	86	16,963	14,302	7,593	573	6,659
68 percent.....	985	130,223	102,630	53,909	4,039	4,100	62	14,714	12,145	6,616	499	8,041
69 percent.....	705	96,872	76,072	41,528	3,111	4,413	35	8,323	6,364	3,616	271	7,747
70 percent.....	2,788	871,856	661,701	405,538	30,083	10,790	101	56,022	43,402	27,407	2,036	20,163

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 3.13. RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH NORMAL TAX AND SURTAX COMPUTATION ONLY: CAPITAL GAIN AND LOSS AND CAPITAL LOSS CARRYOVER BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with sales of capital assets, net gain			Short-term (after carryover)			Long-term (after carryover)			Net long-term capital loss			Capital loss carryover			Net long-term capital gain in excess of any short-term returns			Taxable income (Thousand dollars) (17)	Income tax before credits (Thousand dollars) (18)
	Number of returns (1)	Amount (Thousand dollars) (2)	Amount (Thousand dollars) (3)	Number of returns (4)	Amount (Thousand dollars) (5)	Number of returns (6)	Amount (Thousand dollars) (7)	Number of returns (8)	Amount (Thousand dollars) (9)	Number of returns (10)	Amount (Thousand dollars) (11)	Number of returns (12)	Amount (Thousand dollars) (13)	Number of returns (14)	Amount (Thousand dollars) (15)	Number of returns (16)	Amount (Thousand dollars) (17)			
																		Net short-term capital gain		
Grand total.....	6,738,143	11,709,942	1,176,973	1,802,402	263,251	323,578	6,392,636	20,307,077	95,539	85,703	24,431	68,035	74,530	137,133	19,983,514	68,262,612	15,397,105			
Taxable returns, total.....	6,598,925	11,479,892	1,168,509	1,791,733	258,088	317,754	6,216,044	19,860,815	94,038	84,823	24,386	67,798	73,980	135,964	19,543,077	67,976,040	15,350,038			
Under \$1,000.....	157,253	67,152	14,459	4,829	(*)	(*)	7,014	3,737	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$1,000 under \$2,000.....	202,987	116,632	25,821	21,037	8,463	7,583	192,073	193,983	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$2,000 under \$3,000.....	253,712	170,586	17,077	9,887	8,463	7,583	247,033	327,966	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$3,000 under \$4,000.....	297,630	230,655	22,280	18,577	14,378	3,400	293,727	424,781	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$4,000 under \$5,000.....	323,043	268,710	27,862	20,745	11,272	3,587	316,717	500,090	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 under \$6,000.....	374,300	317,383	42,123	40,390	23,822	3,587	357,349	556,430	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$6,000 under \$7,000.....	372,555	268,548	37,921	23,822	11,272	3,587	360,694	492,258	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$7,000 under \$8,000.....	338,212	43,708	43,708	46,522	13,701	5,377	345,175	600,340	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$8,000 under \$9,000.....	365,512	361,019	58,804	34,440	13,701	5,377	345,175	700,325	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$9,000 under \$10,000.....	1,690,638	1,680,540	303,054	288,604	50,126	26,342	1,546,394	2,839,572	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$10,000 under \$15,000.....	928,908	1,441,682	211,503	277,700	46,020	38,863	868,137	1,390,920	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$15,000 under \$20,000.....	461,435	1,046,205	117,325	154,550	30,469	25,267	432,717	724,310	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$20,000 under \$25,000.....	255,788	783,718	70,699	154,821	18,967	21,559	240,706	1,294,284	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$25,000 under \$30,000.....	400,961	1,980,976	121,079	369,241	40,428	76,834	380,585	3,332,586	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$30,000 under \$50,000.....	138,650	1,674,332	45,785	216,494	19,949	69,504	131,579	3,006,425	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$50,000 under \$100,000.....	8,642	451,926	3,487	57,715	1,762	24,609	7,746	818,016	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$100,000 under \$200,000.....	1,095	172,046	43	11,098	305	5,196	775	332,475	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$200,000 under \$500,000.....	111	47,640	4	3,688	35	3,600	100	91,714	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$500,000 under \$1,000,000.....	37	40,061	10	2,573	12	1,986	37	76,962	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$1,000,000 or more.....	179,218	230,051	8,464	10,673	5,163	5,827	176,592	446,264	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Nontaxable returns, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$600 under \$1,000.....	19,744	11,154	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$1,000 under \$2,000.....	26,897	15,627	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$2,000 under \$3,000.....	37,311	24,858	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$3,000 under \$4,000.....	28,736	22,619	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$4,000 under \$5,000.....	66,194	155,702	2,557	7,265	5,163	5,827	65,561	302,005	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
\$5,000 or more.....	1,031,620	661,242	85,544	57,737	20,473	9,394	999,418	1,219,356	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Returns under \$5,000.....	1,849,018	1,641,594	211,501	160,962	34,054	12,206	1,773,403	2,983,422	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Returns \$5,000 under \$10,000.....	1,658,357	1,707,043	308,799	290,033	50,426	26,740	1,553,843	2,890,115	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Returns \$10,000 under \$15,000.....	2,199,148	7,700,063	571,129	1,293,670	158,298	275,238	2,065,972	13,214,184	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)			
Returns \$15,000 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.  
 Note: Detail may not add to total because of rounding.

Individual Returns/1968 • Tax Computation and Tax Rates

Table 3.14—RETURNS WITH ALTERNATIVE TAX COMPUTATION: CAPITAL GAIN AND LOSS AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Net capital gain (Thousand dollars)	Short-term (after carryover)				Capital loss carryover				
			Net short-term capital gain		Net short-term capital loss		Net long-term capital gain (after carry-over) (Thousand dollars)	Short-term		Long-term	
			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)	
Total.....	136,841	6,187,924	39,742	319,604	23,940	117,831	11,854,438	2,567	19,241	7,076	37,512
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	13,904	96,220	4,107	16,245	1,312	1,766	161,726	(*)	(*)	(*)	(*)
\$50,000 under \$100,000.....	67,217	706,113	18,562	78,070	10,165	23,966	1,280,039	854	2,961	3,530	10,080
\$100,000 under \$200,000.....	40,007	1,358,479	11,938	91,084	8,362	39,201	2,573,971	910	7,411	2,225	11,307
\$200,000 under \$500,000.....	12,272	1,590,918	3,955	67,042	3,150	29,192	3,076,940	289	4,427	713	7,926
\$500,000 under \$1,000,000.....	2,292	929,434	826	33,117	651	12,902	1,805,532	77	2,264	147	2,424
\$1,000,000 or more.....	982	1,506,757	354	34,046	300	10,804	2,956,225	30	1,795	67	4,466

Adjusted gross income classes	Net long-term capital gain in excess of any short-term capital loss (Thousand dollars)	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)			Taxable income (Thousand dollars)	Income tax (Thousand dollars)
		Number of returns	Amount (Thousand dollars)	Number of returns	Balance for partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)		
		(12)	(13)	(14)	(15)	(16)		
Total.....	11,736,615	1,202	794,598	135,639	9,313,041	5,073,694	15,169,832	7,009,551
Under \$20,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$20,000 under \$50,000.....	159,960	-	-	13,904	378,573	79,977	460,178	174,764
\$50,000 under \$100,000.....	1,256,077	(*)	(*)	67,195	3,705,725	626,091	4,337,801	1,718,063
\$100,000 under \$200,000.....	2,534,774	184	26,057	39,823	3,151,935	1,241,329	4,428,545	2,020,971
\$200,000 under \$500,000.....	3,047,746	535	150,802	11,737	1,380,464	1,373,077	2,903,302	1,481,510
\$500,000 under \$1,000,000.....	1,792,631	252	147,461	2,040	379,174	748,854	1,269,144	672,040
\$1,000,000 or more.....	2,945,422	209	468,347	773	315,894	1,004,363	1,769,568	941,983

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 3.15—RETURNS WITH BOTH INCOME AVERAGING AND SALES OF CAPITAL ASSETS: SOURCES OF INCOME AND LOSS AND TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Business or profession				Partnership			
			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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	13,975	1,703,941	9,999	489,431	3,691	233,117	623	9,702	6,480	467,080	1,474	18,003
Taxable returns, total.....	13,039	1,683,945	9,687	486,447	3,474	229,232	583	9,429	6,354	464,074	1,436	17,305
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	879	28,061	4,278	158,297	1,792	92,103	-	-	2,392	93,964	482	1,262
\$30,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	4,971	400,427	-	-	-	-	399	3,513	-	-	-	-
\$100,000 under \$200,000.....	5,544	743,767	4,144	233,770	1,290	105,557	-	-	3,052	228,011	695	7,207
\$200,000 under \$500,000.....	1,318	366,692	960	79,379	206	25,397	120	5,105	774	127,234	170	5,946
\$500,000 under \$1,000,000.....	116	75,974	99	8,117	12	1,793	8	588	45	10,962	24	933
\$1,000,000 or more.....	44	67,062	39	6,293	7	3,968	3	201	14	3,103	12	1,956
Nontaxable returns, total.....	936	19,996	(*)	(*)	(*)	(*)	40	273	(*)	(*)	(*)	(*)

Adjusted gross income classes	Sales of capital assets				Dividends in adjusted gross income		Interest received		Other sources (Thousand dollars)	Income tax after credits (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)						
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Grand total.....	13,529	328,160	423	307	11,239	111,278	12,491	43,479	59,423	720,458
Taxable returns, total.....	12,709	326,708	330	219	11,106	111,008	11,986	42,853	50,587	720,458
Under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	955	229
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	212
\$20,000 under \$25,000.....	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	983
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	100	883
\$30,000 under \$50,000.....	653	1,696	228	126	4,814	21,600	602	404	1,174	1,047
\$50,000 under \$100,000.....	-	-	-	-	-	-	-	-	5,293	4,694
\$100,000 under \$200,000.....	4,892	30,812	-	-	-	-	4,623	11,661	12,468	151,075
\$200,000 under \$500,000.....	5,524	99,327	20	12	4,884	48,941	5,301	18,994	19,708	316,941
\$500,000 under \$1,000,000.....	1,313	97,845	5	4	1,183	30,781	1,227	7,623	9,489	174,248
\$1,000,000 or more.....	116	44,892	-	-	109	7,458	112	1,638	2,636	37,777
Nontaxable returns, total.....	44	52,133	-	-	39	2,224	44	2,533	1,036	33,252

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.  
 Negative "Other sources."  
 NOTE: Detail may not add to total because of rounding.

Table 3.16—ALL RETURNS: INCOME TAX AFTER CREDITS AS A PERCENT OF ADJUSTED GROSS INCOME: SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	[Taxable and nontaxable returns]											Income tax at flat credit (Thousand dollars) (15)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		(12)	(13)	(14)
<b>ALL RETURNS</b>															
Total.....	73,728,708	554,420,486	201,288,269	91,251,202	32,030,231	69,177,073	30,129,793	11,138,925	26,013,940	18,544,564	61,888,013	352,799,666	171,186	120,342	76,637,902
Under \$10,000 <sup>1</sup> .....	55,277,521	243,537,896	133,295,873	43,158,136	17,529,120	25,028,633	15,980,225	3,535,928	13,137,056	6,336,185	43,451,006	130,672,085	28,249	7,005	22,634,966
\$10,000 under \$50,000.....	18,067,170	72,931,992	69,424,987	43,659,266	14,123,178	37,724,762	13,779,525	5,699,823	16,590,988	10,916,105	18,053,881	192,432,881	10,742	35,732	40,761,521
\$50,000 under \$100,000.....	301,794	1,983,766	1,191,722	3,063,011	394,636	3,025,802	383,891	226,987	226,987	167,210	301,237	1,672,007	4,694	16,823	6,204,991
\$100,000 or more.....	82,223	1,963,723	306,687	3,370,783	81,307	3,369,877	80,152	1,237,271	61,309	695,306	81,806	1,347,382	16,005	60,782	7,036,469
<b>TAX AFTER CREDITS AS A PERCENT OF ADJUSTED GROSS INCOME</b>															
<b>0 Percent</b>															
Total.....	12,440,000	16,124,447	30,259,517	7,568,215	1,660,442	3,394,324	1,309,841	470,870	813,636	713,510	599,305	819,235	4,886	36,946	-
Under \$10,000 <sup>1</sup> .....	12,401,725	15,248,746	30,049,700	6,915,531	1,629,719	2,709,133	1,285,130	294,606	798,449	539,135	575,210	571,455	2,843	1,344	-
\$10,000 under \$50,000.....	36,844	561,014	174,297	312,579	39,296	310,330	53,354	21,465	15,910	26,652	23,638	119,893	1,897	5,781	-
\$50,000 under \$100,000.....	893	60,892	3,417	63,293	890	64,290	838	7,224	771	26,652	336	119,893	1,100	1,900	-
\$100,000 or more.....	528	253,794	2,103	271,012	537	271,011	519	14,757	466	69,656	1,111	40,307	47	27,921	-
<b>More Than 0 Percent Under 5 Percent</b>															
Total.....	9,102,201	33,463,249	28,424,662	8,675,689	3,455,316	6,159,330	3,133,555	843,494	2,446,014	1,631,267	9,102,201	3,732,817	21,149	33,142	980,188
Under \$10,000.....	8,940,375	31,129,370	27,367,721	7,686,851	3,310,411	5,188,016	1,993,687	708,068	2,316,377	1,290,737	8,940,375	2,921,823	15,026	4,434	905,983
\$10,000 under \$50,000.....	159,854	2,067,865	1,048,677	783,369	142,945	766,438	137,960	84,856	17,881	246,601	1,048,677	653,242	5,016	13,328	68,911
\$50,000 under \$100,000.....	1,375	92,359	5,740	67,761	1,363	67,761	1,355	7,068	1,200	24,790	1,375	23,154	302	1,302	2,357
\$100,000 or more.....	597	173,754	2,494	137,907	597	137,907	583	43,551	534	61,169	597	34,343	157	13,050	3,441
<b>5 Percent Under 10 Percent</b>															
Total.....	17,565,108	107,206,468	56,724,808	21,004,116	9,135,435	17,136,595	9,663,922	2,316,135	9,911,116	5,316,921	17,565,108	53,451,136	13,114	16,468	8,382,333
Under \$10,000.....	15,220,320	78,864,098	43,714,352	14,073,411	6,998,919	10,356,348	6,316,153	1,435,283	7,721,515	3,956,517	15,220,320	39,550,447	6,742	11,555	6,154,568
\$10,000 under \$50,000.....	2,342,168	28,383,168	13,027,555	6,758,168	1,033,966	6,609,809	1,153,328	863,706	1,416,330	2,200,890	3,342,168	1,308,982	10,735	5,479	2,007,979
\$50,000 under \$100,000.....	2,031	135,835	8,155	79,053	2,031	79,053	2,031	10,671	1,933	32,614	2,031	51,913	37	2,100	10,538
\$100,000 or more.....	569	123,256	2,246	91,514	569	91,514	560	26,710	538	36,898	569	30,393	163	1,254	9,449
<b>10 Percent Under 15 Percent</b>															
Total.....	34,803,086	219,716,457	64,563,323	32,494,755	12,734,099	25,061,808	12,178,625	3,743,241	11,001,049	7,258,012	34,803,086	148,483,787	29,208	8,145	1,286,871
Under \$10,000.....	15,428,083	94,068,746	28,691,622	11,922,773	5,018,945	6,150,792	4,603,169	984,189	3,837,034	1,363,869	15,428,083	64,933,037	3,336	72	11,275,102
\$10,000 under \$50,000.....	9,369,574	125,211,934	35,859,154	10,348,701	7,079,688	18,687,357	5,010,178	2,703,864	7,199,938	5,631,195	9,369,574	83,356,755	44,578	4,353	1,256,778
\$50,000 under \$100,000.....	4,660	29,242	19,563	137,989	4,698	137,987	4,523	29,890	4,423	24,866	4,660	144,217	866	1,012	37,776
\$100,000 or more.....	769	136,536	2,974	85,273	768	85,272	753	19,448	695	33,683	769	49,478	238	1,707	17,411
<b>15 Percent Under 20 Percent</b>															
Total.....	8,238,630	109,741,114	16,908,214	13,086,407	3,812,089	9,442,523	3,699,667	1,654,944	3,095,766	2,200,668	8,238,630	86,509,980	31,145	9,086	18,311,860
Under \$10,000.....	3,282,597	24,156,283	3,467,217	2,554,090	571,115	624,383	532,086	103,777	392,680	95,957	3,282,597	19,551,648	29,066	3,646	3,990,791
\$10,000 under \$50,000.....	4,942,821	84,561,421	13,383,028	10,146,971	3,227,805	8,433,597	3,134,971	1,427,717	2,631,319	1,982,191	4,942,821	66,405,108	1,285	3,052	130,597
\$50,000 under \$100,000.....	11,856	727,983	32,652	231,187	11,813	231,187	11,682	59,869	10,319	70,316	11,856	445,279	1,394	2,388	43,077
\$100,000 or more.....	1,356	245,428	5,214	134,356	1,356	134,356	1,223	39,823	1,356	51,604	1,356	107,945	1,394	2,388	43,077
<b>20 Percent Under 25 Percent</b>															
Total.....	960,099	25,526,147	2,478,878	3,164,275	639,299	2,843,981	624,759	597,510	449,909	584,880	960,099	20,874,285	22,312	6,524	5,648,964
Under \$10,000.....	(*)	40,653	(*)	3,320	(*)	(*)	(*)	(*)	(*)	(*)	(*)	34,480	(*)	1,739	6,311
\$10,000 under \$50,000.....	915,388	23,067,749	2,308,240	2,467,412	603,229	2,132,668	588,981	439,476	417,367	399,041	915,388	19,162,427	18,315	1,739	5,073,901
\$50,000 under \$100,000.....	33,759	2,059,845	156,132	487,975	33,759	487,975	33,759	110,330	30,333	126,853	33,759	1,448,597	3,264	2,044	465,891
\$100,000 or more.....	2,531	440,899	10,085	205,768	2,531	205,768	2,531	67,704	2,309	98,984	2,531	229,081	733	2,741	100,280

Footnotes at end of table.

Table 3.16 — ALL RETURNS: INCOME TAX AFTER CREDITS AS A PERCENT OF ADJUSTED GROSS INCOME: SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES — Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns (1)	Adjusted gross income (Thousand dollars) (2)	Number of exemptions (3)	Total deductions (Thousand dollars) (4)	Itemized deductions (Thousand dollars)		Contributions (Thousand dollars)		Interest (Thousand dollars)		Taxable income (Thousand dollars)		Foreign tax credit Amount (Thousand dollars) (14)	Income tax after credit (Thousand dollars) (15)
					Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)		
<b>TAX AFTER CREDITS AS A PERCENT OF ADJUSTED GROSS INCOME—Continued</b>														
<b>25 Percent Under 30 Percent</b>														
Total.....	308,442	13,140,312	937,966	1,757,440	252,215	1,701,735	242,435	42,972	168,058	319,089	308,442	10,850,110	15,876	3,427,148
Under \$10,000.....	224,232	7,515,070	573,903	644,139	168,259	588,893	184,477	132,736	96,215	81,063	224,232	9,256,599	5,776	1,124,025,643
\$10,000 under \$50,000.....	79,213	4,809,783	345,563	800,104	78,765	799,652	78,107	172,211	69,961	169,043	79,213	3,801,515	5,315	1,335,503
\$50,000 under \$100,000.....	4,898	815,454	18,800	313,197	4,891	313,190	4,821	11,723	4,181	69,003	4,898	4,30,076	1,777	116,809
<b>30 Percent Under 40 Percent</b>														
Total.....	237,006	16,369,744	764,163	2,236,058	214,238	2,211,823	206,822	64,233	140,858	366,793	237,006	13,675,433	19,033	1,601,643
Under \$10,000.....	67,605	2,396,221	123,202	184,239	47,083	164,440	44,090	34,031	21,179	16,693	67,605	2,137,763	1,871	17,733
\$10,000 under \$50,000.....	145,009	10,022,821	544,275	1,061,064	140,892	1,057,957	136,966	241,412	99,121	177,352	145,009	8,634,170	10,637	1,340,360,311
\$50,000 or more.....	24,392	3,950,702	96,686	989,755	24,363	989,726	24,226	367,889	20,557	173,746	24,392	2,903,301	5,535	1,411,277
<b>40 Percent Under 50 Percent</b>														
Total.....	63,249	9,020,922	197,229	1,012,519	58,952	1,008,262	57,446	349,148	35,843	128,989	63,249	7,890,087	7,689	1,030,457
Under \$10,000.....	4,564	196,546	6,531	7,968	2,607	6,111	4,583	1,742	—	47	4,564	186,659	—	6,404
\$10,000 under \$50,000.....	21,721	1,705,658	54,615	110,947	14,810	108,075	12,935	27,151	9,607	11,413	21,721	1,366,849	1,663	234,544
\$50,000 or more.....	36,964	1,118,713	136,083	894,503	36,535	894,075	36,028	320,255	25,456	117,570	36,964	6,144,579	5,808	3,205,509
<b>50 Percent or More</b>														
Total.....	10,887	3,813,528	31,509	251,926	10,036	251,093	9,591	92,880	5,601	24,333	10,887	3,542,694	1,728	1,061,449
Under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$50,000.....	1,278	103,343	4,007	3,926	876	3,538	700	1,038	304	268	1,278	98,113	87	53,826
\$50,000 or more.....	9,609	3,710,185	29,502	248,000	9,160	247,556	8,891	91,852	5,297	24,065	9,609	3,444,481	1,641	1,013,623

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.  
 † Includes returns with no adjusted gross income.  
 ‡ Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

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For 1968, taxpayers age 65 or over filed 6.9 million individual income tax returns which represented an increase of about 5 percent over 1967.

These returns constituted about 9 percent of all returns filed, a proportion which has remained constant throughout this decade although the number of returns filed has steadily increased.

## AGE EXEMPTIONS

Returns of taxpayers age 65 or over were those returns on which at least one additional exemption for age was claimed entitling the taxpayer to an extra \$600 deduction in computing taxable income. On joint returns where both husband and wife were 65 or older, two additional exemptions totaling \$1,200 were allowed. Joint returns were included in this tabulation if either or both husband and wife claimed an exemption for age. Of the 6.9 million returns with age exemptions, 3.9 million were joint returns. Among them were 2.0 million returns on which an age exemption was reported for both husband and wife.

There were 8.8 million exemptions for age reported on returns filed for 1968 compared with 8.4 million for 1967. Data for joint returns with age exemptions are provided in table 4.2, and limited data for all marital status groups are provided in table 2D, section 2.

## ADJUSTED GROSS INCOME

Adjusted gross income of older taxpayers increased by 12 percent to a record \$46.9 billion, thereby reflecting the trend of other taxpayers. For taxpayers in general, most of the increase in adjusted gross income consisted of salaries and wages. But for older taxpayers, the growth

also reflected sizable increases in sales of capital assets and interest income, each of which increased by about \$1 billion, and in dividends and pensions and annuities, each of which increased by about \$0.5 billion. Although older taxpayers accounted for only 9 percent of total adjusted gross income, table 4A shows that they reported 74 percent of pensions and annuities, 62 percent of rents and royalties, 50 percent of dividends, and 42 percent of interest income.

Table 4B shows that about 40 percent of returns with age exemptions reflected income from dividends and other distributions. In addition to the \$7.5 billion of dividends included in adjusted gross income (after exclusion of \$305 million), older taxpayers reported \$828 million in capital gain distributions and \$102 million in nontaxable distributions. Of the 2.7 million returns of older taxpayers with dividends received, one out of five had an allowable dividend exclusion equal to dividend income and therefore reflected no dividends in adjusted gross income. Older taxpayers reported an average of \$3,528 of dividends in adjusted gross income as compared with \$2,159 average dividends reported by all taxpayers.

## PERSONAL DEDUCTIONS

Total personal deductions claimed by older taxpayers for 1968 amounted to \$9.5 billion, an increase of 13 percent over 1967. This compared with a rise of 11 percent for all taxpayers. Increases were registered in itemized deductions and the 10 percent standard deduction. Use of the minimum standard deduction declined for the first time since its introduction in 1964 even though the minimum standard deduction was of greater benefit to older taxpayers than for other taxpayers because age exemptions were taken into account in its computation. For 1968,

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4A.—ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS

	All returns					Joint returns				
	Total		Returns of taxpayers age 65 or over			Total		Returns of taxpayers age 65 or over		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of—		Amount (Thousand dollars)	Percent of income for all joint returns	Amount (Thousand dollars)	Percent of—	
				Adjusted gross income	Income for all returns				Adjusted gross income	Income for all joint returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Adjusted gross income less offset.....	6,549,426	100.0	46,911,110	100.0	81.0	6,549,426	100.0	46,911,110	100.0	7.5
Salaries and wages (gross).....	20,158,354	31.4	15,871,958	34.8	35.9	20,158,354	31.4	15,871,958	39.3	3.6
Business or professional net profit less net loss.....	1,315,450	2.0	2,149,055	4.6	4.8	1,315,450	2.0	2,149,055	5.8	7.1
Farm net profit less net loss.....	11,748,811	18.0	30,060,000	64.7	69.4	11,748,811	18.0	30,060,000	67.8	8.3
Partnership net profit less net loss.....	1,498,091	2.3	1,761,951	3.8	4.0	1,498,091	2.3	1,761,951	4.3	16.7
Sales of capital assets net gain less net loss.....	17,821,048	27.2	5,171,170	11.0	11.5	17,821,048	27.2	5,171,170	10.9	26.9
Dividends in adjusted gross income.....	11,322,111	17.3	7,997,284	17.0	17.7	11,322,111	17.3	7,997,284	17.5	41.7
Interest received.....	16,781,112	25.6	5,210,960	11.1	11.8	16,781,112	25.6	5,210,960	12.0	38.1
Rents and royalties net income less net loss.....	3,474,844	5.3	2,339,820	5.0	5.2	3,474,844	5.3	2,339,820	4.0	59.7
Pensions and annuities (taxable portion).....	9,938,469	15.2	8,811,139	18.8	20.5	9,938,469	15.2	8,811,139	19.0	72.0
All other sources, income less loss.....	312,605	0.5	284,411	0.6	0.7	312,605	0.5	284,411	0.6	21.5
Statutory adjustments <sup>1</sup> .....	5,340,067	8.1	2,015,621	4.3	4.5	5,340,067	8.1	2,015,621	4.0	-4.1

<sup>1</sup>Includes sick pay exclusion, medical expense deduction, employer business expense deduction, and self-employed retirement deduction.  
NOTE: Detail may not add to total because of rounding.

Table 4B.—TAXPAYERS AGE 65 OR OVER WITH DIVIDENDS AND OTHER DISTRIBUTIONS RECEIVED: TYPE OF DIVIDENDS, DIVIDEND EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME CLASSES, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Total		Dividend exclusion		Dividends in adjusted gross income	
							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	2,659,401	8,772,594	742,423	\$28,260	351,961	101,930	2,650,899	7,842,409	2,540,043	304,514	2,136,738	7,537,894
Taxable returns, total.....	2,012,315	8,139,536	594,414	733,472	302,945	90,914	2,004,111	7,315,158	1,942,743	240,426	1,654,337	7,074,730
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	38,237	20,434	(*)	(*)	(*)	(*)	38,237	16,729	34,936	2,483	26,057	14,246
\$2,000 under \$3,000.....	152,233	108,599	33,599	20,203	11,340	967	151,132	87,429	145,378	11,922	105,539	75,508
\$3,000 under \$4,000.....	190,132	162,563	47,375	28,222	14,550	2,494	187,594	131,852	173,043	17,781	144,798	114,060
\$4,000 under \$5,000.....	187,945	240,817	58,949	44,789	23,020	3,536	187,945	192,402	178,133	21,606	159,648	170,887
\$5,000 under \$6,000.....	183,506	237,501	46,826	30,500	18,616	2,822	182,299	204,179	175,279	19,019	145,375	185,160
\$6,000 under \$7,000.....	157,354	261,536	55,190	48,303	18,173	1,637	157,018	211,557	152,326	19,176	132,729	192,360
\$7,000 under \$8,000.....	136,943	247,244	40,554	33,272	17,089	4,759	135,843	209,213	134,927	15,408	99,388	193,805
\$8,000 under \$9,000.....	122,332	241,934	30,364	34,534	21,306	5,675	122,232	201,664	118,518	14,802	94,417	186,862
\$9,000 under \$10,000.....	109,859	284,818	34,720	59,333	14,444	3,582	109,859	221,303	106,048	13,888	94,096	207,415
\$10,000 under \$15,000.....	297,104	837,945	98,353	100,439	47,563	8,282	295,813	729,224	290,753	38,840	252,585	690,384
\$15,000 under \$20,000.....	144,009	623,167	48,402	67,605	29,813	8,639	143,688	546,921	141,820	20,204	125,062	526,717
\$20,000 under \$30,000.....	82,839	506,339	27,731	49,323	19,366	6,051	82,714	450,970	81,828	12,000	74,733	438,970
\$30,000 under \$50,000.....	46,543	354,117	16,443	39,241	13,519	5,324	46,543	309,554	66,348	7,151	42,402	302,404
\$50,000 under \$100,000.....	90,830	1,009,780	30,194	64,646	27,114	10,746	90,784	934,392	40,013	14,252	86,741	920,140
\$100,000 under \$200,000.....	50,629	1,115,450	16,088	54,988	16,845	11,549	50,609	1,048,920	50,250	8,190	49,193	1,040,729
\$200,000 under \$500,000.....	15,962	875,956	5,416	29,679	6,683	7,653	15,953	838,623	15,883	2,702	15,725	835,920
\$500,000 under \$1,000,000.....	4,731	566,039	1,407	15,472	1,709	4,201	4,731	546,362	4,708	795	4,689	545,567
\$1,000,000 under \$1,000,000.....	827	206,587	207	4,745	307	1,193	827	200,647	825	141	820	200,505
\$1,000,000 or more.....	340	238,705	95	3,911	118	1,646	340	233,147	328	56	340	233,091
Nontaxable returns, total.....	647,086	633,059	148,009	94,789	53,016	11,019	646,738	527,252	598,000	64,089	482,401	463,163
No adjusted gross income.....	15,280	20,162	(*)	(*)	(*)	(*)	15,270	18,800	14,195	1,318	10,376	17,482
Under \$600.....	17,179	5,387	-	-	-	-	17,179	4,281	14,970	1,141	10,351	3,141
\$600 under \$1,000.....	46,264	14,304	10,376	4,351	18,524	2,199	46,264	10,774	38,390	3,463	31,232	7,310
\$1,000 under \$2,000.....	240,066	127,968	63,900	29,872	12,774	1,074	240,066	96,183	221,532	20,342	172,501	75,840
\$2,000 under \$3,000.....	177,784	125,978	38,174	25,806	11,271	1,614	177,448	98,558	163,053	18,639	133,305	79,919
\$3,000 under \$4,000.....	84,118	74,945	22,265	14,211	15,521	2,738	84,118	59,226	80,141	10,772	66,197	48,455
\$4,000 under \$5,000.....	35,678	54,800	8,362	8,988	5,222	1,193	35,678	44,582	34,578	4,758	31,346	39,824
\$5,000 or more.....	30,717	209,515	2,698	10,744	6,447	3,923	30,715	194,848	30,601	3,656	27,093	191,192
Returns under \$5,000.....	1,184,916	955,962	290,735	180,805	97,849	14,250	1,180,931	760,906	1,098,889	114,234	891,250	646,672
Returns \$5,000 under \$10,000.....	734,411	1,320,456	206,283	213,452	93,994	21,076	731,708	1,085,928	712,054	85,193	587,007	1,000,734
Returns \$10,000 under \$15,000.....	299,912	859,661	98,385	101,890	49,055	8,657	298,619	749,114	293,559	39,171	255,224	709,944
Returns \$15,000 or more.....	440,162	5,636,515	146,520	332,113	116,063	57,947	439,641	5,246,461	435,541	65,916	403,157	5,180,544

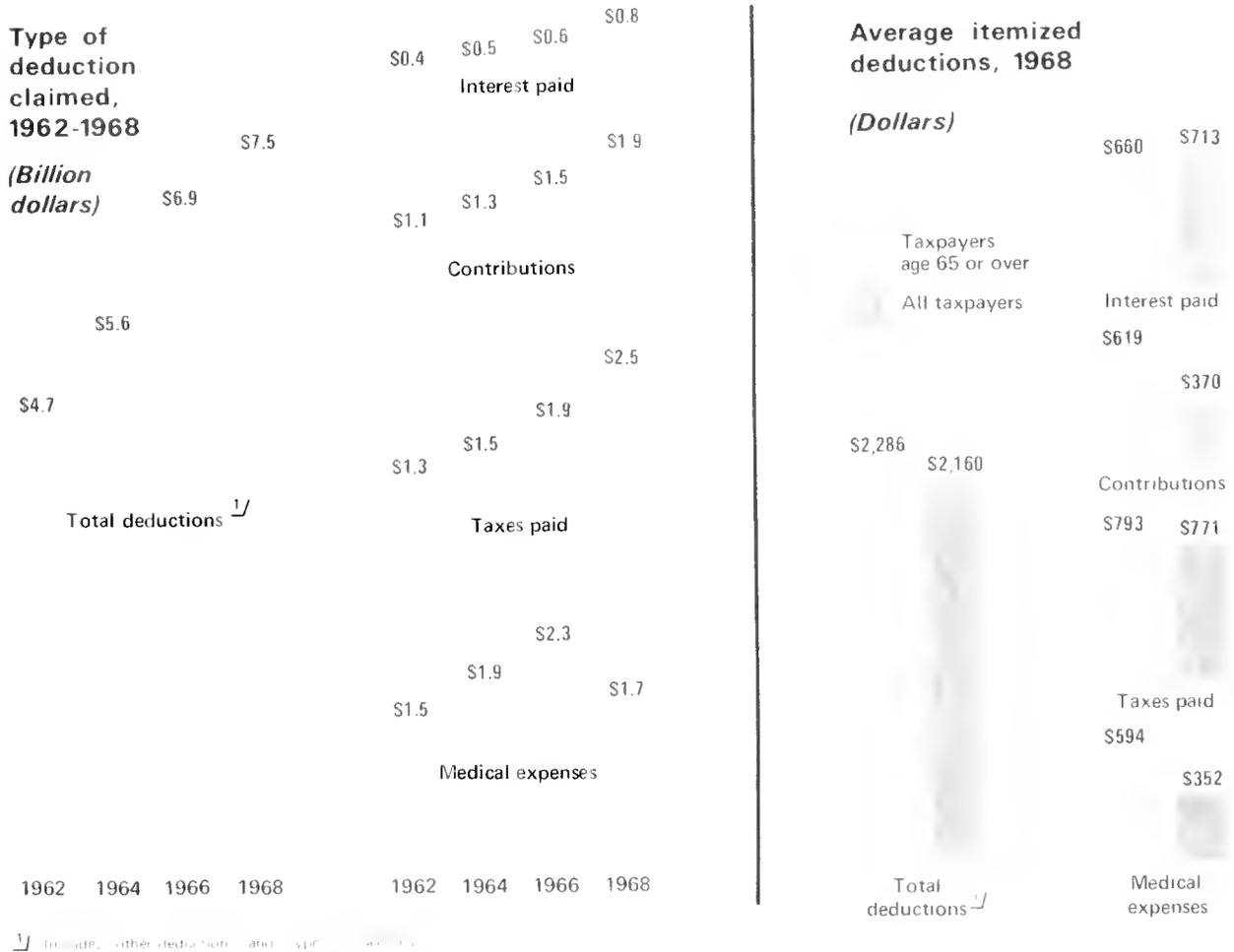
See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."  
(\*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate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

about 37 percent of older taxpayers used the minimum standard deduction as compared with 31 percent for all taxpayers. The decrease in use of the minimum standard deduction for older taxpayers, as well as for taxpayers in general, may be attributed to the continuing upward shift in the income distribution of returns filed which made use of the other forms of deduction more beneficial. For 1964, only three out of 10 returns of older taxpayers had adjusted gross income of \$5,000 or more; by 1968, four

out of 10 returns of older taxpayers had income of \$5,000 or more.

For 1968, there was a shift in the pattern of itemized deductions claimed by taxpayers age 65 or over. Medical expenses have historically constituted the largest single itemized deduction of older taxpayers. However, this pattern was broken for 1968 when taxes paid increased by 32 percent over the 1966 level to \$2.5 billion while medical expenses claimed decreased from 1966 by 25 percent to

**Chart 4A**  
**Itemized deductions of taxpayers age 65 or over**



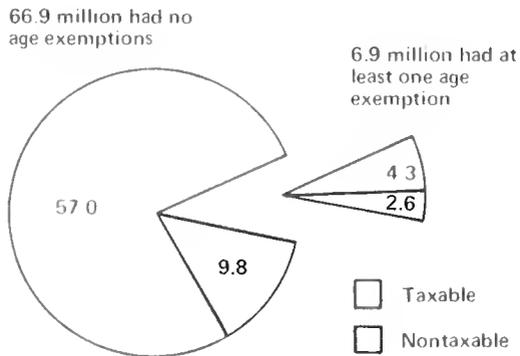
\$1.7 billion. The decrease in medical expenses claimed by older taxpayers resulted primarily because, with the onset of "medicare," liberalized deductions for medical and dental expenses were no longer allowed taxpayers age 65 or over for tax years beginning after December 31, 1966. After that date the 1 percent and 3 percent limitations on medical expenses based on adjusted gross income applied to all taxpayers regardless of age. For 1966, medical expenses constituted 33 percent of total itemized deductions and taxes paid constituted 28 percent; in contrast, for 1968 they constituted 23 percent and 34 percent respectively. Nevertheless, medical expenses still remained a significant deduction for older taxpayers, averaging \$594 per return compared to an average of \$352 for all returns with this deduction. Older taxpayers averaged markedly higher deductions for contributions and slightly lower deductions for interest paid. Chart 4A shows amounts of itemized deductions claimed by older taxpayers from 1962 through 1968 and the average of these deductions claimed by older taxpayers as compared to all taxpayers for 1968.

**NONTAXABLE RETURNS**

As shown in chart 4B, a disproportionately large number of returns of older taxpayers were nontaxable. For 1968, about 38 percent of returns with at least one age exemption were nontaxable as compared with 15 percent of returns without age exemptions. In general, the higher proportion of nontaxable age exemption returns resulted from the comparatively lower level of income received by elderly taxpayers as well as from benefits they derived under certain provisions of the tax law. These special provisions included not only the additional exemption for age, but also the minimum standard deduction, the retirement income credit, and the exclusion of all or part of the gain on the sale of a personal residence. It should be noted that the aged also received benefits under the Social Security and Railroad Retirement Acts which were not included in income for tax reporting purposes. Of the 2.6 million nontaxable returns of the elderly, table 4.1 shows that 86,000 had no adjusted gross income and another 2.2 million had no taxable income

Chart 4B

## Returns with and without age exemptions



after allowances for exemptions and personal deductions. Most of the remaining 328,000 returns became nontaxable after application of the retirement income credit. The 2.6 million nontaxable returns with age exemptions represented one out of every five nontaxable returns filed.

## INCOME TAX LIABILITY

Income tax liability (income tax after credits) reported on returns of taxpayers age 65 or over increased by 24 percent over 1967. The dollar increase amounted to \$1.4 billion of which \$0.5 billion could be attributed to the surcharge. The average tax liability (income tax after credits) for taxable returns of older taxpayers was \$519 higher than the average for taxable returns of all taxpayers. Moreover, the effective tax rate (excluding the surcharge) amounted to 26 percent for older taxpayers and 20 percent for all taxpayers. Over one-half of the taxable income of older taxpayers was reflected on returns with adjusted gross income of \$15,000 or more as compared with about one-third for all returns. This higher level of income concentration also resulted in a

larger average surcharge (\$70) on age exemption returns compared to all returns. Returns of older taxpayers constituted only 6 percent of all returns with a surcharge but reflected 10 percent of the total surcharge reported.

## RETIREMENT INCOME CREDIT

For 1968, retirement income credit totaling \$181 million was claimed on 1.6 million individual income tax returns. Both the amount of the credit and the number of returns reflecting its use decreased from the 1967 levels by 6 percent and 7 percent, respectively. In part, these reductions may have been the result of increased social security benefits effective for 1968 since the maximum amount of "retirement income" eligible for credit was reduced by amounts received as benefits under the Social Security Act. The credit could not be claimed if these benefits amounted to \$1,524 or more when the retirement income credit was computed individually, or \$2,286 when a husband and wife who were both age 65 or over elected to compute the credit jointly. The maximum income base for computation of the credit was also reduced by amounts received under the Railroad Retirement Act, amounts excludable from gross income, and by amounts of "earned income" depending on the size of the earned income and the age of the taxpayer.

The retirement income credit took on added significance for 1968 since taxpayers could reduce their income tax before credits by the amount of this credit before the surcharge was computed. This meant that the retirement income credit could be used not only directly to offset the total individual income tax liability but also could be used indirectly to reduce the tax upon which the surcharge was computed. Table 4.7 shows that 916,000 returns, representing 56 percent of returns with a credit for retirement income, also showed the tax surcharge. The remaining 715,000 returns with a retirement income credit did not show the surcharge chiefly because either the retirement income credit completely offset the tax before surcharge or the small amounts of tax shown on these returns were exempt from the surcharge. Returns with retirement income credit and no tax surcharge showed 39 percent of the total \$181 million credit claimed, but they reflected only 5 percent of the total \$2.3 billion income tax before credits reported on retirement income credit returns.

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.1—TOTAL 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.....	6,863,519	20,276,462	146,925,193	3,236,969	15,376,958	597,433	2,519,058	116,709	321,373	338,149	655,084	162,766	328,423
Taxable returns, total.....	4,270,263	12,451,132	42,099,051	2,356,507	14,682,742	376,714	2,297,044	52,700	145,395	150,192	493,465	70,954	169,956
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	157,785	315,570	280,879	73,925	109,439	8,666	12,175	(-)	(-)	(-)	(-)	4,874	3,890
\$2,000 under \$3,000.....	431,551	941,113	1,093,193	168,164	327,856	24,144	41,038	6,297	5,056	13,367	17,523	7,937	6,618
\$3,000 under \$4,000.....	587,255	1,594,766	2,056,154	294,512	794,408	39,589	69,780	3,594	2,962	20,667	49,091	9,825	6,784
\$4,000 under \$5,000.....	551,014	1,589,638	2,479,832	291,613	1,000,263	37,474	80,929	3,683	4,691	12,660	32,581	6,295	7,779
\$5,000 under \$6,000.....	428,161	1,289,363	2,348,165	230,192	972,858	29,289	82,341	3,617	3,620	12,496	32,024	7,769	6,243
\$6,000 under \$7,000.....	365,564	1,121,179	2,373,972	231,397	1,167,664	27,331	77,766	3,605	5,788	10,673	31,406	5,374	7,935
\$7,000 under \$8,000.....	279,982	854,110	2,090,746	180,057	1,018,475	25,225	105,741	4,371	3,842	10,918	33,026	6,096	10,698
\$8,000 under \$9,000.....	246,989	783,036	2,097,482	161,812	985,146	24,325	111,056	4,662	8,533	7,453	27,721	7,909	16,668
\$9,000 under \$10,000.....	213,185	678,769	2,017,781	126,616	908,876	14,115	72,520	2,810	12,952	15,197	67,433	3,553	9,676
\$10,000 under \$15,000.....	481,840	1,536,359	5,835,614	302,307	2,685,205	61,049	349,527	3,848	8,154	8,348	55,716	2,366	6,100
\$15,000 under \$20,000.....	194,387	636,397	5,337,993	110,736	1,276,189	27,804	248,195	2,171	4,676	3,809	29,026	1,623	21,202
\$20,000 under \$25,000.....	101,460	325,213	2,260,408	56,650	704,720	16,438	174,458	1,465	4,588	1,424	10,210	1,262	6,100
\$25,000 under \$30,000.....	54,425	181,126	1,439,673	28,968	401,287	10,844	145,528	1,586	3,395	3,395	31,212	3,576	21,202
\$30,000 under \$50,000.....	101,025	344,121	3,860,080	55,509	967,115	13,073	336,390	2,341	2,810	1,698	21,493	2,284	28,445
\$50,000 under \$100,000.....	53,576	183,360	3,616,797	30,841	803,333	8,944	249,708	1,567	4,29	7,439	933	14,232	11,292
\$100,000 under \$200,000.....	1,439	57,389	2,205,380	9,403	366,658	2,090	91,643	118	15,267	118	2,257	407	3,345
\$200,000 under \$500,000.....	4,332	16,502	1,398,934	3,006	144,706	544	26,405	24	7,366	10	598	91	2,316
\$500,000 under \$1,000,000.....	343	2,922	565,158	543	31,442	89	5,417	114	7,366	24	1,683	91	3,345
\$1,000,000 or more.....	350	1,199	690,810	251	17,122	33	6,797	53	6,460	10	598	42	2,316
Nontaxable returns, total.....	2,593,256	7,825,330	14,826,143	880,462	1,194,217	220,769	222,015	64,009	175,981	187,957	161,623	91,812	158,469
No adjusted gross income.....	86,224	245,562	311,394	10,324	23,052	2,939	6,839	28,982	115,229	(-)	(-)	26,015	84,490
Under \$600.....	175,236	489,930	62,277	51,686	21,919	26,553	3,600	10,520	7,332	36,589	11,512	14,519	10,390
\$600 under \$1,000.....	239,768	638,878	195,156	83,969	4,366	32,413	19,341	3,142	5,386	24,810	13,980	11,839	12,400
\$1,000 under \$2,000.....	1,080,397	2,944,359	1,615,725	397,904	468,827	90,552	36,217	9,570	7,475	68,075	57,011	19,361	15,786
\$2,000 under \$3,000.....	652,501	2,190,075	1,603,912	230,599	375,501	40,804	45,209	3,157	2,380	40,809	39,904	12,511	16,280
\$3,000 under \$4,000.....	224,064	844,136	732,383	71,147	126,529	16,681	22,166	1,544	1,757	6,566	7,488	6,075	5,753
\$4,000 under \$5,000.....	77,712	294,945	342,287	22,210	58,468	6,841	13,693	1,881	35,835	5,161	18,299	1,492	13,370
\$5,000 or more.....	53,354	177,445	535,797	12,723	55,557	3,986	19,190	1,881	35,835	5,161	18,299	1,492	13,370
Returns under \$5,000.....	4,267,507	12,087,972	10,200,403	1,695,953	3,370,635	326,656	406,747	72,768	148,378	244,336	252,963	112,956	162,390
Returns \$5,000 under \$10,000.....	1,579,440	4,383,675	11,221,296	941,102	5,091,523	124,488	373,300	21,362	37,994	58,908	170,242	26,824	39,623
Returns \$10,000 under \$15,000.....	485,417	1,545,713	5,878,914	302,853	2,686,765	61,125	350,354	7,513	13,416	15,612	71,627	7,944	17,847
Returns \$15,000 or more.....	531,155	1,759,102	19,624,580	297,061	4,728,035	85,154	1,288,657	14,566	121,585	19,293	160,252	15,042	108,923

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			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.....	236,614	1,876,807	66,982	273,746	1,677,660	5,192,421	188,381	133,245	49,496	56,431	12,425	10,407	19,486	43,250
Taxable returns, total.....	187,660	1,314,500	41,276	147,766	1,290,881	4,852,687	135,588	92,594	33,992	46,728	9,050	7,531	9,433	13,757
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	9,213	14,894	-	-	9,048	3,116	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
\$2,000 under \$3,000.....	-	-	-	-	75,303	41,909	12,430	6,026	7,706	5,391	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	112,200	79,109	7,185	4,127	-	-	-	-	-	-
\$4,000 under \$5,000.....	15,989	21,092	6,870	3,692	132,925	113,260	13,765	9,811	6,220	9,883	5,190	2,575	2,685	1,550
\$5,000 under \$6,000.....	16,712	40,334	-	-	114,600	152,046	9,735	7,401	6,220	9,883	-	-	-	-
\$6,000 under \$7,000.....	16,761	68,236	7,594	7,557	105,563	132,248	7,854	5,595	4,284	4,840	1,831	369	2,685	1,550
\$7,000 under \$8,000.....	-	-	-	-	84,183	93,412	18,088	10,809	4,284	4,840	-	-	-	-
\$8,000 under \$9,000.....	14,712	74,875	5,533	15,025	69,104	149,376	10,809	10,809	4,284	4,840	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	76,516	176,400	10,809	10,809	4,284	4,840	-	-	-	-
\$10,000 under \$15,000.....	28,251	150,056	3,242	7,543	193,677	463,503	20,858	12,925	6,186	4,564	981	1,794	2,405	2,967
\$15,000 under \$20,000.....	20,449	130,445	3,137	5,869	99,741	326,520	11,522	8,848	2,770	6,133	-	-	-	-
\$20,000 under \$25,000.....	12,585	107,088	2,860	7,364	58,633	162,811	8,403	6,197	1,598	3,508	-	-	-	-
\$25,000 under \$30,000.....	9,652	88,113	2,571	7,268	33,386	172,875	5,802	4,351	1,079	1,810	-	-	-	-
\$30,000 under \$50,000.....	21,581	325,069	3,979	15,505	69,168	522,587	9,991	8,239	1,687	3,149	569	1,610	632	3,372
\$50,000 under \$100,000.....	14,832	371,067	3,156	22,344	39,474	595,543	6,377	5,263	1,112	2,994	93	725	285	1,157
\$100,000 under \$200,000.....	4,649	226,977	1,344	15,108	12,193	450,232	2,708	2,477	418	2,010	38	342	129	879
\$200,000 under \$500,000.....	1,347	123,985	725	19,248	4,091	468,967	454	405	193	898	8	78	45	216
\$500,000 under \$1,000,000.....	247	42,188	179	9,304	759	261,896	58	54	41	234	3	4	16	121
\$1,000,000 or more.....	80	30,083	86	11,939	317	386,877	22	21	25	304	3	4	16	121
Nontaxable returns, total.....	48,954	62,311	25,706	125,979	386,779	339,733	52,793	40,654	15,504	9,706	3,375	2,875	10,053	29,495
No adjusted gross income.....	(-)	(-)	8,093	80,432	13,968	48,968	6,049	7,456	(-)	(-)	(-)	(-)	3,968	21,026
Under \$600.....	12,017	8,493	10,597	20,440	12,582	5,707	(-)	(-)	(-)	(-)	-	-	(-)	(-)
\$600 under \$1,000.....	-	-	-	-	26,966	12,979	7,834	6,178	-	-	-	-	-	-
\$1,000 under \$2,000.....	14,896	16,487	-	-	140,448	62,031	3,903	4,447	9,614	2,730	(-)	(-)	(-)	(-)
\$2,000 under \$3,000.....	8,360	10,938	-	-	99,593	65,365	12,170	8,339	-	-	-	-	-	-
\$3,000 under \$4,000.....	10,309	12,067	4,571	3,049	53,879	41,774	10,213	8,008	4,158	2,997	-	-	5,355	7,990
\$4,000 under \$5,000.....	2,345	7,693	2,445	22,058	17,509	18,910	2,921	1,801	-	-	(-)	(-)	-	-
\$5,000 or more.....	-	-	-	-	21,834	83,999	-	-	-	-	(-)	(-)	-	-
Returns under \$5,000.....														

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.1—TOTAL 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 and royalties				Estates and trusts			
	Net income		Net loss		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)	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.....	1,129,722	1,927,394	1,429,307	7,221,449	2,101,210	4,425,154	1,468,764	2,391,956	1,017,228	138,126	103,464	44,493	8,013	10,787
Taxable returns, total.....	1,044,247	1,794,736	1,609,966	6,987,692	1,126,119	3,346,139	858,324	1,221,183	1,441,563	144,712	140,362	423,695	6,564	9,331
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	1,587	14,326	117,394	70,000	40,707	42,907	25,877	19,035	-	-	-	-	-	-
\$2,000 under \$3,000.....	1,533	75,518	311,262	293,704	132,390	197,730	99,828	52,361	11,599	7,674	12,279	13,965	-	-
\$3,000 under \$4,000.....	144,702	184,000	474,612	469,298	200,429	375,170	166,994	101,045	44,034	15,284	-	-	-	-
\$4,000 under \$5,000.....	199,428	179,097	441,920	501,000	206,270	431,003	111,774	123,286	19,383	7,309	11,003	7,412	-	-
\$5,000 under \$6,000.....	14,000	1,518	340,608	332,095	139,571	373,764	25,043	123,692	10,036	7,170	-	-	-	-
\$6,000 under \$7,000.....	183,229	193,000	315,017	346,000	114,993	304,703	63,119	92,000	22,180	10,040	-	-	-	-
\$7,000 under \$8,000.....	161,387	193,365	239,804	297,744	21,500	220,829	47,631	79,000	14,410	11,922	13,191	27,453	-	-
\$8,000 under \$9,000.....	64,417	180,462	211,000	244,000	73,553	211,429	45,895	81,600	16,010	5,770	-	-	-	-
\$9,000 under \$10,000.....	84,700	217,415	179,000	308,667	56,233	189,244	51,724	117,733	4,369	1,526	-	-	-	-
\$10,000 under \$15,000.....	210,800	690,000	439,000	765,400	137,344	402,556	111,753	249,402	28,201	10,493	22,769	49,284	-	-
\$15,000 under \$20,000.....	185,300	520,000	125,000	427,000	57,440	211,707	46,180	122,000	13,200	14,400	14,400	45,400	1,226	1,312
\$20,000 under \$25,000.....	74,700	430,000	90,900	294,300	30,742	120,324	28,505	117,918	4,922	7,321	9,132	34,801	-	-
\$25,000 under \$30,000.....	62,400	360,400	52,000	213,400	13,517	62,131	17,454	23,747	4,226	5,114	6,650	25,984	933	1,072
\$30,000 under \$35,000.....	70,700	90,700	40,000	40,000	24,000	129,314	21,982	175,311	7,268	11,400	10,994	51,327	-	-
\$35,000 under \$40,000.....	49,193	1,040,729	51,476	324,959	12,153	30,072	17,000	156,089	4,175	11,400	8,107	52,220	478	1,808
\$40,000 under \$50,000.....	15,725	235,000	15,700	145,000	3,500	29,000	5,000	60,000	2,300	7,000	2,942	30,269	156	569
\$50,000 under \$60,000.....	4,000	50,000	4,000	72,000	1,200	11,757	1,800	31,000	500	1,000	1,400	21,568	64	334
\$60,000 under \$1,000,000.....	820	201,506	307	22,180	193	3,012	779	10,750	131	2,356	123	8,298	12	26
\$1,000,000 or more.....	40	232,091	42	26,047	67	1,225	114	5,505	57	2,354	22	5,161	7	54
Nontaxable returns, total.....	429,411	463,183	1,809,341	1,402,416	675,132	1,039,121	610,434	570,825	103,575	94,116	23,090	25,900	-	-
No adjusted gross income.....	1,376	17,472	49,679	32,582	6,229	10,992	15,264	24,342	19,372	23,723	-	-	-	-
Under \$100.....	10,351	1,141	21,309	30,468	-	-	30,101	14,180	11,452	7,003	-	-	-	-
\$100 under \$1,000.....	31,232	1,310	138,159	53,440	25,462	12,702	65,402	35,233	11,580	6,034	7,171	4,663	-	-
\$1,000 under \$2,000.....	170,501	7,000	760,302	438,307	239,216	245,449	236,714	162,639	30,902	15,088	-	-	-	-
\$2,000 under \$3,000.....	153,305	29,000	507,309	438,768	290,709	369,558	170,225	160,207	10,891	6,634	-	-	-	-
\$3,000 under \$4,000.....	96,197	48,456	202,146	229,000	104,729	224,955	58,057	75,839	9,772	10,917	12,096	-	-	-
\$4,000 under \$5,000.....	31,466	39,320	67,977	69,100	42,500	97,459	26,252	37,700	3,700	4,700	-	-	-	-
\$5,000 or more.....	27,093	191,192	46,760	92,709	25,113	87,782	17,409	34,703	5,580	11,302	4,471	7,650	-	-
Returns under \$5,000.....	391,350	440,072	1,195,699	1,045,444	1,132,111	2,001,238	901,599	324,328	162,517	114,674	44,607	49,283	-	-
Returns \$5,000 under \$10,000.....	527,877	1,000,134	1,329,521	1,621,900	436,715	1,369,311	315,196	536,511	73,386	43,050	41,234	79,430	-	-
Returns \$10,000 under \$15,000.....	255,224	709,442	443,417	771,609	137,348	402,558	113,238	155,907	25,723	12,445	23,314	50,627	-	-
Returns \$15,000 or more.....	403,157	5,180,544	554,140	2,032,695	145,000	61,447	145,329	781,344	36,202	67,927	53,304	279,658	2,762	5,147

Adjusted gross income classes	Partnership and estates and trusts net allocable				Other sources (net)	Statutory adjustment		Total deductions	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total.....	20,568	48,542	3,627	7,233	322,705	191,461	239,521	9,449,751	3,496,588	1,469,494	2,501,446	1,233,535	995,142	715,959
Taxable returns, total.....	13,027	39,940	2,072	2,649	392,918	165,899	200,545	7,121,312	1,737,002	1,080,659	803,677	373,169	933,415	707,491
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	4,411	-	-	64,950	122,172	47,533	118,869	47,006	-	-
\$2,000 under \$3,000.....	-	-	-	-	33,024	-	-	227,931	236,431	97,551	231,576	90,381	-	-
\$3,000 under \$4,000.....	-	-	-	-	38,127	-	-	432,139	296,542	139,262	238,495	106,313	12,952	4,119
\$4,000 under \$5,000.....	-	-	-	-	13,789	-	-	10,545	474,493	236,533	119,117	128,448	108,085	48,255
\$5,000 under \$6,000.....	-	-	-	-	39,349	-	-	429,959	176,392	98,562	34,493	21,542	141,899	77,520
\$6,000 under \$7,000.....	-	-	-	-	15,295	-	-	407,355	124,545	34,581	-	-	127,913	83,100
\$7,000 under \$8,000.....	-	-	-	-	31,350	-	-	369,845	95,743	70,792	-	-	95,743	70,792
\$8,000 under \$9,000.....	6,094	14,551	-	-	14,300	-	-	356,993	96,035	81,497	-	-	96,035	81,497
\$9,000 under \$10,000.....	-	-	-	-	12,528	-	-	11,908	326,313	84,430	84,396	-	89,430	84,396
\$10,000 under \$15,000.....	2,154	7,793	-	-	43,701	-	-	29,233	851,222	181,101	180,470	-	181,101	180,470
\$15,000 under \$20,000.....	-	-	-	-	27,038	-	-	24,273	473,492	45,727	-	-	45,560	45,220
\$20,000 under \$25,000.....	1,136	4,298	579	582	13,478	-	-	15,030	320,407	16,571	-	-	16,571	16,566
\$25,000 under \$30,000.....	-	-	-	-	14,266	-	-	9,144	224,173	5,795	-	-	5,795	5,707
\$30,000 under \$50,000.....	903	5,085	-	-	36,379	-	-	14,652	577,006	7,188	7,471	-	7,188	7,471
\$50,000 under \$100,000.....	-	-	-	-	24,513	-	-	11,834	603,786	1,567	1,628	-	1,567	1,628
\$100,000 under \$200,000.....	94	1,718	31	131	12,144	-	-	4,264	411,095	189	189	-	189	189
\$200,000 under \$500,000.....	27	842	19	558	4,743	-	-	1,681	307,739	30	30	-	30	30
\$500,000 under \$1,000,000.....	6	11	4	45	2,445	-	-	772	132,345	1	1	-	1	1
\$1,000,000 or more.....	2	9	2	64	853	-	-	441	100,469	3	3	-	3	3
Nontaxable returns, total.....	-	-	-	-	310,211	25,562	32,977	2,328,539	1,759,496	862,834	1,697,769	260,367	61,727	8,472
No adjusted gross income.....	-	-	-	-	131,848	-	-	-	-	-	-	-	-	-
Under \$100.....	-	-	-	-	3,083	-	-	79,549	167,790	73,386	151,582	73,275	11,208	611
\$100 under \$1,000.....	-	-	-	-	3,144	-	-	117,417	215,267	96,191	204,024	95,271	11,843	920
\$1,000 under \$2,000.....	-	-	-	-	41,524	-	-	603,505	874,993	413,651	251,311	410,500	23,682	3,151
\$2,000 under \$3,000.....	-	-	-	-	47,245	-	-	548,285	419,975	235,060	414,227	233,740	-	-
\$3,000 under \$4,000.....	-	-	-	-	11,859	-	-	308,552	58,591	35,548	-	-	-	-
\$4,000 under \$5,000.....	-	-	-	-	3,743	-	-	152,782	15,948	10,716	15,612	10,559	-	-
\$5,000 or more.....	-	-	-	-	9,641	-	-	518,449	6,334	3,737	2,422	1,474	3,912	2,313
Returns under \$5,000.....	10,260	11,241	-	-	73,578	55,763	60,546	2,979,203	2,644,890	1,268,513	2,462,735	1,209,453	182,155	59,060
Returns \$5,000 under \$10,000.....	6,004	14,551	-	-</										

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.1—TOTAL 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	Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits			
	Number	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Retirement income credit	
			(56)	(57)			(58)					(59)	(60)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Grand total.....	3,280,707	7,500,356	12,165,877	3,265,152	4,992,367	27,716,722	7,290,435	2,943,754	513,754	1,481,308	157,531	171,924	32,931
Taxable returns, total.....	2,533,171	6,040,696	7,470,679	-	4,270,263	27,507,152	7,219,475	2,932,232	513,253	1,172,179	131,253	155,037	29,455
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	35,613	17,017	189,342	-	157,735	27,031	3,764	(-)	(-)	14,215	265	(-)	(-)
\$2,000 under \$3,000.....	195,070	130,380	564,668	-	431,551	300,386	43,061	66,621	357	106,720	5,225	13,146	564
\$3,000 under \$4,000.....	290,713	262,377	956,260	-	587,255	696,952	104,309	229,677	3,673	156,378	14,546	-	-
\$4,000 under \$5,000.....	314,431	355,376	953,183	-	511,014	1,052,396	161,743	276,232	6,385	174,278	16,109	14,624	1,575
\$5,000 under \$6,000.....	251,769	331,398	773,618	-	428,161	1,144,588	180,033	323,573	8,914	125,242	14,665	9,433	914
\$6,000 under \$7,000.....	236,022	322,774	672,707	-	365,564	1,293,909	203,475	322,501	12,661	105,742	13,793	13,755	1,293
\$7,000 under \$8,000.....	184,239	299,053	512,466	-	279,932	1,208,434	200,697	260,435	13,540	90,786	11,412	-	-
\$8,000 under \$9,000.....	150,504	274,996	469,322	-	246,589	1,271,167	216,345	237,462	15,129	51,878	5,796	7,297	617
\$9,000 under \$10,000.....	123,755	241,914	407,261	-	213,185	1,284,206	224,752	210,626	15,337	74,972	11,281	9,289	1,496
\$10,000 under \$15,000.....	300,739	670,751	921,815	-	431,240	4,062,577	756,309	477,613	55,526	129,998	18,815	20,183	2,601
\$15,000 under \$20,000.....	142,660	428,129	381,839	-	194,397	2,482,662	511,832	193,730	37,725	52,560	6,501	14,640	2,039
\$20,000 under \$25,000.....	84,899	303,342	195,128	-	101,460	1,744,237	402,133	101,085	29,790	32,495	4,340	8,965	1,734
\$25,000 under \$30,000.....	48,360	213,466	108,676	-	50,425	1,156,828	284,352	54,372	21,205	16,137	2,056	5,919	1,563
\$30,000 under \$50,000.....	93,237	569,535	206,473	-	101,025	3,076,605	896,089	100,538	69,503	27,700	3,618	14,114	4,253
\$50,000 under \$100,000.....	52,009	602,153	110,016	-	53,576	2,903,502	1,295,400	53,400	31,767	15,191	2,032	10,768	4,436
\$100,000 under \$200,000.....	16,250	410,906	34,433	-	16,439	1,759,591	522,636	16,338	61,481	5,107	576	4,073	2,245
\$200,000 under \$500,000.....	4,302	307,710	9,901	-	4,832	1,091,297	573,504	4,819	42,829	1,552	182	1,495	1,895
\$500,000 under \$1,000,000.....	342	132,944	1,753	-	843	430,559	238,116	840	17,793	189	26	331	920
\$1,000,000 or more.....	347	160,444	719	-	350	529,620	295,919	347	22,145	89	15	156	1,258
Nontaxable returns, total.....	747,536	1,459,701	4,695,198	2,265,152	323,104	209,571	30,961	11,522	502	309,129	26,080	16,887	3,376
No adjusted gross income.....	-	-	147,337	86,224	-	-	-	-	-	-	-	-	-
Under \$600.....	7,444	5,664	293,958	178,236	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	23,901	21,226	383,327	239,768	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	205,444	129,854	1,796,615	1,019,061	60,736	11,640	1,615	-	-	58,292	1,590	(-)	(-)
\$2,000 under \$3,000.....	232,522	313,225	1,314,045	544,212	108,289	60,246	2,593	-	-	104,072	5,373	-	-
\$3,000 under \$4,000.....	169,473	273,044	506,423	137,077	61,057	45,759	6,585	7,856	226	86,959	6,320	8,987	531
\$4,000 under \$5,000.....	61,764	142,006	176,967	35,055	42,652	39,830	5,632	-	-	38,718	5,190	-	-
\$5,000 or more.....	47,020	514,662	106,467	27,929	25,345	51,396	5,630	3,666	276	21,088	4,607	6,556	2,821
Returns under \$5,000.....	1,536,393	1,710,690	7,252,783	2,237,163	2,030,344	2,234,641	335,309	582,158	10,644	740,132	57,618	43,463	3,371
Returns \$5,000 under \$10,000.....	985,919	1,687,897	2,930,215	22,173	1,557,267	6,247,223	1,037,119	1,357,941	86,233	459,282	61,505	47,422	5,806
Returns \$10,000 under \$15,000.....	304,312	715,656	927,428	2,127	483,130	4,064,229	756,586	477,887	55,543	131,004	18,853	20,479	2,854
Returns \$15,000 or more.....	44,023	3,366,113	1,055,461	3,529	527,626	15,170,624	5,121,421	525,766	361,334	150,890	19,355	60,560	20,800

Adjusted gross income classes	Tax credit--Continued				Income tax after credit	Tax from recomputing prior year investment credit		Self-employment tax		Taxpayments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total.....	4,467	16,603	6,453	2,013	7,555,362	25,747	6,026	811,201	169,153	2,676,699	2,204,425	53,627	7,348
Taxable returns, total.....	4,207	15,526	5,553	1,087	7,555,362	21,771	5,572	537,472	146,369	2,085,073	2,134,723	53,450	7,297
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	3,451	-	-	11,709	1,119	53,739	6,454	(-)	(-)
\$2,000 under \$3,000.....	-	-	-	-	37,992	-	-	35,219	3,438	132,116	23,846	-	-
\$3,000 under \$4,000.....	-	-	-	-	93,071	(-)	(-)	52,844	7,347	248,693	70,729	-	-
\$4,000 under \$5,000.....	(-)	(-)	(-)	(-)	150,279	-	-	52,293	9,224	261,809	102,609	-	-
\$5,000 under \$6,000.....	-	-	-	-	173,199	-	4,127	44,697	9,239	209,747	106,156	(-)	(-)
\$6,000 under \$7,000.....	-	-	-	-	206,708	-	-	42,701	8,868	217,503	142,212	-	-
\$7,000 under \$8,000.....	-	-	-	-	201,989	-	-	37,437	10,905	168,529	128,974	(-)	(-)
\$8,000 under \$9,000.....	11,355	567	3,264	227	225,013	-	5,442	34,431	10,688	148,623	127,472	10,410	332
\$9,000 under \$10,000.....	-	-	-	-	227,776	-	-	23,621	7,124	115,279	126,307	-	-
\$10,000 under \$15,000.....	-	-	-	-	790,056	-	-	79,572	27,555	278,943	391,605	13,828	1,019
\$15,000 under \$20,000.....	3,205	468	-	-	540,173	2,165	225	41,067	15,726	98,182	198,534	8,506	859
\$20,000 under \$25,000.....	2,968	490	870	440	425,349	1,700	223	21,732	9,947	48,066	120,226	3,033	382
\$25,000 under \$30,000.....	4,150	585	-	-	301,350	1,029	752	13,529	5,693	24,173	73,933	1,326	160
\$30,000 under \$50,000.....	9,275	2,122	-	-	952,532	2,348	1,364	27,277	12,124	45,025	183,326	5,321	1,073
\$50,000 under \$100,000.....	7,473	2,935	178	22	1,167,738	1,657	541	14,202	6,237	24,545	190,845	4,870	1,593
\$100,000 under \$200,000.....	3,569	3,142	89	212	877,943	804	370	3,763	1,633	7,315	94,004	1,800	799
\$200,000 under \$500,000.....	1,577	2,502	45	30	611,709	402	216	1,169	479	2,211	36,193	573	295
\$500,000 under \$1,000,000.....	292	858	4	1	254,090	117	184	188	84	395	6,934	110	57
\$1,000,000 or more.....	142	1,847	2	(4)	314,944	53	158	76	34	180	3,819	35	15
Nontaxable returns, total.....	(-)	(-)	(-)	(-)	-	3,976	453	273,729	22,285	591,626	69,697	(-)	(-)
No adjusted gross income.....	-	-	-	-	-	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Under \$600.....	-	-	-	-	-	-	-	15,275	622	43,848	1,758	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	44,520	2,183	65,303	4,490	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	120,794	8,950	272,174	23,902	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	55,445	4,955	145,782	18,645	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	19,245	2,096	39,874	8,943	(-)	(-)
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	8,914	1,514	13,627	4,182	-	-
\$5,000 or more.....	(-)	(-)	(-)	(-)	-	-	-	6,592	1,580	4,961	5,659	(-)	(-)
Returns under \$5,000.....	(-)	(-)	(-)	(-)	284,793	6,160	463	419,202	42,233	1,283,022	267,676	(-)	(-)
Returns \$5,000 under \$10,000.....	(-)	(-)	(-)	(-)	1,034,685	6,997	1,445	188,671	48,065	863,717	634,892	12,948	837
Returns \$10,000 under \$15,000.....	7,224	274	1,490	92	790,056	2,251	415	80,120	27,804	278,979	391,642	13,839	1,021
Returns \$15,000 or more.....	32,841	16,024	1,188	706	5,445,928	10,339	3,703	123,208	51,051	250,981	910,215	25,640	5,257

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 41.—TOTAL 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	Taxpayers—Continued				Tax due at time-filing		Overpayment					
	Refundable credits		Payments on 1968 declaration		Number of returns Amount (Thousand dollars)		Total		Overpayment refund		Credit on 1969 tax	
	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)
	(8c)	(8d)	(8e)	(8f)	(8g)	(8h)	(8i)	(8j)	(8k)	(8l)		
Grand total.....	101,184	13,957	1,596,466	4,366,458	4,759,081	1,858,390	443,300	704,296	1,048,126	439,726	460,111	290,172
Taxable returns, total.....	93,777	19,457	1,494,765	4,321,498	4,530,485	1,841,700	1,713,061	617,438	1,354,997	346,681	411,169	271,287
Under \$1,000.....	(*)	(*)	(*)	(*)	46,243	1,891	58,240	6,109	56,636	5,865	(*)	(*)
\$1,000 under \$1,000.....					192,753	57,842	172,811	41,106	151,775	36,572	24,445	4,534
\$2,000 under \$3,000.....	20,115	713	46,539	8,055	307,463	26,504	111,713	16,719	101,691	14,468	22,019	2,651
\$3,000 under \$4,000.....			103,675	13,199	342,114	22,259	239,571	37,430	211,460	33,641	34,585	3,789
\$4,000 under \$5,000.....	1,762	81	135,816	44,957	304,841	55,511	138,134	11,767	106,185	38,180	39,543	5,586
\$5,000 under \$6,000.....	6,978	284	138,364	57,627	331,908	56,133	143,627	37,703	153,923	30,434	42,653	7,270
\$6,000 under \$7,000.....	7,911	357	113,914	57,441	192,753	57,842	172,811	41,106	151,775	36,572	24,445	4,534
\$7,000 under \$8,000.....			107,494	69,793	140,351	44,203	138,531	30,631	108,582	23,666	35,619	6,965
\$8,000 under \$9,000.....	7,835	452	103,602	91,057	135,395	51,877	111,194	31,525	87,186	21,795	30,543	12,230
\$9,000 under \$10,000.....			85,897	79,788	104,588	54,113	86,077	26,283	71,835	20,296	16,151	5,987
\$10,000 under \$15,000.....	14,874	1,683	38,653	322,655	292,703	160,419	187,096	59,118	139,776	39,397	52,591	19,721
\$15,000 under \$20,000.....			131,355	271,252	128,630	116,409	65,423	34,928	34,958	16,617	33,523	18,310
\$20,000 under \$25,000.....	6,791	3,005	78,587	250,497	70,842	93,563	31,618	30,435	11,764	11,767	20,062	17,668
\$25,000 under \$30,000.....	3,038	367	45,956	200,965	35,599	61,344	18,701	29,732	5,595	12,426	14,296	17,306
\$30,000 under \$50,000.....	1,938	753	89,542	631,935	71,478	109,565	30,504	60,529	8,318	16,568	24,724	43,961
\$50,000 under \$100,000.....	5,363	1,634	3,072	3,439	49,824	801,113	37,681	24,471	15,847	60,251	13,221	13,818
\$100,000 under \$200,000.....	3,072	3,439	15,782	629,652	1,411	187,888	4,019	34,121	673	6,277	3,600	27,893
\$200,000 under \$500,000.....	1,224	2,339	4,708	434,611	3,581	161,745	1,247	21,165	110	4,584	1,118	16,582
\$500,000 under \$1,000,000.....	557	1,437	820	166,361	643	26,244	200	6,046	26	936	180	5,110
\$1,000,000 or more.....	136	755	338	184,267	271	133,380	79	6,840	10	921	72	5,919
Nontaxable returns, total.....	108,456	4,803	101,301	43,959	228,596	16,190	735,941	111,960	693,129	93,045	48,942	18,916
No adjusted gross income.....	12,756	719	9,763	7,276	(*)	(*)	26,539	9,910	22,118	5,557	(*)	(*)
Under \$600.....	19,180	693	8,865	1,544	13,851	483	63,126	2,733	61,906	2,614	5,705	911
\$600 under \$1,000.....	15,739	562			37,449	1,739	79,955	5,737	75,600	4,945		
\$1,000 under \$2,000.....	30,587	1,066	23,518	5,452	108,362	7,338	299,514	28,708	292,456	26,764	9,051	1,944
\$2,000 under \$3,000.....	16,558	641	23,395	6,306	43,517	3,424	171,283	24,052	162,879	21,379	9,231	1,673
\$3,000 under \$4,000.....			16,523	5,850	14,279	1,224	57,589	14,110	49,253	11,264	13,928	4,028
\$4,000 under \$5,000.....	10,887	464	7,743	2,193	6,137	860	21,370	5,831	16,181	4,649		
\$5,000 or more.....	2,749	658	11,494	15,333	3,191	888	16,565	20,879	12,736	14,873	5,471	6,006
Returns under \$5,000.....	139,608	5,708	380,336	104,210	1,278,166	144,666	1,376,535	195,006	1,256,365	169,926	141,245	25,080
Returns \$5,000 under \$10,000.....	29,055	1,865	557,348	359,759	827,834	263,340	714,959	176,499	584,227	137,290	152,902	39,209
Returns \$10,000 under \$15,000.....	11,282	1,462	239,818	323,531	293,115	160,616	188,273	59,989	140,363	39,857	53,254	20,132
Returns \$15,000 or more.....	22,238	14,822	418,564	3,578,958	359,966	1,289,768	169,235	298,402	67,171	92,653	112,710	205,751

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."  
 4 Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.2—JOINT 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.....	3,899,259	14,139,044	132,380,577	2,229,310	12,725,412	452,540	2,113,295	87,377	245,909	251,504	495,143	121,402	265,342	
Taxable returns, total.....	2,446,586	8,688,593	29,308,723	1,642,822	11,841,423	293,326	1,941,158	41,035	112,023	111,188	374,725	55,718	142,184	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	71,669	215,174	193,001	40,009	80,524	7,774	14,259	2,858	5,714	8,220	2,521	2,200		
\$3,000 under \$4,000.....	276,893	966,631	976,670	169,597	452,059	28,122	45,301	2,549	18,340	28,633	4,164	4,096		
\$4,000 under \$5,000.....	310,723	1,084,190	1,403,030	192,408	656,096	30,872	67,626	2,843	15,794	38,188	8,817	6,163		
\$5,000 under \$6,000.....	257,639	920,341	1,416,050	166,339	702,836	23,126	62,890	3,139	3,695	10,180	26,004	5,287	6,593	
\$6,000 under \$7,000.....	243,024	864,600	1,581,628	173,667	893,256	20,577	65,619	3,450	3,515	9,135	20,880	6,035	5,153	
\$7,000 under \$8,000.....	190,032	668,374	1,419,900	141,457	798,816	22,194	91,207	3,025	4,676	8,657	23,283	4,289	6,636	
\$8,000 under \$9,000.....	177,931	640,403	1,517,521	129,549	789,207	22,441	99,277	3,360	2,773	9,240	24,400	2,572	4,964	
\$9,000 under \$10,000.....	155,031	556,453	1,467,090	107,594	773,929	11,345	60,569	4,273	6,022	5,788	19,975	2,518	4,191	
\$10,000 under \$15,000.....	360,366	1,284,725	4,380,293	257,545	2,359,580	52,219	299,185	6,059	9,430	12,314	53,840	7,138	14,562	
\$15,000 under \$20,000.....	149,183	541,265	2,565,242	100,698	1,181,669	24,129	211,793	3,333	7,626	7,104	47,706	3,015	8,108	
\$20,000 under \$25,000.....	74,057	268,211	1,647,994	48,228	630,018	14,056	151,462	1,885	3,514	3,106	24,191	1,835	5,450	
\$25,000 under \$30,000.....	42,222	154,848	1,154,523	26,173	376,831	9,605	127,647	1,124	2,047	1,012	5,474	1,255	5,589	
\$30,000 under \$50,000.....	78,371	297,429	2,995,633	50,524	904,663	16,343	302,080	2,406	12,035	2,905	24,940	3,118	18,186	
\$50,000 under \$100,000.....	41,689	158,000	2,809,516	27,234	727,030	8,065	226,382	2,014	14,692	1,423	19,289	1,948	24,303	
\$100,000 under \$200,000.....	13,125	50,289	1,760,882	8,432	177,439	1,869	82,586	758	12,732	394	6,420	729	11,293	
\$200,000 under \$500,000.....	3,707	14,107	1,071,179	2,664	132,926	487	22,649	375	13,293	97	1,952	335	9,649	
\$500,000 under \$1,000,000.....	663	2,542	442,833	490	29,534	79	5,100	95	6,123	19	1,156	77	2,885	
\$1,000,000 or more.....	261	1,011	505,738	214	15,610	23	5,526	38	4,204	6	174	35	2,163	
Nontaxable returns, total.....	1,452,673	5,450,451	13,071,856	586,488	883,991	159,214	172,136	46,342	133,888	140,316	120,423	65,684	123,161	
No adjusted gross income.....	44,518	159,871	2,043,342	7,335	20,147	(*)	19,154	79,851	(*)	(*)	(*)	17,222	63,754	
Under \$600.....	71,801	272,253	26,129	22,822	9,385	15,681	5,422	2,566	1,875	23,630	7,696	8,132	5,903	
\$600 under \$1,000.....	90,318	330,949	74,409	29,487	21,075	18,377	11,171	4,384	3,964	17,066	9,441	8,142	10,013	
\$1,000 under \$2,000.....	474,836	1,705,725	729,851	219,180	269,215	60,599	97,058	5,458	3,471	50,728	42,904	13,980	10,939	
\$2,000 under \$3,000.....	478,484	1,807,181	1,193,632	210,123	348,414	36,504	42,907	8,558	6,656	37,034	35,858	11,167	14,270	
\$3,000 under \$4,000.....	198,769	783,772	684,567	66,385	117,296	16,009	21,858	2,796	2,118	5,893	6,438	5,907	5,750	
\$4,000 under \$5,000.....	62,229	261,441	271,841	21,110	55,339	6,674	12,832	1,590	1,760	2,744	7,532	7,327	7,522	
\$5,000 or more.....	31,718	129,259	295,769	10,046	42,820	3,225	15,156	1,836	3,193	2,375	9,326	1,134	12,532	
Returns under \$5,000.....	2,080,240	7,587,187	15,348,786	978,456	2,029,849	222,757	284,166	50,207	104,439	177,789	186,136	80,052	123,086	
Returns \$5,000 under \$10,000.....	1,052,771	3,769,296	7,579,459	727,432	3,986,255	102,537	389,411	18,659	31,378	45,091	120,827	21,655	34,407	
Returns \$10,000 under \$15,000.....	361,290	1,288,272	4,391,268	258,091	2,361,140	52,355	300,012	6,070	9,888	12,562	56,272	7,173	15,381	
Returns \$15,000 or more.....	404,958	1,494,289	15,061,064	265,331	4,348,168	74,891	1,139,706	12,441	100,204	16,062	131,908	12,522	92,468	
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				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.....	148,185	1,503,138	44,731	213,260	980,511	3,590,779	110,106	75,842	38,407	44,610	5,173	5,813	13,494	26,597
Taxable returns, total.....	123,055	1,464,497	30,953	115,798	751,657	3,368,283	84,952	60,031	25,665	35,662	4,448	5,319	7,567	12,526
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	-	-	8,528	4,017	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	-	-	-	-	46,788	31,264	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	74,716	57,304	7,598	4,659	5,438	8,618	(*)	(*)	3,710	1,611
\$4,000 under \$5,000.....	13,922	33,822	10,919	10,094	49,802	59,045	13,284	9,767	3,651	3,834	(*)	(*)	-	-
\$5,000 under \$6,000.....	-	-	-	-	54,856	86,894	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	8,310	31,924	-	-	51,990	54,397	14,173	9,707	3,651	3,834	(*)	(*)	-	-
\$7,000 under \$8,000.....	-	-	3,333	8,472	43,306	93,699	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	9,729	40,041	-	-	54,258	115,770	16,220	9,154	7,922	5,391	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	18,907	105,452	2,692	7,029	129,895	278,687	8,395	6,081	2,041	4,569	1,240	1,866	1,682	2,773
\$15,000 under \$20,000.....	15,711	100,752	2,354	3,886	71,794	209,812	8,395	6,081	2,041	4,569	1,240	1,866	1,682	2,773
\$20,000 under \$25,000.....	9,602	86,896	1,679	1,420	41,481	168,271	5,294	4,005	1,293	2,994	-	-	695	1,475
\$25,000 under \$30,000.....	8,200	75,523	2,205	5,697	26,289	133,813	3,841	2,965	1,078	1,803	-	-	540	1,286
\$30,000 under \$50,000.....	18,502	283,010	3,163	13,749	52,921	357,289	8,343	7,038	1,591	2,900	338	343	540	1,286
\$50,000 under \$100,000.....	12,842	328,579	2,629	17,367	31,167	447,525	4,829	3,980	972	2,604	178	967	523	3,218
\$100,000 under \$200,000.....	4,099	204,694	1,132	12,337	9,769	355,919	2,293	2,121	355	1,818	77	404	253	1,120
\$200,000 under \$500,000.....	1,182	111,168	615	17,043	3,241	372,648	293	257	166	755	31	308	113	778
\$500,000 under \$1,000,000.....	213	36,658	160	8,225	610	214,747	42	39	38	217	7	74	41	193
\$1,000,000 or more.....	63	22,148	72	10,479	246	327,182	11	10	19	117	2	3	10	72
Nontaxable returns, total.....	25,130	38,643	13,778	97,463	228,854	222,495	25,154	15,813	12,742	8,950	(*)	(*)	5,927	14,071
No adjusted gross income.....	(*)	(*)	(*)	(*)	10,066	39,619	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	-	-	(*)	(*)	6,926	4,003	3,822	2,953	(*)	(*)	-	-	(*)	(*)
\$600 under \$1,000.....	7,884	9,145	-	-	15,570	7,653	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	53,817	30,294	9,821	4,006	7,076	2,409	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	13,850	16,730	7,925	28,504	72,532	51,038	-	-	-	-	(*)	(*)	-	-
\$3,000 under \$4,000.....	-	-	-	-	47,367	35,617	10,078	7,079	4,078	2,865	(*)	(*)	3,403	6,430
\$4,000 under \$5,000.....	-	-	-	-	11,503	10,813	-	-	-	-	(*)	(*)	-	-
\$5,000 or more.....	2,906	8,242	-	-	11,073	43,458	-	-	-	-	(*)	(*)	-	-
Returns under \$5,000.....	32,620	48,418	14,091	78,470	347,813	271,622	31,451	20,204	17,195	11,076	(*)	(*)	7,740	10,681
Returns \$5,000 under \$10,000.....	26,147	98,520	13,401	26,280	263,516	422,054	30,731	21,138	9,239	12,501	(*)	(*)	1,872	3,786
Returns \$10,000 under \$15,000.....	1													

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.2—JOINT 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	Dividend and interest income		Interest received		Pension and annuity (taxable portion)		Rents and royalties				Estate and trusts			
	Net income		Net loss		Net income		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)	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.....	1,794,906	4,045,383	3,119,892	4,223,431	1,112,836	2,917,052	344,142	1,453,891	188,012	1,265,198	61,377	168,785	2,387	3,494
Taxable returns, total.....	351,579	3,329,612	2,070,363	3,400,365	771,793	2,184,148	517,983	1,141,776	134,114	107,266	55,436	161,303	2,045	3,109
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	52,477	33,767	25,558	37,624	9,204	7,669	(-)	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	43,641	24,614	210,335	190,464	86,464	155,038	50,904	48,596	13,789	12,424	(*)	(*)	(*)	(*)
\$4,000 under \$5,000.....	74,725	55,700	245,953	234,981	119,577	234,864	65,204	62,338	12,745	6,120	(*)	(*)	(*)	(*)
\$5,000 under \$6,000.....	63,093	52,156	199,967	205,785	54,301	216,132	47,337	68,193	14,532	6,391	7,261	5,118	(*)	(*)
\$6,000 under \$7,000.....	84,524	53,560	209,030	198,310	31,063	221,665	44,770	48,705	13,206	6,088	(*)	(*)	(*)	(*)
\$7,000 under \$8,000.....	43,312	58,047	156,441	164,868	58,574	164,764	32,666	37,637	15,293	10,400	(*)	(*)	(*)	(*)
\$8,000 under \$9,000.....	52,108	69,123	154,788	182,464	54,434	171,143	37,703	64,405	2,784	3,691	3,977	23,545	(*)	(*)
\$9,000 under \$10,000.....	57,974	76,557	116,907	199,933	46,756	137,265	43,127	92,011	13,118	5,608	(*)	(*)	(*)	(*)
\$10,000 under \$15,000.....	158,972	319,798	327,470	517,708	102,984	298,349	80,008	173,950	19,638	9,194	8,722	11,155	(*)	(*)
\$15,000 under \$20,000.....	87,239	271,361	140,053	298,762	44,338	167,386	34,438	91,673	10,778	6,321	6,232	12,178	(*)	(*)
\$20,000 under \$25,000.....	51,575	214,303	71,279	210,834	22,221	97,445	19,261	69,362	4,016	4,608	3,931	13,010	840	741
\$25,000 under \$30,000.....	30,275	176,688	40,710	155,837	10,234	49,854	12,093	57,367	2,784	3,691	3,198	10,134	(*)	(*)
\$30,000 under \$50,000.....	65,918	555,767	75,025	333,993	20,713	115,288	23,839	118,015	5,555	8,419	6,677	26,650	296	44
\$50,000 under \$100,000.....	37,872	688,183	40,406	255,562	10,400	67,725	14,144	115,238	3,416	10,037	5,130	22,513	391	1,649
\$100,000 under \$200,000.....	12,577	604,805	12,732	115,401	2,994	25,527	4,064	49,392	2,163	7,032	2,093	16,044	124	468
\$200,000 under \$500,000.....	3,608	369,581	3,592	57,826	1,012	10,122	1,239	23,697	454	4,617	719	10,784	47	150
\$500,000 under \$1,000,000.....	646	143,902	645	16,723	168	1,303	1,138	6,440	108	1,138	132	5,141	3	23
\$1,000,000 or more.....	254	123,816	258	19,905	52	1,104	80	3,981	38	1,592	58	4,066	3	18
Nontaxable returns, total.....	228,327	215,777	1,045,739	816,507	431,043	732,904	326,159	312,016	53,899	50,940	6,941	7,482	(*)	(*)
No adjusted gross income.....	4,987	12,648	24,984	16,112	3,474	4,966	9,369	20,185	3,936	16,045	(*)	(*)	(*)	(*)
Under \$600.....	(*)	(*)	31,088	7,952	(*)	(*)	9,720	3,285	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	14,329	4,931	52,491	19,927	13,194	7,573	18,787	12,016	8,321	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	44,399	1,273	394,129	154,424	16,584	181,074	95,021	6,373	16,271	1,317	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	75,319	37,306	369,433	294,131	178,937	271,137	115,311	99,979	11,130	(*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000.....	11,480	30,953	178,449	211,061	92,642	200,793	44,794	55,540	12,735	9,771	5,583	6,220	(*)	(*)
\$4,000 under \$5,000.....	22,206	23,676	54,099	51,854	35,282	86,462	21,357	26,456	1,416	6,252	(*)	(*)	(*)	(*)
\$5,000 or more.....	12,206	96,703	21,064	61,936	16,198	66,251	11,209	29,352	1,416	6,252	(*)	(*)	(*)	(*)
Returns under \$5,000.....	338,693	206,754	1,530,435	1,214,336	645,994	1,793,579	437,252	473,574	31,798	65,761	10,406	8,364	(*)	(*)
Returns \$5,000 under \$10,000.....	288,313	326,200	870,924	996,393	341,417	986,390	215,256	328,458	57,533	31,385	14,861	26,606	(*)	(*)
Returns \$10,000 under \$15,000.....	159,622	324,300	328,294	519,139	126,986	298,350	80,829	175,381	13,663	9,277	8,774	11,166	(*)	(*)
Returns \$15,000 or more.....	293,278	3,183,404	386,149	1,493,313	112,439	538,133	110,103	546,438	28,969	52,075	28,336	122,649	1,543	3,060

Adjusted gross income classes	Partnership and estates and trusts not allocable				Other sources (net) (Thousand dollars)	Statutory adjustment		Total deduction (Thousand dollars)	Standard deduction					
	Net income		Net loss			Number of returns	Amount (Thousand dollars)		Total		Minimum		10 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total.....	9,485	24,628	3,013	4,062	251,871	151,524	189,882	4,140,134	1,854,068	1,187,108	1,335,066	763,354	519,002	423,755
Taxable returns, total.....	6,946	21,143	1,898	2,608	259,481	133,927	171,208	4,833,515	831,942	601,930	325,639	180,943	506,303	420,988
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	(*)	(*)	4,909	(*)	(*)	39,869	39,542	19,471	38,274	19,137	(*)	(*)
\$3,000 under \$4,000.....	-	-	(*)	(*)	20,419	7,168	4,328	209,164	137,431	75,661	133,792	74,360	(*)	(*)
\$4,000 under \$5,000.....	-	-	-	-	8,641	7,428	8,321	287,236	118,250	65,293	117,528	64,961	68,252	36,792
\$5,000 under \$6,000.....	(*)	(*)	(*)	(*)	25,020	14,034	19,230	262,400	98,307	56,161	34,416	21,003	(*)	(*)
\$6,000 under \$7,000.....	-	-	-	-	10,549	11,978	8,491	286,167	73,435	48,555	1,629	1,482	71,806	47,073
\$7,000 under \$8,000.....	-	-	-	-	26,940	7,572	7,089	250,550	62,961	46,241	-	-	62,061	46,241
\$8,000 under \$9,000.....	-	-	-	-	14,568	12,755	12,204	267,026	61,258	53,815	-	-	63,258	53,815
\$9,000 under \$10,000.....	3,262	7,733	-	-	4,865	7,640	11,213	245,904	57,387	54,134	-	-	57,387	54,134
\$10,000 under \$15,000.....	-	-	(*)	(*)	30,366	23,728	27,084	636,138	129,520	129,560	-	-	129,520	129,560
\$15,000 under \$20,000.....	-	-	-	-	17,618	16,657	21,352	353,533	31,840	31,840	-	-	31,840	31,840
\$20,000 under \$25,000.....	-	-	-	-	8,749	6,573	11,726	223,406	10,852	10,852	-	-	10,852	10,852
\$25,000 under \$30,000.....	1,110	4,911	(*)	(*)	13,572	4,538	4,429	158,379	4,288	4,288	-	-	4,288	4,288
\$30,000 under \$50,000.....	-	-	-	-	35,157	7,311	14,323	426,838	4,524	4,810	-	-	4,524	4,812
\$50,000 under \$100,000.....	261	3,013	144	522	20,990	3,922	10,535	438,171	1,092	1,092	-	-	1,092	1,092
\$100,000 under \$200,000.....	84	1,517	-	-	10,154	1,145	3,982	312,452	133	133	-	-	133	133
\$200,000 under \$500,000.....	22	2,479	19	558	4,120	302	1,461	230,228	19	19	-	-	19	19
\$500,000 under \$1,000,000.....	5	11	4	45	1,706	57	705	101,130	1	1	-	-	1	1
\$1,000,000 or more.....	2	9	2	64	1,136	18	438	104,902	2	2	-	-	2	2
Nontaxable returns, total.....	(*)	(*)	(*)	(*)	37,611	17,597	18,672	1,306,621	1,022,126	585,177	1,009,427	582,411	12,699	2,767
No adjusted gross income.....	(*)	(*)	(*)	(*)	293,691	(*)	(*)	-	-	-	-	-	-	-
Under \$600.....	(*)	(*)	-	-	453	-	-	41,182	70,062	40,211	69,390	40,178	(*)	(*)
\$600 under \$1,000.....	-	-	-	-	2,260	-	-	54,213	81,570	45,873	81,234	45,843	(*)	(*)
\$1,000 under \$2,000.....	-	-	-	-	20,932	-	-	277,962	440,405	243,841	433,557	242,912	10,393	1,742
\$2,000 under \$3,000.....	(*)	(*)	-	-	38,139	-	-	349,624	355,637	208,346	352,428	207,564	(*)	(*)
\$3,000 under \$4,000.....	-	-	-	-	15,196	-	-	246,672	54,952	54,952	-	-	(*)	(*)
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	3,762	-	-	91,782	15,444	10,458	15,444	10,458	(*)	(*)
\$5,000 or more.....	(*)	(*)	(*)	(*)	5,338	(*)	(*)	245,186	4,056	2,466	(*)	(*)	(*)	(*)
Returns under \$5,000.....	(*)	(*)	(*)	(*)	21,021	33,285	31,501	1,597,704	1,313,293	743,137	1,296,599	739,394	16,694	3,744
Returns \$5,000 under \$10,000.....	(*)	(*)	(*)	(*)	88,369	53,980	58,228	1,409,670	358,499	261,367				

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.2—JOINT 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	Itemized deductions		Exemptions	Number of returns with no taxable income	Taxable income		Income tax before credits	Surcharge		Tax credits			
	Number	Amount			Number of returns	Amount		Number of returns	Amount	Retirement income credit		Investment credit	
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	Number of returns			Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Grand total.....	2,009,673	4,953,026	2,448,446	1,305,032	2,594,227	19,373,650	5,015,151	1,679,576	356,906	662,634	85,721	123,992	25,372
Taxable returns, total.....	1,614,644	4,231,584	5,213,156	-	2,446,586	19,262,016	4,998,595	1,678,284	356,773	530,582	71,775	113,858	23,267
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	32,127	20,398	129,104	-	71,669	24,148	3,330	-	-	-	-	-	-
\$3,000 under \$4,000.....	139,462	133,503	579,979	-	276,393	187,406	26,356	-	-	-	-	-	-
\$4,000 under \$5,000.....	192,473	321,943	650,514	-	310,723	465,226	66,376	59,297	433	34,628	2,126,558	12,817	1,004
\$5,000 under \$6,000.....	159,322	209,341	552,205	-	257,639	401,443	88,894	163,307	2,848	60,299	7,425	6,356	519
\$6,000 under \$7,000.....	169,539	237,112	518,760	-	243,024	376,701	117,957	201,178	6,282	63,352	9,793	7,413	304
\$7,000 under \$8,000.....	127,971	206,369	401,024	-	190,032	266,776	126,776	171,725	7,291	45,246	7,190	4,230	575
\$8,000 under \$9,000.....	114,673	219,211	394,242	-	177,931	241,254	146,544	163,804	9,591	31,229	4,191	6,961	609
\$9,000 under \$10,000.....	97,644	193,770	333,792	-	155,031	227,313	142,977	152,472	10,239	50,963	8,658	7,793	1,176
\$10,000 under \$15,000.....	230,846	506,572	770,835	-	360,366	2,973,320	522,546	357,796	38,600	77,153	13,247	16,608	2,224
\$15,000 under \$20,000.....	117,343	321,713	324,759	-	149,183	1,886,951	363,630	148,771	26,872	31,729	4,348	11,920	1,545
\$20,000 under \$25,000.....	63,205	212,554	160,927	-	74,057	1,263,666	266,189	73,932	19,584	18,480	2,727	7,337	1,345
\$25,000 under \$30,000.....	37,934	144,091	92,909	-	42,222	903,238	204,414	42,169	15,247	9,351	1,293	5,076	1,301
\$30,000 under \$50,000.....	73,247	422,025	178,457	-	78,371	2,390,341	642,024	78,055	47,849	16,071	2,266	11,572	3,745
\$50,000 under \$100,000.....	47,597	437,378	94,300	-	41,689	2,276,542	912,746	41,579	60,309	9,406	1,381	9,504	4,100
\$100,000 under \$200,000.....	12,992	312,318	30,173	-	13,125	1,412,259	642,752	13,094	48,121	3,527	389	3,562	1,968
\$200,000 under \$500,000.....	3,688	210,209	2,444	-	3,707	832,489	431,790	3,699	32,230	818	120	1,298	634
\$500,000 under \$1,000,000.....	662	101,128	1,525	-	663	340,178	185,433	663	13,397	121	18	284	1,698
\$1,000,000 or more.....	259	104,900	607	-	261	400,229	217,382	259	16,265	54	8	119	602
Nontaxable returns, total.....	386,029	721,444	3,270,271	1,305,032	147,641	111,634	16,559	-	-	138,052	13,947	10,134	2,004
No adjusted gross income.....	-	-	95,905	44,518	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	163,352	71,801	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	8,748	9,340	198,558	90,318	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	34,431	34,121	1,023,435	474,836	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	122,347	141,278	1,084,309	464,635	13,844	4,319	688	-	-	12,505	626	-	-
\$3,000 under \$4,000.....	143,817	212,140	470,263	123,362	75,401	32,081	4,603	-	-	71,642	4,403	7,105	593
\$4,000 under \$5,000.....	46,725	71,324	156,865	23,544	33,685	35,118	5,017	-	-	36,014	4,626	-	-
\$5,000 or more.....	27,662	242,720	77,555	12,012	19,706	39,616	6,251	-	-	17,891	4,292	1,685	1,349
Returns under \$5,000.....	722,429	854,567	4,552,312	1,293,020	737,220	748,799	106,849	60,799	438	232,932	18,374	22,274	1,676
Returns \$5,000 under \$10,000.....	694,272	1,143,304	2,261,578	9,808	1,042,963	3,933,801	620,082	858,412	36,890	268,955	41,537	34,223	3,878
Returns \$10,000 under \$15,000.....	231,766	517,552	772,963	795	360,495	2,974,417	357,903	38,615	38,615	13,249	16,737	2,430	300
Returns \$15,000 or more.....	352,206	2,432,603	396,573	1,409	403,549	11,716,633	3,765,472	402,462	280,963	89,376	12,561	50,758	17,388

Adjusted gross income classes	Tax credits—Continued				Income tax after credits	Tax from recomputing prior year investment credit		Self-employment tax		Tax payments			
	Foreign tax credit		All other tax credits			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Income tax withheld		Excess social security taxes withheld	
	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
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Grand total.....	33,396	12,443	2,721	454	5,248,029	20,055	4,562	410,961	135,720	1,856,244	1,780,301	47,452	6,559
Taxable returns, total.....	33,201	11,704	2,721	454	5,248,029	17,165	4,180	410,872	112,516	1,472,526	1,728,541	47,276	6,509
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	3,279	-	-	12,355	1,535	32,483	4,888	-	-
\$3,000 under \$4,000.....	-	-	-	-	24,133	-	-	36,059	4,905	138,822	35,053	-	-
\$4,000 under \$5,000.....	-	-	-	-	59,814	-	-	43,673	7,765	171,560	61,783	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	3,272	33,889	7,128	151,469	72,054	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	31,378	6,312	164,565	102,805	-	-
\$7,000 under \$8,000.....	-	-	-	-	120,930	-	-	30,586	8,749	133,229	94,745	-	-
\$8,000 under \$9,000.....	7,035	397	-	-	145,287	-	-	30,104	8,921	118,561	97,177	11,510	824
\$9,000 under \$10,000.....	-	-	-	-	147,347	-	464	19,260	5,515	97,357	102,008	-	-
\$10,000 under \$15,000.....	-	-	-	-	545,563	-	-	67,260	23,275	237,566	331,478	11,840	906
\$15,000 under \$20,000.....	2,125	429	-	-	384,185	1,789	209	35,212	13,450	89,911	181,402	8,172	811
\$20,000 under \$25,000.....	1,632	430	-	-	279,262	1,325	213	18,330	7,599	41,906	104,426	2,553	348
\$25,000 under \$30,000.....	3,026	440	-	-	216,625	893	357	11,506	4,931	22,714	68,195	1,304	158
\$30,000 under \$50,000.....	7,446	1,781	211	62	682,014	2,293	1,357	24,062	10,820	41,179	171,184	4,879	979
\$50,000 under \$100,000.....	5,425	1,785	91	17	667,263	1,440	510	12,606	5,603	22,030	172,375	4,409	1,426
\$100,000 under \$200,000.....	2,712	2,058	57	202	686,254	709	275	3,381	1,476	6,671	86,270	1,620	718
\$200,000 under \$500,000.....	1,243	1,949	37	24	459,384	347	171	987	434	1,985	32,676	523	275
\$500,000 under \$1,000,000.....	246	726	2	1	197,384	102	126	160	72	356	6,541	99	50
\$1,000,000 or more.....	110	1,699	-	-	231,337	40	130	58	26	158	3,481	31	13
Nontaxable returns, total.....	-	-	-	-	-	2,390	400	201,089	17,205	383,718	51,783	-	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	9,839	426	17,093	428	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	24,375	1,207	21,986	1,237	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	81,953	6,139	151,342	14,340	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	51,481	4,612	135,533	17,452	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	18,572	2,045	37,673	8,542	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	8,411	1,427	12,359	3,796	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	4,561	1,094	3,544	4,189	-	-
Returns under \$5,000.....	-	-	-	-	87,226	4,196	358	288,615	30,315	723,045	149,317	-	-
Returns \$5,000 under \$10,000.....	-	-	-	-	611,133	5,385	396	149,152	37,469	668,115	470,777	11,847	825
Returns \$10,000 under \$15,000.....	2,904	103	-	-	545,563	1,457	410	67,641	23,441	237,602	331,515	11,851	908
Returns \$15,000 or more.....	24,150	12,035	450	308	4,004,107	9,017	3,398	106,553	44,495	227,482	828,712	23,655	4,801

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.2—JOINT 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	Taxpayers—Continued				Tax due at time filing		Overpayment					
	Refundable credits		Payments on 1968 declaration		Amount		Total		Overpayment refund		Credit on 1969 tax	
	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)
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	
Grand total.....	157,669	13,270	977,343	2,882,571	1,461,493	1,216,901	1,610,164	516,292	1,394,170	323,303	265,652	192,991
Taxable returns, total.....	74,384	14,729	821,022	2,355,496	1,095,150	1,204,533	1,139,437	439,076	934,561	259,751	235,594	179,326
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	1*	(-)	(-)	(-)	43,353	3,146	27,979	4,601	27,142	3,630	(-)	(-)
\$3,000 under \$4,000.....	9,849	452	28,123	6,639	139,426	11,947	134,766	5,019	128,105	23,100	10,596	1,920
\$4,000 under \$5,000.....	11,429	712	51,455	15,058	149,221	23,117	152,965	33,174	146,770	30,114	17,588	2,960
\$5,000 under \$6,000.....	12,109	522	51,068	18,646	119,857	26,598	136,682	26,772	114,527	23,792	24,003	2,973
\$6,000 under \$7,000.....	12,109	522	54,682	23,023	107,514	27,211	135,510	32,910	121,143	29,534	17,172	3,376
\$7,000 under \$8,000.....	9,200	355	57,232	33,036	81,114	25,369	103,217	24,017	89,117	19,985	18,693	4,033
\$8,000 under \$9,000.....	11,456	1,138	67,408	52,013	47,997	20,138	91,134	24,526	73,248	15,989	30,992	10,347
\$9,000 under \$10,000.....	11,456	1,138	47,692	37,035	32,417	31,051	31,024	17,118	59,527	15,608	-	-
\$10,000 under \$15,000.....	5,241	1,273	151,110	184,596	206,018	97,403	152,804	46,126	123,807	33,788	32,439	12,338
\$15,000 under \$20,000.....	2,342	309	91,364	165,922	46,730	73,699	53,286	25,862	31,385	13,783	23,954	12,079
\$20,000 under \$25,000.....	1,560	710	54,694	146,470	49,445	53,004	24,435	17,472	11,035	7,507	15,108	9,965
\$25,000 under \$30,000.....	4,245	1,159	34,590	131,056	28,169	41,082	14,062	19,281	4,643	9,605	10,171	9,677
\$30,000 under \$50,000.....	2,491	2,714	64,110	429,736	55,116	137,344	23,255	46,224	6,547	13,815	18,547	32,709
\$50,000 under \$100,000.....	1,036	2,101	39,392	566,702	39,534	176,916	12,122	46,762	2,286	9,916	10,503	36,946
\$100,000 under \$200,000.....	470	1,397	12,568	480,303	9,963	144,219	3,153	26,199	539	4,967	2,820	21,232
\$200,000 under \$500,000.....	113	743	3,645	318,406	2,766	122,531	938	15,378	163	3,529	836	11,850
\$500,000 under \$1,000,000.....	48	494	252	118,740	202	112,418	53	3,652	7	721	48	2,931
Non-taxable returns, total.....	83,285	3,541	56,321	27,074	166,443	12,367	470,527	77,216	444,409	63,551	30,058	13,664
No adjusted gross income.....	12,700	457	3,791	592	9,088	334	27,704	274	27,234	795	2,226	469
Under \$600.....	10,510	430	-	-	26,500	995	31,553	1,372	29,797	1,581	-	-
\$600 under \$1,000.....	23,769	278	10,658	3,104	72,676	5,001	166,584	17,099	163,726	16,632	10,911	1,819
\$1,000 under \$2,000.....	10,145	602	12,420	3,137	40,806	3,226	150,312	19,804	144,788	18,446	-	-
\$2,000 under \$3,000.....	11,854	640	17,250	5,200	20,980	2,053	50,404	11,389	43,505	8,723	10,122	3,379
\$3,000 under \$4,000.....	-	-	7,211	10,582	2,441	604	17,733	4,976	14,913	4,263	-	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	9,765	14,444	6,993	9,448	4,044	4,996
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	106,267	4,543	132,196	38,908	496,502	49,971	782,472	124,366	740,033	110,946	56,187	13,920
Returns \$5,000 under \$10,000.....	23,678	1,149	288,162	167,734	487,367	139,849	541,275	131,335	462,636	108,618	94,172	22,717
Returns \$10,000 under \$15,000.....	8,521	1,006	151,781	125,204	206,263	97,516	152,937	46,729	123,900	34,030	32,605	12,700
Returns \$15,000 or more.....	18,603	11,579	305,203	2,496,725	271,461	929,565	132,230	213,362	57,601	69,709	82,688	143,654

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

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.3—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	Itemized deductions							
				Medical expense							
				Total		One-half insurance premiums		Medicine and drugs in excess of one percent		Other medical and dental expenses in excess of three percent	
				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)	
Grand total.....	3,280,707	33,445,852	7,500,356	2,875,903	1,707,678	2,590,217	220,932	1,479,194	201,648	2,115,741	1,486,784
Taxable returns, total.....	2,533,171	31,162,028	6,040,656	2,234,847	1,029,971	2,061,437	177,860	1,054,645	135,855	1,531,133	852,145
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	35,613	63,846	17,017	28,765	4,323	26,228	1,436	16,416	1,199	21,492	2,887
\$2,000 under \$3,000.....	195,070	497,835	130,380	172,910	41,930	155,744	10,069	99,549	9,182	144,481	31,862
\$3,000 under \$4,000.....	290,713	1,024,962	262,877	253,176	74,903	225,189	16,698	150,690	19,032	203,099	58,206
\$4,000 under \$5,000.....	314,481	1,421,104	355,376	288,970	97,149	263,347	22,029	167,882	19,325	230,559	75,119
\$5,000 under \$6,000.....	251,769	1,383,073	331,398	237,220	104,626	209,699	17,393	135,846	18,297	198,349	87,232
\$6,000 under \$7,000.....	236,022	1,528,212	322,774	210,047	84,378	198,513	17,791	129,979	14,801	176,498	66,587
\$7,000 under \$8,000.....	184,239	1,377,538	299,053	162,140	71,839	155,362	12,993	76,772	13,212	109,471	58,847
\$8,000 under \$9,000.....	150,504	1,281,563	274,996	129,098	61,014	117,812	11,911	67,316	9,252	95,352	49,104
\$9,000 under \$10,000.....	123,755	1,172,131	241,918	112,347	55,520	103,429	9,529	43,552	5,142	73,316	45,991
\$10,000 under \$15,000.....	300,739	3,684,280	670,751	264,271	137,853	245,908	23,684	105,007	14,540	152,971	114,179
\$15,000 under \$20,000.....	148,660	2,558,058	428,189	127,166	76,275	120,416	11,683	35,975	6,177	58,852	64,598
\$20,000 under \$25,000.....	84,889	1,896,210	303,842	71,047	50,204	68,067	6,524	11,592	6,431	25,200	43,685
\$25,000 under \$30,000.....	48,630	1,331,326	218,466	42,456	37,015	41,240	3,888	5,898	1,018	14,102	33,129
\$30,000 under \$50,000.....	93,837	3,602,285	569,535	76,025	46,190	73,470	6,972	6,621	1,575	17,650	47,222
\$50,000 under \$100,000.....	52,009	3,516,940	602,158	41,756	51,316	40,166	3,733	1,413	595	7,455	47,590
\$100,000 under \$200,000.....	16,250	2,180,872	410,906	13,031	19,711	12,595	1,165	125	70	1,819	18,546
\$200,000 under \$500,000.....	4,802	1,390,927	307,710	3,629	6,231	3,491	299	12	7	409	5,930
\$500,000 under \$1,000,000.....	842	564,251	132,844	568	1,294	540	44	-	-	50	1,250
\$1,000,000 or more.....	347	686,615	160,466	225	200	221	19	-	-	8	181
Nontaxable returns, total.....	747,536	2,283,824	1,459,701	641,056	677,708	528,780	43,072	424,549	65,794	584,608	634,638
Under \$600.....	7,446	2,527	5,664	4,237	792	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	23,901	19,641	21,226	13,676	6,446	12,594	827	11,566	1,795	13,004	5,619
\$1,000 under \$2,000.....	205,404	329,466	189,854	165,037	95,005	128,165	8,999	106,497	12,627	147,197	86,006
\$2,000 under \$3,000.....	232,528	578,117	313,225	201,577	151,541	162,496	13,155	138,730	21,068	185,004	138,386
\$3,000 under \$4,000.....	169,473	582,553	273,004	149,628	108,536	131,195	11,704	103,837	17,082	137,767	96,833
\$4,000 under \$5,000.....	61,764	272,541	142,066	60,304	63,006	53,048	4,649	35,034	5,439	53,792	63,358
\$5,000 or more.....	47,020	498,979	514,662	46,597	247,382	39,154	3,567	27,820	7,651	43,686	234,815
Returns under \$5,000.....	1,536,393	4,792,592	1,710,690	1,338,280	648,633	1,160,134	89,737	831,266	106,881	1,140,553	558,897
Returns \$5,000 under \$10,000.....	985,919	6,998,918	1,687,897	890,473	528,845	818,211	72,813	476,777	65,881	690,380	456,035
Returns \$10,000 under \$15,000.....	304,312	3,727,530	715,656	267,622	176,434	248,790	23,872	107,735	15,633	156,209	152,572
Returns \$15,000 or more.....	454,083	17,926,812	3,386,113	379,528	353,766	363,122	34,910	63,416	13,253	128,599	319,280

Adjusted gross income classes	Itemized deductions—Continued									
	Taxes paid									
	Total		Real estate taxes		General sales tax		State and local income taxes		Personal property taxes	
	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)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Grand total.....	3,197,106	2,536,244	2,434,400	1,139,849	3,014,722	350,602	1,599,135	765,528	1,230,928	97,027
Taxable returns, total.....	2,507,735	2,243,972	1,900,479	937,323	2,402,324	313,443	1,460,609	747,130	994,378	87,000
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	34,177	7,312	24,366	5,253	33,077	1,302	12,444	283	7,274	145
\$2,000 under \$3,000.....	187,030	45,597	115,971	28,123	176,791	9,746	59,729	1,488	40,181	1,044
\$3,000 under \$4,000.....	286,910	93,608	181,430	55,669	267,896	17,901	104,487	5,014	98,923	4,339
\$4,000 under \$5,000.....	311,194	128,011	236,424	74,786	294,777	22,473	115,417	11,469	102,898	4,777
\$5,000 under \$6,000.....	249,568	111,585	188,750	64,598	234,185	21,296	118,405	10,179	94,237	3,528
\$6,000 under \$7,000.....	233,821	122,973	189,096	68,062	225,870	22,459	151,337	15,115	99,532	4,674
\$7,000 under \$8,000.....	181,962	106,155	140,980	59,125	174,030	19,332	114,440	12,666	86,376	4,511
\$8,000 under \$9,000.....	150,504	108,136	119,552	57,203	146,698	18,683	109,786	16,975	74,731	5,325
\$9,000 under \$10,000.....	123,588	87,773	102,665	46,881	120,715	14,824	84,361	15,219	65,826	3,417
\$10,000 under \$15,000.....	299,691	264,972	242,846	125,500	292,646	44,234	228,190	64,714	127,036	9,176
\$15,000 under \$20,000.....	148,352	173,929	118,577	74,961	144,567	27,317	102,650	53,410	62,617	6,913
\$20,000 under \$25,000.....	84,711	126,597	68,545	48,588	81,906	18,360	60,772	48,278	37,270	4,879
\$25,000 under \$30,000.....	48,578	93,804	36,778	30,274	46,705	12,722	37,109	42,212	22,217	3,225
\$30,000 under \$50,000.....	93,642	244,692	73,692	77,949	90,662	29,305	68,229	116,420	41,816	8,892
\$50,000 under \$100,000.....	51,815	232,771	42,161	63,947	50,329	20,683	37,488	30,774	23,609	8,954
\$100,000 under \$200,000.....	16,209	137,025	13,532	30,759	15,698	8,074	11,023	87,390	7,012	5,791
\$200,000 under \$500,000.....	4,794	92,182	4,076	16,964	4,642	3,263	3,538	64,318	2,271	4,306
\$500,000 under \$1,000,000.....	842	33,901	732	4,891	803	851	637	25,853	389	1,169
\$1,000,000 or more.....	347	32,949	306	3,790	327	618	267	25,353	183	1,935
Nontaxable returns, total.....	689,371	292,274	533,921	202,527	612,398	37,164	138,526	18,399	236,550	10,026
Under \$600.....	4,573	1,462	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	18,696	5,534	14,387	4,238	11,075	441	36,763	842	7,947	112
\$1,000 under \$2,000.....	181,420	51,779	132,010	39,524	156,029	6,648	842	7,947	42,464	1,044
\$2,000 under \$3,000.....	221,197	82,676	165,745	59,414	198,114	10,297	44,135	2,077	76,969	2,259
\$3,000 under \$4,000.....	162,194	74,995	138,661	51,975	149,512	10,173	25,878	3,306	68,697	3,472
\$4,000 under \$5,000.....	57,002	30,795	47,520	21,370	54,890	4,392	15,233	1,311	22,935	1,158
\$5,000 or more.....	44,289	45,033	32,800	25,075	40,315	5,050	15,958	10,651	17,125	1,947
Returns under \$5,000.....	1,464,393	521,768	1,059,312	341,282	1,344,624	83,534	454,645	26,003	468,701	18,384
Returns \$5,000 under \$10,000.....	977,635	563,689	770,223	315,151	937,000	100,325	590,967	71,911	434,972	22,394
Returns \$10,000 under \$15,000.....	302,767	266,834	244,826	126,422	294,560	44,498	230,101	65,251	128,823	9,262
Returns \$15,000 or more.....	452,311	1,183,953	360,039	356,994	438,538	122,245	323,422	602,363	198,432	46,987

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.3—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Itemized deductions—Continued											
	Taxes paid—Continued				Interest paid							
	State and local gasoline taxes		All other taxes		Total		Home mortgage interest		Installment purchases		Other interest	
	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)
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Grand total.....	3,244,131	127,380	401,433	56,055	1,212,317	800,516	570,164	235,061	165,973	13,206	872,843	552,258
Taxable returns, total.....	1,867,598	107,597	344,749	51,688	998,884	651,891	468,736	193,574	138,147	11,645	738,992	446,681
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	13,787	311	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$2,000 under \$3,000.....	90,757	3,697	21,246	1,496	38,051	6,358	16,944	3,460	19,622	1,198	22,750	2,625
\$3,000 under \$4,000.....	181,457	8,946	30,404	1,738	76,774	14,971	29,944	5,742	23,679	1,222	54,794	8,302
\$4,000 under \$5,000.....	220,915	11,200	33,392	3,305	112,428	30,464	57,537	16,459	23,679	1,222	73,023	12,783
\$5,000 under \$6,000.....	189,116	9,398	42,555	2,585	93,215	29,555	52,934	17,903	14,217	1,115	60,733	10,537
\$6,000 under \$7,000.....	191,441	11,665	25,549	998	103,978	33,137	51,752	17,453	8,322	449	78,286	15,235
\$7,000 under \$8,000.....	145,072	8,310	27,383	1,611	82,996	29,250	43,858	16,328	11,082	1,150	64,623	11,272
\$8,000 under \$9,000.....	122,128	7,523	23,729	2,429	75,313	28,580	32,838	16,334	9,981	694	55,523	11,552
\$9,000 under \$10,000.....	104,051	5,944	20,900	1,488	59,317	27,592	30,005	15,542	6,913	336	47,451	11,714
\$10,000 under \$15,000.....	250,000	15,882	43,400	5,466	144,118	74,053	75,561	31,395	28,226	2,252	110,981	40,408
\$15,000 under \$20,000.....	123,333	7,879	25,500	3,453	67,656	43,786	28,913	15,188	8,118	1,325	51,503	27,274
\$20,000 under \$25,000.....	68,274	4,339	12,971	2,173	36,307	28,785	13,226	8,632	3,004	404	28,605	19,749
\$25,000 under \$30,000.....	38,355	2,476	8,451	2,905	21,560	21,343	6,936	4,495	1,086	31	17,671	16,717
\$30,000 under \$50,000.....	73,410	4,726	16,228	7,423	43,931	69,859	14,738	11,638	1,749	175	36,924	58,048
\$50,000 under \$100,000.....	38,845	2,928	10,414	5,535	25,907	76,686	7,457	7,396	827	762	22,321	68,529
\$100,000 under \$200,000.....	12,209	1,200	3,819	3,858	8,774	52,765	2,413	2,832	164	121	7,819	49,816
\$200,000 under \$500,000.....	3,584	401	1,664	2,979	3,004	43,288	822	1,288	46	56	2,709	41,944
\$500,000 under \$1,000,000.....	605	114	343	1,032	571	19,777	180	607	6	247	516	18,925
\$1,000,000 or more.....	259	58	160	1,196	240	21,148	70	181	5	6	224	20,960
Nontaxable returns, total.....	426,533	19,784	56,684	4,368	213,433	148,624	101,428	41,485	27,826	1,560	133,851	105,581
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	8,955	355	17,424	1,217	43,783	9,233	2,108	675	12,501	544	23,462	3,085
\$1,000 under \$2,000.....	83,045	2,888	16,565	1,398	60,954	23,105	26,832	10,933	10,249	934	35,039	11,780
\$2,000 under \$3,000.....	141,586	7,228	17,256	783	61,943	38,448	31,062	14,560	10,249	934	41,119	22,954
\$3,000 under \$4,000.....	122,500	5,631	23,884	1,344	84,408	48,408	4,667	1,437	12	16	16,535	8,865
\$4,000 under \$5,000.....	43,430	2,217	13,484	965	20,070	61,534	8,834	5,232	2,539	47	15,273	56,255
\$5,000 or more.....	23,884	1,348	4,337	965	20,070	61,534	8,834	5,232	2,539	47	15,273	56,255
Returns under \$5,000.....	909,565	42,591	138,490	9,959	425,354	139,477	199,027	62,116	69,688	4,036	271,681	73,325
Returns \$5,000 under \$10,000.....	773,594	44,645	139,789	9,261	432,259	168,874	220,159	89,127	53,052	3,791	319,263	75,956
Returns \$10,000 under \$15,000.....	250,918	15,934	43,414	5,469	145,453	75,425	75,562	31,396	28,226	2,252	112,316	41,778
Returns \$15,000 or more.....	360,054	24,210	79,740	31,366	209,251	416,740	74,816	52,422	15,007	3,127	169,583	361,199

Adjusted gross income classes	Itemized deductions—Continued										Taxable income		Income tax before credits
	Contributions		Casualty and theft losses		Employee expenses		Other deductions	Type not specified		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)				
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
Grand total.....	3,019,917	1,868,849	74,746	31,287	666,936	70,396	457,284	30,186	28,310	2,681,910	20,610,718	5,899,905	
Taxable returns, total.....	2,410,887	1,614,829	63,139	28,368	601,917	67,198	391,090	13,841	13,583	2,533,171	20,515,669	5,885,831	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	29,775	3,785	(*)	(*)	(*)	(*)	380	(*)	(*)	35,613	4,093	553	
\$2,000 under \$3,000.....	174,344	28,810	(*)	(*)	15,822	1,392	3,178	(*)	(*)	195,070	112,774	15,891	
\$3,000 under \$4,000.....	278,326	63,636	14,381	3,047	53,729	4,470	10,309	11,003	9,022	290,713	293,579	43,277	
\$4,000 under \$5,000.....	289,800	77,282	11,418	3,065	77,778	6,089	13,169	11,003	9,022	314,481	513,912	77,511	
\$5,000 under \$6,000.....	237,517	70,278	8,122	1,751	63,101	5,453	7,315	1,624	2,455	251,769	589,601	91,448	
\$6,000 under \$7,000.....	229,731	65,380	11,418	3,065	81,348	6,818	7,287	1,624	2,455	236,022	756,300	119,587	
\$7,000 under \$8,000.....	173,727	65,298	8,122	1,751	60,640	7,147	16,874	1,624	2,455	184,239	734,746	120,468	
\$8,000 under \$9,000.....	146,454	56,638	8,122	1,751	42,719	5,642	13,519	1,624	2,455	150,504	710,186	118,405	
\$9,000 under \$10,000.....	118,577	51,918	8,122	1,751	38,668	5,090	13,574	1,624	2,455	123,755	684,707	116,960	
\$10,000 under \$15,000.....	292,506	143,071	11,275	5,531	97,028	13,218	31,033	1,624	2,455	300,739	2,426,766	446,232	
\$15,000 under \$20,000.....	144,421	99,419	5,789	2,383	33,818	4,695	26,987	1,624	2,455	148,660	1,834,273	371,437	
\$20,000 under \$25,000.....	83,353	68,843	2,294	1,884	12,987	1,423	25,589	1,624	2,455	84,889	1,427,675	324,464	
\$25,000 under \$30,000.....	47,901	46,120	1,439	923	6,899	1,798	18,578	1,624	2,455	48,630	1,015,366	247,396	
\$30,000 under \$50,000.....	91,617	148,803	3,705	3,148	8,608	8,009	47,069	1,624	2,455	93,837	2,839,542	822,658	
\$50,000 under \$100,000.....	50,924	176,361	2,156	3,128	4,465	1,399	59,519	96	1,042	52,009	2,807,777	1,057,965	
\$100,000 under \$200,000.....	15,995	155,137	789	1,721	1,527	779	43,383	15	419	16,250	1,735,907	811,245	
\$200,000 under \$500,000.....	4,744	133,817	367	877	465	509	30,727	3	94	4,802	1,073,376	569,386	
\$500,000 under \$1,000,000.....	834	65,077	93	355	80	106	12,339	-	-	842	429,655	237,516	
\$1,000,000 or more.....	341	95,196	44	466	34	249	10,261	-	-	347	525,434	293,432	
Nontaxable returns, total.....	609,030	254,020	11,607	2,921	65,019	3,240	66,190	16,345	14,727	148,739	95,050	14,072	
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	95	(*)	(*)	-	-	-	
\$600 under \$1,000.....	16,883	3,074	(*)	(*)	16,765	551	3,884	(*)	(*)	-	-	-	
\$1,000 under \$2,000.....	157,870	25,718	11,606	2,920	18,524	1,226	5,105	12,538	13,930	9,383	1,075	148	
\$2,000 under \$3,000.....	196,060	46,052	11,606	2,920	18,524	1,226	6,331	12,538	13,930	48,211	19,855	2,770	
\$3,000 under \$4,000.....	146,636	37,763	11,606	2,920	25,945	1,247	9,566	12,538	13,930	41,628	20,302	2,852	
\$4,000 under \$5,000.....	52,355	17,770	11,606	2,920	25,945	1,247	3,984	12,538	13,930	30,433	22,258	3,052	
\$5,000 or more.....	33,217	123,106	11,606	2,920	3,618	199	37,225	12,538	13,930	19,084	31,560	5,250	
Returns under \$5,000.....	1,348,058	304,427	27,233	5,871	210,931	15,064	56,003	24,047	19,447	965,532	987,848	146,055	
Returns \$5,000 under \$10,000.....	935,390	321,028	19,541	4,815	289,957	30,271	65,356	(*)	(*)	963,799	3,500,175	570,414	
Returns \$10,000 under \$15,000.....	293,594	144,507	11,275	5,531	97,028	13,218	32,687	(*)	(*)	302,025	2,428,380	446,504	
Returns \$15,000 or more.....	442,875	1,098,887	16,697	15,070	69,020	11,843	303,238	523	2,815	450,554	13,694,315	4,736,932	

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.3—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Surcharge		Tax credits								Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Retirement income credit		Foreign tax credit		Investment credit		Other tax 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)		
(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Grand total.....	1,780,150	424,217	883,419	94,949	44,306	16,544	105,947	23,912	1,358	330	2,533,171	6,188,341
Taxable returns, total.....	1,774,533	423,902	744,612	83,037	44,106	15,467	98,037	22,519	1,358	330	2,533,171	6,188,341
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(-)	-	-	(*)	(-)	-	-	35,613	501
\$2,000 under \$3,000.....	14,289	64	50,269	2,296	-	-	-	-	-	-	195,070	13,549
\$3,000 under \$4,000.....	97,325	1,234	73,247	5,285	-	-	4,931	270	-	-	290,713	39,066
\$4,000 under \$5,000.....	122,330	2,631	110,567	9,125	(*)	(*)	-	-	-	-	314,481	70,320
\$5,000 under \$6,000.....	163,006	3,824	79,863	8,878	-	-	10,375	1,040	-	-	251,769	86,040
\$6,000 under \$7,000.....	200,349	6,587	74,806	9,252	(*)	(*)	7,880	427	-	-	236,022	116,490
\$7,000 under \$8,000.....	167,167	7,875	55,342	8,140	-	-	-	-	-	-	184,239	119,651
\$8,000 under \$9,000.....	142,477	8,127	27,365	2,992	9,088	514	7,859	764	-	-	150,504	123,107
\$9,000 under \$10,000.....	121,363	8,121	50,175	7,253	-	-	15,510	1,834	(*)	(*)	123,755	117,189
\$10,000 under \$15,000.....	297,253	32,673	87,202	12,724	-	-	-	-	-	-	300,739	464,689
\$15,000 under \$20,000.....	148,003	27,306	41,682	5,282	3,205	468	9,743	1,343	(*)	(*)	148,660	391,648
\$20,000 under \$25,000.....	84,514	24,023	29,039	3,866	2,810	478	6,942	1,069	-	-	84,889	343,065
\$25,000 under \$30,000.....	48,630	18,469	14,533	1,759	4,150	585	5,529	1,411	535	64	48,630	262,108
\$30,000 under \$50,000.....	93,475	61,129	25,796	3,377	9,274	2,122	12,478	3,839	-	-	93,837	874,382
\$50,000 under \$100,000.....	51,844	78,991	14,741	1,965	7,462	2,935	10,453	4,248	178	22	52,009	1,127,777
\$100,000 under \$200,000.....	16,199	60,630	5,062	569	3,569	3,142	4,028	2,210	89	212	16,250	865,745
\$200,000 under \$500,000.....	4,789	42,520	1,344	181	1,577	2,502	1,489	1,886	45	30	4,802	607,293
\$500,000 under \$1,000,000.....	839	17,738	189	26	292	858	330	919	4	1	842	253,447
\$1,000,000 or more.....	345	21,959	88	15	142	1,847	154	1,257	2	(1)	347	312,272
Nontaxable returns, total.....	5,617	316	138,807	11,914	(*)	(-)	7,910	1,394	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	7,947	138	-	-	(-)	(*)	-	-	-	-
\$2,000 under \$3,000.....	(*)	(*)	46,438	2,695	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	39,080	2,721	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	3,415	302	27,580	2,960	-	-	7,574	1,384	-	-	-	-
\$5,000 or more.....	-	-	17,762	3,400	(*)	(*)	-	-	-	-	-	-
Returns under \$5,000.....	239,209	4,122	358,430	25,271	(*)	(*)	18,085	1,455	-	-	835,877	123,437
Returns \$5,000 under \$10,000.....	794,533	34,534	304,287	39,866	(*)	(*)	25,294	2,348	(*)	(*)	946,289	562,477
Returns \$10,000 under \$15,000.....	297,523	32,690	88,208	12,763	6,561	266	11,324	1,475	-	-	300,739	464,689
Returns \$15,000 or more.....	448,885	352,871	132,494	17,049	32,671	16,012	51,244	18,634	1,021	330	450,266	5,037,738

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) Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.4—JOINT RETURNS WITH ITEMIZED DEDUCTIONS AND WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	Itemized deductions							
				Medical expense							
				Total		One-half insurance premiums		Medicine and drugs in excess of one percent		Other medical and dental expenses in excess of three percent	
				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)	
Grand total.....	2,000,673	24,283,034	4,953,026	1,759,416	874,995	1,604,686	153,479	905,789	134,777	1,266,379	721,551
Taxable returns, total.....	1,614,644	22,931,174	4,231,584	1,425,401	633,721	1,316,634	126,107	673,589	93,793	961,500	507,647
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	32,127	87,315	20,398	25,952	6,573	22,327	1,594	9,363	1,161	19,347	4,979
\$2,000 under \$3,000.....	139,462	499,945	133,503	118,420	39,534	102,954	8,500	75,863	11,010	95,247	31,034
\$3,000 under \$4,000.....	192,473	873,676	221,943	176,179	62,829	157,741	14,347	110,595	13,434	145,955	48,482
\$4,000 under \$5,000.....	159,332	876,560	206,241	152,732	62,389	135,455	12,193	94,674	13,544	130,943	50,196
\$5,000 under \$6,000.....	169,589	1,099,794	237,612	151,948	62,135	147,131	14,102	94,348	11,212	129,257	48,033
\$6,000 under \$7,000.....	127,971	957,276	204,309	114,247	42,624	110,793	10,025	58,680	8,205	77,399	32,600
\$7,000 under \$8,000.....	114,673	979,154	213,211	102,370	48,890	92,185	3,797	56,070	8,054	79,368	39,094
\$8,000 under \$9,000.....	97,644	925,530	191,770	89,102	42,159	81,284	7,814	35,178	4,503	61,059	34,345
\$9,000 under \$10,000.....	230,846	2,834,235	506,578	201,560	91,302	185,353	19,042	88,033	12,652	125,194	72,268
\$10,000 under \$15,000.....	117,343	2,021,848	321,713	99,470	49,002	94,484	9,727	29,607	5,096	47,020	39,251
\$15,000 under \$20,000.....	63,205	1,411,873	212,554	53,033	29,793	50,814	5,180	9,058	1,948	18,515	24,617
\$20,000 under \$25,000.....	37,934	1,037,358	154,091	32,919	27,073	31,828	3,289	5,125	937	11,485	18,786
\$25,000 under \$30,000.....	73,847	2,830,744	422,025	60,354	31,866	58,582	5,942	5,180	1,301	13,904	25,927
\$30,000 under \$50,000.....	40,597	2,740,536	437,079	33,016	27,974	32,028	3,194	1,111	479	5,321	24,787
\$50,000 under \$100,000.....	12,992	1,743,872	312,319	10,603	10,776	10,343	1,039	95	43	1,224	9,738
\$100,000 under \$200,000.....	3,688	1,065,989	230,209	2,860	3,188	2,799	265	7	4	233	2,923
\$200,000 under \$500,000.....	662	441,926	101,129	459	528	449	40	-	-	24	488
\$500,000 under \$1,000,000.....	259	503,543	104,900	177	86	174	17	-	-	5	69
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	386,029	1,351,862	721,444	334,015	241,277	288,052	27,372	232,200	40,983	304,879	213,905
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	8,748	7,693	8,340	5,707	2,428	5,377	450	4,662	1,315	6,436	2,334
\$1,000 under \$2,000.....	34,431	54,478	34,121	24,268	14,023	21,216	2,203	17,549	3,357	23,593	11,820
\$2,000 under \$3,000.....	122,847	316,577	141,278	103,648	50,020	82,595	7,575	75,013	12,111	92,581	42,274
\$3,000 under \$4,000.....	143,817	495,947	212,690	125,096	78,389	111,905	10,541	89,715	14,693	116,539	67,849
\$4,000 under \$5,000.....	46,785	204,341	81,324	46,425	24,438	42,807	3,887	30,296	5,031	41,014	21,051
\$5,000 or more.....	27,662	272,183	242,720	27,468	71,123	24,152	2,546	14,965	4,476	24,716	68,577
Returns under \$5,000.....	722,429	2,540,615	854,567	627,098	279,088	546,832	49,266	413,658	62,112	540,712	229,823
Returns \$5,000 under \$10,000.....	694,272	4,992,066	1,148,304	635,455	306,389	588,991	56,301	352,604	48,710	500,855	250,091
Returns \$10,000 under \$15,000.....	231,766	2,845,160	517,552	202,425	99,755	186,208	19,120	88,773	13,135	125,946	80,644
Returns \$15,000 or more.....	352,206	13,905,193	2,432,603	294,438	189,763	282,655	28,792	50,754	10,820	98,866	160,993

Adjusted gross income classes	Itemized deductions--Continued									
	Taxes paid									
	Total		Real estate taxes		General sales tax		State and local income taxes		Personal property taxes	
	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)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Grand total.....	1,974,496	1,824,490	1,652,047	800,510	1,888,858	259,872	1,046,809	557,181	833,778	65,847
Taxable returns, total.....	1,607,041	1,640,145	1,328,783	675,754	1,552,871	235,863	973,558	546,248	692,354	58,773
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	31,027	7,913	23,678	4,389	28,826	1,735	10,579	441	(*)	(*)
\$2,000 under \$3,000.....	138,026	51,410	99,635	30,455	130,509	10,055	37,914	1,222	50,045	2,522
\$3,000 under \$4,000.....	190,958	82,166	152,919	46,224	182,914	15,810	6,336	6,336	70,569	3,130
\$4,000 under \$5,000.....	159,332	75,769	132,931	43,396	155,452	15,229	78,350	5,656	65,377	2,672
\$5,000 under \$6,000.....	168,488	90,787	139,959	49,706	162,739	17,139	106,584	10,777	69,083	3,643
\$6,000 under \$7,000.....	126,871	75,639	108,310	42,019	121,813	14,273	76,963	7,734	64,720	3,053
\$7,000 under \$8,000.....	114,673	80,576	94,631	42,960	111,968	15,357	83,004	10,851	56,563	2,775
\$8,000 under \$9,000.....	97,477	68,245	84,930	37,151	94,940	12,393	67,077	9,453	53,145	2,557
\$9,000 under \$10,000.....	230,350	208,347	199,204	101,630	224,376	35,374	177,151	46,171	102,508	6,455
\$10,000 under \$15,000.....	117,112	137,333	98,191	60,023	114,049	22,671	81,685	40,620	50,420	4,485
\$15,000 under \$20,000.....	63,027	93,831	54,431	37,038	60,846	14,293	45,949	34,197	28,801	3,139
\$20,000 under \$25,000.....	37,882	71,041	30,233	24,091	36,509	10,489	29,012	30,181	18,066	2,532
\$25,000 under \$30,000.....	73,823	188,293	60,463	63,427	71,604	23,947	53,469	84,672	32,511	6,079
\$30,000 under \$50,000.....	40,426	179,871	34,131	49,788	39,323	16,680	29,585	100,879	18,731	6,178
\$50,000 under \$100,000.....	12,968	107,579	11,097	24,308	12,557	6,666	8,818	68,134	5,645	4,299
\$100,000 under \$200,000.....	3,680	70,485	3,210	12,811	3,568	2,621	2,772	49,380	1,752	3,015
\$200,000 under \$500,000.....	662	27,230	592	3,825	636	701	517	20,823	321	981
\$500,000 under \$1,000,000.....	259	23,630	238	2,513	242	430	206	18,721	123	1,168
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	367,455	184,344	323,264	124,757	335,987	24,012	73,251	10,935	141,424	7,076
Under \$600.....	7,821	3,106	6,810	2,054	4,946	264	8,182	301	9,626	321
\$600 under \$1,000.....	30,046	11,397	25,984	8,561	26,909	1,456	-	-	-	-
\$1,000 under \$2,000.....	118,796	49,474	100,234	34,444	105,864	6,212	24,843	1,268	42,282	1,547
\$2,000 under \$3,000.....	139,075	63,187	125,952	44,942	130,366	8,850	20,469	762	57,166	2,965
\$3,000 under \$4,000.....	45,662	26,151	39,650	17,767	43,550	3,915	12,864	966	19,633	1,112
\$4,000 under \$5,000.....	26,055	31,029	24,634	16,989	24,352	3,315	6,893	7,638	12,717	1,131
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	701,411	294,804	574,862	188,836	653,884	48,296	198,774	11,295	253,295	11,686
Returns \$5,000 under \$10,000.....	690,467	409,675	583,427	228,353	668,949	76,897	417,794	45,556	320,452	15,460
Returns \$10,000 under \$15,000.....	231,270	209,068	200,022	101,991	225,296	35,527	177,405	46,304	103,299	6,475
Returns \$15,000 or more.....	351,348	910,943	293,736	281,330	340,729	99,152	252,836	454,026	156,732	32,226

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.4—JOINT RETURNS WITH ITEMIZED DEDUCTIONS AND WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Itemized deductions—Continued											
	Taxes paid—Continued				Interest paid							
	State and local gasoline taxes		All other taxes		Total		Home mortgage interest		Installment purchases		Other interest	
	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)
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
Grand total.....	1,697,748	101,329	277,212	39,920	923,112	626,334	454,317	194,336	132,527	11,247	673,277	420,759
Taxable returns, total.....	1,395,433	86,525	247,289	37,163	782,851	526,645	388,114	166,880	109,798	9,872	580,425	349,903
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	21,138	930	(*)	(*)	12,687	2,278	7,183	1,485	1,101	23	(*)	(*)
\$2,000 under \$3,000.....	117,300	5,931	19,365	1,224	42,334	6,917	17,084	3,093	9,135	736	27,966	3,088
\$3,000 under \$4,000.....	162,620	9,095	20,019	1,571	85,436	22,424	42,727	10,482	15,974	710	60,675	11,231
\$4,000 under \$5,000.....	137,364	7,175	29,226	1,642	73,429	23,259	45,918	16,131	13,116	1,073	44,250	6,055
\$5,000 under \$6,000.....	145,381	8,335	16,398	686	76,832	26,467	40,852	14,007	7,221	436	56,383	12,024
\$6,000 under \$7,000.....	116,806	7,474	19,344	1,085	72,679	26,654	39,883	15,837	7,445	1,078	56,079	9,740
\$7,000 under \$8,000.....	98,737	6,523	18,824	2,111	65,785	24,263	30,637	15,906	9,981	694	48,196	10,184
\$8,000 under \$9,000.....	87,807	5,383	17,432	1,310	51,043	24,816	28,065	14,980	5,477	308	42,050	9,529
\$9,000 under \$10,000.....	209,397	14,053	35,806	4,664	125,629	63,208	70,187	29,730	26,899	2,166	95,538	31,313
\$10,000 under \$15,000.....	105,058	7,126	21,156	2,411	59,334	37,622	26,362	13,692	7,539	997	45,254	22,934
\$15,000 under \$20,000.....	55,020	3,744	9,790	1,434	30,377	22,304	11,243	7,458	2,629	366	24,229	14,481
\$20,000 under \$25,000.....	31,611	2,170	6,950	1,585	18,135	10,301	6,634	4,298	961	31	14,371	9,931
\$25,000 under \$30,000.....	61,605	4,147	13,328	6,038	37,277	57,530	12,880	9,599	1,467	170	31,718	47,762
\$30,000 under \$50,000.....	31,930	2,458	8,261	3,932	21,455	60,366	16,166	6,166	682	673	18,786	53,520
\$50,000 under \$100,000.....	10,160	1,053	3,097	3,161	7,293	43,625	2,013	2,261	123	103	6,575	41,264
\$100,000 under \$200,000.....	2,809	323	1,279	2,380	2,468	35,009	667	1,028	38	55	2,251	33,925
\$200,000 under \$500,000.....	495	65	288	842	466	15,980	153	560	5	247	424	15,173
\$500,000 under \$1,000,000.....	195	40	123	759	192	17,146	60	161	5	6	176	16,978
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	302,315	14,806	29,923	2,757	140,261	99,690	66,203	27,459	22,729	1,375	92,852	70,858
Under \$600.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$600 under \$1,000.....	5,410	270	-	-	11,976	3,212	5,519	1,416	(*)	(*)	10,276	1,730
\$1,000 under \$2,000.....	22,807	781	11,314	1,243	11,976	3,212	5,519	1,416	7,427	309	22,273	6,568
\$2,000 under \$3,000.....	98,615	5,204	-	-	37,273	12,230	16,604	5,354	-	-	32,404	15,234
\$3,000 under \$4,000.....	114,889	5,242	16,156	772	53,205	30,059	29,938	13,894	-	-	15,434	7,965
\$4,000 under \$5,000.....	38,695	2,044	-	-	21,646	10,286	6,267	2,308	13,866	990	12,465	39,361
\$5,000 or more.....	20,835	1,215	1,946	742	15,823	43,887	7,538	4,480	-	-	-	-
Returns under \$5,000.....	582,538	29,547	73,964	5,138	264,895	87,422	125,659	38,037	46,736	2,798	174,532	46,587
Returns \$5,000 under \$10,000.....	605,164	36,491	102,687	6,917	353,999	141,635	192,859	81,236	45,441	3,635	257,832	56,745
Returns \$10,000 under \$15,000.....	210,313	14,104	35,820	4,667	126,300	64,420	70,188	29,731	26,899	2,166	96,209	32,524
Returns \$15,000 or more.....	299,733	21,187	64,741	23,198	177,918	332,857	65,611	45,312	13,451	2,648	144,704	284,903

Adjusted gross income classes	Itemized deductions—Continued										Taxable income		Income tax before credits
	Contributions		Casualty and theft losses		Employee expenses		Other deductions	Type not specified		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)				
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
Grand total.....	1,891,325	1,262,785	55,245	23,980	525,143	57,100	270,982	13,478	12,533	1,693,007	15,294,320	4,275,924	
Taxable returns, total.....	1,555,545	1,103,331	50,149	22,840	479,029	54,481	243,382	5,510	7,217	1,614,644	15,234,331	4,266,956	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	23,920	2,386	-	-	(*)	(*)	309	(*)	(*)	32,127	9,089	1,257	
\$3,000 under \$4,000.....	133,756	28,733	(*)	(*)	28,842	2,442	4,268	-	-	139,462	81,466	11,381	
\$4,000 under \$5,000.....	176,838	44,124	-	-	60,932	4,890	3,797	(*)	(*)	192,473	251,253	35,785	
\$5,000 under \$6,000.....	153,121	37,496	13,204	-2,098	45,759	4,203	2,716	-	-	159,332	327,072	48,062	
\$6,000 under \$7,000.....	165,950	46,368	-	-	67,276	5,864	4,109	(*)	(*)	169,589	498,135	75,092	
\$7,000 under \$8,000.....	122,197	42,215	-	-	50,066	4,807	9,839	(*)	(*)	127,971	479,591	74,731	
\$8,000 under \$9,000.....	112,825	40,792	8,750	3,006	37,049	4,572	10,131	-	-	114,673	514,183	82,575	
\$9,000 under \$10,000.....	94,720	40,629	-	-	35,971	4,907	10,632	-	-	97,644	521,567	85,564	
\$10,000 under \$15,000.....	227,805	108,218	12,866	5,135	86,751	11,832	18,007	(*)	(*)	230,846	1,828,592	319,325	
\$15,000 under \$20,000.....	115,026	74,815	5,209	2,288	32,762	4,564	15,623	-	-	117,343	1,444,238	276,729	
\$20,000 under \$25,000.....	62,171	47,946	1,866	1,840	11,653	1,359	14,958	-	-	63,205	1,061,761	221,264	
\$25,000 under \$30,000.....	37,391	34,393	1,137	772	6,074	710	10,854	-	-	37,934	799,656	180,189	
\$30,000 under \$50,000.....	72,388	111,081	3,183	1,907	7,827	1,464	29,914	-	-	73,847	2,240,301	600,627	
\$50,000 under \$100,000.....	39,993	123,785	1,849	2,915	3,936	1,264	39,923	96	1,042	40,597	2,211,067	790,117	
\$100,000 under \$200,000.....	12,867	117,006	644	1,342	1,405	739	30,859	15	419	12,992	1,401,685	635,043	
\$200,000 under \$500,000.....	3,661	98,661	316	657	424	422	21,707	3	94	3,688	827,361	428,103	
\$500,000 under \$1,000,000.....	660	47,576	83	316	73	90	9,413	-	-	662	339,274	184,833	
\$1,000,000 or more.....	256	57,107	34	364	28	247	6,323	-	-	259	398,040	216,279	
Nontaxable returns, total.....	335,780	159,459	5,096	1,140	46,114	2,620	27,601	7,968	5,317	78,363	59,991	8,970	
Under \$600.....	8,545	1,582	-	-	(*)	(*)	295	-	-	-	-	-	
\$600 under \$1,000.....	-	-	-	-	(*)	(*)	918	-	-	-	-	-	
\$1,000 under \$2,000.....	26,480	4,532	-	-	16,241	1,141	4,442	7,968	5,317	(*)	(*)	223	
\$2,000 under \$3,000.....	106,869	22,573	5,096	1,140	24,822	1,216	5,035	-	-	29,611	11,234	1,555	
\$3,000 under \$4,000.....	125,887	32,400	-	-	24,822	1,216	2,985	-	-	26,965	18,679	2,623	
\$4,000 under \$5,000.....	43,215	15,853	-	-	3,614	198	13,918	-	-	15,703	28,458	4,569	
\$5,000 or more.....	24,784	82,519	-	-	-	-	-	-	-	-	-	-	
Returns under \$5,000.....	645,510	152,181	11,585	1,862	134,475	9,859	22,098	10,168	7,294	426,722	373,340	52,823	
Returns \$5,000 under \$10,000.....	671,675	216,792	19,205	4,747	239,602	24,476	42,667	(*)	(*)	684,517	2,363,206	369,291	
Returns \$10,000 under \$15,000.....	228,229	108,496	10,115	4,921	86,751	11,832	18,316	(*)	(*)	230,971	1,829,652	319,516	
Returns \$15,000 or more.....	345,911	785,316	14,340	12,450	64,315	10,933	187,941	446	2,566	350,797	10,728,122	3,534,294	

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 Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.4—JOINT RETURNS WITH ITEMIZED DEDUCTIONS AND WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, TAX CREDITS, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Surcharge		Tax credits								Income tax after credits	
			Retirement income credit		Foreign tax credit		Investment credit		Other tax 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)
(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	
Grand total.....	1,124,214	307,937	449,867	57,773	32,012	12,398	83,775	19,555	787	309	1,614,644	4,493,789
Taxable returns, total.....	1,123,675	307,841	377,109	50,000	31,817	11,659	77,987	18,397	787	309	1,614,644	4,493,789
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	32,127	1,237
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	139,462	10,711
\$4,000 under \$5,000.....	18,587	126	13,789	646	(*)	(*)	5,496	449	-	-	192,473	31,522
\$5,000 under \$6,000.....	77,510	1,027	49,730	3,952	-	-	-	-	-	-	159,332	43,942
\$6,000 under \$7,000.....	134,032	3,423	39,928	4,864	-	-	3,499	283	-	-	169,589	70,795
\$7,000 under \$8,000.....	111,999	4,670	52,477	7,344	-	-	5,604	372	-	-	127,971	73,701
\$8,000 under \$9,000.....	106,646	5,519	31,480	5,362	-	-	2,126	167	-	-	114,673	85,515
\$9,000 under \$10,000.....	95,252	5,879	15,856	2,146	5,767	357	4,443	385	-	-	97,644	85,185
\$10,000 under \$15,000.....	229,017	23,496	37,175	5,896	-	-	3,226	330	(*)	(*)	-	-
\$15,000 under \$20,000.....	116,931	20,412	55,119	9,128	-	-	9,589	1,067	-	-	230,846	332,524
\$20,000 under \$25,000.....	63,080	16,389	26,547	3,698	2,125	429	8,205	1,075	-	-	117,343	291,938
\$25,000 under \$30,000.....	37,934	13,466	36,988	5,362	1,527	425	5,791	789	(*)	(*)	63,205	233,991
\$30,000 under \$50,000.....	73,531	44,757	16,705	2,440	3,026	440	4,854	1,198	-	-	37,934	190,886
\$50,000 under \$100,000.....	40,498	59,067	15,108	2,120	7,446	1,781	10,349	3,429	211	62	73,847	637,987
\$100,000 under \$200,000.....	12,961	47,546	9,180	1,340	5,414	1,785	9,246	3,979	91	17	40,597	842,056
\$200,000 under \$500,000.....	3,680	32,029	3,499	384	2,712	2,058	3,529	1,938	57	202	12,992	678,006
\$500,000 under \$1,000,000.....	660	13,852	815	120	1,243	1,949	1,293	1,626	37	24	3,688	456,403
\$1,000,000 or more.....	257	16,182	121	18	246	726	283	696	2	1	662	197,240
			53	8	110	1,699	118	601	-	-	259	230,152
Nontaxable returns, total.....	(*)	(*)	72,758	7,172	(*)	(*)	5,788	1,158	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-
\$3,000 under \$4,000.....	-	-	27,065	1,415	-	-	2,546	140	-	-	-	-
\$4,000 under \$5,000.....	(*)	(*)	25,380	2,454	-	-	1,921	171	-	-	-	-
\$5,000 or more.....	-	-	14,565	3,085	(*)	(*)	985	842	-	-	-	-
Returns under \$5,000.....	19,710	128	122,812	8,693	(*)	(*)	10,635	778	-	-	364,062	43,470
Returns \$5,000 under \$10,000.....	525,610	20,518	191,450	28,684	(*)	(*)	19,673	1,732	(*)	(*)	669,209	359,137
Returns \$10,000 under \$15,000.....	229,120	23,510	55,131	9,130	2,904	103	9,714	1,267	-	-	230,846	332,524
Returns \$15,000 or more.....	349,774	263,781	80,474	11,266	24,034	12,029	43,753	15,778	450	308	350,527	3,758,658

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 variation.

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

Table 4.5.—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 <sup>(1)</sup>	Adjusted gross income (Thousand dollars) <sup>(2)</sup>	Amount of standard deduction (Thousand dollars) <sup>(3)</sup>	Exemptions (Thousand dollars) <sup>(4)</sup>	Number of returns with no taxable income <sup>(5)</sup>	Taxable income		Surcharge		Retirement credit			Investment credits			Income tax after credits			Self-employment tax			Taxes					
						Number of returns	Amount (Thousand dollars) <sup>(7)</sup>	Number of returns	Amount (Thousand dollars) <sup>(10)</sup>	Number of returns	Amount (Thousand dollars) <sup>(11)</sup>	Number of returns	Amount (Thousand dollars) <sup>(12)</sup>	Number of returns	Amount (Thousand dollars) <sup>(13)</sup>	Number of returns	Amount (Thousand dollars) <sup>(14)</sup>	Number of returns	Amount (Thousand dollars) <sup>(15)</sup>	Number of returns	Amount (Thousand dollars) <sup>(16)</sup>	Number of returns	Amount (Thousand dollars) <sup>(17)</sup>	Number of returns	Amount (Thousand dollars) <sup>(18)</sup>	Number of returns	Amount (Thousand dollars) <sup>(19)</sup>
Grand total.....	3,496,588	13,790,735	1,949,494	6,104,792	1,580,131	1,916,457	7,106,004	1,350,531	1,163,604	89,538	597,889	62,383	8,919	1,367,022	424,668	69,063	5,287	1,172									
Taxable returns, total.....	1,737,092	10,937,022	1,080,659	2,864,955	-	1,737,092	6,991,481	1,333,643	1,157,699	89,353	427,567	48,216	6,939	1,367,022	214,630	54,237	5,287	996									
Under \$1,000.....	226,172	217,033	47,533	146,606	-	122,172	22,937	3,211	(*)	(*)	10,913	214	(*)	2,949	9,020	867	-	2,949									
\$1,000 under \$2,000.....	132,481	595,358	97,551	309,986	-	236,481	188,112	27,170	52,332	293	56,451	2,929	8,215	24,443	21,201	2,412	-	24,443									
\$2,000 under \$3,000.....	296,542	1,031,192	139,262	488,354	-	236,542	403,973	61,032	132,352	2,439	63,631	9,261	295	54,005	28,287	3,772	-	54,005									
\$3,000 under \$4,000.....	226,533	1,058,728	119,117	401,367	-	236,533	538,186	84,232	151,902	3,754	63,711	5,984	888	79,959	22,769	4,211	-	79,959									
\$4,000 under \$5,000.....	176,392	965,093	98,362	311,544	-	176,392	554,987	88,585	160,567	5,091	45,979	5,787	762	87,159	17,750	4,307	2,028	87,159									
\$5,000 under \$6,000.....	129,542	845,759	84,792	223,569	-	129,542	437,609	88,889	123,152	6,071	30,936	4,543	517	90,218	18,394	3,844	-	90,218									
\$6,000 under \$7,000.....	95,743	715,208	70,791	168,727	-	95,743	475,888	80,230	93,468	5,665	25,442	3,271	517	101,905	15,666	5,038	-	101,905									
\$7,000 under \$8,000.....	86,085	815,919	81,497	173,442	-	86,085	460,981	97,939	94,985	7,002	24,913	2,804	517	110,588	15,666	5,192	-	110,588									
\$8,000 under \$9,000.....	89,430	845,650	84,396	161,755	-	89,430	599,499	107,792	89,263	7,715	24,797	4,028	2,263	110,588	9,118	3,158	-	110,588									
\$9,000 under \$10,000.....	181,101	2,151,334	180,470	335,092	-	181,101	1,635,812	310,076	180,360	22,853	42,796	6,091	2,263	325,367	32,254	11,623	2,374	325,367									
\$10,000 under \$15,000.....	45,727	779,934	45,303	86,242	-	45,727	648,389	140,395	45,727	10,420	10,878	1,219	696	148,255	12,761	5,195	-	148,255									
\$15,000 under \$20,000.....	16,571	364,198	16,566	30,428	-	16,571	317,204	77,669	16,571	5,767	3,456	4,774	666	82,284	5,424	2,362	392	82,284									
\$20,000 under \$25,000.....	5,795	158,347	5,707	11,179	-	5,795	141,462	36,956	5,742	2,736	1,654	2,977	152	66,666	1,566	669	270	66,666									
\$25,000 under \$30,000.....	7,188	297,795	7,471	13,261	-	7,188	237,063	73,431	7,063	5,374	1,904	241	1,636	78,150	2,709	1,285	373	78,150									
\$30,000 under \$50,000.....	1,567	94,857	1,628	3,004	-	1,567	95,224	37,441	1,556	2,776	450	67	188	39,960	611	273	48	39,960									
\$50,000 under \$100,000.....	189	24,508	188	3,974	-	189	23,944	11,391	189	851	45	7	36	12,198	62	27	11	12,198									
\$100,000 under \$200,000.....	30	8,067	30	57	-	30	7,921	4,117	30	369	8	1	9	4,416	3	1	2	4,416									
\$200,000 under \$500,000.....	4	5,102	4	4	-	4	5,090	3,087	4	2	2	2	3	3,416	1	1	1	3,416									
\$500,000 under \$1,000,000.....																											
\$1,000,000 or more.....																											
Non-taxable returns, total.....	1,759,496	2,853,713	868,839	3,239,835	1,580,131	1,779,365	114,523	16,889	187	5,905	170,322	14,167	1,983	1,367,022	210,038	14,827	(*)	1,367,022									
Under \$600.....	167,790	59,770	72,886	283,069	167,790	167,790	-	-	-	-	-	-	-	-	41,486	608	-	-									
\$600 under \$1,000.....	215,867	175,516	96,191	344,551	215,867	215,867	-	-	-	-	-	-	-	-	41,486	2,937	-	-									
\$1,000 under \$2,000.....	874,993	1,286,258	413,651	1,491,245	823,640	51,353	10,566	1,467	-	-	50,345	1,452	-	82,284	108,480	7,994	-	82,284									
\$2,000 under \$3,000.....	419,973	1,025,794	235,060	919,614	359,895	60,078	40,541	5,823	-	-	57,654	5,679	317	79,959	38,087	3,577	-	79,959									
\$3,000 under \$4,000.....	58,591	199,830	35,548	142,978	9,162	49,429	25,497	3,733	5,905	187	47,879	5,399	5,674	66,666	3,663	373	(*)	66,666									
\$4,000 under \$5,000.....	15,948	69,747	10,716	45,681	3,724	12,224	17,622	2,586	-	-	11,138	2,230	3,303	110,588	3,437	438	(*)	110,588									
\$5,000 or more.....	6,334	36,818	3,787	12,697	(*)	6,281	20,337	3,280	-	-	3,326	1,207	1,666	110,588	3,437	438	(*)	110,588									
Returns under \$5,000.....	2,644,890	5,719,205	1,268,513	4,573,422	1,980,078	1,064,812	1,246,793	189,254	342,949	6,222	381,702	32,348	25,378	1,916	289,744	25,872	(*)	1,916	1,367,022								
Returns \$5,000 under \$10,000.....	593,521	4,222,379	423,609	1,051,724	(*)	593,468	2,747,048	466,706	563,408	31,699	154,995	21,638	28,128	3,458	23,559	21,774	(*)	3,458	472,208								
Returns \$10,000 under \$15,000.....	181,105	2,151,384	180,474	335,060	-	181,105	1,635,849	310,082	180,364	22,853	42,796	6,091	9,155	1,379	32,258	11,624	(*)	1,379	325,367								
Returns \$15,000 or more.....	77,072	1,697,767	76,898	144,536	-	77,072	1,476,314	384,489	76,883	18,396	2,306	2,306	9,316	2,166	23,137	9,813	(*)	2,166	408,091								

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.  
 † Excludes returns with no adjusted gross income.  
 ‡ Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Table 4. 6.—JOINT RETURNS WITH STANDARD DEDUCTION AND 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	Taxable Income			Surcharge		Retirement credit			Investment credits			Income tax after credits		Self-employment tax		Taxes		
	Number of returns with standard deduction <sup>1</sup>	Adjusted gross income (Thousand dollars)	Amount of standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable 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)	Tax from recomputing prior year investment credit
Under \$1,000.....	1,854,068	8,301,884	1,187,108	4,061,865	952,848	901,220	4,079,330	739,229	218,767	40,217	5,817	754,239	300,174	51,067	6,132	1,154	978	
Taxable returns, total.....	831,942	6,377,550	601,930	1,747,884	-	831,942	4,027,688	731,642	153,473	21,371	4,772	754,239	149,741	40,033	4,782	978		
Under \$1,000.....	39,542	105,686	19,471	71,276	-	39,542	15,060	2,074	20,839	-	-	2,042	-	-	-	-	-	
\$1,000 under \$2,000.....	137,431	476,725	75,661	295,012	-	137,431	105,941	14,955	36,480	-	-	13,422	-	-	-	-	-	
\$2,000 under \$3,000.....	118,250	529,354	65,293	250,034	-	118,250	213,973	31,091	26,480	307	584	28,292	14,525	3,640	-	-		
\$3,000 under \$4,000.....	98,307	539,490	56,161	208,958	-	98,307	274,371	40,832	85,797	1,821	367	39,685	11,534	2,956	-	-		
\$4,000 under \$5,000.....	73,435	481,834	48,255	154,714	-	73,435	278,566	42,865	70,146	1,828	11,361	43,918	11,361	2,957	-	-		
\$5,000 under \$6,000.....	62,061	462,624	46,241	127,648	-	62,061	288,739	46,046	59,786	3,220	433	47,229	12,397	2,971	-	-		
\$6,000 under \$7,000.....	63,258	538,367	53,815	132,482	-	63,258	332,071	57,969	62,158	4,073	433	59,772	12,397	2,971	-	-		
\$7,000 under \$8,000.....	57,387	541,561	54,134	121,681	-	57,387	365,746	61,413	13,788	4,360	2,003	62,163	7,468	2,485	-	-		
\$8,000 under \$9,000.....	129,520	1,546,057	129,560	271,769	-	129,520	1,144,728	203,221	128,779	15,104	2,003	213,038	26,951	9,661	-	-		
\$9,000 under \$10,000.....	31,840	563,594	31,840	68,861	-	31,840	442,693	86,901	5,182	650	470	92,247	10,536	4,422	-	-		
\$10,000 under \$15,000.....	10,852	236,121	10,852	23,365	-	10,852	201,904	42,924	1,775	3,196	556	45,271	3,821	1,690	-	-		
\$15,000 under \$20,000.....	4,288	117,166	4,288	9,295	-	4,288	103,583	24,226	1,781	924	103	25,739	1,133	458	-	-		
\$20,000 under \$25,000.....	2,524	164,889	4,812	10,037	-	4,524	150,040	41,397	4,524	3,093	316	44,027	2,271	1,088	-	-		
\$25,000 under \$30,000.....	1,092	68,980	1,092	2,407	-	1,092	65,482	23,628	1,081	1,742	121	25,207	527	242	-	-		
\$30,000 under \$40,000.....	19	17,010	19	304	-	19	16,574	7,709	133	28	31	8,248	51	7	-	-		
\$40,000 under \$50,000.....	3	5,102	3	7	-	3	3,993	1,703	1	128	8	2,681	1	1	-	-		
\$50,000 or more.....	1,022,126	1,924,333	585,177	2,313,985	952,848	69,278	31,645	7,288	65,294	6,775	846	150,433	11,032	11,032	1,242	408		
Under \$600.....	70,062	25,485	40,211	159,613	70,062	-	-	-	-	34	846	-	-	-	-	-	-	
\$600 under \$1,000.....	81,870	66,715	45,873	178,381	81,870	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	440,405	979,272	243,841	953,232	440,405	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	355,637	879,052	208,970	829,770	347,872	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000.....	52,952	188,630	33,982	137,976	3,162	7,765	3,199	3,047	6,757	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....	15,444	67,500	10,458	44,875	1,724	45,790	20,848	3,047	44,577	-	-	-	-	-	-	-	-	
\$5,000 or more.....	4,056	23,485	2,466	9,364	1,682	4,003	11,459	1,682	10,634	1,207	789	10,634	1,530	190	86	-	-	
Returns under \$5,000.....	1,313,293	3,012,513	743,137	2,920,332	952,795	360,498	375,460	54,096	110,126	9,681	898	43,756	198,927	18,343	1,242	408		
Returns \$5,000 under \$10,000.....	358,499	2,587,393	261,127	755,436	358,499	358,446	1,570,564	250,928	332,802	16,372	21,446	251,996	55,951	15,137	1,242	408		
Returns \$10,000 under \$15,000.....	129,524	1,546,107	124,564	271,778	-	129,524	1,144,765	503,227	774,503	12,852	14,550	213,038	26,955	9,663	1,242	408		
Returns \$15,000 or more.....	52,752	1,155,871	53,142	114,320	-	52,752	988,511	231,178	9,102	1,295	1,610	345,449	12,341	7,924	1,242	408		

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 Excludes returns with no adjusted gross income.  
 2 Less than \$500.  
 NOTE: Detail may not add to total because of rounding.

Individual Returns/1968 • Age 65 or Over; Retirement Income Credit

Table 4.7—RETURNS WITH RETIREMENT INCOME CREDIT: NUMBER OF RETURNS, TAXABLE INCOME, INCOME TAX BEFORE CREDITS, AND TAX SURCHARGE, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Taxable income	Income tax before credits	Retirement income credit	Returns with tax surcharge				
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Retirement income tax credit (Thousand dollars)	Tax surcharge (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	1,631,405	8,716,391	2,277,399	181,044	916,411	7,951,118	2,162,662	109,966	152,240
No adjusted gross income.....	-	-	-	-	-	-	-	-	-
Under \$600.....	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	(*)	(*)	(*)	(*)	-	-	-	-	-
\$1,000 under \$2,000.....	77,581	18,411	2,572	2,338	-	-	-	-	-
\$2,000 under \$3,000.....	240,395	185,618	27,282	17,450	27,514	33,962	5,023	1,518	136
\$3,000 under \$4,000.....	261,522	309,444	46,767	23,255	82,753	154,092	23,851	7,369	1,008
\$4,000 under \$5,000.....	227,976	411,127	62,808	23,260	96,368	240,678	38,645	9,110	2,156
\$5,000 under \$6,000.....	147,083	388,278	61,632	18,812	88,513	280,061	45,803	9,644	2,375
\$6,000 under \$7,000.....	130,643	461,866	75,164	18,631	97,390	374,064	62,188	10,026	3,459
\$7,000 under \$8,000.....	92,051	390,826	65,701	13,661	79,187	351,673	59,718	9,657	3,585
\$8,000 under \$9,000.....	60,742	315,051	54,079	7,707	58,466	311,041	53,472	7,541	3,363
\$9,000 under \$10,000.....	81,707	484,127	85,565	12,342	79,390	479,921	84,945	11,991	5,412
\$10,000 under \$15,000.....	149,355	1,254,150	239,980	22,248	145,824	1,239,608	237,098	21,816	16,122
\$15,000 under \$20,000.....	56,798	715,818	152,638	7,232	56,798	715,818	152,638	7,232	10,866
\$20,000 under \$25,000.....	34,958	598,824	144,003	4,773	34,832	598,487	143,952	4,753	10,459
\$25,000 under \$30,000.....	17,868	374,761	98,550	2,444	17,868	374,761	98,550	2,444	7,216
\$30,000 under \$50,000.....	29,005	893,548	278,695	3,915	28,983	892,835	278,500	3,905	20,512
\$50,000 under \$100,000.....	15,729	829,485	323,382	2,136	15,664	826,612	322,262	2,134	23,999
\$100,000 under \$200,000.....	5,227	556,610	266,084	598	5,203	553,972	264,692	594	19,777
\$200,000 under \$500,000.....	1,383	309,068	167,492	190	1,379	307,925	166,811	190	12,471
\$500,000 under \$1,000,000.....	191	92,199	52,867	26	190	92,198	52,867	26	3,961
\$1,000,000 or more.....	90	124,139	72,128	17	89	123,410	71,647	16	5,363
Returns under \$5,000.....	808,575	927,641	139,438	66,314	206,635	428,733	67,519	17,997	3,300
Returns \$5,000 under \$10,000.....	512,226	2,040,148	342,141	71,152	402,946	1,796,759	306,126	48,859	18,194
Returns \$10,000 under \$15,000.....	149,355	1,254,150	239,980	22,248	145,824	1,239,608	237,098	21,816	16,122
Returns \$15,000 or more.....	161,249	4,494,451	1,555,837	21,330	161,006	4,486,017	1,551,919	21,294	114,624

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.



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State classifications in the *Statistics of Income* series are based on the district code given each return in the Internal Revenue district office or regional service center in which it was filed. Taxpayers were instructed to file their returns in the district or region in which they resided, and to the extent that they did so, the State data reflect an accurate picture of taxpayers within each State. Most taxpayers did file in the correct place. However, there were some returns filed in an incorrect place due to the reasons cited below.

(1) Some taxpayers who had moved filed with the district office or regional service center serving the area in which they used to live, either out of habit or because IRS had sent them a preprinted envelope addressed to the service center of the region in which the taxpayer formerly resided.

(2) Some taxpayers filed from their place of business rather than their place of residence, for example, a Connecticut commuter filing with the district office serving New York City, his place of business, rather than the one serving Connecticut, his place of residence.

(3) Some taxpayers filed from their tax lawyer's or accountant's place of business, which again may have been in another State from the taxpayer's residence.

(4) Some taxpayers may simply have misunderstood the instructions on where to file.

The effect of a taxpayer filing in the wrong place depended on whether he was filing with the wrong district office, the wrong service center, or with the National Office of IRS in Washington, D.C.

(1) If a taxpayer sent his return to a district office in a State other than the one in which he resided, his return would have been classified for the State to which he sent it. Based on the results of an earlier special study, the number of such returns tended to be counterbalanced by a similar number filed by taxpayers who resided in that State but sent their returns elsewhere.

(2) If the taxpayer filed his return with the wrong regional service center, it was arbitrarily classified for one of the States in that region. The States chosen for classifying out-of-region returns are as follows: in the Central Region, Ohio; in the Mid-Atlantic Region, Maryland; in the Midwest Region, Illinois; in the North-Atlantic Region, Connecticut; in the Southeast Region, Florida; in

the Southwest Region, Texas; and in the Western Region, California. As a result, data for these States may be somewhat overstated. Data for all other States tend to be very slightly understated; however, since the effect is spread over all 43 remaining States, it is not of great significance in any one State.

(3) If the return was sent to the National Office, it was processed in the Mid-Atlantic Service Center. If such a return came from a State not in the Mid-Atlantic Region, it was coded as a Maryland return. Therefore, the Maryland estimates, based on the earlier special study cited previously, may be overstated by as much as 10 percent. Part of the overstatement in Maryland is due also to the fact that service personnel stationed abroad erroneously sent their returns to the National Office or the Baltimore District Office.

Many service personnel stationed abroad also file their returns in New York, California, or Washington State, where the Army Post Offices (APO's) and Fleet Post Offices (FPO's) are located. However, each State total contains at least a few returns of such personnel stationed abroad.

The tables in this section also present summary totals for Internal Revenue Service administrative regions. The States comprising each region are indicated in the map which represents the field organization of the Service in 1968. National totals in the State and regional tables will differ slightly from those presented elsewhere because of differences in sample weights used. These are explained in the Description of the Sample (section 7).

## AVERAGE INCOME BY STATE

The map on page 146 shows that average income (adjusted gross income per return) ranged from a high of \$8,826 in Alaska to a low of \$5,536 in North Dakota. With the exception of Montana and the District of Columbia, all States showed an increase in average income between 1967 and 1968. For the District of Columbia, it was the second straight year in which average income dropped.

As in previous years, average income was generally highest in the States of the Far West and in a band of States stretching from Lake Michigan to the Atlantic

# Average adjusted gross income by State, 1968

(Groupings by Internal Revenue Service Region)

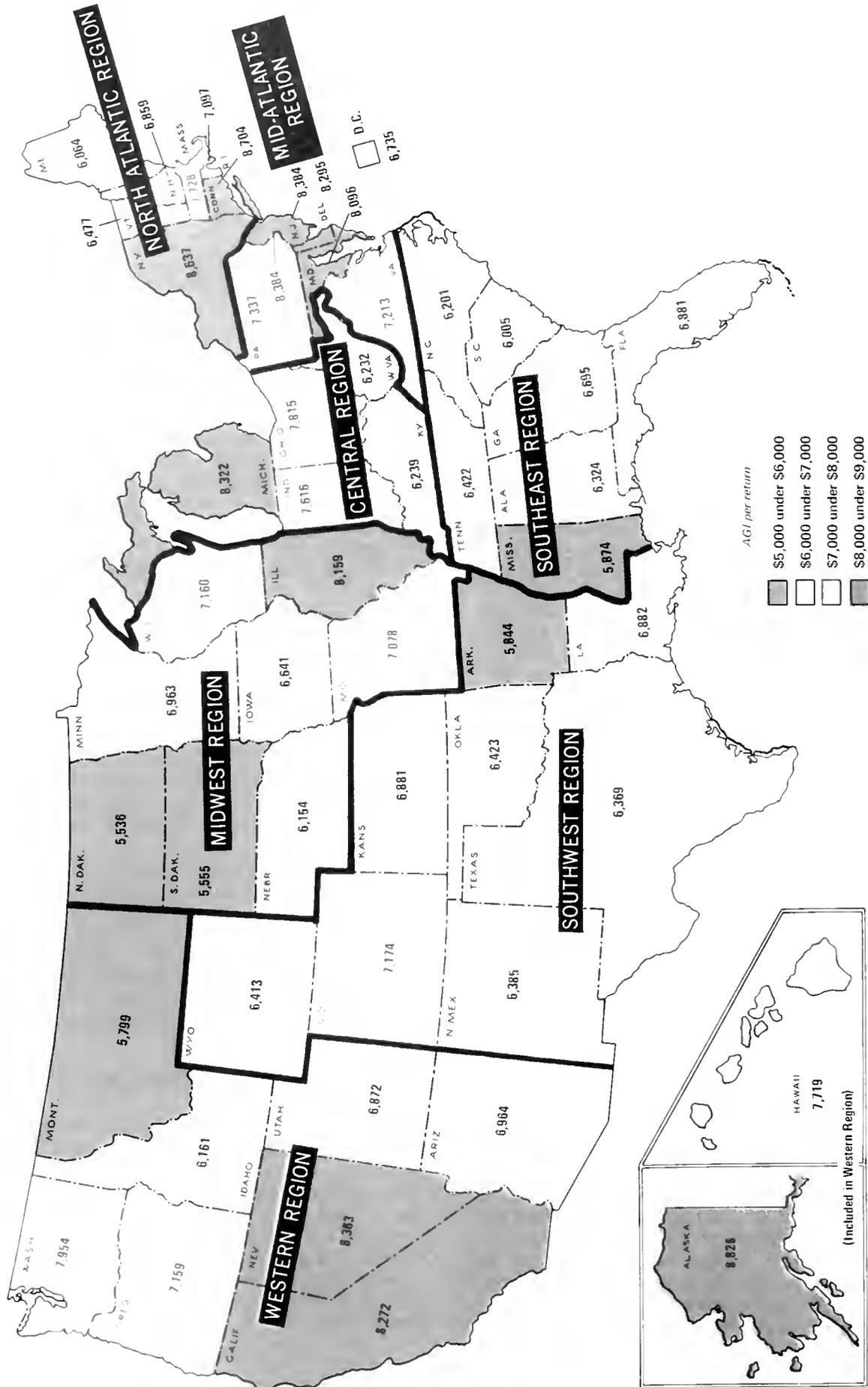
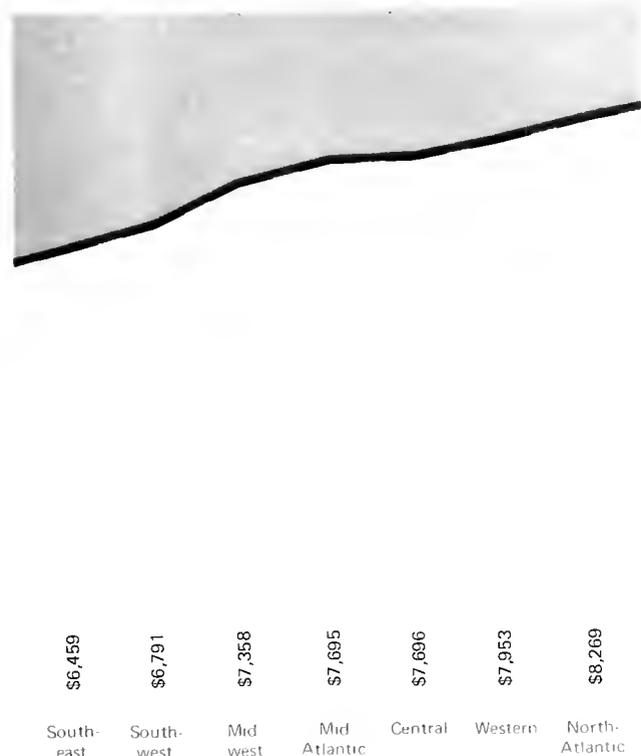


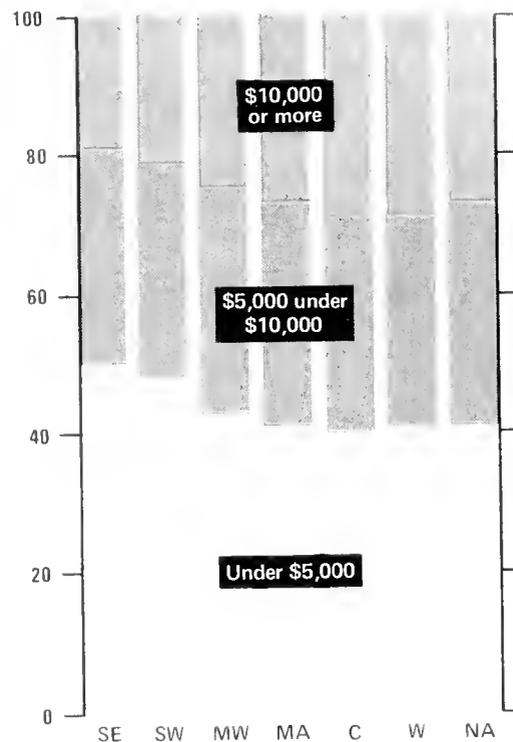
Chart 5A

**Average income and returns distribution by IRS regions**

Average AGI per return



Percent distribution of returns by AGI class



coast. Adjusted gross income per return was below the national average of \$7,518 in all the States of the Southeast and Southwest Regions.

**AVERAGE INCOME AND INCOME DISTRIBUTION BY REGION**

Chart 5A shows that, when the IRS regions are taken as a whole, average income was lowest in the Southeast Region, highest in the North-Atlantic Region. The percentage of all returns showing incomes under \$5,000 was highest in Southeast (50 percent), lowest in Central (40

percent). The percentage of all returns with incomes from \$5,000 to \$9,999 was fairly constant in all regions-- just over 30 percent. The proportion of returns showing incomes of \$10,000 or more ranged from 18 percent in Southeast to 29 percent in Western. Thus, even though the North-Atlantic Region had the highest average income, it had a higher proportion of returns with income under \$5,000 and a lower proportion of returns with income of \$10,000 or more than either the Central or Western Regions. The reason is that the North-Atlantic average is increased by the relatively high number of returns in the highest income classes (\$50,000 and over).

Table 5.1 —SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS

States and regions	Number of returns	Adjusted gross income (less deficit), (dollars)	Salaries and wages (gross)		Business net profit less loss		Farm net profit less loss		Partnership net profit less loss		Sales of capital asset, net (gain), less net loss		Total		Number of individuals in adjusted gross income	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)		
United States, total.....	73,730,794	354,336,453	69,022,101	431,427,469	3,436,312	23,706,169	3,138,604	3,138,604	2,224,157	13,644,179	12,403,227	13,644,179	12,403,227	73,730,794	17,281,823	
STATE																
Alabama.....	1,021,302	6,456,462	933,441	5,156,032	77,223	273,264	66,654	176,734	26,621	176,734	7,332	176,734	7,332	176,734	17,281,823	
Alaska.....	23,106	733,491	77,826	1,079,933	1,762	24,976	1,093	2,051	1,243	1,079,933	1,093	1,079,933	1,093	1,079,933	17,281,823	
Arizona.....	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	3,957,098	17,281,823	
Arkansas.....	576,062	3,366,763	576,062	3,366,763	576,062	3,366,763	576,062	3,366,763	576,062	3,366,763	576,062	3,366,763	576,062	3,366,763	17,281,823	
California.....	7,238,263	62,357,722	6,973,123	51,043,707	689,314	2,313,961	3,167,7	1,303,874	2,313,961	1,303,874	1,303,874	1,303,874	1,303,874	7,238,263	17,281,823	
Colorado.....	767,454	5,509,929	690,929	4,498,490	82,467	322,272	31,133	133,971	48,101	133,971	133,971	133,971	133,971	767,454	17,281,823	
Connecticut.....	2,277,145	11,116,363	1,156,407	8,602,354	32,367	519,688	4,715	13,557	37,473	13,557	13,557	13,557	13,557	2,277,145	17,281,823	
Delaware.....	323,055	2,172,848	188,130	1,345,978	12,241	77,923	4,546	21,544	17,192	21,544	21,544	21,544	21,544	323,055	17,281,823	
District of Columbia.....	2,327,030	10,013,302	1,961,043	12,207,349	211,112	882,029	(*)	397,874	4,223	397,874	4,223	397,874	4,223	2,327,030	17,281,823	
Florida.....	1,445,596	7,979,247	1,331,950	8,277,373	103,138	496,949	77,476	237,132	45,774	237,132	237,132	237,132	237,132	1,445,596	17,281,823	
Georgia.....	273,223	2,113,222	253,289	1,750,147	21,777	106,724	11,779	50,779	13,926	50,779	50,779	50,779	50,779	273,223	17,281,823	
Hawaii.....	240,293	1,480,473	208,093	1,165,664	23,457	113,211	30,041	41,234	3,927	41,234	41,234	41,234	240,293	17,281,823		
Illinois.....	4,486,181	26,604,281	4,251,908	30,141,195	256,126	1,620,315	171,992	396,244	133,650	396,244	133,650	396,244	133,650	4,486,181	17,281,823	
Indiana.....	1,237,147	13,741,619	1,242,332	11,675,821	143,177	721,299	132,747	473,861	380,446	473,861	473,861	473,861	1,237,147	17,281,823		
Iowa.....	1,254,297	7,161,497	851,357	5,106,676	100,922	433,324	144,298	489,482	46,956	489,482	489,482	489,482	1,254,297	17,281,823		
Kansas.....	811,457	5,584,367	686,417	4,286,619	37,265	379,468	143,879	132,644	28,157	132,644	132,644	132,644	811,457	17,281,823		
Kentucky.....	1,157,793	6,337,925	963,715	5,149,707	88,327	443,677	119,573	634,677	36,347	634,677	634,677	634,677	1,157,793	17,281,823		
Louisiana.....	1,407,898	7,343,928	980,022	6,147,624	4,395	491,230	33,674	232,653	145,111	232,653	232,653	232,653	1,407,898	17,281,823		
Maine.....	374,755	2,263,560	348,063	1,815,674	37,846	158,032	19,944	49,920	1,646	49,920	49,920	49,920	374,755	17,281,823		
Maryland.....	1,682,923	12,977,784	1,480,990	11,079,593	196,736	529,543	25,030	12,680	32,069	12,680	12,680	12,680	1,682,923	17,281,823		
Massachusetts.....	2,461,183	17,474,173	2,059,482	14,193,861	148,879	693,420	9,629	36,282	286,030	36,282	36,282	36,282	2,461,183	17,281,823		
Michigan.....	3,107,060	20,371,944	2,885,796	22,091,018	221,996	1,366,574	33,140	193,917	79,107	193,917	193,917	193,917	3,107,060	17,281,823		
Minnesota.....	1,377,018	7,986,482	1,189,844	7,678,948	111,713	472,310	141,481	234,912	40,483	234,912	234,912	234,912	1,377,018	17,281,823		
Mississippi.....	578,128	3,356,131	519,991	2,779,676	35,162	186,744	17,760	24,237	160,956	24,237	24,237	24,237	578,128	17,281,823		
Missouri.....	1,048,985	11,813,999	1,457,076	9,414,975	131,354	674,508	146,084	422,712	40,426	422,712	422,712	422,712	1,048,985	17,281,823		
Montana.....	243,947	1,434,553	195,901	1,041,410	47,170	95,444	49,656	99,091	5,901	99,091	99,091	99,091	243,947	17,281,823		
Nebraska.....	556,070	3,425,953	433,741	2,441,410	51,430	205,089	94,630	296,959	46,104	296,959	296,959	296,959	556,070	17,281,823		
Nevada.....	183,932	1,535,731	165,931	1,252,121	10,310	79,944	3,357	14,158	9,073	14,158	14,158	14,158	183,932	17,281,823		
New Hampshire.....	279,035	1,934,038	251,623	1,569,122	34,314	105,542	2,729	9,591	33,913	9,591	33,913	33,913	279,035	17,281,823		
New Jersey.....	2,768,394	23,212,742	2,517,682	19,154,611	179,990	1,112,003	12,051	57,742	367,442	57,742	57,742	57,742	2,768,394	17,281,823		
New Mexico.....	313,862	2,044,152	289,143	1,733,421	24,922	136,982	12,834	42,078	3,940	42,078	42,078	42,078	313,862	17,281,823		
New York.....	7,123,776	61,526,364	6,422,247	47,933,339	469,663	2,982,992	54,593	249,391	1,846,732	249,391	249,391	249,391	7,123,776	17,281,823		
North Carolina.....	1,687,244	10,462,726	1,530,206	8,881,143	123,256	537,305	114,370	799,359	47,465	799,359	799,359	799,359	1,687,244	17,281,823		
North Dakota.....	1,210,676	7,400,000	1,151,940	740,332	14,824	76,644	5,737	14,372	2,335	14,372	14,372	14,372	1,210,676	17,281,823		
Ohio.....	3,925,130	30,400,533	3,587,353	25,943,365	291,307	1,506,500	130,952	632,974	102,174	632,974	632,974	632,974	3,925,130	17,281,823		
Oklahoma.....	543,333	3,436,213	470,327	2,347,759	184,977	368,113	88,950	184,422	31,219	184,422	184,422	184,422	543,333	17,281,823		
Oregon.....	754,520	4,401,236	682,286	4,306,036	57,230	205,089	94,630	296,959	46,104	296,959	296,959	296,959	754,520	17,281,823		
Pennsylvania.....	4,456,443	31,983,754	4,006,547	26,865,974	330,249	1,726,612	67,632	441,145	110,449	441,145	441,145	441,145	4,456,443	17,281,823		
Rhode Island.....	382,117	2,711,974	344,536	2,232,779	21,501	130,713	1,729	9,876	7,902	9,876	9,876	9,876	382,117	17,281,823		
South Carolina.....	4,874,095	24,874,095	4,517,062	24,874,095	357,033	1,397,033	36,033	137,062	1,397,033	137,062	137,062	137,062	4,874,095	17,281,823		
South Dakota.....	1,324,701	7,843,563	1,187,671	5,977,759	24,894	118,141	12,546	42,078	3,940	42,078	42,078	42,078	1,324,701	17,281,823		
Tennessee.....	1,293,708	8,308,504	1,182,734	7,030,094	105,770	447,044	118,363	421,391	39,301	421,391	421,391	421,391	1,293,708	17,281,823		
Texas.....	3,805,200	24,405,922	3,428,578	21,560,223	404,803	1,847,024	121,845	597,552	397,476	597,552	597,552	597,552	3,805,200	17,281,823		
Utah.....	343,596	2,360,136	311,107	1,924,796	29,338	120,147	14,015	46,954	12,733	46,954	46,954	46,954	343,596	17,281,823		
Vermont.....	159,609	1,033,707	138,350	793,216	20,861	56,963	5,157	16,256	1,673	16,256	16,256	16,256	159,609	17,281,823		
Virginia.....	1,242,221	11,489,293	1,457,978	8,422,859	105,482	484,159	11,540	12,636	36,217	12,636	12,636	12,636	1,242,221	17,281,823		
Washington.....	1,242,221	9,913,576	1,113,372	6,102,874	113,210	584,804	36,216	42,078	42,078	42,078	42,078	42,078	1,242,221	17,281,823		
West Virginia.....	569,235	3,531,763	516,560	3,031,763	42,397	171,283	14,223	58,511	17,449	58,511	58,511	58,511	569,235	17,281,823		
Wisconsin.....	1,631,747	11,982,685	1,445,344	9,453,972	136,444	626,442	124,754	1,974,411	43,741	1,974,411	1,974,411	1,974,411	1,631,747	17,281,823		
Wyoming.....	120,420	771,239	104,251	611,124	14,789	50,945	11,393	39,967	9,967	39,967	39,967	39,967	120,420	17,281,823		
Puerto Rico.....	131,577	1,315,627	124,242	1,315,627	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	131,577	17,281,823		
Office of International Operations.....	171,350	1,241,773	124,334	914,211	3,463	4,767	1,475	2,447	2,447	2,447	2,447	2,447	171,350	17,281,823		
REGION																
Central.....	10,543,362	81,142,941	9,542,224	67,621,274	724,192	4,196,624	490,505	378,319	282,565	1,881,294	1,881,294	1,881,294	1,881,294	10,543,362	17,281,823	
Mid-Atlantic.....	10,346,358	84,230,693	9,342,524	70,046,524	734,886	3,967,679	171,134	276,238	1,780,057	1,780,057	1,780,057	1,780,057	1,780,057	10,346,358	17,281,823	
Midwest.....	11,232,940	82,943,972	9,754,776	65,952,062	880,936	4,179,844	921,730	342,290	2,502,272	2,502,272	2,502,272	2,502,272	2,502,272	11,		

Individual Returns/1968 • State and Regional Data

Table 5.1.—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS.—Continued

States and regions	Interest received		Rent and royalty net income less loss		Estate and trusts income less loss		Standard deduction		Minimum standard deduction		Itemized deductions		Taxable income		Surcharge		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)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
United States, total.	31,042,312	16,778,774	6,701,604	3,480,821	560,729	1,138,397	41,307,357	22,063,855	22,561,876	3,264,543	32,042,356	61,191,327	61,881,247	352,672,294	67,134,465	1,177,171	61,224,958	76,110,537
STATE																		
Alabama.....	297,370	109,253	75,266	50,565	6,307	17,413	547,136	270,146	375,450	165,310	466,137	869,057	806,372	3,757,956	58,704	50,447	755,247	765,227
Alaska.....	27,499	8,597	9,735	14,359	(*)	(*)	46,317	27,745	24,154	9,451	35,052	9,331	8,483	4,677,774	34,985	7,089	68,303	104,342
Arizona.....	215,209	134,097	47,617	27,129	3,047	7,965	367,703	183,676	191,550	81,329	266,758	373,311	455,900	359,566	33,142	454,835	499,380	528,156
Arkansas.....	168,134	97,464	53,868	33,863	3,047	8,647	367,141	153,069	152,346	106,976	262,144	367,316	443,192	317,555	33,122	335,202	382,151	392,151
California.....	3,359,222	2,196,038	831,601	25,564	27,377	146,345	3,352,235	1,736,155	1,929,741	748,180	4,139,436	10,566,755	6,047,322	38,669,562	5,111,167	567,124	6,344,101	8,392,321
Colorado.....	338,310	180,008	92,610	49,843	9,650	12,915	376,935	186,338	147,767	100,977	385,451	133,456	133,456	3,386,436	455,431	47,644	707,231	707,231
Connecticut.....	694,323	392,250	100,100	26,631	17,139	25,940	124,063	68,829	90,478	27,365	539,314	1,262,404	1,043,532	7,887,372	873,372	124,246	1,085,431	1,284,324
Delaware.....	87,585	41,600	14,173	8,238	(*)	(*)	26,000	10,720	10,720	27,365	11,115,938	136,406	11,115,938	136,406	18,350	268,944	268,944	268,944
District of Columbia.....	94,635	66,525	13,012	8,675	2,385	9,171	215,722	110,132	106,341	40,545	105,824	227,544	269,512	1,459,465	206,080	345,800	345,800	345,800
Florida.....	959,325	719,628	185,798	113,421	22,263	97,853	1,842,021	636,341	770,039	322,478	1,469,774	2,101,140	1,277,401	7,961,892	1,365,170	146,226	1,559,443	2,232,154
Georgia.....	390,154	210,638	98,178	53,097	4,587	8,579	900,028	441,218	510,019	215,932	136,823	1,127,053	1,189,114	5,332,795	913,773	82,504	1,182,290	1,237,147
Hawaii.....	147,418	55,875	25,793	13,043	2,083	7,720	113,335	288,271	234,122	37,474	113,335	288,271	1,552,744	184,095	19,307	238,473	288,431	288,431
I Idaho.....	93,570	33,186	13,462	7,153	1,843,844	75,282	37,397	85,415	168,263	37,397	113,335	168,263	1,46,378	879,086	143,546	11,353	103,742	170,173
Illinois.....	2,120,639	1,132,714	427,100	271,911	31,452	61,186	4,069,997	1,961,442	1,208,615	495,240	1,760,131	3,741,187	3,861,147	24,971,033	3,206,577	373,541	3,464,000	3,464,000
Indiana.....	708,919	375,919	100,038	51,919	3,452	11,156	1,146,464	527,787	219,114	680,609	1,279,886	1,879,171	9,076,886	1,306,732	128,201	1,269,447	1,269,447	1,269,447
Iowa.....	438,516	209,464	112,204	135,901	9,136	12,704	616,194	327,134	145,704	429,356	744,701	970,244	4,339,951	689,309	58,539	344,685	397,111	397,111
Kansas.....	349,768	161,146	51,603	27,030	4,000	6,734	607,160	324,984	263,584	145,452	363,584	607,160	3,455,913	515,519	48,316	651,902	711,111	711,111
Kentucky.....	297,884	143,890	87,761	62,815	3,282	9,179	655,974	343,452	400,021	182,467	326,394	972,081	815,264	3,754,332	603,691	50,361	669,703	669,703
Louisiana.....	329,815	143,414	125,947	108,562	7,474	9,882	311,107	168,442	168,442	168,442	426,000	972,081	4,475,041	676,223	63,111	471,961	471,961	471,961
Maine.....	151,863	63,976	29,664	16,827	2,086	4,054	248,685	129,824	143,191	63,460	122,422	176,232	314,426	1,353,823	225,346	17,765	311,993	273,491
Maryland.....	642,803	318,397	99,509	31,509	1,000	38,010	467,441	45,777	198,449	198,449	652,037	1,191,712	1,370,234	5,219,712	1,191,712	129,273	1,269,394	1,269,394
Massachusetts.....	1,144,499	585,419	215,187	116,312	27,012	55,261	1,273,705	659,946	486,975	222,080	982,423	2,215,284	1,745,274	11,379,775	1,611,047	150,000	1,325,258	2,514,384
Michigan.....	1,287,512	675,416	217,832	116,312	15,519	34,503	1,911,971	843,417	316,722	1,561,732	3,210,177	2,746,098	2,824,564	25,477	25,477	3,793,682	3,793,682	3,793,682
Minnesota.....	672,090	334,552	122,859	58,372	9,456	14,849	712,943	453,437	453,437	177,562	653,228	1,786,061	1,129,147	5,786,288	66,955	1,106,970	1,106,970	1,106,970
Mississippi.....	137,435	81,831	45,686	34,259	(*)	(*)	304,130	152,974	106,870	106,870	439,344	476,410	439,344	301,127	439,344	439,344	439,344	439,344
Missouri.....	646,970	351,121	106,495	106,495	8,011	18,140	611,876	406,832	549,379	286,712	745,529	1,046,144	1,269,984	7,476,957	1,063,050	109,441	1,238,743	1,238,743
Montana.....	111,455	60,909	30,207	25,275	2,905	3,227	153,911	76,575	90,527	36,430	87,012	139,511	1,046,144	143,401	11,421	121,785	165,964	165,964
Nebraska.....	241,480	121,227	60,217	30,207	4,014	8,454	366,964	186,932	186,932	186,932	341,636	426,912	2,111,134	314,611	29,363	410,788	428,129	428,129
Nevada.....	65,934	15,329	16,329	4,037	(*)	(*)	101,607	101,607	101,607	101,607	101,607	101,607	1,042,899	140,791	16,221	158,566	241,116	241,116
New Hampshire.....	121,569	59,762	19,421	9,244	(*)	(*)	200,190	112,610	46,193	37,163	76,616	145,553	444,781	1,256,127	1,93,596	243,517	261,911	261,911
New Jersey.....	1,351,442	700,225	213,028	43,974	22,745	47,139	1,456,861	794,342	684,417	262,544	1,300,962	2,861,187	2,392,952	13,414,773	1,993,048	24,961	2,377,614	3,445,621
New Mexico.....	46,933	31,058	11,586	6,933	(*)	(*)	154,833	100,415	124,903	57,508	129,500	236,700	245,843	1,173,684	172,112	15,000	242,343	236,511
New York.....	3,653,454	2,374,787	582,496	259,809	54,793	147,549	3,441,071	1,814,218	1,814,218	722,654	3,670,994	9,352,311	1,180,646	39,051,767	3,641,307	63,000	4,242,774	5,336,444
North Carolina.....	456,496	203,410	120,960	81,552	10,860	16,694	1,510,928	620,166	620,166	203,410	639,355	1,229,712	1,350,081	6,289,372	994,282	83,446	1,322,325	1,269,625
North Dakota.....	80,284	40,424	39,123	45,262	903	6,132	137,126	71,136	68,110	44,790	86,018	131,669	160,853	607,633	112,427	8,416	129,337	129,337
Ohio.....	1,748,429	800,922	335,569	177,830	6,888	12,377	2,389,541	1,360,982	1,360,982	424,064	1,559,910	4,986,412	3,436,994	20,300,373	2,883,410	228,932	3,402,334	3,452,674
Oklahoma.....	261,131	143,754	138,063	126,107	6,593	15,580	469,544	243,157	304,132	133,276	309,500	686,731	675,810	3,238,725	47,719	44,004	604,332	609,444
Oregon.....	344,519	183,959	77,057	32,244	11,514	13,956	407,568	211,831	201,568	101,568	342,673	691,469	3,389,197	435,640	47,387	425,233	598,735	598,735
Pennsylvania.....	1,910,380	844,193	311,074	118,119	32,797	94,337	2,583,316	1,406,245	1,236,316	476,105	1,598,416	4,476,207	3,827,376	21,248,714	3,148,714	309,000	3,801,447	4,267,800
Rhode Island.....	196,462	85,941	43,875	8,197	(*)	(*)	226,639	118,371	122,065	48,352	159,420	283,476	321,493	1,742,648	253,523	320,333	378,412	378,412
South Carolina.....	208,514	74,942	34,091	34,483	6,888	10,322	509,446	246,830	310,450	131,879	305,371	597,952	640,670	2,865,187	472,506	37,298	638,510	571,312
South Dakota.....	42,282	20,299	36,711	58,946	(*)	(*)	162,064	106,976	106,976	51,033	72,120	120,930	174,102	1,173,684	17,151	8,498	141,384	141,384
Tennessee.....	361,561	169,979	87,515	51,040	6,931	16,701	817,082	430,372	482,732	212,108	467,586	856,353	1,059,956	3,108,746	785,794	70,943	1,052,420	1,072,989
Texas.....	1,206,193	703,892	433,127	237,202	32,249	76,425	2,474,100	1,369,102	1,496,404	699,125	1,300,544	2,566,753	3,071,305	10,738,592	2,137,936	246,975	3,460,762	3,698,998
Utah.....	142,156	60,781	37,707	17,353	(*)	(*)	151,212	72,433	106,590	42,778	190,365	391,189	276,441	1,268,230	213,753	17,463	274,116	269,342
Vermont.....	72,814	43,044	14,204	6,385	(*)	(*)	97,849	50,378	60,010	22,826	61,047	111,988	129,209	638,934	8,867	8,823	128,733	128,733
Virginia.....	586,379	258,268</																

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)	
United States, total											
Total.....	73,730,791	41,370,950	554,336,953	201,360,712	192,388,434	61,881,547	352,672,296	49,134,985	5,177,071	61,280,558	76,610,537
No. adjusted gross income.....	381,078	225,602	2,188,491	1,043,662	932,912	-	-	-	-	-	-
Under \$600.....	4,138,826	2,377,715	1,364,845	5,010,344	4,777,154	-	-	-	-	-	-
\$600 under \$1,000.....	3,215,883	264,317	2,566,655	4,187,509	3,892,840	655,702	37,978	9,955	29	652,121	5,222
\$1,000 under \$2,000.....	7,474,763	1,318,945	11,072,213	12,184,171	10,663,941	5,200,377	2,685,164	349,758	1,004	5,113,931	380,671
\$2,000 under \$3,000.....	5,900,379	1,666,521	14,662,964	11,774,682	10,337,307	4,593,057	5,658,465	2,905,810	37,644	4,450,458	860,083
\$3,000 under \$4,000.....	5,563,924	2,018,185	19,450,388	12,358,777	11,259,061	4,983,194	9,129,753	3,142,556	79,893	4,849,710	1,470,810
\$4,000 under \$5,000.....	5,278,855	2,393,281	23,717,456	13,149,382	12,334,381	4,956,225	12,130,889	3,467,061	111,093	4,869,288	2,010,507
\$5,000 under \$6,000.....	5,001,449	2,673,787	27,500,354	13,661,274	13,070,221	4,859,350	14,972,762	3,887,943	149,620	4,809,289	2,543,454
\$6,000 under \$7,000.....	4,956,916	3,140,778	32,214,330	14,933,273	14,442,225	4,879,295	18,129,680	4,271,325	197,754	4,846,941	3,144,209
\$7,000 under \$8,000.....	4,741,287	3,412,417	35,557,320	15,100,158	14,724,758	4,719,316	20,884,350	4,420,340	244,950	4,687,991	3,699,137
\$8,000 under \$9,000.....	4,608,538	3,687,544	39,120,537	15,812,376	15,480,233	4,594,702	23,393,809	4,443,553	285,070	4,584,156	4,206,315
\$9,000 under \$10,000.....	4,015,475	3,388,710	38,101,827	14,130,759	13,835,391	4,009,981	23,518,455	3,938,352	295,221	4,001,565	4,287,394
\$10,000 under \$15,000.....	11,990,069	10,915,965	144,604,998	43,821,866	43,185,646	11,982,250	95,980,950	11,870,370	1,270,497	11,965,650	18,304,001
\$15,000 under \$20,000.....	3,658,110	3,435,290	62,067,669	13,469,710	13,201,285	3,655,647	44,693,878	3,637,588	647,129	3,651,310	9,272,391
\$20,000 under \$25,000.....	1,180,993	1,099,526	26,075,416	4,424,286	4,200,201	1,179,316	19,511,007	1,174,121	308,563	1,178,235	4,406,168
\$25,000 under \$30,000.....	520,877	483,065	14,187,641	1,999,915	1,923,567	520,457	10,894,899	519,160	186,988	519,634	2,654,794
\$30,000 under \$50,000.....	719,521	661,781	27,020,736	2,801,524	2,655,675	718,666	21,365,693	715,728	430,166	717,860	6,127,438
\$50,000 under \$100,000.....	301,636	274,798	19,972,190	1,190,665	1,113,281	301,072	16,207,127	299,856	435,413	300,739	6,198,590
\$100,000 under \$200,000.....	62,989	56,227	8,310,723	236,985	213,524	62,753	6,698,852	62,538	228,418	62,679	3,253,100
\$200,000 under \$500,000.....	15,467	13,302	4,469,819	55,970	48,960	15,364	3,491,299	15,307	135,317	15,327	1,926,201
\$500,000 under \$1,000,000.....	2,634	2,262	1,779,465	9,477	8,249	2,588	1,390,541	2,574	55,992	2,583	797,347
\$1,000,000 or more.....	1,122	927	2,404,899	3,947	3,423	1,094	1,896,745	1,090	76,309	1,091	1,062,580
Returns under \$5,000.....	31,953,708	8,124,571	70,949,029	59,708,527	54,197,596	20,388,555	29,642,248	9,875,140	229,663	19,935,508	4,727,292
Returns \$5,000 under \$10,000.....	23,323,665	16,303,236	172,494,368	73,637,840	71,552,828	23,053,785	100,899,056	20,961,513	1,172,616	22,929,942	17,880,608
Returns \$10,000 under \$15,000.....	11,990,069	10,915,965	144,604,998	43,821,866	43,185,646	11,982,250	95,980,950	11,870,370	1,270,497	11,965,650	18,304,001
Returns \$15,000 or more.....	6,463,349	6,027,178	166,288,558	24,142,479	23,452,364	6,456,957	126,150,042	6,427,962	2,504,295	6,449,458	35,698,636
Alabama											
Total.....	1,021,302	648,944	6,458,962	2,924,916	2,836,593	802,975	3,757,956	586,766	50,409	795,647	765,227
No. adjusted gross income.....	5,999	9,999	24,590	22,664	20,098	-	-	-	-	-	-
Under \$600.....	74,527	6,258	24,679	90,445	86,537	-	-	-	-	-	-
\$600 under \$1,000.....	53,271	9,442	43,758	74,990	70,996	13,993	668	-	-	12,839	92
\$1,000 under \$2,000.....	100,566	33,856	145,333	194,884	177,716	59,998	24,911	(*)	(*)	58,844	3,405
\$2,000 under \$3,000.....	89,227	36,030	221,548	126,500	207,192	62,610	72,412	32,867	425	61,102	10,995
\$3,000 under \$4,000.....	97,251	56,098	341,959	260,114	253,875	83,610	134,200	37,974	906	82,342	21,258
\$4,000 under \$5,000.....	75,247	44,876	335,558	232,012	225,981	65,992	142,755	38,734	1,009	65,801	22,588
\$5,000 under \$6,000.....	76,619	56,736	421,596	258,734	247,579	73,092	190,250	48,848	1,636	71,422	31,088
\$6,000 under \$7,000.....	91,073	69,197	593,933	320,928	315,604	88,684	306,053	76,684	3,081	88,682	51,677
\$7,000 under \$8,000.....	62,340	55,807	467,776	202,357	196,152	62,159	265,870	61,296	3,067	61,887	45,381
\$8,000 under \$9,000.....	66,385	60,180	562,908	219,931	213,371	66,005	333,103	64,443	4,038	66,005	58,989
\$9,000 under \$10,000.....	44,153	41,792	419,439	157,413	157,229	44,153	258,322	41,310	3,151	44,150	46,644
\$10,000 under \$15,000.....	125,049	118,156	1,486,779	458,578	452,947	125,049	960,699	124,501	12,584	125,044	181,735
\$15,000 under \$20,000.....	33,925	32,019	576,415	125,533	124,371	33,925	405,659	33,762	5,823	33,901	83,205
\$20,000 under \$25,000.....	10,975	10,569	244,914	40,793	39,320	10,973	183,056	10,973	2,882	10,973	41,149
\$25,000 under \$30,000.....	3,827	3,474	105,418	13,935	13,676	3,827	81,789	3,817	1,423	3,817	19,915
\$30,000 under \$50,000.....	5,757	5,473	218,669	22,141	21,741	5,736	172,732	5,736	3,514	5,669	49,413
\$50,000 under \$100,000.....	2,597	2,446	171,034	10,691	10,121	2,585	139,424	2,574	3,733	2,585	53,145
\$100,000 under \$200,000.....	469	438	60,177	1,851	1,721	469	51,208	469	1,753	469	24,957
\$200,000 under \$500,000.....	100	87	28,797	368	319	100	23,701	100	948	100	13,487
\$500,000 under \$1,000,000.....	15	11	12,822	54	47	15	11,314	15	420	15	6,090
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	498,018	192,559	1,088,286	1,091,609	1,042,395	286,203	374,975	112,238	2,352	280,928	58,338
Returns \$5,000 under \$10,000.....	340,570	283,712	2,465,652	1,159,363	1,129,935	334,093	1,353,599	292,581	14,972	332,146	233,778
Returns \$10,000 under \$15,000.....	125,049	118,156	1,486,779	458,578	452,947	125,049	960,699	124,501	12,584	125,044	181,735
Returns \$15,000 or more.....	57,665	54,517	1,418,245	215,366	211,316	57,665	1,068,683	57,446	20,501	57,529	291,376
Alaska											
Total.....	83,106	44,223	1,733,491	235,900	230,930	68,483	490,779	54,685	7,089	63,303	104,342
No. adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	20,586	(*)	27,811	29,064	27,645	12,741	7,329	(*)	(*)	12,741	1,057
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	18,218	9,854	79,109	57,620	55,455	13,357	37,651	10,041	395	13,178	6,157
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	9,553	16,258	84,073	26,059	25,013	9,397	52,842	9,397	697	9,397	10,168
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	16,416	-	199,448	54,797	54,797	16,416	138,291	16,213	1,915	16,415	27,759
\$15,000 under \$20,000.....	10,276	9,671	175,292	39,049	38,821	10,276	127,414	9,809	1,793	10,276	26,645
\$20,000 under \$25,000.....	3,799	3,642	83,636	16,659	16,659	3,799	59,479	3,799	921	3,799	13,066
\$25,000 under \$30,000.....	1,604	1,604	42,809	5,936	5,936	1,580	31,558	1,580	520	1,580	7,464
\$30,000 under \$50,000.....	619	571	23,151	1,930	1,834	619	18,709	595	361	619	5,239
\$50,000 under \$100,000.....	266	252	17,034	1,235	1,219	266	13,629	266	351	266	4,917
\$100,000 under \$200,000.....	28	25	3,511	103	103	28	2,629	28	87	28	1,220
\$200,000 under \$500,000.....	4	4	1,415	11	11	4	1,247	4	46	4	652
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	34,123	6,897	162,228	71,							

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Arizona											
Total.....	568,199	333,445	<sup>1</sup> 3,957,098	1,617,568	1,556,625	455,909	2,382,899	359,096	33,142	454,835	499,580
No adjusted gross income.....	(-)	(*)	(*)	(-)	(-)	-	-	-	-	-	-
Under \$600.....	37,555		12,884	42,125	41,823	-	-	-	-	-	-
\$600 under \$1,000.....	24,070	13,175	19,586	26,690	26,690	(-)	(*)	-	-	(-)	(-)
\$1,000 under \$2,000.....	58,983		87,389	97,140	88,238	41,126	20,330	(-)	(*)	40,700	2,887
\$2,000 under \$3,000.....	44,833	18,060	109,111	92,009	83,517	32,805	38,937	18,297	214	32,398	6,002
\$3,000 under \$4,000.....	42,086	21,808	146,224	112,045	100,395	29,537	58,994	21,333	520	29,514	9,431
\$4,000 under \$5,000.....	46,662	28,647	208,317	151,073	147,886	40,137	92,880	30,898	708	40,137	14,896
\$5,000 under \$6,000.....	54,138	32,816	298,359	155,132	150,476	51,116	152,204	41,194	1,409	51,116	25,126
\$6,000 under \$7,000.....	38,929	23,163	252,011	119,796	115,183	38,866	138,765	32,714	1,480	38,763	23,863
\$7,000 under \$8,000.....	36,746	29,493	278,986	127,539	125,415	36,594	157,133	36,295	1,762	36,594	27,311
\$8,000 under \$9,000.....	27,745	24,529	237,926	104,867	100,193	27,734	127,245	26,114	1,460	27,733	22,084
\$9,000 under \$10,000.....	22,893	21,337	217,160	91,903	90,434	22,893	124,463	22,738	1,453	22,891	22,058
\$10,000 under \$15,000.....	85,588	76,493	1,029,480	323,137	317,497	85,588	653,118	84,371	8,544	85,505	123,700
\$15,000 under \$20,000.....	25,450	23,580	428,281	92,867	91,626	25,450	303,874	44,223	7,565	25,449	63,169
\$20,000 under \$25,000.....	8,243	7,752	180,893	31,462	31,126	8,243	135,640	8,243	2,145	8,223	30,292
\$25,000 under \$30,000.....	3,612	3,612	99,218	13,292	12,771	3,612	74,410	3,612	1,224	3,611	17,500
\$30,000 under \$50,000.....	4,532	4,146	168,237	16,317	15,657	4,525	130,790	4,392	2,533	4,521	36,688
\$50,000 under \$100,000.....	1,993	1,838	132,094	7,795	7,012	1,990	105,026	1,989	2,780	1,987	39,393
\$100,000 under \$200,000.....	219	276	43,063	1,196	1,075	318	35,455	318	1,219	318	16,954
\$200,000 under \$500,000.....	66	61	19,682	271	236	66	15,436	65	581	66	8,385
\$500,000 under \$1,000,000.....	12	11	6,808	32	30	11	5,403	11	204	11	2,919
\$1,000,000 or more.....	6	6	13,086	26	23	6	12,490	6	479	6	6,869
Returns under \$5,000.....	257,927	84,332	<sup>1</sup> 551,175	531,936	497,871	148,897	211,549	71,584	1,445	148,041	120,470
Returns \$5,000 under \$10,000.....	180,451	131,338	1,284,441	599,237	581,701	177,203	699,809	159,055	7,565	177,097	33,241
Returns \$10,000 under \$15,000.....	85,588	76,493	1,029,480	323,137	317,497	85,588	653,118	84,371	8,544	85,505	123,700
Returns \$15,000 or more.....	44,233	41,282	1,092,002	163,258	159,556	44,221	818,423	44,086	15,588	44,192	222,169
Arkansas											
Total.....	576,062	381,901	<sup>1</sup> 3,366,765	1,659,339	1,587,318	443,192	1,943,138	317,555	25,122	435,202	382,150
No adjusted gross income.....	6,383	5,439	<sup>2</sup> 15,552	17,168	16,531	-	-	-	-	-	-
Under \$600.....	31,741	4,383	11,444	42,136	40,628	-	-	-	-	-	-
\$600 under \$1,000.....	34,981	8,018	27,618	57,903	53,077	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	68,666	27,085	103,708	143,908	126,585	38,780	19,159	(*)	(*)	38,378	2,733
\$2,000 under \$3,000.....	57,205	23,031	141,090	134,294	119,588	40,648	48,164	24,068	302	37,486	6,614
\$3,000 under \$4,000.....	56,043	32,439	197,462	176,026	170,753	44,358	70,261	18,934	439	43,015	10,556
\$4,000 under \$5,000.....	54,858	41,213	243,871	158,119	153,612	51,591	108,513	28,678	636	51,146	16,899
\$5,000 under \$6,000.....	41,679	34,986	228,203	125,669	121,312	40,461	119,694	32,860	985	39,265	18,706
\$6,000 under \$7,000.....	38,374	31,255	247,730	133,826	131,612	37,234	127,002	30,456	1,292	37,026	21,237
\$7,000 under \$8,000.....	43,152	36,805	320,195	147,040	144,281	43,152	184,808	40,214	2,070	43,152	31,254
\$8,000 under \$9,000.....	33,036	32,581	277,801	126,728	125,223	33,036	158,166	32,245	1,856	32,579	26,954
\$9,000 under \$10,000.....	29,634	27,073	280,045	102,113	98,525	29,633	174,544	29,484	2,139	29,174	30,469
\$10,000 under \$15,000.....	56,094	54,491	659,758	206,488	201,740	56,094	435,944	56,094	5,691	55,940	80,504
\$15,000 under \$20,000.....	12,231	11,366	209,186	42,305	40,720	12,231	150,379	12,231	2,194	12,106	30,836
\$20,000 under \$25,000.....	4,297	4,180	95,368	16,561	15,923	4,297	73,432	4,297	1,170	4,285	16,331
\$25,000 under \$30,000.....	2,570	2,568	68,998	10,048	9,764	2,570	53,334	2,570	883	2,568	12,526
\$30,000 under \$50,000.....	3,344	3,297	124,872	12,200	11,133	3,344	100,368	3,344	1,965	3,319	27,078
\$50,000 under \$100,000.....	1,539	1,480	100,367	5,916	5,493	1,539	83,255	1,537	2,210	1,539	31,244
\$100,000 under \$200,000.....	185	164	24,674	706	651	185	21,171	185	717	185	10,307
\$200,000 under \$500,000.....	41	39	11,732	153	138	39	8,954	39	343	39	4,863
\$500,000 under \$1,000,000.....	6	5	3,632	25	22	6	2,903	6	112	6	1,586
\$1,000,000 or more.....	3	3	4,563	7	7	3	2,589	3	99	3	1,382
Returns under \$5,000.....	309,877	141,608	<sup>1</sup> 709,642	729,554	680,774	179,368	246,594	71,990	1,397	174,016	36,871
Returns \$5,000 under \$10,000.....	185,875	162,700	1,353,974	635,376	620,953	183,516	764,215	165,559	8,342	181,196	128,621
Returns \$10,000 under \$15,000.....	56,094	54,491	659,758	206,488	201,740	56,094	435,944	56,094	5,691	55,940	80,504
Returns \$15,000 or more.....	24,216	23,102	643,391	87,921	83,851	24,214	496,385	24,212	9,692	24,050	136,154
California											
Total.....	7,538,265	4,141,233	<sup>1</sup> 62,357,722	20,196,101	19,379,662	6,407,322	38,665,562	5,119,673	567,124	6,344,105	8,392,329
No adjusted gross income.....	48,600	22,323	<sup>2</sup> 289,040	112,122	101,853	-	-	-	-	-	-
Under \$600.....	379,312	14,252	112,548	432,875	419,328	-	-	-	-	-	-
\$600 under \$1,000.....	288,673	18,443	229,692	357,170	336,588	61,830	3,546	(*)	(*)	61,830	508
\$1,000 under \$2,000.....	685,366	95,663	1,024,890	1,025,053	941,198	511,313	272,374	20,519	49	503,817	38,526
\$2,000 under \$3,000.....	539,545	130,471	1,328,934	1,020,693	922,698	399,602	510,032	270,267	3,167	386,888	76,511
\$3,000 under \$4,000.....	524,789	179,969	1,833,710	1,160,646	1,058,431	451,414	797,876	276,473	6,775	435,147	126,050
\$4,000 under \$5,000.....	506,937	218,604	2,282,885	1,205,188	1,111,494	465,070	1,109,045	306,902	9,869	454,391	180,864
\$5,000 under \$6,000.....	462,465	211,606	2,532,099	1,136,773	1,081,177	442,838	1,353,775	350,056	13,838	436,300	231,065
\$6,000 under \$7,000.....	495,835	269,446	3,217,431	1,376,528	1,311,868	482,580	1,766,489	408,269	19,375	479,219	308,939
\$7,000 under \$8,000.....	453,102	295,093	3,407,639	1,341,603	1,307,832	447,355	1,939,495	411,072	22,653	445,578	346,597
\$8,000 under \$9,000.....	462,890	340,125	3,933,539	1,507,949	1,469,689	459,229	2,243,386	432,263	27,228	457,766	407,125
\$9,000 under \$10,000.....	432,517	318,698	4,110,762	1,386,934	1,344,125	430,858	2,439,793	416,581	30,577	430,153	451,449
\$10,000 under \$15,000.....	1,366,031	1,201,246	16,681,966	4,877,088	4,799,916	1,366,629	10,512,823	1,339,964	138,059	1,363,726	2,003,104
\$15,000 under \$20,000.....	518,905	484,498	8,835,530	1,861,868	1,829,974	518,117	6,082,641	514,580	87,185	517,340	1,252,869
\$20,000 under \$25,000.....	173,656	161,809	3,830,860	638,957	622,287	173,241	2,726,223	171,998	42,285	173,092	606,963
\$25,000 under \$30,000.....	69,294	63,212	1,884,461	259,585	248,598	69,280	1,371,030	68,915	23,004	69,207	328,792
\$30,000 under \$50,000.....	87,776	78,074	3,293,808	333,570	317,171	87,548	2,444,469	83,343	48,182	87,303	683,945
\$50,000 under \$100,000.....	33,718	30,121	2,222,148	129,260	120,512	33,637	1,672,844	33,496	43,553	33,590	618,364
\$100,000 under \$200,000.....	6,684	5,743	885,222	24,382	21,924	6,634	650,306	6,616	21,672	6,618	308,081
\$200,000 under \$500,000.....	1,747	1,478	506,500	6,277	5,572	1,731	372,975	1,728	14,302	1,726	203,443
\$500,000 under \$1,000,000.....	302	264	206,583	1,155	1,037	297	154,462	295	6,122	293	87,195
\$1,											

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued  
 [Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)	
Colorado											
Total.....	767,454	445,559	15,505,692	2,108,488	2,024,971	613,456	3,386,628	495,331	47,694	623,039	707,235
No adjusted gross income.....	5,868	4,846	243,454	18,644	16,642	-	-	-	-	-	-
Under \$0.00.....	50,538	-	17,853	58,131	57,550	-	-	-	-	-	-
\$600 under \$1,000.....	35,515	22,091	27,767	38,749	38,749	8,030	401	-	-	8,030	59
\$1,000 under \$2,000.....	77,238	-	117,105	126,418	110,270	56,008	31,209	(*)	(*)	54,823	4,456
\$2,000 under \$3,000.....	63,592	17,464	157,184	121,771	111,166	48,471	60,940	33,685	457	43,398	9,416
\$3,000 under \$4,000.....	48,302	21,561	167,041	114,430	102,991	39,878	72,468	25,031	633	39,720	11,686
\$4,000 under \$5,000.....	48,746	26,998	217,025	144,157	133,860	43,477	90,306	24,127	733	40,557	14,079
\$5,000 under \$6,000.....	64,583	37,221	351,682	179,946	174,382	64,582	185,339	45,059	1,782	64,288	31,128
\$6,000 under \$7,000.....	54,266	35,449	357,921	166,956	162,275	54,266	190,769	48,518	1,970	54,107	32,811
\$7,000 under \$8,000.....	44,394	32,479	334,519	141,049	139,368	44,339	190,787	41,503	2,042	44,181	32,694
\$8,000 under \$9,000.....	49,522	39,934	423,818	163,775	159,075	49,522	249,620	47,972	3,101	49,520	45,078
\$9,000 under \$10,000.....	39,699	35,198	375,769	135,755	132,972	39,699	226,159	38,668	2,854	39,411	40,630
\$10,000 under \$15,000.....	123,095	114,217	1,480,333	452,478	447,314	123,095	952,742	122,184	12,503	123,039	179,327
\$15,000 under \$20,000.....	36,036	34,377	610,136	140,584	136,953	36,036	428,728	36,036	6,175	35,952	87,340
\$20,000 under \$25,000.....	10,889	9,713	241,122	43,971	43,119	10,889	174,397	10,756	2,782	10,865	39,226
\$25,000 under \$30,000.....	5,030	4,601	136,722	18,907	17,727	5,028	106,664	5,028	1,852	5,027	26,032
\$30,000 under \$50,000.....	7,106	6,599	257,429	30,129	28,734	7,106	201,124	7,106	3,919	7,095	55,629
\$50,000 under \$100,000.....	2,415	2,271	161,391	10,425	9,826	2,433	131,328	2,432	3,465	2,430	49,373
\$100,000 under \$200,000.....	452	416	60,403	1,644	1,490	449	49,158	444	1,656	449	29,736
\$200,000 under \$500,000.....	121	104	34,943	461	414	121	29,160	121	1,107	120	15,680
\$500,000 under \$1,000,000.....	27	20	18,385	108	74	27	15,331	27	643	27	8,856
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	329,799	92,960	1,660,521	622,300	571,228	195,864	255,323	89,477	1,843	186,528	39,695
Returns \$5,000 under \$10,000.....	252,464	180,281	1,843,708	787,481	768,072	252,408	1,042,673	221,720	11,749	251,507	182,341
Returns \$10,000 under \$15,000.....	123,095	114,217	1,480,333	452,478	447,314	123,095	952,742	122,184	12,503	123,039	179,327
Returns \$15,000 or more.....	62,096	58,101	1,521,130	246,229	238,357	62,089	1,135,890	61,950	21,599	61,965	305,872
Connecticut											
Total.....	1,277,145	675,771	11,116,365	3,326,231	3,132,718	1,093,533	7,587,912	878,372	124,246	1,089,969	1,820,829
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$0.00.....	68,609	(*)	22,682	73,662	71,131	-	-	-	-	-	-
\$500 under \$1,000.....	52,799	2,359	41,987	62,934	60,262	10,141	431	-	-	10,141	57
\$1,000 under \$2,000.....	146,581	16,861	208,773	224,486	197,485	111,148	54,543	5,902	21	111,148	7,896
\$2,000 under \$3,000.....	95,175	19,530	232,902	177,620	152,220	74,770	93,885	45,983	588	74,770	14,377
\$3,000 under \$4,000.....	80,247	32,734	283,924	187,032	156,739	72,306	129,295	42,028	1,063	70,007	20,879
\$4,000 under \$5,000.....	62,800	21,172	280,348	133,639	122,965	58,131	152,201	43,228	1,562	57,617	26,232
\$5,000 under \$6,000.....	70,515	20,785	387,720	140,455	126,837	70,201	246,159	61,113	2,816	70,178	43,232
\$6,000 under \$7,000.....	70,644	31,471	458,137	172,405	158,791	69,357	274,089	60,132	3,092	69,302	49,465
\$7,000 under \$8,000.....	92,566	66,281	693,105	275,346	259,293	92,485	416,456	87,238	4,824	92,037	74,110
\$8,000 under \$9,000.....	64,744	42,305	549,808	197,069	192,010	64,744	351,173	63,457	4,402	64,565	65,693
\$9,000 under \$10,000.....	68,312	51,189	650,630	212,288	202,843	68,312	430,599	68,312	5,604	68,312	60,641
\$10,000 under \$15,000.....	251,489	227,937	3,049,061	898,001	879,370	251,299	2,092,192	250,737	28,129	251,299	404,968
\$15,000 under \$20,000.....	80,000	75,138	1,349,905	283,074	277,024	79,942	1,011,451	79,942	14,759	79,942	212,537
\$20,000 under \$25,000.....	27,297	25,385	605,148	108,107	105,028	27,297	461,498	27,286	7,390	27,297	105,821
\$25,000 under \$30,000.....	13,616	12,475	371,726	52,601	51,175	13,484	288,554	13,354	5,015	13,459	72,005
\$30,000 under \$50,000.....	17,936	16,491	681,719	73,574	70,704	17,794	541,573	17,794	11,090	17,794	158,543
\$50,000 under \$100,000.....	8,516	7,823	573,917	33,682	31,587	8,513	473,708	8,511	12,940	8,493	184,380
\$100,000 under \$200,000.....	2,971	2,770	397,561	11,743	10,030	2,967	329,585	2,958	11,436	2,967	163,939
\$200,000 under \$500,000.....	523	462	149,501	1,991	1,760	522	122,578	520	4,712	521	67,517
\$500,000 under \$1,000,000.....	84	75	57,299	318	290	84	45,709	84	1,894	84	26,958
\$1,000,000 or more.....	38	28	85,107	125	113	36	72,233	36	2,908	36	41,579
Returns under \$5,000.....	507,894	95,156	1,056,021	865,452	765,863	326,496	430,355	137,141	3,234	323,683	69,441
Returns \$5,000 under \$10,000.....	366,781	212,031	2,739,400	997,563	939,774	365,099	1,718,477	340,252	20,739	364,394	313,141
Returns \$10,000 under \$15,000.....	251,489	227,937	3,049,061	898,001	879,370	251,299	2,092,192	250,737	28,129	251,299	404,968
Returns \$15,000 or more.....	150,981	140,647	4,271,883	565,215	547,711	150,639	3,346,888	150,242	72,144	150,593	1,033,279
Delaware											
Total.....	202,080	117,207	1,676,264	543,911	523,953	167,290	1,115,538	136,940	18,350	165,789	266,964
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$0.00.....	15,457	(*)	4,693	18,509	17,789	-	-	-	-	-	-
\$600 under \$1,000.....	10,050	-	7,715	12,208	11,123	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	16,876	9,842	24,373	31,344	29,491	11,507	4,618	-	-	11,507	656
\$2,000 under \$3,000.....	18,350	-	44,779	35,771	31,251	13,830	17,372	9,866	127	13,645	2,723
\$3,000 under \$4,000.....	12,837	7,756	45,801	24,426	21,171	12,837	23,987	7,561	216	12,789	3,888
\$4,000 under \$5,000.....	12,047	-	54,616	24,230	21,889	12,047	29,077	9,113	306	10,779	4,951
\$5,000 under \$6,000.....	13,355	13,347	75,804	51,551	50,466	12,368	33,698	8,225	345	12,368	5,986
\$6,000 under \$7,000.....	6,306	-	41,668	21,005	19,200	6,306	23,354	6,122	236	6,306	3,948
\$7,000 under \$8,000.....	10,831	6,590	81,160	25,074	25,074	10,831	57,619	10,831	744	10,831	10,691
\$8,000 under \$9,000.....	22,040	17,700	187,444	65,680	65,496	22,040	123,673	21,680	1,543	22,040	22,506
\$9,000 under \$10,000.....	8,163	8,163	77,869	31,130	31,130	8,163	48,216	8,163	650	8,163	8,609
\$10,000 under \$15,000.....	33,981	32,921	423,065	125,807	123,940	33,981	290,360	33,981	3,870	33,981	55,565
\$15,000 under \$20,000.....	11,889	11,193	202,988	42,991	42,029	11,889	148,412	11,889	2,155	11,889	30,670
\$20,000 under \$25,000.....	3,587	3,431	79,938	12,517	12,470	3,587	62,501	3,587	990	3,587	14,165
\$25,000 under \$30,000.....	2,105	1,950	56,847	6,501	6,501	2,105	46,224	2,105	818	2,105	11,723
\$30,000 under \$50,000.....	2,450	2,342	95,839	8,593	8,302	2,450	71,477	2,450	1,413	2,450	20,213
\$50,000 under \$100,000.....	1,000	928	65,586	4,153	3,977	1,000	52,266	991	1,385	1,000	19,953
\$100,000 under \$200,000.....	234	208	33,019	830	758	234	27,413	234	986	234	14,091
\$200,000 under \$500,000.....	93	64	27,180	297	262	91	19,976	91	855	91	12,229
\$500,000 under \$1,000,000.....	30	24	23,362	102	90	33	15,109	33	717	33	10,165
\$1,000,000 or more.....	24	14	32,751	48	40	18	20,040	18	995	18	14,215
Returns under \$5,000.....	85,992	18,332	1,171,745	147,632	133,498	52,194	75,201	26,540	649	50,693	12,238
Returns \$5,000 under \$10,000.....	60,695	45,800	463,945	194,440	1						

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						(1)	(2)	(3)	(4)	(5)	(6)
District of Columbia											
Total.....	323,055	94,093	12,175,848	694,503	648,161	269,518	1,459,485	206,680	23,316	266,215	345,809
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	17,095	-	6,314	21,490	20,394	-	-	-	-	-	-
\$600 under \$1,000.....	16,488	-	12,750	17,588	17,588	-	-	-	-	-	-
\$1,000 under \$2,000.....	42,557	6,345	63,335	71,816	66,024	30,268	14,275	(*)	-	28,074	1,966
\$2,000 under \$3,000.....	26,958	-	65,593	53,918	48,919	23,357	21,783	-	-	22,260	2,969
\$3,000 under \$4,000.....	28,979	9,474	98,992	64,574	57,993	27,524	46,635	17,564	327	27,524	7,018
\$4,000 under \$5,000.....	29,465	-	133,965	57,357	52,971	27,268	81,517	25,560	957	27,268	14,425
\$5,000 under \$6,000.....	27,571	8,296	150,388	68,610	65,013	27,570	90,301	32,083	971	27,570	15,583
\$6,000 under \$7,000.....	24,114	12,838	156,129	63,402	54,324	24,114	93,919	22,712	1,022	24,114	15,954
\$7,000 under \$8,000.....	25,839	-	192,706	53,556	52,459	25,839	126,832	25,839	1,634	25,839	24,135
\$8,000 under \$9,000.....	15,895	12,289	133,705	30,043	29,431	15,895	97,768	15,588	1,316	15,895	19,704
\$9,000 under \$10,000.....	13,186	10,993	126,645	44,001	44,001	13,186	84,576	13,163	1,110	13,186	15,947
\$10,000 under \$15,000.....	31,364	17,837	376,407	79,977	75,471	31,364	280,955	30,881	4,006	31,364	58,101
\$15,000 under \$20,000.....	9,827	7,395	168,338	30,582	28,881	9,827	126,243	9,827	1,951	9,827	28,022
\$20,000 under \$25,000.....	4,646	2,756	102,321	12,614	11,958	4,646	80,993	4,646	1,465	4,646	20,798
\$25,000 under \$30,000.....	1,991	1,563	53,602	6,611	6,180	1,990	42,428	1,990	785	1,990	11,231
\$30,000 under \$50,000.....	3,560	2,496	130,877	9,676	8,836	3,560	106,582	3,537	2,341	3,560	33,702
\$50,000 under \$100,000.....	1,444	1,168	97,487	4,806	4,070	1,442	77,488	1,431	2,153	1,430	30,763
\$100,000 under \$200,000.....	436	384	58,259	1,665	1,502	433	46,447	429	1,593	433	22,629
\$200,000 under \$500,000.....	110	88	30,576	377	319	109	22,615	109	882	109	12,442
\$500,000 under \$1,000,000.....	21	20	13,404	84	76	21	11,274	21	453	21	6,454
\$1,000,000 or more.....	5	4	9,911	14	11	5	6,884	5	276	5	3,958
Returns under \$5,000.....	163,046	15,966	1,375,093	288,485	265,629	109,517	164,279	54,419	1,359	106,226	26,387
Returns \$5,000 under \$10,000.....	106,605	44,416	759,574	259,612	245,228	106,604	493,296	99,385	6,052	106,604	91,324
Returns \$10,000 under \$15,000.....	31,364	17,837	376,407	79,977	75,471	31,364	280,955	30,881	4,006	31,364	58,101
Returns \$15,000 or more.....	22,040	15,874	664,774	66,429	61,833	22,033	520,955	21,995	11,899	22,021	169,997
Florida											
Total.....	2,327,030	1,358,186	16,013,305	6,389,565	5,930,593	1,877,401	9,961,892	1,365,170	148,296	1,850,943	2,232,136
No adjusted gross income.....	14,610	10,843	2,190,939	41,664	37,525	-	-	-	-	-	-
Under \$600.....	133,245	7,461	44,244	166,023	160,534	-	-	-	-	-	-
\$600 under \$1,000.....	110,270	14,299	87,340	154,511	139,064	20,402	1,817	-	-	19,251	246
\$1,000 under \$2,000.....	268,150	65,231	402,168	481,163	384,294	166,410	80,497	9,434	18	163,769	11,287
\$2,000 under \$3,000.....	231,609	74,370	573,213	483,173	403,158	167,629	192,168	85,738	1,072	165,213	29,216
\$3,000 under \$4,000.....	199,780	99,278	697,831	499,537	425,659	173,241	273,005	83,979	1,995	158,904	42,726
\$4,000 under \$5,000.....	180,431	86,671	811,368	480,271	452,078	171,397	386,343	109,213	3,197	170,984	63,202
\$5,000 under \$6,000.....	182,107	130,936	1,000,240	581,311	553,464	180,388	478,453	126,555	4,010	177,672	78,301
\$6,000 under \$7,000.....	149,486	106,231	969,105	491,181	468,978	145,349	518,513	124,694	5,364	145,349	88,146
\$7,000 under \$8,000.....	155,757	128,312	1,167,720	522,950	498,579	153,116	633,399	142,077	6,930	151,723	107,728
\$8,000 under \$9,000.....	126,744	99,254	1,079,076	413,430	401,838	126,402	648,401	118,579	7,689	126,240	116,431
\$9,000 under \$10,000.....	107,667	95,113	1,022,705	373,853	358,138	107,326	621,897	106,826	7,754	107,189	111,883
\$10,000 under \$15,000.....	295,498	270,756	3,575,321	1,060,678	1,044,338	294,958	2,382,579	287,797	31,073	294,249	454,962
\$15,000 under \$20,000.....	88,841	82,863	1,509,975	332,310	319,386	88,838	1,099,666	88,540	16,024	88,619	228,473
\$20,000 under \$25,000.....	30,139	27,655	668,365	108,693	100,653	29,929	508,858	29,729	8,153	29,926	116,550
\$25,000 under \$30,000.....	16,698	15,536	454,687	65,265	61,786	16,697	356,978	16,697	6,150	16,578	86,551
\$30,000 under \$50,000.....	22,253	19,558	849,533	83,550	75,822	22,225	692,994	22,082	14,470	22,199	207,193
\$50,000 under \$100,000.....	10,253	9,308	678,741	39,399	36,204	10,215	563,290	10,180	15,255	10,205	216,701
\$100,000 under \$200,000.....	2,220	1,945	291,661	8,205	7,203	2,215	245,665	2,209	8,377	2,211	119,005
\$200,000 under \$500,000.....	522	442	152,232	1,875	1,627	517	128,610	514	4,906	517	69,896
\$500,000 under \$1,000,000.....	113	93	78,551	384	331	110	66,810	110	2,625	110	37,427
\$1,000,000 or more.....	37	31	90,171	139	114	37	81,972	37	3,234	37	46,211
Returns under \$5,000.....	1,138,695	370,153	12,425,225	2,306,342	2,002,312	699,079	933,828	288,364	6,282	678,121	146,677
Returns \$5,000 under \$10,000.....	721,761	559,846	5,238,845	2,382,725	2,280,997	712,581	2,900,642	618,911	31,747	708,171	502,489
Returns \$10,000 under \$15,000.....	295,498	270,756	3,575,321	1,060,678	1,044,338	294,958	2,382,579	287,797	31,073	294,249	454,962
Returns \$15,000 or more.....	171,076	157,431	4,773,914	639,820	602,946	170,783	3,744,843	170,098	79,194	170,402	1,128,008
Georgia											
Total.....	1,445,566	816,961	19,678,549	3,981,570	3,878,438	1,189,114	5,932,795	913,773	82,504	1,182,290	1,239,147
No adjusted gross income.....	8,714	5,896	2,955,556	29,936	28,202	-	-	-	-	-	-
Under \$600.....	89,225	5,739	31,803	107,632	104,040	-	-	-	-	-	-
\$600 under \$1,000.....	50,807	5,691	75,852	73,562	73,560	6,562	192	-	-	6,562	24
\$1,000 under \$2,000.....	167,799	33,392	251,271	280,727	262,145	116,270	65,527	12,050	32	114,651	9,319
\$2,000 under \$3,000.....	141,852	47,294	361,962	292,541	272,469	111,535	140,454	65,914	912	109,260	21,604
\$3,000 under \$4,000.....	155,205	56,907	537,584	331,568	320,129	140,986	258,011	83,860	2,138	140,288	41,731
\$4,000 under \$5,000.....	97,367	48,541	434,239	264,363	255,415	87,933	220,601	68,551	1,999	87,236	36,459
\$5,000 under \$6,000.....	93,881	59,140	513,104	320,159	316,512	87,569	250,820	69,125	2,251	87,155	41,515
\$6,000 under \$7,000.....	122,031	85,625	795,750	416,879	411,647	119,831	427,933	107,018	4,587	119,746	73,060
\$7,000 under \$8,000.....	81,210	59,796	608,248	262,291	257,585	81,210	357,128	75,315	4,109	80,489	62,740
\$8,000 under \$9,000.....	74,469	68,355	632,687	261,027	256,816	74,469	380,420	71,718	4,497	74,469	67,037
\$9,000 under \$10,000.....	73,040	67,257	693,581	266,615	265,154	73,040	429,455	72,880	5,397	72,957	77,093
\$10,000 under \$15,000.....	192,453	180,274	2,320,583	700,884	692,264	192,452	1,532,401	190,773	20,128	192,431	289,849
\$15,000 under \$20,000.....	53,335	51,740	905,598	198,250	196,047	53,252	640,150	52,824	9,173	53,191	130,859
\$20,000 under \$25,000.....	18,728	17,602	411,710	72,725	70,356	18,603	299,933	18,428	4,668	18,516	66,665
\$25,000 under \$30,000.....	7,392	7,119	203,144	29,690	29,362	7,392	152,254	7,341	2,611	7,342	36,464
\$30,000 under \$50,000.....	12,090	11,074	451,858	46,726	44,077	12,079	354,096	12,057	7,162	12,078	101,594
\$50,000 under \$100,000.....	4,871	4,521	322,801	19,606	18,716	4,836	258,759	4,824	6,876	4,824	97,927
\$100,000 under \$200,000.....	886	813	116,680	3,321	3,061	884	93,442	884	3,174	884	45,260
\$200,000 under \$500,000.....	173	152	50,275	625	542	173	40,773	173	1,569	173	22,434
\$500,000 under \$1,000,000.....	30	26	19,469	116	105	30	16,307	30	643	30	9,193
\$1,000,000 or more.....	8	7	16,303	37	33	8	14,141	8	581	8	8,322

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Hawaii											
Total.....	273,823	131,701	1,213,522	698,890	680,165	234,125	1,352,744	184,095	19,507	234,075	289,830
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	15,432	-	5,220	15,592	15,432	-	-	-	-	-	-
\$600 under \$1,000.....	14,773	-	11,547	15,129	14,773	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	36,696	8,912	49,963	49,607	43,330	28,346	13,833	(*)	(*)	28,346	2,005
\$2,000 under \$3,000.....	21,402	-	51,491	33,967	31,492	19,981	24,109	15,273	183	19,981	3,791
\$3,000 under \$4,000.....	12,915	-	45,387	18,062	18,062	12,914	28,809	9,085	234	12,914	4,364
\$4,000 under \$5,000.....	17,532	11,983	79,690	50,155	48,942	16,318	40,411	10,250	378	16,318	6,877
\$5,000 under \$6,000.....	19,582	-	106,185	45,138	43,925	19,261	61,937	16,180	667	19,261	10,984
\$6,000 under \$7,000.....	21,537	12,120	144,018	59,310	58,097	21,537	87,250	18,545	932	21,537	15,859
\$7,000 under \$8,000.....	7,316	-	55,038	20,030	19,674	7,296	35,843	7,296	453	7,296	6,830
\$8,000 under \$9,000.....	13,635	9,834	116,004	48,259	48,259	13,635	71,982	13,552	904	13,635	13,358
\$9,000 under \$10,000.....	12,981	11,411	124,468	48,463	45,857	12,981	69,330	12,447	862	12,981	12,581
\$10,000 under \$15,000.....	47,812	41,545	572,324	169,917	168,925	47,812	379,658	47,812	5,070	47,812	72,897
\$15,000 under \$20,000.....	19,053	18,105	323,640	75,368	75,059	19,034	217,384	18,760	3,058	19,034	44,453
\$20,000 under \$25,000.....	5,747	5,351	126,889	22,348	21,698	5,747	89,594	5,747	1,382	5,747	19,832
\$25,000 under \$30,000.....	1,809	1,445	48,465	5,740	5,740	1,809	37,904	1,809	679	1,809	9,730
\$30,000 under \$50,000.....	3,813	3,533	143,249	15,268	14,599	3,813	109,704	3,754	2,105	3,813	30,252
\$50,000 under \$100,000.....	1,049	931	70,138	4,230	4,064	1,025	52,297	1,025	1,405	1,025	19,911
\$100,000 under \$200,000.....	193	162	24,708	751	703	193	19,160	193	638	193	9,064
\$200,000 under \$500,000.....	50	43	13,691	157	136	48	9,907	48	385	47	5,107
\$500,000 under \$1,000,000.....	3	3	4,804	11	10	3	3,571	3	138	3	1,927
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	119,243	21,228	1,239,800	183,900	173,419	79,931	107,218	36,924	829	79,931	17,046
Returns \$5,000 under \$10,000.....	75,051	39,355	545,714	221,200	215,812	74,710	326,342	68,020	3,819	74,662	59,612
Returns \$10,000 under \$15,000.....	47,812	41,545	572,324	169,917	168,925	47,812	379,658	47,812	5,070	47,812	72,897
Returns \$15,000 or more.....	31,717	29,573	755,684	123,873	122,009	31,672	539,526	31,339	9,789	31,671	140,275
Idaho											
Total.....	240,292	147,699	1,480,473	668,959	633,545	194,378	879,089	143,546	11,353	191,742	170,073
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	10,382	-	4,763	10,384	10,384	-	-	-	-	-	-
\$600 under \$1,000.....	16,813	9,905	13,462	23,857	21,283	-	-	-	-	-	-
\$1,000 under \$2,000.....	35,821	-	51,027	59,644	48,358	22,668	8,373	-	-	22,614	1,182
\$2,000 under \$3,000.....	13,565	14,500	34,985	23,594	19,268	11,528	15,893	8,446	145	10,088	2,477
\$3,000 under \$4,000.....	15,794	-	56,550	35,021	34,625	15,030	28,335	8,731	109	14,929	4,125
\$4,000 under \$5,000.....	19,964	11,540	91,676	49,535	46,424	19,099	48,525	12,806	361	18,993	7,556
\$5,000 under \$6,000.....	28,097	21,227	153,267	83,001	78,378	28,096	78,125	22,096	720	27,945	12,588
\$6,000 under \$7,000.....	18,325	16,279	118,945	70,772	70,014	18,325	59,701	13,464	588	18,009	9,445
\$7,000 under \$8,000.....	13,529	9,561	101,518	46,459	41,838	13,529	57,502	12,982	637	13,377	9,831
\$8,000 under \$9,000.....	13,401	12,188	114,443	49,730	49,199	13,401	67,983	13,257	821	13,401	11,967
\$9,000 under \$10,000.....	7,850	7,698	83,837	29,561	29,561	7,850	44,462	7,850	535	7,850	7,567
\$10,000 under \$15,000.....	30,035	28,865	365,767	121,004	120,950	29,883	234,916	29,732	3,090	29,739	43,731
\$15,000 under \$20,000.....	9,086	8,577	154,655	35,057	34,911	9,086	110,127	9,086	1,594	8,916	21,826
\$20,000 under \$25,000.....	2,192	2,192	47,772	9,743	9,222	2,192	33,470	2,192	517	2,192	7,212
\$25,000 under \$30,000.....	478	287	12,842	1,885	1,640	478	10,063	478	199	478	2,573
\$30,000 under \$50,000.....	1,409	1,397	53,649	5,377	5,018	1,408	45,223	1,408	921	1,408	12,507
\$50,000 under \$100,000.....	453	411	31,549	1,529	1,403	453	26,502	453	747	453	10,413
\$100,000 under \$200,000.....	50	46	6,362	196	178	50	5,313	50	182	50	2,553
\$200,000 under \$500,000.....	11	8	3,039	35	32	11	2,118	11	81	11	1,081
\$500,000 under \$1,000,000.....	4	4	3,339	15	15	4	2,410	4	104	4	1,465
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	115,372	38,959	1,239,490	214,595	191,186	69,612	101,174	30,483	615	67,911	15,347
Returns \$5,000 under \$10,000.....	81,202	66,953	562,009	279,523	268,990	81,201	307,773	69,649	3,302	80,582	51,366
Returns \$10,000 under \$15,000.....	30,035	28,865	365,767	121,004	120,950	29,883	234,916	29,732	3,090	29,739	43,731
Returns \$15,000 or more.....	13,683	12,922	313,207	53,837	52,419	13,682	235,226	13,682	4,346	13,510	59,629
Illinois											
Total.....	4,486,480	2,446,185	16,602,285	12,109,876	11,499,466	3,869,919	24,571,035	3,206,577	373,541	3,833,336	5,484,666
No adjusted gross income.....	21,352	11,461	283,507	54,087	46,231	-	-	-	-	-	-
Under \$600.....	235,740	12,746	74,289	275,485	262,352	-	-	-	-	-	-
\$600 under \$1,000.....	161,942	11,419	128,829	211,300	193,329	31,941	1,741	(*)	(-)	31,271	238
\$1,000 under \$2,000.....	396,216	60,421	586,057	644,510	542,299	278,366	138,858	21,361	42	273,586	19,702
\$2,000 under \$3,000.....	312,691	73,690	777,838	616,533	516,922	252,681	307,260	156,494	2,096	241,151	46,322
\$3,000 under \$4,000.....	318,623	89,972	1,112,957	657,087	584,513	292,904	559,018	210,166	5,422	286,044	91,578
\$4,000 under \$5,000.....	326,766	116,337	1,471,556	713,240	643,609	319,239	824,448	241,654	8,167	312,422	138,125
\$5,000 under \$6,000.....	270,521	128,849	1,488,015	690,917	643,024	260,964	850,603	214,522	9,040	258,699	147,712
\$6,000 under \$7,000.....	298,480	150,997	1,935,557	787,190	759,692	295,256	1,197,659	266,437	14,015	294,006	214,504
\$7,000 under \$8,000.....	274,691	169,588	2,061,469	802,846	777,749	272,163	1,295,177	257,380	15,981	271,238	235,612
\$8,000 under \$9,000.....	304,923	217,827	2,587,935	1,036,015	1,013,619	302,754	1,584,275	288,649	19,444	302,371	290,663
\$9,000 under \$10,000.....	249,755	201,170	2,364,739	837,070	823,701	249,743	1,513,844	246,170	19,201	249,421	280,267
\$10,000 under \$15,000.....	851,027	768,115	10,338,653	3,055,473	3,015,903	850,734	7,067,381	841,357	94,330	850,417	1,363,998
\$15,000 under \$20,000.....	274,139	259,011	4,639,843	996,841	976,771	273,962	3,438,746	272,806	50,095	273,797	719,294
\$20,000 under \$25,000.....	79,614	73,310	1,749,704	295,489	285,441	79,614	1,348,354	79,355	21,637	79,533	309,377
\$25,000 under \$30,000.....	34,449	32,248	938,624	138,192	134,743	34,438	737,672	34,372	12,697	34,436	180,736
\$30,000 under \$50,000.....	47,311	43,572	1,772,847	186,303	176,199	47,307	1,455,520	47,178	29,983	47,272	426,761
\$50,000 under \$100,000.....	21,884	20,022	1,461,725	88,217	82,719	21,822	1,245,476	21,735	34,276	21,821	489,933
\$100,000 under \$200,000.....	4,741	4,290	635,354	18,363	16,605	4,726	5,399,197	4,719	4,719	4,726	267,567
\$200,000 under \$500,000.....	1,073	937	303,259	3,870	3,331	1,068	250,270	1,063	9,776	1,068	139,519
\$500,000 under \$1,000,000.....	169	141	114,214	565	473	167	94,962	167	3,853	167	54,871
\$1,000,000 or more.....	73	62	142,228	283	241	70	120,575	70	4,744	70	67,888
Returns under \$5,000.....	1,773,330	376,046	14,068,019	3,172,242	2,789,255	1,175,131	1,831,325	630,777	15,726	1,144,294	295,965
Returns \$5,000 under \$10,000.....	1,398,370	868,431	10,437,714	4,154,038	4,017,785	1,380,880	6,441,558	1,272,978			

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						(1)	(2)	(3)	(4)	(5)	(6)
Indiana											
Total.....	1,837,149	1,110,462	13,991,819	5,268,031	5,030,736	1,587,171	9,074,886	1,306,732	128,291	1,566,649	1,893,629
No adjusted gross income.....	7,799	5,283	32,626	22,243	19,568	-	-	-	-	-	-
Under \$600.....	104,041	7,608	33,870	121,755	113,357	-	-	-	-	-	-
\$600 under \$1,000.....	58,183	6,718	47,624	82,731	71,557	14,608	715	-	-	14,608	105
\$1,000 under \$2,000.....	163,190	23,086	239,750	258,904	225,903	123,662	61,565	10,419	40	120,672	8,642
\$2,000 under \$3,000.....	124,152	38,488	130,950	257,127	215,359	94,465	117,698	62,718	835	89,692	18,056
\$3,000 under \$4,000.....	133,107	44,167	146,998	294,148	260,272	118,884	227,393	86,642	2,097	116,291	36,878
\$4,000 under \$5,000.....	130,814	43,471	151,501	291,896	269,388	125,926	322,181	95,563	3,106	123,007	54,101
\$5,000 under \$6,000.....	116,934	66,707	140,899	344,036	311,781	113,581	347,240	88,189	3,459	111,237	58,489
\$6,000 under \$7,000.....	111,652	73,832	129,958	329,896	313,706	110,140	430,121	96,923	4,632	107,515	73,643
\$7,000 under \$8,000.....	142,154	115,063	1,065,992	513,735	499,739	142,154	607,867	133,007	7,005	141,182	104,942
\$8,000 under \$9,000.....	128,518	110,035	1,094,132	476,531	468,823	127,470	664,922	120,383	7,984	127,316	119,690
\$9,000 under \$10,000.....	128,578	112,374	1,224,572	464,142	459,543	128,397	775,817	128,215	9,896	128,188	141,932
\$10,000 under \$15,000.....	346,420	327,626	4,162,115	1,275,338	1,259,112	346,420	2,843,693	343,898	37,634	375,634	540,448
\$15,000 under \$20,000.....	88,415	85,301	1,481,902	328,711	324,312	88,414	1,093,777	87,977	15,768	84,573	225,729
\$20,000 under \$25,000.....	22,171	21,349	487,780	83,827	81,280	22,042	376,873	21,862	5,950	22,042	85,177
\$25,000 under \$30,000.....	3,141	8,929	249,936	35,820	34,507	9,140	196,890	9,140	3,358	9,117	47,643
\$30,000 under \$50,000.....	14,575	13,593	549,041	57,828	54,966	14,575	451,195	14,528	9,235	14,550	131,875
\$50,000 under \$100,000.....	6,002	5,633	402,639	24,391	22,971	5,932	342,039	5,968	9,324	5,992	132,802
\$100,000 under \$200,000.....	1,031	956	133,491	3,932	3,644	1,031	115,452	1,030	3,994	1,031	56,657
\$200,000 under \$500,000.....	217	195	63,008	816	736	216	53,320	216	2,118	216	30,225
\$500,000 under \$1,000,000.....	38	32	25,968	145	136	38	23,276	38	1,148	38	13,523
\$1,000,000 or more.....	17	16	28,821	79	76	16	22,853	16	914	16	13,071
Returns under \$5,000.....	721,286	168,821	1,651,067	1,328,804	1,175,404	477,545	729,552	255,342	6,078	464,270	117,783
Returns \$5,000 under \$10,000.....	627,836	478,011	4,755,553	2,128,340	2,073,592	621,742	2,825,966	566,717	32,975	615,438	498,695
Returns \$10,000 under \$15,000.....	346,420	327,626	4,162,115	1,275,338	1,259,112	346,420	2,843,693	343,898	37,634	345,573	540,448
Returns \$15,000 or more.....	141,607	136,004	3,423,084	535,549	522,628	141,464	2,675,675	140,775	51,604	141,368	736,703
Iowa											
Total.....	1,054,286	604,163	17,001,497	2,957,430	2,785,000	871,249	4,330,953	669,309	58,539	844,785	857,998
No adjusted gross income.....	8,736	4,508	27,394	30,199	26,731	-	-	-	-	-	-
Under \$600.....	68,133	4,953	23,820	92,466	80,694	-	-	-	-	-	-
\$600 under \$1,000.....	50,081	5,477	39,333	69,376	62,063	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	125,215	18,174	178,081	201,083	168,895	90,668	39,750	(*)	88,597	5,537	13,819
\$2,000 under \$3,000.....	86,164	20,375	213,528	149,097	124,978	71,837	93,332	46,838	680	64,999	24,362
\$3,000 under \$4,000.....	95,335	39,849	333,838	212,050	178,117	85,956	155,664	54,482	1,373	79,879	20,105
\$4,000 under \$5,000.....	60,180	35,649	272,764	159,104	148,320	57,967	133,297	35,170	1,053	54,322	32,018
\$5,000 under \$6,000.....	66,998	40,085	368,136	184,800	177,130	66,313	200,220	53,265	1,863	69,555	42,639
\$6,000 under \$7,000.....	71,649	52,759	464,480	233,959	227,123	71,444	257,596	62,168	2,732	67,490	50,661
\$7,000 under \$8,000.....	68,978	55,968	521,250	247,915	241,812	68,823	299,246	65,783	3,445	60,933	60,262
\$8,000 under \$9,000.....	69,736	61,792	588,726	254,613	251,020	69,583	350,826	67,902	4,224	63,948	156,904
\$9,000 under \$10,000.....	60,116	52,910	575,835	242,553	236,288	59,963	343,780	59,359	4,293	59,644	231,290
\$10,000 under \$15,000.....	158,124	150,058	1,892,215	619,938	611,005	158,123	1,254,452	156,436	16,377	156,904	93,560
\$15,000 under \$20,000.....	37,621	35,706	635,667	149,094	144,305	37,621	460,577	37,621	6,697	37,621	43,785
\$20,000 under \$25,000.....	11,836	11,363	260,573	49,211	47,102	11,836	198,791	11,836	3,132	11,836	26,269
\$25,000 under \$30,000.....	5,070	4,772	138,268	19,609	18,804	5,070	109,996	5,069	1,910	5,049	60,758
\$30,000 under \$50,000.....	7,112	6,736	263,033	29,159	28,218	7,112	214,770	7,112	4,299	7,110	54,110
\$50,000 under \$100,000.....	2,623	2,470	170,845	11,128	10,467	2,623	142,847	2,612	3,812	2,613	24,971
\$100,000 under \$200,000.....	506	491	61,114	1,818	1,717	506	51,937	504	1,746	506	8,479
\$200,000 under \$500,000.....	66	62	18,711	235	194	66	15,714	66	585	66	1,413
\$500,000 under \$1,000,000.....	4	3	2,779	13	11	4	2,281	4	104	4	2,982
\$1,000,000 or more.....	3	3	5,893	30	6	3	5,553	3	208	3	63,869
Returns under \$5,000.....	493,844	128,985	1,033,971	913,375	789,798	312,159	422,368	139,580	3,113	293,528	246,513
Returns \$5,000 under \$10,000.....	337,477	263,514	2,518,427	1,163,840	1,133,373	336,126	1,451,668	308,477	16,556	329,711	231,290
Returns \$10,000 under \$15,000.....	198,124	190,058	1,892,215	619,938	611,005	198,123	1,254,452	156,436	16,377	156,904	231,290
Returns \$15,000 or more.....	64,841	61,606	1,956,884	260,277	250,824	64,841	1,202,465	64,816	22,493	64,642	316,326
Kansas											
Total.....	811,457	484,175	15,583,367	2,286,090	2,149,908	667,734	3,455,513	515,519	48,316	651,802	711,100
No adjusted gross income.....	6,174	4,737	19,512	21,456	18,469	-	-	-	-	-	-
Under \$600.....	43,687	6,319	13,392	63,628	59,337	-	-	-	-	-	-
\$600 under \$1,000.....	35,413	6,191	27,424	47,740	44,354	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	103,068	17,746	150,884	139,472	139,472	68,904	37,481	6,012	16	65,290	5,298
\$2,000 under \$3,000.....	64,039	21,843	160,036	144,614	119,837	45,935	60,980	32,475	469	42,777	9,153
\$3,000 under \$4,000.....	63,883	25,231	222,495	130,212	114,294	59,732	110,501	39,081	1,026	57,015	17,775
\$4,000 under \$5,000.....	55,118	30,526	246,890	144,625	128,640	52,542	116,897	30,597	963	50,394	18,568
\$5,000 under \$6,000.....	51,465	33,968	284,269	150,690	140,060	49,993	150,958	39,810	1,466	47,954	24,593
\$6,000 under \$7,000.....	67,923	43,640	439,097	212,705	209,491	66,634	242,036	56,429	2,669	65,721	41,283
\$7,000 under \$8,000.....	45,521	40,662	339,606	175,684	171,567	45,446	183,132	39,769	1,948	45,260	30,928
\$8,000 under \$9,000.....	63,400	57,970	535,744	223,320	214,728	63,400	319,409	60,494	3,843	63,006	56,027
\$9,000 under \$10,000.....	35,381	33,161	333,451	136,608	134,229	35,381	200,934	35,381	2,499	35,381	35,592
\$10,000 under \$15,000.....	121,043	116,003	1,465,746	454,322	446,440	121,017	973,329	120,211	12,773	120,514	181,484
\$15,000 under \$20,000.....	31,920	30,586	543,157	124,047	121,316	31,918	386,731	31,842	5,559	31,867	78,970
\$20,000 under \$25,000.....	10,436	9,678	230,416	39,751	38,103	10,436	174,465	10,436	2,766	10,433	38,538
\$25,000 under \$30,000.....	4,472	4,244	120,920	17,864	16,869	4,472	93,128	4,472	1,580	4,294	21,257
\$30,000 under \$50,000.....	5,521	5,024	210,770	21,768	21,143	5,519	169,106	5,518	3,450	5,493	48,584
\$50,000 under \$100,000.....	2,471	2,353	161,486	10,184	9,769	2,471	134,155	2,471	3,580	2,471	50,459
\$100,000 under \$200,000.....	412	387	54,440	1,602	1,450	412	45,907	412	1,572	410	22,234
\$200,000 under \$500,000.....	89	77	25,930	304	270	88	22,452	88	860	88	12,088
\$500,000 under \$1,000,000.....	13	13	8,578	49	46	13	7,484	13	282	13	3,982
\$1,000,000 or more.....	8	7	28,275	33	24						

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						(1)	(2)	(3)	(4)	(5)	(6)
Kentucky											
Total.....	1,015,788	630,049	16,337,905	2,924,251	2,818,110	819,383	3,754,332	603,899	50,375	813,196	766,293
No adjusted gross income.....	7,220	(*)	214,263	17,511	16,906	-	-	-	-	-	-
Under \$600.....	63,703	8,415	23,887	92,365	88,470	-	-	-	-	-	-
\$600 under \$1,000.....	41,858	10,826	32,288	65,297	59,220	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	123,258	35,787	184,205	245,483	219,403	74,392	37,304	(*)	(*)	73,707	5,320
\$2,000 under \$3,000.....	94,286	36,563	233,688	216,688	205,012	72,755	85,108	41,838	497	71,312	12,979
\$3,000 under \$4,000.....	92,664	45,646	322,067	229,158	216,409	84,064	141,632	42,510	1,068	81,891	22,390
\$4,000 under \$5,000.....	98,184	66,981	441,505	288,656	280,827	93,477	207,221	55,148	1,488	92,394	32,507
\$5,000 under \$6,000.....	76,440	57,033	422,851	246,800	240,856	74,130	212,002	60,193	1,886	73,657	35,058
\$6,000 under \$7,000.....	79,870	56,269	520,688	260,424	255,934	78,374	259,393	70,199	3,161	78,321	49,606
\$7,000 under \$8,000.....	63,606	52,114	475,388	228,622	223,320	63,606	257,438	58,701	2,921	63,479	43,916
\$8,000 under \$9,000.....	56,756	52,769	480,516	216,253	212,135	56,756	282,847	56,630	3,376	56,683	49,168
\$9,000 under \$10,000.....	38,937	34,144	369,055	155,304	150,466	38,937	177,290	37,782	2,720	38,936	39,362
\$10,000 under \$15,000.....	125,751	119,382	1,476,128	458,670	458,670	125,741	970,208	125,218	12,650	125,668	182,526
\$15,000 under \$20,000.....	29,520	28,037	501,536	108,320	106,352	29,520	361,932	29,057	5,176	29,519	74,527
\$20,000 under \$25,000.....	9,201	8,481	201,539	32,647	30,993	9,201	153,171	9,147	2,419	9,200	34,567
\$25,000 under \$30,000.....	3,567	3,490	97,772	14,570	13,922	3,567	75,144	3,567	1,271	3,567	17,754
\$30,000 under \$50,000.....	7,774	7,365	287,884	27,637	26,681	7,774	228,528	7,752	4,601	7,774	65,417
\$50,000 under \$100,000.....	2,794	2,569	183,705	11,155	10,539	2,794	152,639	2,784	4,149	2,793	58,649
\$100,000 under \$200,000.....	498	441	63,845	1,849	1,689	498	54,754	498	1,893	498	27,000
\$200,000 under \$500,000.....	89	79	26,136	337	278	88	21,314	88	844	88	11,927
\$500,000 under \$1,000,000.....	12	10	7,488	33	28	11	6,135	11	251	11	3,597
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	520,973	207,866	1,223,376	1,155,158	1,086,247	328,386	471,538	142,272	3,059	323,002	73,219
Returns \$5,000 under \$10,000.....	135,609	252,329	2,268,498	1,107,403	1,082,711	311,803	1,258,962	283,505	14,064	311,076	217,110
Returns \$10,000 under \$15,000.....	125,751	119,382	1,476,128	465,142	458,670	125,741	970,208	125,218	12,650	125,668	182,526
Returns \$15,000 or more.....	53,455	50,472	1,369,903	196,548	190,482	53,453	1,053,617	52,904	20,602	53,450	293,438
Louisiana											
Total.....	1,067,898	643,603	17,349,028	3,119,768	3,039,660	885,049	4,475,993	676,228	63,191	880,703	947,981
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	66,253	9,217	23,056	80,556	80,235	-	-	-	-	-	-
\$600 under \$1,000.....	43,948	13,710	35,026	62,525	58,098	7,184	485	-	-	7,184	67
\$1,000 under \$2,000.....	93,006	18,347	136,619	162,249	152,503	60,906	30,036	(*)	(*)	60,585	4,330
\$2,000 under \$3,000.....	92,637	28,533	234,532	204,321	189,093	72,861	88,417	45,884	589	72,861	13,417
\$3,000 under \$4,000.....	105,786	45,662	369,717	260,732	255,101	95,731	162,561	53,231	1,376	94,853	26,185
\$4,000 under \$5,000.....	87,431	60,800	390,609	274,045	268,267	76,292	167,580	42,118	1,218	75,077	26,779
\$5,000 under \$6,000.....	71,641	45,527	395,134	206,471	199,044	69,812	205,889	56,176	1,857	69,731	34,110
\$6,000 under \$7,000.....	90,556	69,829	589,206	312,902	307,540	90,555	298,112	75,898	3,053	89,977	50,459
\$7,000 under \$8,000.....	66,878	55,562	503,258	256,998	253,969	66,725	266,238	57,491	2,906	66,144	46,102
\$8,000 under \$9,000.....	72,226	59,791	614,420	256,927	250,101	72,087	356,201	69,563	4,309	71,883	62,714
\$9,000 under \$10,000.....	55,564	46,550	524,873	193,808	189,829	55,564	329,250	54,029	4,058	55,330	60,168
\$10,000 under \$15,000.....	144,085	133,111	1,709,127	548,569	544,440	144,083	1,123,547	142,458	14,881	143,843	212,459
\$15,000 under \$20,000.....	41,034	38,321	699,338	158,119	155,424	40,872	506,132	40,872	7,415	40,871	105,406
\$20,000 under \$25,000.....	14,769	12,902	325,839	54,148	51,909	14,769	254,748	14,769	4,171	14,769	59,318
\$25,000 under \$30,000.....	5,824	5,382	157,352	23,483	22,363	5,813	125,469	5,804	2,172	5,812	30,750
\$30,000 under \$50,000.....	7,190	6,872	264,266	30,679	29,876	7,190	215,802	7,187	4,312	7,188	61,031
\$50,000 under \$100,000.....	3,746	3,270	252,560	15,331	14,545	3,740	211,995	3,721	5,894	3,730	84,055
\$100,000 under \$200,000.....	690	578	88,302	2,632	2,406	688	74,095	686	2,571	688	36,543
\$200,000 under \$500,000.....	151	127	43,050	561	474	148	35,710	148	1,423	148	20,337
\$500,000 under \$1,000,000.....	23	20	15,065	85	74	23	12,731	23	510	23	7,313
\$1,000,000 or more.....	6	3	12,983	17	12	6	10,995	6	448	6	6,441
Returns under \$5,000.....	493,515	165,758	1,154,256	1,059,038	1,017,654	312,974	449,079	147,397	3,209	310,560	70,777
Returns \$5,000 under \$10,000.....	356,865	277,259	2,626,891	1,227,106	1,200,443	354,743	1,455,690	313,157	16,184	353,565	253,552
Returns \$10,000 under \$15,000.....	144,085	133,111	1,709,127	548,569	544,440	144,083	1,123,547	142,458	14,881	143,843	212,459
Returns \$15,000 or more.....	73,433	67,475	1,858,754	285,055	277,083	73,249	1,447,677	73,216	28,917	73,235	411,193
Maine											
Total.....	372,755	214,935	12,260,560	1,046,196	993,116	314,426	1,353,823	225,396	17,705	311,093	273,969
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	23,234	13,710	5,859	19,288	18,859	-	-	-	-	-	-
\$600 under \$1,000.....	40,764	13,710	18,285	33,739	31,261	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	31,013	6,645	61,672	68,691	64,876	31,625	17,453	-	-	31,625	2,520
\$2,000 under \$3,000.....	40,779	16,119	77,844	55,469	44,339	23,776	32,573	20,523	239	23,186	5,017
\$3,000 under \$4,000.....	40,779	16,119	144,879	76,228	70,402	40,779	80,879	25,766	722	39,531	13,308
\$4,000 under \$5,000.....	36,135	19,463	162,310	90,677	77,434	35,058	83,511	23,156	673	33,819	13,046
\$5,000 under \$6,000.....	29,783	22,400	164,173	99,444	96,966	29,214	78,949	19,667	743	29,214	12,947
\$6,000 under \$7,000.....	31,638	26,542	205,086	138,906	138,768	29,971	89,002	19,313	792	29,971	14,755
\$7,000 under \$8,000.....	23,865	22,198	182,361	107,085	105,798	23,865	89,944	21,008	931	23,865	15,141
\$8,000 under \$9,000.....	29,574	25,854	250,585	103,762	100,856	29,574	150,096	29,551	1,819	29,556	26,287
\$9,000 under \$10,000.....	9,833	7,357	45,077	31,244	29,148	9,833	62,112	9,404	782	9,809	11,079
\$10,000 under \$15,000.....	41,627	39,019	492,934	156,732	153,434	41,627	338,280	41,627	4,527	41,626	64,714
\$15,000 under \$20,000.....	8,518	7,864	145,018	33,084	32,298	8,518	105,919	8,262	1,493	8,518	22,215
\$20,000 under \$25,000.....	2,293	1,795	50,028	7,270	6,446	2,282	41,348	2,282	719	2,281	10,300
\$25,000 under \$30,000.....	1,319	1,073	35,698	4,623	4,184	1,319	29,260	1,319	533	1,319	7,407
\$30,000 under \$50,000.....	2,728	2,542	100,583	11,364	10,298	2,728	85,436	2,590	1,635	2,716	24,941
\$50,000 under \$100,000.....	782	701	49,117	3,312	2,984	782	42,977	771	1,160	782	16,819
\$100,000 under \$200,000.....	131	119	16,941	540	500	129	14,371	129	487	129	6,969
\$200,000 under \$500,000.....	22	20	6,356	73	57	22	5,077	22	197	22	2,784
\$500,000 under \$1,000,000.....	3	3	2,191	10	8	3	2,031	3	73	3	1,135
\$1,000,000 or more.....	3	3	4,771	12	10	3	4,371	3	178	3	2,554
Returns under \$5,000.....	190,636	57,445	1,461,261	348,735	311,361	134,556	214,649	69,445	1,635	131,479	33,926
Returns \$5,000 under \$10,000.....	124,693	104,351	895,662	480,441	471,536</						

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Maryland											
Total.....	1,602,925	822,568	12,977,784	4,278,271	4,141,260	1,370,234	8,519,712	1,150,147	125,275	1,365,884	1,843,431
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	104,675	6,940	36,062	126,311	121,788	-	-	-	-	-	-
\$600 under \$1,000.....	66,119	15,357	51,547	83,088	81,379	9,095	353	(*)	(*)	9,095	48
\$1,000 under \$2,000.....	148,426	17,968	226,975	218,697	200,815	115,912	65,460	16,564	41	115,912	9,410
\$2,000 under \$3,000.....	126,027	23,099	315,126	213,781	195,175	108,826	145,707	83,603	1,123	105,514	22,258
\$3,000 under \$4,000.....	103,368	35,677	360,238	190,797	168,964	96,890	198,911	72,282	2,005	96,507	32,697
\$4,000 under \$5,000.....	110,167	44,368	494,187	251,061	233,919	105,217	280,323	82,661	2,856	105,216	47,291
\$5,000 under \$6,000.....	99,735	53,891	543,516	288,337	285,559	95,193	293,191	72,002	3,054	94,887	51,937
\$6,000 under \$7,000.....	90,188	62,509	586,357	254,273	242,083	90,025	344,865	83,482	3,802	90,003	60,080
\$7,000 under \$8,000.....	93,990	67,187	705,711	263,285	261,645	93,608	441,246	89,578	5,285	93,606	80,487
\$8,000 under \$9,000.....	107,681	60,264	914,281	351,025	339,747	107,681	558,019	102,468	7,010	107,679	103,190
\$9,000 under \$10,000.....	74,299	278,223	705,372	264,407	262,694	73,191	433,561	73,191	5,545	73,191	80,033
\$10,000 under \$15,000.....	278,223	246,062	3,395,808	1,010,169	1,001,834	278,086	2,274,821	277,603	30,634	277,945	439,948
\$15,000 under \$20,000.....	110,284	104,114	1,879,334	412,499	405,796	110,273	1,328,684	109,696	19,097	110,146	274,386
\$20,000 under \$25,000.....	42,252	40,865	929,057	164,769	162,171	42,252	685,126	42,000	10,619	42,202	152,781
\$25,000 under \$30,000.....	17,512	16,657	473,095	66,239	64,399	17,512	363,614	17,512	6,205	17,512	88,622
\$30,000 under \$50,000.....	18,512	17,721	683,324	76,636	72,890	18,484	530,363	18,459	10,390	18,483	148,376
\$50,000 under \$100,000.....	6,405	5,920	420,238	25,284	23,791	6,405	336,987	6,366	8,943	6,403	128,007
\$100,000 under \$200,000.....	1,280	1,182	168,921	5,148	4,732	1,279	138,568	1,278	4,706	1,279	67,225
\$200,000 under \$500,000.....	252	226	71,644	977	885	252	57,780	250	2,221	251	31,863
\$500,000 under \$1,000,000.....	38	31	24,707	133	117	38	20,054	38	828	38	11,804
\$1,000,000 or more.....	15	15	24,380	61	54	15	21,478	15	909	15	12,988
Returns under \$5,000.....	662,259	101,556	1,452,039	1,094,729	1,012,863	435,940	690,754	256,209	6,026	432,244	111,704
Returns \$5,000 under \$10,000.....	465,893	288,219	3,455,238	1,421,627	1,391,728	459,698	2,070,882	24,696	63,919	459,696	375,728
Returns \$10,000 under \$15,000.....	278,223	246,062	3,395,808	1,010,169	1,001,834	278,086	2,274,821	277,603	30,634	277,945	439,948
Returns \$15,000 or more.....	196,550	186,731	4,674,699	751,746	734,835	196,510	3,483,255	195,614	63,919	196,329	916,051
Massachusetts											
Total.....	2,261,185	1,105,799	17,474,173	5,728,622	5,435,149	1,943,276	11,379,759	1,611,097	169,879	1,932,258	2,514,384
No adjusted gross income.....	(-)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	123,842	5,033	41,527	136,518	132,488	-	-	-	-	-	-
\$600 under \$1,000.....	112,838	16,116	89,256	124,757	120,355	30,186	1,392	(*)	(*)	30,186	197
\$1,000 under \$2,000.....	212,208	26,531	316,361	295,755	252,228	165,335	89,412	6,384	17	163,171	12,716
\$2,000 under \$3,000.....	169,017	35,965	424,228	291,776	252,626	136,675	190,236	110,363	1,480	132,024	29,432
\$3,000 under \$4,000.....	161,329	45,570	569,440	272,273	240,817	151,190	316,944	114,247	3,128	150,108	52,855
\$4,000 under \$5,000.....	171,780	54,019	767,649	311,255	278,596	166,871	461,853	141,252	4,886	165,711	79,132
\$5,000 under \$6,000.....	156,837	76,140	863,063	352,900	332,507	152,527	532,852	131,195	5,816	151,109	94,108
\$6,000 under \$7,000.....	137,234	106,233	899,355	351,298	338,640	135,720	543,928	125,257	6,299	135,474	97,292
\$7,000 under \$8,000.....	152,802	108,213	1,147,955	498,345	476,668	146,880	656,089	134,200	7,753	146,778	117,182
\$8,000 under \$9,000.....	147,334	105,392	1,242,465	501,876	482,083	147,334	737,389	140,975	9,125	147,334	134,325
\$9,000 under \$10,000.....	126,746	34,312	1,198,047	444,217	433,356	126,746	751,175	126,578	9,492	126,746	137,037
\$10,000 under \$15,000.....	386,404	373,863	4,640,146	1,372,145	1,346,448	386,339	3,093,680	382,326	40,998	386,221	594,967
\$15,000 under \$20,000.....	106,768	97,863	1,818,561	401,298	393,065	106,766	1,303,382	106,103	18,967	106,742	273,654
\$20,000 under \$25,000.....	33,593	30,580	743,149	128,188	123,515	33,545	549,374	33,221	8,672	33,345	124,578
\$25,000 under \$30,000.....	18,841	17,593	513,358	76,218	73,207	18,831	390,092	18,831	6,692	18,831	95,644
\$30,000 under \$50,000.....	24,797	22,177	936,362	101,107	95,342	24,795	732,055	24,500	14,647	24,793	123,142
\$50,000 under \$100,000.....	10,838	9,951	715,999	44,307	41,071	10,826	578,722	10,718	15,541	10,826	223,052
\$100,000 under \$200,000.....	2,200	1,933	292,339	8,415	7,481	2,198	230,665	2,172	7,818	2,198	112,738
\$200,000 under \$500,000.....	520	448	150,120	2,009	1,746	520	114,726	516	4,429	519	63,372
\$500,000 under \$1,000,000.....	105	89	70,000	364	309	104	55,305	100	2,113	104	31,301
\$1,000,000 or more.....	39	32	61,568	139	124	38	50,487	38	2,001	38	28,660
Returns under \$5,000.....	956,067	131,324	1,281,687	1,445,796	1,289,587	650,257	1,059,837	374,367	9,515	641,200	174,332
Returns \$5,000 under \$10,000.....	721,013	449,997	5,350,825	2,148,636	2,063,254	709,207	3,221,433	658,205	38,486	707,441	579,944
Returns \$10,000 under \$15,000.....	386,404	343,812	4,640,146	1,372,145	1,346,448	386,339	3,093,680	382,326	40,998	386,221	594,967
Returns \$15,000 or more.....	197,701	180,666	5,301,455	762,045	735,860	197,423	4,004,809	196,199	80,880	197,396	1,165,141
Michigan											
Total.....	3,169,060	1,820,396	26,371,944	8,846,594	8,526,714	2,748,098	17,321,602	2,254,584	256,477	2,732,039	3,775,882
No adjusted gross income.....	13,516	6,976	242,763	35,522	32,877	-	-	-	-	-	-
Under \$600.....	176,333	7,916	58,193	211,399	202,986	-	-	-	-	-	-
\$600 under \$1,000.....	109,264	4,100	87,400	124,943	118,839	25,628	1,560	-	-	25,628	214
\$1,000 under \$2,000.....	293,430	27,962	436,156	414,536	381,743	230,379	125,454	18,171	37	228,931	17,898
\$2,000 under \$3,000.....	246,502	59,677	618,616	450,365	378,724	205,012	260,207	131,696	1,868	200,469	40,430
\$3,000 under \$4,000.....	206,008	64,388	723,026	411,844	369,217	183,974	373,272	131,563	3,515	181,120	61,830
\$4,000 under \$5,000.....	166,175	67,926	746,217	373,687	343,178	157,371	404,717	112,356	3,945	154,400	68,501
\$5,000 under \$6,000.....	180,432	90,307	990,953	476,073	455,942	176,069	557,271	142,084	5,769	174,432	96,159
\$6,000 under \$7,000.....	170,173	105,607	1,109,768	521,988	507,967	164,027	614,190	142,537	6,620	163,227	107,308
\$7,000 under \$8,000.....	171,962	106,593	1,292,879	501,469	486,416	171,787	780,945	158,873	9,329	171,556	141,367
\$8,000 under \$9,000.....	208,569	152,677	1,770,581	710,321	701,770	207,851	1,060,074	202,488	13,031	207,304	193,317
\$9,000 under \$10,000.....	204,131	168,400	1,931,239	711,728	697,604	204,110	1,206,519	199,503	15,209	203,717	222,306
\$10,000 under \$15,000.....	660,594	609,977	8,002,942	2,493,359	2,466,113	660,053	5,326,742	654,571	70,417	659,607	1,017,454
\$15,000 under \$20,000.....	225,946	218,487	3,811,171	870,509	862,572	225,946	2,742,277	225,612	39,436	225,775	564,243
\$20,000 under \$25,000.....	60,300	58,547	1,326,521	231,338	227,151	60,300	1,007,360	60,072	15,749	60,299	252,225
\$25,000 under \$30,000.....	25,797	24,290	701,612	106,170	102,051	25,682	545,944	25,512	9,279	25,681	132,954
\$30,000 under \$50,000.....	33,106	30,863	1,246,408	132,454	126,745	33,104	1,003,279	32,762	20,249	33,103	290,895
\$50,000 under \$100,000.....	13,443	12,609	885,119	55,981	53,111	13,432	747,454	13,414	20,331	13,421	289,551
\$100,000 under \$200,000.....	2,648	2,462	340,656	10,276	9,414	2,645	287,519	2,643	9,912	2,641	141,175
\$200,000 under \$500,000.....	5										

## Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						(1)	(2)	(3)	(4)	(5)	(6)
Minnesota											
Total.....	1,377,018	771,073	4,588,482	3,866,583	3,683,092	1,129,149	5,786,528	867,144	80,955	1,100,670	1,195,579
No adjusted gross income.....	11,847	1,504	27,721	39,167	35,437	-	-	-	-	-	-
Under \$600.....	83,528	10,765	25,615	103,015	95,016	-	-	-	-	-	-
\$600 under \$1,000.....	63,411	10,765	51,258	81,834	74,954	14,391	670	-	-	14,391	90
\$1,000 under \$2,000.....	174,068	31,353	250,102	267,528	233,481	123,746	57,675	(*)	(*)	120,277	8,062
\$2,000 under \$3,000.....	118,147	35,452	287,135	238,645	199,210	89,940	112,488	62,688	737	85,051	16,826
\$3,000 under \$4,000.....	94,546	38,494	347,226	223,377	201,712	92,826	157,434	52,657	1,410	78,414	24,247
\$4,000 under \$5,000.....	88,586	34,010	393,183	187,790	172,861	85,874	220,266	63,169	2,126	82,076	36,137
\$5,000 under \$6,000.....	94,418	54,275	519,684	283,361	273,430	88,681	268,119	70,731	2,786	85,034	45,000
\$6,000 under \$7,000.....	77,110	55,683	504,907	253,281	245,176	74,611	271,724	64,434	2,901	73,242	45,688
\$7,000 under \$8,000.....	74,432	53,131	559,250	260,289	257,685	74,431	306,158	65,053	3,362	71,928	52,636
\$8,000 under \$9,000.....	92,400	78,200	793,501	319,245	316,714	82,828	467,749	91,157	5,705	92,373	83,433
\$9,000 under \$10,000.....	75,271	68,199	717,549	304,521	299,384	75,271	409,421	74,675	5,004	74,690	71,620
\$10,000 under \$15,000.....	222,833	208,284	2,669,282	884,970	884,970	222,833	1,685,507	219,630	21,876	222,374	314,856
\$15,000 under \$20,000.....	59,062	57,160	1,008,129	245,909	242,237	59,062	696,418	59,445	9,946	59,495	141,440
\$20,000 under \$25,000.....	18,833	18,045	411,327	78,000	75,919	18,833	298,484	18,777	4,596	18,833	64,929
\$25,000 under \$30,000.....	6,701	6,309	180,349	28,175	26,716	6,701	132,378	6,701	2,237	6,701	31,263
\$30,000 under \$50,000.....	9,949	9,350	374,901	42,198	40,455	9,949	288,791	9,976	5,697	9,997	80,962
\$50,000 under \$100,000.....	4,742	4,379	314,725	21,113	20,079	4,742	249,135	4,742	6,607	4,742	93,822
\$100,000 under \$200,000.....	804	734	103,857	3,154	2,887	804	82,190	801	2,783	803	39,697
\$200,000 under \$500,000.....	213	194	61,734	3,254	720	212	47,410	212	1,818	212	25,598
\$500,000 under \$1,000,000.....	35	33	24,791	134	114	34	19,302	34	769	34	10,834
\$1,000,000 or more.....	13	11	18,801	50	43	13	15,209	13	592	13	8,440
Returns under \$5,000.....	638,643	157,084	1,325,798	1,141,356	1,012,671	394,427	548,533	180,763	4,277	380,209	85,361
Returns \$5,000 under \$10,000.....	414,541	309,487	3,094,889	1,420,697	1,392,389	405,892	1,723,170	366,050	19,758	397,267	298,377
Returns \$10,000 under \$15,000.....	222,832	208,284	2,669,182	884,970	884,970	222,832	1,685,507	219,630	21,876	222,374	314,856
Returns \$15,000 or more.....	101,002	96,215	2,498,613	419,560	409,170	100,998	1,829,318	100,701	35,044	100,820	496,985
Mississippi											
Total.....	578,126	357,413	1,396,131	1,799,271	1,747,080	435,481	1,853,544	301,327	24,530	433,496	374,233
No adjusted gross income.....	6,156	5,821	29,546	22,758	21,450	-	-	-	-	-	-
Under \$600.....	34,005	8,861	10,813	62,170	54,873	-	-	-	-	-	-
\$600 under \$1,000.....	32,818	26,976	52,288	50,540	50,540	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	68,776	20,298	100,616	127,800	121,929	39,654	17,381	(*)	(*)	39,345	2,464
\$2,000 under \$3,000.....	50,606	25,285	125,926	146,741	137,309	30,529	30,898	15,009	219	30,527	4,780
\$3,000 under \$4,000.....	51,648	24,535	185,068	183,735	176,051	39,641	52,221	13,088	290	39,346	8,048
\$4,000 under \$5,000.....	65,680	37,170	296,385	122,536	209,146	56,188	118,179	34,653	963	56,100	18,759
\$5,000 under \$6,000.....	57,335	41,159	314,101	190,345	185,826	52,736	138,702	38,852	1,149	52,599	22,725
\$6,000 under \$7,000.....	44,194	31,817	285,354	143,334	141,894	42,754	140,446	35,540	1,390	42,445	23,699
\$7,000 under \$8,000.....	32,718	28,762	244,330	119,445	116,433	34,718	135,318	31,981	1,476	32,716	23,017
\$8,000 under \$9,000.....	23,449	21,320	190,024	92,944	93,944	23,449	101,515	21,007	1,115	22,344	17,367
\$9,000 under \$10,000.....	27,058	25,425	258,109	113,827	113,211	27,058	145,329	25,928	1,795	26,883	25,611
\$10,000 under \$15,000.....	58,551	57,194	701,199	230,590	228,580	58,530	447,003	57,848	5,756	58,053	81,701
\$15,000 under \$20,000.....	13,678	12,741	236,129	51,526	49,897	13,678	167,964	13,618	2,452	13,654	34,947
\$20,000 under \$25,000.....	4,761	4,283	104,417	18,670	18,130	4,761	76,704	4,699	1,204	4,714	17,178
\$25,000 under \$30,000.....	2,559	2,229	70,370	9,244	8,688	2,559	56,031	2,559	980	2,559	13,618
\$30,000 under \$50,000.....	3,396	3,276	124,073	13,917	13,246	3,396	98,103	3,396	1,921	3,396	26,917
\$50,000 under \$100,000.....	1,569	1,477	102,560	6,334	5,965	1,569	85,595	1,569	2,295	1,556	31,827
\$100,000 under \$200,000.....	222	210	27,982	889	808	222	22,834	222	769	222	10,871
\$200,000 under \$500,000.....	42	35	12,135	159	143	42	10,530	42	417	42	5,928
\$500,000 under \$1,000,000.....	5	5	4,110	19	17	5	8,520	5	332	5	4,748
\$1,000,000 or more.....	5	5	4,110	19	17	5	8,520	5	332	5	4,748
Returns under \$5,000.....	309,689	127,430	716,238	808,028	771,204	173,004	218,948	64,061	1,478	172,310	34,079
Returns \$5,000 under \$10,000.....	183,654	148,483	1,291,919	659,895	650,308	177,715	661,312	153,308	6,926	176,987	112,419
Returns \$10,000 under \$15,000.....	98,551	57,194	701,199	230,590	228,580	58,530	447,003	57,848	5,756	58,053	81,701
Returns \$15,000 or more.....	26,232	24,286	686,775	100,758	96,894	26,232	526,281	26,110	10,370	26,146	146,034
Missouri											
Total.....	1,668,985	949,610	11,813,696	4,540,736	4,324,141	1,356,084	7,470,857	1,063,050	109,491	1,338,743	1,617,700
No adjusted gross income.....	11,586	6,203	23,492	28,900	23,845	-	-	-	-	-	-
Under \$600.....	87,908	11,143	28,749	115,057	106,916	-	-	-	-	-	-
\$600 under \$1,000.....	102,796	8,269	81,084	129,537	116,116	12,977	714	-	-	12,977	99
\$1,000 under \$2,000.....	191,546	46,872	283,055	344,587	298,468	124,708	61,759	(*)	(*)	122,975	8,725
\$2,000 under \$3,000.....	132,173	50,599	327,932	283,866	249,404	99,033	111,673	52,438	659	91,934	16,080
\$3,000 under \$4,000.....	128,352	45,584	445,830	267,729	249,077	116,649	213,126	71,872	1,810	113,800	34,142
\$4,000 under \$5,000.....	123,410	49,523	551,031	294,694	278,447	117,458	292,494	93,263	2,742	114,634	47,699
\$5,000 under \$6,000.....	116,243	74,131	638,010	332,462	319,601	113,070	342,633	93,649	3,220	112,535	56,805
\$6,000 under \$7,000.....	92,830	67,007	602,650	313,263	306,228	91,547	312,125	75,908	3,256	91,204	52,952
\$7,000 under \$8,000.....	104,759	72,547	787,015	334,568	326,824	104,631	469,129	98,608	5,537	103,870	83,497
\$8,000 under \$9,000.....	104,239	82,268	879,030	360,128	353,950	103,181	524,650	100,932	6,451	103,156	93,589
\$9,000 under \$10,000.....	81,976	68,680	777,449	279,311	269,448	81,976	497,683	6,347	81,640	81,640	90,595
\$10,000 under \$15,000.....	266,499	250,861	3,214,817	995,723	982,867	266,496	2,134,501	265,597	28,254	265,685	404,214
\$15,000 under \$20,000.....	71,900	67,494	1,216,402	262,097	256,518	71,890	887,026	71,768	12,903	71,890	184,079
\$20,000 under \$25,000.....	22,692	20,818	502,672	83,999	80,180	22,650	379,936	22,560	6,075	22,560	86,244
\$25,000 under \$30,000.....	8,244	7,999	224,223	30,227	28,838	8,244	174,459	8,244	2,961	8,243	42,158
\$30,000 under \$50,000.....	14,079	12,722	543,378	54,552	50,227	13,957	438,301	13,935	9,143	13,935	130,083
\$50,000 under \$100,000.....	6,111	5,506	397,469	23,956	22,150	6,111	334,312	6,100	9,069	6,111	128,848
\$100,000 under \$200,000.....	1,251	1,091	166,056	4,800	4,314	1,251	139,292	1,251	4,870	1,249	69,413
\$200,000 under \$500,000.....	279	230	79,096	1,023	872	276	66,163	276	2,597	276	37,063
\$500,000 under \$1,000,000.....	44	42	28,981	172	141	44	24,371	44	977	44	13,972
\$1,000,000 or more.....	26	21	73,860	85	70	25	66,511	25	2,615	25	37,443
Returns under \$5,000.....	777,771</										

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Montana											
Total.....	243,945	133,186	1,414,554	656,410	631,421	199,013	860,774	143,401	11,329	191,785	165,984
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	14,037		4,207	17,336	17,336	-	-	-	-	-	-
\$600 under \$1,000.....	16,590	6,560	13,554	19,390	19,390	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	34,895		51,134	51,552	46,125	27,082	13,037	3,584	14	27,082	1,839
\$2,000 under \$3,000.....	27,093	12,061	68,328	65,451	61,420	20,749	22,751	11,350	119	19,129	3,346
\$3,000 under \$4,000.....	21,109	11,807	73,941	49,832	45,865	18,929	32,649	10,636	256	16,795	4,609
\$4,000 under \$5,000.....	14,346	4,838	64,700	27,588	26,888	14,326	39,876	11,108	413	13,399	6,785
\$5,000 under \$6,000.....	17,627	11,820	98,162	54,909	53,449	17,398	48,945	13,740	413	17,237	7,871
\$6,000 under \$7,000.....	16,000	10,886	103,358	46,338	46,338	15,981	61,181	15,101	719	15,404	10,260
\$7,000 under \$8,000.....	17,039	14,683	128,911	62,422	60,039	17,039	75,730	15,767	884	16,811	13,081
\$8,000 under \$9,000.....	8,706	7,246	74,388	29,607	28,911	8,706	47,363	8,706	597	8,009	7,903
\$9,000 under \$10,000.....	9,183	8,835	86,337	35,603	35,255	9,022	50,264	9,022	622	8,852	8,688
\$10,000 under \$15,000.....	31,539	29,016	364,193	130,154	128,020	31,539	234,867	31,539	3,076	30,894	42,878
\$15,000 under \$20,000.....	7,249	7,182	124,242	30,624	29,974	7,249	89,374	7,249	1,277	7,181	17,606
\$20,000 under \$25,000.....	2,344	2,295	51,769	9,507	9,262	2,344	40,330	2,343	627	2,344	8,571
\$25,000 under \$30,000.....	1,306	1,306	34,604	6,126	6,126	1,306	25,949	1,306	426	1,306	5,737
\$30,000 under \$50,000.....	1,391	1,391	50,855	6,498	6,359	1,391	41,825	1,391	824	1,390	11,635
\$50,000 under \$100,000.....	488	451	32,144	2,204	2,066	488	25,901	488	685	488	9,765
\$100,000 under \$200,000.....	59	50	7,314	208	170	59	6,193	59	209	59	2,952
\$200,000 under \$500,000.....	9	7	2,333	33	28	9	1,955	9	68	9	988
\$500,000 under \$1,000,000.....	3	2	2,636	12	11	3	2,199	3	100	3	1,415
\$1,000,000 or more.....											
Returns under \$5,000.....	131,002	38,016	1,253,508	242,165	225,413	86,479	108,698	36,678	802	81,798	16,633
Returns \$5,000 under \$10,000.....	68,555	53,470	490,956	228,879	223,932	68,146	283,484	62,336	3,236	66,313	47,804
Returns \$10,000 under \$15,000.....	31,539	29,016	364,193	130,154	128,020	31,539	234,867	31,539	3,076	30,894	42,878
Returns \$15,000 or more.....	12,849	12,684	305,897	55,212	55,996	12,849	235,725	12,848	4,215	12,780	58,669
Nebraska											
Total.....	556,670	321,550	3,425,953	1,511,843	1,403,784	426,912	2,111,134	314,419	29,363	410,788	428,129
No adjusted gross income.....	9,074	5,123	24,888	22,860	20,692	-	-	-	-	-	-
Under \$600.....	54,833		20,771	77,634	65,175	-	-	-	-	-	-
\$600 under \$1,000.....	32,802	9,281	27,132	45,726	41,253	10,506	584	-	-	9,901	71
\$1,000 under \$2,000.....	17,940	17,940	103,091	128,736	104,977	47,191	21,545	(*)	(*)	43,585	2,885
\$2,000 under \$3,000.....	47,213	18,459	115,627	100,972	81,272	33,084	40,966	20,989	273	30,924	5,773
\$3,000 under \$4,000.....	39,330	23,635	137,361	102,292	91,568	34,689	52,799	14,623	368	29,918	7,719
\$4,000 under \$5,000.....	36,096	21,843	160,771	102,250	94,176	34,025	69,367	19,828	495	32,205	10,501
\$5,000 under \$6,000.....	29,347	20,025	163,362	82,646	79,277	29,196	89,054	24,043	888	28,432	14,361
\$6,000 under \$7,000.....	41,183	26,300	266,191	113,960	110,699	41,157	163,066	38,525	1,838	40,931	28,241
\$7,000 under \$8,000.....	40,637	33,154	303,404	136,785	131,779	40,636	178,307	39,675	1,997	39,538	29,107
\$8,000 under \$9,000.....	23,212	19,382	197,011	75,081	73,231	23,212	124,403	22,025	1,540	22,965	22,133
\$9,000 under \$10,000.....	26,069	24,893	245,893	96,159	95,813	26,069	149,198	25,823	1,836	25,651	25,418
\$10,000 under \$15,000.....	74,450	71,137	889,346	300,137	294,149	74,450	577,212	74,106	7,544	74,065	105,408
\$15,000 under \$20,000.....	18,081	17,167	304,847	70,394	67,519	18,081	224,290	18,081	3,277	18,071	45,528
\$20,000 under \$25,000.....	6,575	5,956	144,380	24,654	23,708	6,575	112,974	6,428	1,805	6,574	25,509
\$25,000 under \$30,000.....	1,979	1,816	54,323	8,696	8,325	1,979	44,338	1,979	796	1,979	10,917
\$30,000 under \$50,000.....	4,473	3,853	169,145	15,797	13,624	4,336	138,096	4,309	2,908	4,324	40,918
\$50,000 under \$100,000.....	1,422	1,310	93,296	5,879	5,476	1,422	77,827	1,420	2,100	1,420	29,600
\$100,000 under \$200,000.....	255	235	33,210	1,004	913	255	28,433	255	975	255	13,756
\$200,000 under \$500,000.....	44	36	11,450	158	139	44	9,294	44	357	44	5,074
\$500,000 under \$1,000,000.....											
\$1,000,000 or more.....	6	5	10,181	23	19	6	9,382	6	363	6	5,214
Returns under \$5,000.....	288,937	96,281	1,539,914	580,470	499,113	159,495	185,262	57,700	1,138	146,533	26,949
Returns \$5,000 under \$10,000.....	160,448	123,754	1,175,862	504,631	490,799	160,270	704,027	150,991	8,099	157,517	119,259
Returns \$10,000 under \$15,000.....	74,450	71,137	889,346	300,137	294,149	74,450	577,212	74,106	7,544	74,065	105,408
Returns \$15,000 or more.....	32,835	30,378	820,831	126,605	119,723	32,697	644,633	32,522	12,582	32,673	176,513
Nevada											
Total.....	183,632	97,688	1,535,763	482,231	464,625	161,683	1,043,899	140,791	16,529	158,566	241,104
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	16,093		5,969	18,680	18,680	-	-	-	-	-	-
\$600 under \$1,000.....	11,478	3,414	17,901	15,240	13,987	9,332	5,340	(*)	(*)	9,332	746
\$1,000 under \$2,000.....	12,147		30,644	17,860	16,607	11,254	15,912	6,965	123	11,254	2,519
\$2,000 under \$3,000.....	15,116	9,916	52,046	31,156	24,527	13,794	26,410	11,288	268	12,177	4,322
\$3,000 under \$4,000.....	15,031		67,738	40,339	39,086	14,139	32,541	10,461	292	13,917	5,328
\$4,000 under \$5,000.....	9,573		51,584	20,830	17,071	9,505	30,508	8,183	333	8,234	4,409
\$5,000 under \$6,000.....	15,132	11,057	97,860	35,497	33,497	15,132	64,987	14,680	786	15,128	11,813
\$6,000 under \$7,000.....	13,437	8,133	99,620	31,246	29,993	15,437	65,482	12,184	750	13,437	11,850
\$7,000 under \$8,000.....	11,385	7,458	97,127	35,581	35,581	11,384	61,291	11,003	757	11,384	11,496
\$8,000 under \$9,000.....	10,914	8,958	103,465	38,227	37,863	10,914	64,161	10,914	807	10,914	11,545
\$9,000 under \$10,000.....	33,853	30,616	411,444	126,331	126,331	33,853	271,645	33,371	3,558	33,850	52,107
\$10,000 under \$15,000.....	12,013	11,410	204,422	44,043	43,439	12,013	149,280	11,813	2,131	12,013	31,127
\$15,000 under \$20,000.....	3,110	2,886	68,134	12,581	12,085	3,110	52,576	3,110	850	3,110	12,151
\$20,000 under \$25,000.....	1,173	949	32,017	4,723	4,659	1,173	24,682	1,173	452	1,173	6,461
\$25,000 under \$30,000.....	1,620	1,543	63,051	6,071	5,684	1,618	51,929	1,573	1,063	1,618	14,197
\$30,000 under \$50,000.....	765	634	49,931	2,997	2,822	762	42,717	762	1,151	762	16,242
\$50,000 under \$100,000.....	177	146	23,043	605	545	177	20,007	177	693	177	9,851
\$100,000 under \$200,000.....	64	52	20,378	222	196	64	17,387	64	671	64	9,569
\$200,000 under \$500,000.....	10	8	7,930	32	24	10	6,742	10	259	10	3,791
\$500,000 under \$1,000,000.....	12	8	43,377	38	34	12	40,305	12	1,568	12	21,581
\$1,000,000 or more.....											
Returns under \$5,000.....	70,394	13,830	1,162,380	125,207	114,801	48,519	80,203	31,752	701	46,680	12,915
Returns \$5,000 under \$10,000.....	60,441	35,606	449,656	159,381	154,005	60,372	286,428	56,964	3,432	59,097	51,113
Returns \$10,000 under \$15,000.....	33,853	30,616	411,444	126,331	126,331	33,853	271,645	33,371	3,558	33,850	52,107
Returns \$15,000 or more.....	18,944	17,636	512,283	71,312	69,488	18,939	405,623	18,704	8,838	18,939	124,969

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

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
New Hampshire											
Total.....	279,035	139,595	1,914,038	723,694	691,123	244,985	1,256,127	193,596	17,511	243,557	261,919
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	13,867	-	4,251	15,772	13,867	-	-	-	-	-	-
\$600 under \$1,000.....	11,962	-	9,234	11,962	11,962	-	-	-	-	-	-
\$1,000 under \$2,000.....	28,236	(*)	40,846	33,457	31,264	27,034	14,262	(*)	(*)	27,034	2,095
\$2,000 under \$3,000.....	26,275	9,290	63,742	48,846	38,728	19,411	26,197	14,981	213	18,062	4,032
\$3,000 under \$4,000.....	23,340		84,645	41,751	40,230	22,478	48,658	17,045	500	22,478	8,224
\$4,000 under \$5,000.....	21,770	8,540	98,622	48,593	41,981	21,744	57,070	16,310	530	21,744	9,323
\$5,000 under \$6,000.....	16,548	7,225	92,148	40,455	39,593	16,545	56,550	14,486	615	16,545	9,779
\$6,000 under \$7,000.....	18,127	10,008	116,549	60,066	59,124	18,127	64,900	14,183	722	18,127	11,541
\$7,000 under \$8,000.....	17,878	11,482	134,835	56,773	56,094	17,827	79,260	15,758	944	17,827	14,518
\$8,000 under \$9,000.....	20,098	16,153	170,709	66,466	66,466	20,098	109,808	20,098	1,389	20,097	20,006
\$9,000 under \$10,000.....	19,483	16,896	184,370	68,414	67,552	19,483	121,135	18,441	1,462	19,483	22,311
\$10,000 under \$15,000.....	42,020	39,403	491,817	156,435	153,811	42,020	335,639	42,020	4,460	41,942	64,009
\$15,000 under \$20,000.....	10,119	9,626	166,394	39,694	38,971	10,119	121,594	10,119	1,764	10,119	25,278
\$20,000 under \$25,000.....	2,424	2,300	54,196	8,650	8,549	2,424	43,909	2,424	720	2,424	10,265
\$25,000 under \$30,000.....	1,820	1,820	50,256	7,235	6,863	1,820	39,013	1,820	669	1,820	9,544
\$30,000 under \$50,000.....	1,995	1,993	78,778	7,815	7,138	1,986	66,191	1,862	1,282	1,986	19,316
\$50,000 under \$100,000.....	764	751	49,517	3,005	2,762	764	42,144	764	1,132	764	16,138
\$100,000 under \$200,000.....	123	114	16,710	443	393	123	14,246	123	498	123	7,110
\$200,000 under \$500,000.....	28	26	7,405	105	94	28	6,596	28	248	28	3,545
\$500,000 under \$1,000,000.....	8	7	9,439	27	21	8	8,768	8	339	8	4,857
\$1,000,000 or more.....											
Returns under \$5,000.....	127,600	21,791	1290,915	208,111	183,692	93,613	146,373	51,462	1,266	92,264	23,701
Returns \$5,000 under \$10,000.....	92,134	61,764	698,611	292,174	288,829	92,680	431,653	82,966	5,133	92,079	78,156
Returns \$10,000 under \$15,000.....	42,020	39,403	491,817	156,435	153,811	42,020	335,639	42,020	4,460	41,942	64,009
Returns \$15,000 or more.....	17,281	16,637	432,695	66,974	64,791	17,272	342,462	17,148	6,652	17,272	96,053
New Jersey											
Total.....	2,768,834	1,461,275	123,212,749	7,360,679	6,987,815	2,392,932	15,412,773	1,993,048	234,991	2,377,619	3,449,629
No adjusted gross income.....	9,011	3,018	235,261	18,759	15,454	-	-	-	-	-	-
Under \$600.....	155,901	5,920	51,829	181,289	176,453	-	-	-	-	-	-
\$600 under \$1,000.....	112,918	5,469	89,544	143,087	126,232	17,587	1,070	-	-	17,587	148
\$1,000 under \$2,000.....	239,780	34,484	348,755	363,944	305,922	177,028	84,838	7,671	21	173,691	12,078
\$2,000 under \$3,000.....	163,932	34,274	405,156	310,315	259,854	131,759	152,651	81,351	1,049	126,961	23,143
\$3,000 under \$4,000.....	185,528	53,219	648,354	376,130	331,989	171,512	326,983	123,004	3,107	168,942	53,617
\$4,000 under \$5,000.....	195,704	55,997	880,439	397,145	364,203	191,559	500,862	150,848	5,025	189,183	85,260
\$5,000 under \$6,000.....	188,313	68,689	1,046,584	431,600	407,445	187,332	628,568	155,360	6,920	187,082	110,531
\$6,000 under \$7,000.....	169,830	77,392	1,103,702	448,706	429,133	169,053	666,153	153,116	7,896	168,301	120,550
\$7,000 under \$8,000.....	178,007	111,311	1,328,631	530,829	519,075	177,930	801,274	163,780	9,687	177,703	146,481
\$8,000 under \$9,000.....	176,819	126,534	1,503,409	576,016	561,137	176,819	915,478	173,816	11,449	176,569	168,080
\$9,000 under \$10,000.....	156,445	138,591	1,486,504	566,676	541,956	156,445	893,394	153,237	11,162	156,024	162,577
\$10,000 under \$15,000.....	518,520	449,262	6,287,028	1,825,496	1,793,428	518,520	4,209,729	515,359	56,578	517,785	814,450
\$15,000 under \$20,000.....	175,039	163,713	2,984,069	640,264	640,264	174,727	2,167,162	173,202	31,497	174,727	454,525
\$20,000 under \$25,000.....	60,681	56,423	1,339,064	233,589	226,790	60,670	1,004,733	60,154	15,905	60,669	229,377
\$25,000 under \$30,000.....	27,839	26,040	760,064	104,233	101,056	27,839	596,582	27,839	10,390	27,839	148,430
\$30,000 under \$50,000.....	36,832	34,557	1,384,686	142,742	135,994	36,832	1,118,937	36,630	22,674	36,832	325,262
\$50,000 under \$100,000.....	14,235	13,258	950,689	56,355	53,127	14,235	798,372	14,202	21,747	14,233	310,984
\$100,000 under \$200,000.....	2,802	2,594	369,989	10,890	10,053	2,801	315,519	2,792	2,800	2,800	154,565
\$200,000 under \$500,000.....	572	520	160,027	2,159	1,946	568	132,085	562	5,054	567	72,672
\$500,000 under \$1,000,000.....	87	74	59,409	314	283	87	51,102	87	2,049	87	29,308
\$1,000,000 or more.....	39	34	60,080	141	128	38	47,282	38	1,935	37	27,591
Returns under \$5,000.....	1,062,774	192,381	12,388,815	1,790,669	1,580,117	689,445	1,066,404	362,874	9,203	676,364	174,246
Returns \$5,000 under \$10,000.....	869,414	522,419	6,468,829	2,553,827	2,458,746	867,234	3,904,867	799,309	47,114	865,679	708,219
Returns \$10,000 under \$15,000.....	518,520	449,262	6,287,028	1,825,496	1,793,428	518,520	4,209,729	515,359	56,578	517,785	814,450
Returns \$15,000 or more.....	312,126	297,213	8,068,077	1,190,687	1,155,524	317,797	6,231,773	315,506	122,096	317,791	1,752,714
New Mexico											
Total.....	313,862	192,503	12,004,152	952,617	930,127	245,843	1,173,884	172,112	15,600	242,343	236,591
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	27,026		7,966	28,615	28,295	-	-	-	-	-	-
\$600 under \$1,000.....	18,191	7,622	14,622	27,390	26,225	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	29,888		43,666	43,191	41,981	24,699	13,920	-	-	24,699	1,973
\$2,000 under \$3,000.....	25,160	12,220	63,271	60,902	57,091	19,240	21,027	11,707	137	19,239	3,228
\$3,000 under \$4,000.....	18,567	10,439	62,849	56,539	54,122	14,544	21,552	7,175	192	13,494	3,486
\$4,000 under \$5,000.....	26,694	17,428	120,091	96,942	94,206	21,828	45,655	10,838	324	20,778	7,378
\$5,000 under \$6,000.....	17,947	13,745	99,750	61,729	59,627	16,579	44,136	9,897	349	16,579	7,095
\$6,000 under \$7,000.....	28,844	21,491	185,399	118,175	115,024	28,842	79,238	22,148	686	27,694	12,786
\$7,000 under \$8,000.....	20,187	16,084	147,899	85,757	83,340	19,136	71,563	14,754	768	19,069	12,275
\$8,000 under \$9,000.....	23,042	21,902	194,988	93,061	91,984	23,015	110,040	21,868	1,333	23,015	19,342
\$9,000 under \$10,000.....	14,038	13,524	133,246	50,763	50,751	14,038	83,121	14,038	1,040	14,038	14,944
\$10,000 under \$15,000.....	38,589	36,067	454,568	139,795	139,783	38,075	301,352	37,401	3,921	37,903	56,775
\$15,000 under \$20,000.....	13,809	12,242	123,477	47,309	46,966	13,809	173,395	13,742	2,574	13,809	36,749
\$20,000 under \$25,000.....	4,561	4,255	100,167	16,380	15,939	4,561	77,359	4,561	1,206	4,557	17,209
\$25,000 under \$30,000.....	1,996	1,862	52,760	7,894	7,760	1,996	41,926	1,996	719	1,996	10,213
\$30,000 under \$50,000.....	1,284	1,030	46,620	5,511	5,259	1,284	37,423	1,284	781	1,281	10,961
\$50,000 under \$100,000.....	591	548	39,054	2,522	2,376	591	32,505	591	882	590	12,361
\$100,000 under \$200,000.....	17	85	12,260	352	319	17	9,971	17	339	17	4,787
\$200,000 under \$500,000.....	5	15	4,505	58	49	5	3,863	17	144	17	2,047
\$500,000 under \$1,000,000.....											
\$1,000,000 or more.....	5	4	6,301	18	17	5	5,436	5	208	5	2,926
Returns under \$5,000.....	148,860	50,049	1,292,661	323,293	310,933	83,803	102,556	29,720	652	81,702	16,120
Returns \$5,000 under \$10,000.....	104,058	86,346	761,281	409,485	400,726	101,610	388,098	82,705	4,176	100,395	66,442</

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
New York											
Total.....	7,123,776	3,574,021	161,526,364	18,788,486	17,791,352	6,180,694	39,631,767	5,041,807	634,859	6,142,774	9,358,446
No adjusted gross income.....	12,611	6,240	2106,279	31,001	25,693	-	-	-	-	-	-
Under \$600.....	336,205	9,149	113,113	380,862	365,987	-	-	-	-	-	-
\$600 under \$1,000.....	262,698	11,962	211,177	315,822	296,787	60,003	2,912	-	-	60,003	374
\$1,000 under \$2,000.....	657,408	84,392	882,615	1,022,724	869,619	457,235	245,135	39,852	128	448,860	34,909
\$2,000 under \$3,000.....	523,454	117,335	1,315,634	1,018,978	871,054	410,678	505,906	255,063	3,390	401,849	77,884
\$3,000 under \$4,000.....	488,194	110,024	1,718,086	1,011,051	904,893	449,310	835,097	305,122	7,539	440,341	135,773
\$4,000 under \$5,000.....	548,300	178,929	2,463,095	1,260,839	1,143,125	523,296	1,292,740	368,201	12,649	517,881	220,321
\$5,000 under \$6,000.....	510,753	183,918	2,821,540	1,199,372	1,140,088	503,445	1,619,228	418,096	17,250	501,474	282,010
\$6,000 under \$7,000.....	477,977	227,306	3,103,314	1,241,587	1,189,795	475,098	1,861,769	428,471	21,148	474,357	332,895
\$7,000 under \$8,000.....	472,551	265,772	3,552,036	1,384,978	1,334,326	470,989	2,150,725	442,461	25,863	470,608	393,077
\$8,000 under \$9,000.....	412,513	297,947	3,502,061	1,344,056	1,300,031	412,487	2,103,613	392,447	25,295	410,788	382,705
\$9,000 under \$10,000.....	396,675	303,415	3,771,100	1,329,301	1,303,523	396,672	2,336,613	388,698	29,650	396,508	434,543
\$10,000 under \$15,000.....	1,223,974	1,060,746	14,773,933	4,376,915	4,287,970	1,222,837	9,641,698	1,208,656	128,428	1,221,781	1,857,734
\$15,000 under \$20,000.....	409,588	366,679	6,956,689	1,444,998	1,410,050	409,222	4,945,583	406,720	72,176	409,005	1,039,848
\$20,000 under \$25,000.....	149,549	134,472	3,313,733	537,128	518,611	149,403	2,418,796	148,952	38,490	149,401	551,735
\$25,000 under \$30,000.....	71,463	65,040	1,946,016	261,389	248,371	71,460	1,445,512	71,354	27,117	71,459	352,703
\$30,000 under \$50,000.....	102,574	92,535	3,843,497	382,891	358,193	102,546	2,879,224	102,065	54,766	102,513	818,513
\$50,000 under \$100,000.....	48,625	42,941	3,254,054	180,618	166,770	48,490	2,464,191	48,231	65,018	48,451	929,717
\$100,000 under \$200,000.....	12,651	10,982	1,687,351	45,937	41,084	12,562	1,256,386	12,484	41,883	14,858	598,339
\$200,000 under \$500,000.....	3,991	3,381	1,170,507	14,121	12,349	3,960	841,150	3,942	32,403	3,949	462,140
\$500,000 under \$1,000,000.....	799,463	716,886	477,134	2,475	2,111	691	340,112	685	13,752	688	195,356
\$1,000,000 or more.....	316	261	655,960	1,083	922	310	445,380	307	17,915	310	257,873
Returns under \$5,000.....	2,828,870	518,031	16,697,440	5,041,277	4,477,158	1,900,522	2,881,788	968,238	23,706	1,868,934	469,259
Returns \$5,000 under \$10,000.....	2,271,469	1,278,358	16,750,051	6,499,654	6,267,763	2,258,691	10,071,948	2,070,173	119,203	2,253,735	1,825,231
Returns \$10,000 under \$15,000.....	1,223,974	1,060,746	14,773,933	4,376,915	4,287,970	1,222,837	9,641,698	1,208,656	128,428	1,221,781	1,857,734
Returns \$15,000 or more.....	799,463	716,886	23,304,940	2,870,640	2,758,461	798,644	17,036,333	794,740	363,522	798,324	5,206,222
North Carolina											
Total.....	1,687,204	955,673	10,462,726	4,611,872	4,459,403	1,330,089	6,226,372	994,292	83,446	1,322,525	1,269,625
No adjusted gross income.....	5,859	(*)	218,528	15,647	14,655	-	-	-	-	-	-
Under \$600.....	134,426	8,434	49,421	176,537	165,970	-	-	-	-	-	-
\$600 under \$1,000.....	89,996	7,742	73,206	123,234	113,705	26,258	1,275	-	-	26,258	176
\$1,000 under \$2,000.....	208,834	44,159	316,576	392,833	354,299	122,611	68,300	12,598	29	121,943	9,769
\$2,000 under \$3,000.....	133,930	44,948	332,715	303,951	281,185	99,617	112,682	54,347	676	97,596	17,197
\$3,000 under \$4,000.....	143,400	53,878	501,613	329,612	320,610	130,535	237,324	76,033	1,950	129,377	38,757
\$4,000 under \$5,000.....	156,056	88,084	698,197	439,174	429,763	144,813	334,252	100,374	2,796	143,523	55,062
\$5,000 under \$6,000.....	130,362	82,738	714,095	418,046	406,749	124,476	357,906	94,825	3,165	123,373	59,362
\$6,000 under \$7,000.....	125,660	99,260	816,492	422,141	414,483	123,104	439,848	108,380	4,433	122,500	74,317
\$7,000 under \$8,000.....	82,330	72,835	617,082	281,639	278,225	82,330	351,303	278,172	3,957	82,330	61,008
\$8,000 under \$9,000.....	108,760	99,398	924,818	397,600	395,822	108,760	540,108	107,491	6,485	108,603	95,376
\$9,000 under \$10,000.....	81,015	75,654	769,844	271,778	267,569	81,015	490,379	80,364	6,092	81,014	88,051
\$10,000 under \$15,000.....	199,568	191,341	2,381,230	703,972	689,909	199,566	1,589,569	195,941	20,586	199,459	299,016
\$15,000 under \$20,000.....	45,920	44,163	777,722	172,272	168,710	45,920	543,079	45,687	7,754	45,918	111,018
\$20,000 under \$25,000.....	15,859	15,614	352,767	64,580	63,000	15,858	256,832	15,858	3,982	15,858	56,605
\$25,000 under \$30,000.....	8,629	8,112	235,558	32,604	31,640	8,629	178,951	8,629	3,062	8,629	42,905
\$30,000 under \$50,000.....	10,401	9,960	393,407	41,881	40,147	10,401	307,203	10,401	6,039	10,398	83,379
\$50,000 under \$100,000.....	4,902	4,489	315,899	19,426	18,432	4,902	251,973	4,902	6,645	4,902	94,705
\$100,000 under \$200,000.....	1,100	1,035	134,204	4,220	3,904	1,100	107,884	1,097	3,536	1,100	50,389
\$200,000 under \$500,000.....	163	145	46,514	606	527	161	34,636	160	1,337	161	19,352
\$500,000 under \$1,000,000.....	27	25	17,545	93	80	27	14,830	27	569	27	8,128
\$1,000,000 or more.....	7	5	12,352	26	19	6	8,040	6	354	6	5,053
Returns under \$5,000.....	872,501	250,899	1,953,199	1,780,988	1,680,187	523,834	753,832	243,352	5,451	518,697	120,961
Returns \$5,000 under \$10,000.....	528,127	429,885	3,842,330	1,791,204	1,762,848	519,685	2,179,544	468,232	24,131	517,370	378,114
Returns \$10,000 under \$15,000.....	199,568	191,341	2,381,230	703,972	689,909	199,566	1,589,569	195,941	20,586	199,459	299,016
Returns \$15,000 or more.....	87,008	83,548	2,285,967	335,708	326,459	87,004	1,703,427	86,767	33,278	86,999	471,534
North Dakota											
Total.....	218,688	126,891	1,210,676	654,320	605,584	160,852	667,833	112,447	8,416	149,021	120,537
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	13,486	15,535	4,231	22,707	20,947	-	-	-	-	-	-
\$600 under \$1,000.....	15,535	10,423	12,680	22,374	18,744	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	27,113	30,369	40,203	52,824	42,643	15,008	7,530	-	-	14,421	1,014
\$2,000 under \$3,000.....	13,085	9,933	75,165	62,334	54,782	20,508	27,484	14,348	198	18,473	4,004
\$3,000 under \$4,000.....	20,736	7,614	45,564	39,927	33,249	8,143	15,149	5,409	132	6,978	2,157
\$4,000 under \$5,000.....	19,583	13,890	93,257	71,298	60,336	18,752	36,808	7,160	240	17,013	5,692
\$5,000 under \$6,000.....	14,071	12,108	107,236	62,021	59,766	18,938	52,258	12,960	444	18,373	8,227
\$6,000 under \$7,000.....	15,515	15,221	92,744	60,635	54,839	13,863	40,054	20,235	331	11,788	5,286
\$7,000 under \$8,000.....	10,376	9,000	115,390	66,024	65,460	15,515	61,560	14,639	676	13,284	8,813
\$8,000 under \$9,000.....	6,636	6,500	88,494	34,641	28,945	10,376	53,956	10,303	671	9,896	8,749
\$9,000 under \$10,000.....	21,855	19,795	63,491	28,589	28,589	6,636	35,810	6,636	437	6,157	5,538
\$10,000 under \$15,000.....	5,117	4,313	261,914	87,902	86,731	21,855	171,894	21,855	2,889	21,438	30,548
\$15,000 under \$20,000.....	1,223	1,223	87,046	19,961	19,961	5,117	65,376	5,117	18,515	5,117	13,215
\$20,000 under \$25,000.....	666	666	26,828	5,507	5,505	1,223	20,605	1,223	317	1,165	3,942
\$25,000 under \$30,000.....	1,520	1,322	18,497	3,018	3,018	666	14,193	666	237	666	2,991
\$30,000 under \$50,000.....	344	344	55,062	6,861	6,504	1,520	43,788	1,520	873	1,520	12,328
\$50,000 under \$100,000.....	29	29	21,441	1,535	1,457	344	17,394	344	455	344	6,254
\$100,000 under \$200,000.....	3	3	3,927	134	124	29	3,251	29	111	29	1,471
\$200,000 under \$500,000.....	-	-	719	17	16	3	542	3	20	3	283
\$500,000 under \$1,000,000.....											

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Ohio											
Total.....	3,955,130	2,280,369	130,909,533	10,987,382	10,555,914	3,436,994	20,300,979	2,883,410	295,692	3,403,334	4,352,679
No adjusted gross income.....	7,408	4,332	233,146	20,983	18,408	-	-	-	-	-	-
Under \$600.....	183,366	5,806	59,332	201,088	197,137	-	-	-	-	-	-
\$600 under \$1,000.....	163,017	6,934	133,956	199,785	191,267	43,794	2,025	-	-	43,794	277
\$1,000 under \$2,000.....	340,146	48,125	504,527	522,233	438,127	238,439	131,247	20,510	50	228,923	18,525
\$2,000 under \$3,000.....	317,670	75,181	789,150	589,653	510,665	297,849	327,202	170,648	2,276	250,382	50,349
\$3,000 under \$4,000.....	273,702	70,265	556,161	526,309	468,920	254,109	513,513	184,740	5,039	246,864	84,892
\$4,000 under \$5,000.....	256,943	96,809	1,156,788	545,170	514,572	245,648	682,312	199,881	7,005	242,144	115,555
\$5,000 under \$6,000.....	225,750	113,297	1,242,734	590,912	570,314	185,428	711,303	185,007	7,544	216,648	122,764
\$6,000 under \$7,000.....	232,572	187,782	1,832,186	897,636	867,240	276,163	1,011,588	242,295	10,884	274,185	175,856
\$7,000 under \$8,000.....	270,623	198,004	2,028,044	867,530	854,784	268,880	1,227,957	257,704	14,741	268,214	219,791
\$8,000 under \$9,000.....	287,956	230,969	2,442,969	990,357	972,431	287,787	1,506,935	283,681	18,683	287,679	271,752
\$9,000 under \$10,000.....	255,662	224,593	2,425,493	900,470	890,002	255,660	1,538,609	251,099	19,303	255,136	281,078
\$10,000 under \$15,000.....	754,095	698,614	9,045,461	2,871,323	2,832,756	754,093	6,110,287	752,104	81,200	753,153	1,166,505
\$15,000 under \$20,000.....	204,057	196,395	3,450,400	756,802	742,520	204,057	2,563,901	203,978	37,271	204,003	534,010
\$20,000 under \$25,000.....	58,145	55,078	1,283,018	214,664	208,705	58,145	1,002,176	57,962	15,961	58,114	228,265
\$25,000 under \$30,000.....	22,867	21,098	625,164	86,128	82,792	22,867	502,583	22,865	8,819	22,866	125,807
\$30,000 under \$50,000.....	32,606	30,256	1,246,545	132,968	127,321	32,606	1,030,456	32,472	21,366	32,538	305,595
\$50,000 under \$100,000.....	14,939	13,599	988,592	59,868	55,982	14,915	837,270	14,874	22,997	14,913	329,016
\$100,000 under \$200,000.....	2,759	2,487	361,745	10,480	9,357	2,757	303,763	2,750	10,494	2,750	150,299
\$200,000 under \$500,000.....	680	597	195,557	2,415	2,093	679	158,027	678	6,226	678	88,659
\$500,000 under \$1,000,000.....	119	104	79,179	425	371	116	63,002	115	2,548	116	36,618
\$1,000,000 or more.....	48	44	95,671	123	155	47	80,825	47	3,289	47	47,089
Returns under \$5,000.....	1,542,252	307,452	13,566,767	2,605,221	2,339,091	1,039,839	1,656,297	575,779	14,369	1,012,107	269,598
Returns \$5,000 under \$10,000.....	1,322,563	954,645	9,971,427	4,246,965	4,154,771	1,306,919	5,992,392	1,219,786	71,154	1,302,042	1,071,218
Returns \$10,000 under \$15,000.....	754,095	698,614	9,045,461	2,871,323	2,832,756	754,093	6,110,287	752,104	81,200	753,153	1,166,505
Returns \$15,000 or more.....	336,220	319,658	8,325,878	1,263,933	1,229,296	336,144	6,542,003	335,741	128,969	336,032	1,845,358
Oklahoma											
Total.....	846,253	556,402	15,436,219	2,376,262	2,265,944	675,810	3,238,725	487,719	44,004	664,832	669,044
No adjusted gross income.....	7,309	4,367	234,203	22,532	19,232	-	-	-	-	-	-
Under \$600.....	48,701	(*)	14,425	55,200	52,642	-	-	-	-	-	-
\$600 under \$1,000.....	39,506	7,561	30,520	70,050	66,145	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	98,945	26,233	145,569	164,079	147,349	65,237	32,481	(*)	(*)	62,925	4,493
\$2,000 under \$3,000.....	88,421	37,526	213,596	199,514	177,205	59,865	62,411	30,556	294	58,268	9,414
\$3,000 under \$4,000.....	70,570	40,575	245,525	176,907	160,791	63,971	101,365	29,554	660	60,021	15,389
\$4,000 under \$5,000.....	64,544	50,939	293,716	191,093	183,335	58,293	129,168	34,270	850	57,498	20,672
\$5,000 under \$6,000.....	62,355	49,767	344,847	213,569	202,658	61,280	155,072	41,347	1,180	60,040	24,306
\$6,000 under \$7,000.....	64,353	59,616	416,493	226,255	221,188	63,037	207,190	54,751	1,954	62,742	32,826
\$7,000 under \$8,000.....	60,040	53,231	448,833	187,359	180,866	60,039	267,873	58,006	3,140	59,824	46,337
\$8,000 under \$9,000.....	56,090	48,485	473,784	192,464	189,598	55,929	281,588	54,854	3,406	55,803	49,949
\$9,000 under \$10,000.....	29,385	27,789	276,949	112,154	111,633	29,058	119,529	19,058	1,994	28,506	28,506
\$10,000 under \$15,000.....	106,812	101,247	1,274,814	382,462	375,811	106,292	843,149	104,211	10,916	105,893	157,968
\$15,000 under \$20,000.....	26,578	25,737	453,907	95,501	93,681	26,577	332,149	26,447	4,794	26,574	68,506
\$20,000 under \$25,000.....	8,648	8,107	192,258	31,941	30,809	8,648	144,635	8,648	2,295	8,647	32,644
\$25,000 under \$30,000.....	4,018	3,996	109,619	15,812	15,730	4,017	84,769	4,017	1,434	3,980	19,918
\$30,000 under \$50,000.....	7,015	6,548	257,014	27,215	26,019	7,015	203,848	6,991	3,981	7,011	57,067
\$50,000 under \$100,000.....	2,471	2,248	159,613	9,926	9,212	2,469	133,042	2,469	3,540	2,465	50,224
\$100,000 under \$200,000.....	451	406	58,536	1,707	1,592	449	48,193	449	1,644	448	23,241
\$200,000 under \$500,000.....	112	95	32,115	414	359	111	25,023	111	968	110	13,731
\$500,000 under \$1,000,000.....	19	16	12,252	73	61	19	10,176	19	404	19	5,749
\$1,000,000 or more.....	10	7	16,037	35	28	10	14,690	10	568	10	8,089
Returns under \$5,000.....	417,996	169,111	1,909,149	879,375	806,699	250,862	325,528	96,531	1,807	242,208	49,984
Returns \$5,000 under \$10,000.....	272,223	228,888	1,960,906	931,801	905,943	269,343	1,073,523	237,816	11,674	267,467	181,924
Returns \$10,000 under \$15,000.....	106,812	101,247	1,274,814	382,462	375,811	106,292	843,149	104,211	10,916	105,893	157,968
Returns \$15,000 or more.....	49,322	47,156	1,291,350	182,624	177,491	49,313	996,525	49,161	19,607	49,264	279,168
Oregon											
Total.....	754,520	439,711	15,401,238	2,063,952	1,962,277	627,550	3,389,199	495,640	47,389	622,283	698,735
No adjusted gross income.....	4,289	3,222	225,839	13,545	11,994	-	-	-	-	-	-
Under \$600.....	47,226	(*)	15,054	55,455	53,209	-	-	-	-	-	-
\$600 under \$1,000.....	35,614	18,771	28,297	44,429	40,879	7,254	640	-	-	7,254	91
\$1,000 under \$2,000.....	82,161	124,290	131,352	114,788	114,788	59,452	30,268	3,328	10	58,370	4,306
\$2,000 under \$3,000.....	63,005	21,431	152,947	121,256	101,521	49,190	57,599	29,082	374	49,190	8,650
\$3,000 under \$4,000.....	51,452	17,428	179,673	107,451	96,000	49,105	86,761	30,082	770	48,023	13,973
\$4,000 under \$5,000.....	45,825	17,213	207,619	110,119	100,087	42,641	109,341	33,397	1,129	40,778	18,085
\$5,000 under \$6,000.....	53,631	28,567	294,068	151,961	141,025	49,270	155,704	38,626	1,490	49,365	26,213
\$6,000 under \$7,000.....	40,141	29,936	263,960	127,886	120,411	42,377	142,037	35,747	1,499	39,772	24,703
\$7,000 under \$8,000.....	56,477	47,739	424,530	184,300	180,908	56,290	252,817	53,329	2,974	56,159	44,393
\$8,000 under \$9,000.....	54,721	44,560	461,380	181,930	179,766	54,721	285,473	53,452	3,498	54,721	51,509
\$9,000 under \$10,000.....	31,792	28,397	299,919	129,485	126,283	31,791	173,491	31,604	2,145	31,783	31,183
\$10,000 under \$15,000.....	130,741	124,776	1,569,867	483,295	478,616	130,228	1,026,745	129,716	13,406	129,601	192,476
\$15,000 under \$20,000.....	32,540	31,486	547,511	119,956	117,572	32,463	389,855	32,385	5,581	32,384	78,971
\$20,000 under \$25,000.....	10,940	10,648	243,405	42,092	40,063	10,940	186,021	10,939	2,933	10,939	40,707
\$25,000 under \$30,000.....	4,939	4,767	135,345	20,129	19,626	4,939	104,523	4,939	1,773	4,928	25,163
\$30,000 under \$50,000.....	6,072	5,719	226,189	22,916	21,522	6,072	178,022	6,072	3,502	6,069	49,333
\$50,000 under \$100,000.....	2,425	2,295	158,944	9,361	8,706	2,425	132,125	2,414	3,516	2,420	49,658
\$100,000 under \$200,000.....	421	392	54,696	1,615	1,476	420	45,360	420	1,530	420	21,698
\$200,000 under \$500,000.....	95	86	27,906	366	328	95	22,606	95	879	94	12,195
\$500,000 under \$1,000,000.....	13	12	11,530	53	42	13	9,806				

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued  
 [Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Pennsylvania											
Total.....	4,456,643	2,456,913	132,698,754	11,822,582	11,292,420	3,827,379	21,204,287	3,148,794	309,000	3,801,449	4,567,806
No adjusted gross income.....	14,681	7,881	254,726	37,579	29,951	-	-	-	-	-	-
Under \$600.....	247,894	12,456	12,560	295,820	284,895	-	-	-	-	-	-
\$600 under \$1,000.....	177,026	13,826	140,514	225,310	211,655	35,826	2,821	(*)	(*)	35,826	402
\$1,000 under \$2,000.....	411,303	56,820	616,134	646,317	543,608	298,693	155,498	22,784	82	290,447	21,935
\$2,000 under \$3,000.....	347,746	88,805	872,656	629,119	541,087	293,407	376,374	197,507	2,669	287,173	57,269
\$3,000 under \$4,000.....	358,864	102,336	1,247,302	695,376	626,739	331,580	647,510	233,054	6,365	329,230	107,533
\$4,000 under \$5,000.....	295,767	111,284	1,327,944	655,805	611,809	283,325	746,082	214,457	7,453	280,253	126,762
\$5,000 under \$6,000.....	337,505	172,144	1,856,782	856,085	809,532	330,219	1,076,282	285,815	11,249	328,838	185,933
\$6,000 under \$7,000.....	331,741	215,293	2,155,053	954,494	935,246	326,434	1,253,821	292,129	14,230	324,325	218,290
\$7,000 under \$8,000.....	354,139	248,147	2,652,146	1,068,140	1,043,168	500,738	1,608,875	338,292	19,340	350,033	289,215
\$8,000 under \$9,000.....	276,294	236,024	2,347,345	971,810	955,780	273,769	1,418,819	269,538	17,372	273,529	254,696
\$9,000 under \$10,000.....	285,382	247,229	2,709,428	1,029,777	1,013,550	285,382	1,692,230	287,502	21,244	284,959	309,533
\$10,000 under \$15,000.....	704,610	651,081	8,441,265	2,593,227	2,561,366	704,609	5,709,275	702,560	75,798	703,920	1,088,726
\$15,000 under \$20,000.....	171,515	162,043	2,907,848	622,959	607,403	171,513	2,153,553	171,462	31,453	171,130	449,204
\$20,000 under \$25,000.....	56,551	52,958	1,251,035	212,154	205,137	56,207	957,456	56,307	15,249	56,273	217,667
\$25,000 under \$30,000.....	26,522	23,901	722,105	102,229	98,495	26,522	569,158	26,474	9,972	26,511	142,192
\$30,000 under \$50,000.....	38,767	36,131	1,442,622	148,273	140,868	38,766	1,191,475	38,756	24,392	38,732	347,433
\$50,000 under \$100,000.....	16,123	14,822	1,062,242	62,640	58,297	16,103	900,670	16,050	24,560	16,084	350,761
\$100,000 under \$200,000.....	3,190	2,863	423,393	11,822	10,674	3,178	359,751	3,170	12,517	3,178	178,537
\$200,000 under \$500,000.....	811	689	232,503	2,894	2,491	805	193,481	804	7,594	805	108,490
\$500,000 under \$1,000,000.....	143	124	96,726	526	471	139	76,925	139	3,164	139	44,886
\$1,000,000 or more.....	69	56	165,502	226	198	64	114,232	64	4,290	64	68,344
Returns under \$5,000.....	1,853,281	393,408	2,423,760	3,185,326	2,949,744	1,242,831	1,928,285	668,932	16,576	1,222,929	313,900
Returns \$5,000 under \$10,000.....	1,585,061	1,118,837	11,720,753	4,880,306	4,757,272	1,566,542	7,050,327	1,464,076	83,435	1,561,684	1,257,667
Returns \$10,000 under \$15,000.....	704,610	651,081	8,441,265	2,593,227	2,561,366	704,609	5,709,275	702,560	75,798	703,920	1,088,726
Returns \$15,000 or more.....	313,691	293,587	8,303,976	1,163,723	1,124,034	313,397	6,516,700	313,226	133,191	312,916	1,907,513
Rhode Island											
Total.....	382,117	192,387	2,711,974	1,008,691	950,266	321,493	1,742,648	253,523	25,523	320,333	378,412
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Under \$600.....	21,749	12,660	24,685	24,605	24,605	-	-	-	-	-	-
\$600 under \$1,000.....	16,594	17,860	20,021	17,860	17,860	-	-	-	-	-	-
\$1,000 under \$2,000.....	34,890	51,900	43,024	38,513	27,853	27,853	15,830	(*)	(*)	27,853	2,270
\$2,000 under \$3,000.....	37,582	7,634	93,170	72,127	57,324	30,496	39,984	18,545	284	29,416	6,205
\$3,000 under \$4,000.....	35,195	9,511	122,386	66,495	56,906	31,979	65,745	22,793	617	31,899	10,542
\$4,000 under \$5,000.....	24,499	10,023	108,443	69,156	63,416	21,145	51,941	14,629	493	21,145	8,792
\$5,000 under \$6,000.....	29,489	15,410	161,171	69,914	61,574	29,489	95,902	25,734	992	29,489	16,337
\$6,000 under \$7,000.....	27,975	21,123	181,794	118,086	114,844	26,894	82,459	18,890	829	26,894	14,085
\$7,000 under \$8,000.....	27,790	17,851	206,635	76,749	74,250	27,790	131,560	26,488	1,659	27,790	23,994
\$8,000 under \$9,000.....	18,982	18,054	162,126	65,524	64,848	18,982	97,477	18,938	1,184	18,982	17,263
\$9,000 under \$10,000.....	22,056	24,384	208,539	74,720	74,338	22,056	135,360	20,976	1,814	22,056	26,352
\$10,000 under \$15,000.....	60,970	55,383	738,454	214,374	211,087	60,521	503,994	60,521	6,779	60,521	97,227
\$15,000 under \$20,000.....	13,270	12,759	225,641	50,135	49,162	13,270	168,597	13,270	2,451	13,270	35,145
\$20,000 under \$25,000.....	4,030	3,673	89,764	14,640	13,965	4,030	68,637	3,895	1,093	4,030	15,575
\$25,000 under \$30,000.....	1,937	1,937	53,683	7,713	7,713	1,937	43,796	1,937	747	1,937	10,691
\$30,000 under \$50,000.....	3,209	2,916	120,544	13,737	12,884	3,209	97,364	3,209	1,982	3,209	28,352
\$50,000 under \$100,000.....	1,482	1,368	98,203	6,018	5,556	1,482	82,639	1,482	2,274	1,482	32,482
\$100,000 under \$200,000.....	278	238	37,118	1,100	989	278	31,612	278	112	278	15,828
\$200,000 under \$500,000.....	66	46	20,430	209	178	66	16,409	66	65	66	9,340
\$500,000 under \$1,000,000.....	12	12	8,845	46	39	12	8,018	12	333	12	4,755
\$1,000,000 or more.....	4	3	6,274	10	7	4	5,325	4	223	4	3,178
Returns under \$5,000.....	170,567	27,230	392,754	295,716	258,832	111,473	173,500	57,823	1,398	110,313	27,808
Returns \$5,000 under \$10,000.....	126,292	86,822	923,265	404,993	389,854	125,211	542,758	111,026	6,477	125,211	98,031
Returns \$10,000 under \$15,000.....	60,970	55,383	738,454	214,374	211,087	60,521	503,994	60,521	6,779	60,521	97,227
Returns \$15,000 or more.....	24,288	22,952	660,501	93,608	90,493	24,288	522,396	24,153	10,869	24,288	155,346
South Carolina											
Total.....	811,635	463,958	4,874,095	2,244,823	2,180,098	640,670	2,865,187	472,506	37,398	638,510	571,362
No adjusted gross income.....	5,811	(*)	215,553	10,997	10,567	-	-	-	-	-	-
Under \$600.....	56,856	9,434	19,017	74,322	69,923	-	-	-	-	-	-
\$600 under \$1,000.....	42,966	34,397	61,386	58,985	58,985	10,403	612	-	-	10,403	85
\$1,000 under \$2,000.....	90,166	17,790	133,299	161,069	146,182	56,562	29,767	5,731	34	56,562	4,281
\$2,000 under \$3,000.....	85,305	23,566	215,944	183,865	170,082	66,609	78,736	37,119	553	66,609	12,376
\$3,000 under \$4,000.....	70,615	32,460	245,745	183,425	177,349	63,062	107,011	36,026	888	63,062	17,351
\$4,000 under \$5,000.....	77,821	42,597	349,775	227,377	227,043	66,749	159,138	44,083	1,274	66,749	26,469
\$5,000 under \$6,000.....	66,555	45,232	367,286	195,853	191,521	64,343	198,333	50,862	1,782	64,009	33,481
\$6,000 under \$7,000.....	57,066	45,803	368,383	207,753	203,054	54,937	183,061	42,561	1,807	53,538	30,576
\$7,000 under \$8,000.....	40,456	37,917	303,439	140,503	139,760	40,456	171,899	40,000	1,958	40,236	29,125
\$8,000 under \$9,000.....	39,955	38,556	337,983	135,692	135,692	39,955	202,666	39,621	2,443	39,904	35,318
\$9,000 under \$10,000.....	41,376	37,799	390,055	153,070	150,940	41,376	235,676	41,207	2,939	41,376	42,263
\$10,000 under \$15,000.....	99,554	95,733	1,186,588	364,057	359,583	99,086	785,486	98,618	10,250	99,086	147,041
\$15,000 under \$20,000.....	20,899	19,492	355,992	78,819	77,562	20,899	256,330	20,714	3,708	20,897	53,402
\$20,000 under \$25,000.....	6,312	5,984	141,723	25,590	24,879	6,312	103,730	6,312	1,631	6,172	23,052
\$25,000 under \$30,000.....	3,075	3,075	83,488	12,085	11,711	3,075	63,659	2,936	1,004	3,074	14,668
\$30,000 under \$50,000.....	4,642	4,230	178,659	17,848	17,041	4,642	143,588	4,597	2,880	4,641	41,588
\$50,000 under \$100,000.....	1,899	1,803	124,296	7,731	7,282	1,899	101,553	1,874	2,657	1,887	38,060
\$100,000 under \$200,000.....	256	242	33,968	1,085	1,000	256	27,254	256	941	256	13,258
\$200,000 under \$500,000.....	43	35	12,880	139	118	42	10,304	42	414	42	5,720
\$500,000 under \$1,000,000.....	4	4	2,409	20	18	4	2,035	4	82	4	1,176
\$1,000,000 or more.....	3	3	4,321	7	6	3	4,1				

## Individual Returns/1968 - State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
South Dakota											
Total.....	238,467	146,973	<sup>1</sup> 1,324,701	721,086	668,522	174,102	747,397	117,591	9,498	164,474	141,384
No adjusted gross income.....	4,283	(*)	<sup>2</sup> 6,577	13,216	11,688	-	-	-	-	-	-
Under \$600.....	18,353	5,006	5,961	23,382	23,028	-	-	-	-	-	-
\$600 under \$1,000.....	11,900	9,529	9,529	19,562	15,690	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	33,587	9,936	47,323	62,672	55,107	20,417	9,170	(*)	(*)	19,745	1,213
\$2,000 under \$3,000.....	20,913	11,519	52,183	57,027	46,592	12,311	14,700	7,206	98	10,347	1,993
\$3,000 under \$4,000.....	16,929	10,872	60,636	63,058	61,964	10,253	16,222	4,840	106	8,906	2,424
\$4,000 under \$5,000.....	19,974	11,552	88,215	61,789	55,732	18,698	36,661	7,606	265	16,872	5,560
\$5,000 under \$6,000.....	24,710	14,772	134,989	80,895	72,228	23,494	62,834	15,987	516	21,012	9,933
\$6,000 under \$7,000.....	20,692	17,197	134,045	73,078	69,396	20,495	69,778	15,278	666	20,234	11,080
\$7,000 under \$8,000.....	12,896	11,755	96,312	49,586	49,536	12,896	53,267	11,738	562	12,896	9,028
\$8,000 under \$9,000.....	12,304	12,304	104,730	54,000	53,904	12,304	56,282	12,108	649	12,240	9,227
\$9,000 under \$10,000.....	10,352	8,553	98,452	30,186	27,998	10,352	66,179	10,352	857	10,044	11,194
\$10,000 under \$15,000.....	21,808	20,675	261,749	91,856	89,667	21,808	173,791	21,744	2,304	21,104	31,379
\$15,000 under \$20,000.....	5,777	5,487	100,012	24,020	22,325	5,777	75,605	5,772	1,115	5,777	15,236
\$20,000 under \$25,000.....	1,282	1,188	29,116	5,034	4,582	1,282	22,732	1,281	371	1,282	5,276
\$25,000 under \$30,000.....	522	474	14,165	1,815	1,721	522	12,138	522	219	522	3,073
\$30,000 under \$50,000.....	1,789	1,768	65,744	8,135	7,764	1,789	53,559	1,789	1,080	1,789	15,012
\$50,000 under \$100,000.....	360	360	22,744	1,633	1,477	360	19,399	360	510	360	7,217
\$100,000 under \$200,000.....	32	32	4,058	132	112	32	3,732	32	129	32	1,839
\$200,000 under \$500,000.....	4	4	1,315	10	8	4	1,268	4	48	4	688
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	125,939	52,404	<sup>1</sup> 257,271	300,706	267,801	62,987	76,833	20,624	471	57,178	11,201
Returns \$5,000 under \$10,000.....	80,954	64,581	685,528	287,745	273,065	79,541	308,340	65,463	3,251	76,426	50,462
Returns \$10,000 under \$15,000.....	21,808	20,675	261,749	91,856	89,667	21,808	173,791	21,744	2,304	21,104	31,379
Returns \$15,000 or more.....	9,766	9,313	237,153	40,779	37,989	9,766	188,433	9,760	3,472	9,766	48,342
Tennessee											
Total.....	1,293,708	787,099	<sup>1</sup> 8,308,561	3,543,443	3,437,923	1,059,907	5,108,746	795,764	70,845	1,055,420	1,072,099
No adjusted gross income.....	9,708	6,613	<sup>2</sup> 24,954	26,892	24,988	-	-	-	-	-	-
Under \$600.....	67,584	8,463	23,801	97,679	93,241	-	-	-	-	-	-
\$600 under \$1,000.....	56,795	10,984	45,521	93,420	86,673	8,866	673	-	-	8,866	94
\$1,000 under \$2,000.....	149,023	40,300	220,377	254,107	231,689	88,550	48,049	6,438	22	87,868	6,867
\$2,000 under \$3,000.....	115,282	43,564	287,650	230,297	217,569	90,673	110,532	54,516	648	89,350	16,840
\$3,000 under \$4,000.....	138,535	65,927	485,998	379,054	361,740	120,776	188,516	57,466	1,400	120,545	30,088
\$4,000 under \$5,000.....	126,840	73,630	572,377	333,050	322,660	122,985	291,339	85,006	2,396	121,941	47,867
\$5,000 under \$6,000.....	99,673	67,111	548,689	301,851	295,558	97,533	285,553	77,649	2,692	97,102	47,738
\$6,000 under \$7,000.....	92,885	74,156	606,049	310,417	307,987	92,522	327,338	80,438	3,353	91,973	55,812
\$7,000 under \$8,000.....	78,926	64,135	589,869	240,311	237,179	78,926	363,052	77,490	4,342	78,926	64,068
\$8,000 under \$9,000.....	67,077	58,185	568,569	223,082	220,131	67,077	353,092	67,077	4,330	67,025	62,763
\$9,000 under \$10,000.....	68,226	63,502	645,998	249,830	247,225	68,226	400,846	67,182	5,000	68,226	72,306
\$10,000 under \$15,000.....	149,117	139,760	1,788,401	526,478	521,017	149,116	1,211,786	147,989	16,037	148,978	230,535
\$15,000 under \$20,000.....	40,997	38,958	694,673	147,412	145,245	40,928	508,449	40,859	7,356	40,917	120,547
\$20,000 under \$25,000.....	14,355	13,379	318,455	52,107	50,360	14,355	246,748	14,303	3,969	14,355	56,495
\$25,000 under \$30,000.....	5,287	5,089	144,936	22,016	21,227	5,287	111,229	5,287	1,896	5,276	26,842
\$30,000 under \$50,000.....	9,120	8,753	344,892	36,279	35,263	9,120	281,768	9,098	5,655	9,109	80,595
\$50,000 under \$100,000.....	4,042	3,748	269,617	15,601	14,882	4,040	230,335	4,040	6,309	4,036	89,807
\$100,000 under \$200,000.....	758	691	97,721	2,929	2,711	757	82,810	757	2,836	757	40,436
\$200,000 under \$500,000.....	140	123	39,534	525	483	140	33,909	139	1,291	140	18,521
\$500,000 under \$1,000,000.....	19	18	12,467	69	61	19	11,503	19	453	19	6,453
\$1,000,000 or more.....	11	10	23,722	37	34	11	21,222	11	859	11	12,307
Returns under \$5,000.....	663,075	249,481	<sup>1</sup> 1,614,969	1,414,499	1,338,560	431,850	639,108	203,426	4,466	428,570	101,755
Returns \$5,000 under \$10,000.....	406,787	327,089	2,959,173	1,325,491	1,308,080	404,284	1,729,879	369,836	19,718	403,252	302,706
Returns \$10,000 under \$15,000.....	149,117	139,760	1,788,401	526,478	521,017	149,116	1,211,786	147,989	16,037	148,978	230,535
Returns \$15,000 or more.....	74,729	70,769	1,946,018	276,975	270,266	74,657	1,527,973	74,513	30,624	74,620	437,103
Texas											
Total.....	3,805,206	2,349,784	<sup>1</sup> 26,405,922	10,876,842	10,458,335	3,071,005	16,735,592	2,317,939	246,975	3,040,702	3,636,398
No adjusted gross income.....	25,662	17,841	<sup>2</sup> 251,399	73,084	63,325	-	-	-	-	-	-
Under \$600.....	223,806	18,255	73,485	278,220	258,547	-	-	-	-	-	-
\$600 under \$1,000.....	190,859	17,068	154,317	247,185	233,004	48,924	2,984	(*)	(*)	48,924	423
\$1,000 under \$2,000.....	430,322	107,357	630,454	784,802	686,229	266,448	133,712	19,127	47	265,320	19,073
\$2,000 under \$3,000.....	359,537	135,001	895,337	795,613	731,926	267,818	315,529	162,734	2,047	260,326	48,022
\$3,000 under \$4,000.....	301,451	158,732	1,045,790	796,868	755,577	256,217	429,437	136,718	3,211	246,931	67,895
\$4,000 under \$5,000.....	291,247	191,987	1,304,790	928,994	893,953	260,108	546,940	146,759	4,094	254,169	87,707
\$5,000 under \$6,000.....	257,571	169,290	1,415,111	806,042	783,223	249,308	110,080	185,586	6,421	245,668	116,648
\$6,000 under \$7,000.....	238,301	172,044	1,553,026	762,508	738,479	236,241	864,476	204,625	9,089	235,640	147,406
\$7,000 under \$8,000.....	239,313	209,840	1,798,920	872,586	863,634	239,267	1,015,946	225,943	11,575	238,339	174,285
\$8,000 under \$9,000.....	236,912	211,438	2,010,232	848,028	839,093	236,834	1,204,278	232,436	14,511	236,498	211,494
\$9,000 under \$10,000.....	203,001	186,033	1,922,007	755,280	740,589	202,949	1,186,012	199,854	14,750	202,636	212,446
\$10,000 under \$15,000.....	519,074	485,739	6,252,899	1,872,268	1,849,521	519,029	4,297,471	516,753	57,046	518,609	819,682
\$15,000 under \$20,000.....	161,278	151,948	2,737,258	585,537	572,467	161,230	2,036,156	159,797	29,509	161,114	423,762
\$20,000 under \$25,000.....	52,653	49,218	1,160,343	191,202	184,383	52,650	903,545	52,594	14,460	52,632	205,645
\$25,000 under \$30,000.....	22,312	19,739	609,568	81,395	78,114	22,312	484,016	22,164	8,562	22,217	120,441
\$30,000 under \$50,000.....	33,842	31,839	1,271,438	126,871	120,876	33,815	1,066,248	33,790	21,706	33,772	307,127
\$50,000 under \$100,000.....	14,097	12,940	937,951	55,916	52,437	14,023	795,258	13,990	21,670	14,006	307,866
\$100,000 under \$200,000.....	2,969	2,606	393,143	10,835	9,780	2,944	329,923	2,933	11,427	2,928	161,969
\$200,000 under \$500,000.....	794	692	229,302	2,856	2,510	785	188,547	782	7,297	778	103,104
\$500,000 under \$1,000,000.....	145	128	98,191	532	469	138	79,716	138	3,201	138	45,266
\$1,000,000 or more.....	60	49	163,762	220	199	59	145,317	59	6,348	57	56,139
Returns under \$5,000.....	1,822,884	646,241	<sup>1</sup> 3,852,773	3,904,766							

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Utah											
Total.....	343,556	212,758	2,361,036	1,047,108	1,008,391	276,447	1,328,230	213,733	17,489	274,116	263,342
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	23,761		8,194	27,821	26,847	-	-	-	-	-	-
\$600 under \$1,000.....	11,814	13,560	8,830	16,922	16,922	-	-	-	-	-	-
\$1,000 under \$2,000.....	50,687		76,737	82,624	75,576	35,946	19,938	(*)	(*)	35,946	2,856
\$2,000 under \$3,000.....	24,773	11,623	59,914	56,219	45,977	18,310	17,385	9,863	86	16,786	2,589
\$3,000 under \$4,000.....	22,319	11,378	77,494	54,027	50,979	17,218	32,755	10,941	242	17,215	5,080
\$4,000 under \$5,000.....	15,674	7,630	72,111	38,200	36,677	14,880	37,286	10,841	358	14,255	6,120
\$5,000 under \$6,000.....	25,174	12,658	139,325	79,636	74,132	23,550	66,749	20,027	655	23,540	11,122
\$6,000 under \$7,000.....	22,178	17,147	144,992	76,356	76,356	21,818	73,380	18,575	750	21,818	12,364
\$7,000 under \$8,000.....	27,614	25,158	206,785	116,309	115,172	27,205	99,438	24,851	981	27,146	15,856
\$8,000 under \$9,000.....	18,919	18,919	161,632	75,027	75,027	18,919	79,752	17,362	896	18,895	13,448
\$9,000 under \$10,000.....	18,262	15,986	172,018	71,656	68,995	18,261	94,349	17,864	1,109	18,260	16,522
\$10,000 under \$15,000.....	55,171	52,848	662,335	235,097	233,664	55,171	395,684	54,991	5,104	55,171	73,728
\$15,000 under \$20,000.....	16,417	15,326	279,190	68,386	65,049	16,417	190,749	16,417	2,747	16,417	39,281
\$20,000 under \$25,000.....	3,254	3,254	72,568	16,428	16,079	3,254	49,604	3,254	754	3,194	10,386
\$25,000 under \$30,000.....	2,673	2,673	73,141	10,828	10,071	2,673	53,206	2,673	872	2,649	12,345
\$30,000 under \$50,000.....	1,857	1,830	68,924	8,269	7,957	1,857	52,690	1,857	987	1,857	13,860
\$50,000 under \$100,000.....	797	752	51,630	3,539	3,221	797	41,984	797	1,115	797	15,881
\$100,000 under \$200,000.....	139	127	18,583	571	519	137	15,055	137	510	137	7,349
\$200,000 under \$500,000.....	3	27	8,884	114	98	31	6,852	31	262	30	3,723
\$500,000 under \$1,000,000.....	31	3	2,075	11	9	3	1,574	3	58	3	833
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	151,067	46,050	298,952	284,881	262,042	86,354	107,363	34,894	690	84,202	16,644
Returns \$5,000 under \$10,000.....	112,147	89,868	824,753	418,984	409,682	109,753	413,468	98,679	4,390	109,659	69,311
Returns \$10,000 under \$15,000.....	55,171	52,848	662,335	235,097	233,664	55,171	395,684	54,991	5,104	55,171	73,728
Returns \$15,000 or more.....	25,171	23,992	574,996	108,146	103,003	25,169	411,715	25,169	7,305	25,084	103,659
Vermont											
Total.....	159,609	84,866	1,033,707	423,456	394,970	129,209	638,934	98,867	8,623	128,733	129,521
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	10,125		3,501	10,458	10,125	-	-	-	-	-	-
\$600 under \$1,000.....	9,162		7,201	11,826	10,494	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	18,871	8,100	27,768	27,748	22,953	15,146	6,539	8,542	100	15,146	933
\$2,000 under \$3,000.....	16,380		39,741	35,870	32,657	12,111	14,646	6,401	134	12,111	2,286
\$3,000 under \$4,000.....	11,711	6,968	39,334	28,863	27,792	10,306	16,881	6,401	134	10,303	2,602
\$4,000 under \$5,000.....	7,214		32,964	17,910	14,697	7,100	17,131	3,484	152	7,073	2,699
\$5,000 under \$6,000.....	14,884	8,101	83,432	40,215	39,144	14,884	46,636	10,732	389	14,635	7,687
\$6,000 under \$7,000.....	8,003	6,065	52,405	30,206	29,695	6,784	25,073	5,762	265	6,712	4,085
\$7,000 under \$8,000.....	11,261	9,877	82,630	36,237	29,743	11,261	50,276	11,261	572	11,261	8,553
\$8,000 under \$9,000.....	15,057	11,844	128,143	47,068	45,997	15,057	79,559	13,986	981	15,057	14,403
\$9,000 under \$10,000.....	6,167	6,166	58,725	24,000	24,000	6,167	36,782	6,167	456	6,167	6,441
\$10,000 under \$15,000.....	21,080	19,706	250,930	77,548	75,220	21,080	171,549	20,482	2,214	21,009	32,184
\$15,000 under \$20,000.....	4,854	4,067	81,139	16,223	15,418	4,854	60,898	4,854	909	4,811	12,848
\$20,000 under \$25,000.....	1,241	1,093	27,973	5,129	4,513	1,241	18,374	1,241	275	1,241	3,933
\$25,000 under \$30,000.....	1,035	739	28,421	3,652	3,038	1,035	22,311	1,035	404	1,024	5,710
\$30,000 under \$50,000.....	1,317	1,290	47,145	5,587	5,013	1,317	36,363	1,317	680	1,317	9,725
\$50,000 under \$100,000.....	454	420	29,227	2,160	2,072	454	23,187	454	610	454	8,602
\$100,000 under \$200,000.....	64	56	7,748	251	237	63	6,239	63	209	63	2,986
\$200,000 under \$500,000.....											
\$500,000 under \$1,000,000.....	16	13	8,191	50	39	16	6,477	15	271	16	3,841
\$1,000,000 or more.....											
Returns under \$5,000.....	74,176	15,449	147,599	135,130	120,841	44,996	55,209	21,498	387	44,966	8,522
Returns \$5,000 under \$10,000.....	55,372	42,033	405,335	177,726	168,579	54,153	238,327	47,908	2,663	53,832	41,170
Returns \$10,000 under \$15,000.....	21,080	19,706	250,930	77,548	75,220	21,080	171,549	20,482	2,214	21,009	32,184
Returns \$15,000 or more.....	8,981	7,678	229,843	33,052	30,330	8,980	173,849	8,979	3,359	8,926	47,645
Virginia											
Total.....	1,592,821	906,129	11,489,293	4,321,069	4,166,429	1,314,332	7,249,884	1,048,595	101,898	1,307,834	1,518,079
No adjusted gross income.....	8,147	4,998	24,299	22,535	20,661	-	-	-	-	-	-
Under \$600.....	99,587	9,723	31,727	120,481	117,957	-	-	-	-	-	-
\$600 under \$1,000.....	91,126	7,833	73,578	123,895	116,909	20,677	1,207	-	-	20,676	161
\$1,000 under \$2,000.....	149,279	29,669	223,987	259,652	223,749	97,976	52,580	9,321	36	97,255	7,531
\$2,000 under \$3,000.....	133,452	38,390	332,533	264,434	248,983	106,787	130,876	68,266	911	105,312	20,199
\$3,000 under \$4,000.....	120,058	42,628	420,543	245,292	228,430	113,304	211,023	72,660	1,822	111,966	34,244
\$4,000 under \$5,000.....	110,962	58,616	501,991	318,164	310,224	102,054	244,798	73,129	2,169	101,811	40,796
\$5,000 under \$6,000.....	114,715	64,840	625,936	325,161	319,543	112,403	343,259	86,824	3,318	111,859	58,674
\$6,000 under \$7,000.....	93,887	69,013	606,257	281,299	269,331	92,766	341,242	84,033	3,555	91,651	57,636
\$7,000 under \$8,000.....	30,467	84,290	837,240	363,720	357,886	111,484	485,300	102,896	5,590	110,947	84,896
\$8,000 under \$9,000.....	111,818	101,818	865,368	364,228	359,406	100,266	515,940	97,676	6,304	100,264	91,737
\$9,000 under \$10,000.....	87,108	70,958	828,080	292,568	286,251	85,982	515,719	85,447	6,567	85,622	94,535
\$10,000 under \$15,000.....	228,374	200,342	2,744,072	809,310	795,087	227,827	1,837,589	224,128	24,479	227,747	353,612
\$15,000 under \$20,000.....	79,475	75,302	1,358,647	290,411	284,810	79,359	978,496	78,824	14,083	79,282	202,598
\$20,000 under \$25,000.....	30,467	28,568	675,725	111,844	108,422	30,467	505,235	30,467	8,026	30,467	114,667
\$25,000 under \$30,000.....	12,210	11,544	332,790	46,358	44,639	12,210	256,425	12,189	4,391	12,210	62,954
\$30,000 under \$50,000.....	15,118	14,345	560,745	59,195	57,291	15,116	431,401	15,096	8,475	15,115	120,761
\$50,000 under \$100,000.....	4,711	4,377	311,976	19,015	17,825	4,711	251,996	4,699	6,744	4,711	96,179
\$100,000 under \$200,000.....	750	683	97,866	2,803	2,434	749	80,843	749	2,778	745	39,485
\$200,000 under \$500,000.....	167	148	48,172	602	505	165	37,523	162	1,442	165	20,560
\$500,000 under \$1,000,000.....	18	17	12,716	65	55	18	9,520	18	387	18	5,156
\$1,000,000 or more.....	11	8	23,643	37	31	11	18,915	11	822	11	11,700
Returns under \$5,000.....	712,611	191,857	1,560,061	1,354,453	1,266,913	440,798	640,483	223,376	4,937	437,020	102,931
Returns \$5,000 under \$10,000.....	508,909	379,138	3,762,881	1,626,976	1,588,417	502,901	2,201,459	456,876	25,334	500,343	387,477
Returns \$10,000 under \$15,000.....	228,374	200,342	2,744,072	809,310	795,087	227,827	1,837,589	226,128	24,479	227,747	353,612
Returns \$15,000 or more.....	142,927	134									

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Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Washington											
Total.....	1,246,340	736,394	19,913,576	3,347,381	3,200,247	1,076,878	6,573,845	866,356	94,210	1,068,892	1,381,210
No adjusted gross income.....	7,824	4,448	231,446	20,325	18,966	-	-	-	-	-	-
Under \$600.....	60,480		17,456	69,885	68,526	-	-	-	-	-	-
\$600 under \$1,000.....	49,842	25,313	39,784	54,168	51,649	11,457	632	-	-	11,457	87
\$1,000 under \$2,000.....	122,505		181,938	190,359	166,087	87,574	46,770	(*)	(*)	87,270	6,660
\$2,000 under \$3,000.....	88,425	22,993	218,188	152,659	129,463	74,950	96,729	43,906	565	73,834	14,616
\$3,000 under \$4,000.....	78,748	30,153	277,515	177,287	150,683	69,352	126,953	41,064	1,077	64,672	19,877
\$4,000 under \$5,000.....	74,439	30,435	338,584	164,417	150,202	72,610	185,349	47,193	1,744	72,307	31,002
\$5,000 under \$6,000.....	70,331	37,417	388,180	165,009	155,657	68,667	229,699	55,372	2,375	68,567	39,631
\$6,000 under \$7,000.....	96,747	53,246	630,428	261,972	253,604	95,748	382,795	87,728	4,212	95,519	66,570
\$7,000 under \$8,000.....	72,700	55,749	544,915	227,685	223,210	72,323	321,273	67,812	3,765	72,071	56,861
\$8,000 under \$9,000.....	81,247	68,312	689,102	271,316	265,739	81,247	411,723	78,746	5,049	81,224	72,976
\$9,000 under \$10,000.....	72,095	64,222	683,556	240,095	235,206	72,095	433,180	69,979	5,376	71,865	78,032
\$10,000 under \$15,000.....	241,952	221,132	2,917,530	962,024	853,309	241,827	1,984,416	239,519	26,625	241,193	378,487
\$15,000 under \$20,000.....	79,575	76,383	1,352,644	302,232	266,696	79,575	988,172	79,336	14,318	79,353	203,391
\$20,000 under \$25,000.....	21,126	19,854	466,277	78,513	76,386	21,126	362,800	20,857	5,721	21,125	81,890
\$25,000 under \$30,000.....	10,826	10,163	295,157	41,510	40,537	10,826	237,041	10,703	4,062	10,824	57,908
\$30,000 under \$50,000.....	12,660	12,067	477,527	49,140	46,611	12,658	398,087	12,658	8,070	12,634	114,117
\$50,000 under \$100,000.....	3,955	3,851	255,963	15,256	14,533	3,955	221,936	3,985	5,962	3,995	84,168
\$100,000 under \$200,000.....	735	688	96,706	2,817	2,570	734	84,361	734	2,900	734	41,148
\$200,000 under \$500,000.....	160	144	45,966	618	537	160	38,393	160	1,461	160	20,742
\$500,000 under \$1,000,000.....	22	18	15,792	74	60	22	13,830	22	542	22	7,746
\$1,000,000 or more.....	6	6	11,816	20	16	6	9,708	6	375	6	5,303
Returns under \$5,000.....	482,263	113,342	1,042,019	829,100	735,576	315,943	456,434	138,739	3,397	309,600	72,241
Returns \$5,000 under \$10,000.....	393,120	278,946	2,936,180	1,166,077	1,133,416	390,080	1,778,668	359,637	20,777	389,246	314,071
Returns \$10,000 under \$15,000.....	241,852	221,132	2,917,530	862,024	853,309	241,827	1,984,416	239,519	26,625	241,193	378,487
Returns \$15,000 or more.....	129,105	122,974	3,017,847	490,180	477,946	129,028	2,354,327	128,461	43,411	128,853	616,411
West Virginia											
Total.....	566,235	347,011	13,531,740	1,547,985	1,486,463	460,740	2,230,371	358,759	29,591	460,563	451,225
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	39,387	3,893	13,171	50,884	47,396	-	-	-	-	-	-
\$600 under \$1,000.....	34,644	4,570	27,814	46,612	41,854	7,613	791	(*)	(*)	7,613	117
\$1,000 under \$2,000.....	58,356	20,546	86,608	113,698	106,067	33,564	15,147	-	-	33,564	2,181
\$2,000 under \$3,000.....	46,205	16,436	113,821	101,448	88,335	36,940	45,173	21,330	286	36,940	7,011
\$3,000 under \$4,000.....	50,923	24,611	178,619	121,674	113,040	48,252	82,590	27,740	567	48,203	13,174
\$4,000 under \$5,000.....	36,729	22,068	169,495	89,594	87,338	36,729	94,476	27,405	782	36,729	15,669
\$5,000 under \$6,000.....	44,527	31,725	244,537	139,516	133,349	44,527	131,129	37,247	1,139	44,527	21,869
\$6,000 under \$7,000.....	51,645	38,996	335,613	150,048	147,130	51,645	202,090	46,707	2,253	51,578	35,134
\$7,000 under \$8,000.....	41,232	33,224	311,631	139,693	136,812	41,232	189,545	38,664	2,216	41,231	33,448
\$8,000 under \$9,000.....	36,031	33,671	306,556	151,086	149,644	36,031	178,178	36,031	2,139	36,021	31,431
\$9,000 under \$10,000.....	27,397	24,114	256,926	100,605	98,012	27,397	164,664	26,233	2,007	27,397	30,222
\$10,000 under \$15,000.....	69,339	65,637	822,711	241,566	240,088	69,339	581,833	68,853	7,648	69,290	110,399
\$15,000 under \$20,000.....	18,120	15,081	271,345	55,357	54,079	18,120	208,630	16,071	3,065	16,119	44,032
\$20,000 under \$25,000.....	4,669	4,358	82,027	14,597	13,926	4,669	82,020	4,669	1,336	4,669	18,995
\$25,000 under \$30,000.....	1,549	1,549	42,378	5,817	5,670	1,549	34,964	1,549	601	1,549	8,603
\$30,000 under \$50,000.....	3,660	3,501	133,369	14,434	13,971	3,660	113,971	3,659	2,328	3,660	33,316
\$50,000 under \$100,000.....	1,234	1,099	77,980	4,857	4,573	1,234	67,726	1,234	1,841	1,234	26,021
\$100,000 under \$200,000.....	199	172	24,587	735	651	199	21,901	199	771	199	10,225
\$200,000 under \$500,000.....	35	29	9,438	122	104	35	8,263	35	326	35	4,659
\$500,000 under \$1,000,000.....	5	5	9,946	22	20	5	7,012	5	282	5	4,020
\$1,000,000 or more.....											
Returns under \$5,000.....	268,593	92,850	1,584,339	529,530	488,434	163,098	238,447	77,603	1,640	163,049	38,151
Returns \$5,000 under \$10,000.....	200,832	161,730	1,455,262	680,948	664,947	200,832	865,605	184,882	9,754	200,754	152,103
Returns \$10,000 under \$15,000.....	69,339	66,637	822,711	241,566	240,088	69,339	581,833	68,853	7,648	69,290	110,399
Returns \$15,000 or more.....	27,471	25,794	669,428	95,941	92,994	27,471	544,486	27,421	10,549	27,470	150,572
Wisconsin											
Total.....	1,631,746	915,779	11,682,685	4,558,531	4,298,203	1,366,220	7,275,093	1,093,052	101,545	1,344,755	1,491,888
No adjusted gross income.....	6,826	(*)	213,083	17,637	14,425	-	-	-	-	-	-
Under \$600.....	79,192	5,062	28,720	104,422	93,332	-	-	-	-	-	-
\$600 under \$1,000.....	88,077	7,116	69,599	120,324	97,305	15,223	958	-	-	15,223	129
\$1,000 under \$2,000.....	192,926	30,917	283,244	301,799	257,110	140,322	75,683	9,263	16	137,137	10,662
\$2,000 under \$3,000.....	141,929	40,847	345,369	265,083	216,539	113,432	141,899	76,512	964	109,052	21,465
\$3,000 under \$4,000.....	110,991	30,837	382,346	220,420	191,915	100,823	196,750	69,117	1,878	96,159	31,632
\$4,000 under \$5,000.....	94,373	48,210	426,806	275,476	253,319	83,412	202,609	54,620	1,923	78,857	33,892
\$5,000 under \$6,000.....	86,611	40,254	474,534	205,877	194,413	85,443	288,599	77,019	3,309	84,431	49,598
\$6,000 under \$7,000.....	106,142	64,759	685,991	315,885	297,263	105,045	398,439	95,715	4,477	103,836	69,812
\$7,000 under \$8,000.....	109,580	76,761	818,070	342,890	338,135	107,582	488,126	103,713	5,866	106,851	66,422
\$8,000 under \$9,000.....	117,176	103,238	993,322	441,136	431,976	117,123	578,045	113,406	7,027	116,701	102,165
\$9,000 under \$10,000.....	95,931	81,951	910,688	380,142	370,186	95,931	538,394	93,428	6,651	95,081	96,543
\$10,000 under \$15,000.....	290,658	277,407	3,509,349	1,129,770	1,117,956	290,637	2,323,165	289,208	30,625	290,283	438,468
\$15,000 under \$20,000.....	65,690	62,896	1,104,559	248,908	244,523	65,608	792,480	65,433	11,467	65,605	163,744
\$20,000 under \$25,000.....	17,574	16,944	385,036	68,814	66,330	17,574	281,366	17,553	4,379	17,500	62,224
\$25,000 under \$30,000.....	7,705	7,128	209,888	34,344	32,862	7,705	153,273	7,705	2,568	7,705	36,710
\$30,000 under \$50,000.....	14,128	13,315	534,541	59,505	56,135	14,128	405,702	14,128	4,107	14,107	113,716
\$50,000 under \$100,000.....	5,188	4,748	342,691	22,150	20,991	5,188	266,075	5,188	7,059	5,186	100,059
\$100,000 under \$200,000.....	846	769	111,648	3,202	2,841	843	86,602	843	2,953	840	41,791
\$200,000 under \$500,000.....	170	153	49,483	634	549	168	36,303	168	1,429	168	20,439
\$500,000 under \$1,000,000.....	22	18	14,469	76	67	22	10,601	22	428	22	6,089
\$1,000,000 or more.....	11	10	15,417	37	31	11	10,027	11	414	11	5,871
Returns under \$5,000.....	714,314	165,428	1,523,000	1,305,161	1,123,945						

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
						(1)	(2)	(3)	(4)	(5)	(6)
Wyoming											
Total.....	120,259	74,714	4,771,239	308,813	290,762	99,522	493,824	72,909	6,673	98,659	100,290
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-
\$600 under \$1,000.....	8,237	5,071	6,296	8,377	8,377	(*)	(*)	(*)	(*)	13,561	745
\$1,000 under \$2,000.....	18,604		24,769	29,320	24,607	13,250	5,203				
\$2,000 under \$3,000.....	8,716		21,412	17,428	14,468	17,411	26,802	12,315	206	17,232	3,830
\$3,000 under \$4,000.....	11,381	8,425	39,032	24,893	19,807	6,029	12,519			5,708	1,787
\$4,000 under \$5,000.....	6,105	6,105	26,575	16,968	16,328						
\$5,000 under \$6,000.....	10,576	7,862	56,010	20,176	18,819	10,499	36,195	10,423	392	10,499	6,080
\$6,000 under \$7,000.....	7,690	6,012	50,213	20,269	19,948	7,690	30,258	6,652	339	7,369	5,247
\$7,000 under \$8,000.....	9,679	6,468	72,036	33,644	33,323	9,679	41,457	8,322	488	9,679	7,327
\$8,000 under \$9,000.....		10,121	89,017	39,007	37,329	10,121	54,232	10,045	654	10,093	9,294
\$9,000 under \$10,000.....											
\$10,000 under \$15,000.....	16,992	16,813	204,321	62,396	61,862	16,992	140,429	16,458	1,799	16,992	26,492
\$15,000 under \$20,000.....	4,209	4,032	71,324	17,690	17,690	4,209	52,382	4,209	761	4,209	10,774
\$20,000 under \$25,000.....	1,763	1,616	39,251	6,013	5,937	1,763	31,758	1,725	509	1,763	7,171
\$25,000 under \$30,000.....	540	540	14,554	2,232	2,232	540	11,236	540	187	540	2,644
\$30,000 under \$50,000.....	640	640	25,208	2,648	2,621	640	22,322	640	463	636	6,545
\$50,000 under \$100,000.....	333	302	22,589	1,197	1,059	333	19,468	322	510	333	7,425
\$100,000 under \$200,000.....	28	24	3,956	90	81	28	3,399	28	119	28	1,673
\$200,000 under \$500,000.....	10	9	2,840	51	49	10	2,491	10	98	10	1,407
\$500,000 under \$1,000,000.....	-	7	4,761	2-	18	7	3,663	7	147	7	1,948
\$1,000,000 or more.....											
Returns under \$5,000.....	57,671	20,268	1,115,160	103,376	89,794	37,011	44,536	13,528	208	36,501	6,363
Returns \$5,000 under \$10,000.....	38,066	30,463	267,276	113,096	109,419	37,989	162,141	35,442	1,873	37,640	27,848
Returns \$10,000 under \$15,000.....	16,992	16,813	204,321	62,396	61,862	16,992	140,429	16,458	1,799	16,992	26,492
Returns \$15,000 or more.....	7,530	7,170	184,482	29,945	29,687	7,530	146,718	7,481	2,793	7,526	39,587
Puerto Rico <sup>3</sup>											
Total.....	33,579	20,583	1,151,219	109,325	108,356	20,549	77,873	12,928	964	17,928	8,642
No adjusted gross income.....	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
Under \$600.....											
\$600 under \$1,000.....	12,817	(*)	14,051	37,181	36,214	(*)	(*)	-	-	(*)	(*)
\$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.....	16,474	12,441	89,061	57,531	57,531	15,261	43,769	9,952	436	14,162	4,083
\$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.....	2,994	2,630	40,959	12,927	12,927	2,994	27,172	2,862	360	2,450	2,304
\$15,000 under \$20,000.....											
\$20,000 under \$25,000.....											
\$25,000 under \$30,000.....											
\$30,000 under \$50,000.....											
\$50,000 under \$100,000.....	114	104	7,148	294	292	114	6,099	114	169	104	2,219
\$100,000 under \$200,000.....											
\$200,000 under \$500,000.....											
\$500,000 under \$1,000,000.....											
\$1,000,000 or more.....											
Returns under \$5,000.....	22,617	12,898	150,052	73,397	72,430	9,587	11,305	(*)	(*)	8,487	1,191
Returns \$5,000 under \$10,000.....	9,762	6,495	75,992	30,566	30,566	9,762	48,954	8,662	591	8,613	4,379
Returns \$10,000 under \$15,000.....	1,200	1,190	25,175	5,362	5,360	1,200	17,614	1,200	328	828	3,072
Returns \$15,000 or more.....											
Office of International Operations <sup>4</sup>											
Total.....	171,030	99,387	1,241,773	492,169	480,576	125,788	821,977	78,296	13,005	121,955	173,973
No adjusted gross income.....	13,179	(*)	2,515	23,539	23,539	-	-	-	-	-	-
Under \$600.....	5,966	6,487	1,975	14,557	14,557	-	-	-	-	-	-
\$600 under \$1,000.....	11,350		9,459	21,533	21,533	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000.....	22,166	8,714	30,985	48,233	44,940	11,866	5,754			11,574	807
\$2,000 under \$3,000.....	18,344	5,151	45,711	39,020	36,943	15,087	18,800	12,189	189	14,048	2,840
\$3,000 under \$4,000.....	13,029	8,117	44,614	38,362	35,932	10,084	15,531			10,084	2,017
\$4,000 under \$5,000.....	13,768	9,222	61,871	46,451	45,960	12,835	24,297			12,307	3,620
\$5,000 under \$6,000.....	9,492	3,856	51,472	34,823	34,823	8,101	21,624	11,775	337	7,635	3,208
\$6,000 under \$7,000.....	7,358	6,896	47,742	25,220	24,718	7,242	24,040	4,918	206	6,775	3,754
\$7,000 under \$8,000.....	8,772	8,164	66,002	29,676	29,676	8,772	40,163	8,195	462	8,596	7,090
\$8,000 under \$9,000.....	10,467	8,999	91,123	36,720	35,506	10,467	53,725	3,375	496	10,467	9,273
\$9,000 under \$10,000.....											
\$10,000 under \$15,000.....	17,461	12,769	214,539	98,515	97,868	17,285	155,220	14,671	1,860	17,284	28,459
\$15,000 under \$20,000.....	8,579	7,114	151,370	32,843	32,656	8,579	115,335	7,772	1,642	8,227	22,733
\$20,000 under \$25,000.....	4,711	4,129	104,093	18,491	18,316	4,711	82,353	4,364	1,240	4,535	16,152
\$25,000 under \$30,000.....	2,467	2,381	68,229	9,504	9,223	2,467	56,160	2,465	992	2,267	10,642
\$30,000 under \$50,000.....	2,205	1,746	83,384	7,679	7,597	2,205	71,166	2,024	1,341	2,138	16,049
\$50,000 under \$100,000.....	1,335	1,142	84,805	5,668	5,535	1,335	71,115	1,182	1,774	1,275	19,273
\$100,000 under \$200,000.....	283	215	38,416	999	942	281	32,227	270	1,099	275	12,468
\$200,000 under \$500,000.....	82	60	23,234	277	257	82	19,560	81	750	79	8,299
\$500,000 under \$1,000,000.....		10	25,263	59	55	10	14,721	15	620	16	7,264
\$1,000,000 or more.....											
Returns under \$5,000.....	97,802	41,906	1,192,101	231,695	223,404	54,245	64,571	17,896	338	52,386	9,310
Returns \$5,000 under \$10,000.....	36,089	27,915	256,340	126,439	124,723	34,582	139,551	27,556	1,351	33,473	23,325
Returns \$10,000 under \$15,000.....	17,461	12,769	214,539	58,515	57,868	17,285	155,220	14,671	1,860	17,284	28,459
Returns \$15,000 or more.....	19,678	16,797	578,793	75,520	74,581	19,676	462,635	18,173	9,456	18,812	112,879

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 Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deduction) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)	
Central Region											
Total.....	10,543,362	6,188,287	21,142,941	29,574,243	28,417,937	9,052,386	52,682,168	7,407,384	760,427	8,975,781	11,239,708
No adjusted gross income.....	38,292	20,965	127,988	101,879	92,163	-	-	-	-	-	-
Under \$600.....	566,830	35,638	188,453	677,491	649,346	-	-	-	-	-	-
\$600 under \$1,000.....	406,766	35,148	329,082	519,368	482,737	95,341	5,364	(*)	(*)	95,341	736
\$1,000 under \$2,000.....	978,380	155,906	1,451,246	1,556,854	1,371,233	700,436	370,986	51,876	133	685,797	52,565
\$2,000 under \$3,000.....	828,815	226,345	2,066,225	1,615,281	1,398,095	667,021	835,387	428,230	5,762	648,795	128,825
\$3,000 under \$4,000.....	756,404	249,077	2,649,872	1,583,133	1,427,858	689,283	1,338,400	473,195	12,286	674,369	219,164
\$4,000 under \$5,000.....	688,845	297,255	3,095,506	1,589,003	1,495,303	659,351	1,720,906	490,353	16,323	648,674	286,333
\$5,000 under \$6,000.....	644,083	359,609	3,541,974	1,797,337	1,732,242	626,735	1,958,944	512,720	19,796	620,501	334,317
\$6,000 under \$7,000.....	695,912	462,486	4,528,212	2,159,992	2,091,977	680,349	2,547,380	598,661	27,750	674,826	441,546
\$7,000 under \$8,000.....	689,577	504,998	5,173,935	2,251,049	2,201,071	687,659	3,063,751	646,949	36,212	685,662	543,464
\$8,000 under \$9,000.....	717,830	580,121	6,094,753	2,544,548	2,504,803	715,895	3,688,956	699,213	45,214	715,003	665,358
\$9,000 under \$10,000.....	654,705	563,625	6,207,285	2,332,249	2,295,627	654,901	3,902,899	642,832	49,135	653,554	714,899
\$10,000 under \$15,000.....	1,956,199	1,822,236	23,509,358	7,346,728	7,256,739	1,955,646	15,832,763	1,944,644	209,549	1,953,291	3,017,333
\$15,000 under \$20,000.....	564,058	543,301	5,546,360	2,118,699	2,089,835	564,057	6,970,516	562,695	100,715	563,782	1,442,541
\$20,000 under \$25,000.....	154,486	147,813	3,401,244	577,073	562,055	154,357	2,621,600	153,712	41,434	154,244	592,229
\$25,000 under \$30,000.....	62,921	59,356	1,716,863	248,505	238,942	62,805	1,355,524	62,633	23,238	62,780	332,761
\$30,000 under \$50,000.....	91,721	85,578	3,463,247	365,321	349,684	91,674	2,827,429	91,173	97,778	91,625	827,097
\$50,000 under \$100,000.....	38,412	35,509	2,538,304	156,252	147,176	38,367	2,147,128	38,274	58,641	38,353	836,038
\$100,000 under \$200,000.....	7,135	6,518	924,324	27,272	24,755	7,130	783,389	7,120	27,063	7,126	386,077
\$200,000 under \$500,000.....	1,606	1,404	465,098	5,789	5,041	1,603	384,058	1,601	15,269	1,602	217,658
\$500,000 under \$1,000,000.....	271	238	181,106	989	874	265	148,644	264	6,084	265	87,076
\$1,000,000 or more.....	114	101	228,756	431	376	111	188,146	111	7,970	111	113,712
Returns under \$5,000.....	4,264,332	1,015,934	9,652,395	7,641,009	6,916,740	2,811,232	4,261,043	1,444,782	34,511	2,752,976	687,624
Returns \$5,000 under \$10,000.....	3,402,107	2,470,299	25,546,159	11,085,175	10,825,720	3,365,139	15,161,930	3,100,375	178,106	3,349,546	2,699,583
Returns \$10,000 under \$15,000.....	1,956,199	1,822,236	23,509,358	7,346,728	7,256,739	1,955,646	15,832,763	1,944,644	209,549	1,953,291	3,017,333
Returns \$15,000 or more.....	920,724	879,818	22,435,029	3,501,331	3,418,738	920,369	17,426,432	917,583	338,261	919,968	4,835,168
Mid-Atlantic Region											
Total.....	10,946,358	5,858,185	24,200,693	29,021,015	27,760,038	9,341,685	54,961,676	7,684,204	812,828	9,284,790	11,991,719
No adjusted gross income.....	37,195	18,933	160,469	92,753	79,413	-	-	-	-	-	-
Under \$600.....	640,609	31,743	213,563	763,900	739,276	-	-	-	-	-	-
\$600 under \$1,000.....	473,727	31,884	375,646	605,176	564,886	86,258	5,666	(*)	(*)	86,257	789
\$1,000 under \$2,000.....	1,008,221	142,886	1,503,558	1,591,770	1,369,609	731,384	377,268	57,437	183	716,886	53,575
\$2,000 under \$3,000.....	816,465	187,968	2,033,842	1,507,338	1,325,279	677,966	844,762	450,791	5,951	660,865	128,561
\$3,000 under \$4,000.....	809,634	231,348	2,821,230	1,596,595	1,435,286	753,647	1,455,050	526,125	13,842	746,958	238,997
\$4,000 under \$5,000.....	754,112	268,738	3,393,142	1,703,762	1,595,015	721,670	1,822,659	555,768	18,766	714,510	319,485
\$5,000 under \$6,000.....	781,194	366,365	4,299,011	2,021,644	1,937,558	765,088	2,465,299	630,309	25,857	762,604	428,643
\$6,000 under \$7,000.....	716,066	433,746	4,649,165	2,023,179	1,946,037	768,698	2,723,252	644,594	30,740	704,700	476,459
\$7,000 under \$8,000.....	774,624	521,925	5,797,595	2,304,604	2,259,307	770,430	3,521,145	731,216	42,280	768,959	635,905
\$8,000 under \$9,000.....	700,110	540,595	5,951,552	2,358,802	2,310,997	696,470	3,629,689	680,766	44,993	695,976	659,913
\$9,000 under \$10,000.....	624,583	536,198	5,933,897	2,228,559	2,179,582	622,004	3,667,695	611,503	46,278	621,145	671,235
\$10,000 under \$15,000.....	1,795,072	1,597,705	21,667,646	6,443,986	6,351,126	1,794,323	14,602,729	1,786,512	195,365	1,792,742	2,810,401
\$15,000 under \$20,000.....	558,029	523,760	5,501,225	2,039,706	1,995,066	557,588	6,902,548	554,900	100,235	557,001	1,439,405
\$20,000 under \$25,000.....	198,184	185,001	4,377,138	747,487	726,948	197,929	3,296,045	197,161	52,255	197,844	749,451
\$25,000 under \$30,000.....	88,179	81,655	2,398,503	332,171	321,270	88,178	1,874,430	88,109	32,560	88,167	465,151
\$30,000 under \$50,000.....	115,239	107,392	4,298,093	445,115	424,181	115,208	3,450,834	114,928	69,685	115,172	995,747
\$50,000 under \$100,000.....	43,918	40,473	2,908,217	172,253	161,087	43,896	2,417,779	43,739	65,531	43,861	936,647
\$100,000 under \$200,000.....	8,692	7,914	1,151,448	33,158	30,153	8,674	968,541	8,652	33,428	8,669	476,532
\$200,000 under \$500,000.....	2,005	1,735	570,101	7,306	6,408	1,990	463,460	1,978	18,047	1,988	258,255
\$500,000 under \$1,000,000.....	341	290	230,323	1,224	1,092	336	183,985	336	7,597	336	107,773
\$1,000,000 or more.....	159	131	316,267	527	462	151	228,831	151	9,228	150	138,795
Returns under \$5,000.....	4,539,963	913,500	10,180,513	7,861,294	7,108,764	2,970,725	4,565,405	1,592,350	38,750	2,925,476	741,407
Returns \$5,000 under \$10,000.....	3,596,577	2,398,229	26,631,220	10,936,788	10,633,421	3,562,687	16,007,089	3,295,388	190,148	3,553,384	2,872,155
Returns \$10,000 under \$15,000.....	1,795,072	1,597,705	21,667,646	6,443,986	6,351,126	1,794,323	14,602,729	1,786,512	195,365	1,792,742	2,810,401
Returns \$15,000 or more.....	1,014,746	948,351	25,751,314	3,778,947	3,666,667	1,013,950	19,786,425	1,009,954	388,565	1,013,188	5,567,756
Midwest Region											
Total.....	11,232,040	6,282,221	22,649,972	30,920,405	29,267,792	9,354,487	52,960,829	7,443,589	771,346	9,186,572	11,337,877
No adjusted gross income.....	74,130	41,889	221,875	212,077	185,060	-	-	-	-	-	-
Under \$600.....	641,173	48,287	211,156	814,168	745,460	-	-	-	-	-	-
\$600 under \$1,000.....	527,054	46,669	419,444	700,033	619,454	94,433	5,254	(*)	(*)	93,158	709
\$1,000 under \$2,000.....	1,210,260	221,317	1,771,157	2,003,739	1,702,980	840,426	411,970	43,799	78	820,323	57,800
\$2,000 under \$3,000.....	889,599	260,874	2,149,823	1,773,557	1,489,339	692,876	849,802	437,513	5,705	651,931	126,281
\$3,000 under \$4,000.....	822,191	287,357	2,865,758	1,785,940	1,592,115	734,843	1,366,161	483,166	12,499	700,098	218,261
\$4,000 under \$5,000.....	770,121	330,505	3,477,584	1,865,641	1,715,800	735,425	1,815,951	527,470	17,010	708,221	297,711
\$5,000 under \$6,000.....	708,431	386,281	3,893,964	1,922,979	1,818,869	686,099	2,154,320	562,176	22,065	672,590	363,653
\$6,000 under \$7,000.....	722,567	446,810	4,686,564	2,151,251	2,070,416	713,418	2,710,440	628,700	30,215	740,796	469,808
\$7,000 under \$8,000.....	701,528	488,124	5,262,160	2,240,903	2,188,983	696,677	3,150,969	656,589	37,427	687,095	556,176
\$8,000 under \$9,000.....	734,866	584,011	6,232,749	2,574,859	2,523,359	731,431	3,740,186	706,302	45,710	728,650	671,343
\$9,000 under \$10,000.....	606,106	512,856	5,754,096	2,198,531	2,151,407	605,941	3,554,308	598,419	44,625	602,328	641,437
\$10,000 under \$15,000.....	1,907,253	1,766,332	23,037,225	7,165,769	7,067,140	1,906,935	15,387,903	1,889,933	203,598	1,902,270	2,920,160
\$15,000 under \$20,000.....	537,937	509,234	9,096,505	2,017,224	1,973,116	537,718	6,640,518	536,043	96,485	537,207	1,376,096
\$20,000 under \$25,000.....	159,629	148,847	3,509,636	610,708	588,767	159,497	2,663,241	159,013	42,312	159,283	601,286

Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
North-Atlantic Region											
Total.....	11,855,622	5,987,374	498,037,176	31,045,376	29,388,694	10,227,616	63,590,968	8,302,658	998,341	10,168,717	14,737,479
No adjusted gross income.....	23,916	13,188	217,886	65,578	55,462	-	-	-	-	-	-
Under \$600.....	591,460	12,749	196,441	661,245	637,022	-	-	-	-	-	-
\$600 under \$1,000.....	489,287	21,994	389,800	581,061	548,981	106,927	5,168	(*)	(*)	106,927	689
\$1,000 under \$2,000.....	1,138,958	132,622	1,689,935	1,715,885	1,476,938	835,376	443,173	58,191	195	824,837	63,338
\$2,000 under \$3,000.....	898,896	185,422	2,247,261	1,700,686	1,448,948	707,917	903,426	474,000	6,293	691,418	139,233
\$3,000 under \$4,000.....	840,795	213,109	2,962,694	1,683,693	1,497,779	778,348	1,493,498	533,402	13,703	764,667	244,184
\$4,000 under \$5,000.....	872,498	287,342	3,913,430	1,932,069	1,742,214	833,345	2,116,446	612,260	20,944	824,990	359,545
\$5,000 under \$6,000.....	828,809	311,858	4,573,247	1,943,115	1,836,709	816,305	2,676,275	681,023	28,621	812,644	466,100
\$6,000 under \$7,000.....	771,658	398,655	5,016,640	2,132,554	2,029,657	761,957	2,941,221	672,008	33,146	760,837	524,118
\$7,000 under \$8,000.....	799,173	499,674	5,999,557	2,435,513	2,336,172	791,097	3,574,311	738,414	42,546	790,166	646,575
\$8,000 under \$9,000.....	708,302	520,370	6,005,898	2,325,821	2,252,291	708,276	3,629,116	679,542	44,195	706,179	660,683
\$9,000 under \$10,000.....	649,272	504,799	6,164,867	2,184,184	2,134,760	649,269	3,873,776	638,576	49,259	649,081	718,405
\$10,000 under \$15,000.....	2,027,564	1,786,006	24,437,273	7,252,150	7,107,340	2,025,773	16,177,032	2,006,369	215,534	2,024,399	3,115,803
\$15,000 under \$20,000.....	633,117	573,996	10,743,349	2,268,506	2,215,986	632,691	7,717,425	629,027	112,519	632,407	1,621,523
\$20,000 under \$25,000.....	220,427	199,298	4,883,989	809,112	780,627	220,022	3,601,936	219,301	57,359	220,019	822,207
\$25,000 under \$30,000.....	110,031	100,677	2,999,157	413,431	394,551	109,886	2,258,538	109,650	38,778	109,849	553,705
\$30,000 under \$50,000.....	154,556	139,944	5,808,626	596,075	559,572	154,375	4,438,205	153,337	88,482	154,328	1,271,532
\$50,000 under \$100,000.....	71,461	63,955	4,770,035	273,102	252,802	71,311	3,707,568	70,931	98,675	71,252	1,411,189
\$100,000 under \$200,000.....	18,418	16,212	2,455,767	88,429	60,714	18,320	1,883,103	18,207	63,443	18,306	907,907
\$200,000 under \$500,000.....	5,164	4,395	1,508,473	18,555	16,220	5,132	1,109,602	5,107	42,761	5,119	610,374
\$500,000 under \$1,000,000.....	916	779	619,460	3,233	2,771	900	454,696	890	18,306	897	261,526
\$1,000,000 or more.....	404	330	823,164	1,379	1,386	395	586,452	392	23,578	395	338,845
Returns under \$5,000.....	4,855,810	866,426	11,227,675	8,340,217	7,407,334	3,261,913	4,961,710	1,679,974	41,140	3,212,839	806,989
Returns \$5,000 under \$10,000.....	3,757,754	2,235,356	27,760,208	11,001,187	10,589,589	3,726,938	16,694,700	3,409,473	197,767	3,718,907	3,015,881
Returns \$10,000 under \$15,000.....	2,027,564	1,786,006	24,437,273	7,252,150	7,107,340	2,025,773	16,177,032	2,006,369	215,534	2,024,399	3,115,803
Returns \$15,000 or more.....	1,214,494	1,099,586	34,612,020	4,451,822	4,284,431	1,213,032	25,757,526	1,206,842	543,900	1,212,572	7,798,806
Southeast Region											
Total.....	9,164,571	5,388,234	59,192,327	25,495,460	24,470,128	7,335,637	35,706,491	5,429,598	497,427	7,278,831	7,523,826
No adjusted gross income.....	58,119	41,129	239,465	170,558	157,485	-	-	-	-	-	-
Under \$600.....	490,468	47,810	203,778	774,808	735,118	-	-	-	-	-	-
\$600 under \$1,000.....	436,923	54,998	350,653	635,681	593,523	93,476	5,507	-	-	91,171	745
\$1,000 under \$2,000.....	1,053,314	254,986	1,569,640	1,892,583	1,678,254	650,055	334,429	50,225	153	642,982	47,391
\$2,000 under \$3,000.....	847,787	295,607	2,118,957	1,857,068	1,688,964	629,202	737,911	345,510	4,504	619,657	113,008
\$3,000 under \$4,000.....	856,434	393,783	2,995,797	2,167,045	2,035,213	751,851	1,250,286	388,426	9,567	733,864	199,959
\$4,000 under \$5,000.....	779,442	433,569	3,497,940	2,188,783	2,122,086	716,057	1,652,607	480,614	13,633	712,334	270,405
\$5,000 under \$6,000.....	706,432	483,052	3,879,110	2,266,299	2,197,209	680,137	1,900,017	506,656	16,685	673,332	314,209
\$6,000 under \$7,000.....	682,395	512,089	4,435,065	2,312,633	2,263,647	667,817	2,343,192	573,315	24,015	663,781	397,286
\$7,000 under \$8,000.....	533,737	447,364	3,998,463	1,769,496	1,723,913	530,915	2,277,948	503,331	25,840	528,307	393,066
\$8,000 under \$9,000.....	505,839	445,248	4,296,066	1,745,836	1,716,614	505,117	2,559,306	490,116	30,597	504,590	453,281
\$9,000 under \$10,000.....	442,535	406,542	4,199,730	1,586,386	1,559,466	442,194	2,581,903	435,697	32,127	441,795	463,871
\$10,000 under \$15,000.....	1,219,790	1,053,414	13,440,100	4,045,237	3,988,638	1,118,757	8,909,523	1,103,467	116,414	1,117,300	1,684,837
\$15,000 under \$20,000.....	297,595	281,976	5,056,504	1,106,122	1,081,218	297,440	3,621,097	296,004	52,288	297,097	747,561
\$20,000 under \$25,000.....	101,129	95,086	2,242,351	383,158	366,698	100,791	1,675,859	100,302	26,489	100,514	377,694
\$25,000 under \$30,000.....	47,467	44,634	1,297,600	184,839	178,291	47,466	1,000,893	47,266	17,126	47,275	204,964
\$30,000 under \$50,000.....	67,658	62,324	2,561,090	262,342	247,337	67,599	2,050,753	67,367	41,641	67,488	590,549
\$50,000 under \$100,000.....	30,133	27,792	1,984,948	118,788	111,422	30,446	1,630,907	29,963	43,769	29,995	622,173
\$100,000 under \$200,000.....	5,911	5,374	762,393	22,500	20,408	5,903	631,097	5,894	21,387	5,899	304,176
\$200,000 under \$500,000.....	1,183	1,019	342,366	4,297	3,759	1,175	282,464	1,170	10,882	1,175	153,338
\$500,000 under \$1,000,000.....	209	178	140,336	737	643	206	120,111	206	4,696	206	67,006
\$1,000,000 or more.....	70	60	158,885	264	222	69	140,682	69	5,616	69	80,308
Returns under \$5,000.....	4,622,487	1,521,882	10,397,300	9,686,526	9,010,641	2,840,641	3,980,740	1,264,775	27,857	2,800,008	631,508
Returns \$5,000 under \$10,000.....	2,870,938	2,294,495	20,808,434	9,680,650	9,460,849	2,825,544	11,662,365	2,513,115	129,264	2,811,805	2,021,713
Returns \$10,000 under \$15,000.....	1,219,790	1,053,414	13,440,100	4,045,237	3,988,638	1,118,757	8,909,523	1,103,467	116,414	1,117,300	1,684,837
Returns \$15,000 or more.....	551,356	518,443	14,546,493	2,083,047	2,009,993	550,695	11,153,863	548,241	223,892	549,718	3,185,768
Southwest Region											
Total.....	8,308,551	5,128,641	56,422,384	23,688,219	22,747,025	6,721,611	34,903,294	5,055,312	497,572	6,637,282	7,390,789
No adjusted gross income.....	59,853	43,436	243,766	179,639	159,817	-	-	-	-	-	-
Under \$600.....	495,711	35,321	163,236	610,445	581,193	-	-	-	-	-	-
\$600 under \$1,000.....	406,650	44,321	323,590	559,919	528,029	78,851	5,064	(*)	(*)	78,851	713
\$1,000 under \$2,000.....	919,737	224,641	1,352,739	1,618,851	1,428,996	594,232	303,201	43,611	114	585,260	43,099
\$2,000 under \$3,000.....	759,307	277,981	1,886,458	1,678,457	1,520,374	961,370	665,561	344,892	4,316	540,887	100,307
\$3,000 under \$4,000.....	675,983	340,701	2,349,912	1,736,607	1,633,436	585,310	986,855	313,686	7,645	565,749	155,759
\$4,000 under \$5,000.....	634,793	425,996	2,843,567	1,954,943	1,872,201	570,160	1,217,577	321,957	8,912	555,327	193,870
\$5,000 under \$6,000.....	577,817	392,366	3,175,006	1,764,292	1,699,125	562,514	1,607,361	420,958	14,431	554,024	262,666
\$6,000 under \$7,000.....	590,307	439,336	3,938,995	1,953,596	1,905,557	564,499	2,039,081	499,477	21,052	580,276	343,955
\$7,000 under \$8,000.....	529,164	451,141	3,965,266	1,900,117	1,870,348	527,783	2,221,803	486,002	24,937	525,648	381,202
\$8,000 under \$9,000.....	540,475	477,948	4,583,250	1,929,219	1,893,040	540,770	2,709,439	525,603	32,712	538,523	476,646
\$9,000 under \$10,000.....	410,576	373,202	3,882,892	1,500,572	1,472,619	410,196	2,385,916	404,386	29,634	408,902	426,961
\$10,000 under \$15,000.....	1,125,784	1,057,688	13,501,564	4,118,778	4,066,911	1,124,677	9,067,967	1,115,770	119,529	1,122,733	1,714,692
\$15,000 under \$20,000.....	327,095	308,605	3,558,283	1,211,092	1,185,217	326,882	4,066,052	325,176	58,979	326,502	842,343
\$20,000 under \$25,000.....	108,016	99,669	2,384,762	399,967	386,122	108,013	1,834,338	107,786	29,359	107,951</	

## Individual Returns/1968 • State and Regional Data

Table 5.2—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND STATES AND REGIONS—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	Total number of exemptions	Number of exemptions other than age and blindness	Taxable income		Surcharge		Income tax after credits	
						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)
Western Region											
Total.....	11,475,678	6,418,038	49,268,471	31,014,500	29,747,888	9,701,788	56,967,021	7,721,016	825,160	9,608,702	12,206,526
No adjusted gross income.....	75,214	41,640	2,37,528	196,247	178,631	-	-	-	-	-	-
Under \$600.....	603,480	24,678	185,076	688,441	669,853	-	-	-	-	-	-
\$600 under \$1,000.....	403,944	27,225	368,852	564,474	533,433	96,043	5,766	(*)	(*)	96,043	814
\$1,000 under \$2,000.....	1,134,171	174,157	1,690,198	1,726,628	1,560,325	834,422	437,550	46,639	148	825,060	62,057
\$2,000 under \$3,000.....	841,166	227,173	2,069,688	1,603,275	1,429,365	641,618	802,816	416,153	4,994	622,857	121,028
\$3,000 under \$4,000.....	786,212	292,532	2,749,101	1,756,595	1,590,635	677,667	1,220,145	420,007	10,255	651,760	191,860
\$4,000 under \$5,000.....	759,948	335,325	3,429,825	1,844,713	1,721,785	702,536	1,703,804	475,947	15,338	687,811	278,995
\$5,000 under \$6,000.....	743,142	368,891	4,075,331	1,901,621	1,804,522	712,325	2,184,508	566,952	21,959	703,910	369,989
\$6,000 under \$7,000.....	768,718	438,825	4,999,546	2,187,109	2,102,477	754,022	2,794,547	648,717	30,568	749,015	486,954
\$7,000 under \$8,000.....	700,302	489,870	5,264,923	2,162,996	2,109,484	693,254	3,011,904	643,774	34,938	690,655	533,829
\$8,000 under \$9,000.....	693,695	533,171	5,893,986	2,306,358	2,253,410	690,022	3,402,495	655,501	41,299	687,814	613,142
\$9,000 under \$10,000.....	624,652	488,569	5,930,221	2,090,491	2,032,121	622,830	3,532,846	605,164	44,016	621,714	647,264
\$10,000 under \$15,000.....	2,039,038	1,818,471	24,774,362	7,382,844	7,282,025	2,036,946	15,832,163	2,007,228	208,447	2,033,905	3,010,866
\$15,000 under \$20,000.....	730,964	686,218	12,426,047	2,669,450	2,623,121	729,606	8,648,871	724,885	124,107	728,363	1,779,336
\$20,000 under \$25,000.....	234,411	219,683	5,172,024	878,290	854,867	233,996	3,735,637	232,482	58,137	233,765	831,067
\$25,000 under \$30,000.....	97,714	90,018	2,658,059	369,754	355,704	97,676	1,970,367	97,188	33,211	97,565	473,674
\$30,000 under \$50,000.....	121,749	110,271	4,568,741	465,356	442,412	121,509	3,471,447	121,053	68,547	121,230	971,771
\$50,000 under \$100,000.....	45,949	41,316	3,021,574	177,406	165,558	45,838	2,334,960	45,675	61,265	45,783	868,712
\$100,000 under \$200,000.....	8,805	7,655	1,163,207	32,444	29,263	8,750	883,839	8,732	29,638	8,734	420,871
\$200,000 under \$500,000.....	2,236	1,909	649,271	8,101	7,171	2,218	488,392	2,214	18,717	2,210	265,628
\$500,000 under \$1,000,000.....	368	321	252,430	1,380	1,224	362	192,690	360	7,618	360	108,624
\$1,000,000 or more.....	150	120	363,359	527	480	148	312,276	147	11,956	148	170,044
Returns under \$5,000.....	4,664,185	1,122,730	10,055,211	8,380,373	7,684,027	2,952,286	4,170,080	1,360,944	30,737	2,883,531	654,754
Returns \$5,000 under \$10,000.....	3,530,509	2,319,326	26,164,007	10,648,575	10,302,036	3,472,453	14,926,300	3,120,108	172,780	3,453,108	2,651,178
Returns \$10,000 under \$15,000.....	2,039,038	1,818,471	24,774,362	7,382,844	7,282,025	2,036,946	15,832,163	2,007,228	208,447	2,033,905	3,010,866
Returns \$15,000 or more.....	1,241,946	1,157,511	30,274,891	4,602,708	4,479,800	1,240,103	22,038,478	1,232,736	413,196	1,238,158	5,889,728
Other Areas <sup>5</sup>											
Total.....	204,609	119,970	1,392,991	601,494	588,932	146,337	899,851	91,224	13,970	139,883	182,615
No adjusted gross income.....	14,359	(*)	2,515	24,931	24,931	-	-	-	-	-	-
Under \$600.....	9,095	7,567	3,143	19,846	19,846	-	-	-	-	-	-
\$600 under \$1,000.....	11,482	9,588	21,797	21,797	21,797	(*)	(*)	-	-	(*)	(*)
\$1,000 under \$2,000.....	31,722	12,830	43,740	79,861	75,601	24,046	6,587	-	-	12,786	844
\$2,000 under \$3,000.....	18,344	5,151	45,711	39,020	36,943	15,087	18,800	13,270	217	14,048	2,840
\$3,000 under \$4,000.....	16,271	10,278	56,024	49,169	46,739	12,245	19,360	-	-	12,245	2,627
\$4,000 under \$5,000.....	19,146	14,551	86,463	70,468	69,977	18,081	30,940	7,692	167	17,421	4,164
\$5,000 under \$6,000.....	11,541	5,905	62,712	43,987	43,987	10,150	26,038	7,149	206	9,684	3,877
\$6,000 under \$7,000.....	9,293	8,831	60,142	32,959	32,457	9,177	30,566	6,853	268	8,710	4,083
\$7,000 under \$8,000.....	12,642	9,131	95,422	35,480	35,480	12,642	62,520	12,065	771	11,499	9,020
\$8,000 under \$9,000.....	10,467	8,999	91,123	36,720	35,506	10,467	53,725	8,375	496	10,467	9,273
\$9,000 under \$10,000.....	19,369	14,313	237,471	66,374	65,727	19,193	170,877	16,447	2,061	19,010	29,909
\$15,000 under \$20,000.....	9,665	8,200	169,398	37,911	37,724	9,665	126,851	8,858	1,801	8,951	23,587
\$20,000 under \$25,000.....	4,711	4,129	104,093	18,491	18,316	4,711	82,353	4,364	1,240	4,535	16,152
\$25,000 under \$30,000.....	2,467	2,381	68,229	9,504	9,223	2,467	56,160	2,465	992	2,267	10,642
\$30,000 under \$50,000.....	2,244	1,785	84,676	7,784	7,702	2,244	72,255	2,063	1,862	2,168	16,200
\$50,000 under \$100,000.....	1,404	1,202	89,436	5,836	5,703	1,404	75,315	1,251	1,393	1,344	20,983
\$100,000 under \$200,000.....	285	217	38,649	1,007	949	283	32,435	272	1,106	277	12,571
\$200,000 under \$500,000.....	86	63	24,226	290	269	86	20,160	85	771	82	8,552
\$500,000 under \$1,000,000.....	16	10	25,263	59	55	16	14,721	15	620	16	7,264
\$1,000,000 or more.....											
Returns under \$5,000.....	120,419	54,804	124,153	305,092	295,834	63,832	75,876	20,962	384	60,873	10,501
Returns \$5,000 under \$10,000.....	43,943	32,866	309,399	149,146	147,430	42,436	172,849	34,442	1,741	40,360	26,254
Returns \$10,000 under \$15,000.....	19,369	14,313	237,471	66,374	65,727	19,193	170,877	16,447	2,061	19,010	29,909
Returns \$15,000 or more.....	20,878	17,987	603,968	80,882	79,941	20,876	480,249	19,373	9,784	19,640	115,951

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>Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens.<sup>4</sup>Returns of U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.<sup>5</sup>Puerto Rico and Office of International Operations.

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

Individual Returns/1968 • State and Regional Data

Table 5.3—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS, BY TYPE OF DEDUCTION AND BY STATES

States and regions	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions										Contributions	
			Total	Taxes		Total		Interest paid		Installment purchases				
				(Thousand dollars)	Number of returns	Amount (Thousand dollars)								
			(1)											
United States, total....	32,042,356	368,962,613	69,191,327	31,602,035	24,351,653	20,030,123	18,562,860	16,594,801	9,832,748	7,705,359	735,463	30,139,120	11,144,932	
STATE														
Alabama.....	466,037	4,822,313	869,057	464,428	255,544	414,204	251,829	221,318	100,290	120,924	12,124	449,834	175,583	
Alaska.....	35,052	479,523	95,331	34,955	33,846	28,970	25,803	15,866	15,121	7,509	874	30,137	11,725	
Arizona.....	266,758	2,352,097	571,331	264,184	177,441	240,367	173,449	127,623	72,461	63,735	10,276	250,211	79,859	
Arkansas.....	202,148	1,920,403	367,316	200,196	99,751	164,676	107,699	98,436	50,941	43,445	3,358	183,146	77,581	
California.....	4,137,430	43,480,753	10,956,755	4,044,182	3,943,272	3,521,816	3,182,831	1,520,149	1,224,883	896,570	134,442	3,911,552	1,272,143	
Colorado.....	385,551	4,118,951	806,435	383,933	295,507	323,066	247,891	208,081	113,703	73,087	8,149	351,326	95,830	
Connecticut.....	539,399	7,285,231	1,262,404	531,304	421,810	426,324	342,525	334,810	210,471	108,218	9,666	524,343	227,475	
Delaware.....	77,415	1,095,969	200,481	75,604	36,058	55,799	55,178	31,641	22,250	17,005	7,986	39,591	39,591	
District of Columbia.....	1,052,824	11,009,998	227,049	1,000,947	72,274	82,674	61,039	43,433	26,240	30,035	2,489	98,505	39,404	
Florida.....	2,069,779	13,792,371	3,101,140	1,053,123	477,710	974,636	683,291	643,347	376,493	213,670	29,577	1,008,239	356,937	
Georgia.....	536,823	5,766,577	1,127,052	530,025	332,212	472,062	357,776	276,760	184,359	171,850	17,380	496,511	210,734	
Hawaii.....	113,335	1,457,951	288,271	113,335	127,673	101,154	97,066	46,174	45,646	13,014	1,327	105,955	26,319	
Idaho.....	88,415	886,823	168,265	86,977	55,645	70,700	48,466	48,353	30,438	13,031	1,541	79,486	33,895	
Illinois.....	1,760,131	22,036,259	3,741,187	1,734,784	1,224,693	1,322,192	1,007,877	949,532	607,642	403,510	33,628	1,669,152	642,717	
Indiana.....	683,609	7,938,720	1,299,759	667,809	435,759	562,041	398,725	453,090	243,015	175,056	17,796	590,027	228,965	
Iowa.....	429,356	4,382,357	744,791	420,992	272,288	314,093	193,024	210,553	109,949	75,525	6,403	404,309	113,702	
Kansas.....	363,584	3,798,351	667,045	358,954	246,116	274,071	176,202	157,347	86,792	55,527	5,079	334,852	102,539	
Kentucky.....	352,994	3,684,419	672,081	347,474	260,714	282,009	179,360	174,793	90,910	68,756	7,515	313,957	110,735	
Louisiana.....	426,069	4,477,745	827,287	423,896	375,061	301,510	232,384	147,815	91,803	8,261	408,239	150,085		
Maine.....	122,422	1,123,386	197,432	118,269	69,232	103,932	54,542	74,915	32,104	36,076	3,543	112,054	27,116	
Maryland.....	652,007	8,662,850	1,587,562	644,086	673,604	543,551	399,200	377,081	241,365	200,474	12,373	619,085	221,153	
Massachusetts.....	98,427	11,744,305	2,215,234	966,661	707,717	790,398	480,387	398,333	303,976	232,641	12,118	949,455	336,068	
Michigan.....	1,236,773	17,061,176	3,210,175	1,544,479	1,326,115	1,129,854	863,155	921,064	493,319	347,494	31,427	1,454,804	493,111	
Minnesota.....	652,223	6,796,001	1,348,001	640,650	522,086	496,513	333,185	386,014	166,099	107,388	8,201	626,915	211,577	
Mississippi.....	267,840	2,384,995	474,410	267,962	128,789	230,733	118,071	140,120	65,327	86,743	7,384	248,737	98,587	
Missouri.....	745,529	3,178,475	1,204,144	737,334	458,598	589,334	379,137	328,693	179,093	123,166	14,523	699,751	252,741	
Montana.....	87,102	309,856	139,519	84,763	46,225	63,729	35,022	39,244	19,713	18,530	2,276	75,185	23,223	
Nebraska.....	180,932	1,865,566	341,836	176,582	110,717	133,782	93,320	93,680	56,228	36,855	3,377	170,654	59,181	
Nevada.....	76,439	960,463	168,667	76,368	41,586	70,396	64,690	41,483	34,169	19,076	3,578	72,258	24,810	
New Hampshire.....	70,695	876,476	145,553	74,088	45,878	63,121	45,570	53,926	29,187	21,838	4,343	78,472	19,125	
New Jersey.....	1,300,900	15,759,782	2,861,287	1,283,132	1,013,696	1,048,648	685,786	716,395	426,864	406,045	28,202	1,262,632	499,078	
New Mexico.....	129,695	1,633,934	236,700	124,287	66,310	113,220	79,521	70,904	43,684	46,387	5,789	113,869	31,778	
New York.....	3,670,094	46,187,251	9,526,311	3,625,255	4,041,906	1,809,946	1,745,277	1,588,470	995,925	956,926	77,164	3,590,974	1,524,230	
North Carolina.....	639,355	6,538,922	1,229,712	630,960	435,178	528,740	304,804	318,607	161,092	143,483	15,974	601,279	244,949	
North Dakota.....	80,010	694,748	131,602	75,521	41,608	51,598	33,571	31,702	19,757	14,612	911	76,339	21,712	
Ohio.....	1,559,691	18,312,186	2,986,411	1,547,929	905,342	1,306,072	989,268	1,009,213	623,372	385,172	36,797	1,452,562	517,997	
Oklahoma.....	369,500	3,602,682	686,731	364,324	179,274	308,821	209,965	179,717	95,510	49,004	3,600	338,556	136,150	
Oregon.....	342,673	3,749,341	691,469	338,522	273,649	273,332	183,211	178,651	96,353	73,630	6,342	294,104	81,550	
Pennsylvania.....	1,858,646	20,356,220	3,474,207	1,833,464	1,226,343	1,556,031	812,012	1,032,950	469,346	499,924	32,659	1,794,005	707,046	
Rhode Island.....	159,420	1,694,163	283,976	153,854	114,439	120,815	71,207	99,500	46,303	29,991	2,303	149,762	43,874	
South Carolina.....	305,472	3,229,600	557,452	301,746	165,818	255,118	154,046	151,869	83,407	71,055	8,567	281,327	113,990	
South Dakota.....	73,120	647,989	110,030	70,834	38,697	43,523	26,545	39,425	14,486	10,703	789	66,444	24,497	
Tennessee.....	487,586	4,857,182	836,339	465,503	206,408	398,091	247,415	262,030	139,961	149,540	11,391	438,889	188,666	
Texas.....	1,305,444	15,008,498	2,567,753	1,287,646	513,069	1,132,223	926,359	860,619	511,830	355,161	37,284	1,151,203	508,688	
Utah.....	190,305	1,854,649	391,189	188,460	128,188	156,700	109,584	87,436	53,980	41,074	6,357	179,000	92,962	
Vermont.....	61,047	635,440	111,988	59,519	45,886	43,349	23,445	34,512	13,503	11,678	1,057	54,722	16,990	
Virginia.....	648,134	7,597,564	1,381,284	638,265	474,749	534,645	398,511	353,400	237,003	158,256	10,009	606,945	217,141	
Washington.....	536,201	6,314,344	1,081,481	530,274	332,840	474,480	378,383	348,927	227,441	143,399	15,186	481,150	143,799	
West Virginia.....	133,281	1,300,029	213,459	133,281	56,999	118,980	74,335	74,462	39,919	37,505	3,205	112,268	37,780	
Wisconsin.....	676,835	7,525,738	1,394,284	667,258	464,921	683,258	464,921	319,016	178,419	104,182	8,809	629,405	189,346	
Wyoming.....	42,360	413,926	67,987	42,283	17,215	33,109	21,271	24,329	13,148	6,067	362	38,055	13,311	
Puerto Rico.....	10,455	86,323	14,616	8,307	1,985	9,265	8,144	2,155	2,327	1,461	102	7,057	2,149	
Office of International Operations <sup>2</sup>	46,561	653,906	117,758	35,552	25,129	29,455	30,246	17,529	12,339	4,348	363	36,456	24,783	
REGION														
Central.....	4,290,148	51,426,571	8,381,302	4,219,972	2,984,929	3,560,956	2,504,943	2,632,622	1,490,534	1,003,923	100,740	3,923,618	1,388,088	
Mid-Atlantic.....	4,642,988	54,882,182	9,731,771	4,875,498	3,532,243	3,729,607	3,409,169	2,588,437	1,432,366	1,316,984	86,736	4,454,158	1,723,414	
Midwest.....	4,598,141	50,325,133	9,225,942	4,523,970	3,351,944	3,415,964	2,362,272	2,249,618	1,329,671	872,941	76,650	4,342,969	1,516,931	
North-Atlantic.....	5,607,504	69,066,251	13,742,748	5,528,750	5,706,866	4,357,975	3,762,952	2,784,466	1,534,467	1,398,388	114,394	5,453,782	2,194,877	
Southwest.....	3,752,798	38,431,998	7,195,658	3,711,747	2,001,600	3,003,689	2,117,230	2,033,451	1,129,928	1,098,765	102,396	3,521,816	1,389,445	
Southwest.....	3,220,351	34,604,490	6,229,255	3,186,219	1,586,332	2,721,268	2,070,420	1,832,117	1,080,421	721,081	71,883	2,919,246	1,115,962	
Western.....	5,873,710	67,845,799	14,552,277	5,812,020	5,180,566	5,002,944	4,297,485	2,453,906	1,810,195	1,287,468	183,199	5,480,018	1,789,283	
Other areas <sup>3</sup>	56,716	740,229	132,374	43,859	27,113	38,720	38,389	19,634	14,666	5,009	465	43,513	26,932	

Footnotes at end of table.

## Individual Returns/1968 • State and Regional Data

Table 5.3—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME AND ITEMIZED DEDUCTIONS, BY TYPE OF DEDUCTION AND BY STATES--Continued

States and regions	Itemized deductions—Continued												
	Medical and dental expenses								Casualty and theft losses		Expenses of employees		Other deductions <sup>1</sup>
	Total		One-half insurance premiums		Deductible cost of medicine and drugs		Deductible cost of other medical, dental expenses		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)	
United States, total.....	34,121,711	9,484,793	2,059,380	1,337,477	9,743,233	1,176,866	15,637,563	6,641,633	1,329,945	582,186	16,687,228	2,338,218	3,728,711
STATE													
Alabama.....	36,777	10,490	314,020	28,116	172,066	21,204	235,921	74,877	18,726	10,504	269,969	28,770	43,853
Alaska.....	17,949	9,361	17,009	1,818	5,345	839	14,742	7,544	(*)	(*)	19,269	3,849	8,110
Arizona.....	17,603	84,140	180,705	16,446	86,747	11,844	153,782	67,699	8,685	3,091	135,614	19,110	35,060
Arkansas.....	158,742	46,783	138,327	1,224	71,227	9,101	107,398	34,361	5,518	5,697	106,709	13,328	16,688
California.....	2,347,864	1,310,004	2,680,799	436,428	1,389,094	171,530	2,278,388	1,073,653	235,447	108,597	2,551,284	463,989	677,561
Colorado.....	309,904	99,163	280,254	28,649	114,110	11,087	211,318	70,521	7,677	4,269	195,400	26,426	37,367
Connecticut.....	424,277	144,856	378,663	3,313	154,917	18,664	246,331	117,553	20,644	9,554	224,443	27,466	63,781
Delaware.....	53,440	24,104	44,893	3,549	19,394	2,620	32,754	20,596	(*)	(*)	37,379	4,213	7,895
District of Columbia.....	81,416	31,028	7,391	7,287	22,058	4,362	41,683	13,742	(*)	(*)	44,388	6,545	14,837
Florida.....	861,776	357,190	76,790	7,002	435,731	51,985	611,803	483,188	38,780	17,146	472,146	61,292	149,723
Georgia.....	412,871	139,321	364,634	36,399	196,196	29,903	275,381	106,428	24,366	7,404	229,670	26,278	53,361
Hawaii.....	77,301	16,501	61,306	5,186	8,578	679	11,346	35,654	(*)	(*)	63,460	9,213	10,822
Idaho.....	70,543	18,852	61,135	5,337	25,265	3,645	47,644	13,515	(*)	(*)	37,986	4,137	6,146
Illinois.....	1,306,463	494,266	1,144,175	105,255	421,379	51,994	805,471	389,035	63,958	23,976	902,344	130,226	217,767
Indiana.....	445,984	138,604	390,862	34,365	117,102	13,763	253,084	103,664	20,859	6,413	337,481	36,836	54,488
Iowa.....	341,958	108,041	299,593	27,424	106,423	11,098	212,002	80,621	13,360	6,454	195,696	21,758	29,545
Kansas.....	311,118	95,097	281,611	2,094	115,774	12,485	201,657	68,009	(*)	(*)	184,522	21,278	24,542
Kentucky.....	242,195	61,153	193,311	16,043	92,220	11,493	141,140	47,113	11,590	4,222	170,347	20,204	32,212
Louisiana.....	348,582	117,079	298,922	27,887	149,432	18,673	284,862	89,410	15,122	6,053	249,208	38,640	45,344
Maine.....	97,065	29,140	88,740	3,993	27,872	3,362	55,245	17,362	(*)	(*)	54,553	3,986	15,125
Maryland.....	472,047	160,341	421,713	40,115	123,525	14,668	250,839	120,234	30,855	19,194	288,822	38,023	76,272
Massachusetts.....	754,764	256,909	686,290	64,513	251,605	21,371	424,106	191,086	38,651	17,992	450,981	54,401	102,183
Michigan.....	904,531	256,035	720,158	60,527	255,622	30,533	558,730	195,227	25,144	9,554	875,737	107,129	139,588
Minnesota.....	522,963	168,587	483,643	43,005	225,281	27,281	379,207	125,594	27,706	5,401	335,325	42,405	64,844
Mississippi.....	230,881	84,074	210,754	12,521	20,754	1,052	163,405	63,329	8,733	2,511	125,459	15,631	26,757
Missouri.....	554,901	184,517	48,373	40,945	207,376	22,877	341,377	141,576	28,133	11,528	383,953	53,209	66,443
Montana.....	70,566	23,678	64,029	1,808	17,935	1,808	47,000	16,650	(*)	(*)	36,586	5,471	6,832
Nebraska.....	147,359	54,471	113,260	11,913	44,303	3,435	98,396	41,561	5,862	1,783	78,298	8,888	13,844
Nevada.....	58,145	12,244	41,545	3,907	17,634	3,194	36,311	15,311	(*)	(*)	50,508	7,535	9,604
New Hampshire.....	60,269	23,545	55,581	4,044	18,453	2,093	31,142	18,781	(*)	(*)	27,117	2,817	8,410
New Jersey.....	958,718	354,834	771,445	68,945	429,947	63,123	682,842	285,345	67,328	35,321	709,248	119,663	152,909
New Mexico.....	97,931	36,644	82,294	7,838	29,473	2,053	62,143	23,811	(*)	(*)	72,101	10,741	11,023
New York.....	4,830,713	1,124,754	2,199,042	197,584	1,570,051	185,227	2,045,022	996,812	209,265	88,518	2,043,821	329,330	613,051
North Carolina.....	518,641	155,065	461,640	34,730	224,524	29,302	310,154	117,331	26,194	8,764	238,981	25,120	57,876
North Dakota.....	66,684	25,460	6,308	6,351	36,256	4,611	49,801	19,111	(*)	(*)	24,187	2,776	4,983
Ohio.....	1,051,271	300,311	894,396	76,261	329,521	39,482	622,658	224,360	55,414	17,012	836,739	111,946	144,220
Oklahoma.....	306,085	105,713	261,852	24,276	153,696	15,433	228,028	81,443	10,882	2,577	184,962	21,665	31,910
Oregon.....	259,257	103,074	217,776	13,008	85,154	10,285	172,940	83,089	11,595	4,484	172,738	22,814	23,676
Pennsylvania.....	1,304,521	416,027	1,115,733	99,266	506,022	57,295	810,725	316,778	67,761	25,135	1,034,024	127,051	160,689
Rhode Island.....	105,967	33,556	97,017	8,246	38,324	4,161	53,912	25,260	(*)	(*)	82,287	8,046	10,871
South Carolina.....	244,836	77,870	228,863	20,942	114,829	15,951	146,789	56,430	5,334	7,578	121,940	12,232	26,430
South Dakota.....	60,034	21,128	55,117	3,029	22,805	2,650	38,125	16,099	(*)	(*)	23,200	2,478	6,474
Tennessee.....	383,611	116,559	344,968	28,884	150,399	20,945	229,935	87,676	20,042	8,781	132,082	26,095	42,424
Texas.....	1,032,178	376,379	903,900	84,994	430,576	53,951	668,193	301,349	50,314	28,092	990,620	79,733	127,557
Utah.....	138,140	39,411	116,103	3,992	46,695	5,121	84,752	25,431	5,819	1,629	97,828	10,548	12,861
Vermont.....	51,827	15,444	43,292	4,236	20,687	2,425	35,219	10,509	(*)	(*)	26,871	2,235	7,731
Virginia.....	497,360	185,247	454,161	4,952	160,142	19,677	277,985	115,302	22,131	18,443	289,294	33,822	80,400
Washington.....	386,582	126,911	331,263	16,663	105,643	13,888	224,511	91,853	23,032	13,632	322,708	45,664	46,272
West Virginia.....	96,167	27,325	81,677	7,626	24,694	2,902	54,690	20,149	(*)	(*)	66,868	6,543	8,675
Wisconsin.....	473,113	128,669	414,391	35,165	127,953	13,565	264,107	92,847	15,835	9,644	350,065	33,778	54,590
Wyoming.....	37,375	10,810	21,648	3,174	9,016	515	23,347	6,931	(*)	(*)	16,099	2,023	2,853
Puerto Rico.....	5,206	1,292	5,111	434	(*)	(*)	(*)	(*)	(*)	(*)	3,661	242	803
Office of International Operations <sup>2</sup> .....	24,932	13,583	2,044	2,045	16,771	1,501	16,700	11,544	2,336	891	10,066	1,821	21,307
REGION													
Central.....	2,740,048	787,357	2,227,904	194,321	818,619	98,179	1,630,592	592,513	155,937	53,990	2,227,172	282,658	379,582
Mid-Atlantic.....	3,365,616	1,144,587	2,738,041	246,094	1,324,088	161,764	2,096,828	882,536	194,488	100,328	2,403,335	329,316	493,002
Midwest.....	3,511,186	1,185,470	2,671,445	278,087	1,217,231	135,511	2,189,024	907,443	156,835	59,129	2,296,072	295,220	458,130
North-Atlantic.....	4,316,440	1,690,475	3,511,745	310,989	1,981,309	241,212	2,894,978	1,379,247	276,832	118,645	2,910,073	428,281	841,152
Southeast.....	3,015,560	1,029,068	2,698,274	241,845	1,419,266	182,343	1,973,393	786,259	142,175	62,687	1,690,247	195,318	400,422
Southwest.....	2,601,352	896,682	2,280,224	215,887	1,083,304	177,298	1,731,931	680,833	102,419	49,325	1,599,621	213,333	297,372
Western.....	4,542,521	1,739,225	3,775,393	333,215	1,788,050	222,834	3,101,586	1,406,097	298,923	137,171	3,487,981	591,929	836,941
Other areas <sup>3</sup> .....	30,194	14,884	27,354	2,479	11,366	1,624	19,231	12,405	2,336	891	12,727	2,063	22,110

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 260,793 returns with \$271,623,000 of non-specified itemized deductions.<sup>2</sup>Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens.<sup>3</sup>Returns of U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.<sup>4</sup>Puerto Rico and Office of International Operations.

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

Individual Returns/1968 • State and Regional Data

Table 5.4—TAXES DEDUCTED BY TYPES AND STATES

(Taxable and nontaxable returns)

States and regions	Total taxes deducted			Real estate taxes			General sales taxes			State and local income taxes			Personal property taxes			State and local gasoline taxes			All other taxes <sup>1</sup> (Thousand dollars) (17)			
	Number of returns	Adjusted gross income (Thousand dollars) (2)	Total taxes (Thousand dollars) (3)	Number of returns	Amount (Thousand dollars) (4)	Number of returns	Amount (Thousand dollars) (5)	Number of returns	Amount (Thousand dollars) (6)	Number of returns	Amount (Thousand dollars) (7)	Number of returns	Amount (Thousand dollars) (8)	Number of returns	Amount (Thousand dollars) (9)	Number of returns	Amount (Thousand dollars) (10)	Number of returns		Amount (Thousand dollars) (11)	Number of returns	Amount (Thousand dollars) (12)
United States, total.....	31,602,035	366,431,739	24,351,653	23,692,894	9,378,431	30,596,818	4,924,092	21,266,503	6,487,004	12,899,592	768,555	28,480,933	2,236,800	558,424								
STATES																						
Alabama.....	46,428	4,573,794	258,544	329,666	33,906	461,729	102,361	397,030	59,373	360,569	9,446	451,266	44,277	6,191								
Alaska.....	34,953	478,260	139,840	20,472	8,214	19,439	4,768	31,243	15,369	19,086	921	31,953	2,358									
Arizona.....	260,184	1,806,798	177,643	302,479	61,965	260,983	40,768	223,084	30,598	215,845	9,607	253,478	20,551	2,978								
Arkansas.....	200,196	1,906,328	99,953	146,358	23,988	198,100	19,832	156,230	25,199	135,230	5,068	179,443	15,703									
California.....	4,084,182	43,223,804	3,943,372	2,838,867	1,435,740	4,007,401	792,830	3,931,098	3,397,425	3,397,425	176,696	3,806,892	361,486									
Colorado.....	383,933	4,107,089	295,307	289,368	109,680	379,091	69,668	342,145	80,304	311,379	11,779	362,078	24,826									
Connecticut.....	521,104	7,356,549	421,810	455,368	249,665	523,055	17,782	683,095	37,489	366,110	22,989	490,466	37,861									
Delaware.....	200,196	1,091,663	71,978	69,361	19,764	22,989	4,660	44,660	7,104	70,911	826	70,911	4,948									
District of Columbia.....	100,947	1,194,456	78,274	60,731	23,566	11,869	11,869	23,703	10,445	509	509	4,709	1,948									
Florida.....	1,053,123	11,005,665	477,710	810,607	213,509	1,037,198	140,302	863,500	20,494	181,374	15,418	96,109	8,352									
Georgia.....	520,029	5,939,189	332,312	403,645	89,897	513,053	82,252	428,483	100,997	367,370	15,894	489,099	39,432									
Hawaii.....	113,355	4,479,921	127,673	23,003	33,003	112,494	31,954	102,535	62,556	9,210	855	100,459	6,906									
Idaho.....	86,977	863,356	75,845	60,435	13,862	132,099	18,209	80,637	22,376	117,502	597	80,637	5,663									
Illinois.....	1,734,784	21,836,397	1,236,693	1,346,834	999,297	1,717,349	447,443	1,311,690	24,456	1,717,017	40,133	1,541,634	101,267									
Indiana.....	667,809	7,832,134	435,759	531,740	167,884	660,906	73,163	633,466	113,210	500,701	34,694	610,441	41,111									
Iowa.....	420,992	4,345,407	272,288	325,226	92,904	416,345	63,045	355,334	76,392	279,892	10,074	391,770	35,639									
Kansas.....	393,954	3,776,777	246,116	269,923	99,012	319,335	36,425	322,624	55,907	284,699	41,398	331,040	18,318									
Kentucky.....	347,474	3,697,874	260,714	260,473	51,952	363,853	70,396	317,159	83,758	182,130	8,643	331,375	34,343									
Louisiana.....	423,896	4,455,896	168,489	220,135	23,286	417,810	79,940	233,665	12,203	182,130	2,602	387,704	35,316									
Maine.....	118,269	1,164,786	69,232	111,237	37,776	111,997	17,594	161,111	1,898	78,840	2,938	112,857	8,413									
Maryland.....	644,086	8,593,432	673,604	512,324	218,120	638,193	79,921	587,674	309,081	57,591	5,980	588,375	47,893									
Massachusetts.....	966,661	11,678,042	967,717	789,591	499,103	944,097	77,392	879,488	382,550	614,456	43,107	871,433	18,318									
Michigan.....	1,343,479	18,311,624	1,329,115	1,293,132	400,103	1,532,156	342,555	1,400,616	317,255	1,193,988	37,667	1,462,763	119,779									
Minnesota.....	640,690	6,431,624	528,086	493,434	169,130	619,011	56,774	596,430	24,035	3,422	3,720	578,105	43,419									
Mississippi.....	264,962	2,368,789	138,789	193,286	25,000	264,653	53,303	216,710	14,573	221,370	1,243	231,710	20,430									
Missouri.....	737,438	8,122,880	458,598	550,969	158,667	726,629	109,142	666,310	107,470	571,364	23,860	664,215	40,127									
Montana.....	84,763	803,516	46,225	64,404	18,494	81,541	898	135,364	1,312	131,384	3,788	135,364	4,185									
Nebraska.....	176,582	1,844,420	110,717	134,420	48,336	171,743	21,161	135,506	1,176	124,311	9,254	131,536	10,338									
Nevada.....	76,368	960,282	41,882	57,878	18,334	74,338	12,384	56,353	1,970	54,381	3,907	61,708	5,551									
New Hampshire.....	74,088	861,678	45,878	67,375	33,830	174,066	387	27,635	4,605	24,030	1,263	69,663	667									
New Jersey.....	1,383,132	15,371,032	1,037,251	670,464	1,251,434	1,231,424	123,504	1,007,929	100,079	581,929	5,746	1,153,323	39,002									
New Mexico.....	302,746	3,254,562	66,310	87,636	13,596	134,799	23,825	108,449	10,712	26,460	1,408	120,179	10,992									
New York.....	3,629,855	45,906,667	2,923,351	3,232,351	96,210	3,069,166	541,600	3,226,007	1,830,672	291,411	30,046	4,780,460	207,885									
North Carolina.....	609,640	6,889,814	435,178	448,879	96,210	621,705	78,826	571,908	180,633	1,571,777	13,337	3,971,077	51,040									
North Dakota.....	73,221	680,310	41,608	46,386	16,120	53,385	8,985	54,436	10,030	51,790	2,333	67,499	1,358									
Ohio.....	1,527,929	18,140,249	905,342	1,273,238	401,663	1,514,594	219,985	1,090,433	110,752	261,776	40,483	1,429,469	112,860									
Oklahoma.....	364,324	3,773,511	179,274	245,434	48,702	360,157	42,075	318,082	304,711	304,711	13,734	349,793	27,883									
Oregon.....	338,522	3,733,335	259,748	329,649	102,180	329,649	4,184	325,465	13,938	309,527	4,311	388,088	26,785									
Pennsylvania.....	1,833,464	20,199,397	1,226,343	1,483,974	522,646	1,809,083	322,797	1,486,286	199,319	341,800	23,137	1,631,338	36,942									
Rhode Island.....	153,854	1,686,334	116,439	141,084	59,267	147,804	26,282	76,419	3,897	107,915	6,107	142,065	14,386									
South Carolina.....	302,746	3,004,346	165,818	215,947	28,744	299,549	43,112	260,437	58,219	144,769	5,474	380,063	46,141									
South Dakota.....	70,393	846,434	38,697	50,438	30,438	69,800	10,080	57,720	43,096	43,096	1,238	66,677	3,800									
Tennessee.....	469,303	4,846,383	206,408	336,317	70,451	460,777	82,908	376,869	11,572	26,463	2,233	436,460	38,658									
Texas.....	1,287,646	14,885,912	513,069	1,039,146	290,340	1,266,193	115,646	83,681	9,300	288,572	13,990	1,200,361	59,178									
Utah.....	188,460	1,843,413	128,188	146,910	38,375	187,051	32,448	173,602	37,660	159,941	6,360	181,258	1,617									
Vermont.....	59,519	45,886	25,996	21,342	9,489	28,927	5,096	23,831	1,807	22,024	160	24,647	664									
Virginia.....	638,265	7,329,760	474,749	488,441	134,002	627,071	94,472	532,597	179,606	471,65	21,657	586,032	42,343									
Washington.....	530,274	6,384,355	332,340	434,359	113,249	529,013	123,634	399,384	43,957	381,460	17,963	498,330	42,664									
West Virginia.....	133,281	1,430,029	56,999	103,023	13,352	131,631	12,343	113,114	31,677	81,677	3,366	124,840	5,394									
Wisconsin.....	667,169	7,555,387	683,258	759,387	270,807	653,756	44,245	319,746	35,491	4,892	609,847	39,288	6,931									
Wyoming.....	42,283	412,641	17,815	31,110	7,307	40,904	6,143	387	29,089	1,247	38,927	4,007	1,459									
Puerto Rico <sup>2</sup> .....	9,307	73,654	1,985	666	76	1,768	4,361	594	143	457	5,682	34,361	3,193									
Office of International Operations <sup>3</sup> .....	33,552	540,579	25,129	23,234	9,421	29,044	4,605	13,680	6,852	9,401	764	14,993	1,993									
REGIONS																						
Central.....	4,219,972	50,011,218	2,984,929	3,480,666	1,123,954	4,183,102	723,742	3,553,175	642,089	1,219,246	123,753	3,947,668	308,787									
Mid-Atlantic.....	54,575,498	546,224,243	3,637,902	3,637,902	1,578,784	4,446,387	3,637,902	3,193,944	858,446	947,344	63,487	4,593,938	311,112									
Midwest.....	4,523,970	51,277,869	3,351,944	3,479,162	1,375,850	4,646,304	760,845	3,885,455	802,663	1,928,172	101,163	4,064,003	267,317									
North-Atlantic.....	69,354,720	706,354,720	5,706,866	5,846,002	2,281,703	5,321,553	2,281,703	4,446,649	2,187,229	1,507,158	109,018	3,983,544	37,911									
South-Atlantic.....	3,711,747	38,247,208	2,001,660	2,738,147	557,407	3,669,146	595,666	3,073,479	444,661	1,443,984	73,951	3,467,984	210,414									
Southwest.....	3,436,219	34,372,776	1,566,332	2,235,396	611,934	2,407,374	3,669,146	1,566,332	1,566,332	1,464,483	73,158	2,919,343	4,113									
Western.....	5,812,020	67,511,091	5,160,566	4,199,624	1,539,161	4,073,206	1,961,278	3,089,920	1,961,278	4,369,669	304,804	5,389,335	483,669									
Other areas <sup>3</sup> .....	43,859	614,232	27,113	10,047	4,681	10,047	4,681	19,374	6,995	13,662	1,211	30,043	1,951									

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 unspecified taxes and foreign taxes when a deduction was elected.  
<sup>2</sup>Returns of



## CLASSIFICATIONS

### Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was generally the basis for classifying data by size of income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

### Marital status

The five marital classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives,
- (3) Returns of heads of household,
- (4) Returns of surviving spouse, and
- (5) Returns of single persons not head of household or surviving spouse.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be single for the entire year. Each of the above classifications is described under a separate heading.

### Regions and States

State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Districts, or groups of districts, were identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. However, District of Columbia returns were coded separately based on the street address and zip code shown on each return. The Office of International Operations had charge of returns with addresses outside the 50 States. These included returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other areas."

Each of the seven Internal Revenue Regions was composed of a group of districts, as shown by the map in section 5, and each had a service center in which returns filed with the service center or through the district offices were processed.

National totals in the State and regional tables differed slightly from those presented elsewhere because of differences in computing the national and district sampling weights used to derive the statistics. Other limitations can be found in section 5--State and Regional Data.

### Returns with self-employed retirement deduction schedule attached

Taxpayers who claimed the self-employed retirement deduction on page 2 of Form 1040 were also required to file Form 2950SE Self-Employed Retirement Deduction in support of the deduction. Statistics are presented in text table 2A for returns with this schedule attached. To facilitate processing, a return with the deduction was considered to have the schedule attached only when employee compensation, pension contributions on behalf of self-employed individual(s), or earned income was reported. When none of these items were reported, the incomplete schedule was not used for these statistics. Therefore, the number of returns with the schedule attached does not include all returns where the schedule was physically present and on which other information may have been entered.

### Returns with standard deduction or with itemized deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were Form 1040 returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were also classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns included the following:

- (1) All 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) All other Form 1040 returns on which the taxpayer elected to use the 10 percent or minimum standard deduction.

Returns with "No adjusted gross income" were classified as standard deduction returns in years prior to 1961. Subsequently, these returns were classified separately and excluded from both the standard and itemized deduction tables.

### Tax rate classes

Tax rates were used to classify data for some of the tables included in section 3 of this report. A tax rate class was the percentage used to denote the rate at which

all or a portion of an individual's income was taxed. "Returns with the tax rate as the marginal rate" referred to the highest rate used by a taxpayer in computing his tax.

See also the example and text in section 3--Tax Computation and Tax Rates.

#### Taxable and nontaxable returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits. Many returns showed a liability for self-employment tax or tax from recomputing prior year investment credit; however, these taxes were disregarded for purposes of this classification.

#### Taxpayers age 65 or over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. 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 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

#### Type of tax computation

Line 12a, page 1 and schedules D and G of Forms 1040 were used as a basis for classifying income tax returns according to the type of tax computation used. The three types of tax computation were:

- (1) Normal tax and surtax,
- (2) Alternative computation of tax, and
- (3) Income averaging.

Each is described under separate heading in the Explanation of Terms below.

### TERMS

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies.

#### Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by deductions such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
- (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss,

(9) Business net operating loss carryover, and

(10) Contributions to a retirement fund by the self-employed.

A deficit in adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

#### All other miscellaneous deductions

Included here were "Other itemized deductions" with the exception of employee expenses and casualty and theft losses which were shown separately.

See "Other itemized deductions."

#### Alternative computation of tax

Under the alternative computation, half the excess of net long-term capital gain over net short-term capital loss was included in taxable income and tax before credits was 50 percent of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income. The effect was to tax long-term capital gains at a maximum rate of 25 percent and all other income at regular rates.

This method of income tax computation was available to taxpayers with a long-term capital gain in adjusted gross income and whose taxable income, including capital gains, exceeded \$52,000 on joint returns and returns of surviving spouse, \$38,000 on returns of head of household, or \$26,000 on single returns or on returns of married persons filing separately. These were the points at which the combined normal tax and surtax marginal rates on the different rate schedules exceeded 50 percent.

#### Amount excludable

See "Pensions and annuities."

#### Amount received this year

See "Pensions and annuities."

#### Business or profession net profit or net loss

This source was reported by individuals who were proprietors of a business or members of a profession. When there were two or more proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude dividends and other investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income--Business Income Tax Returns*.

#### Capital gain distributions received

These distributions included the following:

(1) Long-term capital gains designated by regulated investment companies or mutual funds (either distributed as capital gain dividends or undistributed and retained by the company though credited to shareholders), and

(2) Long-term capital gain distributions of real estate investment trusts.

A taxpayer was entitled to a refundable credit of 25 percent of any undistributed capital gains retained by a regulated investment company or mutual fund. This represented the tax paid by the company, but deemed paid by the taxpayer. See "Tax withheld by regulated investment companies."

#### Capital gains and losses

See "Sales of capital assets."

#### Capital loss carryover

See "Sales of capital assets."

#### Casualty and theft losses

Personal casualty and theft losses not compensated by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature.

#### Contribution to plan

See "Pensions and annuities."

#### Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 30 percent of adjusted gross income with the exception of contributions to private foundations which were subject to a 20 percent limitation. Contributions exceeding the 30 percent limitation could be carried over to be deducted in the next 5 years.

In certain cases an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions).

#### Covered employees' compensation

See "Self-employed retirement deduction."

#### Credit on 1969 tax

This credit, requested on Forms 1040, was that part of the overpayment on 1968 tax which the taxpayer specifically requested be credited to his estimated income tax for 1969.

#### Dividend exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

#### Dividends in adjusted gross income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanation see "Domestic and foreign dividends received" and "Dividend exclusion."

#### Domestic and foreign dividends received

Domestic and foreign dividends received included--

(1) Dividends eligible for exclusion consisting of--

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

(b) the distribution of earnings of a proprietorship that 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--

(a) foreign corporations, China Trade Act corporations, exempt farmers' 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 was derived from U. S. possessions and 50 percent or more from the active conduct of a business in U. S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual saving banks, cooperative banks, savings and loan associations, and credit unions.

#### Earned income

See "Self-employed retirement deduction."

#### Employee expenses

Included here were all unreimbursed employee expenses deductible from adjusted gross income as itemized deductions. Expenses which qualified included:

- (1) Work clothes and uniforms,
- (2) Fees paid to an employment agency,
- (3) Subscriptions to professional journals, membership dues in professional societies, and union dues, and
- (4) Stenographic help, research, and publishing.

These expenses should not be confused with the "Employee business expense deduction" which was an adjustment to gross income in arriving at adjusted gross income.

#### Employer contribution

See "Self-employed retirement deduction."

#### Estates and trusts income or loss

This was the beneficiaries' share of fiduciary income from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayers also excluded from estate or trust income his share of dividends, interest, and gains or losses from sales of capital assets and other property. Such income was reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income--1965, Fiduciary, Gift, and Estate Tax Returns*.

#### Excess social security taxes withheld

If more than \$343.20 of social security (FICA) tax was withheld in 1968 from an employee because he worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

#### Excluded employees' compensation

See "Self-employed retirement deduction."

#### Exemptions

In the computation of taxable income, a \$600 deduction was allowed for each exemption claimed. An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than \$600 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were--

(1) dependents who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependents under 19 years of age or students who were required to file a return because their gross incomes were \$600 or more.

These individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

#### Farm net profit or net loss

This source was reported by individuals who were proprietors of a farm. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops were reported on the separate schedule for sales of property (schedule D) and were not reflected in farm net profit or loss.

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

#### Foreign tax credit

A credit against income tax was permitted for foreign taxes paid 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. In general, the 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. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

#### Heads of household

These returns were filed by certain persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return schedule.

**Health insurance premiums**

See "Medical expense."

**Income averaging**

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averagable income for the year was more than \$3,000. "Averagable income" was the amount by which "adjusted taxable income" exceeded 133-1/3 percent of "average base period income" (the average of taxable income with certain other 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 could apply to all types of taxable income except net long-term capital gains, income from gifts or inheritances, or wagering income. See schedule G, income averaging, reproduced in the section on "Forms and Instructions," for an explanation of the computation involved.

**Income subject to tax**

For returns with normal tax and surtax, the income subject to tax was "taxable income." For returns with alternative tax computation, the income subject to tax was either:

- (1) Taxable income, when that amount exceeded one-half the excess net long-term capital gain over net short-term capital loss, or
- (2) One-half excess net long-term capital gain over net short-term capital loss when that amount equaled or exceeded taxable income.

**Income tax after credits**

Income tax after credits was determined by subtracting statutory credits from the total of income tax before credits and the tax surcharge. It did not include self-employment tax or tax from recomputing prior year investment credit.

**Income tax before credits**

This was the tax liability computed on taxable income based on:

- (1) The regular combined normal tax and surtax including tax from the optional "tax tables,"
- (2) Alternative tax, or
- (3) Tax computed using the income averaging provisions.

Income tax before credits did not include the 10 percent surcharge on tax.

**Income tax withheld**

Tax withheld represented amounts deducted by employers from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount

to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 30 percent.

**Increase in tax due to surcharge**

See "Surcharge."

**Increase in tax credits due to surcharge**

See "Surcharge."

**Interest paid**

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

**Interest received**

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts.

**Investment credit**

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 4 years or more. Qualified investment was defined as cost or basis 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.

Total qualified investment was limited to \$50,000 for used property and was reduced by 4/7 if the investment was in public utility property. Income tax against which the credit was applied was first reduced by the foreign tax and retirement income credits. If the amount of tax remaining was more than \$25,000, the credit could not exceed \$25,000 plus 50 percent of the tax liability over that amount. Amounts in excess of this limitation could be carried over (or carried back) for a prescribed number of years to be claimed as a credit.

**Itemized deductions**

Itemized deductions from adjusted gross income could be taken only on Form 1040 returns. Included were deductions for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Some returns with itemized deductions failed to show specific deduction items. For such returns, the total deduction was included in "Type not specified" in any table showing a distribution of itemized deductions by type of deduction.

#### Joint returns of husbands and wives

These were either returns on which a married couple reported their combined income or returns of married couples where only one spouse had income but exemptions for both were claimed. Generally, the filing of a joint return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

#### Life expectancy method

See "Pensions and annuities."

#### Marginal tax rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax. Since it applied to income in excess of a specified amount, the marginal rate varied from taxpayer to taxpayer. For example, if a joint return showed income subject to tax of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$1,380 plus 22 percent of the excess of \$8,000. The marginal rate in this case was 22 percent. See also the example in the text in section 3--Tax Computation and Tax Rates.

#### Medical expense

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who, except for the fact that he or she had \$600 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

Beginning January 1, 1967, one-half the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation. The remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense. Also beginning January 1, 1967, the 1 percent and 3 percent limitations applied to all taxpayers; previously taxpayers or dependents age 65 or older were not subject to these limitations. However, the maximum deduction limitations on medical expenses previously in effect were eliminated.

#### Minimum standard deduction

See "Standard deduction."

#### Nontaxable distributions received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as 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 was treated similarly.

#### Normal tax and surtax

The income tax imposed upon taxable income subject to normal tax and surtax rates was divided into a:

- (1) Normal tax of 3 percent of taxable income, and
- (2) Surtax levied on a scale graduated in relation to size of taxable income.

To facilitate computation, the normal tax and surtax rates were combined in the tax tables furnished to the public.

#### One-half of insurance premiums for medical care

See "Medical expense."

#### Ordinary gain from sales of depreciable property

Included here was that portion of gain not eligible for treatment as a capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code.

The depreciable property to which section 1245 applied was (1) personal property other than livestock, whether tangible (such as machinery and equipment), or intangible (such as patents or copyrights), and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of certain specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or extraction, or the providing of transportation, communication, electrical energy, gas, water, or sewage disposal services.

The depreciable property to which section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings or their structural components in the case of tangible property, or represented leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of property under sections 1245 and 1250, treated as ordinary gain generally depended upon the amount of depreciation claimed on the asset although other factors were also considered in the case of section 1250 dispositions.

Under section 1245, the amount of gain treated as ordinary income was based, generally, on depreciation allowed or allowable after 1961.

Under section 1250, the amount of gain treated as ordinary gain was based, in general, on the depreciation allowed or allowable after 1963. But this "depreciation recapture" was further qualified so that if the property

was held for more than 1 year before it was disposed of, ordinary gain was reduced to the difference between the depreciation computed under some accelerated method, and the depreciation computed assuming the straight-line method. If the property was held more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all.

#### Other itemized deductions

Included here were all specified nonbusiness deductions from adjusted gross income for which separate lines were not provided on the return form. These included the excess over \$100 for uninsured personal losses from theft; and the excess over \$100 for uninsured personal casualty losses from fire, storm, or other physical forces. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; and allowable expenses of a taxpayer in connection with his employer's business.

See also discussion of "Type not specified" under Itemized deductions.

#### Other sources of income (or loss)

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, and any other income subject to tax for which no entry was provided on the return form.

Taxpayers were required to apply any deduction for business net operating losses against "other income." In general, these amounts represented prior year losses of proprietors, partners, and shareholders of Small Business Corporations electing to be taxed through owners that exceeded the adjusted gross income of the loss year.

#### Other tax credits

"Other tax credits" included (1) the credit for tax-free covenant bonds, allowed only if nonbusiness deductions were itemized, and (2) the "throwback tax credit," whether claimed on a standard or itemized deduction return.

The credit for tax-free covenant bonds was for the tax paid on the bond interest by the issuing corporation for the owners. Bonds with a tax-free covenant were issued prior to 1934 and provided that the corporation pay part of the income tax on the interest usually at the rate of 2 percent.

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 distributed income currently to the bene-

ficiaries instead of accumulating it before distribution. Thus, 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.

Credits in excess of the total tax were treated as an overpayment and as such were refundable.

#### Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and refundable taxpayment credits, exceeded the combined income tax after credits, self-employment tax, and tax from recomputing prior year investment credit.

Overpayments on Form 1040A gave rise to a refund. Overpayments on Form 1040 could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

#### Overpayment refund

A refund of tax included all overpayments on Form 1040A and that part of overpayment on Form 1040 not applied by the taxpayer as a credit to the next year's estimated tax. Tax refunds 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.

#### Partnership and estates and trusts net income or net loss not allocable

Included here were amounts of income or loss reported on schedule B, Part III of Forms 1040 but not specifically designated as partnership, Small Business Corporation, or estates and trusts income or loss.

#### 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 a 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, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

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

For 1968, partnership net profit or loss statistics shown in this report also include Small Business Corporation net

profit or loss (except from net long-term capital gains) since these corporations are taxed in a manner somewhat similar to partnerships. Net income or loss of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder.

More detailed information on Small Business Corporations can be found in *Statistics of Income--Business Income Tax Returns and Statistics of Income--Corporation Income Tax Returns*.

#### Payments on 1968 declaration of estimated income tax

Such payments were reported on Form 1040 returns. The payments received with the 1968 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 1967 tax liability.

#### Pensions and annuities

Pensions and annuities represented the taxable portion of amounts received during the year. The taxable portion was reported under either of the following two methods:

- (1) The general rule, referred to as the life expectancy method, and
- (2) The 3-year method.

The method used depended on the type of pension or annuity but, in general, was designed to estimate the portion of receipts that represented recovery of the recipient's cost.

Life expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where the employee contributed none of the cost, and also included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined, it generally remains constant throughout the annuitant's lifetime. Contributory pensions and annuities were those where the employee contributed to the cost or was previously taxed on his employer's contribution and those received, for reason other than death of the insured, under an annuity, endowment, or life insurance contract.

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

#### Pensions and annuities, taxable portion

See "Pensions and annuities."

#### Recovery of cost

See "Pensions and annuities."

#### Refund

See "Overpayment refund."

#### Refundable credits

Refundable credits for nonhighway Federal gasoline tax or tax withheld by regulated investment companies were tabulated under this classification. Such credits were combined with other prepayments on the tax return, and any amounts in excess of the income tax liability were refundable.

The credit for nonhighway Federal gasoline taxes could be claimed by any individual for Federal taxes paid on:

- (1) gasoline used--

- (a) on a farm for farming purposes,
- (b) other than as fuel in a highway vehicle,
- (c) in furnishing scheduled common carrier public passenger land transportation along regular routes.

- (2) lubricating oil used other than in a highway motor vehicle.

Tax withheld by regulated investment companies was the shareholder's share of net long-term capital gain realized by a regulated investment company but not actually distributed to the shareholders. The shareholder was entitled to a credit for the 25 percent tax paid by the company as an offset against the income tax he paid for the year.

#### Rents and royalties net income or net loss

Rent net 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.

Royalties net income or loss consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

For 1968, rent and royalty income (or loss) were combined; these income (or loss) items were shown separately for 1967.

#### Retirement income credit

A credit for "retirement income," as discussed in section 4, 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.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

Two methods were provided for computation of the credit:

(1) Under the general rule, the tentative credit was 15 percent applied to the lesser of retirement income received during the year or \$1,524 for each qualified retiree (on joint returns, if each spouse met the past earnings and current retirement income requirements, the total retirement income limitation for both was \$3,048) reduced by amounts of earned income and by social security, railroad retirement, or other tax-exempt pensions; and

(2) An alternative method was available if a husband and wife filed a joint return, were both age 65 or over, and at least one met the earned income requirement. This method provided a \$2,286 limitation on the base of the tentative credit which also was reduced by earned income and tax-free pension and annuity payments excluded from gross income.

Earned income was defined, in general, as salaries, wages, and other compensation for personal services rendered with certain adjustments based on the taxpayer's age as follows:

(1) Taxpayers under 62 years of age were required to reduce the maximum amount of retirement income for credit computation by earned income in excess of \$900,

(2) Taxpayers age 62 but under 72 were required to reduce the maximum by 50 cents for every dollar earned in excess of \$1,200 but less than \$1,700. Earned income in excess of \$1,700 reduced the maximum dollar for dollar, and

(3) Taxpayers 72 years of age or older had no reduction for earned income.

The actual credit, however computed, could not exceed the income tax reduced by credits for foreign taxes and for tax withheld at source on tax-free covenant bond interest. Taxpayers eligible for the retirement income credit could reduce income tax before credits by the amount of this credit for purposes of computing their surcharge.

### Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services prior to adjustments for excludable sick pay and certain expenses connected with employment. Also included were 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 were tax-exempt portions of salaries and wages earned abroad.

### Sales of capital assets

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with--

(1) any capital loss carryover from 1959-1963,

(2) any short-term capital loss carryover from 1964-67, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than 6 months were considered to be long-term. To obtain the net long-term gain or loss, 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 distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders, and

(4) any long-term capital loss carryover from 1964-67.

Short-term capital loss carryover.--This carryover was the unused portion of any net capital loss sustained from 1959-1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover.--This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain.--In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on certain returns, 50 percent of the excess net long-term gain over net short-term loss, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.--In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the capital loss, (2) taxable income (adjusted gross income if the "tax table" was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000.

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*.

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

The amount included in adjusted gross income resulted from sales or exchanges of property which either were not capital assets or were not treated as capital assets. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or loss, gain or loss from these transactions were included in their entirety 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 was limited to \$25,000 on separate returns and \$50,000 on joint returns.

#### Self-employed retirement deduction

In general, all self-employed individuals who were subject to self-employment tax were eligible for this deduction whereby they could contribute to a qualified retirement plan and deduct such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

For purposes of the deduction, self-employed individuals were separated into employees and owner-employees. Owner-employees were proprietors, or partners who owned more than 10 percent of either the capital interest or the profits interest in a partnership. Other self-employed individuals not meeting this definition were treated as employees. The retirement plan was required to benefit a stipulated percentage of the self-employed individual's "common law" employees or, as an alternative, found not to discriminate in favor of highly paid or supervisory employees. If an owner-employee wished to participate in a retirement plan, all of his "common law" employees (excluding part-time and seasonal employees) with 3 or more years of service must also have been included in a plan.

For purposes of table 2.20 (col. 9), only contributions made on behalf of self-employed individuals are shown. An owner-employee could contribute annually to a pension plan and deduct from gross income 10 percent of his earnings or \$2,500, whichever was less. For tax years beginning before 1968, the deduction 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 on the amount of the deduction.

#### Self-employment tax

This tax was reported by each individual who had self-employment earnings of at least \$400 derived from a proprietorship and from his share of partnership profits even if these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1968 was \$7,800 reduced by any wages on which social security tax had been withheld by an employer. The maximum self-employment tax payable was \$499.20 based on

the 6.4 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

#### Separate returns of husbands and wives

Generally, these were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

#### Single persons' returns

These were returns of unmarried persons who did not qualify as head of household or surviving spouse.

#### 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" deduction 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 had to elect the same type of standard deduction.

Taxpayers who selected the optional tax table to compute their tax did not report an amount for standard deduction, since the deduction was already built into those tables. For these taxpayers, standard deduction, using one of the two methods explained above, was derived for the statistics based on the amount of tax reported.

#### Statutory adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Included here were the following:

- (1) Sick pay exclusion,
- (2) Self-employed retirement deduction,
- (3) Employee business expense deduction, and
- (4) Employee moving expense deduction.

#### Surcharge

In addition to the regular tax liability, a tax surcharge was imposed for the period April 1, 1968 through June 30, 1970. Figured on an annual basis, the surcharge was 10 percent of income tax reduced by any retirement income credit; however, since it was effective for only 9 months of 1968, most taxpayers computed their surcharge at 7.5 percent instead. Surcharge tables were provided for taxpayers whose regular tax was less than \$734 based, in general, on the same 7.5 percent rate. The small number

of taxpayers who filed for other than the calendar year prorated their surcharge for that portion of their noncalendar year which fell within the surcharge period. Some taxpayers who reported income tax before credits did not show a surcharge for the following reasons:

(1) Taxpayers with small amounts of tax, up to \$148, \$223, or \$293 depending on marital status, were exempt from the surcharge;

(2) The surcharge was applied at an effective rate of less than 7.5 percent when tax was less than twice these amounts;

(3) One credit was actually allowed in computing tax for surcharge purposes, the retirement income credit, and in some cases this credit may have been large enough to offset the income tax completely;

(4) Some taxpayers failed to report the surcharge on their returns (the surcharge was tabulated only if reported even though it may have been collected later after contact with the taxpayer).

The effect of tax credits on the surcharge and income tax after credits has been discussed earlier. See table 3.8 and the text in section 1--Returns Filed and Sources of Income.

### Surviving spouse

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse. However, the deceased spouse could not be claimed as an exemption, except for the year of death.

### Tax credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit, and
- (4) Other tax credits.

Each is described under separate heading.

### Tax deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on motor license plates, driver's licenses, cigarettes, tobacco, and alcoholic beverages were not deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

### Tax due at time of filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits (which included the surcharge), self-employment tax, and tax from recomputing prior year investment credit. The balance of tax due was payable upon filing with all Forms 1040 and with Forms 1040A showing adjusted gross income of \$5,000 or more. Form 1040A taxpayers with income under \$5,000 could elect to have the Internal Revenue Service compute their tax and be billed for any balance due.

### Tax from recomputing prior year investment credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. 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.

Unless a credit was refundable, it could not be applied against this tax.

### Tax rate schedules

The three tax rate schedules designed for individual income taxpayers were for:

- (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.

Reproductions of these schedules can be found in section 9--Forms and Instructions.

### Tax savings due to 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 income averaging provisions were not used.

### Tax withheld

See "Income tax withheld."

### Taxable income

Adjusted gross income minus deductions (standard or itemized) and personal exemptions equalled taxable income which was shown on most returns. The following returns did not require that taxable income be reported as such, and the methods by which this figure was determined for statistical purposes were as follows:

- (1) "Tax table" returns (Forms 1040 and 1040A with adjusted gross income of less than \$5,000)--by taking ac-

count of the factors built into the "tax tables," it was possible to estimate taxable income on these returns by,

(a) Using as adjusted gross income the mid-point of the income bracket of the tax table into which the taxpayer's actual adjusted gross income fell,

(b) Providing either the 10 percent standard deduction based on the mid-point or the minimum standard deduction of \$200 (\$100 for married persons filing separate returns) plus \$100 for each exemption and,

(c) Allowing \$600 for each exemption claimed.

(2) Form 1040A returns with adjusted gross income of \$5,000 under \$10,000--taxable income was computed by,

(a) Using the total income reported,

(b) Deducting either the 10 percent standard or minimum standard deduction as explained above (both are limited to \$1,000 or \$500 in the case of a separate return) and,

(c) Allowing \$600 for each exemption.

#### Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable. They included the following:

- (1) Income tax withheld,
- (2) Excess social security taxes withheld,
- (3) Refundable credits, and
- (4) Payments on 1968 declarations of estimated tax.

Taxpayments in excess of total tax were refundable. Each of the above is described under separate heading

#### 10 Percent standard deduction

See "Standard deduction."

#### 3-Year method

See "Pensions and annuities."

#### Total deductions

This classification included personal deductions, both standard and itemized.

#### Total dividends and other distributions

Included here were the following dividends and other distributions:

- (1) Capital gain distributions received,
- (2) Nontaxable distributions received, and
- (3) Domestic and foreign dividends received.

Each of the above is described under separate heading.

#### Total tax liability

Total tax liability was the sum of:

- (1) Income tax after credits (including surcharge),
- plus
- (2) Self-employment tax, plus
  - (3) Tax from recomputing prior year investment credit.

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**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 1969 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 processed by the Internal Revenue Service for the calendar year 1969, with the exception of the few returns for years prior to 1962. The great bulk of the returns processed in 1969 represented 1968 income year returns. Office of International Operations (OIO) returns for years prior to 1968 are classified as prior-year delinquents. Returns from the seven regions (except OIO) for 1962 or later are not separated from 1968 returns and are no longer classified as prior-year delinquents.

Prior-year delinquent returns and returns covering an income year other than 1968 were included in the statistics for the purpose of "covering" data for 1968 returns that were filed after December 31, 1969. It was felt that the characteristics of 1968 returns filed after 1969 could best be represented by previous year returns filed during 1969.

All returns filed except tentative and amended returns were subject to sampling. However, returns with no information regarding income and tax were included in the sample for the purpose of making the sample count comparable with the count of returns filed, but were excluded from the published tables.

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 1968. 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 was 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 in Part II on line 7 of page 2, he

Table 7A. —NUMBER OF RETURNS BY TYPE OF DEDUCTION AND FORM OF RETURN: 1967 AND 1968

[Taxable and nontaxable returns]			
Form of return, type of deduction and income class	1967	1968	Change, 1967 to 1968
	(1)	(2)	(3)
Grand total.....	71,651,909	73,728,708	2,076,799
With standard deduction, total.....	41,508,107	41,316,925	-191,182
With minimum standard deduction.....	23,134,025	22,553,802	-580,223
With 10 percent standard deduction.....	18,374,080	18,763,123	389,043
With itemized deductions.....	29,774,420	32,030,231	2,255,811
With no adjusted gross income.....	369,384	381,552	12,168
Standard deduction returns on which tax table was used.....	26,719,384	26,233,777	-485,607
<b>Form 1040A</b>			
Total.....	18,436,774	17,598,337	-838,437
Under \$5,000.....	15,225,471	14,585,719	-639,752
\$5,000 or more.....	3,211,303	3,012,618	-198,685
<b>Form 1040</b>			
Total.....	53,215,135	56,130,371	2,915,236
Under \$5,000.....	17,158,583	17,357,795	199,212
\$5,000 under \$10,000.....	20,623,393	20,321,389	-302,004
\$10,000 under \$15,000.....	10,385,432	11,985,301	1,599,869
\$15,000 or more.....	5,047,727	6,465,886	1,418,159
With standard deduction, total.....	23,071,333	23,718,588	647,255
Under \$5,000.....	11,493,913	11,648,058	154,145
\$5,000 under \$10,000.....	8,050,734	8,120,454	69,720
\$10,000 under \$15,000.....	2,907,551	3,236,493	328,942
\$15,000 or more.....	619,135	713,583	94,448
With itemized deductions, total.....	29,774,420	32,030,231	2,255,811
Under \$5,000.....	5,295,286	5,328,185	32,899
\$5,000 under \$10,000.....	12,572,659	12,200,935	-371,724
\$10,000 under \$15,000.....	7,477,882	8,748,808	1,270,926
\$15,000 or more.....	4,428,593	5,752,303	1,323,710
With no adjusted gross income.....	369,384	381,552	12,168

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.

needed to file the principal two pages only. Individuals who had income from sources other than those mentioned above were required to report that income on supplementary schedules.

Forms 1040A filed for 1968 decreased by 0.8 million to a level of 17.6 million returns. The decrease of 838,000 returns from 1967 was the largest reduction since 1962. Forms 1040 numbered 56.1 million, an increase of 2.9 million over 1967. As shown in table 7A, these changes were accompanied by an overall decrease in returns with adjusted gross income under \$10,000 and an increase in returns with adjusted gross income of \$10,000 or more.

Reflecting the decrease in lower income returns and the continued upward shift in income distribution, tax table and minimum standard deduction returns declined while 10 percent standard and itemized deduction returns increased. (See Explanation of Terms for definition of these items).

**DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA**

**Description of the Sample**

The data presented for individual income tax returns for 1968 are estimates based on a stratified sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 254,560 returns, about 0.34 percent of the total number filed for the year.

**Selection of the sample**

Returns filed at the seven service centers and 58 district offices were grouped for revenue processing by return form and presence or absence of business schedules. However, additional criteria were needed for sampling and are described in the following paragraphs.

For sample purposes, groups of returns were combined into sample strata by computer on the basis of adjusted gross income or deficit, total business receipts and by the largest source of income. All sample criteria and stratum sizes are described in table 7B, along with the number of returns filed in each stratum, the number of returns selected for each stratum of the sample, the achieved and prescribed sampling rates.

For this year, as mentioned above, the sampling strata were based not only upon adjusted gross income as in previous years, but in addition upon total business receipts and the largest source of income.

The nonbusiness returns were stratified for the sample using adjusted gross income (or deficit) or largest source of income whereas the business returns were stratified on the basis of adjusted gross income (or deficit) or largest source of income and total business receipts.

For each return to fall into a sample stratum, all sampling criteria for that stratum had to be satisfied.

The sample was obtained by designating returns from each stratum according to the specific sampling rate for that stratum. In all seven Internal Revenue Service Regions, selection of the sample was based on the ending digits of an individual's social security number. For the Office of International Operations (OIO), prior year delinquent returns were selected manually in the National

Table 7B.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, ACHIEVED AND PRESCRIBED SAMPLING RATES BY SAMPLE CLASS, 1968

Sample stratum	Number of Returns		Achieved rate	Prescribed sampling rate
	Filed	In sample		
	(1)	(2)	(3)	(4)
Total.....	76,561,711	254,560	-	-
Form 1040A.....	17,813,144	16,083	.0009	.0009
Form 1040, nonbusiness:				
Adjusted gross income or largest source of income class—				
Under \$10,000.....	31,787,128	28,882	.0009	.0009
\$10,000 under \$15,000.....	21,760,751	21,056	.002	.002
\$15,000 under \$20,000.....	7,298,547	19,464	.006	.006
\$20,000 under \$50,000.....	1,822,389	14,599	.008	.008
\$50,000 under \$100,000.....	142,636	17,803	.089	.090
\$100,000 under \$200,000.....	42,245	16,507	.388	.400
\$200,000 or more.....	14,121	14,221	1.000	1.000
Form 1040, Business:				
Adjusted gross income or largest source of income— and Business receipts—				
(Classes in thousands dollars)				
Under 10..... Under 20.....	4,751,129	14,076	.003	.003
10 under 15..... 20 under 50.....	1,029,457	12,131	.006	.006
Under 10..... 20 under 50.....				
15 under 20..... Under 100.....	40,268	11,741	.013	.013
Under 15..... 30 under 100.....				
20 under 30..... Under 250.....	6,8741	12,141	.019	.019
Under 20..... 100 under 250.....				
30 under 50..... Under 500.....	306,470	13,770	.045	.045
Under 30..... 250 under 500.....				
50 under 100..... Under 750.....	129,145	12,867	.100	.100
Under 50..... 500 under 750.....				
100 under 200..... Under 1,000.....	27,721	13,700	.493	.500
Under 100..... 750 under 1,000.....				
200 or more..... Any amount.....	14,000	14,660	1.000	1.000
Under 200..... 1,000 or more.....				
Form 1040, prior year delinquent:				
Adjusted gross income class—				
Under \$50,000.....	21,116	182	.009	.010
\$50,000 or more.....	72	72	1.000	1.000

Office on the basis of account numbers assigned to the returns shortly after they were filed.

The total number of returns per stratum was obtained from counts of returns filed at district offices and service centers throughout each of the seven Internal Revenue Service Regions and at the Office of International Operations.

**Method of estimation**

Estimates for all returns filed were determined by multiplying data from sample returns by integer weighting factors. The integer weighting factors were based upon achieved weights obtained by dividing the number of returns filed by the number of returns in the sample for each sample code. For example, if the achieved weight was 10.28 in a given sampling stratum, then 28 percent of the returns in the stratum were given a weight of 11 and 72 percent a weight of 10. This system of integer weighting permits all frequencies shown in tables throughout this report to add to the appropriate totals; however, because amounts per return were later rounded to thousands of dollars in statistical processing, discrepancies due to such rounding prevent similar adding to totals with respect to amounts.

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 7B, will disclose

slight differences. These differences occur for the following reasons: (1) an estimated 676,000 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes regardless of the strata to which they were assigned for sampling purposes.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) All returns designated for the sample were not found even after followup,

(2) Certain combinations of ending digits of the social security number may have caused some slight differences between expected and actual numbers, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample group; however, none of the returns received a larger weight.

One set of weighting factors was used to derive estimates in national tables and different sets were used for State tables, with one set for each district. Weighting factors varied sufficiently between districts to necessitate using district weighting factors for production of State tables. As a result, totals in national tables differ somewhat from corresponding totals in State tables.

Limitations of the Data

Sampling variability

The relative sampling variability is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

“Upper limit” relative sampling variability estimates based on a special formula are shown in table 7C for frequency estimates in general. These percents are somewhat higher than those which would have been yielded by the standard formula. Column 1 of table 7C may also be used for data on returns not classified by adjusted gross income, business receipts, and income items.

Use of table 7C to provide an upper limit of the sampling variability for an estimated number of returns may be illustrated by the following example. If 50,000 was the number of returns shown in a table cell for returns with adjusted gross income less than \$10,000, then the relative sampling variability obtained from column (1) of table 7C would be expected to be less than 14.8 percent. This is borne out by sampling variability comparisons between table 7C and table 7D.

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 beside the bracketed cells to which they relate.

Table 7.3—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS, 1968

Estimated number of returns	Returns with adjusted gross income or deficit							
	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	\$100,000 under \$200,000	\$200,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	(Percent)							
100.....	(1)	(1)	(1)	(1)	(1)	32.0	12.0	
500.....	(1)	(1)	(1)	(1)	(1)	14.3	5.0	
1,000.....	(1)	(1)	(1)	35.2	35.2	10.1	4.0	
2,000.....	(1)	(1)	28.8	24.9	24.9	7.1	2.8	
5,000.....	(1)	31.5	18.2	15.7	15.7	4.5	1.8	
10,000.....	33.2	22.3	12.9	11.1	11.1	3.2	1.3	
15,000.....	27.1	18.2	10.5	9.1	9.1	2.0	1.0	
20,000.....	23.4	15.7	9.1	7.9	7.9	2.3	0.9	
25,000.....	21.0	14.1	8.2	7.0	7.0	2.0	0.8	
50,000.....	14.8	10.3	5.8	5.0	5.0	1.4	n.a.	
100,000.....	10.5	7.0	4.1	3.5	3.5	1.0	n.a.	
250,000.....	6.6	4.5	2.6	2.2	2.2	0.0	n.a.	
500,000.....	4.7	3.1	1.8	1.6	1.6	n.a.	n.a.	
1,000,000.....	3.3	2.2	1.3	1.1	1.1	n.a.	n.a.	
5,000,000.....	1.5	1.0	0.0	0.5	0.5	n.a.	n.a.	
10,000,000.....	1.0	0.7	n.a.	n.a.	n.a.	n.a.	n.a.	

<sup>1</sup>Sample too small to yield reliable estimates of sampling variability.  
n.a. - Not applicable since the estimated number of returns is greater than population estimates.

Other limitations due to sampling

A dash, rather than a frequency or amount, in any given table cell indicates either that there were no returns with the particular characteristic, or because of its rarity, instances of the characteristic were not present among the returns selected for the sample. However, for statistics based on returns selected for the sample at a rate of 100 percent, a dash indicates a presumption of no returns with the particular characteristic.

Sample management and non-sampling controls

An extensive system of sample management and control was used by the National Office Statistics Division to insure the selection of the prescribed sample and to provide counts of the number of returns filed in each sample class. Sample controls for the most detailed sampling groups were maintained for each Internal Revenue district office.

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. All the individual returns filed during 1969 were mathematically verified before they were made available for sample selection. However, corrections resulting from mathematical verification of the taxpayer's entries during revenue processing were not always available for the statistics.

In editing, transcribing, and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns that showed data in accompanying schedules but not on the appropriate lines of the return forms and returns with obvious errors were edited and properly adjusted.

The quality of the statistical editing performed at the Internal Revenue Service Centers, was subject to verification (and correction) consistent with a prescribed plan. Under the plan, which was flexible according to the proficiency of the editors, screening and fractional sampling were used to determine the returns to be verified.

Keypunching of all data was also key verified in the Service Centers. Prior to tabulation at the Internal Revenue

nue Service Data Center, numerous tests for internal consistency were designated by the Statistics Division and were applied to the data using electronic computers. This assured that proper balance and relationships among the return items and statistical classifications were maintained.

Finally, prior to publication, all statistics were reviewed for accuracy and reasonableness, in light of provisions of tax law, accounting practices, taxpayer report-

ing variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. In addition, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Individual Returns/1968 • Sources, Sample, and Limitations

Table 7D.—INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Relative sampling variability based on amounts (Percent)										
	All returns	Adjusted gross income	Salaries and wages (gross)	Business or profession		Farm		Partnership		Sales of capital assets	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss	Net gain	Net loss
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Grand total.....	0.04	0.12	0.17	0.43	1.56	1.34	1.67	1.15	3.44	0.71	2.25
Taxable returns, total.....	0.16	0.14	0.18	0.45	1.77	1.56	1.88	1.17	2.47	0.67	2.23
Under \$1,000.....	4.04	4.04	4.20	19.44	(*)	(*)	(*)	(1)	(1)	(*)	(*)
\$1,000 under \$2,000.....	1.35	1.38	1.46	5.87	31.76	8.70	26.51	23.63	(*)	(*)	34.87
\$2,000 under \$3,000.....	1.46	1.47	1.62	4.84	16.80	7.43	14.56	19.35	(*)	(*)	21.64
\$3,000 under \$4,000.....	1.39	1.40	1.54	3.92	13.33	6.55	11.56	17.23	(*)	(*)	18.92
\$4,000 under \$5,000.....	1.38	1.38	1.52	3.64	11.99	6.25	9.41	14.41	34.60	9.06	15.99
\$5,000 under \$6,000.....	1.38	1.38	1.50	3.53	10.71	6.86	9.46	14.31	22.17	8.86	13.39
\$6,000 under \$7,000.....	1.36	1.37	1.47	3.23	10.24	6.26	7.70	14.90	23.03	8.29	12.93
\$7,000 under \$8,000.....	1.39	1.39	1.48	3.38	8.91	6.92	8.21	14.59	21.36	8.88	12.06
\$8,000 under \$9,000.....	1.40	1.40	1.48	3.37	8.99	6.90	8.32	14.37	20.91	8.55	12.03
\$9,000 under \$10,000.....	1.49	1.48	1.56	3.40	8.83	7.28	7.77	14.94	18.75	9.69	10.58
\$10,000 under \$15,000.....	0.15	0.17	0.21	1.42	4.50	3.62	4.21	5.20	9.19	3.02	4.37
\$15,000 under \$20,000.....	0.23	0.24	0.30	1.57	5.62	4.33	5.71	3.83	14.64	2.30	3.38
\$20,000 under \$25,000.....	0.71	0.71	0.89	1.70	7.78	5.75	8.06	3.87	12.08	2.74	4.00
\$25,000 under \$30,000.....	1.26	1.26	1.65	2.15	8.80	8.84	8.76	4.52	9.31	3.58	5.14
\$30,000 under \$50,000.....	0.93	0.94	1.45	0.93	5.00	5.01	4.93	3.03	5.80	2.52	3.62
\$50,000 under \$100,000.....	0.22	0.24	0.62	0.91	4.17	6.08	7.47	1.14	2.83	1.08	1.62
\$100,000 under \$200,000.....	1.89	1.92	1.01	1.35	2.25	5.26	2.32	0.99	2.00	1.63	16.09
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	0.77	1.28	1.42	2.15	2.59	2.73	3.12	7.15	7.35	5.37	8.70
No adjusted gross income.....	3.33	3.76	5.84	7.63	3.16	12.48	4.33	10.29	10.47	16.64	22.14
Under \$600.....	1.49	1.69	1.89	9.67	15.97	7.66	13.29	(*)	(*)	13.47	26.84
\$600 under \$1,000.....	1.95	1.96	2.27	7.11	17.95	7.61	16.62	21.55	(*)	12.31	24.66
\$1,000 under \$2,000.....	1.96	2.00	2.86	4.09	11.29	5.06	10.90	17.32	23.37	8.70	20.65
\$2,000 under \$3,000.....	2.50	2.51	3.52	5.10	13.57	6.19	11.01	23.14	(*)	9.44	22.41
\$3,000 under \$4,000.....	3.48	3.48	4.73	5.93	14.32	7.51	13.91	24.47	33.39	11.16	23.38
\$4,000 under \$5,000.....	4.56	4.57	5.66	7.40	17.55	8.96	17.53	31.58	28.10	17.35	29.45
\$5,000 or more.....	3.96	3.34	5.33	4.68	6.70	5.54	8.03	11.41	7.54	5.62	18.84
Returns under \$5,000.....	0.34	0.53	0.58	1.55	2.62	2.28	2.97	6.81	8.90	4.83	6.93
Returns \$5,000 under \$10,000.....	0.47	0.48	0.53	1.39	4.13	2.71	3.62	8.25	3.80	5.33	5.33
Returns \$10,000 under \$15,000.....	0.15	0.17	0.21	1.41	4.44	3.49	4.13	5.16	9.47	2.99	4.34
Returns \$15,000 or more.....	0.14	0.16	0.22	0.52	1.70	2.48	2.37	1.07	2.27	0.58	1.74

Adjusted gross income classes	Relative sampling variability (Percent)—Continued										
	Ordinary gain from sales of depreciable property	Sales of property other than capital assets		Dividends in adjusted gross income	Interest received	Pensions and annuities (taxable portion)	Rents and royalties		Estates and trusts		Other sources
		Net gain	Net loss				Net income	Net loss	Net income	Net loss	
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Grand total.....	4.11	9.49	14.68	1.29	0.78	2.08	1.64	2.01	1.09	3.35	3.40
Taxable returns, total.....	4.55	11.23	8.79	1.34	0.84	2.38	1.79	1.97	1.11	2.42	2.51
Under \$1,000.....	(*)	(1)	(1)	(*)	17.69	(*)	(*)	(1)	(*)	(1)	(*)
\$1,000 under \$2,000.....	(*)	(*)	(*)	11.45	5.98	16.37	13.71	28.97	18.67	(*)	13.28
\$2,000 under \$3,000.....	(*)	(*)	(*)	11.24	5.19	8.50	11.26	25.58	16.09	(*)	12.96
\$3,000 under \$4,000.....	32.09	(*)	(*)	10.16	4.75	7.53	10.06	20.89	14.44	(*)	13.88
\$4,000 under \$5,000.....	28.04	(*)	(*)	9.61	4.81	7.42	10.18	13.96	13.30	34.77	15.22
\$5,000 under \$6,000.....	30.98	(*)	34.15	10.14	5.12	8.86	10.89	13.33	13.34	21.50	13.66
\$6,000 under \$7,000.....	31.18	(*)	32.00	10.49	4.94	10.12	11.36	10.59	13.28	22.98	13.29
\$7,000 under \$8,000.....	26.77	(*)	30.66	10.85	5.29	11.26	11.91	9.67	13.24	20.97	12.02
\$8,000 under \$9,000.....	23.55	(*)	26.37	10.98	4.83	11.78	12.18	9.13	13.17	20.80	14.56
\$9,000 under \$10,000.....	30.33	(*)	27.39	10.78	5.33	12.81	12.06	8.99	13.58	18.34	11.40
\$10,000 under \$15,000.....	10.19	28.27	15.72	3.99	1.82	5.52	4.51	3.65	4.87	8.85	5.14
\$15,000 under \$20,000.....	11.08	25.83	19.32	2.93	1.63	5.11	4.17	3.94	3.55	14.16	5.25
\$20,000 under \$25,000.....	12.38	(*)	29.72	3.32	2.18	6.57	4.88	6.10	3.66	11.84	6.96
\$25,000 under \$30,000.....	13.63	(*)	24.63	4.20	3.30	10.86	6.42	8.75	4.29	9.15	11.96
\$30,000 under \$50,000.....	13.90	30.23	13.62	2.92	2.32	8.95	4.76	5.08	2.93	5.69	9.17
\$50,000 under \$100,000.....	6.76	17.03	9.22	1.11	1.09	4.22	2.29	3.49	1.10	2.79	4.57
\$100,000 under \$200,000.....	9.15	13.06	6.91	8.69	1.98	3.18	2.74	10.69	0.94	1.96	4.55
\$200,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Nontaxable returns, total.....	9.43	15.63	26.31	3.89	2.51	4.31	4.12	6.33	6.39	7.16	7.49
No adjusted gross income.....	14.04	16.14	33.49	7.67	7.64	(*)	8.43	9.81	8.72	10.14	3.47
Under \$600.....	(*)	(1)	(*)	19.52	8.61	30.17	24.60	22.19	33.47	(*)	(*)
\$600 under \$1,000.....	(*)	(*)	(*)	13.94	6.43	19.66	10.87	28.15	19.13	(*)	(*)
\$1,000 under \$2,000.....	34.73	(*)	(*)	10.14	4.33	6.85	6.97	25.04	15.65	23.17	12.35
\$2,000 under \$3,000.....	31.75	(*)	28.69	13.27	5.34	6.96	8.55	26.40	19.34	(*)	16.86
\$3,000 under \$4,000.....	28.63	(*)	(*)	15.52	8.71	10.57	13.65	22.11	23.40	33.39	(*)
\$4,000 under \$5,000.....	30.88	(*)	(*)	22.82	13.92	17.04	21.55	(*)	29.97	28.04	(*)
\$5,000 or more.....	18.96	25.23	21.52	5.40	8.22	21.43	13.90	11.83	10.45	7.41	(*)
Returns under \$5,000.....	9.19	18.17	24.84	3.94	1.83	3.06	3.42	6.08	5.89	8.60	(*)
Returns \$5,000 under \$10,000.....	11.89	25.79	14.79	4.63	2.21	4.68	5.05	4.43	5.76	8.10	5.86
Returns \$10,000 under \$15,000.....	9.85	28.07	15.29	3.96	1.81	5.51	4.50	3.85	4.83	9.18	5.15
Returns \$15,000 or more.....	5.12	12.93	7.30	1.51	0.80	2.98	1.75	2.12	1.02	2.22	3.13

Footnotes at end of table.

Individual Returns/1968 • Sources, Sample, and Limitations

Table 7D.—INDIVIDUAL INCOME TAX RETURNS: RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SOURCES OF INCOME AND LOSS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Relative sampling variability based on amounts (Percent)—Continued									
	Statutory deductions	Total deductions	Total standard deductions	Itemized deductions	Exemptions	Taxable income	Tax before credits	Retirement tax credits	Investment credit	Foreign tax credits
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total.....	1.17	0.17	0.34	0.29	0.20	0.16	0.17	3.91	1.34	3.59
Taxable returns, total.....	3.47	1.10	0.44	0.29	0.24	0.16	0.17	7.18	1.40	4.62
Under \$1,000.....	(*)	4.12	4.12	(*)	4.04	5.28	5.38	(1)	(1)	(1)
\$1,000 under \$2,000.....	1.4	1.40	1.40	0.45	1.39	1.59	1.60	30.81	23.81	(*)
\$2,000 under \$3,000.....	1.6	1.65	1.65	2.85	1.61	1.61	1.61	15.41	15.08	(*)
\$3,000 under \$4,000.....	1.55	1.55	1.67	.01	1.59	1.59	1.59	4.77	13.08	(*)
\$4,000 under \$5,000.....	1.32	1.32	1.76	1.33	1.60	1.51	1.55	9.13	10.85	(*)
\$5,000 under \$6,000.....	1.33	1.33	1.39	1.3	1.61	1.50	1.54	10.70	8.09	(*)
\$6,000 under \$7,000.....	1.05	1.05	1.98	1.14	1.59	1.47	1.51	11.77	7.31	(*)
\$7,000 under \$8,000.....	0.84	1.00	3.10	1.08	1.60	1.47	1.51	13.47	7.14	(*)
\$8,000 under \$9,000.....	0.41	1.04	3.16	1.09	1.59	1.46	1.49	16.83	8.14	(*)
\$9,000 under \$10,000.....	5.62	1.6	3.52	3.00	1.66	1.54	1.57	14.13	7.32	(*)
\$10,000 under \$15,000.....	1.30	0.37	1.02	0.37	0.32	0.21	0.23	6.80	4.04	19.55
\$15,000 under \$20,000.....	1.52	0.60	1.60	0.46	0.37	0.22	0.28	6.36	3.86	23.09
\$20,000 under \$25,000.....	1.36	0.70	1.94	0.72	0.37	0.24	0.24	6.94	4.59	29.88
\$25,000 under \$30,000.....	1.27	1.01	5.16	1.34	1.39	1.27	1.30	11.02	6.69	23.56
\$30,000 under \$40,000.....	1.0	1.1	4.61	1.3	1.03	0.75	0.93	7.27	4.31	16.58
\$40,000 under \$50,000.....	1.79	0.51	3.69	0.81	0.34	0.26	0.29	3.32	2.71	11.40
\$50,000 under \$75,000.....	1.34	1.66	4.07	1.66	3.03	2.00	1.05	1.49	2.32	3.94
\$75,000 under \$100,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$100,000 under \$500,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Non-taxable returns, total.....	7.99	1.1	0.94	1.79	0.99	3.19	2.96	7.42	3.94	5.28
Non-adjusted gross income.....	4.16	(*)	(1)	(1)	3.40	(1)	(1)	(1)	(1)	(1)
Under \$600.....	26.37	1.66	1.37	1.0	1.61	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	12.67	1.07	1.01	1.07	2.12	(*)	(*)	(*)	(*)	(1)
\$1,000 under \$2,000.....	11.39	1.22	1.22	0.13	1.08	1.67	16.73	16.72	17.28	(*)
\$2,000 under \$3,000.....	12.12	1.37	3.01	0.36	2.66	3.90	9.01	11.09	13.67	(1)
\$3,000 under \$4,000.....	13.21	4.16	4.78	5.4	3.73	8.98	9.10	13.36	12.12	(1)
\$4,000 under \$5,000.....	15.50	3.71	6.01	8.34	4.93	10.70	9.56	18.75	10.64	(*)
\$5,000 or more.....	18.10	4.90	7.57	4.23	4.67	4.30	3.61	23.48	4.63	5.29
Under \$1,000.....	5.28	0.77	0.46	1.51	0.32	0.75	0.78	4.58	4.91	(*)
\$1,000 under \$10,000.....	1.95	0.99	0.87	0.25	0.60	0.54	0.56	5.65	2.99	32.51
\$10,000 under \$15,000.....	1.30	0.34	1.02	0.4	0.31	0.21	0.24	6.79	3.74	18.65
\$15,000 or more.....	1.39	0.10	1.30	0.78	0.12	0.17	0.24	3.23	1.66	3.40

Adjusted gross income classes	Relative sampling variability (Percent)—Continued										
	All other tax credits	Tax after credits	Recaptured tax	Self-employment tax	Tax withheld	Excess social security taxes withheld	Payment on 1968 declaration	Tax due at time of filing	Total over-payment	Over-payment refund	Credit on 1969 tax
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Grand total.....	11.94	0.17	4.33	0.60	0.19	1.43	0.57	0.40	0.41	0.42	1.33
Taxable returns, total.....	17.25	0.1	4.11	0.66	0.19	1.44	0.53	0.40	0.43	0.45	1.35
Under \$1,000.....	(1)	0.40	(1)	17.80	1.54	(1)	(+)	14.16	4.59	4.59	(*)
\$1,000 under \$2,000.....	(1)	1.60	(+)	3.79	1.58	(+)	10.38	4.28	1.71	1.71	18.78
\$2,000 under \$3,000.....	(1)	1.65	(+)	4.52	1.73	(+)	8.71	3.46	2.17	2.17	16.72
\$3,000 under \$4,000.....	(1)	1.59	(+)	3.71	1.66	(+)	5.60	3.34	2.34	2.34	10.22
\$4,000 under \$5,000.....	(*)	1.57	(*)	3.61	1.63	(*)	5.47	3.23	2.31	2.31	9.03
\$5,000 under \$6,000.....	(*)	1.56	24.17	3.43	1.61	(*)	5.14	3.30	3.21	2.20	11.82
\$6,000 under \$7,000.....	(*)	1.52	28.64	3.29	1.57	19.40	4.74	3.27	3.17	2.21	8.78
\$7,000 under \$8,000.....	(*)	1.51	11.87	3.54	1.56	15.38	5.08	3.31	3.18	2.19	12.34
\$8,000 under \$9,000.....	(*)	1.50	11.52	3.62	1.54	10.91	5.21	3.37	3.18	2.19	13.44
\$9,000 under \$10,000.....	(*)	1.58	21.07	3.53	1.61	5.91	5.13	3.54	3.23	2.25	10.79
\$10,000 under \$15,000.....	(*)	0.24	9.18	1.53	0.25	1.30	1.96	1.30	0.80	0.80	5.07
\$15,000 under \$20,000.....	(*)	0.28	10.28	1.45	0.34	2.71	1.54	1.21	1.16	1.17	4.11
\$20,000 under \$25,000.....	(*)	0.74	14.70	1.72	0.92	4.18	1.69	1.61	2.18	2.45	4.11
\$25,000 under \$30,000.....	(*)	1.30	14.73	1.18	1.73	6.30	3.12	3.23	4.09	5.58	5.36
\$30,000 under \$50,000.....	(*)	1.00	13.11	1.35	1.58	5.50	1.35	1.04	2.93	4.38	3.59
\$50,000 under \$100,000.....	(*)	0.29	7.15	0.76	0.72	2.74	0.54	0.76	2.01	3.20	2.40
\$100,000 under \$500,000.....	(*)	1.07	4.81	0.79	0.97	4.43	3.02	1.53	2.66	2.80	3.36
\$500,000 under \$1,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$1,000,000 under \$5,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Non-taxable returns, total.....	(*)	(1)	13.90	1.87	1.59	15.78	5.85	2.36	1.76	1.75	6.04
Non-adjusted gross income.....	(1)	(1)	(*)	9.73	7.64	19.93	17.36	15.53	9.26	10.29	15.70
Under \$600.....	(1)	(1)	(*)	9.53	1.35	(*)	18.42	9.74	3.36	2.31	25.99
\$600 under \$1,000.....	(1)	(1)	(*)	9.83	1.57	(*)	15.91	6.34	1.53	2.53	18.57
\$1,000 under \$2,000.....	(*)	(1)	23.88	3.60	3.74	(*)	10.94	3.01	3.59	3.54	14.53
\$2,000 under \$3,000.....	(*)	(1)	(*)	4.09	4.73	(*)	13.09	5.20	4.57	4.60	11.37
\$3,000 under \$4,000.....	(*)	(1)	27.67	5.11	6.30	(*)	15.64	6.60	6.27	6.02	26.30
\$4,000 under \$5,000.....	(*)	(1)	29.93	6.46	7.55	(*)	18.73	8.10	7.96	8.09	15.09
\$5,000 or more.....	(*)	(1)	12.25	4.08	6.08	18.67	7.03	5.20	5.01	5.38	8.48
Under \$1,000.....	(*)	0.81	17.29	1.46	0.68	18.22	3.54	1.61	0.85	0.84	5.32
\$1,000 under \$10,000.....	(*)	0.57	10.14	1.45	0.58	5.17	2.23	1.45	0.89	0.90	4.85
\$10,000 under \$15,000.....	(*)	0.24	2.57	1.51	0.25	2.29	1.95	1.30	0.80	0.80	4.94
\$15,000 or more.....	18.15	0.74	4.08	0.68	0.26	1.68	0.57	0.44	0.83	1.00	1.36

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 sampling variability.

†Returns in these cells are not subject to sampling variability.

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These historical data for years 1959 through 1968 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

**Table 8.1—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1959-68**

Items	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
	<i>(Dollars)</i>									
Gross income requirement for filing returns <sup>1</sup> .....	600									
Regular exemption for taxpayer and each dependent.....	600									
Additional exemptions for age 65 or over and for blindness <sup>2</sup> .....	600									
	<i>(Percent)</i>									
Minimum income tax rate.....	20.0			16.0			14.0			
Maximum income tax rate.....	91.0			77.0			70.0			
Maximum income tax limitation.....	87.0			(3)			(3)			

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

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

<sup>3</sup>No maximum effective tax rate was specified in the law.

**Table 8.2—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1959-68**

Items	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
	<i>(Dollars)</i>									
Self-employment net earnings requirement for filing.....	400			400				400		400
Maximum self-employment income subject to self-employment tax.....	4,800			6,600				7,800		
	<i>(Percent)</i>									
Self-employment tax rate.....	3.75	4.5		4.7	5.4			6.15	6.4	

## SIZE OF INCOME TAX, 1967

Classification of returns by size of income tax after credits is introduced for the first time in this report. The tabulation (table 8.11), which relates to 1967 rather than 1968, was completed too late for inclusion in the *Statistics of Income* for 1967.

Table 8A summarizes the more detailed statistics from table 8.11. It shows that a tax liability of less than \$500 was reported on about 42 percent of all taxable returns for 1967. On the other hand, tax of this size was reported on less than one-third of all joint returns. Of the 58.7 million returns with tax after credits, only about 0.5 million indicated a tax of \$10,000 or more. All but one-sixth of these were joint returns. The frequencies shown do not take into account either the tax from recomputing prior year investment credit or the self-employment tax which would serve either to increase or shift the counts slightly or to introduce some counts where no others are shown. The data by size of tax in table 8.11 may be compared with table 27 in the 1967 statistics which shows the number of returns by size of adjusted gross income that had income taxed (before taking credits into account) at the various rates.

Unlike other data published for 1967, the statistics by size of tax were based on a subsample of the returns included in the regular *Statistics of Income* sample. Reflecting use of the statistical subsample, the total number of returns with income tax after credits in tables 8A and 8.11 is 58,719,000 compared with the 58,673,000 published for 1967. The subsample used comprised 87,000 returns randomly selected from the total sample of 344,000. Since the subsample was thus about one-quarter as large as the full *Statistics of Income* sample, it can be concluded that

Table 8A.—NUMBER OF RETURNS BY SIZE OF INCOME TAX AFTER CREDITS BY ADJUSTED GROSS INCOME CLASSES, 1967

Size of income tax after credits	Total returns	Adjusted gross income classes			
		Under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>ALL TAXABLE RETURNS</b>					
Total.....	58,719,836	19,933,997	23,383,637	10,356,775	5,044,427
Under \$500.....	24,549,546	18,245,325	6,168,673	121,417	13,631
\$500 under \$1,000.....	16,812,358	1,688,172	13,327,609	1,480,715	21,862
\$1,000 under \$2,000.....	1,346,620	-	3,387,355	7,821,676	667,589
\$2,000 under \$3,000.....	2,312,910	-	-	879,540	1,939,370
\$3,000 under \$4,000.....	900,350	-	-	23,427	876,923
\$4,000 under \$5,000.....	412,222	-	-	-	412,222
\$5,000 under \$10,000.....	657,750	-	-	-	657,750
\$10,000 or more.....	455,980	-	-	-	455,980
<b>Joint Returns</b>					
Total.....	36,307,596	4,726,374	17,324,823	9,568,153	4,688,186
Under \$500.....	10,513,558	4,726,374	5,658,185	117,218	11,781
\$500 under \$1,000.....	11,264,081	-	9,786,902	1,459,876	17,303
\$1,000 under \$2,000.....	3,944,887	-	1,879,796	7,410,958	654,133
\$2,000 under \$3,000.....	2,480,652	-	-	580,101	1,900,551
\$3,000 under \$4,000.....	780,149	-	-	-	780,149
\$4,000 under \$5,000.....	358,950	-	-	-	358,950
\$5,000 under \$10,000.....	572,380	-	-	-	572,380
\$10,000 or more.....	392,739	-	-	-	392,939
<b>Other Returns</b>					
Total.....	2,411,240	15,207,623	6,058,754	788,622	356,241
Under \$500.....	14,035,988	13,519,451	510,488	4,199	1,850
\$500 under \$1,000.....	5,254,277	1,688,172	3,540,707	20,839	4,559
\$1,000 under \$2,000.....	3,461,733	-	3,007,559	440,718	13,456
\$2,000 under \$3,000.....	338,458	-	-	299,439	38,819
\$3,000 under \$4,000.....	120,201	-	-	23,427	96,774
\$4,000 under \$5,000.....	53,272	-	-	-	53,272
\$5,000 under \$10,000.....	85,370	-	-	-	85,370
\$10,000 or more.....	62,141	-	-	-	62,141

the sampling variability associated with the estimates is slightly more than twice that associated with similar data derived from the full sample. Additional information about the regular sample and about sampling variability may be found in *Statistics of Income--1967, Individual Income Tax Returns*.

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Table 8.3—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES, 1959-1968

(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)
	1959		1960		1961		1962		1963	
Grand total.....	60,271,297	1,305,095	61,027,931	1,315,466	61,499,420	1,329,361	62,712,386	1,348,701	63,943,236	1,368,778
Returns with adjusted gross income, total.....	59,838,162	306,617	60,592,711	316,558	61,067,589	330,936	62,590,595	349,361	63,511,244	370,371
Under \$600.....	3,918,975	1,275	3,991,109	1,306	3,969,165	1,283	4,005,049	1,304	3,951,204	1,288
\$600 under \$1,000.....	2,995,694	3,392	2,992,643	2,381	3,018,799	2,409	3,001,512	3,397	2,990,002	2,381
\$1,000 under \$2,000.....	7,400,534	10,935	7,356,367	10,859	7,264,693	10,694	7,267,013	10,694	7,255,761	10,697
\$2,000 under \$3,000.....	7,128,208	17,834	6,924,131	17,333	6,744,070	16,864	6,558,908	16,396	6,578,692	16,438
\$3,000 under \$4,000.....	6,993,571	24,452	6,877,017	24,033	6,695,282	23,410	6,582,332	23,034	6,364,614	22,256
\$4,000 under \$5,000.....	7,071,569	31,802	6,866,513	30,882	6,581,888	29,620	6,380,354	28,249	6,205,636	27,924
\$5,000 under \$6,000.....	6,392,580	35,067	6,422,593	35,253	6,227,266	34,163	6,157,541	33,834	5,836,949	32,087
\$6,000 under \$7,000.....	5,082,962	32,927	5,291,911	34,281	5,282,007	34,247	5,373,806	34,835	5,473,979	35,517
\$7,000 under \$8,000.....	3,699,701	27,140	3,888,676	29,080	4,142,911	30,956	4,332,207	32,380	4,549,765	34,028
\$8,000 under \$9,000.....	2,621,189	22,202	2,751,254	23,372	2,984,990	25,284	3,243,914	27,507	3,535,322	29,950
\$9,000 under \$10,000.....	1,749,953	16,566	1,905,564	18,045	2,146,657	20,334	2,404,470	22,776	2,650,806	25,120
\$10,000 under \$15,000.....	3,208,968	37,688	3,641,612	42,805	4,129,222	48,553	4,940,130	58,230	5,664,051	66,934
\$15,000 under \$20,000.....	707,192	12,091	786,031	13,400	889,562	15,151	1,047,808	17,818	1,248,272	21,044
\$20,000 under \$50,000.....	724,368	20,868	765,186	21,926	853,871	24,532	943,365	26,944	1,054,288	30,005
\$50,000 under \$100,000.....	114,362	7,559	101,272	6,661	110,276	7,268	121,552	8,252	132,385	8,679
\$100,000 under \$500,000.....	26,844	4,230	23,482	3,835	28,347	4,701	25,998	4,213	28,311	4,569
\$500,000 under \$1,000,000.....	722	482	735	494	985	663	821	547	816	546
\$1,000,000 or more.....	280	607	306	611	398	806	355	717	371	809
Returns with no adjusted gross income.....	433,135	<sup>1</sup> 1,522	435,219	<sup>2</sup> 1,091	431,831	<sup>1</sup> 1,074	421,791	<sup>1</sup> 1,160	431,992	<sup>2</sup> 1,493
	1964		1965		1966		1967		1968	
Grand total.....	65,375,601	1,396,660	67,596,300	1,429,201	70,160,425	1,462,451	71,651,909	1,504,809	73,728,708	1,554,420
Returns with adjusted gross income, total.....	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272	71,222,525	506,642	73,347,156	556,305
Under \$600.....	3,937,988	1,276	4,180,301	1,354	4,281,080	1,409	4,080,211	1,363	4,143,414	1,366
\$600 under \$1,000.....	3,107,878	2,478	3,206,523	2,557	3,326,121	3,657	3,319,019	2,641	3,210,314	2,562
\$1,000 under \$2,000.....	7,204,380	10,587	7,298,124	10,738	7,486,187	11,081	7,561,689	11,224	7,467,095	11,063
\$2,000 under \$3,000.....	6,211,330	15,530	6,128,705	15,325	6,132,245	15,349	5,905,285	14,731	5,896,399	14,654
\$3,000 under \$4,000.....	6,125,320	21,449	6,038,731	21,125	5,849,892	20,422	5,697,243	19,917	5,565,323	19,457
\$4,000 under \$5,000.....	5,974,720	26,875	5,767,595	25,947	5,505,342	24,774	5,451,222	24,522	5,279,417	23,718
\$5,000 under \$6,000.....	5,748,156	31,590	5,460,768	30,007	5,276,427	29,047	5,186,943	28,539	4,998,207	27,484
\$6,000 under \$7,000.....	5,415,250	35,143	5,497,614	35,696	5,221,198	33,938	5,219,185	33,925	4,955,627	32,207
\$7,000 under \$8,000.....	4,837,778	36,213	4,979,631	37,265	4,992,264	37,407	5,111,630	38,272	4,743,142	35,572
\$8,000 under \$9,000.....	3,875,555	32,850	4,147,888	35,199	4,520,784	38,360	4,477,651	38,025	4,613,452	39,161
\$9,000 under \$10,000.....	3,027,314	28,692	3,387,836	32,114	3,786,887	35,919	3,839,287	36,412	4,023,579	38,179
\$10,000 under \$15,000.....	6,609,927	78,291	7,714,561	91,768	9,266,594	110,564	10,385,432	124,433	11,985,301	144,543
\$15,000 under \$20,000.....	1,460,198	24,833	1,761,926	29,935	2,229,621	37,850	2,761,962	46,864	3,660,989	62,117
\$20,000 under \$50,000.....	1,211,761	34,505	1,393,802	39,648	1,643,995	46,426	1,958,137	55,056	2,420,880	67,271
\$50,000 under \$100,000.....	159,229	10,463	188,910	12,440	218,382	14,380	260,607	17,203	301,794	19,983
\$100,000 under \$500,000.....	34,946	5,707	43,963	7,164	50,944	8,239	64,090	10,419	78,467	12,784
\$500,000 under \$1,000,000.....	1,073	710	1,404	946	1,578	1,058	2,096	1,410	2,634	1,779
\$1,000,000 or more.....	482	1,019	646	1,434	644	1,392	835	1,122	1,122	2,405
Returns with no adjusted gross income.....	432,317	<sup>1</sup> 1,552	397,372	<sup>2</sup> 1,462	374,240	<sup>2</sup> 1,821	369,384	<sup>2</sup> 1,832	381,552	<sup>2</sup> 1,884

<sup>1</sup>Adjusted gross income less deficit.  
<sup>2</sup>Deficit.

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Table 8.4—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME AND TAX, 1959-1968

Item	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
(Thousand)										
Adjusted gross income, total.....	69,101	61,013	61,995	67,924	63,943	68,306	67,596	70,160	71,653	73,729
Taxable.....	47,546	47,061	48,583	50,070	51,323	51,406	53,701	56,709	58,673	61,289
Not taxable.....	1,754	1,952	1,412	1,854	1,620	1,900	1,895	1,451	1,979	12,440
With standard deduction.....	1,754	1,952	1,412	1,854	1,620	1,900	1,895	1,451	1,979	599
With adjusted gross income less than \$1,000.....	—	—	—	—	—	—	—	—	—	382
With adjusted gross income less than \$2,000.....	—	—	—	—	—	—	—	—	—	41,317
With adjusted gross income less than \$3,000.....	—	—	—	—	—	—	—	—	—	30,919
With adjusted gross income less than \$4,000.....	—	—	—	—	—	—	—	—	—	10,398
Returns with itemized deductions, total.....	10,210	10,084	10,421	10,098	9,566	11,330	11,583	11,307	10,957	10,398
Taxable.....	10,210	10,084	10,421	10,098	9,566	11,330	11,583	11,307	10,957	10,398
Not taxable.....	—	—	—	—	—	—	—	—	—	—
Returns with reference to tax, total.....	6,376	6,340	6,747	6,672	6,523	6,361	6,484	6,545	6,373	6,347
Taxable.....	6,376	6,340	6,747	6,672	6,523	6,361	6,484	6,545	6,373	6,347
Not taxable.....	—	—	—	—	—	—	—	—	—	—
Income from sole proprietorships and partnerships:										
Salaries and wages.....	1,351	1,304	1,413	1,506	1,503	1,564	1,706	1,831	1,875	1,919
Business profits:										
Net profit.....	6,789	6,711	6,780	6,918	4,235	4,882	4,887	4,970	4,994	4,884
Net loss.....	1,715	1,768	1,718	1,710	376	403	898	938	994	1,054
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	1,108	1,000	1,999	1,997	1,887	1,851
Net loss.....	(*)	(*)	(*)	(*)	1,086	1,110	1,035	1,012	1,125	1,182
Partnership:										
Net profit.....	1,640	1,439	1,537	1,368	1,573	1,499	1,518	1,457	1,479	1,654
Net loss.....	301	310	346	367	411	433	413	422	460	582
Dividend and interest:										
Net gain.....	4,007	3,341	4,692	4,323	4,447	3,321	5,930	6,002	6,956	7,586
Net loss.....	900	1,124	1,097	1,099	1,195	1,502	1,397	1,584	1,442	1,368
Ordinary gain from sale of depreciable property.....	—	—	—	—	152	188	333	260	266	296
Sale of property, other than capital assets:										
Net gain.....	128	100	150	56	100	82	66	63	55	59
Net loss.....	120	136	177	184	132	186	195	187	211	219
Dividends in adjusted gross income <sup>1</sup> .....	4,632	4,732	4,033	4,311	6,633	5,667	7,930	6,408	6,657	7,052
Interest received <sup>2</sup> .....	5,74	10,121	10,032	14,737	11,337	11,309	13,582	18,316	19,582	31,061
Pensions and annuities (taxable portion):										
Life expectancy method.....	72	76	856	1,020	1,617	1,788	1,984	1,307	2,503	2,396
3-year method.....	343	374	421	514	—	—	—	—	428	—
Rents:										
Net income.....	4,114	3,276	3,263	4,077	4,079	3,916	3,906	3,991	4,001	4,287
Net loss.....	1,605	1,695	1,795	1,385	1,040	1,078	1,181	1,139	1,362	2,414
Royalties:										
Net income.....	(*)	409	409	403	423	483	496	509	543	(*)
Net loss.....	(*)	13	25	26	32	33	30	34	24	(*)
Estates and trusts:										
Income.....	381	391	413	426	459	—	—	514	515	526
Loss.....	19	16	30	30	28	Not tabulated	—	37	36	34
(Million dollars)										
Amounts:										
Adjusted gross income, total.....	906,617	816,393	830,736	849,861	870,471	898,211	830,663	870,272	906,642	956,305
Taxable returns.....	387,775	396,111	411,283	430,606	450,447	470,005	404,337	450,185	487,445	538,296
Nontaxable returns.....	18,341	14,005	19,653	14,113	19,824	28,207	11,326	16,087	19,196	18,009
Deficit.....	1,521	1,091	1,074	1,160	1,439	1,552	1,462	1,821	1,832	1,884
Taxable income, total.....	166,741	171,638	181,780	194,330	209,090	229,875	255,082	286,297	315,108	352,800
Taxable returns.....	166,385	171,462	181,635	194,152	208,602	229,268	254,339	285,502	314,273	351,980
Tax, total.....	39,347	40,798	42,066	45,790	49,216	48,185	50,632	57,627	64,525	78,419
Income tax including surcharge:										
Income tax after credits.....	38,645	39,464	41,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638
Income tax before surcharge.....	—	—	—	—	—	—	—	—	—	71,459
Surcharge.....	—	—	—	—	—	—	—	—	—	5,179
Self-employment tax.....	702	834	840	887	1,003	1,016	1,078	1,499	1,553	1,724
Tax from recomputing prior year investment credit.....	—	—	—	—	10	16	24	41	52	57

<sup>1</sup>For 1959-1960, 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 1959-1961, includes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.

<sup>3</sup>Includes Small Business Corporation net income or loss for all years, except 1966 and 1967.

<sup>4</sup>For 1959-1965, 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>5</sup>For 1959-1965, 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.

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Table 8.5—SOURCES OF INCOME BY TYPE, 1959-1968

[Taxable and nontaxable returns]

Source of income	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
	(Million dollars)									
Adjusted gross income less deficit.....	305,095	315,400	329,261	342,701	363,773	390,000	429,201	462,451	504,309	554,420
Salaries and wages <sup>1</sup> .....	247,370	257,112	270,962	283,373	299,443	323,200	347,150	381,067	411,640	451,505
Business or profession:										
Net profit.....	24,323	23,111	13,395	20,251	22,757	24,302	20,315	22,140	23,555	31,273
Net loss.....	2,892	2,829	2,765	2,920	1,042	1,207	1,727	1,952	2,163	2,353
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	4,653	4,703	5,218	5,300	5,505	5,539
Net loss.....					1,902	2,067	1,853	1,910	2,211	2,411
Partnership: <sup>2</sup>										
Net profit.....	10,220	9,757	9,719	10,210	10,342	10,862	11,900	12,080	13,032	15,701
Net loss.....	657	791	770	800	1,020	1,131	1,354	1,354	1,498	2,240
Sales of capital assets:										
Net gain.....	6,797	6,004	8,291	6,821	7,468	8,909	11,069	10,900	14,594	18,854
Net loss.....	522	704	670	1,050	1,019	970	889	1,019	912	804
Ordinary gain from sales of depreciable property..	-	-	-	-	85	130	195	244	273	349
Sales of property <i>other</i> than capital assets:										
Net gain.....	87	70	159	69	75	73	57	67	65	95
Net loss.....	264	153	250	285	313	241	290	324	375	473
Dividends in adjusted gross income: <sup>3</sup>										
Interest received <sup>4</sup> .....	9,356	9,590	8,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222
Interest received <sup>4</sup> .....	4,395	5,057	5,083	7,155	9,212	10,125	11,296	12,225	14,899	16,782
Pensions and annuities (taxable portion):										
Life expectancy method.....	383	902	1,114	1,350	1,702	3,112	3,568	4,420	5,046	4,839
3-year method.....	572	659	740	973	1,211	1,315	1,500	1,751	1,848	2,065
Rents:										
Net income.....	4,008	3,544	3,001	3,933	3,924	3,940	4,020	4,359	4,387	5,540
Net loss.....	773	810	902	1,063	1,211	1,315	1,500	1,751	1,848	2,065
Royalties:										
Net income.....	(*)	001	584	584	644	680	687	778	744	(*)
Net loss.....		70	79	75	61	80	00	00	08	
Estates and trusts:										
Income.....	637	675	609	692	727	727	1,051	1,051	1,072	1,191
Loss.....	20	39	40	30	43	4,028	5,592	45	40	53
Other sources (net) <sup>5</sup> .....	1,514	2,143	2,325	2,343	2,553	2,870	3,143	4,179	3,187	2,189
Statutory adjustments <sup>6</sup> .....	-	-	-	-	19	2,870	3,143	3,681	4,342	5,340

<sup>1</sup>For 1959-1963, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1959-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1968, the amount is a gross figure.

<sup>2</sup>Includes Small Business Corporation net income or loss for all years except 1960 and 1967.

<sup>3</sup>For 1959-1965, 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>4</sup>For 1959-1965, 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>5</sup>Includes dividends, interest, and wages not subject to withholding reported on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified.

<sup>6</sup>For 1963, includes only self-employed pension deduction, but for 1964-1968 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.

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Table 8.6—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES 1959-1968

Adjusted gross income classes	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
<b>NUMBER OF RETURNS</b>										
Total	47,766,715	47,662,981	47,762,701	47,742,363	47,323,421	47,369,333	47,766,794	47,766,076	47,662,938	47,288,708
\$1,000 under \$1,000	1,341,147	1,332,011	1,332,032	1,336,213	1,400,034	1,477,777	1,562,283	1,626,604	1,622,581	1,622,315
\$1,000 under \$2,000	4,224,046	4,170,210	4,131,277	4,229,239	4,318,374	4,274,247	4,348,234	4,474,824	4,502,397	4,510,964
\$2,000 under \$3,000	1,268,439	1,253,331	1,273,229	1,275,161	1,285,004	1,280,415	1,282,234	1,297,834	1,350,531	1,450,249
\$3,000 under \$4,000	1,136,214	1,121,118	1,111,783	1,107,649	1,122,180	1,114,732	1,114,285	1,123,112	1,134,514	1,151,803
\$4,000 under \$5,000	1,043,577	1,041,147	1,041,507	1,036,451	1,038,227	1,031,284	1,024,239	1,022,239	1,028,808	1,031,613
\$5,000 under \$6,000	641,137	629,676	624,266	624,376	621,111	614,311	620,624	6,050,612	4,469,466	4,806,325
\$6,000 under \$7,000	210,241	203,081	202,730	202,730	203,930	203,394	203,780	2,101,152	1,117,757	1,845,996
\$7,000 under \$8,000	349,274	337,477	332,240	332,518	331,117	331,477	332,147	4,939,850	5,056,827	4,689,926
\$8,000 under \$9,000	210,241	203,081	202,730	202,730	203,930	203,394	203,780	4,474,362	4,452,222	4,588,959
\$9,000 under \$10,000	1,043,577	1,041,147	1,041,507	1,036,451	1,038,227	1,031,284	1,024,239	3,377,613	3,370,088	4,009,646
\$10,000 under \$15,000	3,113,634	3,037,169	4,111,426	4,430,455	5,651,114	6,593,419	7,695,822	7,239,463	10,363,364	11,960,870
\$15,000 under \$20,000	706,104	784,302	882,100	1,045,363	1,234,711	1,456,070	1,756,455	2,223,601	2,755,946	3,654,186
\$20,000 under \$25,000	723,652	764,322	828,227	940,465	1,051,021	1,208,517	1,380,340	1,638,911	1,952,979	2,415,270
\$25,000 under \$30,000	114,711	101,080	110,112	121,250	131,474	156,700	188,276	217,765	260,010	300,901
\$30,000 under \$35,000	19,716	13,342	20,214	25,841	28,146	34,661	43,713	50,628	63,754	78,011
\$35,000 under \$40,000	717	523	567	804	804	1,317	1,391	1,545	2,056	2,583
\$1,000,000 or more	205	215	391	342	311	463	624	626	612	1,091
<b>ADJUSTED GROSS INCOME</b>										
(Million dollars)										
Total	287,775	277,152	311,223	329,666	374,447	376,001	404,337	450,185	487,445	538,296
\$1,000 under \$1,000	1,116	1,123	1,156	1,200	1,211	1,211	497	521	586	612
\$1,000 under \$2,000	6,322	6,222	6,146	6,398	6,400	6,306	6,638	7,223	7,454	7,576
\$2,000 under \$3,000	13,254	12,677	12,246	12,011	11,913	10,631	10,866	11,305	10,901	11,091
\$3,000 under \$4,000	20,335	20,307	19,700	19,314	18,515	17,542	17,695	17,287	17,170	16,989
\$4,000 under \$5,000	25,432	25,412	25,476	26,241	27,619	28,112	28,431	28,655	28,380	21,906
\$5,000 under \$6,000	34,117	34,246	33,380	32,684	30,293	30,105	28,602	27,317	27,357	26,437
\$6,000 under \$7,000	32,628	34,493	34,778	34,495	34,983	34,903	34,931	33,114	33,271	31,500
\$7,000 under \$8,000	27,860	28,975	30,786	32,166	33,786	35,443	36,883	37,018	37,879	35,177
\$8,000 under \$9,000	22,113	23,353	25,225	27,420	29,826	32,700	35,007	38,152	37,812	38,955
\$9,000 under \$10,000	11,544	11,007	12,312	12,722	12,651	12,611	12,017	12,755	13,296	13,047
\$10,000 under \$15,000	37,628	42,752	47,474	58,111	66,981	78,014	91,550	110,297	124,171	144,254
\$15,000 under \$20,000	12,074	15,126	17,776	20,984	24,777	29,849	37,747	46,762	61,999	61,999
\$20,000 under \$25,000	20,341	21,401	24,486	26,871	29,111	34,408	39,524	46,284	54,914	67,117
\$25,000 under \$30,000	7,047	6,648	7,250	7,924	8,651	10,424	12,400	14,337	17,162	19,922
\$30,000 under \$35,000	4,267	3,308	4,676	4,162	4,537	5,649	7,115	8,180	10,356	12,698
\$35,000 under \$40,000	473	426	550	535	537	701	738	1,037	1,383	1,744
\$1,000,000 or more	146	584	727	670	714	452	1,371	1,332	1,590	2,273
<b>TAXABLE INCOME</b>										
Total	166,457	171,462	181,635	184,452	205,602	229,262	254,339	285,502	314,273	351,980
\$1,000 under \$1,000	195	113	204	213	214	31	33	36	35	38
\$1,000 under \$2,000	2,427	2,462	2,423	2,543	2,600	2,130	2,300	2,528	2,621	2,663
\$2,000 under \$3,000	5,714	5,536	5,347	5,458	5,458	4,779	5,198	5,550	5,374	5,572
\$3,000 under \$4,000	6,625	7,430	8,211	9,134	8,872	8,515	8,843	8,821	9,000	9,054
\$4,000 under \$5,000	14,112	13,690	13,036	12,723	12,619	12,171	12,015	12,018	12,135	12,048
\$5,000 under \$6,000	16,685	16,731	16,239	16,419	15,612	15,565	15,202	15,007	15,170	14,836
\$6,000 under \$7,000	16,474	17,451	17,472	17,826	18,241	18,320	18,931	18,478	18,886	18,066
\$7,000 under \$8,000	13,454	16,144	16,913	17,662	18,516	20,005	20,692	21,035	21,705	20,838
\$8,000 under \$9,000	13,227	13,768	14,722	15,944	17,214	19,050	20,421	22,606	22,561	23,389
\$9,000 under \$10,000	10,390	11,137	12,524	13,953	15,230	17,421	19,473	21,899	22,312	23,536
\$10,000 under \$15,000	25,557	28,753	32,441	38,672	44,116	51,415	60,826	73,545	82,684	95,849
\$15,000 under \$20,000	8,328	9,787	11,031	12,843	15,195	17,470	21,069	27,431	33,921	44,682
\$20,000 under \$25,000	16,536	17,131	19,198	20,854	23,190	26,832	30,890	36,185	42,875	51,706
\$25,000 under \$30,000	6,229	5,417	5,928	6,440	7,014	8,528	10,204	11,816	14,147	16,209
\$30,000 under \$35,000	3,376	2,495	3,731	3,278	3,557	4,522	5,773	6,636	8,429	10,181
\$35,000 under \$40,000	377	383	526	426	426	558	766	827	1,118	1,390
\$1,000,000 or more	425	426	587	525	544	756	1,110	1,063	1,301	1,862
<b>INCOME TAX AFTER CREDITS</b>										
Total	38,645	39,464	42,225	44,903	48,204	47,153	49,530	56,087	62,920	76,638
\$1,000 under \$1,000	39	39	41	42	43	5	5	5	5	5
\$1,000 under \$2,000	497	440	422	505	516	343	329	360	374	381
\$2,000 under \$3,000	1,130	1,096	1,057	1,064	1,074	814	769	822	793	861
\$3,000 under \$4,000	1,924	1,886	1,840	1,822	1,753	1,427	1,356	1,353	1,384	1,473
\$4,000 under \$5,000	2,868	2,764	2,639	2,591	2,525	2,079	1,879	1,888	1,914	2,013
\$5,000 under \$6,000	3,371	3,383	3,300	3,312	3,144	2,676	2,409	2,386	2,430	2,545
\$6,000 under \$7,000	3,440	3,537	3,348	3,608	3,694	3,166	3,030	2,984	3,066	3,145
\$7,000 under \$8,000	3,149	3,237	3,453	3,600	3,774	3,526	3,357	3,435	3,563	3,702
\$8,000 under \$9,000	2,720	2,834	3,034	3,284	3,537	3,402	3,368	3,751	3,766	4,213
\$9,000 under \$10,000	2,158	2,312	2,602	2,892	3,156	3,154	3,269	3,684	3,775	4,298
\$10,000 under \$15,000	5,478	6,159	6,951	8,248	9,430	10,712	12,981	16,627	18,299	18,299
\$15,000 under \$20,000	2,095	2,290	2,577	2,971	3,400	3,709	4,189	5,296	6,562	9,279
\$20,000 under \$25,000	4,863	4,993	5,612	6,025	6,681	6,882	7,440	8,691	10,282	13,185
\$25,000 under \$30,000	2,627	2,273	2,424	2,685	2,920	3,204	3,654	4,229	5,055	6,205
\$30,000 under \$50,000	1,800	1,607	1,970	1,743	1,890	2,220	2,752	3,176	4,014	5,177
\$50,000 under \$1,000,000	225	226	297	243	243	306	408	457	605	797
\$1,000,000 or more	262	281	342	311	326	427	603	590	707	1,063
<b>AVERAGE INCOME TAX PER TAXABLE RETURN</b>										
(Dollars)										
Average income tax	814	821	869	896	939	919	922	989	1,072	1,250
\$1,000 under \$1,000	29	29	29	30	29	10	9	8	8	7
\$1,000 under \$2,000	118	117	117	118	120	80	73	74	75	74
\$2,000 under \$3,000	215	218	217	223	224	192	178	183	182	193
\$3,000 under \$4,000	324	326	328	331	332	286	269	274	282	303
\$4,000 under \$5,000	430	432	433	437	444	387	361	375	385	413
\$5,000 under \$6,000	542	542	548	557	560	489	463	472	489	529
\$6,000 under \$7,000	683	675	681	680	685	599	563	585	599	649
\$7,000 under \$8,000	854	851	838	836	836	734	681	695	704	789
\$8,000 under \$9,000	1,040	1,031	1,019	1,015	1,004	882	816	834	846	918
\$9,000 under \$10,000	1,235	1,216	1,214	1,206	1,194	1,045	986	977	986	1,071
\$10,000 under \$15,000	1,710	1,693	1,688	1,673	1,669	1,485	1,392	1,405	1,411	1,529
\$15,000 under \$20,000	2,466	2,318	2,342	2,342	2,332	2,546	2,384	2,382	2,381	2,539
\$20,0										

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Table 8.7—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1959-1968

[Taxable and nontaxable returns]

Adjusted gross income classes	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
(Million dollars)										
<b>SALARIES AND WAGES<sup>1</sup></b>										
Grand total.....	247,370	257,918	266,902	283,373	299,443	323,266	347,150	381,067	411,646	451,505
Returns with adjusted gross income, total.....	247,122	257,684	266,720	283,143	299,157	322,984	346,787	380,683	411,461	451,079
Under \$600.....	1,110	1,135	1,130	1,145	1,167	1,166	1,375	1,338	1,367	1,395
\$600 under \$1,000.....	1,823	1,833	1,873	1,883	1,891	1,971	2,120	2,269	2,302	2,315
\$1,000 under \$2,000.....	8,394	8,342	8,178	8,185	8,203	8,053	8,166	8,660	8,861	8,825
\$2,000 under \$3,000.....	14,570	14,089	13,621	13,115	13,084	12,233	12,128	12,034	11,909	11,533
\$3,000 under \$4,000.....	21,106	20,582	19,888	19,441	18,614	17,359	17,007	16,841	16,653	16,106
\$4,000 under \$5,000.....	28,410	27,451	26,060	24,647	24,098	23,362	22,375	21,105	20,998	20,125
\$5,000 under \$6,000.....	31,904	32,159	30,869	30,441	28,532	28,119	26,435	25,467	25,205	24,139
\$6,000 under \$7,000.....	30,148	31,396	31,277	31,685	32,179	31,953	32,327	30,467	30,613	28,679
\$7,000 under \$8,000.....	25,084	26,488	28,193	29,477	30,473	33,153	33,951	34,352	35,101	32,178
\$8,000 under \$9,000.....	19,938	21,052	20,739	24,866	27,049	30,042	32,177	35,138	34,756	35,789
\$9,000 under \$10,000.....	14,604	16,089	18,056	20,367	22,647	26,163	29,286	32,736	33,349	34,830
\$10,000 under \$15,000.....	30,361	35,418	40,489	49,399	57,308	68,572	80,730	98,539	111,013	131,239
\$15,000 under \$20,000.....	7,232	8,461	9,844	12,155	14,856	18,281	22,472	29,741	38,143	53,465
\$20,000 under \$25,000.....	8,967	9,960	11,019	12,542	14,480	16,948	19,729	24,664	31,350	19,001
\$25,000 under \$30,000.....	2,499	2,315	2,457	2,841	3,047	3,635	4,306	5,280	6,358	8,717
\$30,000 under \$50,000.....	921	869	967	903	976	1,206	1,548	1,930	2,498	13,141
\$50,000 under \$100,000.....	31	32	40	38	36	48	60	85	121	743
\$100,000 under \$200,000.....	13	13	19	14	17	22	35	37	63	137
\$200,000 under \$500,000.....										89
\$500,000 under \$1,000,000.....										
\$1,000,000 or more.....										
Returns with no adjusted gross income.....	248	233	182	230	286	282	363	384	385	426
<b>DIVIDENDS<sup>2</sup></b>										
Grand total.....	9,356	9,530	9,890	10,640	11,452	11,917	12,961	13,998	14,202	15,222
Returns with adjusted gross income, total.....	9,316	9,470	9,845	10,607	11,401	11,871	12,892	13,917	14,149	15,149
Under \$600.....	14	19	13	19	20	14	12	22	14	10
\$600 under \$1,000.....	42	41	44	46	42	37	31	31	31	32
\$1,000 under \$2,000.....	176	205	190	218	198	189	192	185	186	163
\$2,000 under \$3,000.....	259	308	228	262	269	275	251	228	253	238
\$3,000 under \$4,000.....	247	256	263	308	312	388	307	271	229	228
\$4,000 under \$5,000.....	241	274	252	289	323	298	293	288	286	303
\$5,000 under \$6,000.....	244	271	263	286	310	280	295	313	307	292
\$6,000 under \$7,000.....	257	254	270	304	311	269	307	319	290	318
\$7,000 under \$8,000.....	244	257	258	271	335	314	334	289	332	329
\$8,000 under \$9,000.....	232	249	241	255	276	273	320	381	363	291
\$9,000 under \$10,000.....	211	205	257	275	270	246	288	410	265	359
\$10,000 under \$15,000.....	931	1,012	1,046	1,166	1,263	1,187	1,281	1,321	1,323	1,403
\$15,000 under \$20,000.....	732	751	801	833	909	944	989	1,086	1,100	1,160
\$20,000 under \$25,000.....	2,189	2,254	2,441	2,622	2,808	3,002	3,097	3,423	3,546	970
\$25,000 under \$30,000.....	1,414	1,301	1,318	1,493	1,611	1,784	2,017	2,158	2,216	729
\$30,000 under \$50,000.....	1,364	1,315	1,430	1,428	1,536	1,771	2,084	2,298	2,493	2,042
\$50,000 under \$100,000.....	192	199	225	214	250	261	304	372	400	2,385
\$100,000 under \$200,000.....	307	300	305	318	349	441	483	506	513	1,707
\$200,000 under \$500,000.....										1,141
\$500,000 under \$1,000,000.....										456
\$1,000,000 or more.....										594
Returns with no adjusted gross income.....	40	60	45	33	51	46	69	81	54	73
<b>INTEREST RECEIVED<sup>3</sup></b>										
Grand total.....	4,395	5,057	5,683	7,155	9,212	10,125	11,296	13,225	14,899	16,782
Returns with adjusted gross income, total.....	4,359	5,013	5,628	7,084	9,138	10,039	11,201	13,105	14,795	16,656
Under \$600.....	34	36	42	51	59	60	51	67	68	72
\$600 under \$1,000.....	71	76	88	108	148	153	131	149	144	153
\$1,000 under \$2,000.....	314	370	402	507	646	687	742	799	809	837
\$2,000 under \$3,000.....	342	373	407	544	676	742	751	909	991	1,014
\$3,000 under \$4,000.....	271	347	377	508	625	661	703	798	894	989
\$4,000 under \$5,000.....	269	329	363	454	629	625	667	779	835	936
\$5,000 under \$6,000.....	280	336	338	453	566	608	642	715	768	792
\$6,000 under \$7,000.....	261	303	330	416	580	589	635	699	727	808
\$7,000 under \$8,000.....	249	273	306	370	501	558	613	633	741	779
\$8,000 under \$9,000.....	201	243	282	344	487	534	562	658	753	771
\$9,000 under \$10,000.....	173	184	251	304	390	450	536	649	650	782
\$10,000 under \$15,000.....	560	674	782	1,024	1,385	1,555	1,809	2,166	2,496	2,780
\$15,000 under \$20,000.....	305	354	407	504	663	757	904	1,099	1,346	1,599
\$20,000 under \$25,000.....	634	722	827	1,010	1,207	1,377	1,598	1,949	2,300	928
\$25,000 under \$30,000.....	245	243	255	309	369	428	526	625	745	602
\$30,000 under \$50,000.....	130	127	146	152	180	218	277	337	438	1,321
\$50,000 under \$100,000.....	11	11	14	15	14	20	27	36	46	890
\$100,000 under \$200,000.....	8	11	11	11	14	17	25	35	44	379
\$200,000 under \$500,000.....										190
\$500,000 under \$1,000,000.....										64
\$1,000,000 or more.....										71
Returns with no adjusted gross income.....	37	44	55	71	74	86	95	120	104	126

Footnotes at end of table.

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Table 8.7—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES, 1959-1968—Continued

(Table and footnotes in millions of dollars)

	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
(Million dollars)										
<b>INDIVIDUAL NET PROFIT<sup>1</sup></b>										
Grand total.....	26,811	27,451	27,398	26,851	26,412	26,104	31,833	34,126	35,113	36,812
Returns with no adjusted gross income, total.....	2,946	2,700	2,781	2,631	2,334	2,413	31,824	34,046	35,044	36,702
Under \$600.....	267	182	187	183	113	116	87	84	71	68
\$600 under \$1,000.....	1	1	1	1	1	1	18	158	144	127
\$1,000 under \$2,000.....	1,001	1,125	1,135	1,014	1,000	1,000	700	701	673	584
\$2,000 under \$3,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,133	1,011	909	811
\$3,000 under \$4,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,447	1,397	1,227	1,096
\$4,000 under \$5,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,659	1,647	1,555	1,306
\$5,000 under \$6,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,818	1,709	1,567	1,468
\$6,000 under \$7,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,736	1,691	1,659	1,675
\$7,000 under \$8,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,584	1,594	1,609	1,560
\$8,000 under \$9,000.....	1,001	1,125	1,135	1,014	1,000	1,000	1,439	1,610	1,359	1,608
\$9,000 under \$10,000.....	10	10	1,744	1,116	1,111	1,111	1,300	1,526	1,524	1,534
\$10,000 under \$15,000.....	3,170	3,191	3,345	3,390	4,008	4,477	5,038	5,615	5,719	6,029
\$15,000 under \$20,000.....	1,011	1,031	1,167	1,407	1,411	1,837	3,151	3,558	3,653	4,068
\$20,000 under \$25,000.....	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
\$25,000 under \$30,000.....	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
\$30,000 under \$50,000.....	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001
\$50,000 under \$100,000.....	181	141	179	191	129	117	441	584	790	814
\$100,000 under \$200,000.....	5	5	0	4	0	1	13	21	22	28
\$200,000 under \$500,000.....	5	5	0	4	0	1	13	21	22	28
\$500,000 under \$1,000,000.....	5	5	0	4	0	1	13	21	22	28
\$1,000,000 or more.....	5	5	0	4	0	1	13	21	22	28
Returns with no adjusted gross income.....	76	52	44	29	81	91	104	80	76	110
<b>PARTNERSHIP NET PROFIT<sup>2</sup></b>										
Grand total.....	10,220	9,757	9,719	10,110	10,342	10,362	11,960	11,680	13,032	15,701
Returns with no adjusted gross income, total.....	10,197	9,716	9,701	10,186	10,317	10,301	11,910	11,059	12,999	15,661
Under \$600.....	1	16	13	14	10	11	6	7	14	4
\$600 under \$1,000.....	1	1	1	1	1	1	17	13	17	19
\$1,000 under \$2,000.....	181	184	112	114	101	89	69	69	61	61
\$2,000 under \$3,000.....	154	114	179	130	174	146	143	123	124	96
\$3,000 under \$4,000.....	340	329	285	257	241	196	183	162	146	138
\$4,000 under \$5,000.....	460	401	379	363	328	270	266	237	187	222
\$5,000 under \$6,000.....	479	436	383	353	328	324	327	314	249	241
\$6,000 under \$7,000.....	423	396	393	376	357	365	341	323	279	268
\$7,000 under \$8,000.....	393	358	365	405	397	382	395	311	360	283
\$8,000 under \$9,000.....	387	371	342	352	375	351	340	322	342	330
\$9,000 under \$10,000.....	319	327	325	353	308	295	345	332	353	268
\$10,000 under \$15,000.....	1,406	1,756	1,316	1,410	1,398	1,411	1,465	1,490	1,509	1,572
\$15,000 under \$20,000.....	993	1,060	963	1,066	1,108	1,061	1,199	1,165	1,202	1,301
\$20,000 under \$25,000.....	1,643	1,910	2,934	2,462	3,335	3,116	4,147	4,183	4,334	4,189
\$25,000 under \$30,000.....	1,643	1,910	2,934	2,462	3,335	3,116	4,147	4,183	4,334	4,189
\$30,000 under \$50,000.....	1,643	1,910	2,934	2,462	3,335	3,116	4,147	4,183	4,334	4,189
\$50,000 under \$100,000.....	1,643	1,910	2,934	2,462	3,335	3,116	4,147	4,183	4,334	4,189
\$100,000 under \$200,000.....	530	431	527	452	493	618	799	936	1,237	1,310
\$200,000 under \$500,000.....	26	15	31	15	17	11	43	67	106	150
\$500,000 under \$1,000,000.....	15	15	21	9	14	11	21	26	73	143
\$1,000,000 or more.....	15	15	21	9	14	11	21	26	73	143
Returns with no adjusted gross income.....	24	21	18	24	25	60	50	21	33	40
<b>NET GAIN FROM SALES OF CAPITAL ASSETS<sup>3</sup></b>										
Grand total.....	6,797	6,004	8,291	6,321	7,468	8,909	11,069	10,960	14,594	18,854
Returns with adjusted gross income, total.....	6,607	5,814	8,163	6,615	7,199	8,745	10,871	10,658	14,356	18,522
Under \$600.....	64	35	29	34	30	32	40	37	53	33
\$600 under \$1,000.....	41	39	44	39	37	30	43	51	56	37
\$1,000 under \$2,000.....	176	152	167	157	168	153	161	142	234	182
\$2,000 under \$3,000.....	224	208	206	192	206	205	200	217	213	240
\$3,000 under \$4,000.....	220	199	243	228	205	213	246	225	238	254
\$4,000 under \$5,000.....	223	191	234	196	223	217	254	293	250	310
\$5,000 under \$6,000.....	206	184	213	204	213	231	252	246	258	304
\$6,000 under \$7,000.....	218	173	234	193	222	214	260	273	257	361
\$7,000 under \$8,000.....	180	182	230	171	206	143	259	247	286	303
\$8,000 under \$9,000.....	193	170	229	189	222	222	274	297	344	359
\$9,000 under \$10,000.....	175	146	211	170	181	216	260	258	294	396
\$10,000 under \$15,000.....	692	597	811	702	820	889	1,112	1,143	1,400	1,732
\$15,000 under \$20,000.....	450	390	565	466	541	602	813	809	1,166	1,470
\$20,000 under \$5,000.....	1,254	1,041	1,603	1,237	1,425	1,823	2,202	2,124	3,121	4,061
\$25,000 under \$30,000.....	804	658	913	742	833	1,072	1,342	1,245	1,846	2,092
\$30,000 under \$50,000.....	804	658	913	742	833	1,072	1,342	1,245	1,846	2,092
\$50,000 under \$100,000.....	804	658	913	742	833	1,072	1,342	1,245	1,846	2,092
\$100,000 under \$200,000.....	1,050	911	1,401	1,042	1,113	1,477	1,821	1,825	2,648	3,839
\$200,000 under \$500,000.....	222	241	360	276	238	366	485	463	714	1,785
\$500,000 under \$1,000,000.....	274	287	463	372	415	536	845	762	977	1,564
\$1,000,000 or more.....	130	190	128	206	170	165	198	303	237	332

<sup>1</sup>For 1959-1963, excludes small amount of wages not subject to withholding reported as other income (see Form 1040A). For 1959-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1968, the amount is a gross figure.  
<sup>2</sup>For 1959-1965, 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>For 1959-1965, 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 Small Business Corporation net income for all years except 1966 and 1967.  
<sup>5</sup>Net gain from sales of capital assets reported in adjusted gross income.

Individual Returns/1968 • Historical Summary

Table 8.8—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE, 1959-1968

[Taxable and nontaxable returns]

Type of deductions	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
	(Million dollars)									
Total.....	32,017	35,313	38,391	41,661	46,053	46,832	50,739	54,566	59,633	69,177
Medical and dental expenses.....	Not tabulated	5,119	Not tabulated	6,079	Not tabulated	7,095	Not tabulated	7,681	Not tabulated	8,488
Taxes.....		10,526		15,045		14,071		17,468		
Interest paid.....		8,416		10,274		1,457		14,971		
Contributions.....		6,790		7,516		8,327		9,122		
Child care.....		103								
Casualty losses.....		450								
Employee expenses.....		n.a.		4,747		4,882		5,322		
Other deductions.....		3,843								
Type not specified.....		n.a.								

n.a. - Not available.

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

## Individual Returns/1968 • Historical Summary

Table 8.9--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1959-1968

States	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
	(Thousands)									
NUMBER OF RETURNS										
United States <sup>1</sup> .....	62,261	61,029	61,448	62,709	63,443	65,375	67,599	70,153	71,653	73,731
Alabama.....	812	829	826	839	860	843	845	973	985	1,021
Alaska.....	50	58	64	68	70	71	79	73	80	83
Arizona.....	361	493	422	445	495	477	447	513	539	568
Arkansas.....	450	456	467	434	363	312	547	546	563	576
California.....	6,624	5,769	5,929	6,187	6,409	6,599	6,768	7,080	7,295	7,538
Colorado.....	598	618	653	652	661	677	683	704	728	767
Connecticut.....	900	914	987	1,008	1,021	1,052	1,095	1,128	1,233	1,277
Delaware <sup>2</sup> .....	155	154	160	-	168	175	173	190	192	202
District of Columbia <sup>3</sup> .....	352	342	-	-	331	308	303	309	325	323
Florida.....	1,911	1,666	1,604	1,665	1,737	1,826	1,919	1,978	2,220	2,327
Georgia.....	1,043	1,055	1,079	1,097	1,161	1,211	1,405	1,472	1,388	1,446
Hawaii.....	215	234	239	244	246	254	257	251	264	274
Idaho.....	216	218	217	217	220	222	226	230	235	240
Illinois.....	3,706	3,762	3,764	3,807	3,800	3,955	4,076	4,244	4,365	4,486
Indiana.....	1,590	1,566	1,568	1,591	1,621	1,660	1,717	1,748	1,824	1,837
Iowa.....	957	957	950	943	900	967	951	1,032	1,041	1,054
Kansas.....	738	738	741	747	752	760	752	784	794	811
Kentucky.....	845	855	853	873	844	906	917	961	975	1,016
Louisiana.....	628	634	638	657	685	912	847	980	1,029	1,068
Maine.....	340	342	344	343	342	346	354	356	366	373
Maryland <sup>4</sup> .....	1,147	1,187	1,547	1,620	1,841	1,431	1,378	1,645	1,562	1,603
Massachusetts.....	1,065	2,004	2,013	2,029	2,041	2,053	2,115	2,148	2,189	2,261
Michigan.....	2,601	2,624	2,580	2,612	2,682	2,778	2,946	3,051	3,081	3,169
Minnesota.....	1,160	1,155	1,176	1,192	1,210	1,223	1,265	1,319	1,339	1,377
Mississippi.....	425	432	438	448	458	478	512	538	558	578
Missouri.....	1,499	1,472	1,466	1,453	1,505	1,527	1,587	1,623	1,643	1,669
Montana.....	226	227	227	229	234	237	240	240	243	244
Nebraska.....	503	509	512	517	523	526	533	546	547	557
Nevada.....	107	114	121	137	151	157	164	163	174	184
New Hampshire.....	229	233	236	243	246	251	254	273	272	279
New Jersey.....	2,266	2,306	2,340	2,387	2,414	2,466	2,699	2,699	2,704	2,769
New Mexico.....	271	275	279	284	293	296	306	302	306	314
New York.....	6,479	6,524	6,576	6,629	6,644	6,776	6,854	6,940	6,956	7,124
North Carolina.....	1,242	1,320	1,348	1,354	1,413	1,463	1,517	1,595	1,631	1,687
North Dakota.....	206	207	205	209	212	214	218	221	219	219
Ohio.....	3,346	3,365	3,329	3,360	3,416	3,441	3,576	3,785	3,847	3,955
Oklahoma.....	714	723	731	747	762	773	792	801	823	846
Oregon.....	603	610	612	628	650	670	682	708	734	755
Pennsylvania.....	4,093	4,080	4,016	4,021	4,043	4,063	4,297	4,349	4,389	4,457
Rhode Island.....	319	321	322	326	327	331	344	354	362	382
South Carolina.....	588	606	616	630	651	676	716	754	776	812
South Dakota.....	225	226	229	231	232	231	233	234	236	238
Tennessee.....	1,030	1,047	1,061	1,081	1,105	1,137	1,189	1,226	1,264	1,294
Texas.....	2,842	2,873	2,932	3,026	3,110	3,198	3,282	3,578	3,641	3,805
Utah.....	281	289	297	307	312	314	318	326	338	344
Vermont.....	130	132	131	133	133	135	151	159	163	160
Virginia.....	1,221	1,248	1,273	1,321	1,360	1,373	1,436	1,490	1,541	1,593
Washington.....	977	974	982	1,018	1,031	1,038	1,073	1,146	1,205	1,246
West Virginia.....	549	544	531	524	528	533	538	552	560	566
Wisconsin.....	1,376	1,390	1,388	1,407	1,422	1,452	1,502	1,559	1,592	1,632
Wyoming.....	115	116	116	116	119	119	118	114	117	120
Other areas <sup>5</sup> .....	142	167	176	200	198	159	165	184	199	205
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States <sup>1</sup> .....	305,200	315,832	330,074	348,707	368,728	396,717	429,254	468,347	504,719	554,337
Alabama.....	3,201	3,118	3,743	3,967	4,242	4,669	5,100	5,612	5,891	6,459
Alaska.....	303	394	408	436	501	514	624	627	692	733
Arizona.....	1,905	2,115	2,295	2,471	2,641	2,779	2,891	3,202	3,570	3,957
Arkansas.....	1,646	1,677	1,787	1,990	2,138	2,305	2,496	2,802	3,048	3,367
California.....	33,072	34,493	37,041	39,616	42,382	45,599	48,213	52,362	56,659	62,358
Colorado.....	2,968	3,250	3,514	3,670	3,783	3,952	4,196	4,533	4,932	5,506
Connecticut.....	5,651	5,868	6,171	6,537	7,099	7,487	8,215	9,090	10,240	11,116
Delaware <sup>2</sup> .....	952	971	1,016	-	1,138	1,312	1,416	1,468	1,541	1,676
District of Columbia <sup>3</sup> .....	1,851	1,851	-	-	1,903	1,937	1,968	2,100	2,195	2,176
Florida.....	7,053	7,383	7,854	8,480	9,017	10,012	11,115	11,905	14,011	16,013
Georgia.....	4,517	4,712	4,926	5,316	5,808	6,760	7,547	8,420	8,599	9,679
Hawaii.....	1,052	1,195	1,334	1,329	1,382	1,473	1,589	1,784	1,911	2,114
Idaho.....	939	962	1,005	1,007	1,072	1,102	1,220	1,332	1,411	1,480
Illinois.....	20,932	21,551	22,318	23,435	24,161	26,236	28,551	31,078	33,632	36,602
Indiana.....	7,148	8,022	8,142	8,665	9,239	9,908	10,939	12,118	12,922	13,992
Iowa.....	4,010	4,229	4,355	4,512	4,685	5,079	5,593	6,258	6,420	7,001
Kansas.....	3,356	3,451	3,647	3,810	4,038	4,106	4,273	4,827	5,053	5,583
Kentucky.....	3,472	3,508	3,641	3,951	4,083	4,508	4,853	5,474	5,681	6,338
Louisiana.....	3,960	3,838	4,019	4,209	4,544	4,921	5,469	6,100	6,783	7,349
Maine.....	1,303	1,408	1,429	1,506	1,496	1,710	1,795	1,922	2,025	2,261
Maryland <sup>4</sup> .....	6,146	6,416	8,515	9,282	8,081	8,106	9,473	11,119	11,616	12,978
Massachusetts.....	10,111	10,509	11,835	11,345	11,893	12,543	13,394	14,245	15,898	17,474
Michigan.....	14,218	14,822	14,630	15,949	17,033	18,922	20,959	23,003	24,061	26,372
Minnesota.....	5,319	5,483	5,302	6,090	6,337	6,805	7,448	8,082	8,825	9,588
Mississippi.....	1,559	1,683	1,729	1,909	2,060	2,261	2,472	2,794	3,045	3,396
Missouri.....	6,842	7,115	7,374	7,745	8,229	8,660	9,615	10,397	10,897	11,814
Montana.....	1,039	894	1,031	1,031	1,133	1,165	1,335	1,366	1,413	1,415
Nebraska.....	2,085	2,204	2,415	2,407	2,527	2,662	2,861	3,193	3,272	3,426
Nevada.....	582	650	751	858	1,001	1,095	1,155	1,200	1,288	1,536
New Hampshire.....	1,003	1,078	1,130	1,193	1,275	1,337	1,418	1,662	1,780	1,914

Footnotes at end of table.

Individual Returns/1968 • Historical Summary

Table 8.9—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1959-1968—Continued

(Taxable and nontaxable returns)

States	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968
(Million dollars)										
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued										
New Jersey.....	12,867	13,303	14,076	14,426	15,811	16,729	18,061	19,324	21,314	23,213
New Mexico.....	1,315	1,310	1,385	1,449	1,476	1,748	1,899	1,975	1,937	2,004
New York.....	37,642	38,036	40,017	41,477	43,324	46,328	48,886	51,874	56,217	61,126
North Carolina.....	5,033	5,207	5,570	5,760	6,399	7,056	7,894	8,726	9,272	10,453
North Dakota.....	747	737	756	893	937	985	1,060	1,126	1,180	1,211
Ohio.....	17,921	18,472	18,671	19,570	20,672	22,099	24,083	26,524	27,910	30,910
Oklahoma.....	3,170	3,205	3,421	3,455	3,692	4,032	4,245	4,593	5,019	5,436
Oregon.....	3,096	3,145	3,186	3,400	3,743	4,127	4,246	4,671	4,963	4,401
Pennsylvania.....	20,200	20,654	20,833	21,759	22,873	24,560	26,078	28,512	30,235	32,699
Rhode Island.....	1,481	1,497	1,646	1,652	1,774	1,899	2,066	2,276	2,387	2,712
South Carolina.....	2,324	2,395	2,580	2,788	2,931	3,241	3,595	4,050	4,400	4,874
South Dakota.....	742	783	900	951	944	967	1,041	1,117	1,142	1,325
Tennessee.....	4,003	4,334	4,552	5,122	6,150	6,662	6,997	7,416	8,309	8,309
Texas.....	13,435	13,976	14,828	15,439	16,321	17,435	18,977	21,559	23,423	26,406
Utah.....	1,393	1,638	1,639	1,639	1,747	1,887	1,894	1,991	2,145	2,361
Vermont.....	521	538	559	569	632	692	721	806	891	1,034
Virginia.....	5,477	5,818	6,155	6,638	7,129	7,764	8,498	9,457	10,439	11,489
Washington.....	5,240	5,321	5,695	6,012	6,303	6,642	7,040	7,102	9,041	9,914
West Virginia.....	2,331	2,406	2,386	2,379	2,570	2,775	2,882	3,150	3,285	3,532
Wisconsin.....	6,691	6,967	6,992	7,417	7,730	8,309	8,118	10,075	10,859	11,683
Wyoming.....	565	566	593	586	630	640	644	674	736	771
Other areas <sup>4</sup> .....	611	626	698	612	930	791	901	1,075	1,220	1,393
INCOME TAX AFTER CREDITS										
United States <sup>1</sup> .....	38,653	39,545	42,271	44,803	48,200	47,160	49,521	56,071	62,849	76,611
Alabama.....	374	384	399	436	473	480	503	593	629	765
Alaska.....	42	56	56	60	69	64	76	77	88	104
Arizona.....	235	254	275	299	321	303	302	338	393	500
Arkansas.....	167	165	162	215	232	225	233	277	307	382
California.....	4,422	4,517	4,955	5,281	5,714	5,506	5,592	6,237	7,005	8,392
Colorado.....	354	399	444	456	476	438	442	497	565	707
Connecticut.....	803	835	899	947	1,046	1,019	1,091	1,257	1,479	1,821
Delaware <sup>2</sup> .....	169	167	171	-	194	214	230	218	229	267
District of Columbia <sup>3</sup> .....	275	273	-	-	297	288	280	299	314	346
Florida.....	847	851	936	1,002	1,090	1,139	1,226	1,376	1,691	2,232
Georgia.....	490	517	554	616	695	723	778	901	976	1,239
Hawaii.....	129	154	180	167	177	175	178	210	234	290
Idaho.....	103	104	107	108	118	107	115	130	146	170
Illinois.....	2,867	2,951	3,124	3,306	3,424	3,398	3,581	4,064	4,574	5,485
Indiana.....	942	997	1,020	1,111	1,197	1,156	1,244	1,429	1,569	1,894
Iowa.....	453	477	503	508	533	536	570	657	706	858
Kansas.....	375	396	427	450	425	440	445	510	568	711
Kentucky.....	378	376	462	451	472	468	490	565	621	766
Louisiana.....	502	448	479	502	562	542	580	709	797	948
Maine.....	134	148	157	167	167	173	177	193	221	274
Maryland <sup>3</sup> .....	788	802	1,115	1,252	1,073	1,083	1,148	1,350	1,478	1,843
Massachusetts.....	1,283	1,368	1,411	1,493	1,587	1,520	1,579	1,774	2,050	2,514
Michigan.....	1,821	1,902	1,892	2,107	2,315	2,361	2,582	2,934	3,154	3,776
Minnesota.....	619	641	691	707	765	733	763	867	990	1,196
Mississippi.....	156	164	166	189	217	213	230	276	307	374
Missouri.....	864	884	939	980	1,087	1,014	1,095	1,193	1,338	1,618
Montana.....	122	110	120	119	130	119	142	153	166	166
Nebraska.....	242	262	302	291	310	291	295	345	379	428
Nevada.....	81	89	110	125	149	144	143	155	172	241
New Hampshire.....	115	125	133	141	156	146	156	190	216	262
New Jersey.....	1,695	1,739	1,909	2,028	2,180	2,102	2,279	2,469	2,844	3,450
New Mexico.....	152	145	157	164	173	166	173	183	200	237
New York.....	5,097	5,077	5,629	5,779	6,107	5,969	6,165	6,774	7,798	9,358
North Carolina.....	500	520	578	642	705	696	784	907	992	1,270
North Dakota.....	73	75	73	89	95	90	92	99	112	121
Ohio.....	2,295	2,385	2,433	2,558	2,738	2,667	2,890	3,253	3,521	4,353
Oklahoma.....	363	364	404	407	437	438	442	488	558	669
Oregon.....	387	383	392	418	471	476	468	530	587	699
Pennsylvania.....	2,666	2,586	2,635	2,776	2,973	2,945	3,099	3,468	3,803	4,568
Rhode Island.....	182	186	209	215	231	230	241	280	305	378
South Carolina.....	226	227	257	292	310	313	342	414	462	571
South Dakota.....	69	77	91	96	100	87	89	106	113	141
Tennessee.....	456	474	509	613	666	601	653	781	842	1,072
Texas.....	1,689	1,693	1,866	1,973	2,108	2,028	2,122	2,504	2,866	3,636
Utah.....	149	153	175	183	195	185	178	188	212	263
Vermont.....	55	56	60	62	71	72	71	88	100	130
Virginia.....	633	676	734	813	870	885	947	1,086	1,241	1,518
Washington.....	661	662	734	781	828	751	787	969	1,131	1,381
West Virginia.....	262	269	273	273	303	302	304	345	374	451
Wisconsin.....	805	843	851	896	954	925	975	1,119	1,259	1,492
Wyoming.....	68	71	72	74	84	70	68	75	85	100
Other areas <sup>4</sup> .....	75	69	83	94	122	92	103	130	145	183

<sup>1</sup>Includes data for "Other areas" described in footnote 4.

<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 1961-1962, 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.



Individual Returns/1968 • Historical Summary

Table 8.10—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS, 1959 AND 1967, FOR THE 100 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued  
[Taxable and nontaxable returns]

100 largest standard metropolitan statistical areas <sup>1</sup>	Number of returns			Adjusted gross income (less deficit)			Income tax after credits		
	1959 definition		1967 definition—number in 1967	1959 definition		1967 definition—amount in	1959 definition		1967 definition—amount in
	Number in 1959	Number in 1967		Amount in 1959	Amount in 1967		Amount in 1959	Amount in 1967	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Seattle-Everett, Washington.....	386,137	524,369	524,369	2,244,124	4,377,081	4,377,081	306,409	581,439	582,439
Shreveport, Louisiana.....	73,829	93,157	93,157	437,364	600,547	600,547	87,387	70,388	72,388
South Bend, Indiana.....	80,722	88,364	100,717	468,889	501,401	722,125	62,814	53,325	92,901
Spokane, Washington.....	89,054	94,735	94,735	468,346	640,949	640,949	59,142	76,256	76,256
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut....	148,250	177,440	178,528	812,077	1,236,544	1,246,418	100,387	148,408	147,436
Stockton, California.....	71,670	96,381	96,381	378,337	682,236	682,236	48,082	79,244	79,244
Syracuse, New York.....	206,034	198,987	198,987	1,072,175	1,474,568	1,474,568	131,741	176,270	176,270
Tacoma, Washington.....	106,425	127,862	127,862	565,652	963,736	963,736	69,654	121,533	121,533
Tampa-St. Petersburg, Florida.....	238,267	310,134	310,134	1,085,412	1,873,588	1,873,588	125,614	214,647	214,647
Toledo, Ohio and Michigan.....	156,784	174,354	235,266	887,350	1,329,534	1,757,147	121,208	179,404	231,778
Trenton, New Jersey.....	104,066	111,908	111,908	573,790	891,385	891,385	78,756	126,711	126,711
Tulsa, Oklahoma.....	144,112	163,473	171,789	778,490	1,168,444	1,211,387	100,253	151,355	154,848
Utica-Rome, New York.....	106,127	116,531	116,531	516,535	797,257	797,257	60,503	94,282	94,282
Washington, District of Columbia, Maryland and Virginia.....	703,658	967,326	1,008,169	4,315,146	8,258,491	8,535,408	614,324	1,154,908	1,184,471
Wichita, Kansas.....	109,919	133,931	144,758	597,541	916,277	974,375	72,014	110,867	116,378
Wilkes-Barre-Hazleton, Pennsylvania.....	119,280	129,845	129,845	477,110	737,766	737,766	54,915	85,565	85,565
Wilmington, Delaware, Maryland and New Jersey.....	133,802	150,541	171,066	854,922	1,288,577	1,424,123	153,127	199,963	214,117
Worcester, Massachusetts.....	108,939	115,750	115,750	520,751	753,511	753,511	61,711	96,122	96,122
York, Pennsylvania.....	89,841	89,389	104,308	435,769	662,282	686,681	51,885	75,044	83,615
Youngstown-Warren, Ohio.....	173,536	196,414	196,414	906,557	1,347,592	1,347,592	107,519	155,758	155,758

<sup>1</sup>These were the 100 largest areas based on the population in 1950 of the metropolitan areas as defined in 1959 by the Bureau of the Budget.

<sup>2</sup>The Los Angeles-Long Beach SMSA and the Anaheim-Santa Ana-Garden Grove SMSA have been shown separately in Statistics of Income since 1963. They are combined in this table in accordance with the 1959 area definitions of the Bureau of the Budget.

<sup>3</sup>Between 1959 and 1967, Solano County was deleted from the definition of the San Francisco SMSA.

NOTE: Between 1959 and 1967, the Bureau of the Budget redefined 39 of the 100 largest SMSA's. The area titles shown in the stub reflect the 1967 area definitions.

Individual Returns/1968 • Historical Summary

Table 8.11—NUMBER OF RETURNS BY SIZE OF INCOME TAX AFTER CREDITS BY ADJUSTED GROSS INCOME CLASSES, 1967

Size of income tax after credits	Total returns	Adjusted gross income classes								
		Under \$3,000	\$3,000 under \$5,000	\$5,000 under \$7,000	\$7,000 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 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>ALL TAXABLE RETURNS</b>										
Total.....	8,175,386	9,279,101	7,134,376	10,028,691	1,764,946	10,786,779	7,567,352	1,758,671	26,7306	66,598
Under \$100.....	6,009,224	7,111,227	1,104,277	279,385	101,704	10,427	403	35	19	
\$100 under \$200.....	4,972,967	5,754,711	1,264,216	518,143	139,771	11,775	7401	1,727	6	
\$200 under \$300.....	4,811,124	1,277,311	1,662,224	882,811	301,332	1,777	778	35	7	
\$300 under \$400.....	77,214	2,784,217	1,775,436	543,000	36,511	1,419	212	35	2	
\$400 under \$500.....	21,677	4,109,290	1,431,493	61,734	47,325	3,551	587	-	12	
\$500 under \$600.....	211,224	-	1,158,194	1,624,465	1,627,211	76,275	3,073	76	7	
\$600 under \$700.....	4,972,967	-	1,158,194	1,355,619	1,734,001	149,711	1,542	-	1	
\$700 under \$800.....	211,224	-	-	1,141,476	1,777,276	2,132	437	-	5	
\$800 under \$900.....	77,214	-	-	794,661	1,777,276	36,108	789	710	8	
\$900 under \$1,000.....	21,677	-	-	441,464	1,627,211	6,338	588	35	3	
\$1,000 under \$1,500.....	21,677	-	-	28,224	77,214	98,227	8,441	210	39	
\$1,500 under \$2,000.....	4,972,967	-	-	-	1,021,227	54,715	15,078	142	37	
\$2,000 under \$2,500.....	77,214	-	-	-	877,276	1,734,657	204,203	457	55	
\$2,500 under \$3,000.....	21,677	-	-	-	313,750	56,675	434	74	74	
\$3,000 under \$4,000.....	21,677	-	-	-	33,307	378,191	669	55	55	
\$4,000 under \$5,000.....	67,270	-	-	-	4,259	643,583	9,617	291	291	
\$5,000 or more.....	257,080	-	-	-	-	139,201	249,902	65,977	65,977	
<b>Joint Returns</b>										
Total.....	36,012,240	344,029	3,282,285	6,244,140	11,079,963	9,568,153	2,580,540	1,808,675	240,260	58,711
Under \$100.....	1,211,447	578,504	255,598	68,628	97,778	9,776	711	403	35	14
\$100 under \$200.....	1,201,437	257,651	1,000,129	479,435	139,274	11,165	1,376	778	6	6
\$200 under \$300.....	1,181,716	7,734	1,012,291	811,644	275,974	12,544	947	778	5	5
\$300 under \$400.....	77,214	-	636,464	1,144,184	534,422	38,521	1,419	212	35	2
\$400 under \$500.....	21,677	-	377,223	1,182,703	688,139	45,241	2,941	587	9	9
\$500 under \$600.....	211,224	-	-	1,240,304	1,229,751	71,349	2,369	236	7	7
\$600 under \$700.....	4,972,967	-	-	754,442	1,461,450	146,941	3,112	1,156	1	1
\$700 under \$800.....	211,224	-	-	279,151	1,681,060	34,179	1,895	437	5	5
\$800 under \$900.....	77,214	-	-	67,413	1,627,801	383,105	2,841	789	710	6
\$900 under \$1,000.....	21,677	-	-	-	1,451,613	623,302	3,315	387	35	2
\$1,000 under \$1,500.....	67,270	-	-	-	1,275,200	4,721,289	94,905	6,608	175	35
\$1,500 under \$2,000.....	1,201,437	-	-	-	1,631,709	538,291	13,746	142	30	30
\$2,000 under \$2,500.....	1,201,437	-	-	-	580,101	1,700,476	199,657	351	47	47
\$2,500 under \$3,000.....	21,677	-	-	-	-	324,926	554,737	353	63	63
\$3,000 under \$4,000.....	21,677	-	-	-	-	-	398,271	633	45	45
\$4,000 under \$5,000.....	67,270	-	-	-	-	-	-	8,882	245	245
\$5,000 or more.....	257,080	-	-	-	-	-	105,841	228,909	58,711	58,711
<b>Other Returns</b>										
Total.....	3,111,240	9,157,071	6,051,611	3,783,771	2,274,983	782,622	176,312	149,996	32,046	7,887
Under \$100.....	4,798,035	4,533,933	248,279	10,757	3,796	467	-	-	5	5
\$100 under \$200.....	2,697,120	364,187	39,708	-	710	-	351	35	2	2
\$200 under \$300.....	1,775,272	60,363	61,378	5,364	709	709	-	35	2	2
\$300 under \$400.....	1,457,963	131,252	9,568	5,600	3,313	710	-	-	3	3
\$400 under \$500.....	1,643,047	342,865	5,600	3,313	710	-	-	-	-	-
\$500 under \$600.....	1,158,194	384,165	34,930	4,626	709	-	-	-	-	-
\$600 under \$700.....	1,057,016	529,978	601,171	70,701	2,780	-	386	-	-	-
\$700 under \$800.....	862,324	63,226	5,560	237	-	-	-	-	-	-
\$800 under \$900.....	282,279	726,243	157,141	5,093	-	-	-	-	-	-
\$900 under \$1,000.....	67,270	441,464	199,742	2,780	3,023	201	-	-	-	-
\$1,000 under \$1,500.....	1,201,437	28,224	1,469,119	106,934	4,022	1,833	35	4	4	4
\$1,500 under \$2,000.....	207,342	333,784	6,423	1,132	-	-	-	-	-	-
\$2,000 under \$3,000.....	33,752	-	299,439	4,546	7,938	106	8	8	8	8
\$3,000 under \$4,000.....	10,021	-	88,754	7,938	19,919	36	10	10	10	10
\$4,000 under \$5,000.....	21,677	-	-	-	80,330	735	46	46	46	46
\$5,000 or more.....	67,270	-	-	-	30,993	7,788	7,788	7,788	7,788	7,788

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

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# 1040A

**U.S. individual  
Income Tax Return**

1968

If item 7 is \$10,000 or more, or if total income from interest, dividends, and nonwithheld wages is over \$200, use Form 1040.

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

Home address (Number and street or rural route)

City, town or post office, State and ZIP code

**2. Your social security number**

\_\_\_\_\_

**4. Check one:**

a. Single;

b. Married filing joint return (even if only one had income);

c. Married filing separately—If spouse is also filing a return, enter her (his) social security number in item 3 and give first name here ▶

Enter below name and address used on your return for 1967. (If same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

<b>5.</b> Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.	Yours ▶				
	Spouse's ▶				
<b>6a. Interest</b>	Yours ▶				
	Spouse's ▶				
<b>6b. Dividends:</b> Yours—before exclusion \$..... After ▶					
(See instr.) Spouse's—before exclusion \$..... After ▶					
<b>7. Total income</b> (add items 5, 6a, and 6b)					
<b>8a. Tax \$</b> + <b>b. Surcharge \$</b>					
				<b>c. Total ▶</b>	
<b>9. Total Federal income tax withheld</b> (from Forms W-2)					
<b>10. If item 8c is larger than item 9, enter</b>				<b>Balance due ▶</b>	
<b>11. If item 9 is larger than item 8c, enter</b>				<b>Refund ▶</b>	

If item 7 is \$5,000 or more, compute tax & surcharge & pay item 10 in full with return. If under \$5,000, IRS will compute tax if you omit items 8, 10 & 11 (but complete item 9).

For tax, see instructions: pages 5-7 for regular tables, page 8 ▶ for surcharge, page 4 for \$5,000 or more computation.

Apply refund to:  U.S. Savings Bonds, & excess refunded; or  Refund only.

**LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

**12. EXEMPTIONS FOR YOURSELF—AND SPOUSE** (only if all her (his) income is included in this return, or she (he) had no income)

	Regular	65 or over	Blind	
Yourself . . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of boxes checked ▶
Spouse . . . . <input type="checkbox"/>	<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 and address

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** ▶

Your signature \_\_\_\_\_

Spouse's signature (If filing jointly, BOTH must sign even if only one had income) \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

☆ GPO : 1968-O-290-016

US Treasury Department  
Internal Revenue Service



Instructions for Form 1040A  
For employees who  
earned less than \$10,000

1968

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1968 U.S. income tax returns.

► Please follow these steps in using Card Form 1040A

- A Read instructions below. (See "Who May Use Form 1040A." If ineligible, use Form 1040.)
- B Fill out the copy on page 4. If you need help, phone or visit an Internal Revenue Service office.
- C Transfer answers from the copy to the card. Keep the copy for your records.
- D Sign the card and mail it with your Wage and Tax Statements (Forms W-2, Copy B) to your Internal Revenue Service office as shown on page 8 of these instructions.

► If your name, address, and social security number are already printed on the card form, please use this card. Correct the pre-printed information, if necessary.

### 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 1968 must file; except that if you are 65 or over, you must file if you had income of \$1,200 or more.

### Who may use Form 1040A

If your income was less than \$10,000 and consisted entirely of wages (including tips) subject to withholding tax and not more than \$200 total of dividends, interest, and other wages and tips, 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 1967.
- 8 You claim credit for Federal taxes for nonhighway gasoline and lubricating oil.
- 9 You received tips of \$20 or more in a month, which you did not report fully to your employer.
- 10 Your Form W-2 shows an amount as "Uncollected Employee Tax on Tips."
- 11 You are a railroad employee or employee representative and claim credit for excess hospital insurance benefit taxes paid. See Form 4469.
- 12 You are a nonresident alien. (File Form 1040NR.)

### 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 \$500 a month of such compensation. Forms W-2 issued for 1968

by the Armed Forces ordinarily do 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 the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in item 5, and attach the certificate to your return. If you get a corrected Form W-2, include the amount shown on that form in item 5.

### When and where to file

Please file as early as possible with your Internal Revenue Service Center or with the District Director of Internal Revenue for your district as shown in the mailing instructions on page 8. File your return on or after January 1, 1969, but not later than April 15, 1969.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, must file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

### Where to get forms

If you need a Form 1040, you can get one from an Internal Revenue office, or from many banks and 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." Please write your social security number on your check or money order. 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.

### Signature

Your return is not valid unless you sign it. Both husband and wife must sign a joint return unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

### Tax surcharge

The tax surcharge is 10 percent figured on an annual basis for the period April 1, 1968 through June 30, 1969. Since it was effective for only 9 months of 1968, the rate for the calendar year 1968 is 7.5 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on page 8.

### Computation of tax and surcharge on Form 1040A:

#### If your income was less than \$5,000

You may find your tax (item 8a) from the appropriate Tax Table on page 5, 6, or 7 and tax surcharge (item 8b) from the appropriate Tax Surcharge Table on page 8, 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 and surcharge, the tax will be figured using the 10 percent standard deduction but not the minimum standard deduction.

#### 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 and surcharge. (See Tax Computation Schedule on page 4 and Tax Surcharge Tables on page 8).

Use of the Tax Table or the standard deduction eliminates the need for listing contributions, interest, taxes, losses, medical expenses, child care expenses and certain miscellaneous deductions. The standard deduction is 10 percent 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 four dependent children. Minimum standard deduction is \$800 (\$200 plus \$100 for each of six exemptions).

The standard 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 and surcharge, 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.

### Married couple:

**Marital Status.**—If married at the end of 1968, you are considered married for the entire year. If divorced or legally separated on or before the end of 1968, 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.

### How to prepare a joint return

To benefit from 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 and surcharge, the tax 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 and surcharge, 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 non-resident alien at any time during the taxable year.

### How to prepare a separate return

In a separate return each must report his or her separate income and fill in a separate form.

### 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 1968 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

## 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 (including tips) from all your 1968 Forms W-2. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1968" add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1968," and enter the total on page 1, item 5. Also include in this item wages and tips 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 in 1968 you worked for more than one employer and you received F.I.C.A. (social security) wages totaling more than \$7,800, you are entitled to claim the excess social security tax with-

held as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

(a) Add the social security (F.I.C.A.) wages received from all your employers.

(b) Subtract \$7,800.

(c) Multiply balance by .044 and include the result in the amount shown in item 9.

⑥ a. INTEREST.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also include interest on tax refunds.

⑥ b. DIVIDENDS.—Enter total dividends received in the space following the words "before exclusion." You may exclude from your income up to \$100 of dividends received from domestic corporations. If a joint return is filed and both husband and wife have dividend income, each is entitled to such an exclusion for dividends belonging to him or her, but 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—\$100 for husband and \$20 for wife. Subtract your exclusion and enter your taxable dividends in the right-hand column.

Earnings (even though called dividends) received from savings (building) and loan associations and mutual savings banks on deposits or withdrawable accounts should be reported in item 6a.

### ⑦ ⑧ ⑨ ⑩ ⑪

#### COMPUTATION OF TAX AND SURCHARGE

##### a. If your income was less than \$5,000

You may find your own tax and surcharge from the appropriate Tax Table and Tax Surcharge Table in these instructions, or you may have the Internal Revenue Service do it for you. If you find your own tax and surcharge, complete items 8, 9, and 10 or 11. If you have the Service find your tax and surcharge, omit items 8, 10, and 11 (but complete item 9). We will send you 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 surcharge 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. (See "check boxes" to left of item 10.) If you check the U.S. Savings Bonds, and excess refunded box, you will be issued as many bonds as your refund will buy, provided 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.

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*	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Son-in-law
Stepbrother	Daughter-in-law

The following if related by blood:

Uncle	Nephew
Aunt	Niece

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

#### Divorced or Separated Parents

For rules on dependency exemptions for your children if you are divorced or separated see **Publication 501, Your Exemptions and Exemptions for Dependents**, which is available at the District Director's office.

#### 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 accounted to your employer for business travel expenses and he paid for them (either by advances or reimbursements or by allowing you to use a charge account), or he gave you a flat allowance for subsistence and mileage of not more than \$25 a day and 15 cents a mile, and your expenses equaled your reimbursement, or your expenses exceeded 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. For higher rates in special cases, such as foreign travel, consult your District Director. However, if your employer's payments were more than your expenses, or you wish to claim a deduction for expenses, you may not use Form 1040A, but must use Form 1040

## 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, 1968.

⑬ ⑭ Enter in item 13 the first names and the total number of your dependent children who lived with you during 1968.

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 1968 had your home as his principal place of abode and was a member of

YOUR COPY—KEEP FOR YOUR RECORDS

**Form 1040 A U.S. Individual Income Tax Return 1968**

If item 7 is \$10,000 or more, or if total income from interest, dividends, and nonwithheld wages is over \$700, use Form 1040.

U.S. Treasury Department Internal Revenue Service

**1** Name (If joint return, use first names and middle initials of both) \_\_\_\_\_  
 Home address (Number and street or rural route) \_\_\_\_\_  
 City, town or post office, State and ZIP code \_\_\_\_\_

**2** Your social security number \_\_\_\_\_  
**3** Spouse's social security number \_\_\_\_\_  
 If a return, enter her (his) social security number in item 3 and give first name here ▶ \_\_\_\_\_

**4. Check one:**  
 a. Single.  
 b. Married filing joint return (even if only one had income);  
 c. Married filing separately—if spouse is also filing a return, enter her (his) social security number in item 3 and give first name here ▶ \_\_\_\_\_

Enter below name and address used on your return for 1967 (If same as above, write "Same.") If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses \_\_\_\_\_

If item 7 is \$5,000 or more, compute tax & surcharge & pay item 10-in full with return. If under \$5,000, IRS will compute tax if you omit items 8, 10 & 11 (but complete item 9).  
 For tax, see instructions: pages 5-7 for regular tables, page 8 ▶ for surcharge, page 4 for \$5,000 or more computation.

Apply refund to:  U.S. Savings Bonds, & excess refunded; or  Refund only.

**5** Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy 8. If not shown on enclosed Forms W-2 attach explanation. Yours ▶ \_\_\_\_\_ Spouse's ▶ \_\_\_\_\_  
**6a** Interest Yours ▶ \_\_\_\_\_ Spouse's ▶ \_\_\_\_\_  
**6b** Dividends: Yours—before exclusion \$ \_\_\_\_\_ After ▶ \_\_\_\_\_ Spouse's—before exclusion \$ \_\_\_\_\_ After ▶ \_\_\_\_\_  
**7** Total income (add items 5, 6a, and 6b) ▶ \_\_\_\_\_  
**8** a. Tax \$ \_\_\_\_\_ + b. Surcharge \$ \_\_\_\_\_ c. Total ▶ \_\_\_\_\_  
**9** Total Federal income tax withheld (from Forms W-2) ▶ \_\_\_\_\_  
**10** If item 8c is larger than item 9, enter Balance due ▶ \_\_\_\_\_  
**11** If item 9 is larger than item 8c, enter Refund ▶ \_\_\_\_\_

**LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

**12 EXEMPTIONS FOR YOURSELF—AND SPOUSE (only if all her (his) income is included in this return, or she (he) had no income)**

Regular	65 or over	Blind	Enter number of boxes checked ▶
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Yourself . . . . .			Enter number ▶
<input type="checkbox"/>			
Spouse . . . . .			Enter number ▶
<input type="checkbox"/>			

**13** First names of your dependent children who lived with you \_\_\_\_\_

**14 DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.**

(a) NAME	(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 \$500 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent. See instruction 14
▶ Enter figure 1 in the last column to right for each name listed (if more space is needed, attach schedule)				\$	\$

**15. TOTAL EXEMPTIONS FROM ITEMS 12, 13, AND 14 ABOVE** \_\_\_\_\_

Your present employer and address \_\_\_\_\_

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** ▶ Your signature \_\_\_\_\_ Date \_\_\_\_\_  
 ▶ Spouse's signature (If filing jointly, BOTH must sign even if only one had income) \_\_\_\_\_ Date \_\_\_\_\_

**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 8a of Form 1040A . . . . . \$ \_\_\_\_\_

**Also see page 8 for surcharge to be entered in item 8b. (Do not attach this schedule to Form 1040A)**

▶ If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule			▶ If you are married taxpayers filing a joint return, use this tax rate schedule		
Over	But not over	Enter on line 6:	Over	But not over	Enter on line 6:
\$0	\$500	14% of the amount on line 5	\$0	\$1,000	14% of the amount on line 5
\$500	\$1,000	\$70, plus 15% of excess over \$500	\$1,000	\$2,000	\$140, plus 15% of excess over \$1,000
\$1,000	\$1,500	\$145, plus 16% of excess over \$1,000	\$2,000	\$3,000	\$290, plus 16% of excess over \$2,000
\$1,500	\$2,000	\$225, plus 17% of excess over \$1,500	\$3,000	\$4,000	\$450, plus 17% of excess over \$3,000
\$2,000	\$4,000	\$310, plus 19% of excess over \$2,000	\$4,000	\$8,000	\$620, plus 19% of excess over \$4,000
\$4,000	\$6,000	\$690, plus 22% of excess over \$4,000	\$8,000	\$9,999.99	\$1,380, plus 22% of excess over \$8,000
\$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			

### Tax Tables for Incomes Under \$5,000

If your total income (item 7 of your return) is \$5,000 or more, use Tax Computation Schedule on page 4

If you checked as your filing status on page 1,   
 Item 4a. Single, use → Tax Table A  
 Item 4b. Married Filing Joint Return, use → Tax Table B  
 Form 1040A Item 4c. Married Filing Separately, use → Tax Table C



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.



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 8a. Also see page 8 for surcharge to be entered in item 8b.

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 (before surcharge) is—					Your tax (before surcharge) 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								

1968 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 8a. Also see page 8 for surcharge to be entered in item 8b.

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 (before surcharge) is—				Your tax (before surcharge) 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							

1968 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. 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 8a. Also see page 8 for surcharge to be entered in item 8b.

Table with columns for income ranges, number of exemptions (1-7), and tax amounts. Includes sub-headers for 'Your tax (before surcharge) is—' and 'If 4 or more there is no tax'.

### Addresses of Internal Revenue Offices

If you are located in:	Use enclosed envelope or this address	If you are located in:	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155	Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006	Puerto Rico (or if excluding income under section 933)	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298	Virgin Islands: Permanent residents (For income taxes):	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740	Permanent residents (For self-employment taxes) and other residents (For income and self-employment taxes) file with Puerto Rico address above.	
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah, 84405	U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

Use this address if you are DUE a refund	If you are located in:	Use this address if you are NOT DUE a refund
Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812	CONNECTICUT MAINE MASSACHUSETTS NEW HAMPSHIRE NEW YORK  RHODE ISLAND VERMONT	Hartford, Conn. 06115 Augusta, Maine 04330 Boston, Mass. 02203 Portsmouth, N.H. 03801 Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.* Providence, R.I. 02907 Burlington, Vt. 05401
Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170	ILLINOIS IOWA MINNESOTA MISSOURI NEBRASKA NORTH DAKOTA SOUTH DAKOTA WISCONSIN	Chicago, Ill. 60602; Springfield, Ill. 62704* Des Moines, Iowa 50309 St. Paul, Minn. 55101 St. Louis, Mo. 63101 Omaha, Nebr. 68102 Fargo, N. Dak. 58102 Aberdeen, S. Dak. 57401 Milwaukee, Wis. 53202

\*If not sure which address to use, ask your Postmaster.

### 1968 Tax Surcharge Tables

TABLE 1.— Single person (other than head of household) and married person filing separate return	If line 8a is:			If line 8a is:											
	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b
\$0	\$148	\$0	\$222	\$228	\$12	\$313	\$327	\$24	\$473	\$487	\$36	\$633	\$647	\$48	
148	155	1	228	235	13	327	340	25	487	500	37	647	660	49	
155	162	2	235	242	14	340	353	26	500	513	38	660	673	50	
162	168	3	242	248	15	353	367	27	513	527	39	673	687	51	
168	175	4	248	255	16	367	380	28	527	540	40	687	700	52	
175	182	5	255	262	17	380	393	29	540	553	41	700	713	53	
182	188	6	262	268	18	393	407	30	553	567	42	713	727	54	
188	195	7	268	275	19	407	420	31	567	580	43	727	734	55	
195	202	8	275	282	20	420	433	32	580	593	44	734 and over, multiply amount on line 8a by .075 and enter result on line 8b.			
202	208	9	282	288	21	433	447	33	593	607	45				
208	215	10	288	298	22	447	460	34	607	620	46				
215	222	11	298	313	23	460	473	35	620	633	47				

TABLE 2.— Married persons filing joint return	If line 8a is:			If line 8a is:											
	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b	At least	But less than	Enter on line 8b
\$0	\$293	\$0	\$367	\$373	\$12	\$447	\$453	\$24	\$527	\$533	\$36	\$633	\$647	\$48	
293	300	1	373	380	13	453	460	25	533	540	37	647	660	49	
300	307	2	380	387	14	460	467	26	540	547	38	660	673	50	
307	313	3	387	393	15	467	473	27	547	553	39	673	687	51	
313	320	4	393	400	16	473	480	28	553	560	40	687	700	52	
320	327	5	400	407	17	480	487	29	560	567	41	700	713	53	
327	333	6	407	413	18	487	493	30	567	573	42	713	727	54	
333	340	7	413	420	19	493	500	31	573	580	43	727	734	55	
340	347	8	420	427	20	500	507	32	580	593	44	734 and over, multiply amount on line 8a by .075 and enter result on line 8b.			
347	353	9	427	433	21	507	513	33	593	607	45				
353	360	10	433	440	22	513	520	34	607	620	46				
360	367	11	440	447	23	520	527	35	620	633	47				

e50-16 -1

Form 1040

U.S. Individual Income Tax Return U.S. Treasury Department, Internal Revenue Service for the year January 1-December 31, 1968, or other taxable year beginning 1968, ending 19



1968

Personal information section including: First name and initial, Last name, Your social security number, Home address, City, town or post office, and State, ZIP code, Your occupation, Spouse's social security number, Spouse's occupation.

Your present employer and address, Your Filing Status (Single, Married filing joint return, Married filing separately, Unmarried Head of Household, Surviving widow(er)), Your Exemptions (Regular, 65 or over, Blind), and dependent children information.

Income section (lines 5-9) and Tax calculation section (lines 10-11d). Includes instructions for finding tax from tables or using tax rate schedules.

Tax credits and payments section (lines 12a-15). Includes tax surcharge, total credits, income tax, and self-employment tax.

Total tax and refund section (lines 16-25). Includes total federal income tax withheld, estimated tax payments, balance due, and refund information.

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.

Signature section with fields for: Sign here, Your signature, Date, Signature of preparer other than taxpayer, Date, Spouse's signature, Address.

Part I Exemptions Complete only for dependents claimed on line 3b, page 1 Form 1040-1968-Page 2

Table with 6 columns: (a) NAME, (b) Relationship, (c) Months lived in your home, (d) Did dependent have income, (e) Amount YOU furnished, (f) Amount furnished by OTHERS. Includes lines 1, 2, and 3.

Part II Income from sources other than wages, etc.

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)
1b Exclusion (see instructions).
1c Capital gain distributions (see page 5 of instructions).
1d Nontaxable distributions (see page 5 of instructions).
1e Total (add lines 1b, 1c, and 1d).
1f Taxable dividends (line 1a less line 1e— not less than zero)

Interest (list payers and amounts below)
Earnings from savings and loan assoc. and credit unions.
Other interest (on bank deposits, bonds, tax refunds, etc.)

2 Total interest income
3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)
4 Business income or loss (attach Schedule C)
5 Sale or exchange of property (attach Schedule D)
6 Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)
7 Total miscellaneous income
8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6

Part III Adjustments to income

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

Part IV Itemized deductions—Use only if you do not use tax table or standard deduction.

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than \$150)
2 Total cost of medicine and drugs
3 Enter 1% of line 9, page 1
4 Subtract line 3 from line 2 (not less than zero)
5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)
6 Total (add lines 4 and 5)
7 Enter 3% of line 9, page 1
8 Subtract line 7 from line 6 (not less than zero)
9 Total (add lines 1 and 8)

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions
11 Other than cash (see instructions for required statement). Enter total of such items here.
12 Carryover from prior years (see page 7 of instr.)
13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate
State and local gasoline
General sales (see page 15 of instructions)
State and local income
Personal property

14 Total taxes

Interest expense.—Home Mortgage
Installment purchases
Other (itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 8 of instructions)

16 Total miscellaneous
17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on 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 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here and see page 6 of instructions.

SCHEDULE B (Form 1040)

Supplemental Schedule of Income and Retirement Income Credit

1968

U.S. Treasury Department Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

Name as shown on page 1 of Form 1040

Social Security Number

Part I.—PENSION AND ANNUITY INCOME

AMOUNT

Name of payer Did your employer contribute part of the cost and is your contribution recoverable (or was recovered) tax-free within 3 years? Yes No

If "Yes" enter the amount you contributed \$ and amount recovered tax-free in past years \$

1 Amount received this year

2 Amount excludable. Enter zero if you did not contribute to the cost

3 Taxable portion (excess of line 1 over line 2)

Part II.—RENT AND ROYALTY INCOME

Table with 6 columns: 1. Kind and location of property, 2. Total amount of rents, 3. Total amount of royalties, 4. Depreciation, 5. Repairs, 6. Other expenses

1 Totals

2 Net income (or loss) from rents and royalties (column 2 plus column 3 less columns 4, 5, and 6)

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS, ESTATES OR TRUSTS, AND SMALL BUSINESS CORPORATIONS

Table with 4 main columns: (a) Name and address, (b) Check applicable box (Partnership, Estate or Trust, Small Bus. Corp.), (c) Employer identification number, (d) Income or loss

1 Income (or loss). Total of column (d)

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, page 2, Part II, line 3)

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—Where double headings appear use the first heading for depreciation under Revenue Procedures 62-21 and 65-13 and the second heading for other authorized practices.

Table with 8 columns: 1. Group and guideline class, 2. Cost or other basis at beginning of year, 3. Asset additions in year (amount), 4. Asset retirements in year (amount), 5. Depreciation allowed or allowable in prior years, 6. Method of computing depreciation, 7. Class life, 8. Depreciation for this year

1 Total additional first-year depreciation (do not include in items below)

Table for depreciation items with columns for cost, additions, retirements, depreciation, and class life

Total cost or other basis

2 Total depreciation (Enter here and in Part II, column 4 above)

SUMMARY OF DEPRECIATION

Summary table with 7 columns: Straight line, Declining balance, Sum of the years' digits, Units of production, Additional first year (section 179), Other (specify), Total

**Part V.—RETIREMENT INCOME CREDIT—A.—General Rule**

If separate return, use column B only. If joint return, use column A for wife and column B for husband →

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1968? (Widows or widowers see instructions, page B-3)  
 If answer above is "Yes" in either column, furnish all information below in that column.

	A		B	
	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>1 Retirement income for taxable year:</b>				
<b>(a) For taxpayers under 65 years of age:</b>				
Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, page 1, line 9 . . . . .				
<b>(b) For taxpayers 65 years of age or older:</b>				
Enter total of pensions and annuities, interest, and dividends included on Form 1040, page 1, line 9, and gross rents from Part II, column 2 of this schedule . . . . .				
<b>2 Maximum amount of retirement income for credit computation . . . . .</b>			\$1,524	00
<b>3 Deduct:</b>				
<b>(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income . . . . .</b>				
<b>(b) Earned income received (Does not apply to persons 72 years of age or over):</b>				
<b>(1) Taxpayers under 62 years of age, enter amount in excess of \$900 . . . . .</b>				
<b>(2) Taxpayers 62 or over but under 72, enter amount determined as follows:</b>				
if \$1,200 or less, enter zero . . . . .				
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; . . . . .				
or if over \$1,700, enter excess over \$1,450 . . . . .				
<b>4 Total of lines 3(a) and 3(b) . . . . .</b>				
<b>5 Balance (subtract line 4 from line 2) . . . . .</b>				
<b>6 Line 5 or line 1, whichever is smaller . . . . .</b>				
<b>7 (a) Total (add amounts on line 6, columns A and B) . . . . .</b>				
If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.				
<b>(b) Amount from line 7 of part B below, if applicable . . . . .</b>				
<b>8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater . . . . .</b>				
<b>9 Amount of tax shown on Form 1040, page 1, line 12a . . . . .</b>				
<b>10 Credit claimed for foreign taxes or tax-free covenant bonds . . . . .</b>				
<b>11 Subtract line 10 from line 9 . . . . .</b>				
<b>12 Enter here the amount on line 11 or line 8, whichever is smaller . . . . .</b>				
<b>COMPUTATION OF SURCHARGE</b>				
<b>13 Subtract line 12 from line 9 . . . . .</b>				
<b>14 If line 13 is less than \$734, find surcharge from tables on page 10 of instructions. If line 13 is \$734 or more multiply amount on line 13 by .075 and enter result. Enter here and on Form 1040, page 1, line 12b . . . . .</b>				
<b>LIMITATION ON RETIREMENT INCOME CREDIT</b>				
<b>15 Credit. Enter here and on Form 1040, page 2, Part V, line 1, the sum of lines 12 and 14 or the amount shown on line 8, whichever is smaller . . . . .</b>				

**B.—Alternative Computation (after completing lines 1 through 7(a) above)**

**This method available if:**

- a. You are married and filing a joint return;
- b. Both husband and wife are 65 or over, AND
- c. Either one, or both received earned income in excess of \$600 in each of any 10 calendar years before 1968.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

<b>1 Retirement income of both husband and wife from pensions and annuities, interest, and dividends included on Form 1040, page 1, line 9, and gross rents from Part II, column 2 of this schedule . . . . .</b>					\$2,286	00
<b>2 Maximum amount of retirement income for credit computation . . . . .</b>						
<b>3 Deduct:</b>						
<b>(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income . . . . .</b>						
<b>(b) Earned income received (Does not apply to persons 72 or over):</b>						
if \$1,200 or less, enter zero . . . . .						
if over \$1,200 but not over \$1,700 enter 1/2 of amount over \$1,200; or . . . . .						
if over \$1,700, enter excess over \$1,450 . . . . .						
<b>4 Total of lines 3(a) and 3(b) . . . . .</b>						
<b>5 Total (add amounts on line 4, columns A and B) . . . . .</b>						
<b>6 Balance (subtract line 5 from line 2) . . . . .</b>						
<b>7 Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller . . . . .</b>						

## US Treasury Department

## Internal Revenue Service



1968

# Form 1040 Instructions

## for preparing your Federal Income Tax Return

### Important Things to Remember

Write your social security number in the upper right-hand box. If married, give numbers of both husband and wife.

Be careful to check correct filing (marital) status (line 1) and allowable exemptions (line 4 and Part I on page 2).

Double check all your income and deduction items to make sure they are accurate. If you itemize deductions, note the special line for medical insurance premiums in Part IV on page 2.

Note the new tax surcharge (line 12b). The tax surcharge is an addition to the regular income tax on line 12a. Generally, for the calendar year 1968, it will be 7.5 percent of line 12a. See instructions on page 4 and Tax Surcharge Tables on page 10.

Attach Forms W-2 received from your employers.

Be sure you sign your return (if a joint return, both husband and wife must sign).

Please file early—as soon as possible after January 1—not later than April 15.

Commissioner of Internal Revenue

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## Use of Form 1040A

You may use Form 1040A, 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 take the standard deduction.

The Instructions for Form 1040A provide further information about its use.

## Use of Form 1040

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, you will need only Form 1040. You can use it whether you take the standard deduction or itemize your deductions.

Schedules and forms which may be required in addition to Form 1040 include:

- 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;
- Schedule F for income from farming;
- Schedule G for income averaging;
- Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;
- Form 2106, Statement of Employee Business Expenses;
- Form 2120, Multiple Support Declaration;
- Form 2210, Statement Relating to Underpayment of Estimated Tax by Individuals;
- Form 2440, Statement to Support Exclusion of Sick Pay;
- Form 2441, Statement of Expenses for Care of Children and Certain Other Dependents;
- Form 3903, Moving Expense Adjustment;
- Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and
- Form 4137, Computation of Social Security Tax on Unreported Tip Income.

Obtain these schedules and forms, as well as other supporting schedules, from the District Director.

**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 must file; except

that if you are 65 or over, you must file if you had income of \$1,200 or more.

If you had income of less than these amounts, you should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) personal exemption will be subject to the smaller tax or get the larger refund by filing a joint return.

You must also file a return and pay any tax due if you have net earnings from self-employment of \$400 or more. See separate Schedules C-3 and F-1.

**Earned Income From Sources Outside the United States.**—To determine whether an income tax return must be filed, you must compute income 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 Number.**—Be sure to enter your number in the space provided, exactly as shown on your card if incorrect or not shown on the label. If you are married, be sure to enter the number of your wife (husband).

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 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.

**When and Where to File.**—Please file as early as possible with one of the addresses shown in the mailing instructions on page 9. File your return on or after January 1, 1969, but not later than April 15, 1969.

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens excluding income under section 911 (earned income from sources without the United States) or 931 (income from sources within possessions of the United States) should file with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

Taxpayers with Puerto Rico addresses and all taxpayers excluding income under section 933 (income from sources within Puerto Rico) should file with the Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

**How to Pay.**—The balance of tax shown to be due on Form 1040, page 1, line 22, must be paid in full with your return if it amounts to \$1 or more. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**Tax Due or Refund Under \$1.**—Balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application.

**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.

**Deceased Taxpayers.**—Where a person died in 1968, or in 1969 before filing a return for 1968, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate that she (he) is filing as surviving wife (husband) in the signature area of the return.

Enter the date of death in the name and address area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer.

**Where to Get Forms.**—As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from an Internal Revenue Service office, and also at many banks and post offices.

**Attachments to the Return.**—All applicable items of income, adjustments, tax computation and deductions should be filled in on the official return forms and schedules. If more space is needed attach statements following the format of the official forms and attach them in the same order. The totals indicated on the supporting statements should also be entered on the proper lines of the official forms.

The computations of social security self-employment tax and earnings must be submitted on the official forms, Schedules C-3 and F-1. The computation of employee F.I.C.A. tax on unreported tips must be submitted on the official Form 4137.

**Form W-2 Missing or Incorrect.**—Only your employer can issue or correct a Form W-2. If you have not received a Form W-2 from your employer by January 31, or the Form W-2 he gave you is incorrect, contact him as soon as possible.

## 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 unless the husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in the military service in Vietnam.

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, each 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, write wife's (husband's) first name in space provided, and enter both social security numbers in spaces to right of name and address area. 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. See Publication 555, Community Property and the Federal Income Tax, available at the District Director's office.)

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate

return is \$100 plus \$100 for each exemption claimed on page 1, line 4.

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. To claim the exemption for your wife or husband, check the boxes 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 (and not remarried) 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 in such a case, a joint return may be filed for the year. 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," under "Special Computations," below.)

## Special Computations

**Unmarried Head of Household.**—The law provides special tax rates for any individual who qualifies as a "Head of Household." (See Schedule III, page 11, and Tax Table B, page 13.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of

abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list on page 4) 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.

**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. (See Schedule II, page 11, and Tax Table B, page 13.) 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 his wife) for the year of death.

## Reporting 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 adjustments or deductions. Examples are given below.

**Examples of Income Which Must Be Reported**  
Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

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.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Pensions, annuities, endowments.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

**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.

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, 1968. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1969, you get the additional exemption for age on your return for 1968.

**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 exemp-

tion 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 1968, 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 (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) 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 1968.

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.)
- 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 this page.)
- 3. Married Dependents.**—Did not file a joint return with her husband (or his wife).
- 4. Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.
- 5. Relationship.**—EITHER (a) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (b) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

\*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 including 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.

**Student Dependency and Exemption.**—For rules on student dependents and exemptions see Publication 532, Tax Information for Students and Parents, which is available at the District Director's office.

**Divorced or Separated Parents.**—For rules on dependency exemptions for your children if you are divorced or separated see Publication 501, Your Exemptions and Exemptions for Dependents, which is available at the District Director's office.

**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 two or more persons contributed toward the support of an individual, see Form 2120, Multiple Support Declaration.

**Line 5—Wages, Salaries, Tips, etc.**—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal serv-

ices received from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W-2 in the box captioned "Other compensation paid in 1968," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1968," 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 6 for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W-2. Tips not reported to your employer are to be included with other amounts on this line. (See Form 4137).

**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 as 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, do not report the value of the meals or lodging.

**Exclusions for Military Combat Pay.**—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 \$500 a month of such compensation. Forms W-2 issued for 1968 by the Armed Forces ordinarily do 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 the nontaxable portion was included on Form W-2, you will be issued a corrected Form W-2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W-2, include the difference in line 5, and attach the certificate to your return. If you are issued a corrected Form W-2, include the amount shown on that form in line 5.

## Tax—Credits—Payments—Balance Due or Refund

**Line 10—Find Your Tax From Tax Tables.**—The Tax Tables are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

**Line 11—Figure Your Tax Using Tax Rate Schedules.**—The Tax Rate Schedules on page 11 are to be used to figure your tax before surcharge, if the tax tables are not used. Be sure to use the right schedule. (See page 3, "Special Computations.")

**Line 12a—Tax.**—If your income has increased substantially this year, it may be to your advantage to figure your tax before surcharge under the "averaging

method." Obtain Schedule G from any Internal Revenue Service office for full details.

**Line 12b—Tax Surcharge.**—The tax surcharge is 10 percent figured on an annual basis for the period April 1, 1968 through June 30, 1969. Since it was effective for only 9 months of 1968, the rate for the calendar year 1968 is 7.5 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on page 10.

**Line 13—Total Credits.**—Enter total credits from page 2, Part V, line 4 of your return. To claim tax-free covenant bonds credit, enter the amount of credit above line 1, Part V, and write "covenant bonds" to left of the entry. You may

claim this credit only if you itemize deductions.

**Line 14b—Tax From Recomputing Prior Year Investment Credit.**—Enter the amount that the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of such property. Attach computation.

**Line 15—Self-Employment Tax.**—Enter amount shown on line 13, Schedule C-3 or line 10, Schedule F-1. Railroad employees and railroad employee representatives see Form 4469, Computation of Overpayment of Hospital Insurance Benefits Tax.

**Line 17—Federal Income Tax Withheld.**—Include the total income tax withheld as reflected on Forms W-2 on this line.

**Line 18—Excess F.I.C.A. Tax Withheld—Two or More Employers.**—If in 1968 you worked for more than one employer and you received F.I.C.A. (social security) wages totaling more than \$7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:

- Add the social security (F.I.C.A.) wages received from all your employers.
- Subtract \$7,800.
- Multiply balance by .044 and enter the result on this line.

**Overpayment of hospital insurance benefits tax by railroad employees and railroad employee representatives.**—If in 1968 you received taxable R.R.T.A. compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received F.I.C.A. (social security) wages and the total of the R.R.T.A. compensation and F.I.C.A. wages is more than \$7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the overpayment see Form 4469.

**Line 19.**—Include any amounts from the following sources on this line and check box(es) to indicate credit.

**Credit for Federal Taxes on Gasoline and Lubricating Oil.**—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, and (3) in vehicles while engaged in furnishing certain public passenger land transportation service; and (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach Form 4136. To obtain this credit your return

must be timely filed (including any extensions).

**Credit for Taxes Paid by Regulated Investment Companies.**—Include the credit on this line. Attach Copy B of Form 2439.

**Line 20—Estimated Tax Payments.**—Enter the total of the estimated tax paid for the year including the amounts of any credit carryover from 1967. Married persons must show both social security numbers on their return(s) whether they filed a separate or joint declaration.

**Additional Charge for Underpaying Your Tax During the Year.**—If the total of lines 17, 18, and 20 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 16 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for an additional charge unless you satisfy one or more of the specific exceptions as explained on Form 2210. Attach this form or a statement to your return to support your computation of the additional charge or to describe the specific exceptions you believe apply.

If the additional charge is in order, show the amount in the bottom margin on Form 1040, page 1, as "additional charge" and increase line 22 or decrease line 23 accordingly.

**Line 21.**—If you are a beneficiary of a trust and are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line.

**Lines 22 and 23—Social Security or Railroad Retirement Tax On Tip Income.**—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security (F.I.C.A.) or

railroad retirement (R.R.T.A.) tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W-2. If the tips were not reported, fill out and attach Form 4137 in the case of tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 22), or subtracted from your "Overpayment" (line 23). On the bottom margin of page 1, write the amount and the words "tax on tips," and the initials F.I.C.A. or R.R.T.A., whichever are applicable. For income tax purposes, be sure all of your tips are included in line 5.

**Line 25—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 page 1, line 25. 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 25. 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.**—If you expect that your income and self-employment tax for 1969 will exceed by \$40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

## Instructions for Page 2 of Form 1040

### Part II

**Line 1a—Gross Dividends and Other Distributions on Stock.**—If you own stock, any payments you receive out of the company's earnings and profits are dividends which you must report 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 on line 1a the gross amount of dividends and other distributions you receive as a stockholder, including capital gain dividends and nontaxable distributions, either directly or through a nominee or other intermediary, as a member of a partnership or as a beneficiary of an estate or trust. 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 by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or withdrawable accounts are earnings (interest) and should be reported as interest.

There are special rules applicable to stock dividends, liquidations, stock rights, conversions and redemptions. All of these are discussed in Publication 550, Tax Information on Investment Income and Expenses, available at the District Director's office.

**Line 1b—Exclusion.**—You may exclude from your income up to \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but 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.

Taxable dividends from the following corporations do not qualify for the dividends received exclusion:

- Foreign corporations, including your share from a controlled foreign corporation.
- So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- Real estate investment trusts.
- China Trade Act corporations.
- 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 1c—Capital Gain Distributions.**—Enter on this line all capital gain dividends. Also include any amounts received as return of capital which exceed the cost

(or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1a and reported on the appropriate lines of Schedule D (Form 1040).

**Note.**—If you received capital gain dividends and Schedule D is not needed to report any other gains or losses or to compute the alternative tax, you need not file Schedule D. Instead, enter 50 percent of capital gain dividends on page 2, Part II, under "Miscellaneous Income, and identify the source as "50% of cap. gain div."

**Line 1d—Nontaxable Distributions.**—Enter on this line the total of nontaxable distributions (return of capital) not included in line 1c. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on Schedule D (Form 1040) as indicated in line 1c, above. Any amount entered on line 1d must also be included in line 1a.

**Line 2—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 which you can withdraw. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securi-

ties. Interest received on tax refunds is taxable and must be included in your return.

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. You may at any time elect to report each year the annual increase in value. However, 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.

Interest on industrial development bonds are tax-exempt if the bonds are part of an issue of \$1,000,000 or less and where substantially all the proceeds are used (1) to acquire, construct, reconstruct or improve land or depreciable property or (2) to redeem all or part of a prior bond issue, that was issued to acquire, construct, reconstruct or improve land or depreciable property.

**Line 3—Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc.**—See pages B-1, B-2, and B-3 for instructions for Schedule B (Form 1040).

**Line 4—Business income or loss (Schedule C).**—The law taxes the profits from a business or profession—not its total receipts. Use separate Schedule C (Form 1040) to figure your profit or loss from business operations. Enter on this line the amount shown on Schedule C (Form 1040), page 1, line 27. Use Schedule C-3 to figure self-employment tax.

**Line 5—Sale or exchange of property (Schedule D).**—If you sell your house, securities, or any other kind of property, use Schedule D (Form 1040) to figure your gains or losses. Enter on this line the amount shown on Schedule D (Form 1040), page 2, Part IV, line 4.

**Line 6—Farm income or loss (Schedule F).**—For the assistance of farmers, a separate Schedule F (Form 1040) is provided to report farm income for income and self-employment tax purposes.

**Line 7—Miscellaneous Income.**—If you cannot find a specific place on your return or related schedules to list certain types of income, report it here. The source of income reported here must be identified. Report here amounts received as alimony, separate maintenance, prizes and awards; also, recoveries of bad debts and other items which reduced your tax in a prior year. 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 for 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 1968, your business or profession lost money, or 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 1968 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 1968, it should be entered as a "minus" figure under "Miscellaneous income." Attach a statement showing the computation.

## Part III

**Line 1—Sick Pay Exclusion.**—You should 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.

### (a) 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.

### (b) 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.

**Line 2—Moving Expenses.**—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects 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 added at least 20 miles to the distance to work if the taxpayer

had not moved to a new residence, or (b) he had no former principal place of work, and 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, under "Miscellaneous income," and enter any excess expenses on page 2, Part III, line 2 of your return. However, if your employer included the reimbursement on Form W-2, 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 allowable 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.

(a) **Travel and transportation.**—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) **Meals and lodging.**—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

(c) **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.

(d) **Other business expenses.**—If you itemize deductions on page 2, Part IV of your return, you may also deduct (under the heading "Miscellaneous 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.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) 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 a day, instead of subsistence, or a mileage allowance not in excess of 15 cents a mile, and established time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

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 a mile for the first 15,000 miles of business use, and 7 cents a 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 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 Form 1040, page 2. See "Note".

**Reporting Deductions and Excess Payments.**—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on page 2, Part II, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "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 "Miscellaneous deductions."

(c) 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 6, and enter the total expense on page 2, Part III, line 3.

## 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, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) 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

(1) **Medical Care Insurance.**—You can deduct an amount equal to one-half of the insurance premiums paid for medical care for yourself, your wife, and dependents. The maximum amount deductible is \$150. The other one-half, plus any excess over the \$150 limit, is deductible subject to the 3 percent limitation described in

(3) below. The \$4 (\$3 before April 1, 1968) monthly payments for supplementary medical insurance under "Medicare" are deductible, but the hospital insurance benefits tax which is included as part of the social security tax and withheld from wages or paid on self-employment income is not deductible.

(2) **Medicine and Drugs.**—The total amount paid for medicine and drugs for yourself, your wife and your dependents must be reduced by 1 percent of line 9, page 1, Form 1040.

(3) **Medical and Dental Expenses.**—You can deduct that portion of your medical and dental expenses which exceeds 3 percent of line 9, page 1, Form 1040 and which was paid for persons described in (1) and (2).

The 1 percent and 3 percent limitations apply in all cases, regardless of your age, or the age of your wife or other dependents.

**Contributions.**—If you itemize deductions, you can deduct gifts to:

(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or 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.

(b) Fraternal organizations if they are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies which will use the gifts exclusively 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 or foreign 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. Publication 561, Valuation of Donated Property, furnishes information and guidelines relative to appraisals of contributed property. It can be obtained from the District Director's office. A special rule is provided to determine the amount deductible in the 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 paragraph (a) which are "publicly supported" as well as organizations referred to in paragraph (d). Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult an Internal Revenue Service office for a possible carryover deduction. If you have contributions carried over from a prior year or years, enter them on line 12 and attach computation.

If you supported 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 spent to maintain such a student.

### You CAN Deduct Gifts To

Churches, including assessments paid  
 Salvation Army, Red Cross, CARE  
 United Funds and Community Chests  
 Nonprofit schools and hospitals  
 Certain veterans' organizations  
 Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as asthma, cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes,

hemophilla, 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. See Publication 545, Income Tax Deduction for Interest Expense, available at the District Director's office.

**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 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. Average general sales tax tables are provided in these instructions.

If part or all of the cost of your automobile tags was 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 fall in one of the five categories shown, describe the tax and enter

amount on the line below "Personal property."

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.

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 transportation, telephone, gasoline, etc.
- Federal social security taxes
- Hunting licenses, dog licenses
- Auto inspection fees, tags, drivers licenses
- Water taxes
- Taxes you paid 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

**STATE GASOLINE TAX TABLE**

You may figure the deduction for State tax on gasoline used in your car by using the following table which is based on information available as of August 15, 1968. If all or part of your mileage was driven in a four-cylinder (or less) car, the deduction for that mileage should be one-half of the table amount.

If you can establish that you paid a larger amount, you are entitled to deduct that amount.

Find the rate of gasoline tax for your State in the list below. Where the rate of gasoline tax changed in 1968, find the deduction for mileage driven at each rate, and add the two amounts.

Alabama 7¢	Dist. of Col. 7¢	Kansas 5¢	Mississippi 7¢	New Mexico 7¢	Pennsylvania 7¢	Vermont 6.5¢
Alaska 8¢	Florida 7¢	Kentucky 7¢	Missouri 5¢	New York 6¢	Rhode Island 7¢	after April 30, 8¢
Arizona 7¢	Georgia 6.5¢	Louisiana 7¢	Montana 6.5¢	after May 31, 7¢	after June 30, 8¢	Virginia 7¢
Arkansas 7.5¢	Hawaii 5¢	Maine 7¢	Nebraska 7.5¢	North Carolina 7¢	South Carolina 7¢	Washington 9¢
California 7¢	Idaho 7¢	Maryland 7¢	Nevada 6¢	North Dakota 6¢	South Dakota 6¢	West Virginia 7¢
Colorado 6¢	Illinois 6¢	Massachusetts 6.5¢	New Hampshire 7¢	Ohio 7¢	Tennessee 7¢	Wisconsin 7¢
Connecticut 7¢	Indiana 6¢	Michigan 7¢	New Jersey 6¢	Oklahoma 6.5¢	Texas 5¢	Wyoming 6¢
Delaware 7¢	Iowa 7¢	Minnesota 7¢	after June 30, 7¢	Oregon 7¢	Utah 6¢	

Nonbusiness Mileage Driven	RATE PER GALLON							Nonbusiness Mileage Driven	RATE PER GALLON						
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢		5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	9¢
Under 3,000.....	\$7	\$8	\$9	\$10	\$10	\$11	\$13	10,000 to 10,999.....	\$36	\$44	\$47	\$51	\$55	\$58	\$66
3,000 to 3,499.....	11	14	15	16	17	18	20	11,000 to 11,999.....	40	48	52	56	60	64	72
3,500 to 3,999.....	13	16	17	18	20	21	23	12,000 to 12,999.....	43	52	56	61	65	69	78
4,000 to 4,499.....	15	18	19	21	22	24	27	13,000 to 13,999.....	47	56	61	66	70	75	84
4,500 to 4,999.....	17	20	21	23	25	26	30	14,000 to 14,999.....	50	60	65	70	76	81	91
5,000 to 5,499.....	18	22	24	26	27	29	33	15,000 to 15,999.....	54	65	70	75	81	86	97
5,500 to 5,999.....	20	24	26	28	30	32	36	16,000 to 16,999.....	57	69	74	80	86	92	103
6,000 to 6,499.....	22	26	28	30	33	35	39	17,000 to 17,999.....	61	73	79	85	91	97	109
6,500 to 6,999.....	23	28	30	33	35	38	42	18,000 to 18,999.....	64	77	84	90	96	103	116
7,000 to 7,499.....	25	30	33	35	38	40	45	19,000 to 19,999.....	68	81	88	95	102	108	122
7,500 to 7,999.....	27	32	35	38	40	43	49	20,000 miles*.....	70	83	91	98	105	111	125
8,000 to 8,499.....	29	34	37	40	43	46	52	*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.							
8,500 to 8,999.....	30	36	40	43	46	49	55								
9,000 to 9,499.....	32	39	42	45	48	51	58								
9,500 to 9,999.....	34	41	44	47	51	54	61								

**MISCELLANEOUS 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 certain expenses. This deduction is not to exceed a total of \$600

for one dependent, or \$900 for two or more dependents for the care of:

- (a) dependent children under 13 years of age; or
- (b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if:

(a) 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

(b) 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 limitation does not apply to expenses incurred while the hus-

band 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. Then, 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 dependent 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.**—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment or other trade or business, or

(b) Meets the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your established salary, status, or employment.

Expenses incurred for education which:

(a) is required in order to meet the minimum educational requirements for qualification in an employment or other trade or business; or (b) is part of a program of study being pursued which will lead to qualifying for a new trade or business, are personal expenses or constitute an inseparable aggregate of personal and capital expenditures, and, therefore, are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for employee business expenses. (See Publication 508, Tax Information on Educational Expenses, available at the District Director's office.)

**Other.**—If you itemize deductions, you can deduct several other types of expenses under "Miscellaneous 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

## Addresses of Internal Revenue Offices

If you are located in:	Use enclosed envelope or this address	If you are located in:	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155	Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006	Puerto Rico (or if excluding income under section 933)	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298	Virgin Islands: Permanent residents (For income taxes):	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740	Permanent residents (For self-employment taxes) and other residents (For income and self-employment taxes) file with Puerto Rico address above.	
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405	U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.	

Use this address if you are DUE a refund	If you are located in:	Use this address if you are NOT DUE a refund
Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812	CONNECTICUT MAINE MASSACHUSETTS NEW HAMPSHIRE NEW YORK RHODE ISLAND VERMONT	Hartford, Conn. 06115 Augusta, Maine 04330 Boston, Mass. 02203 Portsmouth, N.H. 03801 Albany, N.Y. 12210; 35 Tillary St., Brooklyn, N.Y. 11201; Buffalo, N.Y. 14202; Manhattan District—120 Church St., New York, N.Y. 10007.* Providence, R.I. 02907 Burlington, Vt. 05401
Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170	ILLINOIS IOWA MINNESOTA MISSOURI NEBRASKA NORTH DAKOTA SOUTH DAKOTA WISCONSIN	Chicago, Ill. 60602; Springfield, Ill. 62704* Des Moines, Iowa 50309 St. Paul, Minn. 55101 St. Louis, Mo. 63101 Omaha, Nebr. 68102 Fargo, N. Dak. 58102 Aberdeen, S. Dak. 57401 Milwaukee, Wis. 53202

\*If not sure which address to use, ask your Postmaster.

**1968 Tax Surcharge Tables** (If you claim retirement income credit, see "Note" below tables.)

TABLE 1.— Single person (other than head of household) and married person filing separate return	If line 12a is:			If line 12a is:											
	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
	\$0	\$148	\$0	\$222	\$228	\$12	\$313	\$327	\$24	\$473	\$487	\$36	\$633	\$647	\$48
	148	155	1	228	235	13	327	340	25	487	500	37	647	660	49
	155	162	2	235	242	14	340	353	26	500	513	38	660	673	50
	162	168	3	242	248	15	353	367	27	513	527	39	673	687	51
	168	175	4	248	255	16	367	380	28	527	540	40	687	700	52
	175	182	5	255	262	17	380	393	29	540	553	41	700	713	53
	182	188	6	262	268	18	393	407	30	553	567	42	713	727	54
	188	195	7	268	275	19	407	420	31	567	580	43	727	734	55
	195	202	8	275	282	20	420	433	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
	202	208	9	282	288	21	433	447	33	593	607	45			
	208	215	10	288	298	22	447	460	34	607	620	46			
	215	222	11	298	313	23	460	473	35	620	633	47			

TABLE 2.— Head of household	If line 12a is:			If line 12a is:											
	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
	\$0	\$223	\$0	\$297	\$303	\$12	\$377	\$383	\$24	\$473	\$487	\$36	\$633	\$647	\$48
	223	230	1	303	310	13	383	390	25	487	500	37	647	660	49
	230	237	2	310	317	14	390	397	26	500	513	38	660	673	50
	237	243	3	317	323	15	397	403	27	513	527	39	673	687	51
	243	250	4	323	330	16	403	410	28	527	540	40	687	700	52
	250	257	5	330	337	17	410	417	29	540	553	41	700	713	53
	257	263	6	337	343	18	417	423	30	553	567	42	713	727	54
	263	270	7	343	350	19	423	430	31	567	580	43	727	734	55
	270	277	8	350	357	20	430	437	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
	277	283	9	357	363	21	437	447	33	593	607	45			
	283	290	10	363	370	22	447	460	34	607	620	46			
	290	297	11	370	377	23	460	473	35	620	633	47			

TABLE 3.— Married persons or surviving spouse filing joint return	If line 12a is:			If line 12a is:											
	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b	At least	But less than	Enter on line 12b
	\$0	\$293	\$0	\$367	\$373	\$12	\$447	\$453	\$24	\$527	\$533	\$36	\$633	\$647	\$48
	293	300	1	373	380	13	453	460	25	533	540	37	647	660	49
	300	307	2	380	387	14	460	467	26	540	547	38	660	673	50
	307	313	3	387	393	15	467	473	27	547	553	39	673	687	51
	313	320	4	393	400	16	473	480	28	553	560	40	687	700	52
	320	327	5	400	407	17	480	487	29	560	567	41	700	713	53
	327	333	6	407	413	18	487	493	30	567	573	42	713	727	54
	333	340	7	413	420	19	493	500	31	573	580	43	727	734	55
	340	347	8	420	427	20	500	507	32	580	593	44	734 and over, multiply amount on line 12a by .075 and enter result on line 12b.		
	347	353	9	427	433	21	507	513	33	593	607	45			
	353	360	10	433	440	22	513	520	34	607	620	46			
	360	367	11	440	447	23	520	527	35	620	633	47			

Note.—Since the line numbers in the tables refer to page 1 of Form 1040, you must make the following changes if you claim the retirement income credit: change line 12a to line 13, Part V, Schedule B (Form 1040) and change line 12b to line 14, Part V, Schedule B (Form 1040).

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CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

**YOUR FEDERAL INCOME TAX, 1969 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. 60 cents per copy

**TAX GUIDE FOR SMALL BUSINESS, 1969 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. 60 cents per copy

They will be available on or about December 15 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C. 20402. Indicate the number of each publication desired in the boxes provided below and remit by check or money order.

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1968 Tax Rate Schedules

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. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

Schedule I

Single Taxpayers not qualifying for rates in Schedules II and III, and Married Persons Filing Separate Returns

Table with 3 columns: Tax amount, 14% of amount on line 11d, and excess over. Rows range from \$500 to \$100,000.

Schedule II

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

Table with 3 columns: Tax amount, 14% of amount on line 11d, and excess over. Rows range from \$1,000 to \$200,000.

Schedule III

Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

Table with 3 columns: Tax amount, 14% of amount on line 11d, and excess over. Rows range from \$1,000 to \$180,000.

**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 or Unmarried Heads 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.

**1968 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. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

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 (before surcharge) is—		Your tax (before surcharge) 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								



**1968 TAX TABLE B—Married Filing Jointly\*  
or Unmarried Heads of Household**

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. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

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 And you are—		3 And you are—		4 And you are—		5 And you are—		6 If 7 or more there is no tax
								An un-married head of a household	A married couple filing jointly	An un-married head of a household	A married couple filing jointly	An un-married head of a household	A married couple filing jointly	An un-married head of a household	A married couple filing jointly	
		Your tax (before surcharge) is—					Your tax (before surcharge) is—									
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$230	\$121	\$121	\$23	\$23	\$0	\$0	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	234	124	124	26	26	0	0	0	0	0
925	950	5	0	0	2,500	2,525	238	128	128	30	30	0	0	0	0	0
950	975	9	0	0	2,525	2,550	242	131	131	33	33	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
1,000	1,025	16	0	0	2,575	2,600	250	138	138	40	40	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
1,050	1,075	23	0	0	2,625	2,650	258	146	146	47	47	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
1,100	1,125	30	0	0	2,675	2,700	266	154	153	54	54	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
1,150	1,175	37	0	0	2,725	2,750	274	162	161	61	61	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
1,200	1,225	44	0	0	2,775	2,800	282	170	168	68	68	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
1,250	1,275	51	0	0	2,825	2,850	290	178	176	75	75	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
1,300	1,325	58	0	0	2,875	2,900	298	186	183	82	82	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
1,350	1,375	65	0	0	2,925	2,950	307	194	191	89	89	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
1,400	1,425	72	0	0	2,975	3,000	316	202	198	96	96	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
1,450	1,475	79	0	0	3,050	3,100	330	216	211	109	109	11	11	0	0	0
1,475	1,500	82	0	0	3,100	3,150	338	224	219	116	116	18	18	0	0	0
1,500	1,525	86	0	0	3,150	3,200	346	232	226	123	123	25	25	0	0	0
1,525	1,550	89	0	0	3,200	3,250	354	240	234	130	130	32	32	0	0	0
1,550	1,575	93	0	0	3,250	3,300	363	248	241	137	137	39	39	0	0	0
1,575	1,600	96	0	0	3,300	3,350	371	256	249	144	144	46	46	0	0	0
1,600	1,625	100	2	0	3,350	3,400	379	264	256	152	151	53	53	0	0	0
1,625	1,650	103	5	0	3,400	3,450	387	272	264	160	159	60	60	0	0	0
1,650	1,675	107	9	0	3,450	3,500	395	280	271	168	166	67	67	0	0	0
1,675	1,700	110	12	0	3,500	3,550	403	288	279	176	174	74	74	0	0	0
1,700	1,725	114	16	0	3,550	3,600	411	296	286	184	181	81	81	0	0	0
1,725	1,750	117	19	0	3,600	3,650	419	305	294	192	189	88	88	0	0	0
1,750	1,775	121	23	0	3,650	3,700	427	314	302	200	196	95	95	0	0	0
1,775	1,800	124	26	0	3,700	3,750	435	323	310	208	204	102	102	4	4	0
1,800	1,825	128	30	0	3,750	3,800	444	332	318	216	211	109	109	11	11	0
1,825	1,850	131	33	0	3,800	3,850	452	341	326	224	219	116	116	18	18	0
1,850	1,875	135	37	0	3,850	3,900	460	350	334	232	226	123	123	25	25	0
1,875	1,900	138	40	0	3,900	3,950	468	359	342	240	234	130	130	32	32	0
1,900	1,925	142	44	0	3,950	4,000	476	368	350	248	241	137	137	39	39	0
1,925	1,950	146	47	0	4,000	4,050	484	376	358	256	249	144	144	46	46	0
1,950	1,975	150	51	0	4,050	4,100	492	384	365	264	256	152	151	53	53	0
1,975	2,000	154	54	0	4,100	4,150	500	392	372	272	264	160	159	60	60	0
2,000	2,025	158	58	0	4,150	4,200	508	400	379	280	271	168	166	67	67	0
2,025	2,050	162	61	0	4,200	4,250	516	408	386	288	279	176	174	74	74	0
2,050	2,075	166	65	0	4,250	4,300	525	417	394	296	286	184	181	81	81	0
2,075	2,100	170	68	0	4,300	4,350	533	425	401	305	294	192	189	88	88	0
2,100	2,125	174	72	0	4,350	4,400	541	433	408	314	302	200	196	95	95	0
2,125	2,150	178	75	0	4,400	4,450	549	441	415	323	310	208	204	102	102	4
2,150	2,175	182	79	0	4,450	4,500	557	449	422	332	318	216	211	109	109	11
2,175	2,200	186	82	0	4,500	4,550	565	457	430	341	326	224	219	116	116	18
2,200	2,225	190	86	0	4,550	4,600	573	465	437	350	334	232	226	123	123	25
2,225	2,250	194	89	0	4,600	4,650	581	473	444	359	342	240	234	130	130	32
2,250	2,275	198	93	0	4,650	4,700	589	481	451	368	350	248	241	137	137	39
2,275	2,300	202	96	0	4,700	4,750	597	489	459	377	358	256	249	144	144	46
2,300	2,325	206	100	2	4,750	4,800	606	498	467	386	366	264	256	152	151	53
2,325	2,350	210	103	5	4,800	4,850	614	506	474	395	374	272	264	160	159	60
2,350	2,375	214	107	9	4,850	4,900	622	514	482	404	382	280	271	168	166	67
2,375	2,400	218	110	12	4,900	4,950	630	522	490	413	390	288	279	176	174	74
2,400	2,425	222	114	16	4,950	5,000	638	530	497	422	398	296	286	184	181	81
2,425	2,450	226	117	19												

\*This table may also be used by certain widows or widowers who qualify for special tax rates.

**1968 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. Enter tax on line 12a. Also see page 10 for tax surcharge to be entered on line 12b.

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 (before surcharge) is—																					
\$0	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$2,325	\$2,350	\$226	\$231	\$131	\$124	\$43	\$19	\$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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
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	
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46	0	
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53	0	
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60	0	
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484</											

1968 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile should be added to the table amount.

If your income was \$20,000 or more, compute your deduction from your State table by adding the following:

(a) amount shown on the last line of the table for your family size,

(b) plus 2% of (a) for every \$1,000 (or fraction thereof) of income \$20,000 under \$50,000,

(c) plus 1% of (a) for every \$1,000 (or fraction thereof) of income \$50,000 under \$100,000.

If your income was \$100,000 or more your deduction is 210% of amount in (a).

Table with columns for Alabama 2, Arizona 3, Arkansas 4, and California 4. Rows represent income brackets from Under \$3,000 to \$19,000-\$19,999. Each state column shows family size categories (1, 2, 3&4, 5, Over 5) and corresponding sales tax amounts.

Table with columns for Colorado 3, Connecticut, Dist. of Columbia, Florida, Georgia, and Hawaii. Rows represent income brackets from Under \$3,000 to \$19,000-\$19,999. Each state column shows family size categories and corresponding sales tax amounts.

Table with columns for Idaho, Illinois 5, Indiana, Iowa, Kansas, and Kentucky. Rows represent income brackets from Under \$3,000 to \$19,000-\$19,999. Each state column shows family size categories and corresponding sales tax amounts.

Table with columns for Louisiana 2, Maine, Maryland, Massachusetts, Michigan, and Minnesota. Rows represent income brackets from Under \$3,000 to \$19,000-\$19,999. Each state column shows family size categories and corresponding sales tax amounts.

- 1 Income as shown on Form 1040, page 1, line 9, plus amounts from other sources such as social security, railroad retirement, etc.
2 Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months that the taxes have been in effect.
3 Local sales taxes are not included. Add the amount paid.
4 Local sales taxes are included except the 1 percent Los Angeles city sales tax. If paid, add 5 percent. If the California State sales tax rate remains at 4 percent, add 2.5 percent.
5 Utility taxes and other local sales taxes are included.

### 1968 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to be entered on page 2, Part IV. However, if you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile should be added to the table amount.

If your income was \$20,000 or more, compute your deduction from your State table by adding the following:

- (a) amount shown on the last line of the table for your family size,
  - (b) plus 2% of (a) for every \$1,000 (or fraction thereof) of income \$20,000 under \$50,000,
  - (c) plus 1% of (a) for every \$1,000 (or fraction thereof) of income \$50,000 under \$100,000.
- If your income was \$100,000 or more your deduction is 210% of amount in (a).

Income 1	Mississippi 2					Missouri					Nebraska						
	Family size (persons)					Family size (persons)					Family size (persons)						
	1	2	3&4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Under \$3,000	\$58	\$69	\$83	\$91	\$91	\$37	\$48	\$52	\$59	\$59	\$63	\$30	\$39	\$43	\$49	\$50	\$53
\$3,000-\$3,999	72	87	103	113	113	45	58	65	72	74	79	37	48	54	60	62	66
\$4,000-\$4,999	83	103	120	132	132	53	68	76	83	87	93	43	56	63	69	72	78
\$5,000-\$5,999	94	117	136	150	151	59	77	86	94	99	106	49	63	71	78	82	89
\$6,000-\$6,999	104	131	151	167	169	65	85	95	103	111	118	54	70	79	86	92	99
\$7,000-\$7,999	113	144	165	183	187	71	93	104	112	122	130	59	76	87	93	101	109
\$8,000-\$8,999	122	157	178	198	205	77	100	113	121	132	141	64	82	94	100	109	118
\$9,000-\$9,999	130	169	191	213	221	83	107	121	129	142	152	68	88	101	107	117	127
\$10,000-\$10,999	138	181	203	227	237	88	114	129	137	151	162	72	94	107	114	125	135
\$11,000-\$11,999	146	192	215	241	253	93	121	137	145	160	172	76	99	113	120	132	143
\$12,000-\$12,999	154	203	226	254	268	98	127	144	152	169	182	80	104	119	126	139	151
\$13,000-\$13,999	161	214	237	267	283	103	133	151	159	178	191	84	109	125	132	146	159
\$14,000-\$14,999	168	224	248	279	298	107	139	158	166	187	200	88	114	131	138	153	167
\$15,000-\$15,999	175	234	259	291	312	111	145	165	173	195	209	92	119	137	143	160	174
\$16,000-\$16,999	182	244	269	303	326	115	151	172	179	203	218	95	124	143	148	167	181
\$17,000-\$17,999	188	254	279	315	340	119	156	179	185	211	227	98	128	148	153	173	188
\$18,000-\$18,999	194	263	289	326	353	123	161	185	191	219	235	101	132	153	158	179	195
\$19,000-\$19,999	200	272	298	337	366	127	166	191	197	226	243	104	136	158	163	185	202

Income 1	Nevada 3					New Jersey					New Mexico 4					New York 5					North Carolina 6					North Dakota					
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					
	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	
Under \$3,000	\$33	\$45	\$47	\$57	\$57	\$16	\$21	\$22	\$27	\$27	\$44	\$59	\$59	\$71	\$71	\$18	\$22	\$26	\$28	\$28	\$35	\$40	\$50	\$54	\$55	\$35	\$45	\$49	\$56	\$57	\$60
\$3,000-\$3,999	41	54	58	68	69	22	27	27	33	33	54	73	86	86	87	23	26	31	36	36	43	51	62	68	69	43	55	61	68	70	75
\$4,000-\$4,999	48	63	68	78	80	27	33	33	39	39	64	84	87	99	100	30	34	39	42	42	50	60	73	80	82	50	64	72	79	83	88
\$5,000-\$5,999	54	71	77	86	91	32	39	39	44	44	72	95	99	111	114	36	40	45	48	48	57	69	82	92	94	57	73	82	89	94	101
\$6,000-\$6,999	60	78	86	94	101	37	44	44	49	49	80	105	111	122	127	41	45	50	54	54	63	77	91	102	106	63	81	91	99	105	113
\$7,000-\$7,999	65	85	94	102	110	42	49	49	54	54	87	115	122	132	140	45	51	55	60	60	69	85	100	112	116	69	88	100	108	116	124
\$8,000-\$8,999	70	92	102	109	119	47	54	54	59	59	94	124	132	142	152	49	55	60	65	65	74	93	108	122	126	74	95	108	116	126	135
\$9,000-\$9,999	75	98	109	115	128	52	59	59	64	64	101	132	142	151	164	53	60	65	70	70	79	100	116	131	136	79	102	116	124	135	145
\$10,000-\$10,999	80	104	116	121	136	56	63	63	68	68	107	140	152	160	175	57	65	69	75	76	84	107	123	140	146	84	109	124	131	144	155
\$11,000-\$11,999	85	110	123	127	144	61	68	68	72	72	113	148	162	169	186	61	70	73	80	82	89	114	131	149	156	89	115	131	138	155	165
\$12,000-\$12,999	89	116	130	133	152	66	72	72	76	76	119	156	171	177	196	65	75	77	85	88	94	121	138	158	165	94	121	138	145	162	175
\$13,000-\$13,999	93	121	136	139	159	71	77	77	81	81	125	163	180	185	206	69	80	81	90	93	98	128	145	166	174	99	127	145	152	170	184
\$14,000-\$14,999	97	128	142	144	166	76	81	81	85	85	131	170	189	193	216	73	84	85	94	98	102	134	152	174	183	103	133	152	159	178	193
\$15,000-\$15,999	101	131	148	149	173	80	85	85	89	89	137	177	198	201	226	77	88	89	98	103	106	140	158	182	192	107	139	159	165	186	202
\$16,000-\$16,999	105	136	154	154	180	84	89	89	93	93	142	184	207	209	236	81	92	93	102	108	110	146	164	190	200	111	144	165	172	194	211
\$17,000-\$17,999	109	141	160	160	187	88	94	94	97	97	147	191	215	216	245	85	96	97	106	113	114	152	170	197	208	115	149	171	178	202	219
\$18,000-\$18,999	113	146	166	166	194	93	98	98	101	101	152	197	223	223	254	89	100	101	110	118	118	158	176	204	216	119	154	177	184	209	227
\$19,000-\$19,999	117	150	172	172	200	97	102	102	105	105	157	203	230	230	263	93	104	105	114	123	122	164	181	211	224	123	159	183	189	216	235

Income 1	Ohio					Oklahoma 7					Pennsylvania					Rhode Island					South Carolina					South Dakota					Tennessee 6				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1&2	3&4	5	Over 5	Over 5	1	2	3&4	5	Over 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
Under \$3,000	\$29	\$35	\$36	\$36	\$25	\$29	\$35	\$38	\$38	\$42	\$55	\$55	\$55	\$42	\$48	\$58	\$61	\$61	\$40	\$47	\$56	\$61	\$61	\$38	\$48	\$53	\$60	\$60	\$62	\$41	\$48	\$57	\$62	\$62	
\$3,000-\$3,999	38	45	47	47	31	37	43	47	48	55	70	70	70	55	62	73	77	77	48	58	69	75	76	46	59	65	73	74	78	49	60	70	77	77	
\$4,000-\$4,999	46	55	58	58	36	44	51	56	58	68	83	83	83	67	75	87	92	92	56	69	80	89	90	54	69	77	85	87	92	57	70	82	90	92	
\$5,000-\$5,999	54	64	68	69	41	50	58	64	66	79	95	95	95	79	88	99	106	106	63	78	91	101	103	61	78	88	96	99	106	64	80	93	103	105	
\$6,000-\$6,999	62	73	78	80	45	56	64	72	74	90	107	107	107	80	100	111	120	120	70	87	101	112	116	67	87	98	105	111	119	71	89	103	115	118	
\$7,000-\$7,999	70	82	87	90	49	61	70	79	82	101	118	118	118	91	112	123	133	133	76	94	110	123	128	73	95	107	116	122	131	77	98	113	126	131	
\$8,000-\$8,999	78	90	96	100	53	66	76	86	89	112	129	129	129	101	123	134	145	146	82	104	119	134	139	79	103	116	125	133	142	83	106	122	137	143	
\$9,000-\$9,999	85	98	105	110	57	71	82	93	96	122	139	139	139	121	134	144	157	159	88	112	128	144	150	84	110	125	133	143	154	89	114	131	147	154	
\$10,000-\$10,999	92	106	114	119	60	76	87	99	103	132	149	150	150	131	145	154	168	172	93	119	136	153	161	89	117	133	141	152	165	94	122	139	157	165	
\$11,000-\$11,999	99	114	123	128	64	81	92	105	110	142	159	161	161	141	155	164	179	185	98	127	144	162	172	94	124	141	149	162	176	99	130	147	166	176	
\$12,000-\$12,999	106	121	132	137	68	86	97	111	117	152	168	172	172	151	165	173	190	197	103	134	152	171	182	99	130	149	157	171	186	104	137	155	175	187	
\$13,000-\$13,999	113	128	141	146	71	91	102	117	123	162	178	183	183	160	175	182	201	209	108	141	160	180	192	104</											

## Instructions for Declarations of Estimated Tax by Individuals

A taxpayer who appears to meet the requirements for filing a declaration of estimated tax, will be mailed a preprinted form showing his name, address and social security number as recorded on the master file of the Service. Use of the preprinted form will assure accurate posting of estimated tax payments to the taxpayer's account, and lessen the possibility of any errors or delays during the processing of the taxpayer's individual income tax return. However, if the requirements explained below are met and the form is not received, it may be obtained from any District Director's office.

**1. Purpose of declaration.**—The purpose of the declaration is to provide a basis for paying currently any income tax (including the tax surcharge) and self-employment tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in Instruction 2. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

**2. Who must make a declaration.**—Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated income tax (including the tax surcharge) and self-employment 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 household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040-ES (OIO).

**3. When and where to file declaration.**—Your declaration must be filed on or before April 15, 1969, or such later date as is specified in Instructions 5 and 6.

If your legal residence is in either the State of Connecticut, Illinois, Iowa, Maine, Massachusetts, Minnesota, Missouri, Nebraska, New Hampshire, New York, North Dakota, Rhode Island, South Dakota, Wisconsin, or Vermont, file with the District Director of the district in which your legal residence is located. Otherwise,

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Ga. 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Tex. 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405

U.S. citizens with foreign addresses, except A.P.O. and F.P.O. addresses, and all U.S. citizens who expect to exclude income under section 911 (earned income from sources without the United States) or 931 (income from sources

within possessions of the United States) must file Form 1040-ES with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225. Taxpayers with Puerto Rico addresses and all taxpayers who expect to exclude income under section 933 (income from sources within Puerto Rico), must file with Director of International Operations, U.S. Internal Revenue Service, Ponce de Leon Avenue and Bolivia Street, Hato Rey, Puerto Rico 00917.

**4. Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1969, June 15, 1969, September 15, 1969, and January 15, 1970. The first installment must accompany the declaration. Make checks or money orders payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**5. Farmers and fishermen.**—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1970, instead of April 15, 1969. If you wait until January 15, 1970, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before February 15, 1970, and pay the total tax at that time, you need not file a declaration for 1969.

**6. Changes in income, exemptions, etc.**—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1970, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1970, you file your 1969 income tax return and pay in full the balance of tax due, then on or before January 15, 1970, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1970; or (c) pay the last installment of estimated tax.

**7. Fiscal year.**—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year. Use Form 1040-FY 1969-70 as a guide to estimate your surcharge.

**8. Additional charge for failure to pay estimated income and self-employment tax.**—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least 80 percent (66⅔% for farmers and fishermen) of the amount due, or (b) is based on a tax (including surcharge) computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210.

059-16-80100-1

**Instructions for Schedule B (Form 1040)**

Pensions • Annuities • Rents • Royalties • Partnerships • Small Business Corporations •  
Estates • Trusts • Retirement Income Credit

**Part I****PENSIONS AND ANNUITIES**

**Noncontributory Annuities.**—If you did not contribute to the cost and were not subject to tax on your employer's contributions, the full amount of your annuity or pension must be included in 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 excludable portion each year. 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 employ-

ee'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. (For details see Publication 524, Retirement Income and Retirement Income Credit, which may be obtained from the District Director.)

**Part II****RENTS**

If you are not engaged in selling real estate to customers, but receive rent from property you own or control report the total amount in column 2. If you received property other than money as rent, report its fair market value.

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. You cannot deduct the value of your own labor.

**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 part. 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 received 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.

**ROYALTIES**

Report in column 3 royalties from oil, gas or mineral properties, and royalties from copyrights and patents. However, if you hold an operating oil, gas, or mineral interest, report gross income and expenses on separate Schedule C, Form 1040. Under certain circumstances, amounts received on the disposal of coal and iron ore may be treated as the sale of a capital asset. (See Publication 544, Sales and Exchanges of Assets, available at the District Director's office.)

If State or local taxes were withheld from oil or gas payments you received, report in column 3 the gross amount of royalty, and show such taxes withheld by the producer in column 6, other expenses.

**Part III****PARTNERSHIPS, ESTATES OR TRUSTS, ETC.**

**Partnerships.**—If you are a member of a partnership, joint venture, or the like, include in Part III your share of the ordinary income (whether actually received by you or not), or the net loss for the taxable year which ends within or with the year covered by your return. However, losses will only be allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Your share of income from the following sources should be entered on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Salaries and interest paid by the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. (See instructions on page B-2 for limitations on additional first-year depreciation.)

The individual partner must include his distributive share of partnership income (or loss) from the operation of a trade or business in his net earnings from self-employment. The partner's share of such partnership income (or loss) which constitutes net earnings from self-employment 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. For further details see Publication 541, Tax Information on Partnership Income and Losses, which may be obtained from the District Director.

**Small Business Corporations.**—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in this part, except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends exclusion. Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

**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 from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation which is allowable to you on estate or trust property 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 tax-

payer 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), gives alternative standards and procedures for determining depreciation. The guideline lives for guideline classes (broad categories, not item-by-item) are, in most cases, substantially shorter than those used prior to Revenue Procedure 62-21. 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 these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under Revenue Procedures 62-21, 65-13, and previously prescribed rules and standards.

**Depreciation Methods.**—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 answer 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. The rate of depreciation for used property under this method may not exceed 1½ times the applicable straight-line rate.

**Special Rules for New Assets.**—The cost or other basis of a new asset may also be depreciated under any of the following methods, provided that (a) the asset is tangible, (b) it has an estimated useful life of 3 years or more to the taxpayer, and (c) the original use of the asset commenced with the taxpayer.

(1) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(2) *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.

(3) *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 200% declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

**Change in Method.**—If you wish to change your method of computing depreciation, the tax treatment of salvage recoveries on sale, exchange, or other disposition of business property, or the tax treatment of additions or retirements from multiple asset accounts, you should file Form 3115 with the District Director's office, but you must file within the first 90 days of the taxable year to which the change relates.

**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 total additional first-year depreciation for the year should be entered on the line provided in the depreciation schedule. It is not to be included on the line used to show the regular depreciation of an asset.

## 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, 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 rea-

sonable allowance as compensation for the personal services you rendered, 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," 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. Line 3(a), General Rule and Alternative Computation, must reflect the gross amount of social security benefits before deduction of any amounts withheld to pay Medicare insurance premiums. 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. (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.

**B-3**

SCHEDULE C (Form 1040) U.S. Treasury Department Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1968

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name as shown on page 1 of Form 1040

Social security number

A Principal business activity (See separate instructions) product (For example: retail—hardware; wholesale—tobacco, services—legal; manufacturing—furniture; etc.)

B Business name C Employer Identification Number

D Business address (ZIP code)

E Indicate method of accounting: (1) cash; (2) accrual; (3) other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? YES NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1968? (See "Item G" in separate instructions for Schedule C.) YES NO. If "Yes," where were they filed?

Table with 3 columns: Description, Amount, and another Amount. Rows include: 1 Gross receipts or gross sales \$, Less: Returns and allowances \$, 2 Inventory at beginning of year, 3 Merchandise purchased \$, less cost of any items withdrawn from business for personal use \$, 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 and/or operations, 10 Gross profit, OTHER BUSINESS DEDUCTIONS, 11 Depreciation, 12 Taxes, 13 Rent, 14 Repairs, 15 Salaries and wages, 16 Insurance, 17 Legal and professional fees, 18 Commissions, 19 Amortization, 20 Retirement plans, etc., 21 Interest on business indebtedness, 22 Bad debts, 23 Losses of business property, 24 Depletion, 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' icon in the top right corner.



SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service

Computation of Social Security Self-Employment Tax

Attach this schedule to your income tax return, Form 1040 See instructions on page 2

1968

- If you had wages, including tips, of \$7,800 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.

Table with columns: Name of self-employed person (as shown on social security card), Social Security Number, Check applicable block (1) Male (2) Female. Rows 1-13 detailing net profit, losses, earnings, and taxes.

Do not detach

Schedule C-3 (Form 1040)

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040) U.S. Treasury Department Internal Revenue Service

U.S. Report of Self-Employment Income

For crediting to your social security account

1968

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

A Calendar year 1968 or other taxable year beginning 1968, 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, ZIP code)

D SOCIAL SECURITY NUMBER OF PERSON NAMED IN ITEM E BELOW

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

E PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, State, and ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

F ENTER AMOUNT FROM LINE 6 \$

G ENTER AMOUNT FROM LINE 8(c) IF ANY \$

H ENTER AMOUNT FROM LINE 10 \$

SE

## INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income from a trade or business or from a partnership is subject to the self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

If you have conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule C-3; however, write "Exempt—Form 4029" to left of entry space on Form 1040, page 1, line 15.

**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 now subject to self-employment tax, but may under certain conditions request to exempt their income from service as a minister, member or practitioner by filing Form 4361, Application for Exemption from Self-Employment Tax for use by Ministers, Members of Religious Orders and Christian Science Practitioners. Copies may be obtained from the District Director. The instructions on the form set out the provisions of the law which permit ministers, etc. to file this form to request exemption from self-employment tax. (If you previously filed an effective waiver certificate Form 2031, you may not now file for an exemption.) See Publication 484, Social Security for Clergymen, available at the District Director's office.

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax) 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.

**Fee basis State or local government employees.**—Fees received for functions and services performed by employees (including public officers who in such capacity are employees) are subject to self-employment tax if such functions and services are performed in positions which are: (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. However, if an individual occupied such a position in 1968, he may irrevocably elect to exempt such fees from self-employment tax by filing Form 4415, Election to Exempt from Self-Employment Coverage Fees Received by Certain Public Officers and Employees of a State or a Political Subdivision Thereof, on or before the due date of his 1968 Federal income tax return.

**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. Such an employee should report his income from such employment on line 5(e), of this Schedule, compute his self-employment tax, and file the Schedule with his Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

**Farm income.**—Report farm income and net earnings from farm self-employment on 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.

**Employees and public officials.**—Income (fees, salaries, etc.) from the performance of service as: (a) a public official (except as noted above); (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

**Note.**—Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.

**Certain payments to retired partners.**—Income received by a retired partner under a written plan of the partnership which provides for lifelong periodic retirement payments if the retired partner no longer has any interest in the partnership (except for the right to the retirement payments) and did not perform any services for the partnership during the year.

**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. Report these amounts on Form 1040, page 2, Part II.

**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 on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

**Net operating losses.**—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

**MORE THAN ONE TRADE OR BUSINESS.**—If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and 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 Form 1040, page 2, Part II, line 4, and the aggregate self-employment tax, line 13, Schedule C-3 should be entered on Form 1040, page 1, line 15.

**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 Form 1040, page 2, Part II, line 4) on the basis of the community property laws.

**PARTNERSHIPS.**—A partner, in computing his combined net earnings from self-employment, 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 Schedule F-1 (Form 1040), line 1(b)).

**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 an Internal Revenue Service office as to how to report.

**SCHEDULE SE (Form 1040)**

Schedule SE provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

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.

SCHEDULE D (Form 1040)

U.S. Treasury Department Internal Revenue Service

Gains and Losses From Sales or Exchanges of Property

Attach this schedule to your income tax return, Form 1040

1968

Name as shown on page 1 of Form 1040

Social Security Number

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

Table with 9 columns: a. Kind of property, b. Description, c. How acquired, d. Date acquired, e. Date sold, f. Gross sales price, g. Depreciation allowed, h. Cost or other basis, i. Gain or loss. Includes lines 1-4 for short-term gains and losses.

Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)

Table with 9 columns: a. Kind of property, b. Description, c. How acquired, d. Date acquired, e. Date sold, f. Gross sales price, g. Depreciation allowed, h. Cost or other basis, i. Gain or loss. Includes lines 5-13 for long-term gains and losses.

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)

where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

D

Table with 5 columns: a. Kind of property and how acquired, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, cost of subsequent improvements.

Table with 5 columns: f. Depreciation allowed (or allowable) since acquisition, g. Adjusted basis, h. Total gain, i. Ordinary gain, j. Other gain.

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side.
3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1.

**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	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 partnership and fiduciary gain (or loss) from property other than capital assets . . . . .						
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 Form 1040, page 2, Part II, line 5 . . . . .	

**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 Form 1040, page 1, line 11d. . . . .	
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 Form 1040, page 1, line 11d, enter this alternative tax on Form 1040, page 1, line 12a, and check Sch. D box . . . . .	

**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 (c) of Part I and column (a) of Parts 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 1 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 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.

**Gain from disposition of depreciable property under sections 1245 and 1250—assets 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 and 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

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 rows for entering gain from Part II, partnership and fiduciary gain, and net gain.

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

Table with 2 columns: Description of gain/loss and Amount. Includes rows for net gain from Part I, total ordinary gain from Part II, net gain from Part III, and total net gain.

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.

Table with 2 columns: Description of tax computation and Amount. Includes rows for amount from Form 1040, tax on amount on line 3, and alternative tax.

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.

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.

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. Publication 523,

Tax Information on Selling Your Home, is available at the District Director's office.

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 (i) and describe in column (b), 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."

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.

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. Include the tax paid by the company as shown on the Form 2439 with the amount claimed on Form 1040, page 1, line 19. Add to the basis of your stock, the excess of the amount included in income over the credit.

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

**1968**

Name as shown on page 1 of Form 1040 \_\_\_\_\_ Social security number \_\_\_\_\_

Business name and address \_\_\_\_\_ If you filed Form 943, enter employer identification number here \_\_\_\_\_

Location of farm(s) and number of acres in each farm \_\_\_\_\_

**FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD**

**PART I.—Report in the applicable column below receipts from sale of livestock held primarily for sale. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (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	3. Amount
Cattle . . . . .		\$ . . . . .	Grain . . . . .		\$ . . . . .	Mdse. rec'd for produce . . . . . \$ . . . . .
Sheep . . . . .			Hay . . . . .			Machine work . . . . .
Swine . . . . .			Cotton . . . . .			Patronage dividends . . . . .
Poultry . . . . .			Tobacco . . . . .			Per-unit retains . . . . .
Bees . . . . .			Vegetables . . . . .			Agricultural program payments:
Dairy products . . . . .			Fruits and nuts . . . . .			(1) In cash . . . . .
Eggs . . . . .			Syrup and sugar . . . . .			(2) In materials and services . . . . .
Meat products . . . . .			Wood and lumber . . . . .			(3) Commodity Credit loans forfeited (or under election) . . . . .
Poultry, dressed . . . . .			Other forest products . . . . .			Gasoline tax credit . . . . .
Wool . . . . .			Other (specify):			Other (specify):
Honey . . . . .						
<b>Totals</b> . . . . .		<b>\$</b> . . . . .			<b>\$</b> . . . . .	<b>\$</b> . . . . .

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)
Livestock: . . . . .		\$ . . . . .	\$ . . . . .	\$ . . . . .
Other items: . . . . .				
<b>Totals (enter amount from column e, in Part IV, line 2 below)</b> . . . . .		<b>\$</b> . . . . .	<b>\$</b> . . . . .	<b>\$</b> . . . . .

**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 . . . . .			
<b>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)</b> . . . . .					<b>\$</b> . . . . .

**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 livestock and other purchased items . . . . .		5 Depreciation (from Part V) . . . . .	
3 Gross profits* . . . . .	\$ . . . . .	6 Other farm deductions (specify):	
		7 Total deductions . . . . .	\$ . . . . .
<b>B Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on Form 1040, page 2, Part II, line 6. Figure your self-employment income and tax on Schedule F-1 . . . . .</b>	<b>\$</b> . . . . .		

\*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040).) c-48-16-80205-1

Schedule F (Form 1040) 1968

Page 2

PART V.—DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes) Where double headings appear use the first heading for depreciation under Revenue Procedures 62-21 and 65-13 and the second heading for other authorized practices.

Table with 8 columns: 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. Includes line 1: Total additional first-year depreciation (do not include in items below) and line 2: Total depreciation (enter in Part IV, line 5 (cash method), or in Part VII, line 7 (accrual method)).

SUMMARY OF DEPRECIATION

Summary table with 7 columns: 1 Under Rev. Proc's 62-21 and 65-13; 2 Other; Stright line; Declining balance; Sum of the years-digits; Units of production; Additional first year (section 179); Other (specify); Total.

PART VI.—FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Table for Farm Income with columns: Description (Kind of livestock, crops, or other products); On hand at beginning of year (Quantity, Inventory value); Purchased during year (Quantity, Amount paid); Raised during year (Quantity); Consumed or lost during year (Quantity); Sold during year (Quantity, Amount received); On hand at end of year (Quantity, Inventory value). Includes Totals (enter here and in Part VII below).

PART VII.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

Summary table with 9 main rows: 1(a) Inventory of livestock, crops, and products at end of year; (b) Sales of livestock, crops, and products during year; (c) Agricultural program payments: (1) In cash; (2) In materials and services; (3) Commodity Credit loans forfeited (or under election); (d) Gasoline tax credit; (e) Other farm income (specify); 2 Total (add lines 1(a) through 1(e)); 3 Inventory of livestock, crops, and products at beginning of year; 4 Cost of livestock and products purchased during year; 5 Gross profits (subtract the sum of lines 3 and 4 from line 2)\*; 6 Farm expenses (from Part III); 7 Depreciation (from Part V); 8 Other farm deductions (specify); 9 Total deductions; 10 Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on Form 1040, page 2, Part II, line 6. Figure your self-employment income and tax on Schedule F-1.

\*Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedules F-1 (Form 1040).)

**SCHEDULE F-1**  
**(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**Computation of Social Security Self-Employment Tax on Farm Earnings (for social security)**

Attach this schedule to your income tax return, Form 1040  
(See instructions—page 2)

**1968**

- ▶ If you had wages, including tips, of \$7,800 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 of Self-Employed Person (as shown on social security card)	Social Security Number	Check applicable block (1) <input type="checkbox"/> Male (2) <input type="checkbox"/> Female
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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 \$2,400 or less, or (2) whose GROSS profits are more than \$2,400 and NET profits are less than \$1,600. If your GROSS profits from farming are not more than \$2,400 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 \$2,400, enter two-thirds of the gross profits . . . . .	\$.....
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . .	

\*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 . . . . .	\$ 7,800 00
5 (a) Total "F.I.C.A." wages as indicated on Form W-2 . . . . .	
(b) Unreported tips, if any, subject to F.I.C.A. tax from Form 4137, line 9 . . . . .	
(c) Total of lines 5(a) and 5(b). Enter here and in Item G below . . . . .	
6 Balance (subtract line 5(c) from line 4) . . . . .	
7 Self-employment income. Enter here and in Item H of Schedule SE below your choice of EITHER:	
(a) REGULAR METHOD.—The smaller of line 2 or 6 . . . . .	\$.....
(b) OPTIONAL METHOD.—The smaller of line 3 or 6 . . . . .	
8 If line 7 is \$7,800, enter \$499.20; if less, multiply the amount on line 7 by .064 . . . . .	
9 Adjustment for hospital insurance benefits tax from Form 4469. (Applies only to railroad employees and railroad employee representatives.) . . . . .	
10 Self-employment tax (subtract line 9 from line 8) enter here and on Form 1040, page 1, line 15 . . . . .	\$.....

Do not detach

Schedule F-1 (Form 1040)

**Important.**—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

**SCHEDULE SE**  
**(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**U.S. Report of Self-Employment Income**

For crediting to your social security account

**1968**

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

A Calendar year 1968  or other taxable year beginning \_\_\_\_\_ 1968, ending \_\_\_\_\_  
If less than 12 months, was short year due to (a)  Death, or (b)  Change in accounting period, or (c)  Other.

B FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C FARM ADDRESS (rural route, post office, State, and ZIP code)

D SOCIAL SECURITY NUMBER OF PERSON NAMED IN ITEM E BELOW

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

E PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, State, and ZIP code)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD. . . . .	<input type="checkbox"/>
F ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) . . . . .	\$.....
G ENTER AMOUNT FROM LINE 5(c), IF ANY . . . . .	\$.....
H ENTER AMOUNT FROM LINE 7 . . . . .	\$.....

**SE**

## SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Page 2

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 conscientious objections to social security insurance because you adhere to the established teachings of a religious sect of which you are a member, you may file Form 4029, Application for Exemption from Tax on Self-Employment Income and Waiver of Benefits, to obtain exemption from self-employment tax. If you have filed Form 4029, do not file Schedule F-1; however, write "Exempt—Form 4029" to the left of the entry space on Form 1040, page 1, line 15.

**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 \$2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$2,400 and his actual net earnings from farming are less than \$1,600, he may report \$1,600. 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 Schedule F (Form 1040), page 1 or 2. "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 Schedule B (Form 1040), Part II.

**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 Schedule C-3 (Form 1040), page 1. 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 Form 1040 page 2, Part II, line 4 or 6, and the combined self-employment tax should be entered on Form 1040, page 1, line 15.

**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 Form 1040, page 2, Part II, line 4 or line 6) 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 Schedule B (Form 1040), Part III for income tax purposes, and on separate Schedule F-1, page 1, line 1(b) 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 an 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 Schedule B (Form 1040), Part II. 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 as a "minus" figure on Form 1040, page 2, Part II, in "Miscellaneous income."

**Certain payments to retired partners.**—Income received by a retired partner under a written plan of the partnership which provides for lifelong periodic retirement payments if the retired partner no longer has any interest in the partnership (except for the right to the retirement payments) and did not perform any services for the partnership during the year.

**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.**

**SCHEDULE G  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**Income Averaging**

**1968**

Attach this schedule to your income tax return, Form 1040

Name as shown on page 1 of Form 1040

Social security number

**PART I.—TAXABLE INCOME AND ADJUSTMENTS**

	(a) Computation year <b>1968</b>	(b) 1st preceding base period year <b>1967</b>	(c) 2d preceding base period year <b>1965</b>	(d) 3d preceding base period year <b>1965</b>	(e) 4th preceding base period year <b>1964</b>
<b>1</b> Taxable income (see instruction 1) . . . . .					
<b>2</b> Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 . . . . .					
<b>3</b> Capital gain net income from Schedule D (Form 1040), line 11 (except 1964 which is line 10a) or Capital gain dividends reported on Form 1040, page 2, Part II, line 7 . . . . .					
<b>4</b> Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1968 do not enter in any year.)					
<b>5</b> Net income from wagering and other items described in instruction 5 . . . . .					
<b>6</b> Line 1 plus line 2, less lines 3, 4, and 5 . . . . .					
<b>7</b> 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**

<b>1</b> Adjusted taxable income (line 7, column (a), Part I) . . . . .	
<b>2</b> 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I . . . . .	
<b>3</b> (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. . . . .	
<b>4</b> 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 LESS, YOU DO NOT QUALIFY FOR INCOME AVERAGING. DO NOT FILL IN REST OF FORM.

**PART III.—SEGMENTS OF INCOME UNDER AVERAGING**

<b>1</b> Amount from line 2, Part II . . . . .	
<b>2</b> Amount from line 3(a), Part II . . . . .	
<b>3</b> 20% of line 4, Part II . . . . .	
<b>4</b> 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 . . . . .	
<b>5</b> If line 3(b) is more than line 3(a), Part II, enter difference—if not, make no entry . . . . .	
<b>6</b> Total (sum of lines 1 through 5) . . . . .	

**PART IV.—COMPUTATION OF TAX**

<b>1</b> Tax on the amount on line 6, Part III . . . . .	
<b>2</b> Sum of lines 1, 2, and 3, Part III . . . . .	
<b>3</b> Tax on amount on line 2 . . . . .	
<b>4</b> Sum of lines 1 and 2, Part III . . . . .	
<b>5</b> Tax on amount on line 4 . . . . .	
<b>6</b> Difference (line 3 less line 5) . . . . .	
<b>7</b> The amount of line 6 multiplied by 4 . . . . .	
<b>8</b> Total (add lines 1 and 7) . . . . .	
<b>9</b> Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I . . . . .	
<b>10</b> Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on Form 1040, page 1, line 12a, and check Sch. G box . . . . .	

**PART V.—COMPUTATION OF ALTERNATIVE TAX**

<b>1</b>	Amount from line 10, Part IV . . . . .			
<b>2</b>	Amount from line 5, Part IV . . . . .			
<b>3</b>	(a) Amount from line 2, Part II . . . . .			
	(b) Amount from line 3(c), Part II . . . . .			
	(c) Sum of lines 3(a) and 3(b) . . . . .			
<b>4</b>	Tax on amount on line 3(c) . . . . .			
<b>5</b>	Difference (line 2 less line 4) . . . . .			
<b>6</b>	Amount from line 1, Part IV . . . . .			
<b>7</b>	Sum of lines 1, 2, 3, and 4, Part III . . . . .			
<b>8</b>	Tax on amount on line 7 . . . . .			
<b>9</b>	Difference (line 6 less line 8) . . . . .			
<b>10</b>	Sum of lines 5 and 9 . . . . .			
<b>11</b>	Amount from line 3, column (a), Part I . . . . .			
<b>12</b>	50% of line 11 . . . . .			
<b>13</b>	If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply . . . . .			
<b>14</b>	Alternative tax (line 1 less line 13). Enter here and on Form 1040, page 1, line 12a, and check Sch. G box . . . . .			

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.

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 1968 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 1968 income which exceeds by one-third the income of your four prior years (1964-1967) is taxed, in effect, by averaging that excess over the five-year period (1964-1968). 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 1968, 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 1968. A nonresident alien at any time during the five taxable year period ending with 1968 is not eligible.

**(2) Support requirement.**—You must have furnished at least 50 percent of your own support for each of the years 1964 through 1967. 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 Form 1040 Instructions, page 4.

**Exceptions.** The support requirement is waived if—

(1) You were age 25 or more before the end of 1968 and you were not a full-time student during at least any four of your taxable years beginning after you 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 for 1968 (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 1968, or

(3) You file a joint return for 1968 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, page 1, line 9) 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) or any income 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(a)(2) for income resulting from certain distributions from an employees' trust.

**C. BASE PERIOD INCOME RULES.**—Your base period income for each of your base period years (1964-1967) must be determined in a manner consistent with your return for 1968. If you make a separate return for 1968, 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 1968, 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 1968 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1968 as a surviving widow(er) (under section 2(b)), your base period income for each of the base period years (1964-1967) is the sum of your base period income and that of your deceased husband (wife) for

each such year. If a husband and wife married in 1968 and make a joint return for 1968, and neither person was married from 1964 through 1967, 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 1968 and made a joint return with your wife (husband), but had a different wife (husband) for 1968 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 of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1968, 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 adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1968 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 1968 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1964. H was unmarried for 1964. H and W compute their base period income for 1964 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 . . . . .	<u>\$18,000</u>	<u>\$12,000</u>	<u>\$6,000</u>	<u>\$4,000</u>
Total of itemized deductions and personal exemptions . . . . .	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions) . . . . .	<u>\$14,400</u>	<u>\$9,600</u>	<u>\$4,800</u>	<u>\$2,400</u>

(1)  $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A and W's adjusted gross income from joint return)}} \times 3600 \text{ (Total of itemized deductions and personal exemptions on A \& W's joint return)} = 1200$

**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 1964 is \$9,600 (H's separate base period income of \$2,400 (unmarried in 1964) 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 (1964-68)—line 11d, page 1
- (b) Form 1040A (1964-67)—line 5, page 4 } 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 (1964-68)—line 9, page 1
- (b) Form 1040A (1964-67)—item 7, 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 1963, 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 1968 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 1968, or any base period year (1964 through 1967), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1968 exceeds \$3,000. (If the property was received prior to 1964 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 1968 (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 the actual amount of net income attributable to an interest in property for all the years 1964 through 1968, the amount of net income is deemed to be 6 percent of the fair market value of such interest on the date of its receipt for all such years.

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 1968 (including a joint return filed by a survivor with his deceased wife (husband) for 1968), or if one of them files a return as a surviving widow(er) for 1968. The rules do apply where the property transferred was received by the transferor husband (wife) from a third party in any of the years 1964 through 1968, as a gift, bequest, devise, or inheritance.

**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 1968, 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 (\$60,000).

(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.

Form **1040-ES**U.S. Treasury Department  
Internal Revenue Service**Declaration of Estimated Income Tax  
for Individuals****1969****New Method for Making a  
Declaration of Estimated Tax  
for Individuals**

The Internal Revenue Service has adopted new procedures for making declarations of estimated tax and paying installments due. These procedures will make it easier for taxpayers to comply with the requirements of the law. As in the past, taxpayers will continue to figure their estimated tax and their estimated tax payments. However, the Service will not send periodic statements of taxes due. Instead taxpayers will forward their payments with the declaration-voucher as the installments become due.

**How to use the  
Declaration-Voucher****Follow these steps:**

1. Fill out the worksheet on page 2 to figure your estimated tax for 1969.
2. Enter your social security number, name and address on the voucher. (If available, the top part of the label from your income tax return booklet should be attached to the name and address area of your first declaration voucher.)
3. Enter the amount shown on line 12 of the worksheet on line 1 of the voucher.
4. Enter the amount shown on line 15 of the worksheet on line 2 of the voucher.
5. Sign the voucher and detach at perforations.
6. Attach check or money order to the voucher and mail to the address shown in instruction 4. Then fill in Record of Estimated Tax Payments schedule on page 2.

For each later installment (line 13 of the worksheet less any overpayment credit applicable to the installment) enter your payment on line 2 of the voucher, attach remittance and mail. However, if you must amend your estimate, then:

1. Fill out the Amended Computation schedule on page 2.
2. Enter the revised amounts of estimated tax and payment on the related voucher.
3. Sign the voucher, detach at perforations and mail with required payment.

For each later installment, enter your payment (line 4 of the Amended Computation schedule) on line 2 of the voucher, attach remittance and mail.

**Instructions for Declarations of  
Estimated Tax for Individuals**

**NOTE**—Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due on Form 1040 will be less than \$40.

**1. Purpose of declaration-vouchers.**—The declaration-vouchers are provided for paying currently any income tax (including the tax surcharge) and self-employment tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in instruction 2. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

**2. Who must make a declaration.**—Under the law every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated income tax (including the tax surcharge) and self-employment tax exceeds his withholding (if any) by \$40 or more and he:

- (a) can reasonably expect gross income to exceed—
  - (1) \$10,000 for a head of household or a widow or widower entitled to the special tax rates;
  - (2) \$5,000 for other single individuals;
  - (3) \$5,000 for a married individual not entitled to file a joint declaration;
  - (4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; or
- (b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040-ES(OIO).

**3. When to file declaration.**—Your declaration must be filed on or before April 15, 1969, or such later date as is specified in instructions 6 and 7.

**4. Where to file your declaration-voucher.**

If your legal residence is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Ga. 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent Residents	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses, except A.P.O. and F.P.O., and those excluding income under sec. 911 or 931, file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

**5. Payment of estimated tax.**—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1969, June 15, 1969, September 15, 1969, and January 15, 1970. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

**6. Farmers and fishermen.**—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1970, instead of April 15, 1969. If you wait until January 15, 1970, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before February 15, 1970, and pay the total tax at that time, you need not file a declaration for 1969.

**7. Changes in income, exemptions, etc.**—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1970, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1970, you file your 1969 income tax return and pay in full the balance of tax due, then on or before January 15, 1970, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1970; or (c) pay the last installment of estimated tax.

**8. Amended declaration.**—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax on line 1 of the next declaration-voucher filed.

**9. Fiscal year.**—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year. Use Form 1040-FY 1969-70 as a guide to estimate your surcharge.

**10. Additional charge for failure to pay estimated income and self-employment tax.**—An additional charge of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The charge does not apply if each installment is paid on time and (a) is at least 80 percent (66⅔% for farmers and fishermen) of the amount due, or (b) is based on a tax (including surcharge) computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210. Farmers and fishermen see Form 2210F.

**Please note:**

We will not send you bills for the estimated tax installments as we have in the past.

**Estimated Tax Worksheet (Keep for your records—Do not file)**

1 Total income expected in 1969 (see Form 1040, page 1, line 9) . . . . .

**TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4**

2a Deductions (itemized or standard) . . . . .

2b Exemptions (\$600 for each, including additional exemptions for age and blindness) . . . . .

3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . .

4 Tax on amount on line 3. Use Form 1040 and related schedules as a guide . . . . .

5 Tax surcharge: Multiply amount on line 4 by .05. However, if you expect to claim the retirement income credit, see line 14, Part V, Schedule B (Form 1040), but substitute .05 for the .075 rate on Schedule B . . . . .

6 Tax from recomputing prior year investment credit . . . . .

7 Estimate of 1969 self-employment income \$ \_\_\_\_\_; if \$7,800 or more, enter \$538.20; if less, multiply the amount by .069. (If joint declaration and both have self-employment income, make separate computations) . . . . .

8 Add lines 4, 5, 6 and 7 . . . . .

9 Credits (see Form 1040, page 2, Part V and Form 4136, line 4) . . . . .

10 Line 8 less line 9 . . . . .

11 Estimated income tax withheld and to be withheld during entire year 1969 . . . . .

12 Estimated Tax. (Line 10 less line 11.) Enter here and on line 1 on declaration—voucher. If less than \$40, no declaration is required . . . . .

13 Computation of Installments— If declaration is due to be filed on: April 15, 1969, enter ¼ of line 12  
June 15, 1969, enter 1/3 of line 12  
September 15, 1969, enter ½ of line 12  
January 15, 1970, enter amount on line 12 . . . . .

14 Enter amount of last year's overpayment elected for credit to 1969 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter the result here . . . . .

15 Amount to be paid. (Line 13 less line 14.) Enter here and on line 2 on original declaration—voucher . . . . .

**Amended Computation**

**Record of Estimated Tax Payments**

(Use if estimated tax is substantially changed after first declaration—voucher filed.)	Voucher number	Amount	Date	Check or money order number
1 Amended estimated tax. (Enter here and on line 1 of declaration—voucher.) . . . . .	1			
2 Less:	2			
(a) Amount of last year's overpayment elected for credit to 1969 estimated tax . . . . .	3			
(b) Payments made on 1969 declaration . . . . .	4			
(c) Total of lines 2(a) and 2(b) . . . . .				
3 Unpaid balance (line 1 less line 2(c)) . . . . .				
4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and on line 2 of declaration—voucher.) . . . . .	<b>Total</b>			

2

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**Form 1040-ES**

U.S. Treasury Department  
Internal Revenue Service

**Estimated Tax Declaration—Voucher for Individuals (1969)**

**Voucher 1**

(Due on or before  
April 15, 1969)

To be used for making declaration and payment

Calendar year taxpayers—Installments are due by 15th of April, June, September and January. Fiscal year taxpayers—See instructions.

Your social security number      Spouse's social security number

Please type or print (or attach label)

First name and initial (if joint declaration, use first names and middle initials of both)	Last name
Address (Number and street)	
City, State, and ZIP code	

1. Estimated tax for the year ending \_\_\_\_\_ is \$ \_\_\_\_\_ (month and year)

2. Amount of this payment \$ \_\_\_\_\_ (also enter in your Record of Payments on page 2.)

Sign here  Your signature

Spouse's signature (if joint declaration)

Return this voucher with check or money order payable to "Internal Revenue Service."

Form	<b>1040-ES</b> U.S. Treasury Department Internal Revenue Service	<b>Estimated Tax Declaration—Voucher for Individuals (1969)</b>	<b>Voucher 2</b> (Due on or before June 15, 1969)
<b>To be used for making declaration and payment</b>			
Calendar year taxpayers—Installments are due by 15th of April, June, September and January. Fiscal year taxpayers—See instructions.			
Your Social Security number		Spouse's social security number	
Please type or print	First name and initial (if joint declaration, use first names and middle initials of both)		Last name
	Address (Number and street)		
	City, State, and ZIP code		
	*1. Estimated tax (or amended estimated tax) for the year ending ..... is \$..... (month and year) 2. Amount of this payment \$..... (also enter in your Record of Payments on page 2.)		
		*Sign here <span style="margin-left: 20px;">▶</span> Your signature <span style="margin-left: 20px;">▶</span> Spouse's signature (if joint declaration)	
*Complete only if this is an original or amended declaration.			
Return this voucher with check or money order payable to "Internal Revenue Service."			
Cut along this line			

Form	<b>1040-ES</b> U.S. Treasury Department Internal Revenue Service	<b>Estimated Tax Declaration—Voucher for Individuals (1969)</b>	<b>Voucher 3</b> (Due on or before September 15, 1969)
<b>To be used for making declaration and payment</b>			
Calendar year taxpayers—Installments are due by 15th of April, June, September and January. Fiscal year taxpayers—See instructions.			
Your Social Security number		Spouse's social security number	
Please type or print	First name and initial (if joint declaration, use first names and middle initials of both)		Last name
	Address (Number and street)		
	City, State, and ZIP code		
	*1. Estimated tax (or amended estimated tax) for the year ending ..... is \$..... (month and year) 2. Amount of this payment \$..... (also enter in your Record of Payments on page 2.)		
		*Sign here <span style="margin-left: 20px;">▶</span> Your signature <span style="margin-left: 20px;">▶</span> Spouse's signature (if joint declaration)	
*Complete only if this is an original or amended declaration.			
Return this voucher with check or money order payable to "Internal Revenue Service."			
Cut along this line			

Form	<b>1040-ES</b> U.S. Treasury Department Internal Revenue Service	<b>Estimated Tax Declaration—Voucher for Individuals (1969)</b>	<b>Voucher 4</b> (Due on or before January 15, 1970)
<b>To be used for making declaration and payment</b>			
Calendar year taxpayers—Installments are due by 15th of April, June, September and January. Fiscal year taxpayers—See instructions.			
Your Social Security number		Spouse's social security number	
Please type or print	First name and initial (if joint declaration, use first names and middle initials of both)		Last name
	Address (Number and street)		
	City, State, and ZIP code		
	*1. Estimated tax (or amended estimated tax) for the year ending ..... is \$..... (month and year) 2. Amount of this payment \$..... (also enter in your Record of Payments on page 2.)		
		*Sign here <span style="margin-left: 20px;">▶</span> Your signature <span style="margin-left: 20px;">▶</span> Spouse's signature (if joint declaration)	
*Complete only if this is an original or amended declaration.			
Return this voucher with check or money order payable to "Internal Revenue Service."			

Form **2950SE**  
U.S. Treasury Department  
Internal Revenue Service

**Self-Employed Retirement Deduction**  
(Statement in support of deduction for payment to a qualified pension, profit-sharing,  
annuity or bond purchase plan for self-employed individuals)

**1968**

Name as shown on page 1 of Form 1040 (Please print or type)

Social Security Number or  
Employer Identification Number

1(a) Name of plan \_\_\_\_\_ 1(b) Type of entity \_\_\_\_\_  
 Sole proprietor  Partnership

2 Is your plan part of a master or prototype plan?  
 Yes  No. If "Yes," give IRS serial number \_\_\_\_\_

3 Type of plan \_\_\_\_\_  
 Pension or annuity  Profit-sharing

4 Name and address of trustee, custodian, or insurance company \_\_\_\_\_  
Employer Identification Number \_\_\_\_\_

5 Effective date of your plan \_\_\_\_\_ 6 If a favorable determination letter or Form 3673 has been received indicating that this plan qualifies under section 401 of the Code, give date of the most recent determination and District Director's office.

7 Medium of funding:

(A) Trust  
 Insurance  
 General investments  
 Other

(B) Custodial account  
 Mutual funds  
 Insurance

(C) Insured  
 Group contract  
 Individual contract

(D) U.S. Government Retirement Plan Bonds

(E) Other (specify) \_\_\_\_\_

8 COVERAGE OF PERSONS—	Self-employed	Employees
Total persons covered . . . . .	_____	_____
Persons excluded because:		
Insufficient years of service . . . . .	_____	_____
Part-time or temporary . . . . .	_____	_____
Other (specify) _____	_____	_____
Total persons covered and excluded	_____	_____

9 COMPENSATION (or earned income)—

(a) Covered . . . . .	\$ _____	\$ _____
(b) Excluded . . . . .	_____	_____
(c) Total . . . . .	\$ _____	\$ _____

10(a) Employer contributions made on behalf of participants who are not self-employed (enter here and on line 20, Schedule C of Form 1040; or col. 3, Part III, Schedule F of Form 1040; or line 24, Form 1065) . . . . . \$ \_\_\_\_\_

10(b) Dates paid \_\_\_\_\_

11(a) Employer contributions made on behalf of self-employed individual(s) . . . . . \$ \_\_\_\_\_

11(d) Dates paid \_\_\_\_\_

(b) Less amount allocable to insurance protection (see instruction C) . . . . . \_\_\_\_\_

(c) Net contributions . . . . . \$ \_\_\_\_\_

COMPUTATION OF ALLOWABLE DEDUCTION FOR EMPLOYER CONTRIBUTIONS MADE ON BEHALF OF SELF-EMPLOYED INDIVIDUAL WHERE EMPLOYER'S TAX YEAR BEGINS ON OR AFTER JANUARY 1, 1968. (FOR YEARS BEGINNING BEFORE JANUARY 1, 1968 SEE INSTRUCTION B.)  
If more than one plan is involved, combine amounts for line 12 for all plans and enter result on one form only.

12(a) Enter amount on line 11(c) . . . . . \_\_\_\_\_

(b) Earned income (net earnings from self-employment) (see instruction D) . . . . . \_\_\_\_\_

(c) 10% of line 12(b) . . . . . \_\_\_\_\_

(d) Enter amount on line 12(c) not to exceed \$2,500 . . . . . \_\_\_\_\_

(e) Amount allowable as a deduction (line 12(a) or 12(d), whichever is lesser). Enter here and on line 4, Part III, page 2, Form 1040 . . . . . \_\_\_\_\_

INFORMATION RELATING TO PRIOR YEARS

Total accumulated contributions in prior years made on behalf of self-employed individual . . . . . \_\_\_\_\_

Total accumulated deductions on Form 1040 in prior years on behalf of self-employed individual . . . . . \_\_\_\_\_

**Schedule A—SUMMARY OF TRUST OR CUSTODIAL ACCOUNT**

1 Balance at beginning of year . . . . .	_____	_____
2(a) Employer contributions during the year . . . . .	_____	_____
(b) Employee contributions during the year . . . . .	_____	_____
(c) Earnings . . . . .	_____	_____
(d) Adjustments (attach schedule) . . . . .	_____	_____
3 TOTAL (add lines 1 and 2) . . . . .	_____	_____
4 Less distributions for the year . . . . .	_____	_____
5 Balance at end of year . . . . .	_____	_____

## Instructions

(References are to the Internal Revenue Code)

**A. Who Must File.**—Self-employed individuals (including partners) and partnerships claiming a deduction for contributions to a qualified pension, profit-sharing, annuity or bond purchase plan where such plan includes self-employed individuals must file this form to substantiate the deduction. For plans which do not include self-employed individuals, file Form 2950.

A self-employed individual is an individual or partner who has earned income as described in instruction D from an unincorporated trade, business, or profession.

**B. Filing of Return.**—File this form with your tax return for the taxable year in which a deduction is claimed.

A separate Form 2950SE must be filed for each plan. However, where more than one form is required, the overall limitation in item 12 need be completed on only one form.

If a favorable determination letter has not been received with respect to your plan and your plan is not part of a master or prototype plan, in addition to filing Form 2950SE, you must submit the information required by Section 1.404(a)–2, Income Tax Regulations, to the extent applicable for the first year a deduction is claimed.

If your plan has been amended since the last favorable determination letter was received, and your plan is not part of a master or prototype plan, in addition to filing Form 2950SE, you must submit the information required by paragraph (b)(1) of Section 1.404(a)–2, Income Tax Regulations.

If amendments are made to a plan (individual and master or prototype) involving self-employed individuals to cover only changes made by Public Law 89–809 (covered under instruction D below), a previously issued favorable determination letter will apply to the plan as amended. A plan so amended is not to be resubmitted for further determination and no new determination letter will be issued.

**Partnerships.**—Partnerships need complete only items 1 through 11, and Schedule A.

**Partners.**—A partner who is covered only by a partnership plan need complete only items 1, 11, and 12.

A partner who is covered by more than one plan must file a form for each plan. Complete lines 1 and 11 for each partnership plan and lines 1 through 11 and Schedule A for each individual plan. The overall limitation as computed on line 12 need only be summarized on one form for all the plans.

**NOTE:** Under the provisions of Public Law 89–809 (which removed the limitations on the amount allowed as a deduction by section 404(a)(10) of the Code for taxable years beginning after December 31, 1967), any contribu-

tions to a qualified plan by a partnership on behalf of a self-employed individual in a taxable year of the partnership beginning prior to January 1, 1968 will continue to be subject to the fifty percent limitation imposed by section 404(a)(10) of the Code. Therefore, an individual partner may deduct only one-half of the contributions made for his benefit during the taxable year of a partnership beginning before January 1, 1968, even though his taxable year begins on or after that date. Likewise the partner would have to consider the definition of earned income applicable to years before January 1, 1968 (P.L. 89–809 amended section 401(c)(2) of the Code covering earned income). Partners having this situation should attach a separate schedule showing the computation of the deduction.

**C. Amount of Deduction.**—You may deduct contributions for employees, only to the extent that they are ordinary and necessary trade or business expenses and to the extent they are within the limitations of section 404.

**Contributions allocable to insurance protection.**—For purposes of determining the amount deductible with respect to contributions on behalf of a self-employed individual, amounts allocable to the purchase of life, accident, health, or other insurance protection shall not be taken into account. Enter such amounts on line 11(b). The amount of a contribution allocable to insurance shall be an amount equal to a reasonable net premium cost for such amount of insurance for the appropriate period.

**D. Earned Income.—Taxable Years Beginning On or After January 1, 1968.**—Earned income means net earnings from self-employment with respect to a trade or business in which personal services are a material income producing factor. Generally, a self-employed person may treat his entire share of the net profits of the trade or business as "earned income" even though both personal services and capital are material income-producing factors.

**Income from disposition of certain property.**—For retirement plan purposes, earned income includes gains (other than gain from the sale or exchange of a capital asset) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than good will) by an individual whose personal efforts created the property. Section 401(c)(2)(C).

For a more detailed explanation of earned income, see section 401(c) and the regulations thereunder.

**Publication 560, Retirement Plans For Self-Employed Individuals,** covering the law before and after January 1, 1968 may be obtained free from your Internal Revenue office.

FORM **3468**

U.S. Treasury Department  
Internal Revenue Service

### Computation of Investment Credit

TO BE ATTACHED TO YOUR TAX RETURN  
For calendar year 1968 or other taxable year beginning

**1968**

Name \_\_\_\_\_, 1968, ending \_\_\_\_\_, 19\_\_\_\_

Identifying number as shown on page 1 of your tax return \_\_\_\_\_

#### 1 Investment in new and used property including any investment in suspension period property

NOTE: Include your share of investment in property by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Investment (Column 2 x column 3)
<b>NEW PROPERTY</b>	(a)	4 or more but less than 6		33 1/2%	
	(b)	6 or more but less than 8		66%	
	(c)	8 or more		100	
<b>USED PROPERTY</b> (See Instructions for dollar limitation)	(d)	4 or more but less than 6		33 1/2%	
	(e)	6 or more but less than 8		66%	
	(f)	8 or more		100	

2 Total investment—Add lines 1(a) through (f) . . . . .

3 (a) Amount of investment on line 2 which is attributable to suspension period property . . . . .

(b) Amount of exemption from suspension period property (cost of suspension period property in column 2, line 1, which is selected to be treated as qualified property—not to exceed \$20,000 less any amount selected in prior years) . . . . .

(c) Enter in column 2 below the amount of investment on line 3(b) according to life years:

(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Column 2 x column 3
4 or more but less than 6		33 1/2%	
6 or more but less than 8		66%	
8 or more		100	

(d) Total of column 4 . . . . .

4 Line 3(a) less line 3(d) . . . . .

5 Total qualified investment—Line 2 less line 4 . . . . .

6 Tentative investment credit—7% of line 5 (3% for public utility property) . . . . .

7 Carryback and carryover of unused credit(s) (attach computation) . . . . .

8 **TOTAL**—Add lines 6 and 7 . . . . .

#### LIMITATION

9 (a) Individuals—Enter amount from line 12(c), page 1, Form 1040 . . . . .

(b) Estates and trusts—Enter amount from line 27, page 1, Form 1041 . . . . .

(c) Corporations—Enter amount from line 7, Tax Computation Schedule, Form 1120 . . . . .

10 Individuals, estates and trusts: (a) Foreign tax credit . . . . .

(b) Retirement income credit . . . . .

11 Total—Add lines 10(a) and (b) . . . . .

12 Line 9 less line 11 . . . . .

(Married persons filing separately, affiliated groups, estates and trusts, see instruction 13)

13 (a) Enter amount on line 12 or \$25,000, whichever is lesser . . . . .

(b) If line 12 exceeds \$25,000, enter 50% of the excess . . . . .

14 Total—Add lines 13(a) and (b) . . . . .

15 Less 7% of line 4 (3% for public utility property) . . . . .

16 Line 14 less line 15 . . . . .

17 Investment credit—Enter amount on line 8 or line 16, whichever is lesser . . . . .

#### SCHEDULE A

If any part of your investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
.....	.....	\$.....	\$.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

## GENERAL INSTRUCTIONS

**A. Who Must File.**—Any individual, estate, trust, or corporation claiming an investment credit must attach this form to its income tax return. Partnerships must complete the information set forth in Schedule K of Form 1065. Small business corporations must attach a statement to their returns showing the allocation of investment (including any investment in suspension period property) to the shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment (including any investment in suspension period property) among the beneficiaries.

**B. When Allowed.**—A credit is allowed against your tax for investment in certain depreciable property having an estimated useful life of 4 years or more for the first year such property is placed in service.

**C. Property Defined.**—The investment credit is applicable to (a) tangible personal property, (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, etc., or used as a research or storage facility in connection with these activities, and (c) elevators and escalators.

The investment credit is not applicable to (1) suspension period property; (2) certain property which is used predominantly outside the United States; (3) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (4) property used by a tax-exempt organization (except where the unrelated business income tax applies); (5) property used by governmental units; (6) livestock (including racehorses).

**D. Election for Leased Property.**—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. See section 48(d).

**E. Replacement Property.**—Where insured property is damaged or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for the investment credit.

**F. Recomputed Tax on Early Disposition of Property.**—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used. Such increase should be reported on the line provided on your tax return.

**G. Carryback and Carryover of Unused Credits.**—Any part of an investment credit which may not be used because it exceeds the amount allowable (including an unused credit created by the carryback of a net operating loss) may be carried back 3 years and forward 7. A claim for refund based upon the carryback of an unused investment credit may be made on Form 843 or by filing Form 1040X (individuals) or an amended return for the year to which the unused credit is carried. Taxpayers who desire a tentative (quick) refund may file Form 1045 (individuals) or Form 1139 (corporations).

## SPECIFIC INSTRUCTIONS

**Line 1. Suspension Period Property.**—Although suspension period property is not eligible for the investment credit, the basis of investment in such property must be entered in line 1 since it must be taken into account in lines 3, 4, and 15 in determining the credit allowable for investment in qualified property.

**New Property.**—Enter the basis of property as described in instructions C and H placed in service during the taxable year.

**Used Property.**—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year. Property inherited, received as a gift, or acquired from certain related parties does not qualify for the investment credit. See instruction H.

**Dollar Limitation on Used Property.**—In general, the amount of used property (whether or not suspension period property) taken into account may not exceed \$50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account, the amount may not exceed \$25,000. In the case of a partnership the \$50,000 limitation applies to the partnership and to each partner. In the case of a corporation electing not to be taxed, the \$50,000 limitation applies to the corporation and to each shareholder. In the case of affiliated groups, the \$50,000 limitation shall be reduced for each member of the group by apportioning \$50,000 among the members of the group in accordance with their respective amounts of used property which may be taken into account.

**H. Basis and Cost.**—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost of used property does not include the basis of any property traded in unless the trade-in resulted in the recapture of all or any portion of an investment credit previously allowed or in a reduction of an investment credit carryback or carryover. No adjustment for additional first-year depreciation or salvage value is required.

**I. Suspension Period Property.**—The suspension period is the period which began on October 10, 1966, and ended on March 9, 1967.

Suspension period property is property which would otherwise qualify for the investment credit but does not qualify because it is property—

(1) whose construction, etc., began during the suspension period or began, pursuant to an order placed during such period, before May 24, 1967, or

(2) which was acquired by the taxpayer during the suspension period or acquired by the taxpayer, pursuant to an order placed during such period, before May 24, 1967.

Property referred to in (1) above is suspension period property only to the extent of that portion of the cost attributable to construction, etc., before May 24, 1967.

**J. Exemption from Suspension of \$20,000 of Investment.**—

A taxpayer may select to exempt from suspension of the investment credit up to \$20,000 of the cost of investment in suspension period property purchased for use in his trade or business. Thus, up to \$20,000 of the cost of such investments which would otherwise be ineligible for the credit may be selected to be treated as qualified property. This exemption applies to property used in a trade or business but not to property used for the production of income.

The \$20,000 exemption from suspension is not an annual exemption but is the total amount of suspension period property which may be selected to be treated as qualified property for all taxable years.

In determining the amount selected to be exempt from suspension period property, the following rules apply:

(1) The cost of used property is determined under the same rules set forth in instruction H. Property inherited, received as a gift, or acquired from certain related parties does not qualify.

(2) Affiliated groups must apportion the \$20,000 exemption among all members.

(3) The \$20,000 limitation applies to a partnership and to each partner.

(4) If a husband and wife file separate returns and each has suspension period property, the exemption for each may not exceed \$10,000.

**K. Exceptions to Suspension Period Property.**—Section 48(h)

(3) through (13) provides exceptions to the definition of suspension period property. In general, if the following type of property is otherwise qualified it will continue to be eligible for the investment credit: (1) Certain water and air pollution control facilities; (2) certain replacement property; (3) property received in certain transfers; (4) property acquired or constructed, etc., pursuant to a binding contract in existence on and after October 9, 1966; (5) property constructed, etc., if such construction, etc., was begun before October 10, 1966; and (6) property acquired, or constructed, etc., pursuant to certain other legal and economic commitments of the taxpayer.

**Estates and Trusts.**—In case of an estate or trust the amount of investment is apportioned between the estate or trust and the beneficiaries on the basis of income of the estate or trust allocable to each.

**Line 9.**—Individuals and corporations filing forms other than Forms 1040 and 1120, enter the amount of tax liability shown on your return which is comparable to the amount to be used by a taxpayer using Form 1040 or 1120. For nonresident aliens and foreign corporations, such amount does not include the flat tax of 30 percent imposed by sections 871(a) and 881.

**Line 13. Limitation.**—If the tax liability (line 12) is \$25,000 or less, the investment credit may not exceed the amount of the tax liability.

If the tax liability exceeds \$25,000, the credit may not exceed \$25,000 plus 50% of the excess.

In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 13(a) and (b) shall be \$12,500 instead of \$25,000. In the case of affiliated groups, the \$25,000 specified on lines 13(a) and (b) shall be reduced for each member of the group by apportioning the \$25,000 among all members. In the case of an estate or trust, the \$25,000 limitation specified on lines 13(a) and (b) shall be reduced to an amount which bears the same ratio to \$25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.



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# STATISTICS OF INCOME 1986 STATE AND LOCAL TAX RETURNS

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