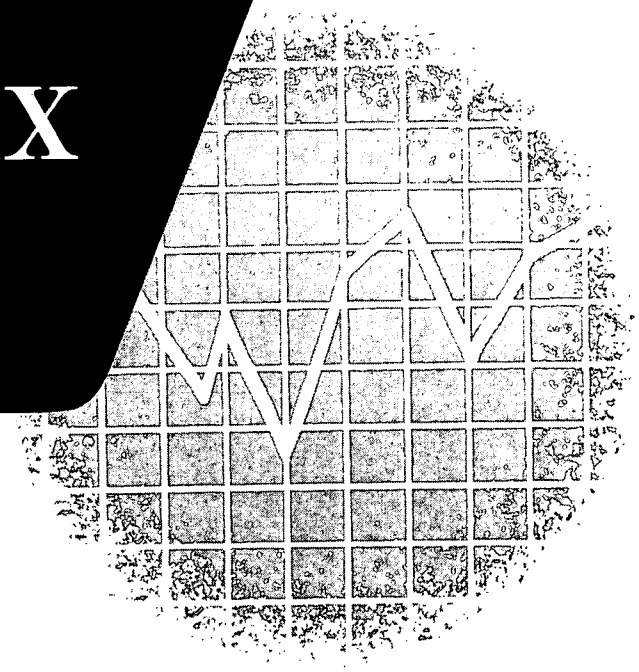
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STATISTICS OF INCOME . . . 1960

Individual INCOME TAX RETURNS

for 1960



U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

INTERNAL REVENUE SERVICE
100TH ANNIVERSARY (1862-1962)

Statistics of Income *1960*

Individual INCOME TAX RETURNS *for 1960*

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

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (10-62)

INTERNAL REVENUE SERVICE

MORTIMER M. CAPLIN, *Commissioner*
BERTRAND M. HARDING, *Deputy Commissioner*
WILLIAM H. SMITH, *Assistant Commissioner (Planning and Research)*

Statistics Division:
ERNEST J. ENGQUIST, JR., *Director*
JAMES M. JARRETT, *Assistant Director*
THOMAS F. MCHUGH, *Chief, Income, Finance, and Wealth Branch*
JACK BLACKSIN, *Statistician*

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., September 28, 1962.

Dear Mr. Secretary:

I am submitting the *Statistics of Income—1960, Individual Income Tax Returns.* This report was prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954, which requires that statistics be published annually with respect to the operation of the income tax laws. The sources from which these statistics were assembled were the individual income tax returns, Forms 1040, 1040W, and 1040A, filed during the calendar year 1961.

Data are shown for sources of income, excludable sick pay, itemized deductions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments. Significant classifications are size of adjusted gross income and taxable income, tax status, types of exemption, marital status of taxpayer, and States. Separate tables show the extent to which Forms 1040W and 1040A were used.

New information is shown for pension and annuity receipts and cost, depreciation on rental property, depletion on account of royalties, and types of taxes deducted including State and local sales taxes. Also new in this report are data relating to taxpayers age 65 or over, and to the retirement income credit.

Mortimer M. Caplin
Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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Returns

Guide to basic and historical tables . . .

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INDIVIDUAL INCOME TAX RETURNS FOR 1960

Income and tax data presented in this report were estimated from a sample of all returns filed during the calendar year 1961 and represent complete coverage of all returns for the income year 1960. Over 61,000,000 returns were filed, three-fourths of a million returns more than for the previous year.

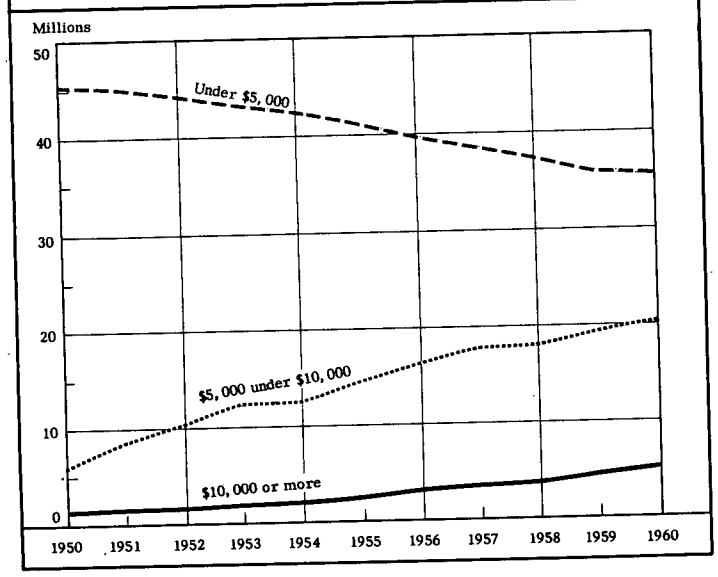
Several recent laws amended the Internal Revenue Code of 1954 with respect to individual income tax for 1960: (1) The medical expense deduction was modified so that medical expenses paid for a parent 65 years or over who was a dependent of the taxpayer or his wife could be included without a reduction equal to 3 percent of adjusted gross income. However, the limitation for maximum deduction remained the same as formerly. (2) Contributions were liberalized to include amounts paid to maintain a student (not a relative) in the taxpayer's home while attending the 12th or any lower grade as a full time scholar, but only to the extent of $50 times the number of months so maintained. (3) Citizens of the United States employed within the United States, Puerto Rico, or the Virgin Islands, by a foreign government or international organization were made subject to the self-employment tax on salaries from such employment. (4) The self-employment tax rate was raised from 3-3/4 to 4-1/2 percent of $4,800 self-employment income, and the social security employee tax was raised from 2-1/2 to 3 percent of $4,800 wages.

NUMBER OF RETURNS

The total number of individual returns for 1960 was 61,028,000 of which 48,061,000 were taxable and 12,967,000 were nontaxable. The taxable returns increased 564,000 over the number of taxable returns for 1959, and the nontaxable returns increased 193,000. The total increase in returns was 757,000, or 1.3 percent, over 1959.

Of the 61,028,000 returns filed for 1960, 35,443,000 showed adjusted gross income under $5,000, 20,266,000 had adjusted gross income $5,000 under $10,000, and 5,319,000 showed adjusted gross income of $10,000 or more. The number of returns filed in the income size groups below $5,000 was smaller than for the prior year, and the downward trend was continued as is shown in chart 1. Each of the two higher income groups had an increase in number of returns for 1960 and maintained the growth which has occurred annually since 1950.

Chart 1.—NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1950-1960



INCOME AND TAXES

Net adjusted gross income for 1960 was at an all time high of $315,466,382,000, exceeding 1959 by $10,371,403,000. Wages and salaries constituted 82 percent of 1960 adjusted gross income, business profit 7 percent, dividends 3 percent, partnership profit 3 percent, and the remaining sources 5 percent. These relationships are shown in chart 2.

Salaries and wages, the primary source of the 1960 increase in adjusted gross income, rose to $257,917,854,000, up $10,547,642,000 over wages and salaries for 1959. Dividends in adjusted gross income were $9,530,143,000 and interest received amounted to $5,056,793,000, both showing some increase over the previous year. Business profit of $21,071,756,000, partnership profit of $8,966,046,000, and gain from sales of capital assets of $5,299,575,000, declined from their respective 1959 levels.

Taxable income for 1960, at $171,627,771,000, was $5,087,155,000 higher than for 1959. The income tax for 1960 also increased, resulting in a tax after credits of $39,464,156,000, an increase of $818,857,000.

Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1960

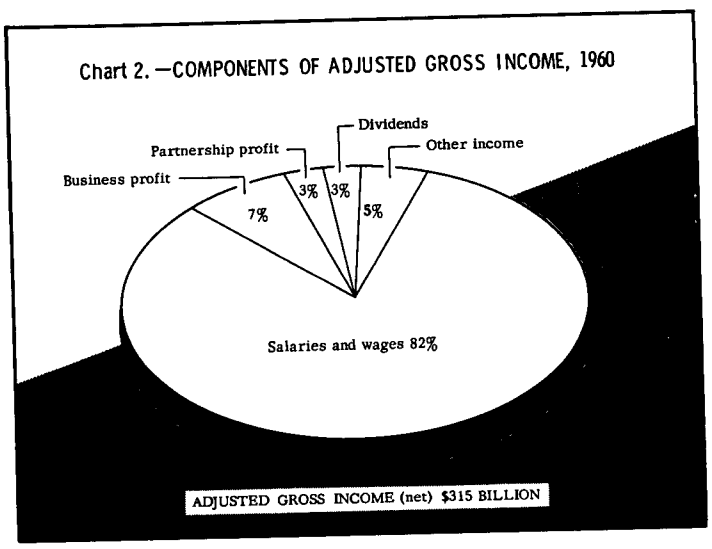


Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1960 AND 1959

Item	1960	1959	Increase or decrease (-) 1960 over 1959
	(1)	(2)	(3)
Number of returns, total	61,027,931	60,271,297	756,634
Taxable	48,060,985	47,496,913	564,072
Nontaxable	12,966,946	12,774,384	192,562
	(Million dollars)		
Adjusted gross income (less deficit)	315,466	305,095	10,371
Sources of income:			
Salaries and wages	257,918	247,370	10,548
Dividends	9,530	9,356	174
Interest	5,057	4,395	662
Business or profession	21,072	21,431	-359
Partnership	8,966	9,563	-597
Sale of capital assets	5,300	6,274	-974
Other	7,624	6,704	920
Taxable income	171,628	166,541	5,087
Income tax after credits	39,464	38,645	819
Self-employment tax	834	702	132

Self-employment tax of $833,549,000 was paid on self-employment income for 1960 in addition to the income tax. Self-employment tax increased $132,043,000, or 19 percent, over the tax for 1959. This increase was largely the result of raising the self-employment tax rate from 3-3/4 percent for 1959 to 4-1/2 percent for 1960, and in a smaller part due to the inclusion of certain income redefined as self-employment income for the income year 1960.

Table A presents a comparison of the significant sources of income between income years 1960 and 1959, as well as the number of returns and amounts of taxes. The sources are net, that is, income and loss have been merged.

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

[Taxable and nontaxable returns]

Sources	Percent of adjusted gross income			
	All returns	Size of adjusted gross income		
		Under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit	100.0	100.0	100.0	100.0
Salaries and wages (net)	81.8	86.0	90.8	63.6
Business net profit and loss	6.7	6.0	4.2	11.1
Dividends (after exclusions)	3.0	1.4	0.9	7.9
Partnership net profit and loss	2.8	0.9	1.3	7.2
Net gain and loss from sales of capital assets	1.7	0.9	0.5	4.3
Interest received	1.6	1.8	0.9	2.4
Rent net income and loss	0.9	1.2	0.4	1.2
Other sources	0.7	0.8	0.5	1.1
Pensions and annuities:				
Life expectancy method	0.3	0.6	0.2	0.2
3-year method	0.2	0.5	0.1	0.1
Net income and loss from estates and trusts	0.2	0.1	0.1	0.5
Royalty net income and loss	0.2	0.1	0.1	0.4
Net operating loss deduction	-	-	-	-
Net gain and loss from sales of property *other* than capital assets	-	-	-	-

In table B, sources of income for 1960 are shown as a percentage of adjusted gross income for all returns and for three income groups: Under $5,000, $5,000 under $10,000, and $10,000 or more adjusted gross income.

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

	Adjusted gross income classes	Returns with excludable sick pay			Returns with salaries and wages[1]		
		Number of returns	Salaries and wages (net) (Thousand dollars)	Excludable sick pay (Thousand dollars)	Number of returns	Salaries and wages (net) (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	
1	Grand total	1,624,207	11,332,794	675,253	53,603,745	257,917,854	1
2	Taxable returns, total	1,550,586	11,122,027	593,251	44,063,346	244,063,461	2
3	$600 under $1,000	[2]	[2]	[2]	1,249,040	1,022,868	3
4	$1,000 under $1,500	15,806	19,801	6,610	1,960,204	2,397,752	4
5	$1,500 under $2,000	13,156	23,340	7,951	1,814,032	3,082,523	5
6	$2,000 under $2,500	26,918	60,915	11,383	2,115,376	4,618,720	6
7	$2,500 under $3,000	37,600	104,771	16,015	2,389,219	6,376,270	7
8	$3,000 under $3,500	52,583	169,480	23,543	2,565,694	8,041,553	8
9	$3,500 under $4,000	90,876	335,858	35,246	2,688,539	9,740,283	9
10	$4,000 under $4,500	94,697	393,192	40,726	2,923,769	12,011,765	10
11	$4,500 under $5,000	99,808	464,679	35,675	3,000,304	13,784,514	11
12	$5,000 under $6,000	213,876	1,155,340	79,912	5,879,624	31,331,641	12
13	$6,000 under $7,000	208,565	1,312,950	69,188	4,964,544	31,124,549	13
14	$7,000 under $8,000	166,483	1,216,582	59,641	3,673,271	26,419,568	14
15	$8,000 under $9,000	138,842	1,146,217	49,337	2,587,274	21,007,705	15
16	$9,000 under $10,000	101,718	930,542	35,943	1,782,917	16,077,396	16
17	$10,000 under $15,000	220,944	2,469,783	83,188	3,270,885	35,397,816	17
18	$15,000 under $20,000	36,104	547,837	18,306	604,110	8,454,421	18
19	$20,000 under $25,000	12,903	236,906	7,382	226,203	3,719,345	19
20	$25,000 under $50,000	13,471	319,235	9,102	286,863	6,233,121	20
21	$50,000 under $100,000	3,588	148,712	2,967	65,276	2,311,528	21
22	$100,000 under $150,000	554	32,642	464	9,445	482,235	22
23	$150,000 under $200,000	200	13,847	171	2,915	174,115	23
24	$200,000 under $500,000	209	15,940	207	3,167	209,333	24
25	$500,000 under $1,000,000	20	1,361	17	488	31,674	25
26	$1,000,000 or more	8	580	18	187	12,766	26
27	Nontaxable returns, total	73,621	210,767	82,002	9,540,399	13,854,393	27
28	No adjusted gross income	[2]	[2]	[2]	100,686	233,361	28
29	Under $600	6,697	4,236	13,025	3,385,771	1,134,938	29
30	$600 under $1,000	3,946	3,493	7,168	1,097,495	810,511	30
31	$1,000 under $1,500	6,765	6,765	15,504	1,161,138	1,339,200	31
32	$1,500 under $2,000	7,891	13,289	8,506	939,494	1,522,048	32
33	$2,000 under $2,500	5,974	12,784	4,111	736,284	1,506,942	33
34	$2,500 under $3,000	6,909	18,934	4,007	631,882	1,586,742	34
35	$3,000 under $3,500	7,861	24,119	7,189	504,349	1,513,474	35
36	$3,500 under $4,000	7,631	27,288	6,715	366,584	1,286,644	36
37	$4,000 under $4,500	4,850	19,123	3,016	232,083	928,539	37
38	$4,500 under $5,000	4,277	20,590	2,058	161,083	726,375	38
39	$5,000 or more	10,015	55,204	5,719	223,550	1,265,619	39
40	Returns under $5,000	496,707	1,729,116	253,691	30,023,026	73,665,022	40
41	Returns $5,000 under $10,000	839,393	5,816,149	299,664	19,108,032	127,184,099	41
42	Returns $10,000 or more	288,107	3,787,529	121,898	4,472,687	57,068,733	42

See text for "Description of the Sample" and "Limitations of the Data."
[1]Includes Forms 1040, 1040W, and 1040A.
[2]Sample variability is too large to warrant showing seperately. However, the grand total includes data deleted for this reason.

Salaries and wages predominate as the major source of income in each of the three groups, although, in the $10,000 or more income group, salaries and wages form a smaller percentage of the adjusted gross income than in either of the lower income groups.

Most of the remaining sources of income constitute higher percentages of adjusted gross income in the income group $10,000 or more than exist in the lower income groups. Pensions and annuities are the only source which forms a larger portion of adjusted gross income in the under $5,000 group than in the two higher income groups.

EXCLUDABLE SICK PAY

Wage earners who received compensation for periods of absence from work on account of sickness or injury were permitted to deduct an amount from gross salaries and wages received. When covered by an employer-provided wage continuation plan, the employee was allowed a deduction, limited to a weekly rate of $100, for sick pay received in lieu of wages. Excludable sick pay was deducted on Forms 1040 and 1040W, but not on Form 1040A.

Excludable sick pay was reported on 1,624,000 returns for 1960, which was 32,000 more returns than had excludable sick pay for 1959. However, the frequency of sick pay occurrence this year remained at about one return in every 22 among the 34,847,000 returns, Forms 1040 and 1040W, on which salaries and wages were reported.

The amount of excludable sick pay deducted for 1960 was $675,253,000, which was 5.6 percent of the $12,008,-047,000 gross salaries and wages from which it was deducted.

Table C shows data from the 1960 returns that had a deduction for sick pay by adjusted gross income classes, as well as the total number of returns and amount of salaries and wages for all wage earners.

DIVIDENDS

Total receipts from foreign and domestic dividends on 1960 returns, Forms 1040 and 1040W, were $9,913,-670,000. Dividends on Form 1040A were not identified, therefore are not included. Dividend receipts increased $199,276,000 over total receipts reported for 1959. The number of returns showing dividend receipts for 1960 was 6,385,000 an increase of 437,000 over the number with receipts for 1959.

Under the provision that the first $50 of qualifying dividends received were excludable from gross income,

Table D.—DIVIDENDS IN ADJUSTED GROSS INCOME, TOTAL DIVIDENDS RECEIVED, EXCLUSIONS, AND TAX CREDIT
[Forms 1040 and 1040W]

	Adjusted gross income classes	Dividends in adjusted gross income		Total domestic and foreign dividends		Dividend exclusions from gross income		Tax credits for dividends received		
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	Grand total	4,932,950	9,530,143	6,385,299	9,913,670	6,155,773	383,527	3,595,291	304,290	1
2	Taxable returns, total	4,209,243	8,875,839	5,521,104	9,211,683	5,349,512	335,844	3,480,663	301,672	2
3	$600 under $1,000	30,785	13,354	37,221	14,929	35,163	1,575	25,000	140	3
4	$1,000 under $1,500	57,762	27,322	65,484	30,322	63,355	3,000	44,216	453	4
5	$1,500 under $2,000	76,476	45,675	88,095	49,725	85,032	4,050	60,260	838	5
6	$2,000 under $2,500	92,082	61,063	114,173	66,553	107,443	5,490	68,807	1,287	6
7	$2,500 under $3,000	118,193	81,396	140,897	88,394	133,702	6,998	95,803	2,010	7
8	$3,000 under $3,500	133,350	97,285	160,786	105,674	153,224	8,389	105,645	2,608	8
9	$3,500 under $4,000	141,711	93,124	179,608	102,192	169,596	9,068	108,447	2,608	9
10	$4,000 under $4,500	156,931	112,592	200,129	123,022	189,917	10,430	119,186	3,113	10
11	$4,500 under $5,000	162,837	123,963	213,155	135,117	200,292	11,154	127,868	3,607	11
12	$5,000 under $6,000	332,034	248,673	453,434	272,727	434,300	24,054	257,939	7,420	12
13	$6,000 under $7,000	314,630	239,351	454,397	264,026	434,757	24,675	244,340	7,477	13
14	$7,000 under $8,000	313,745	253,295	465,822	279,148	448,723	25,853	236,120	8,162	14
15	$8,000 under $9,000	277,032	240,038	394,324	263,294	379,181	23,256	219,153	8,166	15
16	$9,000 under $10,000	224,296	192,314	329,402	212,488	323,417	20,174	184,625	6,858	16
17	$10,000 under $15,000	809,278	997,879	1,118,034	1,071,285	1,095,010	73,406	676,365	35,098	17
18	$15,000 under $20,000	358,439	740,970	436,215	772,452	431,717	31,482	324,458	26,680	18
19	$20,000 under $25,000	188,168	578,953	216,670	595,243	214,626	16,290	175,617	20,633	19
20	$25,000 under $50,000	312,225	1,666,044	340,710	1,693,044	337,921	27,000	298,922	60,760	20
21	$50,000 under $100,000	86,352	1,294,937	89,349	1,302,445	88,986	7,508	85,084	46,404	21
22	$100,000 under $150,000	13,167	488,876	13,373	490,024	13,347	1,148	13,108	17,187	22
23	$150,000 under $200,000	4,168	267,098	4,206	267,462	4,196	364	4,145	9,011	23
24	$200,000 under $500,000	4,595	543,129	4,631	543,527	4,619	398	4,573	17,669	24
25	$500,000 under $1,000,000	702	193,660	704	193,719	703	59	697	5,805	25
26	$1,000,000 or more	285	274,848	285	274,871	285	23	285	7,678	26
27	Nontaxable returns, total	723,707	654,304	864,195	701,987	806,261	47,683	114,628	2,618	27
28	No adjusted gross income	38,778	59,832	47,372	62,551	44,698	2,719	-	-	28
29	Under $600	64,627	18,512	86,588	22,242	76,185	3,730	-	-	29
30	$600 under $1,000	80,044	27,165	95,952	31,850	87,708	4,685	(1)	(1)	30
31	$1,000 under $1,500	132,087	62,339	157,312	70,422	148,063	8,083	7,591	51	31
32	$1,500 under $2,000	117,379	70,057	132,825	77,335	124,239	7,278	26,096	420	32
33	$2,000 under $2,500	93,812	100,437	109,517	106,733	101,002	6,296	22,712	514	33
34	$2,500 under $3,000	69,978	65,480	82,070	70,570	78,576	5,090	19,042	529	34
35	$3,000 under $3,500	38,261	37,612	47,981	40,515	45,883	2,903	10,079	263	35
36	$3,500 under $4,000	26,580	28,389	32,255	30,580	30,889	2,191	9,850	210	36
37	$4,000 under $4,500	19,240	20,755	22,835	22,246	21,570	1,491	5,905	129	37
38	$4,500 under $5,000	11,006	16,759	13,798	17,680	13,497	921	4,609	139	38
39	$5,000 or more	31,915	146,967	35,690	149,263	33,951	2,296	8,081	361	39
40	Returns under $5,000	1,661,919	1,163,111	2,028,053	1,268,652	1,910,034	105,541	861,779	18,921	40
41	Returns $5,000 under $10,000	1,489,034	1,235,149	2,128,342	1,355,106	2,049,675	119,957	1,149,879	38,422	41
42	Returns $10,000 or more	1,781,997	7,131,883	2,228,904	7,289,912	2,196,064	158,029	1,583,633	246,947	42
	Summary for—									
43	Form 1040	4,830,407	9,524,881	6,195,255	9,901,563	6,008,671	376,682	3,581,464	304,264	43
44	Form 1040W	102,543	5,262	190,044	12,107	147,102	6,845	13,827	26	44

See text for "Description of Sample and Limitations of Data."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table E.—FORM 1040 RETURNS—DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION AND DIVIDENDS ELIGIBLE FOR TAX CREDIT, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Dividends in adjusted gross income		Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends eligible for tax credit		Tax credit for dividends received		
		Number of returns	Amount (Thousand dollars)	Total		Not eligible for exclusions		Eligible for exclusions		Number of returns	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)	
1	Grand total	4,830,407	9,524,881	6,195,255	9,901,563	599,084	207,915	6,038,774	9,693,648	6,008,671	376,682	4,589,973	9,316,966	3,581,464	304,264	1
2	Taxable returns, total	4,113,325	8,871,124	5,338,348	9,200,310	508,074	185,275	5,225,586	9,015,035	5,205,723	329,186	3,925,928	8,685,849	3,466,836	301,646	2
3	$600 under $1,000	30,785	13,354	37,221	14,929	3,456	458	35,494	14,471	35,163	1,575	28,525	12,896	25,000	140	3
4	$1,000 under $1,500	56,105	27,147	63,496	30,056	5,643	664	61,367	29,392	61,367	2,909	53,876	26,483	44,216	453	4
5	$1,500 under $2,000	75,482	45,629	87,101	49,629	5,724	699	84,670	48,930	84,369	4,000	72,420	44,930	60,260	838	5
6	$2,000 under $2,500	90,757	61,020	110,860	66,389	10,654	1,843	105,196	64,546	104,793	5,369	84,691	59,177	68,476	1,287	6
7	$2,500 under $3,000	117,199	81,357	139,240	88,304	13,741	2,758	133,341	85,546	132,377	6,947	110,336	78,599	95,803	2,010	7
8	$3,000 under $3,500	130,700	97,175	157,473	105,436	16,900	2,683	150,775	102,753	150,574	8,261	121,973	94,492	104,982	2,607	8
9	$3,500 under $4,000	138,067	92,886	173,976	101,762	18,918	2,456	167,057	99,306	164,958	8,876	129,020	90,430	108,116	2,606	9
10	$4,000 under $4,500	150,636	112,335	190,852	122,494	17,462	1,431	184,255	121,063	183,622	10,159	139,549	110,904	118,855	3,112	10
11	$4,500 under $5,000	157,205	123,726	203,547	134,571	22,176	4,641	194,730	129,930	193,003	10,845	144,461	119,085	126,874	3,605	11
12	$5,000 under $6,000	319,343	248,144	428,816	271,403	35,851	4,490	417,010	266,913	414,651	23,259	299,297	243,654	255,620	7,416	12
13	$6,000 under $7,000	300,911	238,741	427,426	262,672	37,368	5,226	418,097	257,446	415,737	23,931	283,609	233,515	243,015	7,476	13
14	$7,000 under $8,000	295,854	251,984	429,609	276,385	31,490	5,935	421,164	270,450	419,136	24,401	279,995	246,049	233,138	8,155	14
15	$8,000 under $9,000	264,774	239,626	373,120	261,911	25,332	5,164	364,845	256,747	362,947	22,285	251,143	234,462	217,165	8,162	15
16	$9,000 under $10,000	220,320	192,146	318,401	211,958	23,566	4,755	315,468	207,203	314,735	19,812	212,609	187,391	184,294	6,858	16
17	$10,000 under $15,000	798,266	997,379	1,093,430	1,069,769	91,453	18,876	1,077,169	1,050,893	1,074,017	72,390	765,306	978,503	674,269	35,094	17
18	$15,000 under $20,000	357,465	740,941	434,227	772,334	42,814	15,114	430,237	757,220	429,898	31,393	349,057	725,827	324,390	26,680	18
19	$20,000 under $25,000	187,999	578,943	216,366	595,217	26,004	13,543	214,560	581,674	214,356	16,274	184,215	565,400	175,549	20,633	19
20	$25,000 under $50,000	312,191	1,666,043	340,642	1,693,043	51,787	33,781	337,992	1,659,262	337,887	27,000	307,220	1,632,262	298,922	60,760	20
21	$50,000 under $100,000	86,349	1,294,937	89,346	1,302,445	19,901	31,190	88,998	1,271,255	88,983	7,508	85,766	1,263,747	85,084	46,404	21
22	$100,000 under $150,000	13,167	488,876	13,373	490,024	4,008	7,837	13,354	482,187	13,347	1,148	13,137	481,039	13,108	17,187	22
23	$150,000 under $200,000	4,168	267,098	4,206	267,462	1,504	4,979	4,198	262,483	4,196	364	4,158	262,119	4,145	9,011	23
24	$200,000 under $500,000	4,595	543,129	4,631	543,527	1,854	10,257	4,621	533,270	4,619	398	4,582	532,872	4,573	17,669	24
25	$500,000 under $1,000,000	702	193,660	704	193,719	331	3,276	703	190,443	703	59	698	190,384	697	5,805	25
26	$1,000,000 or more	285	274,848	285	274,871	137	3,219	285	271,652	285	23	285	271,629	285	7,678	26
27	Nontaxable returns, total	717,082	653,757	856,907	701,253	91,010	22,640	813,188	678,613	802,948	47,496	664,045	631,117	114,628	2,618	27
28	No adjusted gross income	38,778	59,832	47,372	62,551	6,624	6,192	45,129	56,359	44,698	2,719	35,667	53,640	-	-	28
29	Under $600	62,970	18,376	84,931	22,073	10,173	917	77,319	21,156	75,522	3,697	54,394	17,459	-	-	29
30	$600 under $1,000	80,044	27,165	95,952	31,850	11,166	1,275	89,003	30,575	87,708	4,685	71,469	25,890	(1)	(1)	30
31	$1,000 under $1,500	130,762	62,260	155,655	70,278	12,713	3,201	148,595	67,077	147,663	8,018	122,538	59,059	7,591	51	31
32	$1,500 under $2,000	112,048	80,217	132,434	97,195	13,265	2,434	126,238	74,761	124,239	7,278	109,958	67,483	26,096	420	32
33	$2,000 under $2,500	92,487	100,341	108,192	106,604	13,294	2,894	101,936	103,710	100,339	6,263	85,297	97,447	22,712	514	33
34	$2,500 under $3,000	68,984	65,428	81,076	70,518	6,752	981	78,907	69,537	78,576	5,090	66,513	64,447	19,042	529	34
35	$3,000 under $3,500	38,261	37,612	47,650	40,509	5,986	905	45,652	39,604	45,552	2,897	35,630	36,707	10,079	263	35
36	$3,500 under $4,000	26,249	28,369	31,924	30,527	4,028	392	30,659	30,135	30,558	2,158	24,553	27,977	9,850	210	36
37	$4,000 under $4,500	19,240	20,755	22,835	22,246	2,263	95	22,001	22,151	21,570	1,491	18,071	20,660	5,905	129	37
38	$4,500 under $5,000	10,675	16,739	13,467	17,643	(1)	(1)	13,266	17,586	13,166	904	10,043	16,682	4,609	139	38
39	$5,000 or more	31,584	146,963	35,359	149,259	3,782	3,297	34,483	145,962	33,951	2,296	29,912	143,666	8,081	361	39
40	Returns under $5,000	1,632,434	1,161,423	1,985,314	1,265,564	201,902	36,976	1,895,590	1,228,588	1,879,223	104,141	1,518,984	1,124,447	859,129	18,915	40
41	Returns $5,000 under $10,000	1,428,168	1,232,115	2,008,004	1,347,748	156,338	26,178	1,966,413	1,321,570	1,956,503	115,633	1,352,053	1,205,937	1,140,934	38,406	41
42	Returns $10,000 or more	1,769,805	7,131,343	2,201,937	7,288,251	240,844	144,761	2,176,771	7,143,490	2,172,945	156,908	1,718,936	6,986,582	1,581,401	246,943	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

exclusions of $383,527,000 were eliminated from total receipts, leaving $9,530,143,000 of dividends reported as part of adjusted gross income. Dividends in adjusted gross income showed an increase of $174,377,000 over dividends in adjusted gross income for 1959.

Table D, showing data from returns, Forms 1040 and 1040W, provides frequencies and amounts of dividends in adjusted gross income, total domestic and foreign dividends received, dividend exclusions, and tax credit for dividends received, by adjusted gross income classes. Summaries for each item give the portions attributable to each of the two return forms. Form 1040W did not show a distinction between foreign and domestic dividends nor between qualifying and nonqualifying dividends. For this reason, dividends reported on that form could not be classified as eligible or ineligible for exclusion nor as eligible for tax credit.

Dividends in adjusted gross income and tax credit for dividends received are described in the explanation of terms later in this report. Both descriptions apply to items on Forms 1040 and 1040W. Other items are explained below.

Total domestic and foreign dividends received included all domestic dividends, whether or not qualifying for the dividend exclusion, as well as the foreign dividends. These dividends, on Form 1040, included certain distributions of some proprietorships and partnerships that elected to be taxed as corporations.

Dividend exclusion of the first $50 of qualifying domestic dividends was allowed in determining the amount of dividends to be included in adjusted gross income. If husband and wife filed a joint return, each was entitled to apply the $50 exclusion against his respective qualifying dividends. If a taxpayer received less than $50 of qualifying dividends, the exclusion equaled the amount received.

Table E is limited to data relating to dividends reported on Form 1040, exclusively. On this form, foreign and domestic dividends were identified and domestic dividends qualifying for the exclusion could be distinguished from those not eligible for exclusion. Table E shows dividends in adjusted gross income, total domestic and foreign dividends received, dividends eligible and not eligible for exclusion, exclusions, dividends eligible for tax credit, tax credit for dividends received, and the frequency of occurrence for each item, all classified by size of adjusted gross income.

Dividends shown on Form 1040 and not eligible for exclusion were those received from China Trade Act corporations, tax-exempt organizations, exempt farmers' cooperatives, foreign corporations, certain corporations doing business in possessions of the United States, and regulated investment companies.

Dividends eligible for the exclusion were those from fully taxable qualifying domestic corporations, such as the regular industrial, mercantile, and commercial corporations, whether received directly or through shares of fiduciary income or untaxed partnership profit. Also eligible for exclusion were the dividends on nonwithdrawal capital stock of building and loan associations or similar organizations, dividends from regulated investment companies, which the investment company especially designated as eligible for exclusion and tax credit, and certain distributions from noncorporate enterprises that elected to be taxed as corporations.

Dividends eligible for tax credit were the qualifying dividends in adjusted gross income, that is, dividends eligible for exclusion less the applicable dividend exclusion.

PENSIONS AND ANNUITIES

Income from pensions and annuities was included in adjusted gross income to the extent of $1,616,958,000 on the 1960 returns. Pensions and annuities were reported under two methods: the general rule, referred to as life expectancy method, and the 3-year method. Income under these methods is explained in Sources Comprising Adjusted Gross Income.

This year for the first time, details for the total amount received from pensions and annuities and the excluded cost were taken from the taxpayer's schedule as reported under each of the two methods. These data were tabulated only from returns which had a taxable amount of income from pensions and annuities. Table F shows the amount received from pensions and annuities and the excluded cost, together with the number of returns and the amount in adjusted gross income. The number of returns for each method when combined will contain some duplication because of those taxpayers who had an entry under both methods. No duplication is involved, however, when amounts are combined.

There were more entries under the life expectancy method than under the 3-year method. Data in table F show that there were 762,000 returns with $962,164,000 of pensions and annuities in adjusted gross income under the life expectancy method, and 374,000 returns with pensions and annuities of $654,794,000 under the 3-year method.

Under the life expectancy method, cost of $150,837,000 was excluded on 255,000 returns, which was one-third of the returns with pensions and annuities reported under this method. This indicates that the majority of pensions in this group were noncontributory pensions and annuities without cost.

Excluded cost of $74,224,000 was shown on 62,000 returns, or 16.5 percent of the 374,000 returns with pensions and annuities reported under the 3-year method. The excluded cost shown was the amount of remaining cost to be recovered in 1960, the first year when a portion of the pension or annuity receipts became taxable to the individuals represented by the 62,000 returns. The other 312,000 returns showed that the cost of the pension and annuity had been fully recovered in prior years.

Total receipts from pensions and annuities under both methods amounted to $1,842,019,000 of which $225,061,000 representing cost, was excluded from income. The excluded cost was 12 percent of the receipts.

Two-thirds of the pensions and annuities in adjusted gross income were reported on taxable returns. With regard to income groups, 57 percent of the pensions and annuities in adjusted gross income were on returns with adjusted gross income under $5,000.

CAPITAL GAINS AND LOSSES

Capital gains in adjusted gross income for 1960 dropped below the all-time record for 1959. The 3,842,000 returns with capital gain in the current year showed capital gain of $6,003,859,000 in adjusted gross income. This was $792,743,000 less than the previous

Table F.—RECEIPTS FROM PENSIONS AND ANNUITIES, COST EXCLUDED, AND AMOUNT IN ADJUSTED GROSS INCOME, AS REPORTED UNDER LIFE EXPECTANCY AND 3-YEAR METHODS, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Life expectancy method					3-year method					
		Number of returns	Amount received (Thousand dollars)	Cost excluded: Number of returns	Cost excluded: Amount (Thousand dollars)	Amount in adjusted gross income (Thousand dollars)	Number of returns	Amount received (Thousand dollars)	Cost excluded: Number of returns	Cost excluded: Amount (Thousand dollars)	Amount in adjusted gross income (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Grand total	762,217	1,113,001	254,591	150,837	902,164	373,719	729,018	61,704	74,224	654,794	1
2	Taxable returns, total	472,161	757,581	187,475	117,031	640,550	215,980	471,776	29,993	33,081	438,695	2
3	$600 under $1,000	8,325	8,437	2,554	1,370	7,067	(1)	(1)	-	-	(1)	3
4	$1,000 under $1,500						4,477	3,243			2,620	4
5	$1,500 under $2,000	16,580	14,988	4,508	1,579	13,409	5,271	5,423	4,407	3,155	5,139	5
6	$2,000 under $2,500	20,827	21,538	6,868	1,769	19,769	11,536	17,631			15,383	6
7	$2,500 under $3,000	28,816	35,711	11,841	3,837	31,874	19,297	28,623	2,952	2,410	26,213	7
8	$3,000 under $3,500	36,105	44,131	12,284	4,733	39,398	19,764	31,012	(1)	(1)	29,475	8
9	$3,500 under $4,000	32,980	48,943	12,574	5,624	43,319	19,149	37,585	2,259	1,415	36,170	9
10	$4,000 under $4,500	36,969	46,630	10,221	3,415	43,215	18,574	41,807			39,059	10
11	$4,500 under $5,000	21,648	30,138	9,358	4,887	25,251	16,125	32,994	3,353	3,423	32,319	11
12	$5,000 under $6,000	47,236	67,615	16,900	6,599	61,016	21,601	52,028	1,928	1,730	50,298	12
13	$6,000 under $7,000	45,853	78,566	17,786	9,297	69,269	18,605	39,997	(1)	(1)	38,315	13
14	$7,000 under $8,000	27,949	36,933	11,689	5,372	31,561	13,122	31,798	2,159	1,633	30,165	14
15	$8,000 under $9,000	25,723	52,988	9,097	8,111	44,877	11,089	27,764	2,520	3,781	23,983	15
16	$9,000 under $10,000	15,906	24,225	5,613	3,649	20,576	7,604	19,630	(1)	(1)	18,132	16
17	$10,000 under $15,000	50,742	92,726	22,746	16,198	79,528	16,841	41,667	3,192	3,999	37,668	17
18	$15,000 under $20,000	18,266	42,104	10,056	10,959	38,145	4,842	20,554	1,120	2,331	18,223	18
19	$20,000 under $25,000	11,864	29,379	6,969	7,182	28,197	2,754	10,034	612	870	9,164	19
20	$25,000 under $50,000	18,417	45,687	11,283	12,735	33,952	3,269	17,158	782	2,411	14,747	20
21	$50,000 under $100,000	5,805	22,662	3,809	5,837	16,825	1,142	8,511	186	907	7,604	21
22	$100,000 under $150,000	1,141	7,269	698	2,065	5,204	192	1,783	(1)	(1)	1,752	22
23	$150,000 under $200,000	423	2,904	255	678	2,226	77	885	17	154	731	23
24	$200,000 under $500,000	487	3,278	304	940	2,338	101	1,025	12	110	915	24
25	$500,000 under $1,000,000	72	419	42	91	328	11	124	1	4	120	25
26	$1,000,000 or more	27	310	20	104	206	5	107	-	-	107	26
27	Nontaxable returns, total	290,056	355,420	67,116	33,806	321,614	157,739	257,242	31,711	41,143	216,099	27
28	No adjusted gross income	3,240	2,837	1,004	789	2,048	(1)	(1)	(1)	(1)	(1)	28
29	Under $600	12,320	9,358	5,542	3,031	6,327	6,205	7,572	4,247	6,195	1,377	29
30	$600 under $1,000	27,833	19,992	4,377	3,056	16,936	7,631	7,533	2,058	2,837	4,696	30
31	$1,000 under $1,500	53,660	47,899	11,808	5,061	42,838	27,864	35,747	8,625	10,745	25,002	31
32	$1,500 under $2,000	61,238	67,618	12,630	4,944	62,674	34,713	44,996	6,466	7,482	37,514	32
33	$2,000 under $2,500	52,233	69,815	8,495	3,096	66,719	31,959	51,860	3,745	6,075	45,785	33
34	$2,500 under $3,000	39,666	59,989	8,856	2,719	57,270	23,485	45,624	2,159	2,167	43,457	34
35	$3,000 under $3,500	17,451	32,957	5,904	5,156	27,801	8,755	19,749			17,933	35
36	$3,500 under $4,000	9,387	19,785			18,280	7,761	18,826			17,816	36
37	$4,000 under $4,500	4,649	8,150	5,673	3,892	6,022	4,809	15,080	4,210	5,292	12,879	37
38	$4,500 under $5,000	3,182	4,475			4,216	(1)	(1)			(1)	38
39	$5,000 or more	5,197	12,545	2,827	2,062	10,483	2,629	8,110			7,845	39
40	Returns under $5,000	487,109	593,391	134,497	58,958	534,433	269,835	447,843	45,973	52,818	395,025	40
41	Returns $5,000 under $10,000	167,345	270,806	63,575	34,390	236,416	74,511	178,649	9,760	10,324	168,325	41
42	Returns $10,000 or more	107,763	248,804	56,519	57,489	191,315	29,373	102,526	5,971	11,082	91,444	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

year. Only 50 percent of the net long-term gain, or of the excess net long-term gain over net short-term loss, was included in adjusted gross income. Net short-term gain, or the excess net short-term gain over net long-term loss, was included in full.

Of the capital gain in adjusted gross income, $641,845,000 was reported on nontaxable returns, $3,460,738,000 was taxed at the normal tax and surtax rates, and $1,901,276,000 was reported on returns with the alternative tax computation. On the returns with alternative tax computation, net short-term gain of $31,643,000 was taxed at the normal tax and surtax rates, and the entire excess net long-term gain over net short-term loss amounting to $3,739,270,000 was taxed at the 25 percent rate.

Capital loss was reported on 1,154,000 returns for 1960. This is 254,000 more returns than showed capital loss for 1959. The capital loss deducted in computing adjusted gross income for 1960 was $704,284,000, which was $182,169,000 greater than for the previous year. The capital loss before limitation was $2,440,818,000, up $575,057,000 from the 1959 figure.

Table G, below, shows comparative data for capital gains and losses for the two years, 1960 and 1959.

Information concerning capital losses reported on the 1960 returns, when examined, gives an indication of the amount of capital loss usable for a carryover

Table G.—CAPITAL GAINS AND LOSSES, 1960 AND 1959
[Taxable and nontaxable returns]

Income year	Capital gain in adjusted gross income: Number of returns	Capital gain in adjusted gross income: Amount (Thousand dollars)	Capital losses: Number of returns	Capital losses: Amount (Thousand dollars): Before limitation	Capital losses: Amount (Thousand dollars): After limitation
	(1)	(2)	(3)	(4)	(5)
1960	3,841,694	6,003,859	1,154,339	2,440,818	704,284
1959	4,007,011	6,796,602	900,118	1,865,761	522,115
Difference	-154,317	-792,743	+254,221	+575,057	+182,169

Table H.—LOSSES FROM SALES OF CAPITAL ASSETS, 1960
[Taxable and nontaxable returns]

Returns with capital loss	Number of returns	Net loss: Before Limitation	Net loss: After Limitation	Approximate capital loss carryover to 1961
	(1)	(2)	(3)	(4)
		(Thousand dollars)		
Total	1,154,339	2,440,818	704,284	1,736,534
Completely deducted, total	741,819	297,997	297,997	-
No carryover from 1955-59	693,578	266,640	266,640	-
With carryover from 1955-59	48,241	31,357	31,357	-
Partially deducted, total	412,520	2,142,821	406,287	1,736,534
No carryover from 1955-59	301,093	1,118,099	295,208	822,891
With carryover from 1955-59	111,427	1,024,722	111,079	913,643

into the following year. In table H, returns with a capital loss in adjusted gross income are divided into two categories: (1) returns on which the capital loss was completely deducted currently, because the capital loss was small enough to be within the statutory limitations, and (2) returns on which the capital loss was only partly deducted this year, because the capital loss was so large that the deduction was limited to an amount equal to the smaller of (a) taxable income, or adjusted gross income if the tax table was used, computed without regard to the capital gains and losses and the deduction for personal exemptions, or (b) $1,000. The excess capital loss resulting from the limitations indicates, approximately, the amount of capital loss that can be carried into the next year as a short-term capital loss.

In the first category, returns with capital loss completely deducted, there were 742,000 returns with $297,997,000 of capital loss before limitations. On each of these returns, the loss was small enough to be within the statutory limitations and was deducted in full even though some returns showed a capital loss carryover from 1955-59. There was no loss remaining to be carried into the subsequent year.

In the second category, returns with capital loss partially deducted, there were 413,000 returns with $2,142,821,000 of capital loss before limitations. The capital loss on each of these returns was so large that the statutory limitations were effective and the deductible loss was limited to $406,287,000, or 19 percent of the entire loss reported on these returns.

Among the returns in this second category, there were 301,000 returns which had no capital loss carryover from 1955-59. Hence, the capital loss before limitations of $1,118,099,000 on these returns was the loss on current year transactions. Because of the statutory limitations, however, only $295,208,000 of this capital loss was allowed this year, but the disallowed capital loss of $822,891,000 can be carried into 1961 as a short-term capital loss.

On the remaining 111,000 returns with capital loss partially deducted, there was a capital loss carryover from 1955-59. The entire capital loss before limitations reported on these returns amounted to $1,024,722,000 of which only $111,079,000 was usable in the current year because of the statutory limitations. The disallowed loss of $913,643,000 gives an approximate estimate of the amount of capital loss carryover into 1961 from this group of returns. The amount is somewhat above the actual because any portion of a carryover sustained in 1955 which was not eliminated by capital gains and the allowable deduction for 1960 cannot be carried into 1961, inasmuch as the 5-year carryover period has elapsed. The amount of 1955 carryover that was lost because of this feature could not be determined from the return schedule.

The capital loss carryover into 1961 is the sum of the $822,891,000 disallowed capital loss resulting from the current year transactions and the $913,643,000 disallowed capital loss on returns with a carryover from prior years. Thus a total of approximately $1,736,534,000 appears to be available for capital loss carryover into 1961 to be used as short-term capital loss. This is 29 percent higher than a similar carryover into 1960.

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

DEPRECIATION

An allowance for exhaustion, wear and tear, and obsolescence of property was allowed as depreciation on property held for the production of income. Depreciation does not apply to land apart from the improvements or physical developments added to it. Depreciation, claimed by individuals in schedule I, Explanation of Deduction for Depreciation Claimed in schedule G (Income from Rents and Royalties), Form 1040, was transcribed this year for the first time. This depreciation was deducted, along with other expenses, from gross receipts from rents and royalties before the income became a component of adjusted gross income.

Table I.—DEPRECIATION ON RENTAL PROPERTY AND ADDITIONAL FIRST-YEAR DEPRECIATION BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Total depreciation on rental property		Additional first-year depreciation	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total	4,427,479	2,796,594	12,744	10,041
Taxable returns, total	3,554,734	2,259,317	10,288	7,026
$600 under $1,000	18,661	9,825	-	-
$1,000 under $1,500	35,647	13,714	-	-
$1,500 under $2,000	65,544	32,211		
$2,000 under $2,500	86,697	39,652		
$2,500 under $3,000	123,359	56,883		
$3,000 under $3,500	155,484	72,605	1,924	683
$3,500 under $4,000	162,116	78,845		
$4,000 under $4,500	188,030	89,562		
$4,500 under $5,000	216,352	102,074		
$5,000 under $6,000	467,906	227,858	2,390	1,110
$6,000 under $7,000	420,250	199,714		
$7,000 under $8,000	357,779	180,545	3,222	3,360
$8,000 under $9,000	273,083	137,913		
$9,000 under $10,000	194,709	111,829		
$10,000 under $15,000	449,198	340,191	1,257	416
$15,000 under $20,000	135,250	152,076	374	312
$20,000 under $25,000	67,117	98,253	(1)	(1)
$25,000 under $50,000	105,079	201,242	580	466
$50,000 under $100,000	26,293	78,454	179	356
$100,000 under $150,000	3,460	14,832	35	80
$150,000 under $200,000	1,151	6,614	10	8
$200,000 under $500,000	1,265	9,301	10	23
$500,000 under $1,000,000	203	1,658	1	2
$1,000,000 or more	101	3,466	-	-
Nontaxable returns, total	872,745	537,277	2,456	3,015
No adjusted gross income	68,315	79,168	(1)	(1)
Under $600	105,312	49,937	-	-
$600 under $1,000	114,831	54,831		
$1,000 under $1,500	158,766	82,746		
$1,500 under $2,000	119,470	56,073		
$2,000 under $2,500	98,645	61,131		
$2,500 under $3,000	69,244	43,025	2,356	2,764
$3,000 under $3,500	44,018	25,496		
$3,500 under $4,000	28,064	15,247		
$4,000 under $4,500	19,996	10,759		
$4,500 under $5,000	13,979	15,447	-	-
$5,000 or more	32,105	43,417	-	-
Returns under $5,000	1,892,530	989,231	4,380	3,698
Returns $5,000 under $10,000	1,743,839	888,853	5,612	4,470
Returns $10,000 or more	791,110	918,510	2,752	1,873

See text for "Description of the Sample and Limitations of the Data."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

The annual allowance for ordinary depreciation was based on the useful life of depreciable property less salvage value. Any one of several methods could be used in computing depreciation, but the chosen method must be adhered to consistently unless permission is granted to change. Ordinary depreciation included that for rental property, patents, copyrights, and inventions. Additional first-year depreciation was allowed on tangible personal property having a useful life of at least 6 years, but allowed only in the year of acquisition. The property must have been purchased (new or used) for the production of income.

Unlike ordinary depreciation, the additional first-year depreciation was determined without regard to salvage value and was allowed in full even though the property was purchased during the year. The rate of additional first-year depreciation was 20 percent of cost having an aggregate value of $10,000 or, if a joint return was filed, $20,000. This maximum value, however, included the taxpayer's value of property, selected for additional first-year depreciation, used in his trade or business and that allocated to him from his partnerships, as well as the value of his rental property. Ordinary depreciation on property qualifying for the additional first-year depreciation was computed on the cost of the property less both additional first-year depreciation and the salvage value, then prorated to cover that part of the tax year during which the asset was in service.

Total depreciation for 1960, reported in schedule I and deducted in schedule G, Income from Rents and Royalties, amounted to $2,796,594,000, including $10,041,000 of additional first-year depreciation. These data are presented in table I, which gives distributions of the total amount of depreciation and of the additional first-year depreciation by adjusted gross income classes.

DEPLETION

A deduction for depletion was allowed the owner of an economic interest in mineral deposits, oil, gas, and standing timber, to permit recovery of cost. Depletion was an allowable deduction during the period in which natural resources were extracted, including the cutting of timber. Either of two methods could be employed in computing depletion: cost depletion and percentage depletion. Percentage depletion could not be applied in the case of timber. Depletion relating to royalties was reported in schedule G, Income from Rents and Royalties, Form 1040, and was deducted from gross receipts along with other allowable expenses before royalties were included in adjusted gross income.

Depletion pertaining to royalties, presented in table J, was obtained from column 3 of schedule G. Similar data are not available for prior years. The total amount of depletion claimed for all types of royalties was $257,286,000. A frequency of returns showing depletion and the amount reported is shown by adjusted gross income classes in table J.

RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER

Sources of income reported on the 5,214,000 returns with at least one taxpayer age 65 or over are shown in table K. Wherever applicable, net income and net loss are combined.

Table J.—DEPLETION ON ROYALTIES, NUMBER OF RETURNS AND AMOUNT BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with depletion on royalties	Amount of depletion (Thousand dollars)
Grand total	297,101	257,286
Taxable returns, total	238,013	225,173
$600 under $1,000	1,098	217
$1,000 under $1,500	4,358	1,109
$1,500 under $2,000	4,162	813
$2,000 under $2,500	5,434	1,650
$2,500 under $3,000	9,062	2,185
$3,000 under $3,500	6,840	2,088
$3,500 under $4,000	12,295	3,670
$4,000 under $4,500	9,865	3,381
$4,500 under $5,000	9,400	2,895
$5,000 under $6,000	17,891	9,968
$6,000 under $7,000	18,578	6,778
$7,000 under $8,000	19,966	6,904
$8,000 under $9,000	14,818	8,465
$9,000 under $10,000	11,933	8,157
$10,000 under $15,000	36,730	24,892
$15,000 under $20,000	15,118	20,545
$20,000 under $25,000	10,471	11,156
$25,000 under $50,000	19,299	32,755
$50,000 under $100,000	7,761	27,820
$100,000 under $150,000	1,479	29,994
$150,000 under $200,000	581	4,253
$200,000 under $500,000	711	9,421
$500,000 under $1,000,000	115	3,120
$1,000,000 or more	48	2,847
Nontaxable returns, total	59,088	32,113
No adjusted gross income	9,172	11,860
Under $600	7,872	1,828
$600 under $1,000	5,795	2,296
$1,000 under $1,500	9,922	2,944
$1,500 under $2,000	6,718	1,798
$2,000 under $2,500	6,689	2,202
$2,500 under $3,000	5,102	2,838
$3,000 under $3,500	2,896	1,242
$3,500 under $4,000	1,638	407
$4,000 under $4,500	(1)	(1)
$4,500 under $5,000		
$5,000 or more	2,350	4,468
Returns under $5,000	119,252	45,653
Returns $5,000 under $10,000	84,980	42,022
Returns $10,000 or more	92,869	169,611

See text for "Description of the Sample and Limitations of the Data."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table K.—SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER

[Taxable and nontaxable returns]

Sources of income	All returns		Returns with at least one taxpayer age 65 or over		
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of— Adjusted gross income	Percent of— Adjusted gross income from all returns
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit	315,466,382	100.0	24,273,073	100.0	7.7
Salaries and wages (net)	257,917,854	81.8	10,123,909	41.7	3.9
Dividends (after exclusions)	9,530,143	3.0	4,328,514	17.8	45.4
Interest received	5,056,793	1.6	2,056,125	8.5	40.7
Business net profit and loss	21,071,756	6.7	1,844,910	7.6	8.8
Net gain and loss from sales of capital assets	5,299,575	1.7	1,484,889	6.1	28.0
Rent net income and loss	2,727,661	.9	1,357,207	5.6	49.8
Partnership net profit and loss	8,966,046	2.8	925,087	3.8	10.3
Pensions and annuities:					
Life expectancy method	962,164	.3	751,381	3.1	78.1
3-year method	654,794	.2	494,170	2.0	75.5
Other sources	2,308,657	.7	451,595	1.9	19.6
Royalties net income and loss	584,200	.2	272,227	1.1	46.6
Net income and loss from estates and trusts	635,082	.2	227,299	.9	35.8
Net operating loss deduction	-165,634	-	-36,929	-	22.3
Net gain and loss from property other than capital assets	-82,709	-	-7,311	-	8.8

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

It is evident that the composition of income for this particular group of returns is markedly different from that for all returns. For instance, salaries and wages represented only 42 percent of the $24,273,073,000 adjusted gross income on returns with at least one

taxpayer age 65 or over, while for all returns, 82 percent of adjusted gross income was salaries and wages. On the other hand, dividends and interest were 18 percent and 8.5 percent, respectively, of the income for this particular segment of returns, but were only 3 percent and 2 percent, respectively, of the income on all returns.

The 5,214,000 returns with at least one taxpayer age 65 or over showed 8 percent of the $315,466,382,000 adjusted gross income reported on the 61,028,000 individual returns for 1960. However, the returns with age exemptions showed 45 percent of the dividends, 41 percent of the interest, 50 percent of the rents, 47 percent of the royalties, and 77 percent of the pensions and annuities reported by all taxpayers.

To obtain data reported by taxpayers age 65 or over, returns with either one or two exemptions for age were segregated from returns without such exemptions. Returns with age exemptions included joint returns of husbands and wives whether one or both showed an exemption for age. Of the 5,214,000 returns with age exemptions, 3,107,000 were joint returns. Among these returns, there was 1,454,000 returns on which both husband and wife reported an age exemption, therefore, 6,668,000 persons claimed an exemption for age on the 1960 returns. This compares with 6,273,000 persons who claimed age exemptions for the income year 1956.

Three basic tables were compiled from the returns with at least one taxpayer age 65 or over. Data are distributed by adjusted gross income classes in these tables. Table 18 shows sources of income, exemptions, taxable income, and tax items. Table 19 shows the deductions reported by the taxpayers who elected to itemize deductions. Table 20, shows the total number of exemptions and number of dependents reported on joint returns, returns of single persons not head of household or surviving spouse, and all other returns with at least one taxpayer age 65 or over.

ITEMIZED NONBUSINESS DEDUCTIONS

Continuing a trend evident in recent years, the proportion of all returns with itemized deductions increased again in 1960. Taxpayers claimed itemized deductions on 24,083,000 of the 1960 returns, 1,573,000 more than the number of itemized deduction returns for 1959. Itemized deductions returns comprised 39.5 percent of the 61,028,000 returns filed for 1960.

Total itemized deductions for 1960 were $35,313,129,000, which was $3,295,792,000 higher than the deductions itemized for 1959. The deductions claimed were 19.5 percent of the adjusted gross income of $181,131,130,000 reported on these returns. The average total deduction per return was $1,466.

Table L.—TOTAL ITEMIZED DEDUCTIONS: 1960 AND 1959
[Taxable and nontaxable returns]

Income year	Total number of returns	Returns with itemized deductions		Total itemized deductions	
		Number	Percent of total	Amount (Thousand dollars)	Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)
1960	61,027,931	24,083,263	39.5	35,313,129	19.5
1959	60,271,297	22,510,245	37.3	32,017,337	19.1

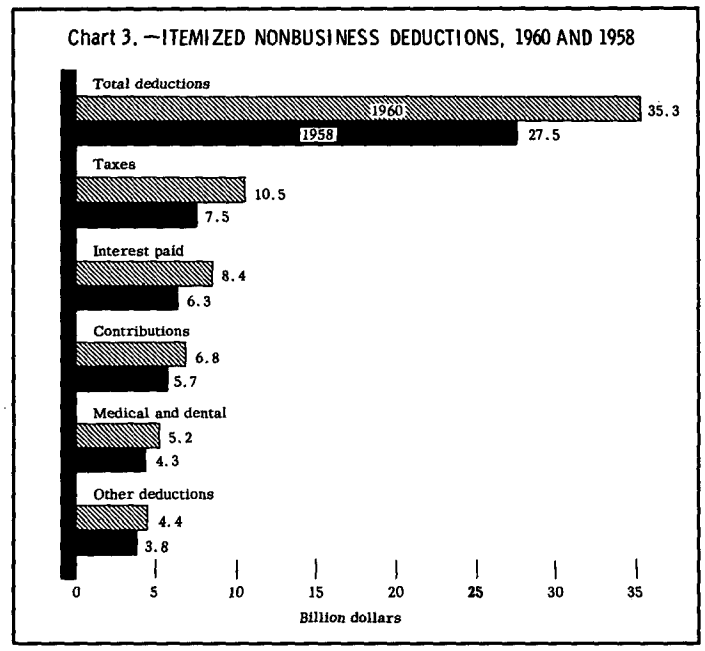


Table L shows a comparison of the number of returns and the itemized deductions for the tax year 1960 with those for 1959.

Chart 3 shows the total itemized deductions and the specific deductions for 1958 and 1960. Detailed itemized deductions for 1959 are not available for comparison.

Total itemized deductions increased from $27,497,908,000 for 1958 to $32,017,337,000 for 1959, and to $35,313,129,000 for 1960.

The largest deduction for 1958 and also for 1960 was taxes, and this deduction showed a greater increase in the 2-year period than any other deduction item. The 1960 deduction was about 41 percent higher than the 1958 figure.

For the current year, taxes were deducted on 98 percent of the itemized deduction returns, contributions on 96 percent, interest paid on 78 percent, and medical expense on 60 percent.

CONTRIBUTIONS

About 96 returns of every 100 with itemized deductions for 1960 had a deduction for contributions. The total deduction for contributions was $6,750,326,000 reported on 23,106,000 returns. Description of the allowable deduction is given among the itemized deductions later in this report.

In general, contributions equaling 20 percent of adjusted gross income were allowed as a deduction. However, there was an additional allowance to the extent of 10 percent of adjusted gross income, if the extra contributions consisted of gifts to special organizations: churches, tax-exempt educational institutions or hospitals, and organizations directly engaged in continuous medical research. Under certain conditions, an unlimited deduction for contributions was allowed if the taxpayer met the specific provisions.

Table M presents the number of returns and total amount of deductions for contributions by adjusted gross income classes, together with returns that showed contributions to be in excess of 20 percent of adjusted

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Table M.—DEDUCTIBLE CONTRIBUTIONS IN EXCESS OF 20 PERCENT OF ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with contributions	Deduction for contributions (Thousand dollars)	Returns with deduction for contributions exceeding 20 percent of adjusted gross income	
			Number of returns	Amount in excess of 20 percent (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total	23,106,299	6,750,326	200,993	182,607
Taxable returns, total	21,483,852	6,392,606	101,130	114,095
$600 under $1,000	49,627	3,245	[1]	[1]
$1,000 under $1,500	221,264	19,392	6,256	526
$1,500 under $2,000	334,417	37,631	6,320	725
$2,000 under $2,500	493,315	64,402	7,391	893
$2,500 under $3,000	694,681	101,117	7,130	1,108
$3,000 under $3,500	876,516	138,994	6,728	1,149
$3,500 under $4,000	1,034,223	178,163	5,826	1,520
$4,000 under $4,500	1,219,385	223,126	6,918	1,409
$4,500 under $5,000	1,352,975	260,393	6,125	1,294
$5,000 under $6,000	3,216,712	649,749	7,497	2,100
$6,000 under $7,000	2,991,316	668,878	7,459	2,672
$7,000 under $8,000	2,302,590	566,785	4,734	1,748
$8,000 under $9,000	1,689,010	468,841	3,097	1,045
$9,000 under $10,000	1,173,729	365,576	2,501	1,399
$10,000 under $15,000	2,432,924	935,476	6,722	4,259
$15,000 under $20,000	610,062	342,695	3,188	3,175
$20,000 under $25,000	273,670	200,671	1,840	2,814
$25,000 under $50,000	396,949	469,246	4,703	9,985
$50,000 under $100,000	96,631	272,761	3,130	12,275
$100,000 under $150,000	13,824	102,504	1,185	7,666
$150,000 under $200,000	4,298	56,340	538	5,566
$200,000 under $500,000	4,731	134,457	962	19,265
$500,000 under $1,000,000	716	53,122	189	8,962
$1,000,000 or more	287	79,042	88	22,504
Nontaxable returns, total	1,622,447	357,720	99,863	68,512
Under $600	25,206	2,426	12,332	1,077
$600 under $1,000	103,416	9,272	13,682	1,062
$1,000 under $1,500	185,542	22,082	18,333	2,311
$1,500 under $2,000	217,535	31,095	14,715	2,513
$2,000 under $2,500	223,261	34,604	13,205	1,954
$2,500 under $3,000	215,613	37,865	9,122	1,907
$3,000 under $3,500	165,807	34,170	5,272	1,273
$3,500 under $4,000	140,043	29,094	3,465	710
$4,000 under $4,500	108,936	24,483	2,937	682
$4,500 under $5,000	79,006	20,572	1,938	1,606
$5,000 or more	158,082	112,057	4,862	53,417
Returns under $5,000	7,740,768	1,272,126	148,298	23,755
Returns $5,000 under $10,000	11,525,390	2,765,416	29,490	11,257
Returns $10,000 or more	3,840,141	2,712,784	23,205	147,595

See text for "Description of the Sample and Limitations of the Data."
[1] Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

gross income. For 1960, there were 201,000 returns on which the deduction was more than 20 percent of adjusted gross income and the excess contributions were $182,607,000. These returns represented less than 1 percent of the total number of returns with a deduction for contributions. One-half of the returns with excess contributions were taxable returns on which 62 percent of the excess contributions occurred.

Basic table 9 presents a frequency distribution of the returns with a deduction for contributions for 1960, in which the combined taxable and nontaxable returns are cross classified by adjusted gross income classes and by size of the deduction for contributions.

MEDICAL DEDUCTION AND EXPENDITURE

Within certain limitations, a deduction for unreimbursed medical and dental expense was allowed taxpayers who itemized their deductions. An income tax law change permitted, for 1960, the deduction of medical expenses paid for a dependent parent age 65 or over without the reduction of 3 percent of adjusted gross income.

With this change in law, a revised medical schedule was incorporated into the section for listing itemized deductions on Forms 1040 and 1040W. Also, a new "Medical and Dental Expense Statement," Form 2948 (a facsimile is included on page 160), was provided for taxpayers who were entitled to the larger deduction for expenses paid for persons listed in Group I below. For all persons with medical and dental expenses who were in Group II below, the revised schedule on Forms 1040 and 1040W was simpler to use than the "Medical and Dental Expense Statement."

Persons in Group I included (1) taxpayer and wife if either was 65 years of age or older, and (2) each 65-year-old (or over) dependent parent of the taxpayer or his wife. Persons in Group II included (1) taxpayer and wife if both were under 65 years of age, (2) dependent parents, who are under 65 years of age, of taxpayer or wife, and (3) all other dependents regardless of age. Both groups include persons under 65 years of age and persons 65 years or older. However, persons age 65 or over predominate in Group I and persons under 65 predominate in Group II. A taxpayer may have paid medical expenses for persons in either Group I or both groups.

Data were taken from all medical schedules on the 1960 returns or attached thereto, regardless of whether there was an allowable deduction used in computing taxable income. On the other hand, medical expense data could not be included for taxpayers who took a medical deduction, but failed to supply the expense schedule.

In table N, the entire cost of drugs and of medical and dental care is shown separately for persons in each of the two groups, I and II above. These costs are the entire expenditure reported by the taxpayer whether or not such expenses resulted in an allowable deduction.

The entire medical expenditure reported on medical schedules was $8,595,130,000. About 48 percent of this expenditure was on returns with adjusted gross income $5,000 under $10,000. Returns with income under $5,000 showed 29 percent of the expenditure, and returns with income of $10,000 or more showed the remaining 23 percent.

Total drug cost included in the expenditure was $1,734,369,000, most of which was for persons in Group II, representing, in general, drugs for persons under 65 years of age.

Percentage limitations or a specified maximum amount determined the allowable medical and dental expense deduction shown in table N. For the purpose of determining medical expense to be used for the deduction, drugs and medicine were included only to the extent that they exceeded 1 percent of adjusted gross income. Nevertheless the drug cost in table N is the entire cost before the application of the 1 percent rule. The medical and dental cost for persons in Group I were included in full as medical expense. The medical and dental expense for persons in Group II could be considered as medical expense only to the extent that it exceeded 3 percent of adjusted gross income. Table N shows the entire cost before applying this rule. The medical expense in excess of the amount excluded by the foregoing percentage limitations was subject to a maximum allowance for a deduction, based on marital status and number of dependents. A detailed description of the computation of the allowable deduction for medical and dental expense is shown later in this report.

Because of the variation between returns with medical schedules which may or may not have resulted in a deduction, and returns with a deduction but no schedule available, the entire expenditure is not precisely related to the deduction.

Table N.—MEDICAL DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Deduction for medical and dental expense (Thousand dollars)	Medical expenditure for persons in group I						Medical expenditure for persons in group II						Entire expenditure (Thousand dollars)	
			Drug cost		Medical and dental cost		Drug and medical cost		Drug cost		Medical and dental cost		Drug and medical cost			
			Number of returns	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)	
1	Grand total	5,219,185	1,150,198	196,740	1,793,091	1,260,295	1,844,330	1,457,035	9,787,846	1,537,629	12,872,877	5,600,466	13,021,130	7,138,095	8,595,130	1
2	Taxable returns, total	4,431,946	831,163	145,132	1,325,989	893,299	1,361,283	1,038,431	9,140,351	1,440,685	12,044,491	5,203,129	12,175,413	6,643,814	7,682,245	2
3	$600 under $1,000	2,441	22,128	1,647	35,372	4,899	2,952	346	17,925	870	23,351	2,410	25,209	3,280	3,311	3
4	$1,000 under $1,500	24,725					34,147	6,200	107,175	8,059	148,462	24,296	153,041	32,355	32,670	4
5	$1,500 under $2,000	47,478					47,032	11,128	154,022	14,669	197,504	41,365	203,810	56,034	62,234	5
6	$2,000 under $2,500	82,526	29,570	2,791	44,542	8,337			246,206	26,418	319,043	73,906	323,202	100,324	111,452	6
7	$2,500 under $3,000	129,193	45,368	5,228	68,744	16,120	70,442	21,348	339,265	39,612	435,569	116,236	442,670	155,848	177,196	7
8	$3,000 under $3,500	172,230	58,512	7,635	85,285	22,805	86,982	30,440	428,085	52,322	558,238	162,013	564,674	214,335	244,775	8
9	$3,500 under $4,000	213,403	69,467	10,614	100,687	31,846	102,645	42,460	499,867	65,449	646,028	205,702	655,456	271,151	313,611	9
10	$4,000 under $4,500	252,114	72,559	10,111	103,374	35,922	107,261	46,033	578,580	77,326	754,260	252,859	763,848	330,185	376,218	10
11	$4,500 under $5,000	278,353	59,856	9,125	85,796	31,865	89,150	40,990	663,679	91,291	855,634	303,027	864,399	394,318	435,308	11
12	$5,000 under $6,000	639,689	118,503	20,113	167,477	73,382	171,925	93,495	1,525,304	224,925	1,988,428	743,063	2,012,145	967,988	1,061,483	12
13	$6,000 under $7,000	584,727	84,417	15,727	124,763	56,713	128,478	72,440	1,373,018	214,911	1,801,220	739,964	1,815,318	954,875	1,027,315	13
14	$7,000 under $8,000	439,638	57,647	11,763	88,304	47,652	91,497	59,415	1,001,367	166,344	1,315,944	586,013	1,326,788	752,357	811,772	14
15	$8,000 under $9,000	313,120	36,303	7,414	59,321	33,080	60,616	40,494	701,136	123,096	923,327	443,104	929,924	566,200	606,694	15
16	$9,000 under $10,000	231,653	25,980	5,768	43,521	31,624	44,515	37,392	455,634	87,420	607,817	321,396	613,460	408,816	446,208	16
17	$10,000 under $15,000	526,059	72,952	15,680	133,013	100,936	135,718	116,616	800,244	173,313	1,097,381	716,570	1,105,807	889,883	1,006,499	17
18	$15,000 under $20,000	170,738	29,506	7,095	59,316	57,228	60,508	64,323	146,812	40,178	211,923	200,412	213,782	240,590	304,913	18
19	$20,000 under $25,000	92,956	15,722	4,131	34,773	40,951	34,943	45,082	50,247	15,318	74,344	92,751	75,059	108,069	153,151	19
20	$25,000 under $50,000	153,235	24,341	7,249	61,996	84,941	62,607	92,190	45,791	16,317	74,413	133,425	74,990	149,742	241,932	20
21	$50,000 under $100,000	56,337	6,621	2,372	21,770	193,388	21,915	195,760	5,244	2,369	10,168	36,060	10,342	38,429	234,189	21
22	$100,000 under $150,000	10,547	933	337	4,293	9,497	4,301	9,834	528	342	1,027	5,584	1,061	5,926	15,760	22
23	$150,000 under $200,000	4,180	360	144	1,510	4,282	1,512	4,426	110	80	206	1,395	215	1,475	5,901	23
24	$200,000 under $500,000	5,325	353	138	1,782	6,071	1,784	6,209	105	49	192	1,464	199	1,513	7,722	24
25	$500,000 under $1,000,000	871	48	46	254	1,190	256	1,236	7	7	10	102	12	109	1,345	25
26	$1,000,000 or more	408	17	4	96	570	97	574	-	-	2	12	2	12	586	26
27	Nontaxable returns, total	787,239	319,035	51,608	467,102	366,996	483,047	418,604	647,495	96,944	828,386	397,337	845,717	494,281	912,885	27
28	Under $600	9,898	6,446	1,212	9,208	4,055	9,740	5,267	7,823	1,168	10,095	3,981	10,929	5,149	10,416	28
29	$600 under $1,000	22,340	8,707	958	13,567	4,808	14,200	5,766	46,753	4,949	61,532	14,292	63,793	19,241	25,007	29
30	$1,000 under $1,500	54,917	32,633	3,467	55,903	19,710	57,600	23,177	63,785	8,034	87,629	30,774	89,296	38,808	61,985	30
31	$1,500 under $2,000	86,143	57,639	7,365	89,668	40,777	91,495	48,142	75,688	10,818	92,516	35,895	96,303	46,713	94,855	31
32	$2,000 under $2,500	98,622	53,151	7,877	82,142	43,012	87,182	50,889	83,188	12,326	106,707	48,031	108,203	60,357	111,246	32
33	$2,500 under $3,000	95,669	59,585	9,740	80,512	44,633	83,333	54,373	69,504	10,192	90,291	44,353	93,584	54,545	108,918	33
34	$3,000 under $3,500	85,748	35,630	5,686	50,076	43,316	51,837	49,002	70,903	10,215	89,832	40,597	90,866	50,812	99,814	34
35	$3,500 under $4,000	72,635	22,953	3,606	28,701	29,711	29,363	33,317	60,580	9,215	80,163	45,127	80,830	54,342	87,659	35
36	$4,000 under $4,500	59,372	16,763	3,955	19,561	24,920	20,093	28,875	55,681	8,335	66,211	36,267	67,406	44,602	73,477	36
37	$4,500 under $5,000	41,480	7,803	1,721	10,927	15,640	11,029	17,361	39,995	6,841	49,155	26,705	49,255	33,546	50,907	37
38	$5,000 or more	160,415	17,725	6,021	26,837	96,414	27,175	102,435	73,595	14,851	94,255	71,315	95,252	86,166	188,601	38
39	Returns under $5,000	1,829,287	658,770	92,738	964,065	422,376	996,483	515,114	3,608,704	458,109	4,672,220	1,507,836	4,746,774	1,965,945	2,481,059	39
40	Returns $5,000 under $10,000	2,342,223	338,769	65,689	507,539	313,530	521,486	379,219	5,128,732	830,958	6,729,207	2,900,383	6,791,069	3,731,341	4,110,560	40
41	Returns $10,000 or more	1,047,675	152,659	38,313	321,487	524,389	326,361	562,702	1,050,410	248,562	1,471,450	1,192,247	1,483,287	1,440,809	2,003,511	41

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

Table O.—DEDUCTION FOR TAXES BY TYPES OF TAX AND ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Taxes deducted		Real estate taxes		State and local sales taxes		State income taxes		All other 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)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	Grand total	23,666,445	10,525,698	16,352,254	4,134,146	18,048,780	1,872,367	11,332,012	1,875,399	2,643,786	1
2	Taxable returns, total	21,942,071	10,004,720	15,191,237	3,832,413	16,872,931	1,801,099	10,966,212	1,837,281	2,513,927	2
3	$600 under $1,000	50,159	2,901	10,698	689	38,530	726	7,962	99	1,387	3
4	$1,000 under $1,500	227,891	20,500	55,679	6,178	171,239	4,592	55,570	762	8,968	4
5	$1,500 under $2,000	348,399	42,206	113,276	14,291	268,203	9,589	95,056	2,151	16,175	5
6	$2,000 under $2,500	510,782	72,756	197,966	25,763	386,271	15,919	164,750	3,718	27,356	6
7	$2,500 under $3,000	715,921	120,840	282,688	42,801	543,872	26,546	244,694	7,391	44,102	7
8	$3,000 under $3,500	904,670	176,416	408,576	61,748	678,628	37,466	347,146	11,683	65,519	8
9	$3,500 under $4,000	1,067,372	237,657	531,727	85,766	822,373	51,795	443,284	16,770	83,326	9
10	$4,000 under $4,500	1,262,294	311,661	678,695	111,490	955,226	66,275	546,182	24,039	109,857	10
11	$4,500 under $5,000	1,401,223	387,026	842,294	144,738	1,065,228	81,580	618,633	31,310	129,398	11
12	$5,000 under $6,000	3,303,702	1,061,929	2,238,054	412,904	2,491,977	219,395	1,561,290	86,967	342,663	12
13	$6,000 under $7,000	3,046,649	1,145,381	2,300,980	469,168	2,329,849	232,256	1,550,452	102,635	341,322	13
14	$7,000 under $8,000	2,332,831	1,011,067	1,843,466	423,348	1,790,168	199,866	1,279,441	107,031	280,822	14
15	$8,000 under $9,000	1,717,236	834,186	1,414,309	351,675	1,334,333	166,182	972,762	97,739	215,590	15
16	$9,000 under $10,000	1,188,801	646,617	1,012,469	277,001	940,061	128,000	695,533	84,185	157,431	16
17	$10,000 under $15,000	2,452,500	1,644,398	2,101,558	693,107	1,944,756	306,918	1,489,115	285,008	359,365	17
18	$15,000 under $20,000	615,917	594,646	514,753	238,422	485,763	91,210	387,280	163,910	101,104	18
19	$20,000 under $25,000	275,573	342,898	225,520	120,627	216,838	46,229	175,106	120,348	49,694	19
20	$25,000 under $50,000	399,058	740,156	321,553	230,665	313,877	80,145	255,244	331,303	98,043	20
21	$50,000 under $100,000	97,123	349,563	77,818	80,365	76,670	26,238	61,098	190,942	46,018	21
22	$100,000 under $150,000	13,903	95,914	10,946	20,233	10,975	5,128	8,965	57,901	12,652	22
23	$150,000 under $200,000	4,315	42,713	3,504	8,173	3,477	1,846	2,816	26,956	5,738	23
24	$200,000 under $500,000	4,746	75,054	3,868	12,741	3,818	2,376	3,171	49,256	10,681	24
25	$500,000 under $1,000,000	717	21,769	605	2,029	577	506	474	15,241	2,993	25
26	$1,000,000 or more	289	26,466	235	2,491	222	316	188	19,936	3,723	26
27	Nontaxable returns, total	1,724,374	520,978	1,161,017	281,733	1,175,849	71,268	365,800	38,118	129,859	27
28	Under $600	29,679	6,125	19,854	3,804	15,014	766	4,158	261	1,294	28
29	$600 under $1,000	113,269	18,423	61,312	11,951	68,865	2,013	13,949	308	4,151	29
30	$1,000 under $1,500	195,828	40,345	122,956	25,718	118,437	4,183	31,285	1,261	9,183	30
31	$1,500 under $2,000	225,263	53,404	151,519	33,135	143,151	5,918	41,391	3,076	11,275	31
32	$2,000 under $2,500	243,065	63,408	155,999	34,950	171,659	9,016	42,194	1,430	18,012	32
33	$2,500 under $3,000	226,016	62,415	151,002	35,049	154,214	8,218	50,661	3,094	16,054	33
34	$3,000 under $3,500	176,810	54,125	118,884	28,496	131,938	8,303	41,171	2,461	14,865	34
35	$3,500 under $4,000	149,640	49,407	107,510	26,873	109,025	7,700	33,447	2,282	12,552	35
36	$4,000 under $4,500	114,888	38,095	82,675	19,616	83,056	6,442	32,089	1,623	10,414	36
37	$4,500 under $5,000	83,193	29,065	59,447	14,431	60,717	5,009	24,657	1,650	7,975	37
38	$5,000 or more	166,723	106,166	129,859	47,710	119,773	13,700	50,798	20,672	24,084	38
39	Returns under $5,000	8,046,362	1,786,775	4,152,757	727,487	5,985,646	352,056	2,838,279	115,369	591,863	39
40	Returns $5,000 under $10,000	11,749,285	4,778,810	8,934,354	1,978,055	9,001,534	958,287	6,106,391	484,161	1,358,307	40
41	Returns $10,000 or more	3,870,798	3,960,113	3,265,143	1,428,604	3,061,600	562,024	2,387,342	1,275,869	693,616	41

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

TYPES OF TAXES

The revised schedule for itemized deductions on the 1960 returns, Forms 1040 and 1040W, listed three distinct types of taxes to be reported separately. These three were real estate taxes, State and local sales taxes, and State income taxes. Table O shows the three specific types of taxes classified by size of adjusted gross income, together with the amount of taxes unspecified by type and the total amount of taxes itemized in the deductions schedule. Taxes were the most frequent type of deduction itemized and amounted to more than any other single itemized category. The deduction for taxes, claimed on 23,666,000 returns, amounted to $10,525,698,000 or 30 percent of total itemized deductions. The largest of these specified types of taxes deducted was real estate taxes totaling $4,134,146,000 on 16,352,000 returns. The second largest tax reported was State income taxes totaling $1,875,399,000 on 11,332,000 returns. State and local sales taxes of $1,872,367,000 were deducted on 18,049,000 returns. Although amounting to less than either of the other two types of taxes, State and local sales taxes deduction was reported more frequently. Seventy-six percent of the returns with deduction for taxes showed State and local sales taxes. The 18,049,000 returns with State and local sales taxes are distributed by size of sales tax deduction in table P. The largest number of returns among the 17 class intervals for size of sales tax is 2,279,000 returns in the size class $100 under $125.

OTHER DEDUCTIONS BY TYPE

An analysis was made of the items reported in the other deductions part of the schedule of deductions itemized by taxpayers, and the amounts for the following six types of deductions were tabulated: casualty and theft losses, child care, alimony paid, employee business expense, entertainment expense, and educational expense. The result of this analysis of other deductions is presented in table Q.

Casualty and theft losses were the net losses on nonbusiness property resulting from fire, shipwreck, or automobile accident; natural forces such as flood, storm, hurricane, tornado, mine cave-in, and sonic boom; and theft or embezzlement of money and property. The deduction was limited to the net loss sustained. Though the loss was measured by the difference between the fair market value of property just before the casualty and its fair market value immediately after the casualty, the deductible loss could not exceed the cost or other adjusted basis of the property reduced by insurance or other reimbursement received. The deduction claimed for casualty and theft losses was $450,402,000 occurring on 2,280,000 returns.

Child care was an allowable deduction in the case of employed women (married or single) and widowers (including those divorced or legally separated) for expenses paid for the care of a dependent child under 12 years of age, or a dependent incapable of caring for himself, while the taxpayer was gainfully employed. In either case, the taxpayer must be entitled to the

Table P.—NUMBER OF RETURNS WITH STATE AND LOCAL SALES TAXES, BY ADJUSTED GROSS INCOME CLASSES AND SIZE OF SALES TAXES

	Adjusted gross income classes	Number of returns with deduction for State and local sales taxes	Number of returns by size of State and local sales tax															
			Under $10	$10 under $20	$20 under $30	$30 under $40	$40 under $50	$50 under $60	$60 under $70	$70 under $80	$80 under $90	$90 under $100	$100 under $125	$125 under $150	$150 under $175	$175 under $200	$200 under $250	$250 under $300	$300 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	Grand total	18,048,780	196,723	569,291	938,283	1,169,368	1,259,559	1,324,414	1,408,233	1,446,815	1,121,684	1,059,497	2,279,080	1,563,198	1,159,098	818,505	885,460	417,585	431,987
2	Taxable returns, total	16,872,931	172,469	464,436	768,198	997,890	1,112,109	1,199,972	1,312,189	1,370,202	1,070,727	1,020,403	2,207,614	1,525,148	1,134,697	806,923	873,758	412,653	423,543
3	$600 under $1,000	38,530	6,566	18,847	7,806	3,153	12,671	7,530	2,720	-	-	-	-	-	-	-	-	-	-
4	$1,000 under $1,500	171,239	8,394	55,131	54,213	25,771				4,046	3,022	2,554	5,542	3,052	3,554		-	-	-
5	$1,500 under $2,000	268,203	6,578	40,746	79,914	68,007	29,058	14,237	8,495	7,098						4,909	3,124		
6	$2,000 under $2,500	386,271	6,869	28,656	95,301	99,294	64,607	35,137	20,257	8,334	7,500	2,691	9,361	2,952				5,573	2,229
7	$2,500 under $3,000	543,872	7,101	25,554	80,893	118,756	109,766	67,546	54,691	27,072	13,254	9,057	15,010	6,075	3,153				
8	$3,000 under $3,500	678,628	9,950	19,066	43,639	137,407	120,362	119,672	78,374	50,730	27,617	21,444	25,637	11,255	6,205	3,023	3,484		
9	$3,500 under $4,000	822,373	7,032	26,250	40,787	109,380	127,812	123,561	116,082	85,507	55,003	36,939	50,453	22,134	9,572	4,489	5,012		
10	$4,000 under $4,500	955,226	9,920	24,081	43,260	66,369	161,970	129,406	119,255	112,416	76,118	54,297	84,454	36,500	18,003	7,831	6,205		2,952
11	$4,500 under $5,000	1,065,228	7,571	23,415	36,611	51,742	129,503	131,876	142,607	164,865	62,021	84,802	120,574	56,131	28,269	11,285	8,539	3,022	2,395
12	$5,000 under $6,000	2,491,977	23,549	49,892	71,724	94,289	126,668	287,371	277,714	296,855	244,049	206,206	370,696	222,886	115,128	48,155	33,992	12,812	9,991
12	$6,000 under $7,000	2,329,849	20,365	40,869	56,799	74,906	80,100	116,997	257,759	246,756	211,566	190,079	420,618	275,466	157,702	94,760	57,064	16,426	11,617
13	$7,000 under $8,000	1,790,168	18,244	32,340	49,888	49,107	43,354	54,779	102,477	193,798	132,481	153,280	353,101	187,691	185,758	102,306	97,253	21,073	13,238
14	$8,000 under $9,000	1,334,333	10,020	19,036	34,401	28,065	36,126	31,861	47,577	69,269	125,497	97,068	233,627	192,972	150,069	114,546	98,280	32,180	13,739
15	$9,000 under $10,000	940,061	6,175	12,807	17,381	16,933	20,303	22,824	24,714	30,303	42,211	78,179	185,195	154,158	90,343	94,179	95,901	34,475	13,980
16	$10,000 under $15,000	1,944,756	17,366	33,410	37,885	38,334	35,671	39,194	43,436	52,044	54,521	63,636	259,196	285,923	260,002	200,179	278,331	147,421	98,207
17	$15,000 under $20,000	485,763	3,495	7,525	9,361	9,121	7,267	9,408	8,320	11,308	9,025	10,529	38,284	38,598	63,445	61,551	83,200	54,310	61,016
18	$20,000 under $25,000	216,838	1,519	3,089	3,627	2,854	3,162	3,430	3,459	3,938	2,791	4,354	14,395	13,600	17,548	24,377	42,898	29,294	42,503
19	$25,000 under $50,000	313,877	1,396	3,195	3,807	3,608	3,090	4,115	3,535	4,941	3,442	4,424	18,034	13,392	21,236	29,925	49,509	45,746	100,482
20	$50,000 under $100,000	76,670	299	449	766	654	504	846	585	774	511	724	2,858	2,002	4,128	4,734	9,535	8,711	38,590
21	$100,000 under $150,000	10,975	34	36	85	89	70	115	78	88	59	94	362	243	361	457	864	1,014	6,926
22	$150,000 under $200,000	3,477	10	20	30	20	24	30	26	25	13	20	93	56	98	103	264	279	2,366
23	$200,000 under $500,000	3,818	15	18	16	25	19	32	25	31	20	22	99	51	104	105	263	268	2,705
24	$500,000 under $1,000,000	577	1	3	3	3	2	5	-	4	3	2	19	9	16	8	29	34	436
25	$1,000,000 or more	222	-	1	1	3	-	-	3	-	3	2	6	2	3	1	11	15	171
26	Nontaxable returns, total	1,175,849	24,254	104,855	170,085	171,478	147,450	124,442	96,044	76,613	50,957	39,094	71,466	38,050	24,401	11,582	11,702	4,932	8,444
27	Under $600	15,014	8,871	2,832	3,193	7,150	6,507	2,199	3,324	1,667	4,880	3,494	1,999	-	2,269	-	2,293	-	2,490
28	$600 under $1,000	68,865		25,797	15,648								2,792	3,194		-		-	
29	$1,000 under $1,500	118,437	3,325	31,787	32,799	19,701	8,585	5,821	4,950	2,461			2,370			1,235			
30	$1,500 under $2,000	143,151	2,361	20,463	41,297	27,574	18,526	8,516	7,250	5,717	5,814	3,826	6,677	1,697	1,928				
31	$2,000 under $2,500	171,659	2,490	9,070	39,124	31,579	28,147	18,948	13,666	8,287									
32	$2,500 under $3,000	154,214	4,020	4,629	18,818	32,340	28,650	18,681	17,338	10,704	4,920	3,856	5,698	2,893	1,928	1,336	1,466	1,801	2,465
33	$3,000 under $3,500	131,938		4,057	6,677	24,785	23,869	19,501	11,880	10,975	7,581	3,424	6,888	5,181	2,561				
34	$3,500 under $4,000	109,025		2,561	3,655	15,051	11,523	16,577	13,568	9,479	7,782	8,043	9,141	4,792	1,567	3,757	2,229		
35	$4,000 under $4,500	83,056	3,187		2,992	6,545	10,083	12,922	6,990	9,840	7,813	5,914	10,473	3,595	4,488		1,797		-
36	$4,500 under $5,000	60,717		3,659	5,882	2,662	8,335	8,154	6,145	4,359	5,412	5,613	6,368	3,595					
37	$5,000 or more	119,773				4,091	3,225	13,123	10,933	13,124	6,755	4,924	19,060	13,103	9,660	5,254	3,917	3,131	3,489
38	Returns under $5,000	5,985,646	93,668	365,104	648,589	847,266	899,974	740,284	627,592	523,557	288,737	245,954	363,437	163,046	83,497	37,865	34,149	10,396	12,531
39	Returns $5,000 under $10,000	9,001,534	78,886	156,339	234,112	267,286	309,674	526,819	721,038	849,602	762,355	729,736	1,581,874	1,045,794	708,267	459,057	386,013	119,687	64,995
40	Returns $10,000 or more	3,061,600	24,169	47,848	55,582	54,816	49,911	57,311	59,603	73,656	70,592	83,807	333,769	354,358	367,334	321,583	465,298	287,502	354,461
41																			

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

Table Q.—TYPE OF DEDUCTIONS REPORTED AS OTHER ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Other deductions (Thousand dollars)	Casualty and theft losses		Child care		Alimony paid		Unreimbursed expenses						Miscellaneous deductions (Thousand dollars)	
									Employee business expense		Entertainment expense		Educational expense			
			Number of returns	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)	
1	Grand total	4,401,712	2,279,696	450,402	272,009	103,117	132,474	219,290	12,720,477	2,267,319	278,282	99,691	503,008	90,183	1,171,710	1
2	Taxable returns, total	4,054,517	2,195,995	384,100	244,155	92,322	125,153	204,299	12,251,291	2,158,065	269,157	98,006	487,922	85,557	1,032,168	2
3	$600 under $1,000	1,546	(1)	(1)	-	-	-	-	14,387	931	(1)	(1)	(1)	(1)	374	3
4	$1,000 under $1,500	12,612	13,826	1,574	-	-			87,853	7,474	-	-	5,070	435	2,999	4
5	$1,500 under $2,000	24,503	19,067	2,610	3,515	1,306	2,023	1,593	138,847	13,447	(1)	(1)	5,074	1,210	5,516	5
6	$2,000 under $2,500	40,851	29,231	4,412	10,140	3,995			207,535	20,102			6,931	1,710	9,469	6
7	$2,500 under $3,000	63,827	45,283	5,211	14,388	5,345	2,591	1,544	318,503	34,858	3,456	346	13,394	2,620	13,903	7
8	$3,000 under $3,500	90,539	62,431	10,509	19,600	7,395	2,892	1,882	406,582	48,266	2,330	187	11,678	2,409	19,891	8
9	$3,500 under $4,000	113,659	73,189	12,201	33,502	12,472	(1)	(1)	517,077	59,160	3,956	549	17,321	3,820	24,188	9
10	$4,000 under $4,500	152,576	105,072	18,038	42,107	15,912	5,946	4,167	671,761	81,116	4,920	835	23,590	3,763	28,745	10
11	$4,500 under $5,000	178,947	113,294	18,074	33,207	10,994	5,182	5,236	793,423	97,373	9,800	1,162	26,610	5,974	40,134	11
12	$5,000 under $6,000	447,423	293,697	45,891	29,017	10,841	9,358	8,166	2,080,379	273,293	18,701	2,705	65,382	11,351	95,176	12
13	$6,000 under $7,000	463,551	294,138	40,804	25,828	10,359	16,085	15,184	1,984,758	288,058	26,559	4,102	70,211	9,596	95,448	13
14	$7,000 under $8,000	402,080	257,956	38,194	14,763	6,287	11,189	10,851	1,519,144	246,437	20,644	6,184	51,317	8,550	85,577	14
15	$8,000 under $9,000	324,003	196,939	29,745	5,543	1,541	11,014	13,592	1,073,029	198,770	21,248	5,019	41,272	7,730	67,606	15
16	$9,000 under $10,000	243,534	147,696	25,110	3,687	1,918	7,270	8,054	705,243	144,649	20,571	4,291	38,735	6,902	52,610	16
17	$10,000 under $15,000	594,496	346,587	58,804	7,315	3,199	23,286	33,559	1,306,100	316,024	62,588	19,552	86,773	14,566	148,792	17
18	$15,000 under $20,000	209,628	86,893	20,703	645	285	8,647	17,818	221,232	90,863	27,958	12,151	16,949	2,990	64,818	18
19	$20,000 under $25,000	124,414	36,021	10,185	372	182	5,660	16,382	78,652	46,963	15,161	9,060	3,734	817	40,825	19
20	$25,000 under $50,000	264,524	52,823	20,322	441	235	7,974	32,781	95,469	94,441	21,311	17,458	2,416	704	98,583	20
21	$50,000 under $100,000	155,333	15,517	11,700	68	44	2,658	18,573	23,835	50,361	6,353	9,727	420	216	64,712	21
22	$100,000 under $150,000	50,000	2,845	3,356	11	7	545	5,328	4,238	17,196	1,038	2,146	36	66	21,901	22
23	$150,000 under $200,000	24,486	967	1,590	2	1	164	2,631	1,302	6,988	315	1,072	5	1	12,203	23
24	$200,000 under $500,000	46,884	1,198	3,075	4	4	227	4,478	1,595	14,243	336	1,068	10	5	24,011	24
25	$500,000 under $1,000,000	11,709	184	638	-	-	35	970	249	3,499	38	186	-	-	6,416	25
26	$1,000,000 or more	13,392	77	1,220	-	-	10	241	98	3,553	17	107	-	-	8,271	26
27	Nontaxable returns, total	347,195	83,701	66,302	27,854	10,795	7,321	14,991	469,186	109,254	9,125	1,685	15,086	4,626	139,542	27
28	Under $600	1,219	(1)	(1)	-	-	(1)	(1)	2,661	406	-	-	(1)	(1)	424	28
29	$600 under $1,000	7,653	2,691	2,240	(1)	(1)			24,685	2,370					2,371	29
30	$1,000 under $1,500	13,229	4,088	1,401			2,129	1,991	33,673	3,319					6,193	30
31	$1,500 under $2,000	20,748	8,408	3,929	1,928	705			45,850	6,525					9,432	31
32	$2,000 under $2,500	26,199	11,125	4,598	5,906	2,610			55,185	6,984	6,529	750	11,399	3,612	11,045	32
33	$2,500 under $3,000	26,057	8,143	4,151	(1)	(1)			57,499	9,732					9,384	33
34	$3,000 under $3,500	24,853	10,313	3,829	5,679	2,696			47,866	7,719					8,527	34
35	$3,500 under $4,000	27,530	9,383	4,473	4,187	1,447	3,726	6,444	46,376	8,295					11,709	35
36	$4,000 under $4,500	25,987	6,446	3,986	2,821	1,185			45,410	8,613					9,806	36
37	$4,500 under $5,000	21,700	5,755	4,519	3,388	955			35,967	10,309					5,481	37
38	$5,000 or more	152,020	16,847	32,910			1,366	6,496	74,014	44,982	2,596	935	3,587	951	65,170	38
39	Returns under $5,000	874,235	529,311	106,155	182,552	67,638	26,986	24,186	3,551,140	426,999	32,848	3,928	122,161	25,738	219,591	39
40	Returns $5,000 under $10,000	1,983,207	1,206,001	199,299	80,565	31,461	56,084	60,111	7,434,679	1,183,814	109,851	22,684	270,401	44,942	440,896	40
41	Returns $10,000 or more	1,544,270	544,384	144,948	8,892	4,018	49,404	134,993	1,734,658	656,506	135,583	73,079	110,446	19,503	511,223	41

See text for "Description of the Sample and Limitations of the Data."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

dependency exemption for the person who is being cared for. The deduction was limited to $600, regardless of the number of dependents cared for, but could not exceed the expenses paid. This deduction was allowed a working wife only if (1) she filed a joint return with her husband, and (2) their combined adjusted gross income was less than $5,100. However, neither limitation applied if the husband was incapable of self-support because he was mentally or physically defective. There were 272,000 returns with child care expense deduction of $103,117,000.

Alimony paid was deducted, under certain circumstances, for alimony payments to the taxpayer's former spouse, or separate maintenance payments to the taxpayer's spouse. To be deductible, such payments must meet the provisions stipulated in the Income Tax Regulations. In general, payments must have been (1) required under the terms of the decree of divorce or separation, or a written instrument incident to such decree; (2) paid in discharge of a legal obligation based on the marital relationship; (3) paid after the decree; and (4) made periodically. The deduction did not include payments which have been specified as support of minor children, lump sum cash settlements required by the decree or agreement, payments before the decree, payments accruing before the decree and paid subsequently, nor any payment not required by the decree or agreement. Alimony paid was reported on 132,000 returns with a deduction of $219,290,000.

The three deductions pertaining to employee expenses--employee business expense, entertainment expense, and educational expenses--reported in the schedule for other deductions were only part of the employee expenses. A large amount of employee expense was deducted from gross salaries and wages and thereby excluded from adjusted gross income. Consequently, employee expenses reported in other deductions were only the portion which could not be deducted from salaries and wages. Self-employed persons reported similar expenses in schedules C and F, which were not included in the analysis of the taxpayers' other deductions shown in table Q.

Employee business expense included expenses pertaining to employment that were not deductible from gross income in computing adjusted gross income, but deductible only to the extent that the expenses were in excess of the employer's allowance or reimbursement. Along with unreimbursed expenses, employees deducted cost of special apparel and equipment (required by ballplayers, firemen, police officers, letter carriers, nurses, faculty members of military schools, transportation employees, and commercial fishermen), membership dues paid to professional societies and union dues, fees paid to employment agencies, subscription expenses paid to professional journals, and cost of safety equipment, small tools, and materials for the job. Employee business expenses occurred in the other deduction schedule on 12,720,000 of the itemized deduction returns. This was over one-half of the total number of itemized deduction returns for the year. Employee business expense occurred much more often than any of the other five selected deductions. The deduction amounted to $2,267,319,000.

Entertainment expense, incurred in the course of the taxpayer's employment, which was directly related to the operation of his employer's business, could be deducted in other deductions if not reimbursed. A salaried employee must show that his employer required or expected him to incur entertainment expense in connection with his work in order to have this deduction. Entertainment expense of $99,691,000 was deducted on 278,000 returns.

Educational expense was allowed if incurred for the purpose of (1) maintaining or improving skills required for present employment, or (2) meeting the employer's requirements, or requirements of law or regulations, imposed as a condition for retention of the employee's salary, status, or employment. The taxpayer must have been currently employed to obtain this deduction. Cost of travel, meals, and lodging were deducted in compiling adjusted gross income, so that, only nonreimbursed expenditures for tuition, books, laboratory fees, dues to professional societies, and the like were reported in the other deduction schedule. Deduction of $90,183,000 for educational expense was claimed on 503,000 returns.

Miscellaneous deductions were those remaining in the schedule for other deductions after the above six selected deductions were extracted. Significant among these were the share of interest and taxes paid by a tenant-stockholder in a cooperative housing corporation, gambling losses to the extent of gains in adjusted gross income, amortization of bond premium, expense connected with production or collection of income, expense of management or protection of property held for the production of income, safety deposit rental, and tax return preparation expense, as well as any other authorized nonbusiness deduction not elsewhere reported.

MARITAL STATUS OF TAXPAYER

Table R shows the number of returns for 1960 and the amounts of adjusted gross income and taxable income for each of the five marital groups. Nearly 62 percent of all returns for 1960 were joint returns filed by husbands and wives. The 37,624,000 joint returns had adjusted gross income of $248,726,045,000. This was approximately 79 percent of the total adjusted gross income for 1960. Other married persons filed 2,038,000 separate returns, each independently from his spouse. These returns showed adjusted gross income of $6,705,700,000.

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

[Taxable and nontaxable returns]

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Total	61,027,931	100.0	315,466,382	171,627,771
Joint returns of husbands and wives	37,623,778	61.7	248,726,045	132,007,992
Separate returns of husbands and wives	2,037,562	3.3	6,705,700	3,760,156
Returns of heads of household	1,041,444	1.7	5,533,109	3,295,033
Returns of surviving spouse	101,624	0.2	435,891	214,027
Returns of single persons not head of household or surviving spouse	20,223,523	33.1	54,065,637	32,350,563

There were 20,224,000 returns filed by single persons not head of household or surviving spouse. Adjusted gross income on these returns was $54,065,637,000. Other unmarried persons who claimed status as head of household filed 1,041,000 returns with $5,533,109,000 adjusted gross income. There were 102,000 returns filed by widows and widowers who claimed status as surviving spouse and reported $435,891,000 adjusted gross income.

Table S.—NUMBER OF EXEMPTIONS BY MARITAL STATUS OF TAXPAYER AND TYPE OF EXEMPTION

[Taxable and nontaxable returns]

Marital status	Total number of exemptions	Number of exemptions for—		
		Taxpayers	Age and blindness	Dependents
	(1)	(2)	(3)	(4)
Total	175,305,206	98,651,709	6,761,819	69,891,678
Joint returns of husbands and wives	141,980,053	75,247,556	4,622,348	62,110,149
Separate returns of husbands and wives	3,609,203	2,037,562	61,531	1,510,110
Returns of heads of household	2,296,761	1,041,444	56,194	1,199,123
Returns of surviving spouse	280,703	101,624	8,200	170,879
Returns of single persons not head of household or surviving spouse	27,138,486	20,223,523	2,013,546	4,901,417

EXEMPTIONS

There were 175,305,000 exemptions claimed on the 1960 individual returns. This was 3,292,000 more exemptions than appeared on the 1959 returns. The exemptions for 1960 included 98,652,000 exemptions for taxpayers, 69,892,000 for dependents, and 6,762,000 for age and blindness. The per capita exemptions for taxpayers and dependents of 168,543,000 represented approximately the population covered by income tax returns.

Taxpayer exemptions for 1960 were 1,123,000 above those for 1959. Exemptions were claimed for 2,119,000 more dependents than for the preceding year, and the number of age and blind exemptions was 50,000 higher than last year.

In table S, the number of exemptions for 1960 are distributed by five marital groups and type of exemptions.

SOURCES OF DATA

Income and tax data in this report were estimated from a sample of unaudited individual income tax returns, Forms 1040, 1040W, and 1040A, filed by citizens and residents during the calendar year 1961 in the district offices of the Internal Revenue Service and with the Director of International Operations in the National Office. The sample represented all individual returns for the income year 1960 regardless of when filed. The majority of the returns showed income reported on the calendar year basis, but a relatively small number did have noncalendar accounting periods. Tentative returns and returns with no information regarding income and tax were eliminated from the tables. Amended returns were included only when the original returns were excluded.

An individual income tax return was required of every citizen or resident alien under 65 years of age (including minors) who had $600 or more of gross income for the year, every citizen or resident 65 years or over who had $1,200 or more gross income for the year, and every person regardless of age or gross income who had self-employment earnings of $400 or more during the tax year. Gross income, for the purposes of filing, included earned income from sources without the United States, even though tax exempt. Citizens of the United States and aliens who were bona fide residents of Puerto Rico filed a return if they met the income test. Persons with gross income below the filing requirement who had income tax withheld from wages filed a return to claim refund of tax, although not otherwise required to do so.

Three return forms were available for reporting the income for 1960. Form 1040A, the card-form, could be used by employees who had less than $10,000 total income consisting of wages reported on Withholding Statements (Form W-2) and not more than $200 of dividends, interest, and wages not subject to income tax withholding. Form 1040W, a 2-page form, could be used by persons whose income consisted of salaries and wages (regardless of amount) and not more than $200 of interest and dividends, but with no other income of any kind. Form 1040, a 4-page form with additional schedules, was available for persons who were not eligible to file either of the other forms, and for persons who chose to use this form for any reason.

For the income year 1960, there were 18,757,000 returns filed on Form 1040A, 7,363,000 on Form 1040W, and 34,908,000 on Form 1040, totaling 61,028,000 returns. There appears to have been considerable shift in the form of return used between 1959 and 1960. Returns, Forms 1040 and 1040A, increased and Form 1040W decreased in number this year.

Returns filed on Form 1040A showed an increase of approximately one-half million over the number for 1959. Increases occurred in both the under $5,000 adjusted gross income and the $5,000 or more adjusted gross income groups.

Table T.—NUMBER OF RETURNS BY FORM OF RETURN: 1960 AND 1959

[Taxable and nontaxable returns]

Form of return, type of deduction, and income group	1960	1959	Increase or decrease (-) 1960 over 1959
	(1)	(2)	(3)
Grand total	61,027,931	60,271,297	756,634
With standard deduction	36,944,668	37,761,052	-816,384
With itemized deductions (Forms 1040 and 1040W)	24,083,263	22,510,245	1,573,018
Returns on which tax table was used (included above)	27,055,809	27,673,872	-618,063
Form 1040A			
With standard deduction, total	18,756,624	18,301,586	455,038
Adjusted gross income under $5,000	15,519,212	15,183,763	335,449
Adjusted gross income $5,000 under $10,000	3,237,080	3,117,823	119,257
Adjusted gross income $10,000 or more	(1)	-	(1)
Form 1040W			
Total	7,362,867	8,150,137	-787,270
Adjusted gross income under $5,000	3,017,308	3,661,616	-644,308
Adjusted gross income $5,000 under $10,000	4,003,385	4,164,958	-161,573
Adjusted gross income $10,000 or more	342,174	323,563	18,611
With standard deduction, total	2,152,561	2,866,568	-714,007
Adjusted gross income under $5,000	1,284,138	1,822,600	538,462
Adjusted gross income $5,000 under $10,000	772,815	945,941	-173,126
Adjusted gross income $10,000 or more	95,608	98,027	-2,419
With itemized deductions, total	5,210,306	5,283,569	-73,263
Adjusted gross income under $5,000	1,733,170	1,839,016	-105,846
Adjusted gross income $5,000 under $10,000	3,230,570	3,219,017	11,553
Adjusted gross income $10,000 or more	246,566	225,536	21,030
Form 1040			
Total	34,908,440	33,819,574	1,088,866
Adjusted gross income under $5,000	16,906,489	17,096,307	-189,818
Adjusted gross income $5,000 under $10,000	13,025,833	12,263,604	762,229
Adjusted gross income $10,000 or more	4,976,118	4,459,663	516,455
With standard deduction, total	16,035,483	16,592,898	-557,415
Adjusted gross income under $5,000	10,252,459	10,667,509	-415,050
Adjusted gross income $5,000 under $10,000	4,446,353	4,583,908	-137,555
Adjusted gross income $10,000 or more	1,336,671	1,341,481	-4,810
With itemized deductions, total	18,872,957	17,226,676	1,646,281
Adjusted gross income under $5,000	6,654,030	6,428,798	225,232
Adjusted gross income $5,000 under $10,000	8,579,480	7,679,696	899,784
Adjusted gross income $10,000 or more	3,639,447	3,118,182	521,265

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

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

The number of returns filed on Forms 1040W decreased nearly 10 percent from the number of 1040W returns for 1959. The major reduction in 1040W returns was in the income group under $5,000 adjusted gross income; a lesser decline occurred in the income group $5,000 under $10,000 adjusted gross income. There was a slight increase in the number of Form 1040W returns with $10,000 or more adjusted gross income. The rules governing use of this form remained the same for both years.

The number of Form 1040 returns for 1960 was more than one million above the number filed on this form for 1959. The increase in the income categories $5,000 or more adjusted gross income, more than compensated for the fewer returns in the income group under $5,000 adjusted gross income, resulting in a net increase for this year.

Nonbusiness deductions were itemized on 24,083,000 returns, Form 1040 and Form 1040W, for 1960. This is the largest number of itemized deductions returns ever filed. The standard deduction was elected on 36,945,000 returns filed on the three income tax forms, 60.5 percent of the total number of returns. The use of the standard deduction continued to fall off as allowable deductions of more taxpayers exceeded the 10 percent standard deduction.

Income tax was determined from the tax table on 27,056,000 returns with adjusted gross income under $5,000 in the current year, a decrease of 618,000 from 1959. Tax table returns represented 44 percent of the total returns filed. Of all returns with adjusted gross income under $5,000, the area in which tax table usage is applicable on any of the three income tax forms, tax table returns constituted 76 percent. Both percentages are lower than the corresponding proportions for 1959.

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

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1960 were based on a stratified systematic sample of all Forms 1040, 1040W, and 1040A filed during 1961. The total sample consisted of 436,690 returns, about 0.71 percent of the total number filed for the year.

Sample selection.—To facilitate the administrative processing of returns for collection and audit purposes, uniform methods of classifying returns by type of form, presence or absence of business income, size of adjusted gross income, and taxpayment status were prescribed for each of the district offices and the Office of International Operations in Washington, D. C. These classifications also provided effective sampling strata since the characteristics on which the strata were based correlated highly with the principal income and tax characteristics being estimated. The sample design was adapted to fit these regular return sorting procedures.

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

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

[Taxable and nontaxable returns]

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Grand total, all returns	61,124,068	436,690	-
Form 1040A	18,801,795	56,701	3/1,000
Form 1040 and 1040W, adjusted gross income—			
Under $10,000:			
Nonbusiness	27,963,803	84,403	3/1,000
Schedules C and F	8,743,158	87,048	1/100
$10,000 under $50,000:			
Nonbusiness	3,730,622	110,336	3/100
Schedules C and F	1,377,713	40,194	3/100
$50,000 under $150,000:			
Nonbusiness	53,637	15,531	3/10
Schedules C and F	53,734	28,075	5/10
$150,000 and over:			
Nonbusiness	5,300	5,300	1/1
Schedules C and F	5,086	5,086	1/1
Prior year delinquent:			
Adjusted gross income under $50,000	389,039	3,835	1/100
Adjusted gross income $50,000 and over	181	181	1/1

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

Method of estimation.—Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 331.60 for Form 1040A returns was obtained by dividing the number of returns in the sample, 56,701, into the total number of returns filed, 18,801,795. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040, 1040W, and 1040A returns filed during the calendar year 1961.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table U, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 96,137 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weighted estimates were rounded.

Separate "weighting factors" were used for the national tabulations and for the State tabulations. Reports received from each field office showing the number of returns filed by sampling stratum were used to derive "weighting factors" for the State tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all field offices. The achieved sampling ratios varied sufficiently among districts to warrant using two separate series of weights. The use of two separate series of weights is the reason for slight differences between totals in the tables showing distributions by States and corresponding items in the national tables.

Sampling variability.—The data from returns showing adjusted gross income of $150,000 or more are not subject to sampling variability since all such returns

Table V.— RELATIVE SAMPLING VARIABILITY AT THE 95 PERCENT CONFIDENCE LEVEL OF STATISTICS OF INCOME—1960, INDIVIDUAL INCOME TAX RETURNS

Adjusted gross income classes	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Number or amount	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)
	Returns		Adjusted gross income		Taxable income		Income tax after credits	
					Amount (Thous. dol.)			
Grand total	61,027,931	0.02	[1]315,466,382	0.21	171,627,771	0.29	39,464,156	0.30
Returns with adjusted gross income, total	60,592,712	.03	316,557,566	.21	171,627,771	.29	39,464,156	.30
Under $600	3,991,109	1.63	1,305,762	1.84	-	-	-	-
$600 under $1,000	2,992,643	1.89	2,380,642	1.92	193,153	3.49	38,581	3.50
$1,000 under $1,500	3,941,738	1.64	4,886,762	1.65	947,993	2.56	188,084	2.57
$1,500 under $2,000	3,414,629	1.77	5,972,361	1.78	1,535,169	2.62	301,822	2.65
$2,000 under $2,500	3,405,167	1.78	7,660,097	1.78	2,292,572	2.51	447,420	2.55
$2,500 under $3,000	3,518,964	1.75	9,672,543	1.75	3,310,213	2.35	648,374	2.38
$3,000 under $3,500	3,477,837	1.77	11,287,378	1.77	4,253,293	2.27	843,640	2.29
$3,500 under $4,000	3,399,180	1.80	12,745,813	1.80	5,214,743	2.21	1,042,674	2.24
$4,000 under $4,500	3,444,075	1.79	14,631,319	1.79	6,313,836	2.13	1,270,415	2.15
$4,500 under $5,000	3,422,448	1.80	16,250,277	1.80	7,397,669	2.07	1,493,236	2.09
$5,000 under $6,000	6,422,593	1.27	35,252,993	1.27	16,738,427	1.43	3,382,547	1.44
$6,000 under $7,000	5,291,911	1.42	34,280,872	1.42	17,453,362	1.53	3,537,387	1.54
$7,000 under $8,000	3,888,676	1.67	29,080,115	1.68	16,144,622	1.76	3,296,665	1.77
$8,000 under $9,000	2,757,554	2.01	23,372,451	2.01	13,768,610	2.08	2,833,581	2.09
$9,000 under $10,000	1,905,564	2.43	18,045,386	2.43	11,139,015	2.49	2,311,721	2.50
$10,000 under $15,000	3,641,612	.45	42,804,643	.46	28,753,744	.46	6,158,538	.47
$15,000 under $20,000	786,031	1.29	13,400,430	1.29	9,787,128	1.29	2,289,835	1.31
$20,000 under $25,000	323,785	2.07	7,198,994	2.08	5,465,777	2.08	1,395,203	2.14
$25,000 under $50,000	441,401	1.71	14,727,469	1.75	11,665,286	1.77	3,597,608	1.84
$50,000 under $100,000	101,272	1.18	6,660,778	1.20	5,417,498	1.24	2,273,336	1.29
$100,000 under $150,000	14,221	3.19	1,695,133	3.20	1,349,778	3.30	681,157	3.39
$150,000 under $200,000	4,413	(1)	756,022	(1)	590,969	(1)	319,630	(1)
$200,000 udner $500,000	4,848	(1)	1,384,077	(1)	1,056,333	(1)	606,604	(1)
$500,000 under $1,000,000	735	(1)	493,976	(1)	383,080	(1)	225,573	(1)
$1,000,000 or more	306	(1)	611,273	(1)	455,501	(1)	280,525	(1)
Returns with no adjusted income	435,219	3.43	[3]1,091,184	8.46	-	-	-	-
	Interest received				Total domestic and foreign dividends received			
					Number			
Grand total	10,288,082	0.80	5,056,793	1.45	6,385,299	1.01	9,913,670	1.47
Returns with adjusted gross income, total	10,214,404	.81	5,012,517	1.44	6,337,927	1.02	9,851,119	1.46
Under $600	157,000	7.86	36,289	13.85	86,588	10.93	22,242	19.65
$600 under $1,000	255,639	6.37	76,103	8.94	133,173	9.15	46,779	13.25
$1,000 under $1,500	440,393	4.88	169,650	7.30	222,796	7.03	100,744	10.26
$1,500 under $2,000	421,734	5.02	200,006	7.53	220,920	7.08	127,060	10.65
$2,000 under $2,500	396,705	5.11	187,477	8.41	223,690	6.94	173,286	[4]42.91
$2,500 under $3,000	395,985	5.13	185,592	8.63	222,967	6.93	158,964	11.48
$3,000 under $3,500	387,712	5.14	176,206	9.10	208,767	7.05	146,189	12.45
$3,500 under $4,000	383,074	5.16	171,179	9.68	211,863	6.99	132,772	13.29
$4,000 under $4,500	408,379	5.06	165,203	10.16	222,964	6.89	145,268	13.67
$4,500 under $5,000	420,942	4.97	163,512	10.34	226,953	6.79	152,797	14.16
$5,000 under $6,000	974,533	3.33	336,141	7.46	468,930	4.76	295,623	10.53
$6,000 under $7,000	924,720	3.43	302,512	7.54	462,080	4.83	278,721	11.24
$7,000 under $8,000	837,086	3.62	273,353	7.81	468,424	4.82	283,071	11.49
$8,000 under $9,000	694,352	3.98	243,490	9.03	396,886	5.23	272,721	12.72
$9,000 under $10,000	525,683	4.55	183,792	9.74	332,022	5.73	224,970	13.60
$10,000 under $15,000	1,485,529	.89	674,160	2.17	1,120,650	1.07	1,085,795	2.72
$15,000 under $20,000	465,682	1.67	353,634	3.84	437,275	1.76	782,210	3.76
$20,000 under $25,000	211,984	2.57	231,331	5.51	217,043	2.54	597,896	5.29
$25,000 under $50,000	324,146	2.02	491,016	4.14	341,051	1.97	1,699,168	3.78
$50,000 under $100,000	82,227	1.31	242,764	3.26	89,531	1.19	1,308,735	2.41
$100,000 under $150,000	11,909	3.25	60,059	5.84	13,426	3.24	493,601	4.64
$150,000 under $200,000	3,803	(1)	25,895	(1)	4,238	(1)	270,522	(1)
$200,000 under $500,000	4,242	(1)	41,543	(1)	4,678	(1)	552,989	(1)
$500,000 under $1,000,000	673	(1)	11,032	(1)	716	(1)	199,125	(1)
$1,000,000 or more	272	(1)	10,578	(1)	296	(1)	299,871	(1)
Returns with no adjusted income	73,678	9.02	44,276	26.24	47,372	11.64	62,551	40.88

[1]Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.
[2]Adjusted gross income less adjusted gross deficit.
[3]Adjusted gross deficit.
[4]This high sampling variability is the result of one return in the sample with dividends and a partnership loss both in excess of $100,000.

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

[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income		
	Under $10,000	$10,000 under $50,000	$50,000 under $150,000
	(1)	(2)	(3)
	(Percent)		
1,000	(1)	37	12
2,000	(1)	26	8
5,000	52	17	5
10,000	37	12	4
15,000	30	10	3
20,000	26	8	2.6
25,000	23	7	2.3
50,000	16	5	1.6
100,000	12	4	1.2
250,000	7	2	n.a.
500,000	5	1.6	n.a.
1,000,000	4	1.2	n.a.
5,000,000	2	n.a.	n.a.

n.a. - Not applicable.
[1]Sample too small to yield reliable estimate of sampling variability.

were included in the sample. However, the estimates which include data from returns showing adjusted gross income under $150,000 are subject to sampling variability. Table V shows the range, in a percent of the estimate, that would not be exceeded in 19 out of 20 estimates based on a similar sampling system, for selected characteristics, by adjusted gross income classes. In the presentation of this table it was assumed that account number selection within strata would yield results equivalent to simple random sampling.

Table W shows, for estimates of number of returns, a conservative range, in a percent of the estimate, that would not be exceeded in 19 out of 20 estimates prepared from similarly selected samples. Sampling variability patterns are presented separately for three adjusted gross income classes. For instance, if data from returns showing adjusted gross income under

$10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 12 percent. As another example, if data from returns showing adjusted gross income of $10,000 under $50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 4 percent.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

Response and other nonsampling errors.—In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1961 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the 'halving' of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classifications were maintained.

There is a underestimation of some frequencies for 1960, as amounts of less than $1.00 were counted in estimating frequency only in the case of interest received, items pertaining to corporate dividends received, tax credit for dividends, and income tax after credits.

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

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the purpose of estimating data for 1960 returns that were filed after December 31, 1961. It was felt that the characteristics of 1960 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1961. As can be seen in table U, the number of delinquent returns filed during 1961 was 389,000.

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

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

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

Adjusted gross income classes.--The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Adjusted gross deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income, the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with $5,000 or more adjusted gross income are grouped in the class, $5,000 or more.

Taxable and nontaxable returns.--Whether a return was taxable or nontaxable depended upon the presence of absence of an income tax after credits allowed against this tax. The self-employment tax was disregarded for this classification. For the returns filed on Form 1040W, the income tax after credits was computed for each return since the amount was not reported on the return itself.

Taxable returns had a income tax remaining after the allowable tax credits were deducted. If the tax after credits was less than $1.00, the return was classified as a taxable return.

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

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

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

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

Returns with standard deduction or with itemized deductions.--Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 and 1040W returns with adjusted gross income under $5,000 on which the income tax was determined from the tax table, (3) Form 1040 and 1040W returns with adjusted gross income of $5,000 or more on which the taxpayer elected to use the standard deduction, and (4) returns with no adjusted gross income.

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

Size of selected sources of income or loss.--For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were segregated into categories according to the size of a specific income or loss. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

Size of deductions.--Four itemized nonbusiness deductions--contributions, interest paid, taxes, and medical deduction--and total itemized deductions were classified by size of the amount of each specified deduction to obtain separate frequency distributions for returns which had these items.

Taxable income classes.--This classification was applied to the amount of positive taxable income upon which the income tax was computed. The class intervals coincide with the taxable income brackets of the three income tax rate schedules applying to (1) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, (2) joint returns and returns of surviving spouse, and (3) returns of heads of household. Taxable income was reported on all itemized deductions returns regardless of the amount of adjusted gross income, and on the standard deduction returns with adjusted gross income of $5,000 or more, Forms 1040 and 1040W. Taxable income was mechanically computed for each return where the tax table was used and for the returns, Form 1040A, with total income $5,000 under $10,000.

Age of taxpayer.--For the purpose of distinguishing returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over, while others had two additional exemptions for age, indicating that both husband and wife were over 65 years old. Whether one or two age exemptions were claimed, the return was considered a return of a taxpayer 65 years or more of age. (For age of retiree, see "Retirement Schedule Items.")

Marital status of taxpayer.--Marital status was determined by the taxpayer as of the last day of his tax year or as of the date of the death of a spouse. The five marital classifications used in this report--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons--were based on the marital status indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independently of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife are given this classification.

Returns of heads of household were returns on which the taxpayer signified this status. Head of household is an unmarried person (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related person for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

Returns of single persons not head of household or surviving spouse were those of unmarried individuals who did not claim status as head of household or surviving spouse.

Number of exemptions other than age or blindness.--For a frequency distribution of returns by number of exemptions, only the per capita exemption of the taxpayer, his spouse on a joint return, and each dependent was used. There is a class for each of one through six or more exemptions for all returns; a class for each of two through six or more exemptions for joint returns; and a class for each of one through four or more exemptions for the separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of single persons not head of household or surviving spouse.

States.--The classification of data by States was based on the district in which the return was filed. Internal revenue districts, or groups of districts, are identical with State boundries, except that the District of Columbia is a part of the Baltimore Internal Revenue District. Returns showing an address in the District of Columbia were separated from other returns filed in the Baltimore District. Office of International Operations had charge of returns with addresses outside of 50 States. Such returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as Other areas.

Sources Comprising Adjusted Gross Income

Salaries and wages (net) were amounts of compensation reported in adjusted gross income, except for small amounts of wages (not over $200 per return) included in other income on Form 1040A returns. Net salaries and wages excluded salaries earned abroad and receipts covering sick pay which were tax exempt. Also, travel, transportation, educational, and other expenses connected with employment had been deducted by the taxpayer if they were deductible in computing adjusted gross income as stated in that definition. Prior to these adjustments, salaries and wages comprised the full amount of wages, salaries, fees, commissions, tips, bonuses, and other forms of payment for services performed for the

employer, including the value of merchandise or property received in payment, as well as reimbursed expenses received by the employee from his employer.

Dividends (after exclusions) were the domestic and foreign dividends reported in adjusted gross income, exclusive of dividends (not more than $200 per return) in other income on Form 1040A. Dividends in adjusted gross income comprised:

1. Qualifying domestic dividends consisting of—

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

(b) The entire net profit of an entrepreneur who elected to be taxed as a corporation, and the entire share of net profit from a partnership that elected to be so taxed, the total of which (a) and (b) was reduced by an exclusion not exceeding $50, and

2. Nonqualifying dividends, foreign and domestic, from which no exclusion was allowed.

On joint returns, if both husband and wife receive qualifying dividends, each excluded up to $50 against his respective dividends. Nonqualifying dividends were those from China Trade Act corporations, tax-exempt organizations, certain corporations doing business in possessions of the United States, and foreign corporations.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, Federal savings and loan associations, nor credit unions. This type of income was considered interest for income tax purposes.

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

Business net profit or net loss was reported by individuals who were sole proprietors of a business or farm, or sole owner of a professional business, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all the business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusion and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or service, depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expenses, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

Partnership net profit or net loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether or not actually received. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain and loss, interest on tax-free covenant bonds, nor partially exempt interest. The partner's share of each of these items was reported in its respective source.

Net gain from sales of capital assets included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss after which the net long-term gain or the excess of net long-term gain over net short-term loss was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal, current-year transactions, his 5-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as a corporation. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short-term and long-term gains, 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) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses were merged with the long-term gains and losses, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) $1,000. In merging the capital gains and losses, the taxpayer combined his current-year gains and losses and his 5-year capital loss carryover with his share of (1) net short- and long-term gain received through fiduciaries, (2) net short- and long-term gain and loss from partnerships, (3) distributed and undistributed long-term gain from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. Any part of the capital loss incurred in the current year which was not deductible because of the limitation, may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it has not been absorbed by capital gains and the allowable capital loss deduction in the

intervening years. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Short-term applied to gains and losses from sales or exchanges of assets held six months or less and treated as capital assets. Such gains and losses for the current year and the capital loss carryovers from 5 preceding years (used as short-term losses) were combined to obtain the net short-term gain or loss. In this combination, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were also included.

Long-term applied to gains and losses from sales or exchanges of assets held more than six months which were treated as capital assets. Such current gains and losses, taken into account at 100 percent, were combined with net long-term capital gain or loss received through partnerships and the net long-term gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1955-59 was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains or the $1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible loss.

Net long-term capital gain in excess of net short-term capital loss was the entire excess of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income, however, the entire excess was the basis for the 25 percent rate on capital gain.

One-half excess long-term gain was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was paid.

Net gain or loss from sales of property other than capital assets in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small-business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders, however, this ordinary loss is limited to $25,000 on separate returns and to $50,000 on joint returns.

Pensions and annuities were the taxable portion of amounts received during the year. These taxable portions were reported under two methods: (a) the general rule, referred to as life expectancy method, and (b) the 3-year method. Noncontributory annuities and pensions were reported under the life expectancy method for 1960.

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 pensions payments.

Net income or loss from rents, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently this year for the first time. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. In the historical tables 22 and 25, income from rents when combined with income from royalties for 1960 will not be equivalent to the rents and royalties income published for prior years. This anomaly is due to the method used in prior years of combining rent income with royalty loss (or vice versa) to obtain a net income (or loss) for each return.

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

Income or loss from estates and trusts was the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by him, as well as amounts paid

to him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions from estate and trust income was reduced by his share of depletion and depreciation before reporting the amount as part of adjusted gross income. The taxpayer excluded also from his fiduciary income his share of capital gain, dividends qualifying for exclusion, and partially exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which had a net operating loss carryover, or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Net operating loss deduction pertained to net operating loss carried over from preceding years. This item has not been shown separately since 1954. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes among other things loss from trade or business of a sole proprietor; casualty and theft losses; losses from sales of small business corporation stock and of small business investment company stock; taxpayer's share of partnership loss; and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The net operating loss deduction used in computing adjusted gross income represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1960.

Other sources of income included such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation that elected not to be taxed as a corporation, and any other income subject to tax for which no entry was provided on the return form. Also included is a total of $76,366,000 consisting of interest, dividends after exclusion, and wages not subject to income tax withholding (not exceeding in total $200 per return) reported on 1,005,000 returns, Form 1040A.

Income attributable to several tax years which was reported by the taxpayer on his current year return was included in its entirety, even though the income was earned over a period of time involving prior income years and thereby afforded special tax treatment. Earned income attributable to several tax years originated from (a) back pay received for work performed in a previous year, if the back pay exceeded 15 percent of gross income for the current year; (b) inventions or artistic works, the creation of which required not less than 24 months and for which income received in the current year was at least 80 percent of the aggregate gross income received for the work; (c) compensation received for long-term services performed by an individual or a partner over a period of 36 months or more, if the amount received within the current year was at least 80 percent of the total compensation received for the services. For income tax purposes, such income was spread over specified periods, and the tax on the amount received in the current year was limited to the additional taxes that would have been paid for the years involved if the compensation had been included ratably in income over the period of the services.

Two other types of income had tax treatment that spread or averaged the income over a period of years. Gain realized from lump-sum payment at maturity of endowment or life insurance contracts was spread one-third in the current year and each of the two preceding years if this produced a smaller income tax. An accumulation distribution from a complex trust was thrown back to the tax year in which the income was deemed to have been received by the trust, if this method resulted in a lower income tax to the recipient taxpayer. Regardless of these adjustments, the entire amount of such income reported by the taxpayer was included in the source indicated by him.

Also, the net operating loss deduction has the effect of averaging income over a period of years and of imposing tax on only that part of the current year income which is not offset by losses in the years just preceding or years just subsequent thereto. However, statistics derived from current year returns can reflect only the carryover loss from preceding years that was deducted on the current year returns, which is only a portion of the averaging process.

Itemized Nonbusiness Deductions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under our 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 use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. Allowed as a contribution for the first time was the cost of maintaining an unrelated, full-time student of the 12th or lower grades in the home of the taxpayer, but only to the extent of $50 multiplied by the number of months the student was maintained in the home. In general, the deduction for contributions could not exceed 20 percent of the adjusted gross income, however, the limitation could be increased to 30 percent, if the extra 10 percent consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions, there was an unlimited deduction for contributions.

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in those schedules.

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, automobile license fees, 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 were not deductible. Taxes paid on business property

were reported in schedules for business, rents, and royalties.

Medical and dental expense was allowed as a deduction from adjusted gross income with limitations. 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 could be claimed as a dependent 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. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. Amounts paid for drugs and medicines could be included in medical expenses only to the extent that they exceeded 1 percent of the adjusted gross income.

The deduction allowed for medical expenses and drugs was the amount of such expenses in excess of 3 percent of adjusted gross income, except for certain persons. There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and, under the new amendment, dependent parents who were 65 or over. The medical expenses for these people were not limited to the excess of 3 percent of adjusted gross income, but were included in full. However, the limitations on drugs and medicines, and for other dependents' medical expenses remained as above. The deduction in any case could not exceed the maximum limitation for medical deduction.

The maximum deduction allowed was $2,500 multiplied by the number of exemptions other than those for age and blindness, but could not exceet $10,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed $5,000 for other single persons or for married persons filing separate returns, unless the taxpayer or spouse was disabled.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of $15,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still $15,000. If both were 65 or over and both disabled, the maximum allowed was $30,000, but not more than $15,000 medical expense for each could be taken.

Other deductions included all other authorized nonbusiness deductions allowed against adjusted gross income not elsewhere reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintainance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; 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; allowable expenses of taxpayer in connection with his employer's business which were in excess of the reimbursement deducted from gross salaries; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

In computing taxable income, exemptions were allowed for taxpayers and their dependents and additional exemptions were allowed for age 65 or over and for blindness of the taxpayer. The per capita exemption was $600 for the taxpayer, his wife on a joint return, and for each son or daughter (including stepchild and adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, exemption was allowed only if the child had less than $600 gross income for the year and the taxpayer met the support test. Per capita exemption of $600 was allowed also for each dependent, listed below, who had less then $600 gross income and who received more than half of his support from the taxpayer. To qualify as a dependent, the individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

Additional exemptions of $600 for age 65 or more and $600 for blindness were allowed for the taxpayer and, if a joint return was filed, the taxpayer's spouse. Such exemptions were not allowed for dependents.

If the income and dependency qualifications and the support test were met, an exemption of $600 was allowed for the following dependents: parent, grandparent, or other direct ancestor; grandson, granddaughter, or other direct descendant; brother, sister, half brother, half sister, stepmother, stepfather, stepsister, stepbrother; mother-in-law, father-in-law, sister-in-law, brother-in-law, son-in-law, daughter-in-law; uncle, aunt, nephew, or niece if related by blood; and any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

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

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

The number of exemptions and amount claimed, shown in this report, contain exemptions from all returns and include the exemptions automatically allowed through use of the tax table. There is some duplication of exemptions because (a) dependents with less than $600 gross income containing wages subject to income tax withholding filed a return to claim refund of tax, and (b) children dependents under 19 years of age and dependent children students over 19 years, who had gross income of $600 or more

filed a return since their income met the filing requirement. Exemptions claimed on returns filed by these dependents are included, as well as exemptions for the same dependents reported on returns of taxpayers rightfully claiming the dependents.

Measures of Individual Income

Adjusted gross income was gross income from all sources that are subject to income tax minus (a) ordinary and necessary expenses of operating a trade or business, (b) deductions attributable to rents and royalties, (c) expenses of outside salesmen attributable to earning salary or other compensation, (d) expenses of travel, meals, and lodging while away from home over night paid by an employee with respect to services rendered, (e) transportation cost related to the performance of services as an employee, (f) expenses for education required to maintain salary, status, or present employment, (g) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (h) exclusion of sick pay if the sick pay was included in gross salary, (i) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (j) deductible losses from sales of capital assets and other property, (k) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (l) net operating loss deduction.

Adjusted gross deficit occurred in the event that the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable income was adjusted gross income minus deductions, standard or itemized, and personal exemptions, but the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

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

Taxable income for taxpayers who employed the tax table was computed by (a) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (b) providing a 10 percent standard deduction based on the midpoint, and (c) allowing $600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

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

Tax Items

Income tax rates remained unchanged on 1960 individual income, namely, 20 percent of the first $2,000 of taxable income, increasing to 91 percent on taxable income in excess of $200,000 for all persons other than heads of household, in which case the maximum rate applied to taxable income in excess of $300,000. Under the split-income provision, however, the 91 percent rate was effective only on taxable income in excess of $400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before tax credits was limited to 87 percent of the taxable income.

Income tax before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including tax from the tax table, or the alternative tax, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax was the regular income tax computed at the combined rates of 3 percent normal tax merged with the graduated surtax rates. Normal tax and surtax, based on taxable income, occurred on all types of returns including those on which the tax was determined from the tax table.

Alternative tax was imposed in those cases where there was an excess of net long-term capital gain over net short-term capital loss, but only if the alternative tax was less than the regular normal tax and surtax. Alternative tax was the sum of (1) a partial tax computed at the regular rates on statutory taxable income reduced by 50 percent of the excess net long-term capital gain over net short-term capital loss and (2) an amount equal to 25 percent of the entire excess long-term gain. Alternative tax was not effective on taxable income under $36,000 reported jointly or by surviving spouse, $24,000 reported by head of household, nor $18,000 reported by other persons on separate returns.

Tax credits for dividends received was allowed against income tax for qualifying domestic dividends included in adjusted gross income. The tax credit was 4 percent of such dividends but could not exceed the smaller of (a) income tax reduced by foreign tax credit, or (b) 4 percent of the taxable income.

Tax credit for retirement income was allowed against the income tax if the taxpayer qualified with respect to earned income in prior years. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of $240 for each retiree. However, the credit could not exceed the income tax reduced by the two interest credits, foreign tax credit, and dividends received credit. If eligible, both husband and wife claimed the credit on a joint return.

Tax credit for foreign tax paid was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax excluded from those deductions. It should be noted that the 1960 data show the foreign tax credit was taken by a small number of taxpayers who did not itemize nonbusiness deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and

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included the taxpayer's share of such taxes paid through partnerships and fiduciaries. This tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

Other tax credits against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the "throwback tax credit" allowed the recipient of an accumulated distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (a) 3 percent of the taxable income, or (b) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit alloted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits was the income tax liability including that computed for Form 1040W returns, but excluding the self-employment tax. Income tax after credits was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

Self-employment tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Under a new amendment to the Code, citizens employed by Foreign Governments or International Organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was $4,800, although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1960 was 4-1/2 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld was the income tax withheld from salaries and wages by employers, but it also included the income tax paid by regulated investment companies on undistributed capital gain and the excess withholding of social security employee tax. These items were considered taxpayments. Income tax withheld by employers from wages subject to income tax withholding was prescribed in withholding tables or was increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below. If these taxpayments exceeded the total tax liability, the excess was refundable.

Excess social security tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1960 was 3 percent of $4,800 wages, with a maximum of $144 tax. The amount withheld in excess of the maximum was reported with income tax withheld from wages and used by the taxpayer as a payment on total tax liability and to the extent not needed was refundable.

Payments on 1960 declaration of estimated income tax were reported only on Forms 1040 and 1040W and used as taxpayments. Payments on declaration also included the amount of overpayment of 1959 total tax. Whether or not a taxpayer made payments on a declaration depended on the balance of estimated tax due after deducting his (1) estimated income tax to be withheld and (2) prior-year tax overpayment. Many declarations would show the estimated tax to be zero. Others had no balance of estimated tax due after deducting the estimated income tax to be withheld. Still others had a balance of estimated tax due after deducting the estimated income tax to be withheld, but this balance was less than the prior-year tax overpayment. None of these taxpayers made payments on the declaration, although in the last instance, the taxpayer carried his prior-year tax overpayment to his income tax return and, therefore, it is included in the payments on declaration as stated above.

On declarations where a balance of estimated tax due remained after deducting (1) estimated income tax to be withheld and (2) prior-year tax overpayment, the taxpayer made payments on the declaration and reported the amount on his income tax returns together with the prior-year tax overpayment.

Tax due at time of filing was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

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

Refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040 and 1040W, and all overpayments on Form 1040A.

Credit on 1961 tax, requested on Forms 1040 and 1040W, was that part of the overpayment of 1960 tax which taxpayers specifically requested be carried to their estimated income tax for 1961.

Retirement Schedule Items

Retiree.--To qualify for the retirement income tax credit, the individual must have received earned income in excess of $600 in each of 10 calendar years (not necessarily consecutive) before the beginning of the tax year in which he claimed this tax credit. A surviving widow or widower who had not remarried could use the earned income of the deceased spouse, or could combine the earned income of the deceased spouse with his earned income, for the purpose of determining this qualification. If husband and wife both qualify and each had retirement income, each could claim credit on a joint return. For statistics, retirees were ascertained, exclusively, from the entries in columns A and B, of a completed schedule K on Form 1040 returns, whether or not a credit was claimed against the income tax. If schedule K was missing for any reason, the retiree(s) could not be included.

Age of retiree.--The location of retirement income reported in schedule K, lines 1(a) and 1(b), indicated the age of each retiree as under 65 years or as 65 or over, respectively. Since the age of retiree was on an individual basis, the age groups do not coincide with the classification of returns with at least one taxpayer age 65 or over.

Retirement income.--If the retiree was under 65 years of age before the close of his tax year, retirement income consisted only of income received from pensions and annuities under a public retirement system established by the United States, a State, a possession of the U.S., a political subdivision thereof, or the District of Columbia, but only to the extent that such income was included in adjusted gross income, that is, the portion subject to income tax.

In case the retiree was age 65 or over before the close of his tax year, retirement income included pensions, annuities, interest, and dividends to the extent included in adjusted gross income, and gross rents less earned income for services rendered in connection with this income. A partner's or beneficiary's share of such income items was also retirement income.

Regardless of the amount of retirement income reported by the retiree, the maximum amount allowed for the computation of the retirement income credit could not exceed $1,200 reduced by the deductions described below.

Deductions from the $1,200 limit.--The maximum of $1,200 retirement income was reduced by (1) nontaxable income from social security monthly payments, railroad retirement pensions, and other tax-exempt pensions and annuities, and (2) earned income (a) in excess of $900 if the retiree was under 65 years of age, or (b) in excess of $1,200 if the retiree was 65 years or older but under 72 years of age.

Base for credit.--The base for tentative tax credit was the smaller of two amounts: (1) the remaining balance of the $1,200 maximum when reduced by the necessary deductions above, or (2) the retirement income reported.

Tentative tax credit.--This was 20 percent of the base for credit, described above. However, there were limitations applying to this tentative credit before it could be used against the income tax.

Tax credit for retirement income.--This credit is described under "Tax Items."

BASIC TABLES

INDIVIDUAL RETURNS, 1960

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

[Taxable and nontaxable returns]

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits		
		Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	Grand total	61,027,931	-	[1]315,466,382	-	171,627,771	-	39,464,156	-	1
2	Returns with adjusted gross income, total	60,592,712	100.0	316,557,566	100.0	171,627,771	100.0	39,464,156	100.0	2
3	Under $600	3,991,109	6.6	1,305,762	.4	-	-	-	-	3
4	$600 under $1,000	2,992,643	4.9	2,330,642	.8	193,153	.1	38,581	.1	4
5	$1,000 under $1,500	3,941,738	6.5	4,836,762	1.5	947,993	.6	188,084	.4	5
6	$1,500 under $2,000	3,414,629	5.6	5,972,361	1.9	1,535,169	.9	301,822	.8	6
7	$2,000 under $2,500	3,405,167	5.6	7,630,097	2.4	2,292,572	1.3	447,420	1.1	7
8	$2,500 under $3,000	3,518,964	5.8	9,672,543	3.1	3,310,213	1.9	648,374	1.6	8
9	$3,000 under $3,500	3,477,837	5.7	11,217,378	3.6	4,253,293	2.5	843,640	2.1	9
10	$3,500 under $4,000	3,399,180	5.6	12,745,813	4.0	5,214,743	3.0	1,042,674	2.6	10
11	$4,000 under $4,500	3,444,075	5.7	14,611,319	4.6	6,313,836	3.7	1,270,415	3.2	11
12	$4,500 under $5,000	3,422,448	5.6	16,250,277	5.1	7,397,669	4.3	1,493,236	3.8	12
13	$5,000 under $6,000	6,422,593	10.6	35,252,993	11.1	16,738,427	9.8	3,382,547	8.6	13
14	$6,000 under $7,000	5,291,911	8.7	34,280,872	10.8	17,453,362	10.2	3,537,387	9.0	14
15	$7,000 under $8,000	3,888,676	6.4	29,060,115	9.2	16,144,622	9.4	3,296,665	8.4	15
16	$8,000 under $9,000	2,757,554	4.6	23,312,451	7.4	13,768,610	8.0	2,833,581	7.2	16
17	$9,000 under $10,000	1,905,564	3.1	18,045,386	5.7	11,139,015	6.5	2,311,721	5.9	17
18	$10,000 under $15,000	3,641,612	6.0	42,804,643	13.5	28,753,744	16.8	6,158,538	15.6	18
19	$15,000 under $20,000	786,031	1.3	13,400,430	4.2	9,787,128	5.7	2,289,835	5.8	19
20	$20,000 under $25,000	323,785	.5	7,198,994	2.3	5,465,777	3.2	1,395,203	3.5	20
21	$25,000 under $50,000	441,401	.7	14,727,469	4.7	11,665,286	6.8	3,597,608	9.1	21
22	$50,000 under $100,000	101,272	.2	6,660,778	2.1	5,417,498	3.2	2,273,336	5.8	22
23	$100,000 under $150,000	14,221	[2]	1,695,133	.5	1,349,778	.8	681,157	1.7	23
24	$150,000 under $200,000	4,413	[2]	755,022	.2	590,969	.3	319,630	.8	24
25	$200,000 under $500,000	4,848	[2]	1,381,077	.4	1,056,333	.6	606,604	1.5	25
26	$500,000 under $1,000,000	735	[2]	493,976	.2	383,080	.2	225,573	.6	26
27	$1,000,000 or more	306	[2]	611,273	.2	455,501	.3	280,525	.7	27
28	Returns with no adjusted gross income	435,219	-	[3]1,091,184	-	-	-	-	-	28
	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS									
29	Returns with adjusted gross income, total	60,592,712	100.0	316,557,566	100.0	171,627,771	100.0	39,464,156	100.0	29
30	Under $600	3,991,109	6.6	1,305,762	.4	-	-	-	-	30
31	Under $1,000	6,983,752	11.5	3,636,404	1.2	193,153	.1	38,581	.1	31
32	Under $1,500	10,925,490	18.0	8,573,166	2.7	1,141,146	.7	226,665	.6	32
33	Under $2,000	14,340,119	23.7	14,545,527	4.6	2,676,315	1.6	528,487	1.3	33
34	Under $2,500	17,745,286	29.3	22,203,624	7.0	4,968,887	2.9	975,907	2.5	34
35	Under $3,000	21,264,250	35.1	31,876,167	10.1	8,279,100	4.8	1,624,281	4.1	35
36	Under $3,500	24,742,087	40.8	43,165,545	13.6	12,532,393	7.3	2,467,921	6.3	36
37	Under $4,000	28,141,267	46.4	55,911,358	17.7	17,747,136	10.3	3,510,595	8.9	37
38	Under $4,500	31,585,342	52.1	70,542,677	22.3	24,060,972	14.0	4,781,010	12.1	38
39	Under $5,000	35,007,790	57.8	86,792,954	27.4	31,458,641	18.3	6,274,246	15.9	39
40	Under $6,000	41,430,383	68.4	122,045,947	38.6	48,197,068	28.1	9,656,793	24.5	40
41	Under $7,000	46,722,294	77.1	156,326,819	49.4	65,650,430	38.3	13,194,180	33.4	41
42	Under $8,000	50,610,970	83.5	185,406,934	58.6	81,795,052	47.7	16,490,845	41.8	42
43	Under $9,000	53,368,524	88.1	208,779,385	66.0	95,563,662	55.7	19,324,426	49.0	43
44	Under $10,000	55,274,088	91.2	226,824,771	71.7	106,702,677	62.2	21,636,147	54.8	44
45	Under $15,000	58,915,700	97.2	269,629,414	85.2	135,456,421	78.9	27,794,685	70.4	45
46	Under $20,000	59,701,731	98.5	283,029,844	89.4	145,243,549	84.6	30,084,520	76.2	46
47	Under $25,000	60,025,516	99.1	290,228,838	91.7	150,709,326	87.8	31,479,723	79.8	47
48	Under $50,000	60,466,917	99.8	304,956,307	96.3	162,374,612	94.6	35,077,331	88.9	48
49	Under $100,000	60,568,189	100.0	311,617,085	98.4	167,792,110	97.8	37,350,667	94.6	49
50	Under $150,000	60,582,410	100.0	313,312,218	99.0	169,141,888	98.6	38,031,824	96.4	50
51	Under $200,000	60,586,823	100.0	314,068,240	99.2	169,732,857	98.9	38,351,454	97.2	51
52	Under $500,000	60,591,671	100.0	315,452,317	99.7	170,789,190	99.5	38,958,058	98.7	52
53	Under $1,000,000	60,592,406	100.0	315,946,293	99.8	171,172,270	99.7	39,183,631	99.3	53
54	Returns with no adjusted gross income	435,219	-	[3]1,091,184	-	-	-	-	-	54
55	Total returns	61,027,931	-	[3]315,466,382	-	171,627,771	-	39,464,156	-	55
	CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS									
56	Returns with adjusted gross income, total	60,592,712	100.0	316,557,566	100.0	171,627,771	100.0	39,464,156	100.0	56
57	$1,000,000 or more	306	[2]	611,273	.2	455,501	.3	280,525	.7	57
58	$500,000 or more	1,041	[2]	1,105,249	.3	838,581	.5	506,098	1.3	58
59	$200,000 or more	5,889	[2]	2,489,326	.8	1,894,914	1.1	1,112,702	2.8	59
60	$150,000 or more	10,302	[2]	3,245,348	1.0	2,485,883	1.4	1,432,332	3.6	60
61	$100,000 or more	24,523	[2]	4,940,481	1.6	3,835,661	2.2	2,113,489	5.4	61
62	$50,000 or more	125,795	.2	11,601,259	3.7	9,253,159	5.4	4,386,825	11.1	62
63	$25,000 or more	567,196	.9	26,328,728	8.3	20,918,445	12.2	7,984,433	20.2	63
64	$20,000 or more	890,981	1.5	33,527,722	10.6	26,384,222	15.4	9,379,636	23.8	64
65	$15,000 or more	1,677,012	2.8	46,928,452	14.8	36,171,350	21.1	11,669,471	29.6	65
66	$10,000 or more	5,318,624	8.8	89,732,795	28.3	64,925,094	37.8	17,828,009	45.2	66
67	$9,000 or more	7,224,188	11.9	107,778,381	34.0	76,064,109	44.3	20,139,730	51.0	67
68	$8,000 or more	9,981,742	16.5	131,150,632	41.4	89,832,719	52.3	22,973,311	58.2	68
69	$7,000 or more	13,870,418	22.9	160,230,747	50.6	105,977,341	61.7	26,269,976	66.6	69
70	$6,000 or more	19,162,329	31.6	194,511,419	61.4	123,430,703	71.9	29,807,363	75.5	70
71	$5,000 or more	25,584,922	42.2	229,764,412	72.6	140,169,130	81.7	33,189,910	84.1	71
72	$4,500 or more	29,007,370	47.9	246,014,889	77.7	147,566,799	86.0	34,683,146	87.9	72
73	$4,000 or more	32,451,445	53.6	260,646,208	82.3	153,880,635	89.7	35,953,561	91.1	73
74	$3,500 or more	35,850,625	59.2	273,392,021	86.4	159,095,378	92.7	36,996,235	93.7	74
75	$3,000 or more	39,328,462	64.9	284,679,399	89.9	163,348,671	95.2	37,839,875	95.9	75
76	$2,500 or more	42,847,426	70.7	294,351,542	93.0	166,658,884	97.1	38,488,249	97.5	76
77	$2,000 or more	46,252,593	76.3	302,012,039	95.4	168,951,456	98.4	38,935,669	98.7	77
78	$1,500 or more	49,667,222	82.0	307,984,400	97.3	170,486,625	99.3	39,237,491	99.4	78
79	$1,000 or more	53,608,960	88.5	312,871,162	98.8	171,434,618	99.9	39,425,575	99.9	79
80	$600 or more	56,601,603	93.4	315,251,834	99.6	171,627,771	100.0	39,464,156	100.0	80
81	Returns with no adjusted gross income	435,219	-	[3]1,091,184	-	-	-	-	-	81
82	Total returns	61,027,931	-	[3]315,466,382	-	171,627,771	-	39,464,156	-	82

See text for "Explanation of Classifications and Terms."

[1] Adjusted gross income less adjusted gross deficit.

[2] Less than 0.05 percent.

[3] Adjusted gross deficit.

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

[Taxable and nontaxable returns]

Sources of income	All returns		Returns with standard deduction				Returns with itemized deductions	
			Showing adjusted gross income		Showing no adjusted gross 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)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income or deficit	61,027,931	[1]315,466,382	36,509,449	135,426,436	435,219	[2]1,091,184	24,083,263	181,131,130
Salaries and wages (net)	53,603,745	257,917,854	32,223,120	115,895,560	100,686	233,361	21,279,939	141,788,933
Dividends (after exclusions)	4,932,950	9,530,143	1,819,297	1,483,939	38,778	59,832	3,074,875	7,986,372
Interest received	10,288,082	5,056,793	4,083,496	1,745,716	73,688	44,277	6,130,898	3,266,800
Business or profession:								
Net profit	6,831,427	23,958,911	4,135,604	10,419,135	16,303	52,985	2,679,520	13,486,791
Net loss	1,767,544	2,887,155	801,940	814,894	327,383	1,058,900	638,221	1,013,361
Partnership:								
Net profit	1,589,183	9,757,486	696,168	2,669,664	10,247	31,056	882,768	7,056,766
Net loss	329,682	791,440	99,147	105,832	46,113	261,699	184,422	423,909
Sales of capital assets:								
Net gain	3,841,694	6,003,859	1,686,284	1,401,892	79,278	190,258	2,076,132	4,411,709
Net loss	1,154,339	704,284	343,934	189,728	31,594	30,387	778,811	484,169
Sales of property *other* than capital assets:								
Net gain	100,131	70,113	43,230	27,980	2,612	3,069	54,289	39,064
Net loss	135,767	152,822	52,635	28,702	14,303	47,272	68,829	76,848
Pensions and annuities:								
Life expectancy method	762,217	962,164	332,924	357,172	3,240	2,048	426,053	602,944
3-year method	373,719	654,794	173,855	250,846	[3]	[3]	199,362	403,157
Rents:								
Net income	3,875,716	3,543,887	1,677,681	1,273,057	42,778	38,159	2,155,257	2,232,671
Net loss	1,695,218	816,226	539,598	217,447	47,352	63,422	1,108,268	535,357
Royalties:								
Net income	409,394	660,530	187,140	195,621	11,381	19,020	210,873	445,889
Net loss	23,479	76,330	5,784	5,223	[3]	[3]	16,329	44,640
Estates and trusts:								
Income	392,161	674,547	141,043	180,207	3,425	3,745	247,693	490,595
Loss	25,834	39,465	6,489	3,187	2,401	17,090	16,944	19,188
Net operating loss deduction	13,912	165,634	3,314	18,501	6,616	123,399	3,982	23,734
Other sources	[4]	2,308,657	[4]	909,161	[4]	[5]141,149	[4]	1,540,645

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted *gross* income less adjusted gross deficit.
[2]Adjusted gross deficit.
[3]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[4]Not available.
[5]Negative "Other sources."

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

[Taxable and nontaxable returns]

	Adjusted gross income classes	All returns														
		Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Business or profession		Partnership		Sales of capital assets		Sales of property other than capital assets		Pensions and annuities	
							Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Net gain (Thousand dollars)	Net loss (Thousand dollars)	Life expectancy method (Thousand dollars)	3-year method (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Total	61,027,931	[1]315,466,382	257,917,854	9,530,143	5,056,793	23,958,911	2,887,155	9,757,486	791,440	6,003,859	704,284	70,113	152,822	962,164	654,794
2	No adjusted gross income	435,219	[2]1,091,184	233,361	59,832	44,277	52,985	1,058,900	31,056	261,699	190,258	30,387	3,069	47,272	2,048	[4]
3	Under $600	3,991,109	1,305,762	1,134,938	18,512	36,289	142,741	92,785	15,898	19,624	34,980	13,148	501	3,433	6,327	1,377
4	$600 under $1,000	2,992,643	2,380,642	1,833,379	40,519	76,104	290,622	56,917	29,396	6,034	39,106	9,897	627	2,916	17,784	5,089
5	$1,000 under $1,500	3,941,738	4,886,762	3,736,952	89,661	169,650	552,211	80,925	62,826	8,666	68,988	17,864	1,517	5,753	49,057	27,622
6	$1,500 under $2,000	3,414,629	5,972,361	4,604,571	115,732	200,005	639,751	80,461	71,489	9,307	83,424	18,314	1,118	6,109	76,083	42,653
7	$2,000 under $2,500	3,405,167	7,660,097	6,125,662	161,500	187,476	758,570	94,991	96,690	54,757	97,936	17,004	3,505	3,441	86,488	61,168
8	$2,500 under $3,000	3,518,964	9,672,543	7,963,012	146,876	185,593	876,508	103,308	116,857	11,511	110,518	23,082	3,796	7,340	89,144	69,670
9	$3,000 under $3,500	3,477,837	11,287,378	9,555,027	134,897	176,206	931,874	91,412	153,892	14,635	101,583	21,774	1,532	3,690	67,199	47,408
10	$3,500 under $4,000	3,399,180	12,745,813	11,026,927	121,513	171,179	943,826	98,790	175,049	10,250	97,271	21,016	2,173	4,849	61,599	53,986
11	$4,000 under $4,500	3,444,075	14,631,319	12,940,304	133,347	165,201	913,474	82,773	182,714	12,660	96,081	27,673	3,516	2,374	49,237	51,938
12	$4,500 under $5,000	3,422,448	16,250,277	14,510,889	140,722	163,512	988,109	83,278	217,902	17,158	94,806	25,354	2,025	4,011	29,467	33,323
13	$5,000 under $6,000	6,422,593	35,252,993	32,158,793	270,591	336,141	1,628,061	148,648	436,429	26,616	184,253	49,914	3,911	6,256	68,699	55,469
14	$6,000 under $7,000	5,291,911	34,280,872	31,396,062	253,564	302,511	1,478,936	88,869	395,524	23,199	173,218	50,255	3,601	5,046	70,558	40,001
15	$7,000 under $8,000	3,888,676	29,080,115	26,487,947	257,017	273,353	1,259,592	78,106	388,112	18,271	187,619	42,077	2,522	3,935	31,697	30,588
16	$8,000 under $9,000	2,757,554	23,372,451	21,051,895	249,319	243,490	1,091,709	73,240	375,398	17,388	170,004	34,725	2,334	3,907	44,886	24,135
17	$9,000 under $10,000	1,905,564	18,045,386	16,089,402	204,658	183,792	924,926	45,185	327,142	20,259	145,772	27,847	1,176	1,364	20,576	18,132
18	$10,000 under $15,000	3,641,612	42,804,643	35,418,026	1,012,189	674,160	3,191,220	118,542	1,336,003	48,547	597,268	104,754	11,274	14,142	76,709	37,737
19	$15,000 under $20,000	786,031	13,400,430	8,461,039	750,654	353,634	2,031,083	55,404	1,059,800	33,344	390,096	54,680	6,238	7,350	31,828	18,558
20	$20,000 under $25,000	323,785	7,198,994	3,720,619	581,581	231,333	1,326,306	39,153	786,272	14,795	275,195	34,160	6,213	3,651	22,531	9,164
21	$25,000 under $50,000	441,401	14,727,469	6,239,727	1,672,142	491,016	2,910,747	90,418	2,023,813	61,316	767,161	60,046	5,637	7,529	32,969	14,747
22	$50,000 under $100,000	101,272	6,660,778	2,314,858	1,301,213	242,764	876,997	85,711	1,018,171	41,142	658,422	16,969	3,078	4,210	16,904	7,604
23	$100,000 under $150,000	14,221	1,695,133	483,915	492,449	60,059	91,518	67,786	244,009	15,237	284,255	2,157	327	1,140	5,232	1,755
24	$150,000 under $200,000	4,413	756,022	174,643	270,156	25,895	27,199	16,007	79,673	10,027	170,863	584	116	1,181	2,229	731
25	$200,000 under $500,000	4,848	1,384,077	210,639	552,587	41,543	22,159	32,611	107,195	21,920	456,165	509	295	1,257	2,356	915
26	$500,000 under $1,000,000	735	493,976	32,267	199,065	11,032	4,649	12,110	15,380	8,452	241,423	61	12	128	336	126
27	$1,000,000 or more	306	611,273	13,000	299,847	10,578	3,138	10,825	10,796	4,626	287,194	33	[3]	538	221	107
28	Returns under $5,000	35,443,009	[1]85,701,770	73,665,022	1,163,111	1,575,492	7,090,671	1,924,540	1,153,769	426,301	1,014,951	225,513	23,379	91,188	534,433	395,025
29	Returns $5,000 under $10,000	20,266,298	140,031,817	127,184,099	1,235,149	1,339,287	6,383,224	434,048	1,922,605	105,733	860,866	204,018	13,244	20,508	236,416	168,325
30	Returns $10,000 or more	5,318,624	89,732,795	57,068,733	7,131,883	2,142,014	10,485,016	528,567	6,681,112	259,406	4,128,042	273,953	33,190	41,126	191,315	91,444

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

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

[Taxable and nontaxable returns]

	Adjusted gross income classes	All returns—Continued								Returns with itemized deductions								
		Rents		Royalties		Estates and trusts		Net operating loss deduction	Other sources	Number of returns	Adjusted gross income	Itemized deductions						
		Net income (Thousand dollars)	Net loss (Thousand dollars)	Net income (Thousand dollars)	Net loss (Thousand dollars)	Income (Thousand dollars)	Loss (Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	Total (Thousand dollars)	Contributions (Thousand dollars)	Interest paid (Thousand dollars)	Taxes (Thousand dollars)	Medical and dental expense (Thousand dollars)	Other deductions (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
1	Total	3,543,887	816,226	660,530	76,330	674,547	39,465	165,634	2,308,657	24,083,263	181,131,130	35,313,129	6,750,326	8,416,208	10,525,698	5,219,185	4,401,712	1
2	No adjusted gross income	38,159	63,422	19,020	[4]	3,745	17,090	123,399	[5]141,149	-	-	-	-	-	-	-	-	2
3	Under $600	43,777	12,710	5,875		2,316			12,722	35,378	13,745	24,603	2,426	4,935	6,125	9,898	1,219	3
4	$600 under $1,000	93,304	13,400	5,394		5,846			36,135	195,142	163,058	76,325	12,517	8,504	21,324	24,781	9,199	4
5	$1,000 under $1,500	166,546	19,755	12,433		9,157			76,019	480,598	613,318	233,195	41,474	25,393	60,845	79,642	25,841	5
6	$1,500 under $2,000	158,122	18,559	8,834		10,459			96,571	628,745	1,100,007	386,221	68,726	43,013	95,610	133,621	45,251	6
7	$2,000 under $2,500	155,567	25,145	12,150		16,977			92,409	800,771	1,806,511	555,091	99,006	71,723	136,164	181,148	67,050	7
8	$2,500 under $3,000	150,542	26,053	16,944		10,678			104,864	986,484	2,724,830	745,999	138,982	109,016	183,255	224,862	89,884	8
9	$3,000 under $3,500	138,413	28,648	10,813	9,966	14,175	7,723	36,719	116,225	1,114,082	3,620,175	927,875	173,164	150,800	230,541	257,978	115,392	9
10	$3,500 under $4,000	136,501	29,969	13,360		14,609			96,280	1,245,253	4,671,367	1,134,705	207,257	213,157	287,064	286,038	141,189	10
11	$4,000 under $4,500	116,552	31,228	9,176		20,566			106,532	1,400,174	5,953,581	1,372,511	247,609	285,097	349,756	311,486	178,563	11
12	$4,500 under $5,000	120,743	40,744	9,926		9,568			104,571	1,500,573	7,130,791	1,567,253	280,965	349,717	416,091	319,833	200,647	12
13	$5,000 under $6,000	211,564	83,158	24,419		27,272			163,441	3,428,196	18,858,703	3,954,978	675,386	994,925	1,104,919	696,736	483,012	13
14	$6,000 under $7,000	209,893	60,469	21,925		23,974			143,842	3,098,916	20,087,130	4,064,420	680,452	1,112,561	1,166,644	619,857	484,906	14
15	$7,000 under $8,000	182,758	61,314	25,015		26,133			136,402	2,357,037	17,629,170	3,433,786	571,051	974,795	1,018,044	455,256	414,640	15
16	$8,000 under $9,000	154,985	47,464	28,702		20,981			92,936	1,729,989	14,655,415	2,784,970	472,163	804,273	839,489	323,813	345,232	16
17	$9,000 under $10,000	123,175	32,946	22,011		11,693			101,017	1,195,912	11,329,399	2,122,078	366,364	604,022	649,714	246,561	255,417	17
18	$10,000 under $15,000	411,396	88,157	70,186	6,279	89,083	3,804		266,153	2,464,572	29,165,609	5,120,819	938,064	1,376,503	1,650,698	541,998	613,556	18
19	$15,000 under $20,000	228,536	34,898	45,891	2,577	60,835	964		151,655	619,398	10,584,111	1,733,771	344,937	394,989	599,388	177,736	216,721	19
20	$20,000 under $25,000	158,706	23,006	33,463	1,309	49,713	1,675		117,600	277,412	6,173,582	961,480	201,044	192,661	344,285	94,750	128,740	20
21	$25,000 under $50,000	349,771	38,704	93,415	6,343	123,873	2,482		274,162	402,344	13,499,934	2,013,221	471,645	376,032	742,263	155,044	268,237	21
22	$50,000 under $100,000	144,713	19,067	64,965	9,172	68,371	2,157	4,153	125,299	98,027	6,455,122	1,015,432	273,861	172,419	352,003	56,592	160,557	22
23	$100,000 under $150,000	25,767	8,184	63,564	3,828	17,186	2,133	726	26,288	14,039	1,672,924	315,787	103,302	52,416	97,432	10,637	52,000	23
24	$150,000 under $200,000	9,929	2,389	11,260	2,079	10,529	329	12	5,407	4,367	748,346	157,240	58,990	24,640	43,719	4,230	25,661	24
25	$200,000 under $500,000	11,137	4,458	20,250	3,870	17,663	850	472	7,120	4,816	1,375,243	319,889	139,659	47,720	77,450	5,380	49,680	25
26	$500,000 under $1,000,000	1,697	774	6,949	2,315	5,110	257	153	180	735	493,976	132,642	79,705	15,729	23,249	887	13,072	26
27	$1,000,000 or more	1,544	1,605	4,590	2,125	4,035	1	-	[5]4,024	303	605,083	158,838	101,577	11,168	29,626	421	16,046	27
28	Returns under $5,000	1,318,316	309,633	123,925	34,832	118,096	21,143	142,449	701,179	8,387,200	27,797,383	7,023,778	1,272,126	1,261,355	1,786,775	1,829,287	874,235	28
29	Returns $5,000 under $10,000	882,375	285,351	122,072	1,601	110,053	3,670	8,107	637,638	11,810,050	82,559,817	16,360,232	2,765,416	4,490,576	4,778,810	2,342,223	1,983,207	29
30	Returns $10,000 or more	1,343,196	221,242	414,533	39,897	446,398	14,652	15,078	969,840	3,886,013	70,773,930	11,929,119	2,712,784	2,664,277	3,960,113	1,047,675	1,544,270	30

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

[1]Adjusted gross income less adjusted gross deficit.

[2]Adjusted gross deficit.

[3]Less than $500.

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

[5]Negative "Other sources."

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

PART I.—ALL RETURNS

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership				
										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)	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)	(15)	(16)	
1	Grand total	61,027,931	[1]315,466,382	53,603,745	257,917,854	4,932,950	9,530,143	10,288,082	5,056,793	6,831,427	23,958,911	1,767,544	2,887,155	1,589,183	9,757,486	329,682	791,440	1
2	Taxable returns, total	48,060,985	297,152,271	44,063,346	244,063,461	4,209,243	8,875,839	8,714,936	4,264,530	4,595,446	21,098,609	1,032,559	1,345,063	1,349,980	9,367,390	236,568	384,070	2
3	$600 under $1,000	1,353,011	1,123,121	1,249,040	1,022,868	30,785	13,354	55,097	14,156	59,285	40,659	7,163	4,608	12,309	8,873	1,637	896	3
4	$1,000 under $1,500	2,134,195	2,664,406	1,960,204	2,397,752	57,762	27,322	111,184	33,219	121,208	127,229	14,729	11,335	19,820	19,689	2,400	2,024	4
5	$1,500 under $2,000	2,036,015	3,557,099	1,814,032	3,082,523	76,476	45,675	168,073	68,973	176,655	236,779	23,928	17,573	24,551	31,976	3,264	2,084	5
6	$2,000 under $2,500	2,368,114	5,327,353	2,115,376	4,618,720	92,082	61,063	200,869	79,408	234,588	389,183	46,047	43,437	32,401	52,285	4,965	3,938	6
7	$2,500 under $3,000	2,665,817	7,349,490	2,389,219	6,376,270	118,193	81,396	264,090	106,277	268,581	532,572	56,888	56,603	39,429	76,434	4,342	3,339	7
8	$3,000 under $3,500	2,839,956	9,230,544	2,565,694	8,041,553	133,350	97,285	307,744	124,468	291,008	638,953	68,244	65,322	46,254	107,817	5,746	8,904	8
9	$3,500 under $4,000	2,953,712	11,076,883	2,688,539	9,740,283	141,711	93,124	332,913	142,674	296,091	733,737	78,905	75,640	54,120	142,217	8,218	6,221	9
10	$4,000 under $4,500	3,166,427	13,451,731	2,923,769	12,011,765	156,931	112,592	374,223	144,827	299,497	777,501	84,314	72,230	58,003	163,515	9,270	7,498	10
11	$4,500 under $5,000	3,234,120	15,360,330	3,000,304	13,784,514	162,837	123,963	398,487	141,185	310,508	904,514	84,278	74,657	64,630	199,668	13,799	10,855	11
12	$5,000 under $6,000	6,236,474	34,246,189	5,879,624	31,331,641	332,034	248,673	951,873	313,485	505,913	1,545,358	150,174	136,905	121,149	414,054	20,957	23,841	12
13	$6,000 under $7,000	5,236,061	33,923,776	4,964,544	31,124,549	314,630	239,351	916,235	289,103	420,494	1,441,039	109,283	81,593	109,406	390,894	18,158	18,306	13
14	$7,000 under $8,000	3,874,647	28,974,992	3,673,271	26,419,568	313,745	253,295	833,561	267,758	327,931	1,245,190	79,422	75,243	96,165	386,186	20,853	17,717	14
15	$8,000 under $9,000	2,749,349	23,303,110	2,587,274	21,007,705	277,032	240,038	691,760	237,202	247,065	1,088,098	55,771	71,797	79,527	374,194	13,377	15,428	15
16	$9,000 under $10,000	1,901,543	18,007,228	1,782,917	16,077,396	224,296	192,314	522,862	180,353	182,041	922,140	36,214	45,078	65,518	327,074	11,569	14,041	16
17	$10,000 under $15,000	3,637,169	42,751,769	3,270,885	35,397,816	809,278	997,879	1,482,911	669,155	442,898	3,186,853	76,320	116,262	204,652	1,332,252	38,245	46,854	17
18	$15,000 under $20,000	784,630	13,376,477	604,110	8,454,421	358,439	740,970	464,758	351,709	174,597	2,027,710	20,743	49,802	108,382	1,057,916	17,741	33,109	18
19	$20,000 under $25,000	323,412	7,190,895	226,203	3,719,345	188,168	578,953	211,679	228,443	86,606	1,325,874	11,172	39,082	63,312	785,307	9,691	13,244	19
20	$25,000 under $50,000	440,890	14,710,384	286,863	6,233,121	312,225	1,666,044	323,804	488,296	125,074	2,910,747	18,381	89,164	111,065	2,023,607	21,752	60,362	20
21	$50,000 under $100,000	101,080	6,647,920	65,276	2,311,528	86,352	1,294,937	82,062	240,451	22,593	876,472	7,267	82,349	32,167	1,017,675	7,620	39,175	21
22	$100,000 under $150,000	14,165	1,688,173	9,445	482,235	13,167	488,876	11,861	58,700	1,847	91,110	1,646	67,240	4,481	243,723	1,396	14,870	22
23	$150,000 under $200,000	4,379	750,153	2,915	174,115	4,168	267,098	3,771	25,170	487	27,094	585	15,642	1,219	79,413	554	9,544	23
24	$200,000 under $500,000	4,801	1,370,038	3,167	209,333	4,595	543,129	4,199	39,250	400	22,120	856	31,744	1,220	107,071	790	19,910	24
25	$500,000 under $1,000,000	723	486,077	488	31,674	702	193,660	660	10,620	60	4,649	149	11,384	151	14,762	142	7,710	25
26	$1,000,000 or more	295	584,133	187	12,766	285	274,848	260	9,648	19	3,028	80	10,373	49	10,788	82	4,200	26
27	Nontaxable returns, total	12,966,946	[1]18,314,111	9,540,399	13,854,393	723,707	654,304	1,573,146	792,263	2,235,981	2,860,302	734,985	1,542,092	239,203	390,096	93,114	407,370	27
28	No adjusted gross income	435,219	[2]1,091,184	100,686	233,361	38,778	59,832	73,600	44,277	16,303	52,985	327,383	1,058,900	10,247	31,056	46,113	261,699	28
29	Under $600	3,991,109	1,305,762	3,385,771	1,134,938	64,627	18,512	157,000	36,289	391,800	142,741	96,380	92,785	31,463	15,898	11,318	19,624	29
30	$600 under $1,000	1,639,632	1,257,521	1,097,495	810,511	80,044	27,165	200,543	61,948	367,164	249,963	50,480	52,309	28,689	20,523	4,473	5,138	30
31	$1,000 under $1,500	1,807,543	2,222,356	1,161,138	1,339,200	132,087	62,339	329,208	136,431	431,550	424,982	63,971	69,590	39,797	43,137	5,307	6,642	31
32	$1,500 under $2,000	1,378,614	2,415,262	939,494	1,522,048	117,379	70,057	253,660	131,032	306,718	402,972	53,283	62,888	28,959	39,513	5,312	7,223	32
33	$2,000 under $2,500	1,037,053	2,332,744	736,284	1,506,942	93,812	100,437	195,835	108,068	225,033	369,387	41,934	51,554	27,478	44,405	5,343	50,819	33
34	$2,500 under $3,000	853,147	2,323,053	631,882	1,586,742	69,978	65,480	131,894	79,316	179,959	343,936	34,954	46,705	21,279	40,423	4,047	8,172	34
35	$3,000 under $3,500	637,881	2,056,834	504,349	1,513,474	38,261	37,612	79,967	51,738	126,147	292,921	21,221	26,090	18,737	46,075	3,073	5,731	35
36	$3,500 under $4,000	445,468	1,668,930	366,584	1,286,644	26,580	28,389	50,164	28,505	81,197	210,089	17,938	23,150	10,913	32,832	2,571	4,029	36
37	$4,000 under $4,500	277,648	1,179,588	232,083	928,539	19,240	20,755	34,154	20,374	45,232	135,973	8,363	10,543	6,393	19,199	1,240	5,162	37
38	$4,500 under $5,000	188,328	889,947	161,083	726,375	11,006	16,759	22,453	22,327	28,092	83,595	7,397	8,621	5,454	18,234	1,165	6,303	38
39	$5,000 or more	275,304	1,753,298	223,550	1,265,619	31,915	146,967	44,580	71,958	36,786	150,758	11,681	38,957	9,794	38,801	3,152	26,828	39
40	Returns under $5,000	35,443,009	[1]85,701,770	30,023,026	73,665,022	1,661,919	1,163,111	3,741,246	1,575,492	4,256,616	7,090,671	1,187,800	1,924,540	580,926	1,153,769	143,603	426,301	40
41	Returns $5,000 under $10,000	20,266,298	140,031,817	19,108,032	127,184,099	1,489,034	1,235,149	3,956,371	1,339,287	1,719,163	6,383,224	441,735	434,048	480,355	1,922,605	87,515	105,733	41
42	Returns $10,000 or more	5,318,624	89,732,795	4,472,687	57,068,733	1,781,997	7,131,883	2,590,465	2,142,014	855,648	10,485,016	138,009	528,567	527,902	6,681,112	98,564	259,406	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Sales of capital assets				Sales of property *other* than capital assets				Pensions and annuities				Rents				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		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)	Number of returns	Amount (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
1	Grand total	3,841,694	6,003,859	1,154,339	704,284	100,131	70,113	135,767	152,822	762,217	962,164	373,719	654,794	3,875,716	3,543,887	1,695,218	816,226	1
2	Taxable returns, total	3,063,671	5,362,014	984,642	588,748	76,851	57,732	91,082	78,856	472,161	640,550	215,980	438,695	2,829,954	2,794,151	1,435,572	632,506	2
3	$600 under $1,000	23,158	5,780	3,026	1,452					(3)	(3)	(3)	(3)	18,339	8,772	5,844	2,531	3
4	$1,000 under $1,500	35,779	11,402	8,911	4,640	1,637	572	1,039	883	6,997	6,219	4,477	2,620	41,731	23,727	8,620	2,895	4
5	$1,500 under $2,000	61,167	25,368	11,820	7,139			2,802	1,080	16,580	13,409	5,271	5,139	69,282	39,372	19,799	6,137	5
6	$2,000 under $2,500	82,882	42,229	14,904	8,696	2,440	915	1,506	1,095	20,827	19,769	11,536	15,383	89,351	52,187	27,670	13,022	6
7	$2,500 under $3,000	104,422	59,989	24,827	15,134	3,074	2,725	4,672	4,626	28,816	31,874	19,297	26,213	112,202	78,235	44,960	15,684	7
8	$3,000 under $3,500	121,984	67,005	26,484	14,937	4,428	1,199	3,676	2,067	36,105	39,398	19,764	29,475	135,553	97,808	58,953	21,697	8
9	$3,500 under $4,000	120,952	73,749	29,299	17,726	4,500	2,104	6,507	3,903	32,980	43,319	19,149	36,170	133,230	110,060	69,638	24,025	9
10	$4,000 under $4,500	128,388	80,001	40,279	24,507	7,290	3,178	4,810	1,497	36,969	43,215	18,574	39,059	154,088	99,412	77,202	28,135	10
11	$4,500 under $5,000	134,081	77,802	42,254	23,434	3,765	2,014	5,577	3,143	21,648	25,251	16,125	32,319	170,666	110,060	88,017	31,764	11
12	$5,000 under $6,000	250,919	171,599	81,142	46,193	8,114	2,343	10,317	5,970	47,236	61,016	21,601	50,298	338,346	192,665	211,530	78,071	12
13	$6,000 under $7,000	242,064	164,599	86,530	48,625	6,278	3,601	9,955	5,046	45,853	69,269	18,605	38,315	315,533	200,140	173,966	56,375	13
14	$7,000 under $8,000	242,420	183,532	71,736	41,344	5,392	2,522	5,832	3,935	27,949	31,561	13,122	30,165	257,738	176,092	164,897	61,023	14
15	$8,000 under $9,000	195,208	164,665	66,463	34,377	5,597	2,334	6,761	3,907	25,723	44,877	11,089	23,983	200,237	149,933	113,177	44,360	15
16	$9,000 under $10,000	171,569	138,768	49,667	27,516	3,126	1,176	2,344	1,288	15,906	20,576	7,604	18,132	146,345	119,477	81,173	32,522	16
17	$10,000 under $15,000	525,122	589,596	184,465	104,324	11,115	11,274	10,127	14,048	50,742	76,528	16,841	37,668	349,601	407,827	176,005	86,412	17
18	$15,000 under $20,000	227,778	386,660	86,080	54,395	4,184	6,238	4,577	7,350	18,266	31,145	4,842	18,223	115,095	227,271	47,251	34,663	18
19	$20,000 under $25,000	118,374	273,792	49,671	34,092	2,214	6,213	2,837	3,651	11,864	22,197	2,754	9,164	58,524	158,250	22,054	22,307	19
20	$25,000 under $50,000	200,497	763,341	82,067	59,973	2,938	5,637	5,266	7,522	18,417	32,952	3,269	14,747	94,239	349,207	33,674	36,095	20
21	$50,000 under $100,000	59,054	652,978	21,079	16,934	582	2,999	1,782	4,011	5,805	16,825	1,142	7,604	24,265	144,381	8,533	18,779	21
22	$100,000 under $150,000	9,701	282,760	2,605	2,145	99	268	342	1,140	1,141	5,204	192	1,752	3,231	25,723	1,383	7,151	22
23	$150,000 under $200,000	3,309	169,450	665	580	26	116	138	1,136	423	2,226	77	731	1,046	9,658	454	2,295	23
24	$200,000 under $500,000	3,961	452,134	565	497	43	292	165	1,205	487	2,338	101	915	1,051	10,887	616	4,374	24
25	$500,000 under $1,000,000	628	239,450	70	58	8	12	25	128	72	328	11	120	184	1,660	99	729	25
26	$1,000,000 or more	254	285,365	33	30	1	(4)	25	225	27	206	5	107	77	1,347	57	1,460	26
27	Nontaxable returns, total	778,023	641,845	169,697	115,536	23,280	12,381	44,685	73,966	290,056	321,614	157,739	216,099	1,045,762	749,736	259,646	183,720	27
28	No adjusted gross income	79,278	190,258	31,594	30,387	2,612	3,069	14,303	47,272	3,240	2,048	(3)	(3)	42,778	38,159	47,352	63,422	28
29	Under $600	80,658	34,980	20,456	13,148	2,643	501	4,640	3,433	12,320	6,327	6,205	1,377	124,443	43,777	32,138	12,710	29
30	$600 under $1,000	88,964	33,326	15,910	8,445	1,768	563	2,471	2,487	27,833	16,936	7,631	4,696	160,581	84,532	24,832	10,869	30
31	$1,000 under $1,500	122,412	57,586	21,530	13,224	4,031	1,101	4,971	5,299	53,660	42,838	27,864	25,002	219,768	142,819	36,824	16,860	31
32	$1,500 under $2,000	114,235	58,056	18,621	11,175	4,138	1,026	6,347	5,029	61,238	62,674	34,713	37,514	162,985	118,750	24,593	12,422	32
33	$2,000 under $2,500	86,478	55,707	13,898	8,308	2,832	2,590	2,512	2,346	52,233	66,719	31,959	45,785	120,219	103,470	24,870	12,123	33
34	$2,500 under $3,000	68,757	50,529	13,129	7,948	1,508	1,071	2,912	2,714	39,666	57,270	23,485	43,457	79,517	72,307	17,968	10,369	34
35	$3,000 under $3,500	45,851	34,578	10,587	6,837	1,104	333	2,511	1,623	17,451	27,801	8,755	17,933	43,549	40,605	17,057	6,951	35
36	$3,500 under $4,000	34,106	23,522	5,247	3,290			1,336	946	9,387	18,280	7,761	17,816	30,210	26,441	10,227	5,944	36
37	$4,000 under $4,500	19,231	16,080	5,322	3,166	(3)	(3)			4,649	6,022	4,809	12,879	19,394	17,140	6,557	3,093	37
38	$4,500 under $5,000	12,708	17,004	3,594	1,920			1,668	1,745	3,182	4,216	(3)	(3)	12,685	10,683	6,457	8,980	38
39	$5,000 or more	25,345	70,219	9,809	7,688	1,740	1,709	1,014	1,072	5,197	10,483	2,629	7,845	29,633	51,053	10,771	19,977	39
40	Returns under $5,000	1,565,491	1,014,951	361,692	225,513	48,674	23,379	74,260	91,188	487,109	534,433	269,835	395,025	1,940,571	1,318,316	649,578	309,633	40
41	Returns $5,000 under $10,000	1,124,566	860,866	364,255	204,818	30,234	13,544	36,173	20,508	167,345	236,416	74,511	168,325	1,286,110	882,375	754,766	285,351	41
42	Returns $10,000 or more	1,151,637	4,128,042	428,392	273,953	21,223	33,190	25,334	41,126	107,763	191,315	29,373	91,444	649,035	1,343,196	290,874	221,242	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Royalties				Estate and trusts				Net operating loss deduction		Other sources	Exemptions	
		Net income		Net loss		Income		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)	(Thousand dollars)	(Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
1	Grand total	409,394	660,530	23,479	76,330	392,161	674,547	25,834	39,465	13,912	165,634	2,308,657	105,183,123	1
2	Taxable returns, total	313,889	582,507	19,811	44,959	330,636	623,702	21,599	18,270	4,352	22,461	2,098,024	81,206,561	2
3	$600 under $1,000	1,898	1,055			5,702	3,165					13,162	811,807	3
4	$1,000 under $1,500	5,924	3,225			9,087	4,955					27,987	1,401,649	4
5	$1,500 under $2,000	7,455	2,518			6,675	5,281					34,419	1,583,263	5
6	$2,000 under $2,500	8,508	4,915			7,179	8,170					53,404	2,366,290	6
7	$2,500 under $3,000	12,124	8,923			10,437	7,391					57,150	3,062,399	7
8	$3,000 under $3,500	10,846	7,043			11,759	11,750					80,971	3,690,968	8
9	$3,500 under $4,000	15,109	11,070	8,955	5,519	11,532	11,564	11,131	5,177			67,660	4,277,340	9
10	$4,000 under $4,500	13,392	8,549			12,331	15,801					86,708	5,167,847	10
11	$4,500 under $5,000	14,028	9,424			8,274	8,882					88,296	5,690,341	11
12	$5,000 under $6,000	25,859	23,714			22,658	26,582			4,217	17,019	157,199	12,188,926	12
13	$6,000 under $7,000	25,337	21,051			21,328	21,241					135,468	11,120,917	13
14	$7,000 under $8,000	25,522	22,533			21,800	24,636					131,693	8,306,327	14
15	$8,000 under $9,000	19,672	28,614			21,020	20,896					91,813	5,932,249	15
16	$9,000 under $10,000	14,996	21,359			13,697	11,333					98,060	4,111,226	16
17	$10,000 under $15,000	47,912	68,189	3,267	6,250	54,933	88,080	3,527	2,255			267,191	7,759,588	17
18	$15,000 under $20,000	19,695	44,328	1,464	2,577	28,568	60,015	1,735	964			152,931	1,717,229	18
19	$20,000 under $25,000	12,652	32,656	1,326	1,309	16,772	49,711	1,224	1,675			118,303	726,451	19
20	$25,000 under $50,000	21,851	93,027	2,663	6,343	31,063	122,125	2,654	2,482			274,194	1,012,176	20
21	$50,000 under $100,000	8,151	64,349	1,484	9,172	11,703	68,139	926	2,157	103	4,153	126,312	227,384	21
22	$100,000 under $150,000	1,527	63,540	325	3,823	2,205	17,171	223	2,133	20	726	26,339	30,702	22
23	$150,000 under $200,000	589	10,926	118	2,018	790	10,494	70	319	2	12	5,208	9,375	23
24	$200,000 under $500,000	692	20,212	163	3,508	915	17,289	87	850	7	398	7,554	10,010	24
25	$500,000 under $1,000,000	105	6,698	37	2,315	154	5,064	20	257	3	153	114	1,492	25
26	$1,000,000 or more	45	4,589	9	2,125	54	3,967	2	1	-	-	[4]112	565	26
27	Nontaxable returns, total	95,505	78,023	3,668	31,371	61,525	50,845	4,235	21,195	9,560	143,173	210,633	23,976,602	27
28	No adjusted gross income	11,381	19,020	[3]	[3]	3,425	3,745	2,401	17,090	6,616	123,399	[5]141,149	747,410	28
29	Under $600	13,276	5,875			6,807	2,316					12,722	3,363,955	29
30	$600 under $1,000	9,671	4,339			4,720	2,681					22,973	2,243,660	30
31	$1,000 under $1,500	17,196	9,208			7,279	4,202					48,032	3,151,291	31
32	$1,500 under $2,000	12,243	6,316			9,229	5,178					62,152	2,912,582	32
33	$2,000 under $2,500	11,590	7,235			10,913	8,807					39,005	2,560,862	33
34	$2,500 under $3,000	8,726	8,021	2,302	4,904	4,388	3,287	1,834	4,105	2,944	19,774	47,714	2,363,263	34
35	$3,000 under $3,500	3,399	3,770			3,425	2,425					35,254	2,009,921	35
36	$3,500 under $4,000	2,932	2,290			3,383	3,045					28,620	1,553,467	36
37	$4,000 under $4,500	2,234	1,129			3,555	4,765					19,824	1,080,751	37
38	$4,500 under $5,000					[3]	[3]					16,275	777,364	38
39	$5,000 or more	2,857	10,820			3,999	9,708					19,211	1,212,076	39
40	Returns under $5,000	181,932	123,925	8,716	34,832	140,502	118,096	8,320	21,143	11,184	142,449	701,179	50,816,430	40
41	Returns $5,000 under $10,000	113,685	122,072	3,865	1,601	103,667	110,053	7,011	3,670	1,702	8,107	637,638	42,855,679	41
42	Returns $10,000 or more	113,777	414,533	10,898	39,897	147,992	446,398	10,503	14,652	1,026	15,078	969,840	11,511,014	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—						Other tax credits	Income tax after credits	
			Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Dividends received		Retirement income		Foreign tax paid[6]		(Thousand dollars)	(Thousand dollars)	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
1	Grand total	12,710,278	48,317,653	171,627,771	39,909,260	3,595,291	304,290	756,819	113,237	83,158	26,346	1,231	39,464,156	1
2	Taxable returns, total	-	48,060,985	171,462,236	39,874,959	3,480,663	301,672	514,494	84,234	79,740	23,716	1,181	39,464,156	2
3	$600 under $1,000	-	1,353,011	193,070	38,721	25,000	140	(3)	(3)			-	38,581	3
4	$1,000 under $1,500	-	2,134,195	944,626	188,655	44,216	453					-	188,084	4
5	$1,500 under $2,000	-	2,036,015	1,517,420	303,011	60,260	838	8,967	350			-	301,822	5
6	$2,000 under $2,500	-	2,368,114	2,257,675	450,627	68,807	1,287	20,550	1,917			-	447,420	6
7	$2,500 under $3,000	-	2,665,817	3,277,870	654,710	95,803	2,010	37,225	4,315	3,693	377	-	648,374	7
8	$3,000 under $3,500	-	2,839,956	4,234,151	851,830	105,645	2,608	39,300	5,578			-	843,640	8
9	$3,500 under $4,000	-	2,953,712	5,195,399	1,052,007	108,447	2,608	44,011	6,649			(4)	1,042,674	9
10	$4,000 under $4,500	-	3,166,427	6,302,253	1,280,324	119,186	3,113	42,819	6,733			2	1,270,415	10
11	$4,500 under $5,000	-	3,234,120	7,387,986	1,502,702	127,868	3,607	32,140	5,624			21	1,493,236	11
12	$5,000 under $6,000	-	6,236,474	16,730,769	3,400,444	257,939	7,420	58,131	10,089	2,361	354	34	3,382,547	12
13	$6,000 under $7,000	-	5,236,061	17,451,403	3,555,552	244,340	7,477	50,479	10,384	2,826	281	23	3,537,387	13
14	$7,000 under $8,000	-	3,874,647	16,143,894	3,310,066	236,120	8,162	30,614	5,031	2,834	207	1	3,296,665	14
15	$8,000 under $9,000	-	2,749,349	13,767,791	2,846,439	219,153	8,166	24,002	4,387	(3)	(3)	67	2,833,581	15
16	$9,000 under $10,000	-	1,901,543	11,137,412	2,321,475	184,625	6,858	13,862	2,797	2,790	99	-	2,311,721	16
17	$10,000 under $15,000	-	3,637,169	28,752,650	6,204,947	676,365	35,098	53,190	9,965	11,698	1,318	28	6,158,538	17
18	$15,000 under $20,000	-	784,630	9,786,674	2,321,136	324,458	26,680	19,623	3,451	9,346	1,115	55	2,289,835	18
19	$20,000 under $25,000	-	323,412	5,465,777	1,418,912	175,617	20,633	11,965	2,143	6,532	786	147	1,395,203	19
20	$25,000 under $50,000	-	440,890	11,665,201	3,665,167	298,922	60,760	17,326	3,215	19,298	3,263	321	3,597,608	20
21	$50,000 under $100,000	-	101,080	5,417,010	2,327,101	85,084	46,404	5,821	1,082	10,864	6,099	180	2,273,336	21
22	$100,000 under $150,000	-	14,165	1,349,335	700,688	13,108	17,187	1,096	209	2,855	2,074	61	681,157	22
23	$150,000 under $200,000	-	4,379	590,232	330,389	4,145	9,011	441	80	1,168	1,636	32	319,630	23
24	$200,000 under $500,000	-	4,801	1,055,617	628,530	4,573	17,669	528	103	1,474	3,948	206	606,604	24
25	$500,000 under $1,000,000	-	723	382,520	231,996	697	5,805	80	15	267	602	1	225,573	25
26	$1,000,000 or more	-	295	455,501	289,530	285	7,678	35	6	106	1,319	2	280,525	26
27	Nontaxable returns, total	12,710,278	256,668	165,535	34,301	114,628	2,618	242,325	29,003	3,418	2,630	50	-	27
28	No adjusted gross income	435,219	-	-	-	-	-	-	-	-	-	-	-	28
29	Under $600	3,991,109	-	-	-	-	-	-	-			-	-	29
30	$600 under $1,000	1,638,337	(3)	(3)	(3)	(3)	(3)	864	15			-	-	30
31	$1,000 under $1,500	1,787,282	20,261	3,367	638	7,591	51	16,516	582			5	-	31
32	$1,500 under $2,000	1,327,161	51,453	17,749	3,581	26,096	420	49,495	3,152			9	-	32
33	$2,000 under $2,500	978,154	58,899	34,897	6,914	22,712	514	55,717	6,396			-	-	33
34	$2,500 under $3,000	807,301	45,846	32,343	6,476	19,042	529	44,479	5,922	3,418	2,630	-	-	34
35	$3,000 under $3,500	612,138	25,743	19,142	3,826	10,079	263	25,312	3,563			-	-	35
36	$3,500 under $4,000	423,569	21,899	19,344	3,861	9,850	210	21,366	3,627			-	-	36
37	$4,000 under $4,500	265,274	12,374	11,583	2,307	5,905	129	11,712	2,111			-	-	37
38	$4,500 under $5,000	181,128	7,200	9,683	1,966	4,609	139	6,768	1,460			-	-	38
39	$5,000 or more	263,606	11,698	17,344	4,715	8,081	361	10,096	2,175			36	-	39
40	Returns under $5,000	12,446,672	22,996,337	31,458,641	6,352,173	861,779	18,921	459,530	58,105	6,443	864	37	6,274,246	40
41	Returns $5,000 under $10,000	257,138	20,009,160	75,244,036	15,436,522	1,149,879	38,422	186,778	34,772	12,870	1,295	132	15,361,901	41
42	Returns $10,000 or more	6,468	5,312,156	64,925,094	18,120,565	1,583,633	246,947	110,511	20,360	63,845	24,187	1,062	17,828,009	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Self-employment tax		Tax withheld				Payments on 1960 declaration		Tax due at time of filing		Overpayment				
						Returns with excess social security tax						Refund		Credit on 1961 tax		
		Number of returns	Amount (Thousand dollars)	Number of returns	Total amount (Thousand dollars)	Number of returns	Amount of excess (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)	
		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
1	Grand total	6,889,749	833,549	51,163,569	32,650,403	2,516,545	105,565	5,126,093	8,593,254	18,149,711	4,748,981	37,612,327	4,867,793	1,760,052	827,140	1
2	Taxable returns, total	4,759,892	684,524	43,141,918	31,944,471	2,470,408	104,188	4,724,339	8,443,492	16,331,064	4,629,697	29,641,460	4,124,826	1,525,298	744,154	2
3	$600 under $1,000	64,899	2,338	1,171,797	111,506	-	-	13,349	1,317	207,630	7,260	1,126,586	78,561	8,188	603	3
4	$1,000 under $1,500	131,948	6,794	1,854,111	256,841			42,930	6,755	517,294	26,485	1,508,221	92,799	19,402	2,404	4
5	$1,500 under $2,000	188,942	12,456	1,718,212	346,267			74,904	14,192	574,978	47,814	1,362,528	90,663	30,069	3,332	5
6	$2,000 under $2,500	252,025	20,319	2,021,449	506,052	2,894	202	97,780	23,085	686,404	67,264	1,566,131	122,954	38,795	5,708	6
7	$2,500 under $3,000	288,826	28,212	2,303,501	715,833			134,455	36,694	803,846	84,562	1,712,464	151,348	50,222	9,155	7
8	$3,000 under $3,500	311,817	34,183	2,489,329	912,114	3,530	145	167,706	49,954	1,039,741	101,420	1,676,394	174,804	60,024	10,861	8
9	$3,500 under $4,000	319,852	40,149	2,623,844	1,120,591	7,573	189	185,368	59,775	1,170,321	120,583	1,681,986	207,124	63,472	11,002	9
10	$4,000 under $4,500	322,689	43,676	2,868,397	1,374,447	14,265	346	196,459	69,615	1,156,997	127,207	1,904,295	245,490	68,761	11,688	10
11	$4,500 under $5,000	334,329	50,529	2,960,340	1,597,628	72,717	10,868	212,080	86,584	1,137,205	143,435	1,990,262	269,550	72,881	14,332	11
12	$5,000 under $6,000	526,106	81,192	5,828,847	3,662,334	496,856	7,954	410,460	187,562	1,866,726	256,443	4,186,561	615,974	133,915	26,626	12
13	$6,000 under $7,000	415,162	65,681	4,923,818	3,762,545	511,328	14,190	376,471	199,816	1,543,074	241,617	3,547,186	574,369	123,275	26,541	13
14	$7,000 under $8,000	314,439	51,508	3,648,554	3,395,049	399,237	14,173	344,960	207,385	1,227,582	216,754	2,532,461	444,082	108,084	26,933	14
15	$8,000 under $9,000	242,049	42,205	2,571,951	2,820,472	288,348	12,089	292,968	198,126	917,582	196,443	1,740,445	316,650	89,783	22,605	15
16	$9,000 under $10,000	179,328	32,464	1,769,311	2,228,351	187,570	8,425	230,939	184,257	689,867	161,022	1,143,839	209,156	69,890	20,289	16
17	$10,000 under $15,000	448,680	86,644	3,234,540	5,228,434	344,176	18,738	818,963	870,582	1,696,917	595,475	1,705,238	353,599	245,099	95,710	17
18	$15,000 under $20,000	184,945	37,615	587,308	1,350,489	57,042	4,792	421,135	749,823	497,297	369,664	169,551	67,528	127,140	74,998	18
19	$20,000 under $25,000	86,304	17,898	216,744	635,774	25,199	2,613	224,578	616,322	212,205	248,036	44,495	27,348	70,625	59,683	19
20	$25,000 under $50,000	117,196	24,350	272,820	1,200,323	41,592	5,838	362,237	1,974,541	297,655	660,133	37,267	50,443	112,334	162,596	20
21	$50,000 under $100,000	25,039	5,237	61,828	517,141	14,387	2,737	93,130	1,441,323	70,470	433,534	4,696	20,406	26,851	93,019	21
22	$100,000 under $150,000	3,271	671	8,964	109,881	2,168	514	13,529	468,846	9,977	133,835	508	4,183	3,837	26,551	22
23	$150,000 under $200,000	947	189	2,742	38,904	671	151	4,257	228,632	3,083	66,749	143	2,508	1,195	11,958	23
24	$200,000 under $500,000	951	186	2,906	44,255	728	191	4,684	432,905	3,433	152,086	160	3,252	1,253	19,204	24
25	$500,000 under $1,000,000	106	20	444	6,381	86	26	708	149,304	557	74,765	33	1,183	141	3,674	25
26	$1,000,000 or more	42	8	161	2,859	41	7	289	186,097	223	97,111	10	852	62	4,682	26
27	Nontaxable returns, total	2,129,857	149,025	8,021,651	705,932	46,137	1,377	401,754	149,762	1,818,647	119,284	7,970,867	742,967	234,754	82,986	27
28	No adjusted gross income	74,276	5,120	82,772	30,597	2,412	152	38,761	34,473	65,201	4,291	95,646	45,073	36,412	19,168	28
29	Under $600	218,124	7,043	3,224,638	118,498			32,302	10,605	205,907	6,477	3,231,897	122,833	17,716	5,704	29
30	$600 under $1,000	344,488	12,575	888,984	58,391			30,045	6,970	320,950	11,519	888,760	59,828	17,218	4,477	30
31	$1,000 under $1,500	420,286	20,902	865,435	74,901			45,029	14,098	377,535	18,349	858,126	77,768	26,219	8,678	31
32	$1,500 under $2,000	305,800	19,863	710,651	76,248			42,908	10,819	259,473	16,515	696,108	77,562	25,244	6,157	32
33	$2,000 under $2,500	228,077	18,509	548,835	65,492	6,727	250	44,041	10,309	185,467	14,596	533,107	66,540	26,724	5,348	33
34	$2,500 under $3,000	185,786	17,657	483,647	64,264			40,065	11,000	143,170	13,438	469,786	65,464	21,861	5,581	34
35	$3,000 under $3,500	138,134	15,759	392,922	54,583			30,710	9,663	105,129	12,025	387,450	56,019	17,052	4,493	35
36	$3,500 under $4,000	90,170	11,670	298,005	48,185	1,466	33	24,233	9,195	66,502	8,450	290,577	49,905	14,543	4,255	36
37	$4,000 under $4,500	50,553	7,512	186,266	31,716	1,568	47	13,643	4,324	38,169	5,481	181,646	32,034	7,650	1,975	37
38	$4,500 under $5,000	31,537	5,076	137,086	28,161	6,673	97	12,383	4,183	22,564	3,495	135,499	28,566	6,909	2,197	38
39	$5,000 or more	42,626	7,339	202,410	54,896	27,291	798	27,634	24,123	28,580	4,648	202,265	61,375	17,206	14,953	39
40	Returns under $5,000	4,302,558	380,342	27,830,221	7,592,315	119,825	12,329	1,499,151	473,610	9,084,483	840,666	22,297,469	2,114,885	629,362	137,118	40
41	Returns $5,000 under $10,000	1,718,390	280,141	18,942,405	15,918,698	1,910,165	57,533	1,680,114	991,957	6,272,990	1,076,854	13,349,631	2,213,751	539,943	131,716	41
42	Returns $10,000 or more	868,801	173,066	4,390,943	9,139,390	486,555	35,703	1,946,828	7,127,687	2,792,238	2,831,461	1,965,227	539,157	590,747	558,306	42

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

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

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES

	Adusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership			
										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)	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)	(15)	(16)
1	Grand total	37,623,778	[1]248,726,045	32,789,750	202,598,596	3,143,500	5,973,023	7,273,065	3,453,593	5,690,465	21,655,258	1,490,230	2,500,518	1,287,571	8,781,561	261,989	685,247
2	Taxable returns, total	30,786,316	234,832,179	28,164,277	191,967,692	2,782,017	5,627,274	6,347,141	2,960,078	3,865,178	19,079,778	901,863	1,198,296	1,106,746	8,436,314	194,092	333,473
3	$600 under $1,000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
4	$1,000 under $1,500	91,220	128,524	65,847	87,705	1,567	404	6,046	1,323	30,133	35,425	5,425	4,608	1,808	2,103	[3]	[3]
5	$1,500 under $2,000	283,482	498,260	216,026	354,470	6,266	2,569	21,868	7,263	85,583	114,108	12,880	10,499	6,629	10,049		
6	$2,000 under $2,500	655,058	1,478,204	532,961	1,138,896	19,047	8,491	63,804	23,199	157,895	259,289	34,573	36,087	14,453	23,833	3,067	2,939
7	$2,500 under $3,000	967,769	2,681,081	818,800	2,148,260	30,323	11,827	94,802	38,474	197,647	383,144	44,940	45,353	23,348	45,429	2,671	2,279
8	$3,000 under $3,500	1,251,647	4,079,787	1,082,321	3,332,429	45,841	22,911	135,864	51,360	234,794	514,574	56,059	53,638	31,249	73,631	3,948	7,868
9	$3,500 under $4,000	1,514,029	5,682,099	1,338,571	4,777,612	47,812	22,013	166,453	64,125	250,423	619,109	69,835	67,446	37,514	103,307	5,848	4,984
10	$4,000 under $4,500	1,877,300	7,981,613	1,703,859	6,933,916	65,451	34,968	205,396	75,204	261,434	677,463	74,711	64,701	44,298	127,262	6,971	5,240
11	$4,500 under $5,000	2,143,266	10,188,660	1,965,722	8,981,497	74,088	47,773	240,561	75,659	276,695	801,483	75,673	68,930	53,537	169,741	10,204	8,575
12	$5,000 under $6,000	4,801,532	26,428,320	4,531,697	24,184,298	166,052	82,256	620,949	186,054	462,388	1,400,378	138,214	125,869	100,507	353,970	15,959	19,323
13	$6,000 under $7,000	4,466,984	28,966,127	4,254,876	26,730,221	191,176	104,909	699,591	185,355	389,228	1,315,817	101,856	74,987	96,405	345,747	14,795	16,440
14	$7,000 under $8,000	3,458,705	25,877,013	3,301,251	23,827,637	210,020	116,531	681,335	186,674	305,135	1,144,766	73,007	68,207	83,948	342,240	17,927	14,154
15	$8,000 under $9,000	2,537,445	21,511,037	2,406,566	19,609,086	205,948	115,477	604,810	180,270	232,871	1,010,297	52,622	69,287	72,674	339,582	11,009	14,538
16	$9,000 under $10,000	1,789,720	16,949,925	1,691,226	15,295,143	177,418	111,871	465,326	145,376	173,468	872,428	34,438	43,881	58,469	287,765	11,067	12,560
17	$10,000 under $15,000	3,421,927	40,209,425	3,126,010	34,013,210	689,078	602,047	1,348,964	527,773	416,917	2,988,699	71,705	107,036	183,271	1,195,030	34,974	40,909
18	$15,000 under $20,000	718,324	12,240,436	569,781	8,045,430	310,732	477,719	417,291	283,286	164,375	1,907,351	19,204	44,353	98,712	968,552	16,206	31,403
19	$20,000 under $25,000	294,859	6,553,906	212,743	3,527,783	165,900	401,765	190,095	187,314	82,593	1,263,452	10,316	35,001	59,004	736,214	8,567	11,596
20	$25,000 under $50,000	401,524	13,407,635	269,623	5,925,780	278,917	1,220,362	292,597	416,888	119,484	2,798,608	16,831	81,034	104,015	1,917,286	19,981	55,269
21	$50,000 under $100,000	90,647	5,952,789	61,374	2,203,107	76,774	983,495	73,522	205,988	21,529	840,043	6,650	75,543	30,332	966,926	6,995	35,124
22	$100,000 under $150,000	12,316	1,467,009	8,770	451,162	11,432	372,727	10,337	48,958	1,719	84,815	1,485	65,602	4,139	230,694	1,287	13,142
23	$150,000 under $200,000	3,762	644,501	2,734	164,750	3,578	204,836	3,256	21,109	446	24,916	500	12,400	1,138	75,347	492	7,552
24	$200,000 under $500,000	4,012	1,143,686	2,923	196,259	3,835	412,378	3,543	32,717	356	18,857	755	26,691	1,118	101,042	701	17,900
25	$500,000 under $1,000,000	583	390,673	443	28,713	566	145,585	543	9,208	51	3,649	129	10,124	135	13,840	128	7,004
26	$1,000,000 or more	205	371,469	153	10,328	196	124,360	188	6,501	14	1,107	55	7,019	43	6,724	60	2,573
27	Nontaxable returns, total	6,837,462	[1]13,893,866	4,625,473	10,630,904	361,483	345,749	925,924	493,515	1,825,287	2,575,480	588,367	1,302,222	180,825	345,247	67,897	351,774
28	No adjusted gross income	295,940	[2]862,671	81,104	200,453	24,034	51,352	47,991	33,327	12,477	48,025	238,562	869,291	7,410	28,385	30,220	214,972
29	Under $600	538,276	189,571	243,455	131,886	20,305	7,930	58,951	16,452	224,037	82,615	64,048	72,854	11,502	8,298	6,046	17,540
30	$600 under $1,000	650,598	527,503	363,224	295,086	25,346	9,503	80,599	25,457	249,741	172,177	40,536	44,286	13,652	11,263	3,174	4,136
31	$1,000 under $1,500	1,056,665	1,309,503	651,868	755,861	48,529	18,627	161,034	67,496	355,708	353,175	55,868	63,340	27,676	32,216	3,941	5,580
32	$1,500 under $2,000	1,003,501	1,762,899	692,402	1,110,610	50,695	25,784	152,186	71,038	281,774	372,890	50,205	57,883	25,554	36,057	4,911	6,212
33	$2,000 under $2,500	839,226	1,890,840	614,135	1,254,404	53,776	62,518	132,412	64,199	215,127	353,746	40,026	49,912	25,075	41,312	5,143	50,725
34	$2,500 under $3,000	737,951	2,011,820	559,227	1,400,978	43,415	32,932	99,117	58,299	174,701	336,103	33,949	46,114	20,546	38,887	3,947	8,079
35	$3,000 under $3,500	588,515	1,898,498	472,547	1,417,280	26,884	19,421	63,852	37,301	123,635	287,810	20,920	24,906	18,336	45,087	3,073	5,731
36	$3,500 under $4,000	419,816	1,573,280	349,039	1,224,348	20,577	17,652	42,700	25,025	79,688	205,423	17,336	21,468	10,612	31,971	2,471	3,959
37	$4,000 under $4,500	261,590	1,111,500	220,212	881,417	15,226	14,260	28,975	15,012	44,629	134,069	8,228	10,255	6,258	19,166	2,204	11,193
38	$4,500 under $5,000	183,648	867,972	157,799	711,899	9,812	14,150	21,360	21,634	27,791	82,730	7,397	8,621	5,354	17,657		
39	$5,000 or more	261,736	1,613,151	220,461	1,246,682	22,884	71,620	36,747	58,275	35,979	146,717	11,292	33,292	8,850	34,948	2,767	23,647
40	Returns under $5,000	15,359,497	[1]44,998,943	12,129,119	37,139,007	628,994	425,085	1,823,971	771,847	3,283,912	5,833,358	951,171	1,620,192	384,811	865,654	99,074	362,113
41	Returns $5,000 under $10,000	17,310,858	121,229,548	16,403,264	110,856,177	970,279	560,087	3,105,553	924,200	1,598,007	5,881,364	410,808	404,061	419,831	1,697,106	73,058	91,219
42	Returns $10,000 or more	4,953,423	82,497,554	4,257,367	54,603,412	1,544,227	4,987,851	2,343,541	1,757,546	808,546	9,940,536	128,251	476,265	482,929	6,218,801	89,857	231,915

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

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

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

	Adjusted gross income classes	Sales of capital assets				Sales of property other than capital assets				Pensions and annuities				Rents				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		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)	Number of returns	Amount (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
1	Grand total	2,860,470	4,812,887	865,725	513,241	79,768	58,534	116,889	129,033	436,783	621,109	227,125	426,267	2,792,975	2,519,288	1,334,680	652,813	1
2	Taxable returns, total	2,292,586	4,287,530	751,013	437,919	60,819	47,878	79,941	70,453	266,682	414,759	127,373	278,811	2,155,628	2,040,548	1,167,104	517,495	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	5,123	2,189	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	5,042	2,901	(3)	(3)	4
5	$1,500 under $2,000	20,965	8,881	2,340	1,154			1,105	439					15,765	6,822	4,813	2,337	5
6	$2,000 under $2,500	37,547	19,146	7,583	4,316	1,707	693	(3)	(3)	5,241	6,069	3,815	4,738	36,190	18,975	12,792	6,146	6
7	$2,500 under $3,000	55,237	28,703	10,504	4,782	2,341	2,590	4,068	4,293	10,483	10,849	5,442	7,514	55,512	38,750	25,104	8,275	7
8	$3,000 under $3,500	71,011	39,869	12,919	6,147	3,464	1,078	3,044	1,780	15,246	16,026	9,020	12,738	77,197	50,720	32,275	12,241	8
9	$3,500 under $4,000	71,662	47,933	15,382	8,562	2,774	835	5,905	3,800	14,543	18,502	9,499	19,682	81,209	53,252	47,240	15,432	9
10	$4,000 under $4,500	86,302	49,789	23,443	14,217	4,901	2,763	3,977	1,084	20,714	28,831	11,115	21,250	107,606	66,363	52,311	19,692	10
11	$4,500 under $5,000	90,419	53,971	28,173	15,291	2,139	1,439	5,075	3,090	11,698	17,673	8,896	20,060	123,573	70,111	64,330	23,786	11
12	$5,000 under $6,000	171,488	120,608	53,640	30,354	6,487	2,105	9,282	5,296	28,928	40,024	17,122	37,397	266,219	129,552	173,035	61,206	12
13	$6,000 under $7,000	178,305	121,230	69,254	38,332	4,882	2,886	9,624	4,964	29,705	49,069	15,422	31,027	266,003	145,115	153,390	47,665	13
14	$7,000 under $8,000	189,373	125,699	55,956	31,567	4,659	1,794	5,166	3,668	16,871	19,374	8,513	19,239	224,405	135,357	148,826	52,593	14
15	$8,000 under $9,000	158,692	132,881	55,622	28,222	5,597	2,334	6,459	3,623	16,999	34,471	7,772	18,181	178,823	116,000	105,137	40,776	15
16	$9,000 under $10,000	144,471	113,265	41,778	21,728	2,695	1,070	2,144	1,209	11,197	17,280	5,583	12,134	135,502	102,261	74,793	30,268	16
17	$10,000 under $15,000	457,566	466,826	159,005	86,584	9,388	8,929	9,208	13,218	38,982	60,553	14,023	31,620	316,181	332,162	166,896	80,648	17
18	$15,000 under $20,000	200,273	310,936	74,633	45,575	3,671	4,100	4,132	6,857	14,093	25,627	4,138	13,383	102,585	182,830	43,371	31,824	18
19	$20,000 under $25,000	105,982	233,709	43,920	29,345	2,010	6,004	2,702	3,048	9,488	18,890	2,245	7,251	52,074	125,588	20,352	19,479	19
20	$25,000 under $50,000	179,974	638,897	73,951	53,447	2,664	5,492	4,887	7,037	15,152	27,956	2,756	12,466	85,145	298,499	31,138	33,449	20
21	$50,000 under $100,000	52,605	554,773	18,849	15,049	543	2,749	1,640	3,585	4,796	13,631	1,029	6,374	21,746	124,338	7,860	16,752	21
22	$100,000 under $150,000	8,646	247,593	2,186	1,805	95	216	314	1,057	974	4,604	181	1,679	2,879	21,844	1,244	6,755	22
23	$150,000 under $200,000	2,869	147,267	558	486	22	114	128	836	349	1,830	67	637	893	7,963	411	1,953	23
24	$200,000 under $500,000	3,371	391,115	445	397	40	292	141	728	405	2,038	90	816	889	8,902	526	3,977	24
25	$500,000 under $1,000,000	518	201,160	52	43	6	10	23	126	64	279	10	119	144	1,241	81	655	25
26	$1,000,000 or more	187	231,090	16	15	-	-	13	115	21	183	3	83	46	1,002	40	1,322	26
27	Nontaxable returns, total	567,884	525,357	114,712	75,322	18,949	10,656	36,948	58,580	170,101	206,350	99,752	147,456	637,347	478,740	167,576	135,318	27
28	No adjusted gross income	61,465	168,621	18,905	17,046	2,311	2,661	9,802	35,888	1,543	1,427	(3)	(3)	32,937	29,949	23,600	41,066	28
29	Under $600	43,269	25,343	9,380	6,271	2,039	413	3,605	2,039	5,151	3,006	2,159	601	43,696	17,218	14,058	6,773	29
30	$600 under $1,000	51,613	22,765	9,052	4,947	(3)	(3)	1,839	2,078	11,717	7,287	3,153	2,336	66,051	36,236	12,305	6,216	30
31	$1,000 under $1,500	83,938	34,564	13,856	7,587	2,837	952	4,238	3,955	24,310	20,057	13,146	10,552	115,706	71,296	20,218	12,033	31
32	$1,500 under $2,000	84,366	45,746	11,316	6,526	3,174	776	5,715	4,773	34,090	36,688	22,182	22,955	106,109	73,963	16,487	10,113	32
33	$2,000 under $2,500	67,991	46,874	10,977	6,934	2,400	2,563	2,412	2,064	35,224	43,076	19,759	27,422	89,863	72,550	18,795	8,918	33
34	$2,500 under $3,000	56,115	44,455	10,971	6,154	1,508	1,071	2,812	2,710	26,473	37,957	17,019	32,342	61,529	56,725	15,509	9,497	34
35	$3,000 under $3,500	39,777	29,187	9,162	5,770	1,004	219	2,511	1,623	13,375	23,796	6,436	13,624	37,604	33,156	15,300	6,683	35
36	$3,500 under $4,000	28,966	20,549	4,815	3,169			1,336	946	8,293	15,469	7,099	15,807	26,562	21,104	8,861	5,593	36
37	$4,000 under $4,500	16,873	13,639	4,559	2,694	(3)	(3)			3,123	4,648	4,809	12,879	18,094	15,553	6,126	2,746	37
38	$4,500 under $5,000	11,946	16,143	3,494	1,914			1,668	1,745	3,082	4,205	(3)	(3)	12,685	10,683	6,357	8,782	38
39	$5,000 or more	21,565	57,471	8,225	6,310	1,738	1,657	1,010	759	3,720	8,734	2,594	7,729	26,511	40,307	9,960	16,898	39
40	Returns under $5,000	984,585	718,367	207,635	123,982	35,271	18,782	60,016	72,907	245,039	296,566	145,577	226,132	1,112,930	746,327	397,620	206,593	40
41	Returns $5,000 under $10,000	861,763	645,474	283,672	155,773	26,047	11,757	33,639	19,122	107,083	167,798	56,902	125,410	1,096,244	664,297	664,471	242,802	41
42	Returns $10,000 or more	1,014,122	3,449,046	374,418	233,486	18,450	27,995	23,234	37,004	84,661	156,745	24,646	74,725	583,801	1,108,664	272,589	203,418	42

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

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

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

	Adjusted gross income classes	Royalties				Estates and trusts				Net operating loss deduction		Other sources	Exemptions	
		Net income		Net loss		Income		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)	(Thousand dollars)	(Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
1	Grand total	301,762	483,467	19,042	69,790	227,329	367,894	18,882	33,838	10,961	138,272	1,697,320	85,188,031	1
2	Taxable returns, total	235,674	425,521	15,908	39,206	195,328	342,671	16,042	14,132	3,977	21,756	1,556,055	67,084,969	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	1,004	810	-	-	(3)	(3)	-	-	-	-	1,792	109,464	4
5	$1,500 under $2,000	2,736	758					-	-			7,443	340,178	5
6	$2,000 under $2,500	5,143	2,224			1,466	1,330	-	-			21,306	984,355	6
7	$2,500 under $3,000	5,875	3,587			3,334	1,696					25,309	1,638,195	7
8	$3,000 under $3,500	7,482	3,516			3,635	2,737					40,581	2,317,107	8
9	$3,500 under $4,000	10,591	6,322			3,670	4,892					48,033	2,990,508	9
10	$4,000 under $4,500	9,170	5,874			5,694	4,292					59,077	3,998,234	10
11	$4,500 under $5,000	9,942	7,161	6,131	3,995	3,725	2,583	7,283	4,141			62,316	4,696,378	11
12	$5,000 under $6,000	20,301	14,441			11,973	7,307			3,847	16,350	113,000	10,875,952	12
13	$6,000 under $7,000	17,624	12,859			13,958	10,736					98,032	10,383,791	13
14	$7,000 under $8,000	20,471	14,467			11,880	10,451					103,375	7,906,066	14
15	$8,000 under $9,000	16,315	25,477			13,560	8,767					76,022	5,725,938	15
16	$9,000 under $10,000	13,330	16,466			10,972	8,087					76,908	4,002,718	16
17	$10,000 under $15,000	39,931	49,431	2,961	5,932	40,158	47,668	2,916	1,823			223,708	7,544,519	17
18	$15,000 under $20,000	16,835	32,376	1,327	2,471	20,609	32,436	1,429	816			119,875	1,646,213	18
19	$20,000 under $25,000	10,540	20,858	1,258	1,307	12,434	27,411	1,054	1,585			100,932	694,118	19
20	$25,000 under $50,000	18,620	69,739	2,286	5,668	24,607	84,574	2,212	2,334			233,780	967,867	20
21	$50,000 under $100,000	7,156	51,003	1,361	8,361	9,681	49,032	831	1,802	100	4,153	111,699	215,279	21
22	$100,000 under $150,000	1,383	59,843	286	3,406	1,778	12,233	173	924	18	690	24,022	28,559	22
23	$150,000 under $200,000	501	7,837	107	1,641	635	7,293	57	203	2	12	5,685	8,660	23
24	$200,000 under $500,000	599	15,269	151	3,190	739	11,743	68	405	7	398	5,944	9,085	24
25	$500,000 under $1,000,000	92	4,028	33	2,181	121	4,215	17	98	3	153	$990	1,327	25
26	$1,000,000 or more	33	1,175	7	1,054	32	2,809	2	1	-	-	$1,794	458	26
27	Nontaxable returns, total	66,088	57,946	3,134	30,584	32,001	25,223	2,840	19,706	6,984	116,516	141,265	18,103,062	27
28	No adjusted gross income	8,837	17,445	(3)	(3)	2,654	2,022	1,638	16,198	4,803	99,744	$126,698	626,411	28
29	Under $600	6,749	4,209			1,466	694					2,324	1,064,428	29
30	$600 under $1,000	5,644	2,703			(3)	(3)					6,484	1,284,402	30
31	$1,000 under $1,500	11,810	5,557			4,860	2,151					32,400	2,150,462	31
32	$1,500 under $2,000	7,140	3,965			4,850	4,051					47,172	2,301,416	32
33	$2,000 under $2,500	9,964	6,337			5,412	2,948					32,107	2,197,978	33
34	$2,500 under $3,000	6,568	5,077	1,969	4,756	1,868	1,263	1,202	3,508	2,181	16,772	38,501	2,118,425	34
35	$3,000 under $3,500	2,967	3,014			2,661	2,237					31,388	1,891,745	35
36	$3,500 under $4,000	2,601	2,131			(3)	(3)					27,989	1,481,730	36
37	$4,000 under $4,500	1,235	615			2,029	2,525					19,254	1,031,516	37
38	$4,500 under $5,000	(3)	(3)			(3)	(3)					14,384	765,568	38
39	$5,000 or more	1,939	6,399			2,375	4,885					15,960	1,188,981	39
40	Returns under $5,000	116,092	81,799	5,991	32,749	51,817	38,247	4,602	19,329	8,408	115,525	391,162	33,988,500	40
41	Returns $5,000 under $10,000	89,578	85,904	3,234	1,377	64,413	48,447	5,486	2,959	1,702	8,107	486,947	40,069,758	41
42	Returns $10,000 or more	96,092	315,764	9,817	35,664	111,099	281,200	8,794	11,550	851	14,640	819,211	11,129,773	42

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

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

	Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—							Income tax after credits	
			Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)	(Thousand dollars)	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
1	Grand total	6,748,248	30,875,530	132,007,992	30,738,221	2,290,743	197,281	300,562	50,895	59,994	20,005	918	30,469,122	1
2	Taxable returns, total	-	30,786,316	131,938,661	30,723,231	2,260,032	196,560	216,601	38,721	58,139	17,960	868	30,469,122	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	-	91,220	6,094	1,217	(3)	(3)	-	-	-	-	-	1,214	4
5	$1,500 under $2,000	-	283,482	97,215	19,634	4,067	28	(3)	(3)	-	-	-	19,604	5
6	$2,000 under $2,500	-	655,058	296,482	59,294	12,445	165			-	-	-	59,080	6
7	$2,500 under $3,000	-	967,769	661,786	132,199	20,487	234	5,383	520	-	-	-	131,445	7
8	$3,000 under $3,500	-	1,251,647	1,158,171	231,637	32,243	470	9,278	914	-	-	-	230,253	8
9	$3,500 under $4,000	-	1,514,029	1,820,529	364,195	33,824	475	13,427	1,677			(4)	362,037	9
10	$4,000 under $4,500	-	1,877,300	2,753,580	550,147	45,619	831	18,369	2,720			-	546,596	10
11	$4,500 under $5,000	-	2,143,266	3,908,699	781,925	52,555	1,248	15,353	2,473	1,998	310	21	778,153	11
12	$5,000 under $6,000	-	4,801,532	11,299,559	2,257,922	118,094	2,336	29,172	5,239			31	2,250,042	12
13	$6,000 under $7,000	-	4,466,984	13,924,931	2,791,632	139,190	3,097	27,624	6,302	2,193	217	23	2,781,993	13
14	$7,000 under $8,000	-	3,458,705	13,884,560	2,807,294	147,000	3,609	16,749	2,953	1,840	187	-	2,800,545	14
15	$8,000 under $9,000	-	2,537,445	12,438,238	2,540,974	155,602	3,778	13,720	2,646	2,362	286	21	2,534,309	15
16	$9,000 under $10,000	-	1,789,720	10,351,079	2,136,033	140,308	3,923	8,550	1,874			-	2,130,170	16
17	$10,000 under $15,000	-	3,421,927	26,799,630	5,705,519	564,402	21,305	29,356	5,930	8,215	855	23	5,677,406	17
18	$15,000 under $20,000	-	718,324	8,895,661	2,056,745	278,339	17,365	9,209	1,735	7,145	903	8	2,036,734	18
19	$20,000 under $25,000	-	294,859	4,959,525	1,247,923	153,860	14,541	6,416	1,146	5,006	535	123	1,231,578	19
20	$25,000 under $50,000	-	401,524	10,628,093	3,244,188	265,884	45,293	8,740	1,696	15,410	2,375	300	3,194,524	20
21	$50,000 under $100,000	-	90,647	4,868,366	2,043,573	75,549	35,783	3,199	606	9,063	5,208	106	2,001,870	21
22	$100,000 under $150,000	-	12,316	1,180,168	598,796	11,373	13,405	591	121	2,397	1,412	60	583,798	22
23	$150,000 under $200,000	-	3,762	510,579	279,734	3,554	7,096	239	45	1,004	1,264	31	271,298	23
24	$200,000 under $500,000	-	4,012	886,279	515,101	3,814	13,621	300	60	1,220	2,912	120	498,388	24
25	$500,000 under $1,000,000	-	583	308,930	183,187	563	4,382	43	9	217	520	1	178,275	25
26	$1,000,000 or more	-	205	300,507	174,362	196	3,572	20	4	69	976	(4)	169,810	26
27	Nontaxable returns, total	6,748,248	89,214	69,331	14,990	30,711	721	83,961	12,174	1,855	2,045	50	-	27
28	No adjusted gross income	295,940	-	-	-	-		-	-	-	-	-	-	28
29	Under $600	538,276	-	-	-	-	-	-	-	-	-	-	-	29
30	$600 under $1,000	650,598	-	-	-	-	-	-	-	-	-	-	-	30
31	$1,000 under $1,500	1,055,671	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	5	-	31
32	$1,500 under $2,000	1,002,507					-			-	-	9	-	32
33	$2,000 under $2,500	829,005	10,221	3,884	796	(3)	(3)	8,896	783	-	-	-	-	33
34	$2,500 under $3,000	720,591	17,360	6,775	1,352	4,223	67	16,324	1,285	-	-	-	-	34
35	$3,000 under $3,500	572,018	16,497	9,984	2,000	3,584	34	16,397	1,966	-	-	-	-	35
36	$3,500 under $4,000	402,194	17,622	15,112	3,017	6,567	116	17,421	2,877			-	-	36
37	$4,000 under $4,500	251,539	10,051	9,811	1,955	3,716	70	9,389	1,818	(3)	(3)	-	-	37
38	$4,500 under $5,000	176,779	6,869	8,711	1,765	4,278	133	6,437	1,414			-	-	38
39	$5,000 or more	253,130	8,606	14,473	3,936	5,722	285	7,440	1,879			36	-	39
40	Returns under $5,000	6,495,118	8,864,379	10,757,414	2,151,302	227,293	3,890	139,194	18,650	(3)	(3)	35	2,128,382	40
41	Returns $5,000 under $10,000	248,238	17,062,620	61,909,345	12,536,047	705,707	17,011	102,984	20,815	8,322	1,080	82	12,497,059	41
42	Returns $10,000 or more	4,892	4,948,531	59,341,233	16,050,872	1,357,743	176,380	58,384	11,430	49,845	18,580	801	15,843,681	42

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

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

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

	Adjusted gross income classes	Self-employment tax		Tax withheld				Payments on 1960 declaration		Tax due at time of filing		Overpayment				
						Returns with excess social security tax						Refund		Credit on 1961 tax		
		Number of returns	Amount (Thousand dollars)	Number of returns	Total 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)	
		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
1	Grand total	5,752,292	732,289	31,220,650	25,069,379	2,237,649	96,331	3,862,021	6,914,330	11,141,210	3,701,837	23,332,028	3,823,508	1,343,496	660,627	1
2	Taxable returns, total	3,957,578	597,513	27,662,838	24,600,898	2,194,020	95,074	3,549,362	6,794,908	9,631,686	3,595,244	19,858,329	3,329,286	1,152,753	595,129	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	32,241	1,787	57,015	6,418			3,820	979	35,566	1,918	53,209	5,711	2,646	603	4
5	$1,500 under $2,000	89,800	5,838	193,408	31,004			16,597	3,811	104,523	10,575	170,175	18,802	7,397	1,146	5
6	$2,000 under $2,500	167,462	13,338	496,838	96,015	(3)	(3)	36,254	8,980	211,812	23,650	419,732	52,949	16,722	3,278	6
7	$2,500 under $3,000	208,519	20,004	770,889	181,822			59,541	16,246	290,868	39,110	639,143	80,455	26,173	5,274	7
8	$3,000 under $3,500	252,789	27,409	1,029,935	289,573	2,927	132	90,049	26,630	380,753	55,565	823,694	107,396	34,562	6,710	8
9	$3,500 under $4,000	267,825	33,446	1,289,288	438,137	4,749	93	111,625	34,830	452,405	71,140	1,004,654	141,301	38,927	7,323	9
10	$4,000 under $4,500	279,963	37,597	1,658,217	652,591	11,704	313	127,438	45,377	501,155	79,619	303,012	184,840	47,062	8,554	10
11	$4,500 under $5,000	298,470	44,742	1,930,779	892,763	54,813	10,723	151,101	61,184	565,015	95,336	1,498,191	215,451	52,554	10,937	11
12	$5,000 under $6,000	476,350	73,060	4,488,379	2,582,620	400,727	6,449	296,129	132,019	1,100,176	173,358	3,559,253	544,638	100,223	20,257	12
13	$6,000 under $7,000	383,358	60,205	4,218,539	3,080,555	442,532	12,176	280,681	146,870	1,094,772	174,324	3,254,083	539,026	96,731	20,525	13
14	$7,000 under $8,000	290,810	47,525	3,279,724	2,978,591	363,599	12,699	260,289	154,089	961,414	160,500	2,405,931	423,797	85,501	21,313	14
15	$8,000 under $9,000	226,851	39,382	2,392,378	2,592,078	269,715	11,104	234,309	152,836	773,781	155,158	1,688,656	308,428	73,138	17,953	15
16	$9,000 under $10,000	168,616	30,460	1,678,820	2,099,506	179,704	7,907	190,287	146,872	614,289	134,017	1,118,396	202,824	58,458	16,941	16
17	$10,000 under $15,000	419,885	81,185	3,091,333	4,989,509	329,987	17,709	692,093	685,949	1,548,753	501,011	1,674,359	341,792	208,494	76,086	17
18	$15,000 under $20,000	173,289	35,333	554,780	1,278,102	53,386	4,442	368,620	605,603	452,045	311,612	163,695	62,622	111,832	60,628	18
19	$20,000 under $25,000	81,502	16,993	203,828	596,110	23,138	2,363	200,161	513,046	194,228	213,585	42,292	25,465	61,981	48,705	19
20	$25,000 under $50,000	111,288	23,235	256,449	1,134,095	39,236	5,549	327,150	1,697,222	271,420	573,762	34,923	46,486	101,352	140,834	20
21	$50,000 under $100,000	23,648	4,973	58,092	492,295	13,639	2,586	83,128	1,227,988	63,710	382,721	4,226	18,192	23,590	77,969	21
22	$100,000 under $150,000	3,054	628	8,348	102,774	2,032	484	11,757	389,781	8,813	115,728	423	3,344	3,235	20,513	22
23	$150,000 under $200,000	878	178	2,575	36,730	636	143	3,652	189,652	2,653	56,793	120	2,041	1,025	9,658	23
24	$200,000 under $500,000	851	170	2,689	41,428	679	161	3,910	344,665	2,920	130,008	129	2,614	1,001	14,929	24
25	$500,000 under $1,000,000	95	18	403	5,784	79	24	571	115,188	453	60,966	28	838	110	2,807	25
26	$1,000,000 or more	34	7	132	2,398	33	6	200	95,091	162	74,788	5	274	39	2,186	26
27	Nontaxable returns, total	1,794,714	134,776	3,557,812	468,481	43,629	1,257	312,659	119,422	1,509,524	106,593	3,473,699	494,222	190,743	65,498	27
28	No adjusted gross income	58,858	4,081	62,956	24,006	2,077	123	44,154	28,554	50,588	3,316	70,845	36,050	26,885	15,745	28
29	Under $600	122,459	4,334	193,324	11,799			17,688	7,028	114,359	3,907	196,286	15,045	10,967	3,355	29
30	$600 under $1,000	232,768	8,798	269,230	18,436			17,932	4,679	216,191	8,004	263,741	19,274	10,912	3,047	30
31	$1,000 under $1,500	349,772	17,550	477,420	41,425			31,885	8,847	313,617	15,381	466,524	43,110	19,811	4,993	31
32	$1,500 under $2,000	284,403	18,512	518,670	56,827	5,398	233	34,419	9,351	241,358	15,392	499,549	57,663	22,774	5,395	32
33	$2,000 under $2,500	218,240	17,704	451,307	54,704			36,958	9,377	177,171	13,938	432,066	55,443	23,627	4,872	33
34	$2,500 under $3,000	181,667	17,307	423,166	55,800			35,051	10,044	139,653	13,140	407,082	56,564	19,371	5,113	34
35	$3,000 under $3,500	135,220	15,446	368,483	51,194			26,122	8,486	103,220	11,824	359,527	51,913	15,686	4,145	35
36	$3,500 under $4,000	88,360	11,429	283,212	45,322	1,466	33	21,469	6,817	65,498	8,323	274,027	45,191	13,606	3,842	36
37	$4,000 under $4,500	50,051	7,435	175,820	29,338	1,568	47	12,179	3,879	37,767	5,422	170,901	29,535	6,552	1,669	37
38	$4,500 under $5,000	31,136	5,004	134,134	26,748	6,342	95	12,183	4,077	22,263	3,455	132,647	27,161	6,809	2,115	38
39	$5,000 or more	41,780	7,176	200,090	52,882	26,778	726	22,619	18,283	27,839	4,491	198,504	57,273	13,743	11,207	39
40	Returns under $5,000	3,350,003	311,761	10,784,091	3,003,922	91,749	11,803	886,465	299,176	4,023,782	479,015	9,187,005	1,243,854	403,043	98,116	40
41	Returns $5,000 under $10,000	1,586,489	257,567	16,255,673	13,381,935	1,682,671	50,986	1,281,993	744,118	4,571,889	801,782	12,222,372	2,069,977	426,123	103,232	41
42	Returns $10,000 or more	815,800	162,961	4,180,886	8,683,522	463,229	33,542	1,693,563	5,871,036	2,545,539	2,421,040	1,922,651	509,677	514,330	459,279	42

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

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

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

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Dividends (after exclusions)		Interest received		Business or profession				Partnership				
										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)	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)	(15)	(16)	
1	Grand total	20,223,523	[1]54,065,637	17,881,970	44,595,451	1,572,391	2,978,471	2,622,436	1,407,302	982,708	1,784,657	240,850	322,541	256,716	732,319	58,875	90,609	1
2	Taxable returns, total	14,636,405	50,231,191	13,428,934	41,869,617	1,233,024	2,701,868	2,016,223	1,127,505	610,646	1,533,593	108,466	113,106	202,753	693,108	35,998	40,662	2
3	$600 under $1,000	1,280,671	1,063,318	1,183,179	969,264	30,354	13,026	52,536	13,374	55,368	37,932	6,828	4,412	11,304	8,099	1,537	863	3
4	$1,000 under $1,500	1,897,016	2,351,601	1,759,026	2,141,783	52,480	26,442	100,388	31,036	81,833	82,201	8,602	6,238	16,907	16,319	2,099	723	4
5	$1,500 under $2,000	1,595,508	2,780,911	1,450,239	2,469,358	66,957	41,173	138,001	59,090	82,901	110,913	9,441	6,141	17,721	21,413	2,330	1,284	5
6	$2,000 under $2,500	1,496,046	3,362,725	1,376,041	3,022,465	69,346	51,259	128,336	53,630	67,953	113,676	9,903	6,865	16,039	24,680	1,898	999	6
7	$2,500 under $3,000	1,457,961	4,006,460	1,342,823	3,610,434	81,032	65,385	155,814	60,940	60,752	125,895	10,642	10,307	14,675	27,272	1,470	820	7
8	$3,000 under $3,500	1,344,470	4,357,674	1,251,211	3,959,550	80,470	70,374	151,765	67,321	47,441	105,022	10,175	9,849	11,968	27,708	[3]	[3]	8
9	$3,500 under $4,000	1,188,563	4,451,732	1,108,995	4,071,858	83,809	66,805	146,809	70,237	37,499	92,344	7,161	6,654	14,768	33,612	2,370	1,237	9
10	$4,000 under $4,500	1,027,424	4,357,382	969,023	4,023,261	79,661	67,303	143,510	61,330	29,087	75,301	8,196	6,456	11,160	28,259	2,099	2,192	10
11	$4,500 under $5,000	847,889	4,017,831	799,993	3,703,554	77,966	67,188	133,213	59,803	27,185	81,843	7,097	4,652	9,255	23,930	3,294	2,192	11
12	$5,000 under $6,000	1,098,010	5,980,306	1,025,373	5,427,848	140,820	147,021	270,009	109,972	32,674	107,763	8,712	7,592	16,341	48,572	4,034	4,147	12
13	$6,000 under $7,000	577,008	3,721,831	530,604	3,271,849	102,940	115,869	169,126	85,592	22,728	90,709	5,690	4,538	10,054	34,484	2,932	1,747	13
14	$7,000 under $8,000	312,862	2,330,907	277,257	1,915,518	85,892	115,354	119,672	68,017	15,895	70,544	5,242	5,804	9,906	34,284	2,193	2,837	14
15	$8,000 under $9,000	162,684	1,376,704	138,987	1,070,059	61,411	105,546	73,333	46,835	9,740	52,650	2,245	1,921	4,915	22,223	2,003	856	15
16	$9,000 under $10,000	78,532	743,440	62,606	522,527	35,959	68,412	42,500	28,231	6,329	34,478	[3]	[3]	5,976	31,732	[3]	[3]	16
17	$10,000 under $15,000	162,368	1,919,803	105,708	998,841	95,413	335,775	106,044	116,775	18,924	136,633	3,826	7,334	15,406	97,885	2,248	4,595	17
18	$15,000 under $20,000	48,815	836,940	23,425	268,797	36,462	218,478	36,555	58,093	6,966	78,174	1,197	3,300	6,593	59,035	1,228	1,329	18
19	$20,000 under $25,000	21,418	478,404	9,286	124,266	17,437	153,097	16,592	33,179	2,743	40,842	548	1,463	3,146	36,191	920	1,291	19
20	$25,000 under $50,000	28,382	937,394	11,476	187,153	24,495	357,744	23,002	55,148	3,740	65,663	1,028	5,484	4,923	68,189	783	2,227	20
21	$50,000 under $100,000	8,048	538,357	2,785	70,874	7,512	259,094	6,743	28,941	731	24,080	493	5,456	1,311	33,656	445	3,339	21
22	$100,000 under $150,000	1,461	174,972	538	23,244	1,380	94,924	1,210	8,312	83	3,533	131	1,065	244	9,060	87	1,442	22
23	$150,000 under $200,000	497	85,109	135	6,475	481	52,673	416	3,261	34	1,269	63	2,291	62	2,950	47	1,802	23
24	$200,000 under $500,000	623	178,933	171	8,661	602	107,584	524	5,308	30	1,927	77	2,951	71	3,410	61	1,454	24
25	$500,000 under $1,000,000	103	70,722	35	1,149	100	36,721	89	1,231	6	154	16	1,109	8	145	12	651	25
26	$1,000,000 or more	46	107,735	18	829	45	64,621	36	1,849	4	47	14	501	-	-	10	550	26
27	Nontaxable returns, total	5,587,118	[1]3,834,446	4,453,036	2,725,834	339,367	276,603	606,213	279,797	372,062	251,064	132,384	209,435	53,963	39,211	22,877	49,947	27
28	No adjusted gross income	128,072	[2]203,384	17,010	30,583	13,173	8,268	23,891	9,307	5,224	4,122	80,383	167,878	2,636	2,635	14,363	41,934	28
29	under $600	3,254,797	1,049,124	2,963,511	941,827	41,962	9,935	92,998	18,398	155,410	55,790	30,122	18,666	18,725	7,016	4,871	1,806	29
30	$600 under $1,000	894,151	657,550	655,960	457,632	51,344	16,333	114,922	34,901	107,478	70,687	8,739	7,284	14,434	8,906			30
31	$1,000 under $1,500	659,082	800,862	431,172	491,346	80,932	41,921	158,904	65,885	68,414	64,159	7,166	5,687	11,519	9,977			31
32	$1,500 under $2,000	314,853	546,691	195,718	321,979	62,638	40,291	94,636	56,476	20,860	24,252	2,742	2,153	2,802	2,763			32
33	$2,000 under $2,500	159,741	355,556	89,155	180,718	37,847	36,890	59,508	42,241	8,199	12,785	1,507	1,436	1,771	1,845			33
34	$2,500 under $3,000	90,976	245,449	51,829	131,001	23,943	29,549	30,086	20,315	3,751	5,283					3,643	6,207	34
35	$3,000 under $3,500	38,316	122,830	23,544	70,740	10,052	15,509	13,364	11,863	1,808	3,711	1,441	2,693					35
36	$3,500 under $4,000	19,448	72,488	11,874	40,594	5,572	10,334	6,235	3,279	1,309	4,231			2,076	6,069			36
37	$4,000 under $4,500	11,547	48,636	7,462	29,801	3,020	5,730	4,084	4,603									37
38	$4,500 under $5,000	3,817	17,852	2,853	12,451	[3]	[3]	[3]	[3]	1,609	6,044	-	-					38
39	$5,000 or more	12,318	120,792	2,948	17,162	8,121	60,493	7,254	11,516			284	3,638					39
40	Returns under $5,000	17,710,348	[1]34,463,288	15,690,618	30,680,199	953,321	685,065	1,749,331	745,042	861,376	1,072,916	210,145	267,371	176,954	247,058	40,993	58,015	40
41	Returns $5,000 under $10,000	2,239,750	14,225,172	2,037,447	12,220,214	433,791	579,912	680,646	347,564	88,068	359,234	23,128	20,983	47,854	173,656	11,964	13,264	41
42	Returns $10,000 or more	273,425	5,377,177	153,905	1,695,038	185,279	1,713,494	192,459	314,696	33,264	352,507	7,577	34,187	31,908	311,605	5,918	19,330	42

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

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

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

	Adjusted gross income classes	Sales of capital assets				Sales of *property other* than capital assets				*Pensions* and annuities				*Rents*				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		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)	Number of returns	Amount (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
1	Grand total	872,552	1,007,295	217,869	134,056	18,106	9,845	16,341	20,736	302,680	312,602	136,037	213,808	962,163	882,380	302,737	135,588	1
2	Taxable returns, total	676,191	900,406	170,864	100,215	13,976	8,449	9,007	6,020	188,097	202,696	80,770	148,670	577,791	628,475	219,916	93,335	2
3	$600 under $1,000	22,756	5,594	2,992	1,418					(3)	(3)	(3)	(3)	16,743	8,172	5,412	2,461	3
4	$1,000 under $1,500	28,698	8,533	7,143	3,773					6,134	5,360	3,845	2,212	34,791	20,350	6,819	2,274	4
5	$1,500 under $2,000	38,505	15,995	8,245	4,941					15,516	12,040	4,940	4,987	51,719	31,811	13,519	3,318	5
6	$2,000 under $2,500	44,070	22,158	6,025	3,305					14,823	13,651	6,958	9,412	50,767	32,171	14,115	6,618	6
7	$2,500 under $3,000	45,601	28,894	10,698	7,461					17,670	20,626	12,861	18,081	52,403	36,246	19,123	6,864	7
8	$3,000 under $3,500	45,989	24,443	10,170	6,148					19,333	21,639	10,081	16,302	53,405	43,350	22,431	8,555	8
9	$3,500 under $4,000	43,476	22,890	10,161	5,926					17,774	23,685	8,656	16,286	44,681	40,027	18,088	6,902	9
10	$4,000 under $4,500	37,001	27,837	13,613	7,451					15,161	12,491	7,128	17,779	40,604	30,710	20,413	6,694	10
11	$4,500 under $5,000	40,670	22,825	11,688	6,193					9,950	7,578	6,898	11,909	37,173	32,841	17,884	6,244	11
12	$5,000 under $6,000	68,934	45,398	19,722	9,893					16,019	16,797	4,047	11,702	53,749	46,854	29,998	13,828	12
13	$6,000 under $7,000	52,072	37,578	12,685	6,331	13,968	8,445	8,981	5,369	14,190	18,031	2,520	6,228	39,264	42,656	15,666	6,658	13
14	$7,000 under $8,000	43,313	50,838	11,060	6,562					9,518	11,873	3,946	10,693	27,877	34,967	13,181	6,856	14
15	$8,000 under $9,000	30,240	26,272	8,941	4,847					7,761	6,756	2,885	4,794	16,203	27,872	6,514	2,686	15
16	$9,000 under $10,000	23,313	23,133	4,727	2,975					3,514	2,962	(3)	(3)	8,114	12,754	4,121	1,151	16
17	$10,000 under $15,000	55,680	100,877	16,349	10,480					10,067	12,457	2,377	4,998	26,582	62,267	6,457	4,554	17
18	$15,000 under $20,000	22,202	62,204	6,722	4,654					3,697	5,189	670	4,801	9,718	37,327	2,483	1,952	18
19	$20,000 under $25,000	10,320	34,295	3,500	2,773					2,001	2,873	475	1,650	4,920	27,871	1,192	1,384	19
20	$25,000 under $50,000	16,275	98,315	4,388	3,387					2,716	4,082	476	2,197	6,471	37,113	1,807	2,046	20
21	$50,000 under $100,000	5,278	79,984	1,505	1,271					835	2,667	90	992	2,028	16,415	464	1,369	21
22	$100,000 under $150,000	862	28,112	320	250					146	509	(3)	(3)	275	3,366	101	327	22
23	$150,000 under $200,000	359	17,637	84	73	3	2	5	296	60	340	6	80	126	1,330	32	174	23
24	$200,000 under $500,000	458	46,594	107	89	3	(4)	16	341	71	251	8	91	130	1,580	72	306	24
25	$500,000 under $1,000,000	84	29,133	12	9	1	2	2	2	7	49	1	1	32	331	14	60	25
26	$1,000,000 or more	35	40,867	7	5	1	(4)	3	12	6	23	2	24	16	94	10	54	26
27	Nontaxable returns, total	196,361	106,889	47,005	33,841	4,130	1,396	7,334	14,716	114,583	109,906	55,267	65,138	384,372	253,905	82,821	42,253	27
28	No adjusted gross income	16,540	20,421	12,057	12,773	(3)	(3)	4,300	10,912	1,697	621	(3)	(3)	8,902	7,616	22,817	21,498	28
29	Under $600	35,290	8,768	9,680	5,187					6,407	2,363	4,046	776	76,630	25,417	17,115	4,683	29
30	$600 under $1,000	36,085	10,262	6,055	3,150					14,791	8,784	4,147	2,326	88,947	45,325	11,491	4,173	30
31	$1,000 under $1,500	35,849	21,375	6,480	4,697					28,587	22,251	14,618	14,059	100,105	68,472	14,414	4,180	31
32	$1,500 under $2,000	28,242	10,972	5,413	3,185					26,717	25,592	12,431	14,470	53,351	42,344	7,042	1,614	32
33	$2,000 under $2,500	16,991	7,354	2,058	1,046					16,347	22,910	11,105	16,501	27,865	27,619	4,750	2,214	33
34	$2,500 under $3,000	11,448	4,881	1,727	1,363	3,829	988	3,034	3,804	12,531	17,700	6,034	11,115	16,227	14,341	5,192	3,891	34
35	$3,000 under $3,500	5,542	5,248	1,094	901					3,745	3,913	2,786	5,493	4,680	6,455			35
36	$3,500 under $4,000	4,709	2,880	(3)	(3)									3,514	5,299			36
37	$4,000 under $4,500	2,257	2,819							2,389	4,091			(3)	(3)			37
38	$4,500 under $5,000													-	-			38
39	$5,000 or more	3,408	11,909	1,146	940					1,372	1,681			2,851	9,430			39
40	Returns under $5,000	539,719	274,149	126,594	79,517	12,471	4,120	13,078	17,105	230,700	226,062	117,131	162,383	763,807	520,153	220,182	89,513	40
41	Returns $5,000 under $10,000	220,493	189,127	57,998	31,369	3,555	1,742	1,797	806	52,197	57,917	14,757	36,428	147,626	172,347	69,882	33,556	41
42	Returns $10,000 or more	112,340	544,019	33,277	23,170	2,080	3,983	1,466	2,825	19,783	28,623	4,149	14,997	50,730	189,880	12,673	12,519	42

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

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

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

	Adjusted gross income classes	Royalties				Estates and trusts				Net operating loss deduction		Other sources	Exemptions	
		Net income		Net loss		Income		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)	(Thousand dollars)	(Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
1	Grand total	92,653	152,062	3,850	4,326	147,349	257,879	5,950	5,082	2,783	25,592	470,096	16,283,090	1
2	Taxable returns, total	65,762	133,294	3,316	3,539	119,917	234,486	4,655	3,812	[3]	[3]	410,236	11,163,306	2
3	$600 under $1,000	1,898	1,055			5,602	3,163					12,017	768,403	3
4	$1,000 under $1,500	4,820	2,400			8,223	4,837					23,401	1,194,038	4
5	$1,500 under $2,000	4,719	1,760			6,109	4,764					23,907	1,121,472	5
6	$2,000 under $2,500	3,164	2,307			5,382	6,177					29,046	1,178,315	6
7	$2,500 under $3,000	6,048	5,027			7,003	5,517					28,297	1,183,339	7
8	$3,000 under $3,500	3,063	3,523			7,461	8,673					35,568	1,114,261	8
9	$3,500 under $4,000	3,886	4,228			6,898	5,853					23,522	994,534	9
10	$4,000 under $4,500	3,424	2,297			6,205	10,864					22,782	854,254	10
11	$4,500 under $5,000	3,223	2,131			3,886	4,620					18,968	695,191	11
12	$5,000 under $6,000	3,927	7,586	3,294	3,093	9,419	17,290	4,504	1,721	[3]	[3]	29,661	873,637	12
13	$6,000 under $7,000	5,985	7,789			6,406	6,936					23,172	471,674	13
14	$7,000 under $8,000	4,016	6,103			8,394	11,796					22,538	264,499	14
15	$8,000 under $9,000	2,393	2,632			6,365	11,154					10,221	136,352	15
16	$9,000 under $10,000	[3]	[3]			2,159	2,740					15,328	63,176	16
17	$10,000 under $15,000	6,456	16,605			12,570	34,393					28,407	142,156	17
18	$15,000 under $20,000	2,346	10,592			6,604	22,379					22,014	46,079	18
19	$20,000 under $25,000	1,530	10,277			3,599	13,649					7,801	21,668	19
20	$25,000 under $50,000	2,488	19,946			5,359	32,109					23,589	28,726	20
21	$50,000 under $100,000	747	10,838			1,626	15,583	79	235			7,576	8,547	21
22	$100,000 under $150,000	108	2,536			357	4,359	41	1,172			1,678	1,583	22
23	$150,000 under $200,000	65	2,360	10	217	124	2,345	11	82	-	-	[3]678	547	23
24	$200,000 under $500,000	75	4,741	7	93	138	4,654	17	443	-	-	[3]191	699	24
25	$500,000 under $1,000,000	10	2,173	4	134	22	508	3	159	-	-	1,249	107	25
26	$1,000,000 or more	5	19	1	2	6	123	-	-	-	-	363	49	26
27	Nontaxable returns, total	26,891	18,768	[3]	[3]	27,432	23,393	[3]	[3]	2,476	25,069	59,860	5,119,784	27
28	No adjusted gross income	2,544	1,379	[3]	[3]	[3]	[3]	[3]	[3]	1,713	22,067	[3]12,693	109,277	28
29	Under $600	5,664	1,602	-	-	5,241	1,520	[3]	[3]	[3]	[3]	9,991	2,150,771	29
30	$600 under $1,000	3,264	1,340	-	-	3,585	2,051	-	-			14,941	844,412	30
31	$1,000 under $1,500	5,386	3,651	-	-	[3]	[3]	-	-	-	-	12,745	864,269	31
32	$1,500 under $2,000	4,672	2,027	-	-	4,048	1,093	-	-	-	-	12,374	497,619	32
33	$2,000 under $2,500					4,739	4,933	-	-	-	-	5,951	279,878	33
34	$2,500 under $3,000							[3]	[3]	-	-	8,009	177,863	34
35	$3,000 under $3,500	4,481	4,408	[3]	[3]	5,473	5,877	-	-	-	-	2,242	80,338	35
36	$3,500 under $4,000							-	-	-	-	633	52,336	36
37	$4,000 under $4,500							-	-	-	-	567	33,195	37
38	$4,500 under $5,000					-	-	-	-	-	-	1,996	10,103	38
39	$5,000 or more	880	4,165	[3]	[3]	1,621	4,807	-	-	-	-	3,104	19,723	39
40	Returns under $5,000	60,256	39,331	2,725	2,083	82,580	73,054	3,187	1,568	2,676	25,336	274,264	14,203,868	40
41	Returns $5,000 under $10,000	18,449	31,086	[3]	[3]	33,837	52,182	[3]	[3]	-	-	104,629	1,826,898	41
42	Returns $10,000 or more	13,948	81,645	594	2,030	30,932	132,643	1,338	2,839	[3]	[3]	91,203	252,324	42

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

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

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

	Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—							Income tax after credits	
			Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)		
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
1	Grand total	5,423,744	14,799,779	32,350,563	7,451,345	1,137,627	89,246	431,977	58,675	19,231	4,600	199	7,298,625	1
2	Taxable returns, total	-	14,636,405	32,257,349	7,432,752	1,055,465	87,395	277,658	42,298	17,703	4,235	199	7,298,625	2
3	$600 under $1,000	-	1,280,671	183,025	36,704	24,669	138	(3)	(3)	-	-	-	36,566	3
4	$1,000 under $1,500	-	1,897,016	876,202	174,974	41,526	443					-	174,413	4
5	$1,500 under $2,000	-	1,595,508	1,301,723	259,746	53,703	777	8,867	348			-	258,620	5
6	$2,000 under $2,500	-	1,496,046	1,744,739	348,351	53,671	1,085	19,255	1,799			-	345,464	6
7	$2,500 under $3,000	-	1,457,961	2,285,914	456,544	69,573	1,658	30,848	3,745			-	451,135	7
8	$3,000 under $3,500	-	1,344,470	2,658,462	536,235	67,457	2,010	28,596	4,382			-	529,839	8
9	$3,500 under $4,000	-	1,188,563	2,861,871	583,955	67,353	1,998	29,490	4,883			-	577,004	9
10	$4,000 under $4,500	-	1,027,424	2,918,951	601,885	64,902	2,051	23,355	3,888	6,215	307	2	595,940	10
11	$4,500 under $5,000	-	847,889	2,793,695	580,226	65,826	2,097	15,793	2,912			-	575,217	11
12	$5,000 under $6,000	-	1,098,010	4,313,037	911,892	119,857	4,559	25,776	4,359			3	902,891	12
13	$6,000 under $7,000	-	577,008	2,745,658	600,082	88,116	3,779	20,365	3,673			-	592,568	13
14	$7,000 under $8,000	-	312,862	1,744,783	392,422	74,139	3,875	13,534	2,067			1	386,460	14
15	$8,000 under $9,000	-	162,684	1,055,535	245,480	54,611	3,753	8,424	1,333			46	240,330	15
16	$9,000 under $10,000	-	78,532	575,863	138,377	34,261	2,464	4,679	846			-	135,034	16
17	$10,000 under $15,000	-	162,368	1,502,789	390,616	89,039	11,712	21,233	3,604	3,077	442	4	374,854	17
18	$15,000 under $20,000	-	48,815	666,769	202,270	35,350	7,715	9,494	1,550	1,793	173	2	192,830	18
19	$20,000 under $25,000	-	21,418	381,714	131,836	16,961	5,224	5,075	903	1,220	232	23	125,454	19
20	$25,000 under $50,000	-	28,382	756,729	315,186	24,358	12,465	7,321	1,307	3,119	785	5	300,624	20
21	$50,000 under $100,000	-	8,048	423,839	222,218	7,489	8,757	2,398	437	1,517	689	30	212,305	21
22	$100,000 under $150,000	-	1,461	134,239	81,840	1,377	3,124	425	72	369	287	1	78,356	22
23	$150,000 under $200,000	-	497	63,918	41,079	481	1,606	185	32	131	311	1	39,129	23
24	$200,000 under $500,000	-	623	134,198	91,087	602	3,338	213	40	208	783	81	86,845	24
25	$500,000 under $1,000,000	-	103	53,782	35,435	99	1,087	34	6	41	63	(4)	34,279	25
26	$1,000,000 or more	-	46	79,914	54,312	45	1,680	9	1	13	163	-	52,468	26
27	Nontaxable returns, total	5,423,744	163,374	93,214	18,593	82,162	1,851	154,319	16,377	(3)	(3)	-	-	27
28	No adjusted gross income	128,072	-	-	-	-	-	-	-	-	-	-	-	28
29	Under $600	3,254,797	-	-	-	-	-	-	-	-	-	-	-	29
30	$600 under $1,000	892,856	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-	-	-	30
31	$1,000 under $1,500	640,146	18,936	3,280	616	6,928	48	15,522	568	-	-	-	-	31
32	$1,500 under $2,000	264,826	50,027	17,135	3,410	26,096	420	48,069	2,990	-	-	-	-	32
33	$2,000 under $2,500	112,489	47,252	30,245	5,966	20,092	489	45,395	5,473			-	-	33
34	$2,500 under $3,000	63,584	27,392	24,855	4,981	14,488	460	27,061	4,496			-	-	34
35	$3,000 under $3,500	29,401	8,915	8,771	1,748	6,164	214	8,584	1,534	(3)	(3)	-	-	35
36	$3,500 under $4,000	15,502	3,946	3,813	760	2,952	79	3,614	681			-	-	36
37	$4,000 under $4,500	9,224	(3)	(3)	(3)	(3)	(3)	2,323	293			-	-	37
38	$4,500 under $5,000	3,486						(3)	(3)			-	-	38
39	$5,000 or more	9,361	2,957	2,288	542	2,259	74	2,556	281			-	-	39
40	Returns under $5,000	5,414,383	12,295,965	17,715,508	3,596,671	588,583	14,034	310,256	38,164	3,854	273	2	3,544,198	40
41	Returns $5,000 under $10,000	7,902	2,231,848	10,436,582	2,288,590	373,073	18,499	75,199	12,546	3,786	212	50	2,257,283	41
42	Returns $10,000 or more	1,459	271,966	4,198,473	1,566,084	175,971	56,713	46,522	7,965	11,591	4,115	147	1,497,144	42

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

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

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

	Adjusted gross income classes	Self-employment tax		Tax withheld				Payments on 1960 declaration		Tax due at time of filing		Overpayment				
						Returns with excess social security tax						Refund		Credit on 1961 tax		
		Number of returns	Amount (Thousand dollars)	Number of returns	Total amount (Thousand dollars)	Number of returns	Amount of excess (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)	
		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
1	Grand total	973,393	82,188	17,110,141	6,164,346	209,970	6,759	1,078,766	1,312,335	6,071,584	866,134	12,246,324	832,707	352,226	129,295	1
2	Taxable returns, total	675,299	69,849	13,050,014	5,955,366	207,831	6,646	997,494	1,285,988	5,795,960	855,089	8,153,444	613,242	313,387	114,727	2
3	$600 under $1,000	60,480	2,172	1,112,404	105,822	-	-	12,315	1,190	192,795	6,731	1,070,478	74,467	7,421	538	3
4	$1,000 under $1,500	89,631	4,475	1,669,734	231,786			36,870	5,127	450,167	22,520	1,344,704	78,966	15,520	1,579	4
5	$1,500 under $2,000	90,971	6,025	1,381,285	285,502			54,069	9,403	440,865	34,618	1,070,796	62,843	20,674	2,035	5
6	$2,000 under $2,500	74,216	6,052	1,322,415	358,694	(3)	(3)	56,213	12,697	429,705	39,368	983,506	57,106	19,140	2,137	6
7	$2,500 under $3,000	68,819	6,917	1,309,298	460,381			68,064	18,375	449,277	39,945	909,309	57,072	21,850	3,577	7
8	$3,000 under $3,500	50,456	5,712	1,229,391	530,606			69,987	20,095	577,349	40,419	698,599	52,140	21,571	3,429	8
9	$3,500 under $4,000	43,154	5,414	1,096,376	571,099	2,392	86	63,155	20,829	625,867	42,217	526,098	48,639	21,017	3,088	9
10	$4,000 under $4,500	32,310	4,573	960,920	584,355	2,029	29	59,259	21,035	559,790	39,362	443,364	41,460	18,605	2,779	10
11	$4,500 under $5,000	28,931	4,604	796,730	556,264	12,501	127	52,715	21,899	481,791	40,370	344,760	35,750	18,459	2,962	11
12	$5,000 under $6,000	38,570	6,271	1,019,645	844,888	75,712	1,172	94,519	45,822	632,690	69,103	431,419	45,422	29,462	5,229	12
13	$6,000 under $7,000	23,166	3,942	527,210	524,151	51,326	1,513	79,146	43,163	365,716	55,157	189,906	21,036	21,750	4,925	13
14	$7,000 under $8,000	16,966	2,844	274,596	314,951	26,754	1,115	71,607	43,053	218,699	47,858	75,047	12,132	18,192	4,426	14
15	$8,000 under $9,000	10,444	1,926	137,953	178,555	14,226	756	49,133	36,236	120,778	34,729	28,783	4,231	13,820	3,033	15
16	$9,000 under $10,000	8,334	1,527	61,642	88,773	5,445	284	33,065	30,883	59,901	22,814	10,722	3,096	8,643	2,813	16
17	$10,000 under $15,000	21,662	4,119	104,583	176,287	9,825	692	101,715	148,567	115,848	76,667	19,156	7,733	28,079	14,815	17
18	$15,000 under $20,000	8,227	1,603	22,435	49,042	2,205	187	40,169	113,004	34,606	46,368	3,559	3,576	11,260	10,405	18
19	$20,000 under $25,000	3,532	669	8,911	26,432	1,449	187	18,809	80,137	13,893	27,897	1,389	987	6,407	7,356	19
20	$25,000 under $50,000	4,129	762	10,993	42,095	1,660	169	26,239	215,822	19,253	62,065	1,390	2,337	8,045	16,259	20
21	$50,000 under $100,000	1,019	193	2,681	16,395	513	100	7,794	171,325	5,179	38,995	341	1,788	2,633	12,429	21
22	$100,000 under $150,000	152	29	486	5,465	99	20	1,403	64,221	919	14,448	68	778	481	4,971	22
23	$150,000 under $200,000	52	9	125	1,533	26	6	490	32,056	352	7,580	17	366	133	1,665	23
24	$200,000 under $500,000	70	10	154	1,834	32	26	613	71,082	410	17,743	25	496	195	3,308	24
25	$500,000 under $1,000,000	6	1	31	219	4	(4)	100	24,925	79	9,926	4	328	20	462	25
26	$1,000,000 or more	2	(4)	16	237	6	1	45	35,042	31	18,189	4	493	10	507	26
27	Nontaxable returns, total	298,094	12,339	4,060,127	208,980	2,139	113	81,272	26,347	275,624	11,045	4,092,880	219,465	38,839	14,568	27
28	No adjusted gross income	14,213	947	17,612	6,228	(3)	(3)	13,300	5,419	13,408	884	22,094	8,452	8,722	3,132	28
29	Under $600	87,867	2,467	2,861,736	100,369			13,148	2,894	84,151	2,347	2,866,466	101,323	5,614	1,820	29
30	$600 under $1,000	101,143	3,399	554,191	36,111			11,308	2,171	94,986	3,173	557,254	36,653	6,005	1,403	30
31	$1,000 under $1,500	62,053	2,928	324,181	28,386			12,209	4,847	56,159	2,582	327,970	29,268	5,544	3,619	31
32	$1,500 under $2,000	17,344	1,068	152,653	15,715			7,455	886	14,699	896	156,900	16,111	1,968	318	32
33	$2,000 under $2,500	7,396	582	69,678	7,518			6,682	850	6,056	461	73,191	7,832	2,897	415	33
34	$2,500 under $3,000	2,914	237	42,278	6,171	1,838	89	4,351	721	2,412	192	44,501	6,598	2,159	249	34
35	$3,000 under $3,500	2,009	219	16,614	2,370			4,187	1,014	1,406	149	19,897	3,084	1,165	230	35
36	$3,500 under $4,000	1,610	220	9,784	1,488			2,664	2,288	1,004	127	11,642	3,516	(3)	(3)	36
37	$4,000 under $4,500	(3)	(3)	6,699	1,645			1,464	445	1,343	234	6,998	1,766	1,098	306	37
38	$4,500 under $5,000			2,521	1,210			(3)	(3)			(3)	(3)	-	-	38
39	$5,000 or more	742	141	2,180	1,769			4,404	4,806			3,546	3,660	2,930	2,909	39
40	Returns under $5,000	836,320	58,142	14,936,500	3,891,720	20,179	460	549,515	152,191	4,482,590	316,460	11,480,948	724,248	200,166	33,783	40
41	Returns $5,000 under $10,000	98,182	16,644	2,023,003	1,952,565	173,895	4,891	330,956	201,868	1,398,386	229,789	738,829	88,099	94,259	22,196	41
42	Returns $10,000 or more	38,891	7,402	150,638	320,061	15,896	1,408	198,295	958,276	190,608	319,885	26,547	20,360	57,801	73,316	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less adjusted gross deficit.
[2]Adjusted gross deficit.
[3]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[4]Less than $500.
[5]Negative "Other sources."
[6]Includes some standard deduction returns showing foreign tax credits.

Table 5.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Salaries and wages (Thousand dollars)	Other income		Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax (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	Total amount (Thousand dollars)	Returns with excess social security 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)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	Grand total	18,756,624	55,219,480	55,143,114	1,004,747	76,366	26,303,107	5,514,839	13,241,785	26,487,437	5,407,466	17,966,420	6,206,616	242,402	6,155	4,191,424	159,891	13,469,260	959,041
2	Taxable returns, total	13,241,785	48,508,469	48,449,731	843,921	58,738	17,174,226	-	13,241,785	26,487,437	5,407,466	13,094,885	5,920,014	235,106	6,004	4,191,424	159,891	8,599,050	672,439
3	$600 under $1,000	927,154	767,363	764,865	41,450	2,498	556,292	-	927,154	134,277	26,969	893,994	85,562	-	-	50,403	1,215	869,124	59,808
4	$1,000 under $1,500	1,323,084	1,642,143	1,639,420	49,077	2,723	850,952	-	1,323,084	626,929	125,253	1,294,235	179,309	-	-	205,592	4,620	1,040,892	58,676
5	$1,500 under $2,000	1,100,249	1,917,534	1,914,799	43,108	2,735	805,390	-	1,100,249	920,269	183,870	1,079,690	224,171	-	-	186,359	6,997	856,854	47,298
6	$2,000 under $2,500	1,154,631	2,589,284	2,586,540	43,771	2,744	1,086,719	-	1,154,631	1,243,712	248,337	1,136,062	292,369	(1)	(1)	230,794	8,506	862,823	52,538
7	$2,500 under $3,000	1,191,439	3,280,109	3,277,051	53,719	3,058	1,277,920	-	1,191,439	1,674,282	334,707	1,176,517	381,201	-	-	269,922	8,301	841,932	54,795
8	$3,000 under $3,500	1,172,869	3,806,975	3,802,128	66,652	4,847	1,400,479	-	1,172,869	2,025,480	408,922	1,161,926	448,791	(1)	(1)	432,738	10,487	689,728	50,356
9	$3,500 under $4,000	1,116,829	4,185,935	4,181,545	65,988	4,390	1,505,928	-	1,116,829	2,261,035	460,155	1,109,865	496,458	-	-	521,275	14,687	571,015	50,990
10	$4,000 under $4,500	1,080,353	4,585,014	4,580,422	67,646	4,592	1,671,264	-	1,080,353	2,454,621	501,546	1,073,389	540,923	(1)	(1)	480,157	15,273	575,326	54,650
11	$4,500 under $5,000	992,479	4,706,989	4,701,637	74,278	5,352	1,688,573	-	992,479	2,547,890	521,757	989,826	558,467	11,938	43	439,702	17,348	530,560	54,058
12	$5,000 under $6,000	1,276,992	6,978,486	6,968,393	109,096	10,093	2,385,331	-	1,276,992	3,897,352	797,820	1,274,670	846,857	73,284	977	508,011	23,051	741,458	72,088
13	$6,000 under $7,000	864,813	5,587,917	5,581,785	94,174	6,132	1,792,630	-	864,813	3,238,243	664,694	864,150	703,284	67,978	1,945	352,822	17,738	498,063	56,328
14	$7,000 under $8,000	544,487	4,068,833	4,064,173	64,662	4,660	1,128,899	-	544,487	2,533,916	523,641	544,487	542,554	39,792	1,241	255,332	14,167	285,839	33,080
15	$8,000 under $9,000	306,730	2,600,875	2,598,408	38,466	2,467	636,871	-	306,730	1,704,403	354,253	306,730	361,231	28,518	1,222	158,173	10,774	147,230	17,752
16	$9,000 under $10,000	189,344	1,787,576	1,785,129	31,834	2,447	385,585	-	189,344	1,223,317	255,195	189,012	258,506	12,269	415	99,812	6,711	88,206	10,022
17	$10,000 or more	(1)	(1)	(1)	-	-	(1)	-	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-
18	Nontaxable returns, total	5,514,839	6,711,011	6,693,383	160,826	17,628	9,128,881	5,514,839	-	-	-	4,871,535	286,602	7,296	151	-	-	4,870,210	286,602
19	Under $600	2,578,853	826,492	821,824	65,325	4,668	1,821,081	2,578,853	-	-	-	2,484,679	84,069	(1)	(1)	-	-	2,484,016	84,069
20	$600 under $1,000	666,184	494,115	492,375	20,559	1,740	840,208	666,184	-	-	-	578,642	34,359	-	-	-	-	578,642	34,359
21	$1,000 under $1,500	603,512	733,054	730,279	28,186	2,775	1,087,117	603,512	-	-	-	487,784	37,170	-	-	-	-	487,784	37,170
22	$1,500 under $2,000	449,318	791,351	790,218	9,616	1,133	1,042,948	449,318	-	-	-	362,770	32,859	-	-	-	-	362,770	32,859
23	$2,000 under $2,500	324,636	734,893	734,095	7,295	798	930,735	324,636	-	-	-	247,042	23,119	-	-	-	-	247,042	23,119
24	$2,500 under $3,000	281,197	764,300	761,863	9,285	2,437	886,367	281,197	-	-	-	218,524	22,643	-	-	-	-	218,193	22,643
25	$3,000 under $3,500	239,747	772,199	770,273	7,627	1,926	846,774	239,747	-	-	-	183,706	18,187	-	-	-	-	183,706	18,187
26	$3,500 under $4,000	167,458	628,514	627,675	6,632	839	672,684	167,458	-	-	-	135,624	15,036	-	-	-	-	135,624	15,036
27	$4,000 under $4,500	90,527	384,838	384,543	2,984	295	413,837	90,527	-	-	-	70,962	7,141	-	-	-	-	70,631	7,141
28	$4,500 under $5,000	58,693	275,919	275,297	3,317	1,017	284,314	58,693	-	-	-	49,077	5,200	(1)	(1)	-	-	49,077	5,200
29	$5,000 or more	54,714	305,336	304,941			302,816	54,714	-	-	-	52,725	6,819	5,306	125	-	-	52,725	6,819
30	Returns under $5,000	15,519,212	33,887,021	33,836,849	665,188	50,172	19,669,582	5,460,125	10,059,087	13,888,495	2,811,516	14,734,314	3,487,034	15,255	230	2,816,942	87,434	11,655,739	762,952
31	Returns $5,000 under $10,000	3,237,080	21,329,023	21,302,829	339,559	26,194	6,632,132	54,714	3,182,366	12,597,231	2,595,603	3,231,774	2,719,251	227,147	5,925	1,374,150	72,441	1,813,521	196,089
32	Returns $10,000 or more	(1)	(1)	(1)	-	-	(1)	-	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

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

	Adjusted gross income classes	Number of returns	Returns with excludable sick pay		Adjusted gross income	Salaries and wages (net)	Returns with dividends received						Interest received		
			Number of returns	Excludable sick pay (Thousand dollars)			Total domestic and foreign dividends received		Dividend exclusion from gross income		Dividends in adjusted gross income				
				Salaries and wages (net) (Thousand dollars)	(Thousand dollars)	(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)	
1	Grand total	7,362,867	396,191	127,801	2,329,564	40,594,309	40,552,938	190,044	12,107	147,102	6,845	102,543	5,262	533,361	35,912	1
2	Taxable returns, total	6,713,343	375,645	110,177	2,262,765	39,311,395	39,272,140	182,756	11,373	143,789	6,658	95,918	4,715	513,747	34,343	2
3	$600 under $1,000	79,095	(1)	(1)	(1)	65,733	65,672	-	-	-	-	-	-	(1)	(1)	3
4	$1,000 under $1,500	146,230	6,626	2,246	8,627	183,432	182,990	(1)	(1)	(1)	(1)	(1)	(1)	5,301	258	4
5	$1,500 under $2,000	152,355	4,672	3,390	8,487	267,115	266,682							7,620	384	5
6	$2,000 under $2,500	211,666	8,945	3,833	20,456	478,982	478,587	3,313	164					8,614	348	6
7	$2,500 under $3,000	255,033	12,258	4,114	34,115	704,329	703,798	(1)	(1)							
8	$3,000 under $3,500	295,021	12,590	3,489	40,838	959,066	958,095	3,313	238	6,625	300	4,969	192	10,933	492	7
9	$3,500 under $4,000	368,949	28,067	8,647	105,445	1,384,955	1,383,452	5,632	430					15,572	856	8
10	$4,000 under $4,500	419,159	27,499	7,866	115,541	1,780,356	1,779,052	9,277	528	4,638	192	3,644	238	19,351	1,258	9
11	$4,500 under $5,000	482,759	30,581	9,104	145,276	2,294,253	2,292,477	9,608	546	6,295	271	6,295	257	21,204	1,038	10
12	$5,000 under $6,000	1,205,053	63,050	18,756	347,111	6,629,492	6,622,716	24,618	1,324	7,289	309	5,632	237	29,155	1,532	11
13	$6,000 under $7,000	1,115,592	65,802	16,955	423,222	7,230,737	7,223,941	26,971	1,354	19,649	795	12,691	529	87,540	6,214	12
14	$7,000 under $8,000	767,297	42,975	12,548	320,196	5,733,116	5,728,952	36,213	2,763	19,020	744	13,719	610	80,245	6,157	13
15	$8,000 under $9,000	540,589	28,033	8,518	238,557	4,581,710	4,578,662	21,204	1,383	29,587	1,452	17,891	1,311	66,863	2,823	14
16	$9,000 under $10,000	332,473	22,732	5,400	214,821	3,145,722	3,140,807	11,001	530	16,234	971	12,258	412	53,706	2,612	15
17	$10,000 under $15,000	330,016	20,408	4,953	226,525	3,655,633	3,650,366	24,604	1,516	8,682	362	3,976	168	39,000	4,735	16
18	$15,000 under $20,000	10,197	676	225	11,196	169,547	168,725	1,988	118	20,993	1,016	11,012	500	61,737	4,742	17
19	$20,000 under $25,000	1,481	34	10	696	32,206	32,163	304	26	1,819	89	974	29	3,611	793	18
20	$25,000 under $50,000	270	34	1	1,054	7,649	7,641	68	1	270	16	169	10	507	33	19
21	$50,000 under $100,000	108	-	-	-	7,362	7,362	3	(2)	34	(2)	34	1	135	7	20
22	$100,000 or more	-	-	-	-	-	-	-	-	3	(2)	3	(2)	3	(2)	21
23	Nontaxable returns, total	649,524	20,546	17,624	66,799	1,282,914	1,280,798	7,288	734	-	-	-	-	-	-	22
24	No adjusted gross income	(1)	(1)	(1)	-	-	-	-	-	3,313	187	6,625	547	19,614	1,569	23
25	Under $600	176,690						-	-	-	-	-	-	-	-	24
26	$600 under $1,000	70,514				53,682	53,379									
27	$1,000 under $1,500	70,812	6,992	8,790	10,112	54,344	53,841							(1)	(1)	25
28	$1,500 under $2,000	59,851				86,561	86,328							3,644	503	26
29	$2,000 under $2,500	53,111				104,600	104,187							3,313	154	27
30	$2,500 under $3,000	58,026				119,140	118,914									28
31	$3,000 under $3,500	39,242												5,997	539	29
32	$3,500 under $4,000	29,324	8,585	5,269	30,809	158,371	158,183	7,288	734	3,313	187	6,625	547			30
33	$4,000 under $4,500	23,759				126,043	125,967									31
34	$4,500 under $5,000	24,618				109,314	109,265									32
35	$5,000 or more	42,483	4,638	2,094	25,878	101,391	101,356							3,678	206	33
						116,724	116,679									34
						252,744	252,699									35
36	Returns under $5,000	3,017,308	147,809	58,341	520,308	9,148,391	9,138,904	42,739	3,088	30,811	1,400	29,485	1,688	138,689	7,755	36
37	Returns $5,000 under $10,000	4,003,385	227,230	64,271	1,569,785	27,572,278	27,546,534	120,338	7,358	93,172	4,324	60,866	3,034	328,679	22,582	37
38	Returns $10,000 or more	342,174	21,152	5,189	239,471	3,873,640	3,867,500	26,967	1,661	23,119	1,121	12,192	540	65,993	5,575	38

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

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

	Adjusted gross income classes	Other sources (Thousand dollars)	Returns with itemized deductions: Number of returns	Returns with itemized deductions: Total deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income: Number of returns	Taxable income: Amount (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits for—Dividends received: Number of returns	Tax credits for—Dividends received: Amount (Thousand dollars)	Tax credits for—Foreign tax paid: Number of returns	Tax credits for—Foreign tax paid: Amount (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
1	Grand total	(1)	5,210,306	6,062,819	14,252,398	649,193	6,713,674	19,675,871	4,024,927	13,827	26	(1)	(1)	4,024,683	1
2	Taxable returns, total	(1)	4,997,345	5,835,358	12,934,219	-	6,713,343	19,674,779	4,024,709	13,827	26	-	-	4,024,683	2
3	$600 under $1,000	(1)	15,274	3,027	47,457	-	79,095	10,043	2,008	-	-	-	-	2,008	3
4	$1,000 under $1,500		58,182	19,479	91,239	-	146,230	61,781	12,340	-	-	-	-	12,340	4
5	$1,500 under $2,000		74,315	31,661	115,349	-	152,355	106,473	21,270	-	-	-	-	21,270	5
6	$2,000 under $2,500		127,527	64,672	204,395	-	211,666	190,885	38,188					38,188	6
7	$2,500 under $3,000		157,609	97,610	285,966	-	255,033	293,848	58,607					58,607	7
8	$3,000 under $3,500		198,996	140,398	383,087	-	295,021	404,103	80,905					80,904	8
9	$3,500 under $4,000		259,800	207,358	526,730	-	368,949	609,809	122,938					122,936	9
10	$4,000 under $4,500		308,651	275,085	690,733	-	419,159	767,644	155,669					155,668	10
11	$4,500 under $5,000		355,712	336,765	876,694	-	482,759	1,020,078	206,750					206,748	11
12	$5,000 under $6,000		928,112	1,020,740	2,527,358	-	1,205,053	2,930,053	592,891					592,887	12
13	$6,000 under $7,000		898,686	1,124,459	2,568,527	-	1,115,592	3,396,994	687,571					687,570	13
14	$7,000 under $8,000		632,306	877,740	1,790,069	-	767,297	2,964,194	603,082					603,075	14
15	$8,000 under $9,000		459,804	701,831	1,263,263	-	540,589	2,547,955	522,678					522,674	15
16	$9,000 under $10,000		275,907	464,454	787,226	-	332,473	1,840,375	380,167					380,167	16
17	$10,000 under $15,000	-	236,970	442,424	748,246	-	330,016	2,371,881	501,060					501,056	17
18	$15,000 under $20,000	-	7,770	19,486	24,031	-	10,197	123,599	28,607					28,607	18
19	$20,000 under $25,000	-	1,413	6,698	2,832	-	1,481	22,608	5,556					5,556	19
20	$25,000 under $50,000	-	203	1,222	751	-	270	5,609	1,514	-	-	-	-	1,514	20
21	$50,000 under $100,000	-	108	249	266	-	108	6,847	2,908	-	-	-	-	2,908	21
22	$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Nontaxable returns, total	-	212,961	227,461	1,318,179	649,193	(1)	(1)	(1)	-	-	(1)	(1)	-	23
24	No adjusted gross income	-	-	-	(1)	(1)	-	-	-	-	-	-	-	-	24
25	Under $600	-	(1)	(1)	121,783	176,690	-	-	-	-	-	-	-	-	25
26	$600 under $1,000	-	15,706	4,806	76,671	70,514	-	-	-	-	-	-	-	-	26
27	$1,000 under $1,500	-	18,126	10,776	112,293	70,812	-	-	-	-	-	-	-	-	27
28	$1,500 under $2,000	-	18,890	12,886	113,585	59,851	-	-	-	-	-	-	-	-	28
29	$2,000 under $2,500	-	25,180	19,298	120,907	53,111	-	-	-	-	-	-	-	-	29
30	$2,500 under $3,000	-	26,606	24,130	161,988	58,026	-	-	-	-	-	-	-	-	30
31	$3,000 under $3,500	-	18,789	21,155	126,917	39,242	-	-	-	-	-	-	-	-	31
32	$3,500 under $4,000	-	20,541	22,340	94,634	29,324	-	-	-	-	-	-	-	-	32
33	$4,000 under $4,500	-	14,611	16,714	98,792	23,759	-	-	-	-	-	-	-	-	33
34	$4,500 under $5,000	-	17,661	23,102	96,440	24,287	(1)	(1)	(1)	-	-	(1)	(1)	-	34
35	$5,000 or more	-	35,857	72,029	193,115	42,483	-	-	-	-	-	-	-	-	35
36	Returns under $5,000	(1)	1,733,170	1,331,487	4,346,714	606,710	2,410,598	3,465,756	698,894	(1)	(1)	(1)	(1)	698,669	36
37	Returns $5,000 under $10,000	(1)	3,230,570	4,260,341	9,129,192	42,381	3,961,004	13,679,571	2,786,391	8,945	16	-	-	2,876,373	37
38	Returns $10,000 or more	(1)	246,566	470,991	776,492	(1)	342,072	2,530,544	539,646	2,232	4	-	-	539,641	38

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

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

	Adjusted gross income classes	Tax withheld				Payments on 1960 declaration		Tax due at time of filing		Overpayment				
				Returns with excess social security tax						Refund		Credit on 1961 tax		
		Number of returns	Total amount (Thousand dollars)	Number of returns	Amount of excess (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)	
1	Grand total	7,209,881	4,800,909	513,015	15,033	22,018	7,433	1,095,254	76,679	6,112,995	858,973	14,953	1,365	1
2	Taxable returns, total	6,637,451	4,733,334	503,968	14,864	20,924	7,354	1,095,254	76,679	5,540,003	791,336	14,521	1,348	2
3	$600 under $1,000	68,094	6,340	-	-	-	-	12,096	269	65,674	4,601	-	-	3
4	$1,000 under $1,500	130,854	18,757	-	-			26,410	1,281	117,169	7,739			4
5	$1,500 under $2,000	142,612	29,174	-	-			23,428	1,818	126,277	9,888			5
6	$2,000 under $2,500	203,613	52,367	-	-			26,180	2,178	180,645	16,416			6
7	$2,500 under $3,000	247,643	76,894	-	-	4,970	746	39,303	2,561	209,766	20,825	3,413	283	7
8	$3,000 under $3,500	290,051	104,087					47,350	2,300	243,363	25,636			8
9	$3,500 under $4,000	362,654	155,513	3,313	134			67,526	3,886	295,790	36,472			9
10	$4,000 under $4,500	414,520	196,442					72,462	3,759	341,294	44,433			10
11	$4,500 under $5,000	480,771	253,490	17,559	98	-	-	79,061	4,106	395,644	50,700	4,077	527	11
12	$5,000 under $6,000	1,201,903	731,639	124,546	1,868	2,786	578	178,271	9,810	1,014,821	148,919			12
13	$6,000 under $7,000	1,113,502	831,117	127,068	3,433	3,083	467	149,832	10,167	958,700	154,142			13
14	$7,000 under $8,000	766,634	704,119	88,729	2,829			110,473	7,523	650,658	108,859	5,172	314	14
15	$8,000 under $9,000	540,589	591,319	59,737	2,330	4,408	1,015	94,065	8,240	440,229	77,222			15
16	$9,000 under $10,000	332,142	421,889	39,534	1,817			62,597	4,780	267,888	46,613	-	-	16
17	$10,000 under $15,000	329,914	526,027	41,957	2,240	4,023	869	99,337	11,683	227,095	37,353	1,555	170	17
18	$15,000 under $20,000	10,197	26,951	1,285	97	1,312	674	5,978	1,901	4,050	895	(1)	(1)	18
19	$20,000 under $25,000	1,481	5,645	237	18	(1)	(1)	642	342	805	542			19
20	$25,000 under $50,000	270	1,484	-	-			135	47	135	81	-	-	20
21	$50,000 under $100,000	7	80	3	(2)	105	2,800	108	28	-	-	-	-	21
22	$100,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Nontaxable returns, total	572,430	67,575	9,047	169	(1)	(1)	-	-	572,992	67,637	(1)	(1)	23
24	No adjusted gross income	(1)	(1)	-	-	-	-	-	-	(1)	(1)	-	-	24
25	Under $600	171,720	5,782	(1)	(1)	-	-	-	-	171,720	5,782	-	-	25
26	$600 under $1,000	59,506	3,880	-	-	-	-	-	-	59,506	3,880	-	-	26
27	$1,000 under $1,500	55,003	5,343	-	-	-	-	-	-	55,003	5,343	-	-	27
28	$1,500 under $2,000	47,519	6,279	-	-	(1)	(1)	-	-	47,851	6,318	-	-	28
29	$2,000 under $2,500	43,503	6,388	(1)	(1)	-	-	-	-	43,172	6,375	(1)	(1)	29
30	$2,500 under $3,000	48,615	7,343	-	-	(1)	(1)	-	-	48,946	7,379	-	-	30
31	$3,000 under $3,500	33,806	5,864	-	-	-	-	-	-	33,806	5,864	-	-	31
32	$3,500 under $4,000	26,674	5,187	-	-	-	-	-	-	26,674	5,187	-	-	32
33	$4,000 under $4,500	21,636	3,881	-	-	-	-	-	-	21,636	3,881	-	-	33
34	$4,500 under $5,000	23,293	5,726	(1)	(1)	(1)	(1)	-	-	23,624	5,728	-	-	34
35	$5,000 or more	40,392	11,706	6,295	139			-	-	40,291	11,704	(1)	(1)	35
36	Returns under $5,000	2,872,850	948,933	23,624	262	5,963	823	393,816	22,158	2,508,323	272,643	6,064	602	36
37	Returns $5,000 under $10,000	3,995,162	3,291,789	445,909	12,416	10,378	2,062	595,238	40,520	3,372,587	547,459	7,030	539	37
38	Returns $10,000 or more	341,869	560,187	43,482	2,355	5,677	4,548	106,200	14,001	232,085	38,871	1,859	224	38

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Less than $500.

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

	Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions										Exemptions (Thousand dollars)	
				Total (Thousand dollars)	Contributions		Interest paid		Taxes		Medical and dental expense		Other deductions (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)	
1	Grand total	24,083,263	181,131,130	35,313,129	23,106,299	6,750,326	18,665,881	8,416,208	23,666,445	10,525,698	14,352,749	5,219,185	4,401,712	47,812,215	1
2	Taxable returns, total	22,185,410	175,701,523	32,814,858	21,483,852	6,392,606	17,627,060	7,931,069	21,942,071	10,004,720	13,043,108	4,431,946	4,054,517	43,961,886	2
3	$600 under $1,000	55,571	49,573	10,807	49,627	3,245	11,516	674	50,159	2,901	24,647	2,441	1,546	33,343	3
4	$1,000 under $1,500	249,805	315,494	83,316	221,264	19,392	81,311	6,087	227,891	20,500	154,567	24,725	12,612	154,053	4
5	$1,500 under $2,000	372,221	656,739	166,101	334,417	37,631	139,510	14,283	348,399	42,206	233,971	47,478	24,503	300,558	5
6	$2,000 under $2,500	535,318	1,214,028	291,992	493,315	64,402	254,369	31,457	510,782	72,756	365,254	82,526	40,851	525,480	6
7	$2,500 under $3,000	740,509	2,045,161	479,002	694,681	101,117	408,258	64,025	715,921	120,840	502,699	129,193	63,827	847,314	7
8	$3,000 under $3,500	925,161	3,008,961	682,433	876,516	138,994	579,567	104,254	904,670	176,416	639,317	172,230	90,539	1,229,859	8
9	$3,500 under $4,000	1,089,579	4,090,255	904,427	1,034,223	178,163	723,831	161,545	1,067,372	237,657	745,249	213,403	113,659	1,633,178	9
10	$4,000 under $4,500	1,279,200	5,440,709	1,179,377	1,219,385	223,126	945,221	239,900	1,262,294	311,661	848,246	252,114	152,576	2,149,731	10
11	$4,500 under $5,000	1,415,020	6,725,150	1,418,400	1,352,975	260,393	1,090,871	313,681	1,401,223	387,026	928,303	278,353	178,947	2,577,862	11
12	$5,000 under $6,000	3,325,310	18,301,967	3,736,475	3,216,712	649,749	2,774,832	937,685	3,303,702	1,061,929	2,120,069	639,689	447,423	6,898,993	12
13	$6,000 under $7,000	3,059,871	19,837,596	3,947,579	2,991,316	668,878	2,667,701	1,085,042	3,046,649	1,145,381	1,877,152	584,727	463,551	6,838,424	13
14	$7,000 under $8,000	2,344,474	17,534,957	3,383,627	2,302,590	566,785	2,085,256	964,057	2,332,831	1,011,067	1,362,506	439,638	402,080	5,323,120	14
15	$8,000 under $9,000	1,722,547	14,592,538	2,733,210	1,689,010	468,841	1,548,392	793,060	1,717,236	834,186	947,025	313,120	324,003	3,916,303	15
16	$9,000 under $10,000	1,191,891	11,291,241	2,087,691	1,173,729	365,576	1,083,411	600,311	1,188,801	646,617	627,479	231,653	243,534	2,746,253	16
17	$10,000 under $15,000	2,460,129	29,112,735	5,064,215	2,432,924	935,476	2,165,706	1,363,786	2,452,500	1,644,398	1,161,908	526,059	594,496	5,541,532	17
18	$15,000 under $20,000	617,997	10,560,158	1,706,412	610,062	342,695	495,039	388,705	615,917	594,646	248,458	170,738	209,628	1,402,523	18
19	$20,000 under $25,000	277,039	6,165,483	952,449	273,670	200,671	206,035	191,510	275,573	342,898	98,039	92,956	124,414	636,567	19
20	$25,000 under $50,000	401,833	13,482,849	1,994,091	396,949	469,246	283,300	366,930	399,058	740,156	120,400	153,235	264,524	933,965	20
21	$50,000 under $100,000	97,835	6,442,264	1,000,288	96,631	272,761	66,159	166,294	97,123	349,563	29,010	56,337	155,333	221,164	21
22	$100,000 under $150,000	13,983	1,665,964	307,956	13,824	102,504	9,595	48,991	13,903	95,914	4,951	10,547	50,000	30,361	22
23	$150,000 under $200,000	4,333	742,477	150,501	4,298	56,340	3,014	22,782	4,315	42,713	1,636	4,180	24,486	9,299	23
24	$200,000 under $500,000	4,769	1,361,204	304,380	4,731	134,457	3,425	42,660	4,746	75,054	1,866	5,325	46,884	9,950	24
25	$500,000 under $1,000,000	723	486,077	102,065	716	53,122	534	14,594	717	21,769	259	871	11,709	1,492	25
26	$1,000,000 or more	292	577,943	128,064	287	79,042	207	8,756	289	26,466	97	408	13,392	562	26
27	Nontaxable returns, total	1,897,853	5,429,607	2,498,271	1,622,447	357,720	1,038,821	485,139	1,724,374	520,978	1,309,641	787,239	347,195	3,850,329	27
28	Under $600	35,378	13,745	24,603	25,206	2,426	14,486	4,935	29,679	6,125	19,805	9,898	1,219	47,379	28
29	$600 under $1,000	139,571	113,485	65,518	103,416	9,272	43,248	7,830	113,269	18,423	76,927	22,340	7,653	120,196	29
30	$1,000 under $1,500	230,793	297,824	149,879	185,542	22,082	74,174	19,306	195,828	40,345	145,832	54,917	13,229	273,174	30
31	$1,500 under $2,000	256,524	443,268	220,120	217,535	31,095	100,288	28,730	225,263	53,404	185,940	86,143	20,748	351,976	31
32	$2,000 under $2,500	265,453	592,483	263,099	223,261	34,604	129,654	40,266	243,065	63,408	192,393	98,622	26,199	445,345	32
33	$2,500 under $3,000	245,975	679,669	266,997	215,613	37,865	128,540	44,991	226,016	62,415	174,759	95,669	26,057	500,731	33
34	$3,000 under $3,500	188,921	611,214	245,442	165,807	34,170	120,749	46,546	176,810	54,125	140,901	85,748	24,853	429,605	34
35	$3,500 under $4,000	155,674	581,112	230,278	140,043	29,094	115,639	51,612	149,640	49,407	108,567	72,635	27,530	403,718	35
36	$4,000 under $4,500	120,974	512,872	193,134	108,936	24,483	94,702	45,197	114,888	38,095	85,436	59,372	25,987	358,900	36
37	$4,500 under $5,000	85,553	405,641	148,853	79,006	20,572	73,051	36,036	83,193	29,065	59,550	41,480	21,700	281,938	37
38	$5,000 or more	173,037	1,178,294	690,348	158,082	112,057	144,290	159,690	166,723	106,166	119,531	160,415	152,020	637,367	38
39	Returns under $5,000	8,387,200	27,797,383	7,023,778	7,740,768	1,272,126	5,128,985	1,261,355	8,046,362	1,786,775	5,632,363	1,829,287	874,235	12,664,340	39
40	Returns $5,000 under $10,000	11,810,050	82,559,817	16,360,232	11,525,390	2,765,416	10,298,989	4,490,576	11,749,285	4,778,810	7,049,329	2,342,223	1,983,207	26,344,418	40
41	Returns $10,000 or more	3,886,013	70,773,930	11,929,119	3,840,141	2,712,784	3,237,907	2,664,277	3,870,798	3,960,113	1,671,057	1,047,675	1,544,270	8,803,457	41

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

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

	Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—						Other tax credits	Income tax after credits	Self-employment tax		
			Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Dividends received		Retirement income		Foreign tax paid		(Thousand dollars)	(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)	
1	Grand total	1,768,933	22,314,330	99,013,159	24,511,859	2,356,944	257,431	451,520	68,529	81,063	26,214	1,211	24,158,474	2,752,426	400,626	1
2	Taxable returns, total	-	22,185,410	98,924,779	24,492,969	2,290,306	255,853	330,839	53,892	77,645	23,584	1,166	24,158,474	2,345,843	360,185	2
3	$600 under $1,000	-	55,571	5,423	1,062	3,845	14	-	-	-	-	-	1,048	6,328	235	3
4	$1,000 under $1,500	-	249,805	78,125	15,541	16,323	127	(1)	(1)			-	15,329	24,943	1,278	4
5	$1,500 under $2,000	-	372,221	190,080	37,825	27,524	265	2,591	80			-	37,479	50,020	3,303	5
6	$2,000 under $2,500	-	535,318	396,556	79,006	37,659	578	9,827	687			-	77,738	78,318	6,327	6
7	$2,500 under $3,000	-	740,509	718,845	143,286	50,660	948	14,700	1,388			-	140,939	99,767	9,716	7
8	$3,000 under $3,500	-	925,161	1,096,669	219,153	63,554	1,324	20,181	2,670	3,693	377	-	215,155	129,547	13,971	8
9	$3,500 under $4,000	-	1,089,579	1,552,650	312,167	64,554	1,484	27,213	4,089			(2)	306,518	141,237	17,930	9
10	$4,000 under $4,500	-	1,279,200	2,111,601	426,194	67,730	1,906	26,321	3,841			2	420,384	146,670	19,711	10
11	$4,500 under $5,000	-	1,415,020	2,728,888	551,386	72,425	1,963	19,318	3,147			21	546,041	163,161	24,140	11
12	$5,000 under $6,000	-	3,325,310	7,666,499	1,546,723	148,890	4,641	38,448	6,182	2,361	354	33	1,535,513	291,679	44,709	12
13	$6,000 under $7,000	-	3,059,871	9,051,593	1,828,492	140,286	4,570	35,609	7,295	2,826	281	23	1,816,323	233,226	36,348	13
14	$7,000 under $8,000	-	2,344,474	8,828,210	1,793,046	133,136	4,401	20,022	3,325	2,834	207	-	1,785,113	176,890	28,301	14
15	$8,000 under $9,000	-	1,722,547	7,943,025	1,627,664	121,252	4,892	17,063	3,253	(1)	(1)	66	1,619,239	132,297	22,864	15
16	$9,000 under $10,000	-	1,191,891	6,457,297	1,334,622	106,812	4,247	8,807	1,802	2,790	99	-	1,328,474	97,311	17,208	16
17	$10,000 under $15,000	-	2,460,129	18,506,988	3,955,683	443,209	24,178	37,850	6,786	11,019	1,242	26	3,923,451	252,751	48,266	17
18	$15,000 under $20,000	-	617,997	7,451,223	1,745,482	256,345	21,709	16,463	2,906	8,801	1,104	47	1,719,716	127,164	25,643	18
19	$20,000 under $25,000	-	277,039	4,576,467	1,176,381	153,168	18,477	10,709	1,892	6,293	777	146	1,155,089	66,856	13,853	19
20	$25,000 under $50,000	-	401,833	10,554,793	3,302,811	277,263	57,022	16,409	2,998	19,025	3,252	320	3,239,219	98,783	20,392	20
21	$50,000 under $100,000	-	97,835	5,220,812	2,238,841	83,075	45,893	5,713	1,062	10,847	6,099	180	2,185,607	23,638	4,929	21
22	$100,000 under $150,000	-	13,983	1,327,647	689,299	12,954	17,111	1,094	208	2,848	2,073	61	669,846	3,229	661	22
23	$150,000 under $200,000	-	4,333	582,677	326,204	4,108	8,973	436	79	1,165	1,636	32	315,484	939	188	23
24	$200,000 under $500,000	-	4,769	1,046,874	623,657	4,554	17,651	524	103	1,474	3,948	206	601,749	941	184	24
25	$500,000 under $1,000,000	-	723	382,520	231,996	697	5,805	80	15	267	602	1	225,573	106	20	25
26	$1,000,000 or more	-	292	449,317	286,448	283	7,674	35	6	106	1,319	2	277,447	42	8	26
27	Nontaxable returns, total	1,768,933	128,920	88,380	18,890	66,638	1,578	120,681	14,637	3,418	2,630	45	-	406,583	40,441	27
28	Under $600	35,378	-	-	-	-	-	-	-	-	-	-	-	3,953	152	28
29	$600 under $1,000	138,707	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	22,729	829	29
30	$1,000 under $1,500	229,267								-	-	-	-	41,670	2,159	30
31	$1,500 under $2,000	237,947	18,577	3,981	793	9,549	106	17,714	678	-	-	9	-	39,555	3,241	31
32	$2,000 under $2,500	238,826	26,627	12,419	2,471	11,104	212	24,532	2,255			-	-	58,568	4,734	32
33	$2,500 under $3,000	221,857	24,118	16,075	3,200	11,476	311	23,154	2,864			-	-	57,042	5,395	33
34	$3,000 under $3,500	173,931	14,990	11,388	2,264	7,691	205	14,558	2,059	3,418	2,630	-	-	50,087	5,714	34
35	$3,500 under $4,000	141,275	14,399	11,182	2,227	7,762	150	13,867	2,053			-	-	40,579	5,231	35
36	$4,000 under $4,500	110,226	10,748	9,306	1,854	5,372	112	10,085	1,675			-	-	30,837	4,496	36
37	$4,500 under $5,000	79,648	5,905	7,627	1,555	4,278	115	5,573	1,073			-	-	19,487	3,107	37
38	$5,000 or more	161,871	11,166	16,193	4,484	7,980	360	9,564	1,945			36	-	30,976	5,383	38
39	Returns under $5,000	1,607,062	6,780,138	8,951,024	1,800,026	462,932	9,827	232,694	28,672	6,443	864	32	1,760,631	1,215,598	131,669	39
40	Returns $5,000 under $10,000	155,403	11,654,647	39,958,240	8,132,862	657,977	23,089	129,107	23,711	12,538	1,271	129	8,084,662	961,059	154,565	40
41	Returns $10,000 or more	6,468	3,879,545	50,103,895	14,578,971	1,236,035	224,515	89,719	16,146	62,082	24,079	1,050	14,313,181	575,769	114,392	41

See text for "Description of Sample and Limitations of Data" and "Explanation of Classifications and Terms."
[1] Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2] Less than $500.

Table 8.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: 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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH SALARIES AND WAGES (NET)																		
Total	53,603,745	601,523	730,798	733,195	721,451	722,340	3,347,536	3,332,428	2,791,071	2,853,508	2,986,689	6,098,193	6,278,830	18,632,158	3,580,359	165,444	25,304	2,918
No adjusted gross income	100,686	7,533	6,895	7,120	5,318	4,982	18,628	11,136	7,071	5,348	4,213	6,327	4,869	7,792	2,381	(1)	(1)	(1)
Under $600	3,385,771	415,047	567,770	594,060	575,116	594,315	613,486	9,566	4,953	1,508	1,742	4,037	1,004	2,866		-	-	-
$600 under $1,000	2,346,535	20,929	23,942	22,159	25,893	26,140	2,188,968	19,255	6,713	4,782	2,572	2,544	(1)	1,801		-	-	-
$1,000 under $1,500	3,121,342	25,043	22,608	17,453	23,273	20,028	145,719	2,815,765	21,180	14,416	5,956	4,882	2,543	2,275		-	-	-
$1,500 under $2,000	2,753,526	18,801	18,784	17,643	16,809	15,396	84,783	135,111	2,382,970	29,298	16,109	9,867	4,479	2,974	2,641	-	-	-
$2,000 under $2,500	2,851,660	16,736	16,240	12,172	16,042	12,118	59,407	80,829	125,141	2,440,049	31,112	26,571	9,350	5,692		-	-	-
$2,500 under $3,000	3,021,101	15,125	10,236	10,457	9,661	10,146	43,434	58,246	60,497	137,928	2,573,882	64,491	16,478	10,219		-	-	-
$3,000 under $4,000	6,125,166	26,106	20,625	18,833	14,693	12,633	60,279	69,390	64,176	95,150	197,815	5,397,076	104,490	42,966		-	-	-
$4,000 under $5,000	6,317,239	15,612	11,867	8,867	11,327	6,864	39,872	39,061	39,650	46,968	61,873	322,180	5,551,624	160,268	1,206	-	-	-
$5,000 under $10,000	19,108,032	26,887	20,967	15,517	15,377	13,644	63,396	64,301	57,333	58,030	70,560	215,095	531,459	17,883,286	71,649	(1)	-	-
$10,000 under $15,000	3,272,946	7,160	5,204	3,968	3,563	2,667	13,340	15,411	10,948	10,431	12,397	25,987	31,493	407,299	2,722,634	444	-	-
$15,000 under $20,000	604,656	2,739	2,126	1,783	1,849	1,402	6,771	5,542	4,242	3,798	3,795	8,651	9,151	54,065	497,957	785	(1)	-
$20,000 under $25,000	226,305	1,129	1,195	1,196	1,060	481	3,282	3,315	2,393	2,083	1,606	4,030	4,302	20,643	176,189	3,367	681	(1)
$25,000 under $50,000	287,103	2,232	1,953	1,608	1,129	1,300	4,891	4,483	2,912	2,945	2,428	4,927	5,720	24,349	91,415	134,095	19,764	165
$50,000 under $100,000	65,387	384	334	262	270	182	1,033	833	752	643	522	1,247	967	4,634	11,684	21,711	3,184	1,227
$100,000 under $150,000	9,477	38	35	77	41	(1)	159	77	65	60	56	165	140	550	1,478	2,101	744	651
$150,000 under $200,000	2,933	7	6	7	10	6	38	38	34	28	23	56	58	185	471	571	727	695
$200,000 under $500,000	3,194	12	10	10	16	8	46	61	30	30	22	48	56	242	535	646	122	98
$500,000 under $1,000,000	494	2	-	3	2	1	3	7	8	9	5	11	8	38	87	90	42	46
$1,000,000 or more	192	1	1	-	2	3	1	1	3	4	1	1	3	14	32	37		
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)																		
Total	4,932,950	1,297,858	643,068	391,080	297,540	223,942	679,984	346,952	206,007	151,345	107,641	139,305	91,021	195,950	112,647	31,370	11,432	5,808
No adjusted gross income	38,778	13,144	5,047	3,208	2,407	2,234	4,948	2,383	1,207	1,034	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $600	64,627	23,769	15,213	8,565	4,679	3,986	5,020	(1)	(1)	(1)	3,589	(1)	2,992	938	(1)	-	-	-
$600 under $1,000	110,829	34,625	16,368	11,026	6,446	6,969	31,440	3,354	3,690	16,218	2,028	8,022	2,520			-	-	-
$1,000 under $1,500	189,849	43,240	34,335	12,797	15,702	15,173	39,149	24,960	25,033	12,660	11,541	11,867	9,146	2,159		-	-	-
$1,500 under $2,000	193,855	45,669	21,096	16,007	16,298	12,742	37,234	25,033	13,369	14,488	15,453	18,538	30,114	56,139	(1)	-	-	-
$2,000 under $2,500	185,894	42,174	26,809	10,865	13,385	8,138	33,360	22,342	16,437	14,965	7,701	36,185	13,994	43,919	17,249	543	-	-
$2,500 under $3,000	188,171	44,472	19,640	15,127	11,234	8,934	34,512	17,149	12,621	9,930	23,964	10,051	24,993	20,682			-	-
$3,000 under $4,000	339,902	86,987	48,194	32,121	21,007	16,583	48,552	25,343	19,936	40,090	15,930	20,768	10,022	14,334	9,007	6,924	16,307	17,669
$4,000 under $5,000	350,014	107,034	47,059	29,988	23,761	16,968	45,073	19,936	12,621	20,528	10,022	14,334	9,007	6,924	16,307	17,669	-	-
$5,000 under $10,000	1,489,034	498,940	219,997	128,109	88,996	62,570	176,767	77,395	48,966	40,090	23,964	36,185	30,114	56,139	17,249	20,682	17,669	-
$10,000 under $15,000	811,826	231,591	110,474	67,717	48,849	34,466	105,084	50,493	30,730	20,528	15,930	20,768	13,994	43,919	17,249	20,682	17,669	-
$15,000 under $20,000	359,499	67,750	39,979	26,966	20,200	16,276	49,853	29,841	16,347	12,136	10,022	14,334	10,051	24,993	20,682	17,669	-	-
$20,000 under $25,000	188,507	25,831	16,274	11,708	9,596	7,271	25,246	16,490	10,448	8,466	7,031	9,007	6,924	16,307	17,669	-	-	-
$25,000 under $50,000	312,567	29,234	19,774	14,594	12,961	9,892	36,832	25,214	16,408	13,905	12,262	19,736	13,173	36,187	35,859	16,226	(1)	-
$50,000 under $100,000	86,530	3,134	2,543	2,055	1,769	1,566	6,209	4,784	3,714	3,165	2,845	4,426	3,653	12,334	16,119	11,006	7,035	173
$100,000 under $150,000	13,216	185	199	170	183	125	520	349	307	279	296	439	361	1,366	2,342	2,174	2,551	1,370
$150,000 under $200,000	4,200	39	38	31	31	22	95	80	60	58	67	106	80	348	657	531	760	1,197
$200,000 under $500,000	4,642	34	27	20	34	23	81	71	51	48	49	99	87	300	573	499	542	2,104
$500,000 under $1,000,000	714	4	2	5	2	3	6	7	9	6	6	7	7	39	68	74	77	392
$1,000,000 or more	296	2	-	1	-	1	3	-	3	4	2	5	2	13	22	12	22	204
RETURNS WITH INTEREST RECEIVED																		
Total	10,288,082	3,894,320	1,636,419	1,017,493	728,336	515,836	1,279,992	488,846	249,065	144,794	82,099	102,246	52,617	73,902	19,338	2,107	546	126
No adjusted gross income	73,688	21,968	13,893	9,112	7,424	3,744	8,795	2,817	(1)	(1)	(1)	(1)	(1)	1,275	(1)	(1)	(1)	-
Under $600	157,000	61,429	38,069	16,799	16,246	9,871	10,750	2,501	1,005	(1)	(1)	-	-	-	-	-	-	-
$600 under $1,000	255,640	80,541	43,247	35,199	23,496	14,852	54,037	3,163			-	-	-	-	-	-	-	-
$1,000 under $1,500	440,392	123,513	74,505	48,979	40,916	31,855	76,720	38,582	3,956						-	-	-	-
$1,500 under $2,000	421,733	107,225	61,967	44,421	34,925	28,014	80,165	36,550	25,935	1,928	(1)	3,525	2,258	2,300	-	-	-	-
$2,000 under $2,500	396,704	106,907	57,213	48,215	35,419	21,970	74,280	25,649	13,415	11,637					-	-	-	-
$2,500 under $3,000	395,984	117,343	58,236	46,388	30,318	30,858	57,431	26,189	11,829	9,496	5,737				-	-	-	-
$3,000 under $4,000	770,788	248,885	132,079	80,983	62,734	41,292	108,790	40,492	21,873	14,922	6,717	9,761			-	-	-	-
$4,000 under $5,000	829,317	323,794	138,054	90,456	58,258	40,460	98,932	30,714	17,653	8,808	5,616	10,102	5,938		-	-	-	-
$5,000 under $10,000	3,956,371	1,829,709	647,259	370,106	259,353	171,181	376,636	128,962	58,967	34,181	20,924	25,376	14,716	18,600	(1)	-	-	-
$10,000 under $15,000	1,485,529	616,640	238,074	138,110	90,309	67,965	166,477	62,966	34,407	20,473	13,442	15,930	7,585	11,453	1,698	-	-	-
$15,000 under $20,000	465,682	141,549	67,489	41,762	30,867	22,380	67,120	30,679	19,275	11,802	7,813	9,086	5,071	8,544	2,211	-	(1)	-
$20,000 under $25,000	211,984	48,798	26,425	16,524	13,885	10,868	34,743	18,050	10,812	7,154	6,050	6,394	3,637	6,468	2,142	-	-	-
$25,000 under $50,000	324,146	55,784	33,313	25,073	19,502	16,672	50,614	31,861	21,282	16,007	9,883	14,703	8,421	14,383	6,206	442	-	-
$50,000 under $100,000	82,228	8,764	5,557	4,622	4,025	3,240	12,051	7,972	5,896	4,522	3,552	5,351	3,468	8,083	4,232	724	159	(1)
$100,000 under $150,000	11,908	884	673	427	390	372	1,572	1,017	785	605	530	872	674	1,567	1,085	358	81	-
$150,000 under $200,000	3,803	291	168	157	121	119	405	325	242	186	154	238	200	496	480	146	58	17
$200,000 under $500,000	4,242	261	175	126	123	100	401	309	259	197	143	285	230	594	618	252	131	38
$500,000 under $1,000,000	672	28	19	20	15	15	52	34	33	32	21	45	38	106	116	55	21	22
$1,000,000 or more	271	7	4	14	10	8	21	14	5	7	7	9	9	33	45	28	27	23

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

Table 8.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: 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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH BUSINESS OR PROFESSION																		
With profit																		
Total	6,831,427	223,221	227,312	224,782	280,373	242,589	1,032,947	786,888	567,046	481,376	415,046	613,395	445,588	815,553	389,463	75,128	10,057	663
No adjusted gross income	16,303	1,039	1,039	1,307	1,341	(1)	2,911	1,710	(1)	(1)	(1)	(1)	(1)	1,713	(1)	(1)	-	(1)
Under $600	391,800	39,946	48,949	58,170	89,336	76,015	74,598	2,980	(1)	(1)	(1)	1,808	2,511	1,138	871	-	-	-
$600 under $1,000	426,449	9,777	14,566	16,072	24,174	22,535	332,693	3,818	1,608	2,243	(1)					-	-	-
$1,000 under $1,500	552,758	11,617	12,091	16,473	22,388	19,884	117,220	345,283	4,118							-	-	-
$1,500 under $2,000	483,373	11,252	12,549	10,280	16,907	12,382	69,939	96,137	245,626	4,851	2,009					-	-	-
$2,000 under $2,500	459,621	9,341	10,715	11,009	13,460	10,008	53,473	53,900	72,383	216,595	5,522	2,110				-	-	-
$2,500 under $3,000	448,540	8,904	10,581	10,511	10,949	12,856	41,847	41,380	44,496	69,317	189,563	7,232				-	-	-
$3,000 under $4,000	794,443	23,338	19,585	16,104	22,729	17,639	75,170	57,370	51,326	61,830	94,277	342,595	10,403	1,842		-	-	-
$4,000 under $5,000	683,329	25,598	23,086	19,709	18,914	16,269	62,828	46,564	37,203	35,104	36,182	103,871	249,195	8,606		-	-	-
$5,000 under $10,000	1,719,163	68,342	62,367	53,388	49,462	44,787	166,706	111,444	87,727	71,315	70,233	125,058	150,819	652,492	5,023	-	-	-
$10,000 under $15,000	443,549	10,065	8,528	8,433	8,075	7,165	24,405	17,505	14,675	12,364	11,101	20,841	21,918	108,416	169,681	343	(1)	
$15,000 under $20,000	174,940	1,884	1,579	1,852	1,369	1,268	6,171	4,524	3,187	3,119	2,639	4,732	5,244	23,689	113,546	(1)		
$20,000 under $25,000	86,640	995	720	446	379	(1)	2,124	1,855	1,337	1,062	1,130	1,781	2,397	8,193	62,885	1,028	-	-
$25,000 under $50,000	125,074	856	754	823	651	685	2,263	1,817	1,681	1,200	1,303	1,920	2,125	7,888	33,888	66,806	379	67
$50,000 under $100,000	22,616	222	156	161	203	69	478	525	302	291	243	468	364	1,316	2,602	6,109	9,075	
$100,000 under $150,000	1,855	26	28	21	23	(1)	59	46	46	21	46	54	49	143	276	193	437	376
$150,000 under $200,000	492	11	10	9	7	1	24	12	7	12	11	8	16	64	63	52	55	130
$200,000 under $500,000	402	6	9	13	5	4	30	16	14	7	11	7	8	41	71	45	39	76
$500,000 under $1,000,000	60	1	-	1	1	-	5	1	2	1	1	2	3	10	13	8	3	8
$1,000,000 or more	20	1	-	-	-	-	3	1	1	-	1	1	-	2	2	4	1	3
With loss																		
Total	1,767,544	190,319	165,068	142,524	122,609	112,965	380,241	215,298	122,839	73,989	50,942	62,333	34,879	59,295	25,659	6,488	1,360	736
No adjusted gross income	327,383	19,090	19,247	15,102	14,229	15,094	56,673	39,813	28,699	18,648	14,432	20,792	13,728	31,753	15,226	4,022	517	(1)
Under $10,000	1,302,152	160,011	134,756	118,842	100,417	90,424	297,892	161,085	84,660	48,957	30,872	35,487	16,826	17,140	4,182	(1)	(1)	
$10,000 under $25,000	108,851	10,131	10,180	7,709	7,195	6,574	22,550	12,024	7,443	4,519	4,388	4,381	2,536	6,065	2,400	549	412	-
$25,000 under $50,000	18,484	786	685	687	616	685	2,226	1,749	1,512	1,441	822	1,065	1,199	2,605	1,717	584		-
$50,000 or more	10,674	301	200	184	152	188	900	627	525	424	428	608	590	1,732	2,134	933	431	317
RETURNS WITH PARTNERSHIP																		
With profit																		
Total	1,589,183	68,928	48,898	46,703	42,664	41,858	160,084	116,491	93,620	84,548	78,804	134,758	116,763	291,165	136,670	33,832	11,594	1,793
No adjusted gross income	10,247	1,370	(1)	(1)	(1)	(1)	2,442	1,205	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-
Under $600	31,463	3,575	5,003	3,847	3,948	6,691	5,757	1,336	1,105	1,808	1,340	2,510	2,270	(1)	(1)	-	-	-
$600 under $1,000	40,998	1,205	1,105	1,737	2,661	2,340	30,142	(1)								-	-	-
$1,000 under $1,500	59,617	3,464	1,737	2,330	2,331	3,167	11,328	32,116								-	-	-
$1,500 under $2,000	53,510	2,431	2,099	1,235	1,105	1,868	7,767	10,495	24,267							-	-	-
$2,000 under $2,500	59,879	2,701	2,701	1,868	2,866	1,507	6,479	5,283	7,734	26,601	1,306					-	-	-
$2,500 under $3,000	60,708	2,335	1,537	1,968	2,169		5,616	5,383	5,554	8,567	24,265	1,908				-	-	-
$3,000 under $4,000	130,024	3,911	2,772	3,233	1,939	2,611	10,496	9,194	10,759	7,497	14,122	57,710	3,274	2,370	(1)	-	-	(1)
$4,000 under $5,000	134,480	4,770	3,677	4,037	2,972	2,744	10,053	6,377	7,858	7,163	8,799	18,552	53,496	3,847		-	-	-
$5,000 under $10,000	480,355	22,870	16,087	16,488	13,929	13,119	41,956	22,722	17,992	18,781	16,355	33,779	40,974	203,461	1,642		(1)	-
$10,000 under $15,000	205,369	9,780	6,168	5,041	4,321	4,025	13,304	10,134	8,023	6,246	5,525	9,543	7,991	44,607	70,592	1,233		-
$15,000 under $20,000	108,621	4,226	1,944	1,566	1,331	1,126	3,223	4,261	3,966	2,661	2,935	4,367	3,309	14,563	56,938		(1)	-
$20,000 under $25,000	63,448	2,012	1,093	919	959	375	3,040	2,853	1,498	1,805	1,466	1,844	1,538	7,995	35,158			-
$25,000 under $50,000	111,100	3,212	2,221	1,399	1,436	1,058	5,020	3,452	3,411	2,394	1,770	3,113	2,938	9,744	26,179	43,543	(1)	-
$50,000 under $100,000	32,215	891	449	411	314	314	1,222	891	712	615	523	800	646	2,409	4,473	7,989	9,517	39
$100,000 under $150,000	4,499	78	56	58	52	51	155	123	73	64	53	90	57	353	474	515	1,365	882
$150,000 under $200,000	1,222	41	22	19	8	10	34	27	25	20	23	37	29	87	129	132	200	379
$200,000 under $500,000	1,223	40	18	11	12	17	44	31	31	21	16	29	26	98	129	121	143	436
$500,000 under $1,000,000	153	11	6	-	7	1	6	4	6	3	3	4	2	16	8	15	18	43
$1,000,000 or more	52	5	2	-	1	-	-	1	1	1	2	2	2	7	7	3	5	13
With loss																		
Total	329,682	54,962	32,577	27,666	20,472	15,890	58,091	28,103	18,514	13,822	10,683	11,810	6,254	16,173	11,068	2,200	820	577
No adjusted gross income	46,113	1,711	1,306	1,843	1,537	1,336	7,732	4,644	2,938	2,903	3,103	2,476	2,405	5,749	5,147	(1)	(1)	(1)
Under $10,000	185,005	33,539	21,842	18,354	13,415	9,682	35,335	15,496	9,844	6,849	5,002	5,105	1,801	5,008	3,001			
$10,000 under $25,000	66,020	15,240	7,230	5,732	4,153	3,684	10,195	5,142	3,385	2,455	1,675	2,382	1,093	2,425	853	848	(1)	(1)
$25,000 under $50,000	21,855	3,342	1,638	1,365	1,023	852	3,513	1,980	1,662	1,161	481	1,296	547	1,900	751			
$50,000 or more	10,689	1,130	561	372	344	336	1,316	841	685	454	422	551	408	1,091	1,316	444	280	138

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

Table 8.—NUMBER OF RETURNS FOR SELECTED SOURCES OF INCOME OR LOSS BY SIZE OF SOURCE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of specific income or loss: 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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RETURNS WITH SALES OF CAPITAL ASSETS																		
With net gain																		
Total	3,841,694	1,152,469	499,022	320,622	244,423	185,928	531,478	250,757	153,029	93,182	74,419	91,913	51,859	108,718	58,363	15,309	5,770	4,433
No adjusted gross income	79,278	11,980	11,945	9,337	5,760	3,515	14,594	4,755	3,849	1,809	1,440	1,675	1,340	3,953	2,411	(1)	(1)	(1)
Under $600	80,658	25,636	16,332	10,686	7,804	4,309	8,960	2,913	1,005			1,105				-	-	-
$600 under $1,000	112,122	33,872	25,570	14,281	7,815	5,575	19,058	2,211	1,737	1,909	2,205					-	(1)	-
$1,000 under $1,500	158,191	45,366	29,071	19,252	15,305	10,776	24,387	9,781	1,607			1,943				-	-	-
$1,500 under $2,000	175,402	45,853	30,262	19,284	16,008	13,009	27,006	14,180	5,422	1,938	1,004		2,210	5,118	1,998	(1)	-	-
$2,000 under $2,500	169,360	41,305	29,876	18,178	12,506	10,575	29,185	11,198	8,675	4,689	1,135					-	-	-
$2,500 under $3,000	173,179	43,511	26,603	19,181	14,802	9,150	26,173	12,190	7,422	5,956	5,086	1,567				-	-	-
$3,000 under $4,000	322,893	93,702	38,583	35,006	23,311	21,430	51,742	23,107	14,023	6,301	4,931	8,044				-	-	-
$4,000 under $5,000	294,408	93,363	36,609	24,498	22,289	15,799	46,105	19,801	11,820	7,633	4,629	6,131	4,430			-	-	-
$5,000 under $10,000	1,124,566	404,484	142,003	79,539	65,855	48,689	151,329	73,363	43,374	25,965	21,788	26,498	14,352	24,089	2,736			
$10,000 under $15,000	526,892	178,056	57,069	36,971	25,785	21,218	64,785	35,284	23,527	14,423	11,457	17,118	10,719	24,080	6,160	677	(1)	(1)
$15,000 under $20,000	228,220	63,349	24,600	15,105	11,156	9,013	26,184	14,872	11,147	7,620	6,937	8,810	6,053	15,888	7,281			
$20,000 under $25,000	118,679	28,745	10,795	7,215	5,725	4,021	14,404	7,770	5,885	4,355	4,589	5,616	2,996	9,316	6,872	341		
$25,000 under $50,000	200,702	36,927	16,266	9,714	8,412	7,356	21,720	15,388	10,495	8,341	7,086	10,053	7,062	17,607	19,423	4,680		
$50,000 under $100,000	59,187	5,468	3,033	2,052	1,650	1,297	5,064	3,410	2,614	1,928	1,875	2,874	2,309	7,181	9,114	6,667	2,540	111
$100,000 under $150,000	9,734	555	304	228	172	142	533	356	283	208	164	328	241	938	1,522	1,492	1,674	594
$150,000 under $200,000	3,333	145	53	53	35	29	127	103	70	48	49	76	73	292	447	385	604	744
$200,000 under $500,000	3,992	138	42	40	28	22	107	65	65	53	40	72	61	226	361	370	443	1,859
$500,000 under $1,000,000	636	11	4	2	5	1	8	7	7	5	3	2	9	24	25	21	27	475
$1,000,000 or more	262	3	2	-	-	2	7	3	2	1	1	1	4	6	13	8	5	204
With net loss																		
Total	1,154,339	166,363	115,662	88,714	74,767	59,730	206,399	438,007	1,252	(1)	(1)	1,003	2	(1)	(1)	-	-	-
No adjusted gross income	31,594	3,953	2,041	1,637	2,202	1,999	5,703	11,830	(1)	-	(1)	(1)	-	(1)	(1)	-	-	-
Under $10,000	694,353	109,667	75,681	57,587	47,562	37,176	117,743	246,905	706	(1)	(1)	(1)	-	-	-	-	-	-
$10,000 under $25,000	321,135	44,674	32,418	24,208	19,936	16,577	62,139	120,840	-				-	-	-	-	-	-
$25,000 under $50,000	82,169	6,646	4,565	4,428	4,159	3,167	16,717	42,419	14	2	3	2	2	2	-	-	-	-
$50,000 or more	25,088	1,423	957	854	908	811	4,097	16,013										

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

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Table 9.—NUMBER OF RETURNS FOR SPECIFIED ITEMIZED DEDUCTION BY SIZE OF DEDUCTION

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of deduction													
		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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RETURNS WITH CONTRIBUTIONS															
Total	23,106,299	6,081,932	6,394,884	4,131,064	2,372,774	1,362,841	2,127,564	362,876	111,983	49,215	28,630	29,888	13,971	23,017	15,660
Under $600	25,206	15,474	8,025	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-
$600 under $1,000	153,043	107,496	36,684	7,332					-	-	-	-	-	-	-
$1,000 under $1,500	406,806	240,592	116,444	32,503	11,246	3,727	2,159		-	-	-	-	-	-	-
$1,500 under $2,000	551,952	274,808	182,499	58,641	21,084	6,837	7,752		-	-	-	-	-	-	-
$2,000 under $2,500	716,576	313,362	246,561	98,299	27,615	14,802	15,736	(1)	-	-		-	-	-	-
$2,500 under $3,000	910,294	362,916	317,178	128,399	52,765	21,981	26,423					-	-	-	-
$3,000 under $4,000	2,216,589	788,177	735,232	353,269	174,806	82,529	77,516	4,559	(1)	(1)	1,998	-	-	-	-
$4,000 under $5,000	2,760,302	870,800	880,722	501,372	220,318	147,132	128,125	11,201				-	-	-	-
$5,000 under $10,000	11,525,390	2,740,914	3,290,579	2,365,218	1,348,045	677,888	982,315	95,455	18,079	4,864		-	(1)	-	-
$10,000 under $15,000	2,436,552	297,063	456,528	443,503	368,060	272,096	471,796	94,438	20,928	5,552	3,258	2,683	646	(1)	-
$15,000 under $20,000	611,259	42,074	74,289	81,127	83,151	72,409	181,261	47,157	15,910	5,929	2,992	2,580	1,496	850	(1)
$20,000 under $25,000	274,043	13,463	24,949	29,383	30,814	28,896	89,612	30,438	12,734	5,620	3,332	2,416	955	1,431	-
$25,000 under $50,000	397,460	12,784	21,835	27,481	29,524	30,131	123,459	62,712	31,518	18,353	10,863	13,291	5,269	8,775	1,465
$50,000 under $100,000	96,813	1,805	3,035	3,364	3,578	3,668	18,783	14,548	10,725	7,121	5,059	6,778	4,150	8,474	5,725
$100,000 under $150,000	13,880	125	210	249	260	287	1,397	1,201	1,044	862	794	1,152	751	2,199	3,349
$150,000 under $200,000	4,332	41	52	45	67	63	296	280	247	208	166	275	201	666	1,725
$200,000 under $500,000	4,776	32	53	60	59	45	265	221	165	152	142	224	152	550	2,656
$500,000 under $1,000,000	728	5	7	10	11	12	29	24	26	20	22	16	18	53	475
$1,000,000 or more	298	1	2	5	5	2	8	5	5	3	4	7	2	18	231
RETURNS WITH INTEREST PAID															
Total	18,665,881	3,321,963	2,550,500	2,252,711	2,136,584	1,894,477	5,315,526	860,886	172,620	59,634	27,679	29,472	12,958	21,065	9,806
Under $600	14,486	5,121	2,464	1,568	1,797	1,768	1,901	(1)					-	-	-
$600 under $1,000	54,764	29,544	12,383	4,589	2,725		3,956						-	-	-
$1,000 under $1,500	155,485	88,987	30,748	13,509	8,921	4,097	6,529	1,831					-	-	-
$1,500 under $2,000	239,798	122,811	46,141	26,978	13,512	9,580	17,974	1,998	1,205	1,535	2,460	(1)	-	-	-
$2,000 under $2,500	384,023	187,755	79,973	42,017	22,359	18,201	28,857	4,128					-	-	-
$2,500 under $3,000	536,798	229,248	116,920	72,542	43,668	26,107	41,618	5,530					-	-	-
$3,000 under $4,000	1,539,786	550,395	336,749	216,541	140,534	97,545	178,636	14,655	3,367				-	-	-
$4,000 under $5,000	2,203,845	573,981	435,874	330,357	281,574	198,586	349,411	28,160	3,603	1,135			-	-	-
$5,000 under $10,000	10,298,989	1,301,639	1,271,676	1,297,860	1,345,122	1,243,517	3,402,386	376,495	41,507	8,997	3,666	3,626	1,464	(1)	-
$10,000 under $15,000	2,168,690	141,896	150,586	178,278	205,491	221,884	950,318	252,636	44,112	11,894	4,479	3,848	1,259	1,600	953
$15,000 under $20,000	495,961	38,539	32,094	35,041	38,058	38,870	181,863	82,044	29,941	8,660	3,232	3,910	1,394	2,042	
$20,000 under $25,000	206,272	18,287	13,122	12,790	13,599	15,285	64,786	35,857	15,847	7,179	2,826	2,723	1,306	1,904	
$25,000 under $50,000	283,742	26,502	17,562	16,798	15,494	15,700	72,881	46,541	26,535	15,363	7,637	9,103	3,753	7,388	2,625
$50,000 under $100,000	66,331	5,992	3,728	3,283	3,199	2,827	12,118	8,424	5,436	3,872	2,726	4,068	2,481	5,081	3,096
$100,000 under $150,000	9,645	719	412	347	333	323	1,436	948	650	675	368	594	386	1,158	1,296
$150,000 under $200,000	3,041	217	117	100	97	90	387	257	180	160	134	192	146	373	591
$200,000 under $500,000	3,465	227	132	93	86	80	393	296	200	148	124	178	141	412	955
$500,000 under $1,000,000	544	33	15	16	13	15	60	34	28	19	17	25	23	54	192
$1,000,000 or more	216	10	4	4	2	2	16	18	9	6	10	12	5	20	98
RETURNS WITH TAXES															
Total	23,666,445	2,049,818	3,731,979	4,201,971	3,808,636	3,161,076	5,504,954	696,335	216,654	105,629	55,380	56,310	27,630	37,517	12,556
Under $600	29,679	10,477	6,719	5,231	3,224	1,799	2,129			-	-	-	-	-	-
$600 under $1,000	163,428	93,319	35,131	18,395	7,371	4,188	4,924	(1)							
$1,000 under $1,500	423,719	215,044	117,883	42,191	21,726	12,023	13,456					-	-	-	-
$1,500 under $2,000	573,662	244,037	169,296	75,831	41,627	22,722	18,751					-	-	-	-
$2,000 under $2,500	753,847	280,783	232,507	117,544	64,838	29,285	25,738	2,390	4,186	(1)					
$2,500 under $3,000	941,937	281,222	332,378	159,449	81,176	41,978	41,880	3,122			1,897	2,027	(1)	(1)	(1)
$3,000 under $4,000	2,298,492	427,846	811,915	534,313	259,123	136,637	119,591	6,014							
$4,000 under $5,000	2,861,598	260,402	820,749	821,224	498,775	251,314	198,617	8,458							
$5,000 under $10,000	11,749,285	223,681	1,160,352	2,310,640	2,600,765	2,283,908	3,053,928	92,635	15,034	5,511					
$10,000 under $15,000	2,456,638	7,781	33,913	95,716	195,589	326,616	1,547,676	212,617	25,969	6,296	2,083	1,327	409	544	
$15,000 under $20,000	617,250	2,314	5,920	12,474	20,723	31,293	304,967	174,759	45,307	12,186	3,429	2,177	918	713	(1)
$20,000 under $25,000	275,946	1,094	1,943	4,531	6,374	9,932	87,133	88,394	43,945	20,356	6,733	4,185	782	(1)	
$25,000 under $50,000	399,535	1,407	2,768	3,655	6,343	8,116	76,454	93,105	69,827	48,800	32,411	32,533	13,994	9,442	680
$50,000 under $100,000	97,305	358	438	678	861	1,058	8,716	12,259	11,060	8,956	7,544	12,161	9,894	20,178	3,144
$100,000 under $150,000	13,957	37	40	77	81	153	689	881	909	931	876	1,200	862	3,840	3,381
$150,000 under $200,000	4,347	4	14	9	16	28	163	185	213	198	205	352	288	929	1,743
$200,000 under $500,000	4,791	10	11	10	20	19	131	192	177	180	173	305	235	773	2,555
$500,000 under $1,000,000	729	-	1	3	-	3	7	20	23	23	22	34	32	96	465
$1,000,000 or more	300	2	1	-	4	4	4	5	4	5	7	9	14	27	214

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

Table 9.—NUMBER OF RETURNS FOR SPECIFIED ITEMIZED DEDUCTION BY SIZE OF DEDUCTION—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of deduction													
		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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
RETURNS WITH MEDICAL DEDUCTION															
Total	14,352,749	2,830,539	3,221,680	2,544,085	1,768,775	1,186,690	2,066,929	408,184	128,823	69,137	47,048	34,637	15,177	23,902	7,143
Under $600	19,805	3,625	4,560	2,329	2,230	(1)	3,797	2,230	(1)	3,554	5,572	4,251	3,020	3,584	(1)
$600 under $1,000	101,574	32,228	30,165	16,971	8,108	4,120	7,422	5,292	2,259						
$1,000 under $1,500	300,399	82,158	79,700	58,615	30,949	13,491	25,746	9,846	2,957						
$1,500 under $2,000	419,911	95,974	101,595	81,607	48,612	28,555	44,792	12,031	5,322	1,467					
$2,000 under $2,500	557,647	119,590	139,842	105,118	65,236	38,504	66,488	17,611	4,288	1,295	3,187				
$2,500 under $3,000	677,458	128,885	159,061	127,670	86,075	52,962	95,027	37,418	9,700	6,809	4,981	2,721			
$3,000 under $4,000	1,634,034	302,720	387,046	311,651	216,864	140,701	210,401	45,865	11,672	7,183	3,856	2,160			
$4,000 under $5,000	1,921,535	359,235	445,664	366,341	245,553	169,095	263,155	174,088	48,012	23,444	11,369	7,421	3,523	6,176	(1)
$5,000 under $10,000	7,049,329	1,456,749	1,594,383	1,238,153	875,750	598,937	1,009,928	57,880	19,665	10,635	6,730	5,563	2,211	3,417	916
$10,000 under $15,000	1,164,827	197,091	217,420	178,638	140,154	101,130	223,377	19,092	8,838	5,282	3,159	3,798	1,699	2,415	683
$15,000 under $20,000	249,348	31,707	35,615	32,293	27,136	19,401	58,230	9,447	4,079	3,062	2,146	2,856	1,088	1,532	811
$20,000 under $25,000	98,277	10,194	12,140	11,265	9,288	8,025	22,344	12,970	8,612	4,458	4,217	3,915	2,413	3,680	1,728
$25,000 under $50,000	120,639	8,819	12,113	10,895	10,444	8,478	27,897	3,268	1,995	1,516	1,349	1,507	946	2,247	804
$50,000 under $100,000	29,087	1,286	1,977	2,069	1,911	1,749	6,463	653	365	231	234	240	145	452	190
$100,000 under $150,000	4,973	187	245	296	269	407	1,059	224	142	87	101	80	54	149	104
$150,000 under $200,000	1,651	37	68	74	85	83	363	228	157	95	113	106	68	200	139
$200,000 under $500,000	1,887	49	69	89	92	104	378	30	21	14	23	12	4	35	29
$500,000 under $1,000,000	265	3	14	7	14	9	50	11	6	5	11	7	6	15	12
$1,000,000 or more	103	2	3	4	5	4	12								

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

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

Table 10.—NUMBER OF RETURNS WITH ITEMIZED DEDUCTIONS BY SIZE OF TOTAL DEDUCTIONS

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Size of total deductions: 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	$2,000 under $2,500	$2,500 under $3,000	$3,000 under $4,000	$4,000 under $5,000	$5,000 under $10,000	$10,000 under $20,000	$20,000 under $30,000	$30,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	24,083,263	24,040	135,846	368,097	589,757	838,769	7,256,003	7,317,966	3,849,366	1,676,911	756,566	626,698	240,166	299,464	74,353	14,775	14,486
Under $600	35,378	3,588	2,866	3,264	4,921	4,188	9,952	3,264	2,100	1,928	(1)	1,897	3,093	6,086	(1)	1,575	-
$600 under $1,000	195,142	7,715	47,251	49,290	36,884	14,904	29,716	5,527									-
$1,000 under $1,500	480,598	4,259	54,362	118,368	78,323	64,478	129,084	18,387	6,789	2,231	2,620						-
$1,500 under $2,000	628,745	1,266	13,526	95,365	118,358	101,179	226,018	50,017	10,456	4,850	4,016	2,229					-
$2,000 under $2,500	800,771	3,850	3,886	64,008	137,485	118,634	349,516	85,145	20,922	9,509	2,632	3,257					-
$2,500 under $3,000	986,484	632	3,194	22,211	110,206	154,808	503,925	135,300	34,673	10,935	6,613	1,928					-
$3,000 under $4,000	2,359,335		4,087	9,469	91,253	272,753	1,339,209	453,816	117,847	38,746	14,175	10,206	4,779				-
$4,000 under $5,000	2,900,747		3,383	3,719	6,341	96,362	1,638,093	816,047	219,865	66,668	25,684	18,069	2,928				
$5,000 under $10,000	11,810,050	2,730	3,189	2,260	5,712	11,187	3,022,741	5,020,060	2,416,375	825,914	268,412	159,039	39,476	31,989	3,064		
$10,000 under $15,000	2,464,572		(1)				6,107	620,398	822,321	502,862	248,365	178,082	45,602	36,391	3,628		(1)
$15,000 under $20,000	619,398	-	-				987	73,073	128,316	126,598	98,843	106,352	42,488	37,917	4,309		
$20,000 under $25,000	277,412	-	-	(1)	(1)	(1)		20,308	37,381	46,208	39,317	58,635	31,948	38,592	4,275		
$25,000 under $50,000	402,344	-	-					15,267	29,478	37,226	40,102	77,880	60,856	110,520	27,124	2,756	851
$50,000 under $100,000	98,027	-	-				653	1,253	2,691	3,049	3,463	8,471	8,431	34,674	25,467	6,672	3,790
$100,000 under $150,000	14,039	-	-	-	-	-		82	104	127	192	485	401	2,478	4,316	2,462	3,390
$150,000 under $200,000	4,367	-	-	-	-	2	-	10	26	30	39	88	73	422	872	779	2,026
$200,000 under $500,000	4,816	-	-	1	-	-	2	10	20	26	28	67	83	343	498	488	3,250
$500,000 under $1,000,000	735	-	-	-	-	-	-	-	1	3	7	11	8	43	44	37	581
$1,000,000 or more	303	-	-	-	-	-	-	2	1	1	-	2	-	9	24	6	258

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

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

Table 11.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax					Returns with alternative tax						
			Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Taxable income: Total (Thousand dollars)	Taxable income: For partial tax (Thousand dollars)	Taxable income: One-half excess long-term gain (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE														
Grand total	30,945,082	132,222,019	30,874,881	126,871,214	28,284,930	209,605	28,075,325	70,201	5,350,805	3,822,549	1,528,256	2,505,774	60,983	2,444,791
Taxable returns, total	30,855,206	132,152,481	30,785,005	126,801,676	28,269,899	194,574	28,075,325	70,201	5,350,805	3,822,549	1,528,256	2,505,774	60,983	2,444,791
Not over $4,000	19,311,436	38,228,796	19,311,436	38,228,796	7,641,395	32,908	7,608,487							
Over $4,000 not over $8,000	8,502,159	47,108,749	8,502,159	47,108,749	9,679,676	29,428	9,650,248							
Over $8,000 not over $12,000	1,802,530	17,177,084	1,802,530	17,177,084	3,744,699	23,662	3,721,037							
Over $12,000 not over $16,000	514,000	7,053,720	514,000	7,053,720	1,663,954	18,489	1,645,465							
Over $16,000 not over $20,000	243,491	4,341,225	243,491	4,341,225	1,105,903	14,559	1,091,344							
Over $20,000 not over $24,000	139,934	3,057,591	139,934	3,057,591	837,434	12,290	825,144							
Over $24,000 not over $28,000	86,732	2,242,578	86,732	2,242,578	659,251	10,023	649,228							
Over $28,000 not over $32,000	61,112	1,825,669	61,112	1,825,669	574,592	9,288	565,304							
Over $32,000 not over $36,000	43,627	1,478,249	43,627	1,478,249	494,676	7,961	486,715							
Over $36,000 not over $40,000	33,156	1,256,490	22,599	856,384	302,846	4,227	298,619	10,557	400,106	378,789	21,317	140,973	2,785	138,188
Over $40,000 not over $44,000	22,450	941,948	13,921	584,413	217,499	3,072	214,427	8,529	357,535	331,038	26,497	132,280	2,985	129,295
Over $44,000 not over $52,000	30,520	1,455,990	16,904	805,964	320,403	4,557	315,846	13,616	650,026	579,160	70,866	254,821	5,458	249,363
Over $52,000 not over $64,000	25,294	1,449,107	12,720	727,627	314,110	4,889	309,221	12,574	721,480	616,445	105,035	304,766	7,004	297,762
Over $64,000 not over $76,000	13,414	930,430	5,956	412,477	192,216	3,440	188,776	7,458	517,953	424,782	93,171	233,851	5,820	228,031
Over $76,000 not over $88,000	7,475	609,882	2,910	237,231	117,754	2,145	115,609	4,565	372,651	287,274	85,377	176,065	4,007	172,058
Over $88,000 not over $100,000	4,737	443,142	1,678	156,770	81,869	3,305	78,564	3,059	286,372	219,629	66,743	141,485	3,509	137,976
Over $100,000 not over $120,000	4,374	475,899	1,458	158,525	87,750	2,135	85,615	2,916	317,374	228,594	88,780	162,226	4,301	157,925
Over $120,000 not over $140,000	2,468	318,789	686	88,641	51,912	1,300	50,612	1,782	230,148	148,877	81,271	120,692	3,164	117,528
Over $140,000 not over $160,000	1,528	228,242	389	58,077	35,435	1,164	34,271	1,139	170,165	108,369	61,796	92,200	2,968	89,232
Over $160,000 not over $180,000	1,047	177,258	233	39,402	25,024	792	24,232	814	137,856	83,538	54,318	76,075	2,064	74,011
Over $180,000 not over $200,000	703	133,069	128	24,250	16,057	521	15,536	575	108,819	60,589	48,230	60,598	1,581	59,017
Over $200,000 not over $300,000	1,685	404,440	264	61,942	43,328	1,859	41,469	1,421	342,498	170,785	171,713	195,833	5,941	189,892
Over $300,000 not over $400,000	546	187,549	71	24,333	18,525	602	17,923	475	163,216	62,623	100,593	93,213	2,673	90,540
Over $400,000	788	626,585	67	51,979	43,591	1,958	41,633	721	574,606	122,057	452,549	320,696	6,723	313,973
Nontaxable returns	89,876	69,538	89,876	69,538	15,031	15,031	-	-	-	-	-	-	-	-
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE														
Grand total	16,424,331	36,110,719	16,404,375	35,081,254	7,802,954	139,492	7,663,462	19,956	1,029,465	719,747	309,718	543,401	23,529	519,872
Taxable returns, total	16,258,834	36,015,635	16,238,878	34,986,170	7,783,867	120,405	7,663,462	19,956	1,029,465	719,747	309,718	543,401	23,529	519,872
Not over $2,000	9,300,892	8,126,020	9,300,892	8,126,020	1,622,909	21,533	1,601,376							
Over $2,000 not over $4,000	4,857,090	13,931,063	4,857,090	13,931,063	2,866,387	25,489	2,840,898							
Over $4,000 not over $6,000	1,480,356	7,046,969	1,480,356	7,046,969	1,533,028	14,846	1,518,182							
Over $6,000 not over $8,000	338,055	2,282,538	338,055	2,282,538	534,508	9,792	524,716							
Over $8,000 not over $10,000	106,806	946,795	106,806	946,795	239,696	8,193	231,503							
Over $10,000 not over $12,000	54,293	591,604	54,293	591,604	160,859	6,874	153,985							
Over $12,000 not over $14,000	30,012	387,104	30,012	387,104	112,947	4,612	108,335							
Over $14,000 not over $16,000	21,274	317,682	21,274	317,682	99,081	4,301	94,780							
Over $16,000 not over $18,000	14,703	249,420	14,703	249,420	82,517	3,145	79,372							
Over $18,000 not over $20,000	10,305	195,812	8,376	158,956	55,442	2,429	53,013	1,929	36,856	34,993	1,863	13,064	758	12,306
Over $20,000 not over $22,000	8,093	169,540	6,585	137,978	50,516	2,024	48,492	1,508	31,562	28,406	3,156	11,658	772	10,886
Over $22,000 not over $26,000	10,394	247,216	7,019	166,867	65,674	2,100	63,574	3,375	80,349	72,391	7,958	31,447	1,945	29,502
Over $26,000 not over $32,000	8,630	249,932	5,197	150,122	64,772	2,541	62,231	3,433	99,810	82,095	17,715	41,958	2,097	39,861
Over $32,000 not over $38,000	4,900	169,250	2,542	87,990	40,729	1,371	39,358	2,358	81,260	66,616	14,644	36,461	1,975	34,486
Over $38,000 not over $44,000	3,278	134,668	1,777	72,778	35,997	1,206	34,791	1,501	61,890	43,276	18,614	29,030	1,131	27,899
Over $44,000 not over $50,000	2,099	98,490	1,056	49,493	25,481	964	24,517	1,043	48,997	38,411	10,586	24,067	1,192	22,875
Over $50,000 not over $60,000	2,352	128,159	1,000	54,480	29,878	1,293	28,585	1,352	73,679	55,241	18,438	37,857	1,588	36,269
Over $60,000 not over $70,000	1,461	94,563	544	35,064	20,277	900	19,377	917	59,499	43,797	15,702	31,709	1,148	30,561
Over $70,000 not over $80,000	834	62,418	284	21,309	12,993	605	12,388	550	41,109	27,462	13,647	22,535	956	21,579
Over $80,000 not over $90,000	716	60,326	292	24,594	15,590	575	15,015	424	35,732	25,020	10,712	20,449	945	19,504
Over $90,000 not over $100,000	412	39,101	141	13,245	8,662	489	8,173	271	25,856	17,352	8,504	14,965	713	14,252
Over $100,000 not over $150,000	978	117,769	358	43,016	29,995	1,296	28,699	620	74,753	46,112	28,641	45,353	1,875	43,478
Over $150,000 not over $200,000	343	58,804	94	15,895	12,044	635	11,409	249	42,909	25,035	17,874	27,019	1,177	25,842
Over $200,000	558	310,392	132	75,188	63,885	3,192	60,693	426	235,204	113,540	121,664	155,829	5,257	150,572
Nontaxable returns	165,497	95,084	165,497	95,084	19,087	19,087	-	-	-	-	-	-	-	-

(Alternative tax not applicable)

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

Table 11.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES FOR APPLICABLE TAX RATES—Continued

Taxable income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Returns with normal tax and surtax					Returns with alternative tax						
			Number of returns	Taxable income (Thousand dollars)	Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Taxable income			Income tax before credits (Thousand dollars)	Tax credits (Thousand dollars)	Income tax after credits (Thousand dollars)
									Total (Thousand dollars)	For partial tax (Thousand dollars)	One-half excess long-term gain (Thousand dollars)			
RETURNS OF HEADS OF HOUSEHOLD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total	948,240	3,295,033	946,579	3,190,177	720,007	9,461	710,546	1,661	104,856	73,222	31,634	52,194	2,034	50,160
Taxable returns, total	946,945	3,294,120	945,284	3,189,264	719,824	9,278	710,546	1,661	104,856	73,222	31,634	52,194	2,034	50,160
Not over $2,000	287,172	306,898	287,172	306,898	61,096	307	60,789							
Over $2,000 not over $4,000	406,268	1,204,024	406,268	1,204,024	244,290	1,073	243,217							
Over $4,000 not over $6,000	169,695	814,555	169,695	814,555	171,541	1,860	169,681							
Over $6,000 not over $8,000	43,604	296,767	43,604	296,767	65,856	721	65,135							
Over $8,000 not over $10,000	14,265	126,084	14,265	126,084	29,558	686	28,872							
Over $10,000 not over $12,000	7,025	76,924	7,025	76,924	19,116	502	18,614							
Over $12,000 not over $14,000	4,484	57,970	4,484	57,970	15,257	568	14,689							
Over $14,000 not over $16,000	2,924	44,063	2,924	44,063	12,270	389	11,881							
Over $16,000 not over $18,000	1,803	30,389	1,803	30,389	8,867	250	8,617							
Over $18,000 not over $20,000	1,800	34,018	1,800	34,018	10,417	500	9,917							
Over $20,000 not over $22,000	1,469	30,910	1,469	30,910	9,920	200	9,720							
Over $22,000 not over $24,000	1,034	24,055	1,034	24,055	8,085	277	7,808							
Over $24,000 not over $28,000	1,584	41,133	1,411	36,557	12,942	415	12,527							
Over $28,000 not over $32,000	849	25,500	656	19,758	7,477	200	7,277							
Over $32,000 not over $38,000	910	31,592	665	22,986	9,249	197	9,052							
Over $38,000 not over $44,000	633	25,955	359	14,725	6,395	196	6,199							
Over $44,000 not over $50,000	307	14,574	(1)	(1)	(1)	(1)	(1)							
Over $50,000 not over $60,000	315	17,066	179	9,672	4,705	135	4,570							
Over $60,000 not over $70,000	219	14,027	97	6,239	3,246	74	3,172							
Over $70,000 not over $80,000	150	11,178	56	4,215	2,317	98	2,219							
Over $80,000 not over $90,000	102	8,662	39	3,359	1,923	53	1,870							
Over $90,000 not over $100,000	100	9,569	59	5,663	3,322	178	3,144							
Over $100,000 not over $150,000	101	12,070	38	4,466	2,802	79	2,723							
Over $150,000 not over $200,000	57	9,657	20	3,333	2,210	86	2,124							
Over $200,000 not over $300,000	45	10,229	6	1,365	1,021	46	975							
Over $300,000	30	16,251	6	3,225	2,709	77	2,632							
								(Alternative tax not applicable)						
								611	18,924	17,596	1,328	7,234	358	6,876
								274	11,230	9,235	1,995	4,769	206	4,563
								157	7,530	6,357	1,173	3,380	116	3,264
								136	7,394	5,039	2,355	3,407	159	3,248
								122	7,788	5,625	2,163	3,775	98	3,677
								94	6,963	5,298	1,665	3,587	197	3,390
								63	5,303	4,204	1,099	2,802	136	2,666
								41	3,906	2,572	1,334	2,079	91	1,988
								63	7,604	3,903	3,701	4,140	147	3,993
								37	6,324	3,627	2,697	3,676	176	3,500
								39	8,864	4,928	3,936	5,396	184	5,212
								24	13,026	4,838	8,188	7,949	166	7,783
Nontaxable returns	1,295	913	1,295	913	183	183	-	-	-	-	-	-	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 12.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY ADJUSTED GROSS INCOME CLASSES AND TYPES OF INCOME TAX

Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Effective tax rate—income tax after credits as percent of taxable income
	(1)	(2)	(3)	(4)	(5)	(6)
ALL TAXABLE RETURNS						
Total	48,060,985	297,152,271	171,462,236	39,464,156	821	23.0
$600 under $1,000	1,353,011	1,123,121	193,070	38,581	29	20.0
$1,000 under $1,500	2,134,195	2,664,406	944,626	188,084	88	19.9
$1,500 under $2,000	2,036,015	3,557,099	1,517,420	301,822	148	19.9
$2,000 under $2,500	2,368,114	5,327,353	2,257,675	447,420	189	19.8
$2,500 under $3,000	2,665,817	7,349,490	3,277,870	648,374	243	19.8
$3,000 under $3,500	2,839,956	9,230,544	4,234,151	843,640	297	19.9
$3,500 under $4,000	2,953,712	11,076,883	5,195,399	1,042,674	353	20.1
$4,000 under $4,500	3,166,427	13,451,731	6,302,253	1,270,415	401	20.2
$4,500 under $5,000	3,234,120	15,360,330	7,387,986	1,493,236	462	20.2
$5,000 under $6,000	6,236,474	34,246,189	16,730,769	3,382,547	542	20.2
$6,000 under $7,000	5,236,061	33,923,776	17,451,403	3,537,387	676	20.3
$7,000 under $8,000	3,874,647	28,974,992	16,143,894	3,296,665	851	20.4
$8,000 under $9,000	2,749,349	23,303,110	13,767,791	2,833,581	1,031	20.6
$9,000 under $10,000	1,901,543	18,007,228	11,137,412	2,311,721	1,216	20.8
$10,000 under $15,000	3,637,169	42,751,769	28,752,650	6,158,538	1,693	21.4
$15,000 under $20,000	784,630	13,376,477	9,786,674	2,289,835	2,918	23.4
$20,000 under $25,000	323,412	7,190,895	5,465,777	1,395,203	4,314	25.5
$25,000 under $50,000	440,890	14,710,384	11,665,201	3,597,608	8,160	30.8
$50,000 under $100,000	101,080	6,647,920	5,417,010	2,273,336	22,490	42.0
$100,000 under $150,000	14,165	1,688,173	1,349,335	681,157	48,087	50.5
$150,000 under $200,000	4,379	750,153	590,232	319,630	72,992	54.2
$200,000 under $500,000	4,801	1,370,038	1,055,617	606,604	126,350	57.5
$500,000 under $1,000,000	723	486,077	382,520	225,573	311,996	59.0
$1,000,000 or more	295	584,133	455,501	280,525	950,932	61.6
RETURNS WITH NORMAL TAX AND SURTAX						
Total	47,969,167	289,259,756	164,977,110	36,449,333	760	22.1
$600 under $1,000	1,353,011	1,123,121	193,070	38,581	29	20.0
$1,000 under $1,500	2,134,195	2,664,406	944,626	188,084	88	19.9
$1,500 under $2,000	2,036,015	3,557,099	1,517,420	301,822	148	19.9
$2,000 under $2,500	2,368,114	5,327,353	2,257,675	447,420	189	19.8
$2,500 under $3,000	2,665,817	7,349,490	3,277,870	648,374	243	19.8
$3,000 under $3,500	2,839,956	9,230,544	4,234,151	843,640	297	19.9
$3,500 under $4,000	2,953,712	11,076,883	5,195,399	1,042,674	353	20.1
$4,000 under $4,500	3,166,427	13,451,731	6,302,253	1,270,415	401	20.2
$4,500 under $5,000	3,234,120	15,360,330	7,387,986	1,493,236	462	20.2
$5,000 under $6,000	6,236,474	34,246,189	16,730,769	3,382,547	542	20.2
$6,000 under $7,000	5,236,061	33,923,776	17,451,403	3,537,387	676	20.3
$7,000 under $8,000	3,874,647	28,974,992	16,143,894	3,296,665	851	20.4
$8,000 under $9,000	2,749,349	23,303,110	13,767,791	2,833,581	1,031	20.6
$9,000 under $10,000	1,901,543	18,007,228	11,137,412	2,311,721	1,216	20.8
$10,000 under $15,000	3,637,169	42,751,769	28,752,650	6,158,538	1,693	21.4
$15,000 under $20,000	784,562	13,375,130	9,785,436	2,289,411	2,918	23.4
$20,000 under $25,000	321,110	7,138,079	5,419,732	1,379,289	4,295	25.4
$25,000 under $50,000	415,221	13,660,048	10,773,088	3,267,550	7,869	30.3
$50,000 under $100,000	54,131	3,465,633	2,773,302	1,159,293	21,416	41.8
$100,000 under $150,000	5,188	614,808	475,651	252,143	48,601	53.0
$150,000 under $200,000	1,219	207,474	156,548	92,091	75,546	58.8
$200,000 under $500,000	978	270,184	185,500	123,375	126,150	66.5
$500,000 under $1,000,000	103	69,296	45,023	35,092	340,699	77.9
$1,000,000 or more	45	111,083	68,461	56,404	1,253,422	82.4
RETURNS WITH ALTERNATIVE TAX						
Total	91,818	7,892,515	6,485,126	3,014,823	32,835	46.5
Under $15,000	-	-	-	-	-	-
$15,000 under $20,000	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	2,302	52,816	46,045	15,914	6,913	34.6
$25,000 under $50,000	25,669	1,050,336	892,113	330,058	12,858	37.0
$50,000 under $100,000	46,949	3,182,287	2,643,708	1,114,043	23,729	42.1
$100,000 under $150,000	8,977	1,073,365	873,684	429,014	47,790	49.1
$150,000 under $200,000	3,160	542,679	433,684	227,539	72,006	52.5
$200,000 under $500,000	3,823	1,099,854	870,117	483,229	126,400	55.5
$500,000 under $1,000,000	620	416,781	337,497	190,481	307,227	56.4
$1,000,000 or more	250	473,050	387,040	224,121	896,484	57.9
Returns under $5,000	22,751,367	69,140,957	31,310,450	6,274,246	276	20.0
Returns $5,000 under $10,000	19,998,074	138,455,295	75,231,269	15,361,901	768	20.4
Returns $10,000 or more	5,311,544	89,556,019	64,920,517	17,828,009	3,356	27.5

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

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

PART I.—ALL RETURNS

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives: Number of returns	Joint returns of husbands and wives: Adjusted gross income (Thousand dollars)	Joint returns of husbands and wives: Exemptions (Thousand dollars)	Joint returns of husbands and wives: Taxable income (Thousand dollars)	Joint returns of husbands and wives: Income tax after credits (Thousand dollars)	Separate returns of husbands and wives: Number of returns	Separate returns of husbands and wives: Adjusted gross income (Thousand dollars)	Separate returns of husbands and wives: Exemptions (Thousand dollars)	Separate returns of husbands and wives: Taxable income (Thousand dollars)	Separate returns of husbands and wives: Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	Grand total	61,027,931	[1]315,466,382	105,183,123	171,627,771	39,464,156	37,623,778	[1]248,726,045	85,188,031	132,007,992	30,469,122	2,037,562	[1]6,705,700	2,165,525	3,760,156	884,709	1
2	Taxable returns, total	48,060,985	297,152,271	81,206,521	171,462,236	39,464,156	30,786,316	234,832,179	67,084,969	131,938,661	30,469,122	1,622,429	6,303,818	1,626,727	3,758,286	884,709	2
3	$600 under $1,000	1,353,011	1,123,121	811,807	193,070	38,581	-	-	-	-	-	65,271	53,801	39,163	8,958	1,801	3
4	$1,000 under $1,500	2,134,195	2,664,406	1,401,649	944,626	188,084	91,220	128,524	109,464	6,094	1,214	125,445	157,820	82,193	55,603	11,119	4
5	$1,500 under $2,000	2,036,015	3,557,099	1,583,263	1,517,420	301,822	283,482	498,260	340,178	97,215	19,604	137,049	241,868	102,716	107,301	21,365	5
6	$2,000 under $2,500	2,368,114	5,327,353	2,366,290	2,257,675	447,420	655,058	1,478,204	984,355	296,482	59,080	166,829	373,437	149,267	177,474	35,256	6
7	$2,500 under $3,000	2,665,817	7,349,490	3,062,399	3,277,870	648,374	967,769	2,681,081	1,638,195	661,786	131,445	186,420	514,200	175,666	273,015	54,492	7
8	$3,000 under $3,500	2,839,956	9,230,544	3,690,968	4,234,151	843,640	1,251,647	4,079,787	2,317,107	1,158,171	230,253	175,585	570,600	173,078	322,525	64,816	8
9	$3,500 under $4,000	2,953,712	11,076,883	4,277,340	5,195,399	1,042,674	1,514,029	5,682,099	2,990,508	1,820,529	362,037	166,109	623,276	179,475	363,025	73,752	9
10	$4,000 under $4,500	3,166,427	13,451,731	5,167,847	6,302,253	1,270,415	1,877,300	7,981,613	3,998,234	2,753,580	546,596	155,451	660,576	173,351	397,864	81,370	10
11	$4,500 under $5,000	3,234,120	15,360,330	5,690,341	7,387,986	1,493,236	2,143,266	10,188,660	4,696,378	3,908,699	778,153	130,400	619,153	150,053	385,489	79,442	11
12	$5,000 under $6,000	6,236,474	34,246,189	12,188,926	16,730,769	3,382,547	4,801,532	26,428,320	10,875,952	11,299,559	2,250,042	143,817	781,981	177,440	491,445	102,532	12
13	$6,000 under $7,000	5,236,061	33,923,776	11,120,917	17,451,403	3,537,387	4,466,984	28,966,127	10,383,791	13,924,931	2,781,993	75,707	487,119	106,298	303,677	64,624	13
14	$7,000 under $8,000	3,874,647	28,974,992	8,306,327	16,143,894	3,296,665	3,458,705	25,877,013	7,906,066	13,884,560	2,800,545	35,416	262,853	42,223	179,363	39,215	14
15	$8,000 under $9,000	2,749,349	23,303,110	5,932,249	13,767,791	2,833,581	2,537,445	21,511,037	5,725,938	12,438,238	2,534,309	16,478	139,438	22,163	91,893	20,430	15
16	$9,000 under $10,000	1,901,543	18,007,228	4,111,226	11,137,412	2,311,721	1,789,720	16,949,925	4,002,718	10,351,079	2,130,170	9,544	89,956	13,644	56,259	12,878	16
17	$10,000 under $15,000	3,637,169	42,751,769	7,759,588	28,752,650	6,158,538	3,421,927	40,209,425	7,544,519	26,799,630	5,677,406	18,375	217,878	22,209	160,893	40,303	17
18	$15,000 under $20,000	784,630	13,376,477	1,717,229	9,786,674	2,289,835	718,324	12,240,436	1,646,213	8,895,661	2,036,734	6,937	117,953	8,347	88,495	25,971	18
19	$20,000 under $25,000	323,412	7,190,895	726,451	5,465,777	1,395,203	294,859	6,553,906	694,118	4,959,525	1,231,578	2,691	59,901	3,722	47,085	15,671	19
20	$25,000 under $50,000	440,890	14,710,384	1,012,176	11,665,201	3,597,608	401,524	13,407,635	967,867	10,628,093	3,194,524	3,773	124,392	4,338	95,513	38,632	20
21	$50,000 under $100,000	101,080	6,647,920	227,384	5,417,010	2,273,336	90,647	5,952,789	215,279	4,868,366	2,001,870	828	53,864	1,013	42,238	21,495	21
22	$100,000 under $150,000	14,165	1,688,173	30,702	1,349,335	681,157	12,316	1,467,009	28,559	1,180,168	583,798	143	17,002	179	12,659	7,125	22
23	$150,000 under $200,000	4,379	750,153	9,375	590,232	319,630	3,762	644,501	8,660	510,579	271,298	41	7,047	46	5,183	3,117	23
24	$200,000 under $500,000	4,801	1,370,038	10,010	1,055,617	606,604	4,012	1,143,686	9,085	886,279	498,388	67	20,584	74	14,277	9,134	24
25	$500,000 under $1,000,000	723	486,077	1,492	382,520	225,573	583	390,673	1,327	308,930	178,275	14	9,871	17	7,689	5,071	25
26	$1,000,000 or more	295	584,133	565	455,501	280,525	205	371,469	458	300,507	169,810	39	99,248	52	70,363	55,098	26
27	Nontaxable returns, total	12,966,946	[1]18,314,111	23,976,602	165,535	-	6,837,462	[1]13,893,866	18,103,062	69,331	-	415,133	[1]401,882	538,798	([3])	-	27
28	No adjusted gross income	435,219	[2]1,091,184	747,410	-	-	295,940	[2]862,671	626,411	-	-	8,663	[2]18,091	8,792	-	-	28
29	Under $600	3,391,109	1,305,762	3,363,955	-	-	538,276	189,571	1,064,428	-	-	173,020	58,936	123,611	-	-	29
30	$600 under $1,000	1,639,632	1,257,521	2,243,660	([3])	-	650,598	527,503	1,284,402	-	-	75,122	57,204	90,078	-	-	30
31	$1,000 under $1,500	1,807,543	2,222,356	3,151,291	3,367	-	1,056,665	1,309,503	2,150,462	([3])	-	65,669	79,921	99,008	([3])	-	31
32	$1,500 under $2,000	1,378,614	2,415,262	2,912,582	17,749	-	1,003,501	1,762,899	2,301,416		-	42,832	75,471	83,624		-	32
33	$2,000 under $2,500	1,037,053	2,332,744	2,560,862	34,897	-	839,226	1,890,840	2,197,978	3,884	-	23,463	53,146	54,694		-	33
34	$2,500 under $3,000	853,147	2,323,053	2,363,263	32,343	-	737,951	2,011,820	2,118,425	6,775	-	13,602	37,156	36,859	([3])	-	34
35	$3,000 under $3,500	637,881	2,056,834	2,009,921	19,142	-	588,515	1,898,498	1,891,745	9,984	-	5,708	18,301	17,185		-	35
36	$3,500 under $4,000	445,468	1,668,930	1,553,467	19,344	-	419,816	1,573,280	1,481,730	15,112	-	2,887	11,003	11,044		-	36
37	$4,000 under $4,500	277,648	1,179,588	1,080,751	11,583	-	261,590	1,111,500	1,031,516	9,811	-	3,186	13,645	11,866		-	37
38	$4,500 under $5,000	188,328	889,947	777,364	9,683	-	183,648	867,972	765,568	8,711	-	([3])	([3])	([3])		-	38
39	$5,000 or more	275,304	1,753,298	1,212,076	17,344	-	261,736	1,613,151	1,188,981	14,473	-					-	39
40	Returns under $5,000	35,443,009	[1]85,701,770	50,816,430	31,458,641	6,274,246	15,359,497	[1]44,998,943	33,988,500	10,757,414	2,128,382	1,723,013	[1]4,201,881	1,761,844	2,092,624	423,413	40
41	Returns $5,000 under $10,000	20,266,298	140,031,817	42,855,679	75,244,036	15,361,901	17,310,858	121,229,548	40,069,758	61,909,345	12,497,059	281,528	1,765,127	363,569	1,122,637	239,679	41
42	Returns $10,000 or more	5,318,624	89,732,795	11,511,014	64,925,094	17,828,009	4,953,423	82,497,554	11,129,773	59,341,233	15,843,681	33,021	738,692	40,112	544,895	221,617	42

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

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

PART I.—ALL RETURNS—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
1	Grand total	1,041,444	[1]5,533,109	1,378,055	3,295,033	760,706	101,624	[1]435,891	168,422	214,027	50,994	20,223,523	[1]54,065,637	16,283,090	32,350,563	7,298,625	1
2	Taxable returns, total	946,945	5,398,905	1,228,824	3,294,120	760,706	68,890	386,178	102,695	213,820	50,994	14,636,405	50,231,191	11,163,306	32,257,349	7,298,625	2
3	$600 under $1,000	6,969	5,930	4,181	1,083	213	(3)	(3)	(3)	(3)	(3)	1,280,671	1,063,318	768,403	183,025	36,566	3
4	$1,000 under $1,500	18,817	24,083	14,098	6,461	1,290	1,697	2,378	1,856	266	48	1,897,016	2,351,601	1,194,038	876,202	174,413	4
5	$1,500 under $2,000	18,781	33,885	17,463	10,809	2,159	(3)	(3)	(3)	(3)	(3)	1,595,508	2,780,911	1,121,472	1,301,723	258,620	5
6	$2,000 under $2,500	43,053	96,859	46,456	33,654	6,650	7,128	16,128	7,897	5,326	970	1,496,046	3,362,725	1,178,315	1,744,739	345,464	6
7	$2,500 under $3,000	48,195	132,447	57,362	52,644	10,408	5,472	15,302	7,837	4,511	894	1,457,961	4,006,460	1,183,339	2,285,914	451,135	7
8	$3,000 under $3,500	60,920	198,610	76,408	84,871	16,946	7,334	23,873	10,114	10,122	1,786	1,344,470	4,357,674	1,114,261	2,658,462	529,839	8
9	$3,500 under $4,000	78,675	296,028	104,122	139,306	27,742	6,336	23,748	8,701	10,668	2,139	1,188,563	4,451,732	994,534	2,861,871	577,004	9
10	$4,000 under $4,500	100,545	427,733	133,049	222,015	44,572	5,707	24,427	8,959	9,843	1,937	1,027,424	4,357,382	854,254	2,918,951	595,940	10
11	$4,500 under $5,000	105,467	500,867	137,575	283,658	57,108	7,098	33,819	11,144	16,445	3,316	847,889	4,017,831	695,191	2,793,695	575,217	11
12	$5,000 under $6,000	180,283	985,585	242,059	590,447	119,915	12,832	69,997	19,838	36,281	7,167	1,098,010	5,980,306	873,637	4,313,037	902,891	12
13	$6,000 under $7,000	113,340	729,053	154,353	465,957	95,968	3,022	19,646	4,801	11,180	2,234	577,008	3,721,831	471,674	2,745,658	592,568	13
14	$7,000 under $8,000	65,375	487,303	89,798	324,968	68,367	(3)	(3)	(3)	(3)	(3)	312,862	2,330,907	264,499	1,744,783	386,460	14
15	$8,000 under $9,000	30,382	256,028	43,229	170,694	36,241	2,360	19,903	4,567	11,431	2,271	162,684	1,376,704	136,352	1,055,535	240,330	15
16	$9,000 under $10,000	22,782	214,939	29,949	148,043	32,354	(3)	(3)	(3)	(3)	(3)	78,532	743,440	63,176	575,863	135,034	16
17	$10,000 under $15,000	32,124	376,204	46,513	269,452	61,616	2,375	28,459	4,191	19,886	4,359	162,368	1,919,803	142,156	1,502,789	374,854	17
18	$15,000 under $20,000	9,137	156,375	13,573	118,279	30,358	1,417	24,773	3,017	17,470	3,942	48,815	836,940	46,079	666,769	192,830	18
19	$20,000 under $25,000	3,605	79,993	5,447	63,912	18,663	839	18,691	1,496	13,541	3,837	21,418	478,404	21,668	381,714	125,454	19
20	$25,000 under $50,000	6,701	224,846	10,367	171,368	59,634	510	16,117	878	13,498	4,194	28,382	937,394	28,726	756,729	300,624	20
21	$50,000 under $100,000	1,383	91,867	2,185	73,651	33,952	174	11,043	360	8,916	3,714	8,048	538,357	8,547	423,839	212,305	21
22	$100,000 under $150,000	224	26,570	349	20,348	10,772	21	2,620	32	1,921	1,106	1,461	174,972	1,583	134,239	78,356	22
23	$150,000 under $200,000	72	12,241	107	9,654	5,595	7	1,255	15	898	491	497	85,109	547	63,918	39,129	23
24	$200,000 under $500,000	91	24,709	140	19,073	11,196	8	2,126	12	1,790	1,041	623	178,933	699	134,198	86,845	24
25	$500,000 under $1,000,000	22	14,290	38	11,734	7,725	1	521	3	385	223	103	70,722	107	53,782	34,279	25
26	$1,000,000 or more	2	2,460	3	2,039	1,262	3	3,221	3	2,678	1,887	46	107,735	49	79,914	52,468	26
27	Nontaxable returns, total	94,499	[1]134,204	149,231	(3)	-	32,734	[1]49,713	65,727	(3)	-	5,587,118	[1]3,834,446	5,119,784	93,214	-	27
28	No adjusted gross income	1,508	[2]5,560	1,749	-	-	(3)	(3)	(3)	-	-	128,072	[2]203,384	109,277	-	-	28
29	Under $600	20,135	6,222	17,336	-	-	4,881	1,909	7,809	-	-	3,254,797	1,049,124	2,150,771	-	-	29
30	$600 under $1,000	14,550	11,126	14,894	-	-	5,211	4,138	9,874	-	-	894,151	657,550	844,412	(3)	-	30
31	$1,000 under $1,500	19,680	24,100	27,243	-	-	6,447	7,970	10,309	-	-	659,082	800,862	864,269	3,280	-	31
32	$1,500 under $2,000	13,210	22,865	21,966	-	-	4,218	7,336	7,957	-	-	314,853	546,691	497,619	17,135	-	32
33	$2,000 under $2,500	8,258	18,661	16,276		-	6,365	14,541	12,036	(3)	-	159,741	355,556	279,878	30,245	-	33
34	$2,500 under $3,000	8,329	22,494	18,676		-					-	90,976	245,449	177,863	24,855	-	34
35	$3,000 under $3,500	4,047	12,937	18,677	(3)	-					-	38,316	122,830	80,338	8,771	-	35
36	$3,500 under $4,000	2,785	10,262	6,802		-	4,778	15,297	16,561	(3)	-	19,448	72,488	52,336	3,813	-	36
37	$4,000 under $4,500					-					-	11,547	48,636	33,195	(3)	-	37
38	$4,500 under $5,000	1,997	11,097	5,612		-					-	3,817	17,852	10,103		-	38
39	$5,000 or more					-	-	-	-	-	-	12,318	120,792	19,723	2,288	-	39
40	Returns under $5,000	575,350	[1]1,846,023	738,489	835,331	167,088	74,801	[1]191,635	123,729	57,764	11,165	17,710,348	[1]34,463,288	14,203,868	17,715,508	3,544,198	40
41	Returns $5,000 under $10,000	412,694	2,676,540	560,768	1,700,192	352,845	21,468	135,430	34,686	75,280	15,035	2,239,750	14,225,172	1,826,898	10,436,582	2,257,283	41
42	Returns $10,000 or more	53,400	1,010,546	78,798	759,510	240,773	5,355	108,826	10,007	80,983	24,794	273,425	5,377,177	252,324	4,198,473	1,497,144	42

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

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

PART II.—RETURNS WITH STANDARD DEDUCTION

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives					
							Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	Grand total	36,944,668	[1]134,335,252	57,370,968	72,614,612	15,305,682	18,796,328	[1]91,708,472	42,407,285	46,831,212	9,831,166	1,521,249	[1]3,986,233	1,601,291	2,201,990	459,154	1
2	Taxable returns, total	25,875,575	121,450,748	37,244,695	72,537,457	15,305,682	13,207,479	82,018,870	27,426,363	46,801,832	9,831,166	1,137,425	3,650,396	1,099,350	2,201,240	459,154	2
3	$600 under $1,000	1,297,440	1,073,548	778,464	187,647	37,533	-	-	-	-	-	61,254	50,263	36,752	8,498	1,710	3
4	$1,000 under $1,500	1,884,390	2,348,912	1,247,596	866,501	172,755	89,252	125,694	107,102	6,017	1,201	104,841	131,782	69,770	48,740	9,752	4
5	$1,500 under $2,000	1,663,794	2,900,360	1,282,765	1,327,340	264,343	231,008	403,864	277,209	86,231	17,433	111,636	196,514	84,661	92,123	18,363	5
6	$2,000 under $2,500	1,832,796	4,113,325	1,840,810	1,861,119	369,682	498,015	1,118,912	770,351	236,628	47,273	136,538	304,861	124,340	150,041	29,784	6
7	$2,500 under $3,000	1,925,308	5,304,329	2,215,085	2,559,025	507,435	668,140	1,850,991	1,178,817	487,252	96,895	147,177	406,138	140,916	224,563	44,844	7
8	$3,000 under $3,500	1,914,795	6,221,583	2,461,109	3,137,482	628,485	789,678	2,574,244	1,519,988	796,578	158,829	131,604	428,013	127,385	257,538	51,965	8
9	$3,500 under $4,000	1,864,133	6,986,628	2,644,162	3,642,749	736,156	883,850	3,314,472	1,799,497	1,183,079	236,081	121,203	454,288	134,456	274,118	55,819	9
10	$4,000 under $4,500	1,887,227	8,011,022	3,018,116	4,190,652	850,031	1,033,076	4,387,614	2,277,193	1,670,790	332,441	108,918	462,463	120,366	295,597	60,673	10
11	$4,500 under $5,000	1,819,100	8,635,180	3,112,479	4,659,098	947,195	1,108,343	5,264,993	2,487,939	2,250,502	448,918	83,490	395,760	96,684	259,428	53,682	11
12	$5,000 under $6,000	2,911,164	15,944,222	5,289,933	9,064,270	1,847,034	2,028,022	11,136,983	4,535,643	5,488,587	1,094,128	78,721	425,238	93,973	291,588	61,409	12
13	$6,000 under $7,000	2,176,190	14,086,180	4,282,493	8,399,810	1,721,064	1,722,097	11,158,259	3,880,542	6,162,281	1,235,261	30,760	196,654	45,591	135,683	29,185	13
14	$7,000 under $8,000	1,530,173	11,440,035	2,983,207	7,315,684	1,511,552	1,294,618	9,687,892	2,776,269	5,943,040	1,205,959	11,362	83,153	12,460	65,012	14,270	14
15	$8,000 under $9,000	1,026,802	8,710,572	2,015,946	5,824,766	1,214,342	912,606	7,744,781	1,916,200	5,054,224	1,036,842	3,224	26,871	4,146	21,113	4,920	15
16	$9,000 under $10,000	709,652	6,715,987	1,364,973	4,680,115	983,247	649,937	6,150,437	1,310,907	4,224,485	875,703	1,572	14,988	2,442	11,760	2,847	16
17	$10,000 under $15,000	1,177,040	13,639,034	2,218,056	10,245,662	2,235,087	1,074,099	12,438,279	2,127,447	9,236,613	1,977,491	3,702	43,761	3,834	38,076	10,030	17
18	$15,000 under $20,000	166,633	2,816,319	314,706	2,335,451	570,119	146,487	2,473,240	296,802	2,029,947	477,437	953	15,974	858	14,638	4,620	18
19	$20,000 under $25,000	46,373	1,025,412	89,884	889,310	240,114	40,894	904,248	84,550	778,873	201,560						19
20	$25,000 under $50,000	39,057	1,227,535	78,211	1,110,408	358,389	34,348	1,075,099	73,650	967,101	298,016						20
21	$50,000 under $100,000	3,245	205,656	6,220	196,198	87,729	2,810	177,802	5,831	169,162	73,794	469	13,524	715	12,574	5,206	21
22	$100,000 under $150,000	182	22,209	341	21,688	11,311	137	16,992	303	16,552	8,362						22
23	$150,000 under $200,000	46	7,676	76	7,555	4,146	37	6,092	68	5,987	3,255	1	151	1	150	75	23
24	$200,000 under $500,000	32	8,834	60	8,743	4,855	24	6,876	53	6,800	3,742	-	-	-	-	-	24
25	$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	$1,000,000 or more	3	6,190	3	6,184	3,078	1	1,106	2	1,103	545	-	-	-	-	-	26
27	Nontaxable returns, total	11,069,093	[1]12,884,504	20,126,273	77,155	-	5,588,849	[1]9,689,602	14,980,922	29,380	-	383,824	[1]335,837	501,941	(3)	-	27
28	No adjusted gross income	435,219	[2]1,091,184	747,410	-	-	295,940	[2]862,671	626,411	-	-	8,865	[2]18,091	8,792	-	-	28
29	Under $600	3,955,731	1,292,017	3,316,576	-	-	323,709	184,300	1,035,398	-	-	171,062	58,224	122,436	-	-	29
30	$600 under $1,000	1,500,061	1,144,036	2,123,464	(3)	-	631,878	512,238	1,248,195	-	-	67,580	51,066	84,577	-	-	30
31	$1,000 under $1,500	1,576,750	1,924,532	2,878,117	3,188	-	982,470	1,212,420	2,033,373	(3)	-	59,326	72,128	93,628	-	-	31
32	$1,500 under $2,000	1,122,090	1,971,994	2,560,606	13,768	-	886,720	1,558,073	2,111,418		-	38,012	67,113	78,196	-	-	32
33	$2,000 under $2,500	771,600	1,740,261	2,115,517	22,478	-	665,346	1,502,195	1,873,093	3,405	-	18,713	42,718	47,956	(3)	-	33
34	$2,500 under $3,000	607,172	1,643,384	1,862,532	16,268	-	543,692	1,473,561	1,691,830	5,355	-	11,473	31,311	33,485	-	-	34
35	$3,000 under $3,500	448,960	1,445,620	1,580,316	7,754	-	428,984	1,381,870	1,508,737	6,393	-	4,944	15,730	15,688	-	-	35
36	$3,500 under $4,000	289,794	1,087,818	1,149,749	8,162	-	277,356	1,041,625	1,101,195	8,162	-	2,321	8,895	9,547	-	-	36
37	$4,000 under $4,500	156,674	666,716	721,851	2,277	-	150,072	638,775	692,615	2,277	-	(3)	(3)	(3)	-	-	37
38	$4,500 under $5,000	102,775	484,306	495,426	2,056	-	101,248	477,166	488,613	2,056	-	-	-	-	-	-	38
39	$5,000 or more	102,267	575,004	574,709	(3)	-	101,434	570,050	570,044	(3)	-	(3)	(3)	(3)	-	-	39
40	Returns under $5,000	27,055,809	[1]57,904,387	38,152,150	22,507,617	4,513,615	10,788,777	[1]28,160,336	24,828,974	6,745,306	1,339,071	1,390,385	[1]3,165,079	1,436,487	1,611,396	326,592	40
41	Returns $5,000 under $10,000	8,456,248	57,472,000	16,511,261	35,285,796	7,277,239	6,708,714	46,448,402	14,989,605	26,873,768	5,447,893	125,739	747,744	159,396	525,156	112,631	41
42	Returns $10,000 or more	1,432,611	18,958,865	2,707,557	14,821,199	3,514,828	1,298,837	17,099,734	2,588,706	13,212,138	3,044,202	5,125	73,410	5,408	65,438	19,931	42

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

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

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
1	Grand total	465,663	[1]2,138,829	609,699	1,367,461	292,945	48,524	[1]145,002	86,221	71,811	14,619	16,112,904	[1]36,356,716	12,666,472	22,142,138	4,707,798	1
2	Taxable returns, total	401,552	2,073,804	505,356	1,367,183	292,945	26,573	120,364	36,881	71,811	14,619	11,102,546	33,587,314	8,176,745	22,095,391	4,707,798	2
3	$600 under $1,000	5,875	5,000	3,525	976	195	} 1,897	2,790	2,097	404	81	{ 1,230,211	1,018,213	738,127	178,169	35,627	3
4	$1,000 under $1,500	13,877	17,827	10,737	5,308	1,062						{ 1,675,155	2,071,809	1,058,589	806,221	160,697	4
5	$1,500 under $2,000	10,227	18,416	9,963	6,619	1,325						{ 1,310,391	2,280,648	910,293	1,142,182	227,185	5
6	$2,000 under $2,500	20,940	46,342	22,783	18,913	3,729	3,182	7,352	3,620	2,998	507	1,174,121	2,635,858	919,716	1,452,539	288,389	6
7	$2,500 under $3,000	23,094	63,529	27,933	29,252	5,752	2,621	7,272	3,680	2,860	568	1,084,276	2,976,399	863,739	1,815,098	359,376	7
8	$3,000 under $3,500	18,119	59,511	22,125	31,412	6,271	3,153	10,415	4,181	5,161	880	972,241	3,149,400	787,430	2,046,793	410,540	8
9	$3,500 under $4,000	27,268	102,266	35,018	57,080	11,470	3,614	13,725	4,778	7,555	1,517	828,198	3,101,877	670,413	2,120,917	431,269	9
10	$4,000 under $4,500	41,534	176,106	52,788	105,795	21,329	[3]	[3]	[3]	[3]	[3]	702,173	2,978,191	565,817	2,114,465	434,822	10
11	$4,500 under $5,000	49,213	234,606	64,853	146,316	29,427	2,289	10,901	3,662	6,156	1,243	575,765	2,728,920	459,341	1,996,696	413,925	11
12	$5,000 under $6,000	76,783	420,156	101,508	276,665	56,360	4,046	22,147	6,012	13,919	2,699	723,592	3,939,698	552,797	2,993,511	632,438	12
13	$6,000 under $7,000	51,133	329,375	67,105	229,344	47,784						{ 370,905	2,393,351	287,303	1,866,767	407,684	13
14	$7,000 under $8,000	27,726	205,812	36,837	148,393	31,409	3,022	22,375	5,000	15,137	3,067	{ 195,704	1,457,701	156,527	1,155,424	259,131	14
15	$8,000 under $9,000	11,115	93,590	16,326	67,907	14,778						{ 99,325	840,940	78,057	678,789	157,239	15
16	$9,000 under $10,000	8,823	83,761	11,800	63,574	14,129						{ 48,888	462,834	39,107	377,442	89,997	16
17	$10,000 under $15,000	12,359	143,626	17,301	113,967	26,796	918	11,012	1,386	8,708	1,974	85,962	1,002,356	68,088	848,298	218,796	17
18	$15,000 under $20,000	2,242	37,679	3,036	32,402	8,747						{ 16,714	285,443	13,601	255,127	78,472	18
19	$20,000 under $25,000	716	16,083	1,043	14,325	4,479	305	5,727	513	4,908	1,317	{ 4,559	100,641	3,922	92,161	32,752	19
20	$25,000 under $50,000	444	14,902	593	13,865	5,287						{ 3,949	127,972	3,530	120,492	51,427	20
21	$50,000 under $100,000	50	3,283	68	3,166	1,570						{ 374	23,891	312	23,206	12,029	21
22	$100,000 under $150,000	[3]	[3]	[3]	[3]	[3]	-	-	-	-	-	[3]	[3]	[3]	[3]	[3]	22
23	$150,000 under $200,000	2	360	2	355	204	-	-	-	-	-	6	1,073	5	1,063	612	23
24	$200,000 under $500,000	1	284	1	282	137	-	-	-	-	-	7	1,674	6	1,661	976	24
25	$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	2	5,084	1	5,081	2,533	26
27	Nontaxable returns, total	64,111	[1]65,025	104,343	[3]	-	21,951	[1]24,638	49,340	-	-	5,010,358	[1]2,769,402	4,489,727	46,747	-	27
28	No adjusted gross income	1,508	[2]5,560	1,749	-	-	[3]	[3]	[3]	-	-	128,072	[2]203,384	109,277	-	-	28
29	Under $600	20,035	6,214	17,215	-	-	4,881	1,909	7,809	-	-	3,236,044	1,041,370	2,133,718	-	-	29
30	$600 under $1,000	10,072	7,528	11,809	-	-	4,448	3,555	8,820	-	-	786,083	569,649	770,063	[3]	-	30
31	$1,000 under $1,500	16,397	19,850	23,363	-	-	5,281	6,367	8,910	-	-	513,276	613,767	718,843	3,101	-	31
32	$1,500 under $2,000	7,071	12,325	14,240	-	-	2,692	4,651	6,204	-	-	187,595	329,832	350,548	13,182	-	32
33	$2,000 under $2,500	3,318	7,349	8,499	[3]	-	} 3,815	9,634	16,416	{ -	-	82,034	182,996	180,457	18,775	-	33
34	$2,500 under $3,000	3,520	9,527	9,863	[3]	-						47,292	125,851	117,944	10,275	-	34
35	$3,000 under $3,500				-	-				-	-	13,837	44,316	42,365	[3]	-	35
36	$3,500 under $4,000	} [3]	[3]	[3]	-	-				-	-	9,123	33,807	35,428	-	-	36
37	$4,000 under $4,500				-	-	-	-	-	-	-	4,843	20,574	20,993	-	-	37
38	$4,500 under $5,000				-	-	-	-	-	-	-	} 2,159	10,624	10,091	{ -	-	38
39	$5,000 or more																39
40	Returns under $5,000	274,157	[1]787,998	353,465	401,949	80,560	40,233	[1]83,741	73,310	29,139	5,562	14,562,257	[1]25,707,233	11,459,914	13,719,827	2,761,830	40
41	Returns $5,000 under $10,000	175,681	1,133,324	234,179	785,883	164,460	7,068	44,522	11,012	29,056	5,766	1,439,046	9,098,008	1,117,069	7,071,933	1,546,489	41
42	Returns $10,000 or more	15,825	217,507	22,055	179,629	47,925	1,223	16,739	1,899	13,616	3,291	111,601	1,551,475	89,489	1,350,378	399,479	42

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

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

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
							Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	Grand total	24,083,263	181,131,130	47,812,215	99,013,159	24,158,474	18,827,450	157,017,573	42,780,806	85,176,780	20,637,956	516,313	2,719,467	564,234	1,558,166	425,555	1
2	Taxable returns, total	22,185,410	175,701,523	43,961,886	98,924,779	24,158,474	17,578,837	152,813,309	39,658,666	85,136,829	20,637,956	485,004	2,653,422	527,377	1,557,046	425,555	2
3	$600 under $1,000	55,571	49,573	33,343	5,423	1,048	-	-	-	-	-	4,017	3,538	2,411	460	91	3
4	$1,000 under $1,500	249,805	315,494	154,053	78,125	15,329	1,968	2,830	2,362	77	13	20,604	26,038	12,423	6,863	1,367	4
5	$1,500 under $2,000	372,221	656,739	300,558	190,080	37,479	52,474	94,396	63,029	10,984	2,171	25,413	45,354	18,055	15,178	3,002	5
6	$2,000 under $2,500	535,318	1,214,028	525,480	396,556	77,738	157,043	359,292	214,004	59,854	11,807	30,291	68,576	24,927	27,433	5,472	6
7	$2,500 under $3,000	740,509	2,045,161	847,314	718,845	140,939	299,629	830,090	459,378	174,534	34,550	39,243	108,062	34,750	48,452	9,648	7
8	$3,000 under $3,500	925,161	3,008,961	1,229,859	1,096,669	215,155	461,969	1,505,543	797,119	361,593	71,424	43,981	142,587	45,693	64,987	12,851	8
9	$3,500 under $4,000	1,089,579	4,090,255	1,633,178	1,552,650	306,518	630,179	2,367,627	1,191,011	637,450	125,956	44,906	168,988	45,019	88,907	17,933	9
10	$4,000 under $4,500	1,279,200	5,440,709	2,149,731	2,111,601	420,384	844,224	3,593,999	1,721,041	1,082,790	214,155	46,533	198,113	52,985	102,267	20,697	10
11	$4,500 under $5,000	1,415,020	6,725,150	2,577,862	2,728,888	546,041	1,034,923	4,923,667	2,208,439	1,658,197	329,235	46,910	223,393	53,369	126,061	25,760	11
12	$5,000 under $6,000	3,325,310	18,301,967	6,898,993	7,666,499	1,535,513	2,773,510	15,291,337	6,340,309	5,810,972	1,155,914	65,096	356,743	83,467	199,857	41,123	12
13	$6,000 under $7,000	3,059,871	19,837,596	6,838,424	9,051,593	1,816,323	2,744,887	17,807,868	6,503,249	7,762,650	1,546,732	44,947	290,465	60,707	167,994	35,439	13
14	$7,000 under $8,000	2,344,474	17,534,957	5,323,120	8,828,210	1,785,113	2,164,087	16,189,121	5,129,797	7,941,520	1,594,586	24,054	179,700	29,763	114,351	24,945	14
15	$8,000 under $9,000	1,722,547	14,592,538	3,916,303	7,943,025	1,619,239	1,624,839	13,766,256	3,809,738	7,384,014	1,497,467	13,254	112,567	18,017	70,780	15,510	15
16	$9,000 under $10,000	1,191,891	11,291,241	2,746,253	6,457,297	1,328,474	1,139,783	10,799,488	2,691,811	6,126,594	1,254,467	7,972	74,968	11,202	44,499	10,031	16
17	$10,000 under $15,000	2,460,129	29,112,735	5,541,532	18,506,988	3,923,451	2,347,828	27,771,146	5,417,072	17,563,017	3,699,915	14,673	174,117	18,375	122,817	30,273	17
18	$15,000 under $20,000	617,997	10,560,158	1,402,523	7,451,223	1,719,716	571,837	9,767,196	1,349,411	6,865,714	1,559,297	5,984	101,979	7,489	73,857	21,351	18
19	$20,000 under $25,000	277,039	6,165,483	636,567	4,576,467	1,155,089	253,965	5,649,658	609,568	4,180,652	1,030,018	2,520	56,154	3,394	43,752	14,533	19
20	$25,000 under $50,000	401,833	13,482,849	933,965	10,554,793	3,239,219	367,176	12,332,536	894,217	9,660,992	2,896,508	3,490	115,778	3,961	87,417	35,221	20
21	$50,000 under $100,000	97,835	6,442,264	221,164	5,220,812	2,185,607	87,837	5,774,987	209,448	4,699,204	1,928,076	819	53,287	1,006	41,673	21,200	21
22	$100,000 under $150,000	13,983	1,665,964	30,361	1,327,647	669,846	12,179	1,450,017	28,256	1,163,616	575,436	137	16,416	176	12,079	6,763	22
23	$150,000 under $200,000	4,333	742,477	9,299	582,677	315,484	3,725	638,409	8,592	504,592	268,043	40	6,896	45	5,033	3,042	23
24	$200,000 under $500,000	4,769	1,361,204	9,950	1,046,874	601,749	3,988	1,136,810	9,032	879,479	494,646	67	20,584	74	14,277	9,134	24
25	$500,000 under $1,000,000	723	486,077	1,492	382,520	225,573	583	390,673	1,327	308,930	178,275	14	9,871	17	7,689	5,071	25
26	$1,000,000 or more	292	577,943	562	449,317	277,447	204	370,363	456	299,404	169,265	39	99,248	52	70,363	55,098	26
27	Nontaxable returns, total	1,897,853	5,429,607	3,850,329	88,380	-	1,248,613	4,204,264	3,122,140	39,951	-	31,309	66,045	36,857	(3)	-	27
28	Under $600	35,378	13,745	47,379	-	-	14,567	5,271	22,030	-	-	(3)	(3)	(3)	-	-	28
29	$600 under $1,000	139,571	113,483	120,196	(3)	-	18,720	15,265	36,207	-	-	7,542	6,138	5,501	-	-	29
30	$1,000 under $1,500	230,793	297,824	273,174		-	74,195	97,083	117,089	-	-	6,343	7,793	5,380	-	-	30
31	$1,500 under $2,000	256,524	443,268	351,976	3,981	-	116,781	204,826	189,998	-	-	4,820	8,358	5,428	(3)	-	31
32	$2,000 under $2,500	265,453	592,483	445,345	12,419	-	173,880	388,645	324,885	(3)	-	4,750	10,428	6,738		-	32
33	$2,500 under $3,000	245,975	679,669	500,731	16,075	-	194,259	538,259	426,595	(3)	-	2,129	5,845	3,374	-	-	33
34	$3,000 under $3,500	188,921	611,214	429,605	11,388	-	159,531	516,628	383,008	3,591	-					-	34
35	$3,500 under $4,000	155,674	581,112	403,718	11,182	-	142,460	531,655	380,535	6,950	-					-	35
36	$4,000 under $4,500	120,974	512,872	358,900	9,306	-	111,518	472,725	338,901	7,534	-	3,767	26,771	9,261	(3)	-	36
37	$4,500 under $5,000	85,553	405,641	281,938	7,627	-	82,400	390,806	276,955	6,655	-					-	37
38	$5,000 or more	173,037	1,178,294	637,367	16,193	-	160,302	1,043,101	618,937	13,322	-					-	38
39	Returns under $5,000	8,387,200	27,797,383	12,664,340	8,951,024	1,760,631	4,570,720	16,838,607	9,159,586	4,012,108	789,311	332,628	1,036,802	325,357	481,228	96,821	39
40	Returns $5,000 under $10,000	11,810,050	82,559,817	26,344,418	39,958,240	8,084,662	10,602,144	74,781,146	25,080,153	35,035,577	7,049,166	155,789	1,017,383	204,173	597,481	127,048	40
41	Returns $10,000 or more	3,886,013	70,773,930	8,803,457	50,103,895	14,313,181	3,654,586	65,397,820	8,541,067	46,129,095	12,799,479	27,896	665,282	34,704	479,457	201,686	41

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

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

PART III.—RETURNS WITH ITEMIZED DEDUCTIONS—Continued

	Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse					
		Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
1	Grand total	575,781	3,394,280	768,356	1,927,572	467,761	53,100	290,889	82,201	142,216	36,375	4,110,619	17,708,921	3,616,618	10,208,425	2,590,827	1
2	Taxable returns, total	545,393	3,325,101	723,468	1,926,937	467,761	42,317	265,814	65,814	142,009	36,375	3,533,859	16,643,877	2,986,561	10,161,958	2,590,827	2
3	$600 under $1,000	(3)	(3)	(3)	(3)	(3)	-	-	-	-	-	50,460	45,105	30,276	4,856	939	3
4	$1,000 under $1,500	4,940	6,256	3,361	1,153	228	(3)	(3)	(3)	(3)	(3)	221,861	279,792	135,449	69,981	13,716	4
5	$1,500 under $2,000	8,554	15,469	7,500	4,190	834						285,117	500,263	211,179	159,541	31,435	5
6	$2,000 under $2,500	22,113	50,517	23,673	14,741	2,921	3,946	8,776	4,277	2,328	463	321,925	726,867	258,599	292,200	57,075	6
7	$2,500 under $3,000	25,101	68,918	29,429	23,392	4,656	2,851	8,030	4,157	1,651	326	373,685	1,030,061	319,600	470,816	91,759	7
8	$3,000 under $3,500	42,801	139,099	54,283	53,459	10,675	4,181	13,458	5,933	4,961	906	372,229	1,208,274	326,831	611,669	119,299	8
9	$3,500 under $4,000	51,407	193,762	69,104	82,226	16,272	2,722	10,023	3,923	3,113	622	360,365	1,349,855	324,121	740,954	145,735	9
10	$4,000 under $4,500	59,011	251,627	80,261	116,220	23,243	4,181	17,779	7,007	5,838	1,171	325,251	1,379,191	288,437	804,486	161,118	10
11	$4,500 under $5,000	56,254	266,261	72,722	137,342	27,681	4,809	22,918	7,482	10,289	2,073	272,124	1,288,911	235,850	796,999	161,292	11
12	$5,000 under $6,000	103,500	565,429	140,551	313,782	63,555	8,786	47,850	13,826	22,362	4,468	374,418	2,040,608	320,840	1,319,526	270,453	12
13	$6,000 under $7,000	62,207	399,678	87,248	236,613	48,184						206,103	1,328,480	184,371	878,891	184,884	13
14	$7,000 under $8,000	37,649	281,491	52,961	176,575	36,958	5,614	43,058	9,848	23,862	4,801	117,158	873,206	107,972	589,359	127,329	14
15	$8,000 under $9,000	19,267	162,438	26,903	102,787	21,463						63,359	535,764	58,295	376,746	83,091	15
16	$9,000 under $10,000	13,959	131,178	18,149	84,469	18,225						29,644	280,606	24,069	198,421	45,037	16
17	$10,000 under $15,000	19,765	232,578	29,212	155,485	34,820	1,457	17,447	2,805	11,178	2,385	76,406	917,447	74,068	654,491	156,058	17
18	$15,000 under $20,000	6,895	118,696	10,537	85,877	21,611	1,180	20,790	2,608	14,133	3,099	32,101	551,497	32,478	411,642	114,358	18
19	$20,000 under $25,000	2,889	63,910	4,404	49,587	14,184	806	17,998	1,455	12,923	3,652	16,859	377,763	17,746	289,553	92,702	19
20	$25,000 under $50,000	6,257	209,944	9,774	157,503	54,347	477	15,169	817	12,644	3,946	24,433	809,422	25,196	636,237	249,197	20
21	$50,000 under $100,000	1,333	88,584	2,117	70,485	32,382	172	10,940	358	8,817	3,673	7,674	514,466	8,235	400,633	200,276	21
22	$100,000 under $150,000	213	25,280	338	19,081	10,067	(3)	(3)	(3)	(3)	(3)	1,433	171,631	1,559	130,950	76,474	22
23	$150,000 under $200,000	70	11,881	105	9,299	5,391	7	1,255	15	898	491	491	84,036	542	62,855	38,517	23
24	$200,000 under $500,000	90	24,425	139	18,791	11,059	8	2,126	12	1,790	1,041	616	177,259	693	132,537	85,869	24
25	$500,000 under $1,000,000	22	14,290	38	11,734	7,725	1	521	3	385	223	103	70,722	107	53,782	34,279	25
26	$1,000,000 or more	2	2,460	3	2,039	1,262	3	3,221	3	2,678	1,887	44	102,651	48	74,833	49,935	26
27	Nontaxable returns, total	30,388	69,179	44,888	(3)	-	10,783	25,075	16,387	(3)	-	576,760	1,065,044	630,057	46,467	-	27
28	Under $600	(3)	(3)	(3)	-	-	-	-	-	-	-	18,753	7,754	17,053	-	-	28
29	$600 under $1,000	4,478	3,598	3,085	-	-					-	108,068	87,901	74,349	(3)	-	29
30	$1,000 under $1,500	3,283	4,250	3,880	-	-					-	145,806	187,095	145,426		-	30
31	$1,500 under $2,000	6,139	10,540	7,726	-	-					-	127,258	216,859	147,071	3,953	-	31
32	$2,000 under $2,500	4,940	11,312	7,777	(3)	-					-	77,707	172,560	99,421	11,470	-	32
33	$2,500 under $3,000	4,809	12,967	8,813	(3)	-	10,783	25,075	16,387	(3)	-	43,684	119,598	59,919	14,580	-	33
34	$3,000 under $3,500	2,952	9,562	5,452	-	-					-	24,479	78,514	37,973	7,410	-	34
35	$3,500 under $4,000					-					-	10,325	38,681	16,908	3,813	-	35
36	$4,000 under $4,500	3,687	16,942	8,034	(3)	-					-	6,704	28,062	12,202	(3)	-	36
37	$4,500 under $5,000					-					-	(3)	(3)	(3)		-	37
38	$5,000 or more					-	-	-	-	-	-	11,686	117,308	16,445	2,288	-	38
39	Returns under $5,000	301,193	1,058,025	385,024	433,382	86,528	34,568	107,894	50,419	28,625	5,603	3,148,091	8,756,055	2,743,954	3,995,681	782,368	39
40	Returns $5,000 under $10,000	237,013	1,543,216	326,589	914,309	188,385	14,400	90,908	23,674	46,224	9,269	800,704	5,127,164	709,829	3,364,649	710,794	40
41	Returns $10,000 or more	37,575	793,039	56,743	579,881	192,848	4,132	92,087	8,108	67,367	21,503	161,824	3,825,702	162,835	2,848,095	1,097,665	41

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

[1]Adjusted gross income less adjusted gross deficit.

[2]Adjusted gross deficit.

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

Table 14.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns											Joint returns of husbands and wives				
	Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness						Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness
			Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four	Five	Six or more					
											Number of returns	Number of exemptions *other* than age or blindness				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Grand total	61,027,931	175,305,206	5,264,421	6,761,819	168,543,387	18,660,843	14,395,653	9,029,482	8,848,084	5,398,170	4,695,699	31,619,606	37,623,778	141,980,053	3,144,172	4,622,348	137,357,705
Taxable returns, total	48,060,985	135,344,205	2,700,814	3,306,035	132,038,170	13,812,428	11,539,078	7,725,306	7,571,826	4,360,634	3,051,713	19,881,194	30,786,316	111,808,283	1,635,320	2,232,905	109,575,378
$600 under $1,000	1,353,011	1,353,011	-	-	1,353,011	1,353,011	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $1,500	2,134,195	2,336,082	33,877	33,877	2,302,205	1,966,185	168,010	-	-	-	-	-	91,220	182,440	-	-	-
$1,500 under $2,000	2,036,015	2,638,772	112,187	112,187	2,526,585	1,545,445	490,570	-	-	-	-	-	283,482	566,964	-	-	182,440
$2,000 under $2,500	2,368,114	3,943,818	163,538	164,070	3,779,748	1,346,833	630,928	390,353	-	-	-	-	655,058	1,640,592	57,414	57,414	566,964
$2,500 under $3,000	2,665,817	5,103,999	212,057	233,670	4,870,329	1,317,049	700,652	440,488	207,628	-	-	-	967,769	2,730,325	87,180	107,699	1,583,178
$3,000 under $3,500	2,839,956	6,151,614	232,660	275,663	5,875,951	1,192,618	755,499	464,561	357,738	69,540	-	-	1,251,647	3,861,845	120,322	163,124	2,622,626
$3,500 under $4,000	2,953,712	7,128,899	223,916	273,934	6,854,965	1,063,662	750,439	499,331	408,968	231,312	-	-	1,514,029	4,984,180	129,443	179,260	3,698,721
$4,000 under $4,500	3,166,427	8,613,078	234,790	297,550	8,315,528	927,771	805,084	520,809	488,818	283,780	140,165	840,990	1,877,300	6,663,723	156,046	218,605	4,804,920
$4,500 under $5,000	3,234,120	9,483,902	189,335	233,528	9,250,374	783,237	797,581	557,278	545,207	334,354	216,463	1,347,543	2,143,266	7,827,296	124,828	169,021	6,445,118
$5,000 under $6,000	6,236,474	20,314,877	323,348	409,686	19,905,191	1,014,847	1,515,963	1,129,637	1,228,635	764,944	582,448	3,730,247	4,801,532	18,126,586	233,946	318,556	7,658,275
$6,000 under $7,000	5,236,061	18,534,861	230,636	292,425	18,242,436	528,865	1,210,110	989,393	1,157,937	746,694	603,062	3,959,954	4,466,984	17,306,318	173,517	234,442	17,808,030
$7,000 under $8,000	3,874,647	13,843,879	159,250	200,434	13,643,445	283,740	952,522	762,120	904,514	540,503	431,248	2,847,730	3,458,705	13,176,777	115,405	155,726	17,071,876
$8,000 under $9,000	2,749,349	9,887,082	109,308	138,554	9,748,528	148,654	708,437	571,062	644,283	365,769	311,144	2,063,837	2,537,445	9,543,230	82,652	111,798	13,021,051
$9,000 under $10,000	1,901,543	6,852,042	66,527	86,656	6,765,386	76,904	526,612	379,241	449,604	256,907	212,275	1,414,584	1,789,720	6,671,196	50,974	71,002	9,431,432
$10,000 under $15,000	3,637,169	12,932,647	194,591	257,731	12,674,916	155,581	1,053,187	735,805	826,302	513,734	352,560	2,331,668	3,421,927	12,574,199	145,255	207,718	6,600,194
$15,000 under $20,000	784,630	2,862,048	75,149	100,722	2,761,326	47,661	218,866	139,908	173,748	118,521	85,926	568,612	718,324	2,743,689	53,903	79,172	12,366,481
$20,000 under $25,000	323,412	1,210,751	41,788	56,482	1,154,269	21,170	87,414	55,126	69,818	49,706	40,178	265,091	294,859	1,156,863	30,125	44,649	2,664,517
$25,000 under $50,000	440,890	1,686,961	67,408	95,847	1,591,114	28,408	125,156	69,957	87,291	69,037	61,041	408,174	401,524	1,613,112	51,249	79,249	1,112,214
$50,000 under $100,000	101,080	378,975	22,327	31,609	347,366	7,975	32,647	16,366	17,876	13,494	12,722	86,025	90,647	358,799	17,013	26,191	1,533,863
$100,000 under $150,000	14,165	51,171	4,377	6,139	45,032	1,488	5,219	2,343	2,153	1,420	1,542	10,365	12,316	47,599	3,280	5,001	332,608
$150,000 under $200,000	4,379	15,626	1,526	2,161	13,465	509	1,751	670	580	428	441	2,984	3,762	14,434	1,130	1,761	42,598
$200,000 under $500,000	4,801	16,683	1,857	2,604	14,079	641	2,036	709	593	407	415	2,832	4,012	15,141	1,382	2,118	12,673
$500,000 under $1,000,000	723	2,485	262	366	2,119	107	289	107	95	63	62	418	583	2,211	195	298	13,023
$1,000,000 or more	295	942	100	140	802	67	106	42	38	21	21	140	205	764	61	101	1,913
Nontaxable returns, total	12,966,946	39,961,001	2,563,607	3,455,784	36,505,217	4,848,415	2,856,575	1,304,176	1,276,258	1,037,536	1,643,986	11,738,412	6,837,462	30,171,770	1,508,852	2,389,443	27,782,327
No adjusted gross income	435,210	1,245,604	87,327	114,304	1,131,380	121,079	148,329	56,945	50,158	32,075	26,633	181,801	295,940	1,044,019	54,281	81,258	962,761
Under $600	3,991,109	5,606,592	355,185	451,681	5,154,911	3,322,055	430,699	107,216	66,482	32,298	32,359	222,392	538,276	1,774,046	180,032	275,665	1,498,381
$600 under $1,000	1,639,632	3,739,433	409,749	508,913	3,230,520	726,452	578,391	161,704	84,942	44,967	43,176	297,571	650,598	2,140,670	187,310	284,876	1,855,794
$1,000 under $1,500	1,807,543	5,252,152	645,077	815,505	4,436,647	380,730	808,279	318,487	154,004	75,707	70,336	489,347	1,056,665	3,584,104	312,628	481,630	3,102,474
$1,500 under $2,000	1,378,614	4,854,303	404,620	545,358	4,308,945	139,881	363,825	453,638	204,735	116,659	99,876	678,265	1,003,501	3,835,694	273,037	409,960	3,425,734
$2,000 under $2,500	1,037,053	4,268,103	282,982	424,923	3,843,180	81,097	230,993	97,634	353,371	150,078	123,880	843,321	839,226	3,663,296	205,199	346,175	3,317,121
$2,500 under $3,000	853,147	3,938,770	183,021	284,440	3,654,330	40,064	142,989	56,711	221,868	223,331	168,184	1,154,028	737,951	3,530,708	141,196	241,290	3,289,418
$3,000 under $3,500	637,881	3,349,871	82,263	131,269	3,218,602	15,985	61,727	26,508	71,286	235,680	226,695	1,536,095	588,515	3,152,909	65,615	114,290	3,038,619
$3,500 under $4,000	445,468	2,589,111	44,956	70,983	2,518,128	6,972	37,393	10,891	34,869	62,555	292,788	1,951,446	419,816	2,469,550	36,861	62,125	2,407,425
$4,000 under $4,500	277,648	1,801,252	25,436	39,715	1,761,537	3,884	19,833	5,784	14,978	31,148	202,021	1,484,983	261,590	1,719,193	20,126	34,405	1,684,788
$4,500 under $5,000	188,328	1,295,607	13,582	23,474	1,272,133	(1)	11,586	3,163	7,994	15,448	148,710	1,128,829	183,648	1,275,947	12,488	22,279	1,253,668
$5,000 or more	275,304	2,020,123	29,409	45,219	1,974,904	8,789	22,531	5,495	11,571	17,590	209,328	1,770,334	261,736	1,981,634	20,079	35,490	1,946,144
Returns under $5,000	35,443,009	84,694,053	3,936,558	5,035,044	79,659,009	16,335,437	7,932,807	4,171,501	3,273,046	1,938,932	1,791,286	12,156,611	15,359,497	56,647,501	2,164,006	3,249,076	53,398,425
Returns $5,000 under $10,000	20,266,298	71,426,128	915,584	1,168,792	70,257,336	2,060,310	4,933,557	3,836,246	4,395,781	2,691,892	2,348,512	15,778,590	17,310,858	66,782,928	674,946	924,167	65,858,761
Returns $10,000 or more	5,318,624	19,185,025	412,279	557,983	18,627,042	265,096	1,529,289	1,021,735	1,179,257	767,346	555,901	3,684,405	4,953,423	18,549,624	305,220	449,105	18,100,519

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

Table 14.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Joint returns of husbands and wives—Continued						Separate returns of husbands and wives									
	Number of returns by number of exemptions *other* than age or blindness						Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness				
	Two	Three	Four	Five	Six or more							One	Two	Three	Four or more	
					Number of returns	Number of exemptions *other* than age or blindness			Number of returns	Number of exemptions for age and blindness					Number of returns	Number of exemptions *other* than age or blindness
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Grand total	11,568,426	7,823,511	8,384,914	5,241,134	4,605,793	31,004,994	2,037,562	3,609,203	61,530	61,531	3,547,672	1,236,841	379,306	244,546	176,869	818,581
Taxable returns, total	9,272,749	6,903,192	7,307,189	4,283,965	3,019,221	19,671,723	1,622,429	2,711,208	37,450	37,451	2,673,757	1,024,896	310,766	175,528	111,239	500,745
$600 under $1,000	-	-	-	-	-	-	65,271	65,271	-	-	65,271	65,271	-	-	-	-
$1,000 under $1,500	91,220	-	-	-	-	-	125,445	136,989	2,858	2,858	136,125	114,765	10,680	-	-	-
$1,500 under $2,000	283,482	-	-	-	-	-	137,049	171,193			169,199	104,899	32,150	-	-	-
$2,000 under $2,500	381,996	273,062	-	-	-	-	166,829	248,778	2,260	2,260	246,518	109,934	34,101	22,794	-	-
$2,500 under $3,000	458,149	332,152	177,468	-	-	-	186,420	292,776	4,348	4,348	288,428	124,651	31,117	21,065	9,587	38,348
$3,000 under $3,500	509,851	353,425	323,111	65,260	-	-	175,585	288,463	(1)	(1)	286,103	105,931	38,314	22,017	9,323	37,493
$3,500 under $4,000	528,993	405,943	366,360	212,733	-	-	166,109	299,125	3,254	3,254	295,871	95,788	32,376	21,527	16,418	70,750
$4,000 under $4,500	585,604	434,692	450,508	271,174	135,322	811,932	155,451	288,919	3,515	3,515	285,404	85,291	35,553	18,513	16,094	73,468
$4,500 under $5,000	611,039	482,458	516,428	323,378	209,963	1,306,221	130,400	250,088	(1)	(1)	248,461	72,726	24,311	15,923	17,440	79,344
$5,000 under $6,000	1,252,270	1,029,586	1,189,906	754,655	575,115	3,681,833	143,817	295,733	4,612	4,612	291,121	71,740	29,290	24,512	18,275	87,265
$6,000 under $7,000	1,064,155	936,130	1,133,597	736,581	596,521	3,917,883	75,707	177,163	(1)	(1)	175,105	29,572	19,704	11,741	14,690	70,902
$7,000 under $8,000	867,797	730,771	893,757	537,983	428,397	2,828,201	35,416	70,372	2,166	2,166	68,206	16,435	8,627	7,331	3,023	12,524
$8,000 under $9,000	669,643	556,592	638,871	362,754	309,585	2,053,116	16,478	36,938	(1)	(1)	35,177	6,747	4,550	2,923	2,258	10,561
$9,000 under $10,000	503,856	370,539	448,102	255,813	211,410	1,409,392	9,544	22,740	1,463	1,463	21,277	4,356	(1)	(1)	(1)	(1)
$10,000 under $15,000	1,015,015	722,252	821,014	512,003	351,643	2,325,624	18,375	37,015	2,983	2,983	34,032	9,607	4,595	2,410	1,763	8,005
$15,000 under $20,000	207,254	136,033	171,645	117,840	85,552	566,130	6,937	13,911	749	749	13,162	3,233	2,102	1,023	579	2,656
$20,000 under $25,000	83,397	53,118	69,138	49,468	39,738	262,174	2,691	6,203	544	544	5,659	1,223	615	513	340	1,667
$25,000 under $50,000	118,875	66,816	86,265	68,697	60,871	407,120	3,773	7,230	573	573	6,657	2,035	733	898	(1)	(1)
$50,000 under $100,000	31,149	15,909	17,634	13,315	12,640	85,472	828	1,689	202	202	1,487	498	157	83	90	426
$100,000 under $150,000	4,992	2,268	2,114	1,405	1,537	10,329	143	298	57	57	241	86	32	(1)	(1)	(1)
$150,000 under $200,000	1,684	646	567	427	438	2,964	41	77	17	17	60	29	7	3	2	8
$200,000 under $500,000	1,956	669	579	399	409	2,793	67	123	25	26	97	48	11	5	3	12
$500,000 under $1,000,000	275	97	90	60	61	412	14	28	6	6	22	8	4	2	-	-
$1,000,000 or more	97	34	35	20	19	127	39	86	12	12	74	23	6	6	4	21
Nontaxable returns, total	2,295,677	920,319	1,077,725	957,169	1,586,572	11,333,271	415,133	897,995	24,080	24,080	873,915	211,945	68,540	69,018	65,630	317,836
No adjusted gross income	137,452	52,031	48,551	31,674	26,232	179,190	8,865	14,653	(1)	(1)	13,514	6,456	1,274	(1)	(1)	(1)
Under $600	348,842	74,903	54,496	29,704	30,331	209,484	173,020	206,019	4,390	4,390	201,629	155,567	9,585	5,577	(1)	(1)
$600 under $1,000	401,294	101,902	68,214	38,664	40,524	281,324	75,122	150,130	6,218	6,218	143,912	32,940	26,817	10,089	5,276	27,071
$1,000 under $1,500	587,454	210,711	126,727	66,947	64,826	453,790	65,669	165,013	7,342	7,342	157,671	11,062	26,772	22,225	5,610	26,390
$1,500 under $2,000	324,059	309,740	169,001	107,402	93,299	635,382	42,832	139,373	2,259	2,259	137,114	3,153	1,696	27,900	10,083	46,869
$2,000 under $2,500	218,568	74,610	291,763	134,816	119,469	815,023	23,463	91,156			90,292				18,813	81,092
$2,500 under $3,000	134,891	49,179	188,437	205,650	159,794	1,090,101	13,602	61,431	2,492	2,492	60,567	2,590	2,161	2,491	11,341	55,713
$3,000 under $3,500	57,814	23,456	64,617	219,984	222,644	1,494,235	5,708	28,642			28,311				5,377	27,980
$3,500 under $4,000	35,004	10,454	34,072	60,035	280,251	1,869,592	2,887	18,407			18,407	-	(1)	-	2,787	18,207
$4,000 under $4,500	18,970	5,151	13,885	29,821	193,763	1,426,750	3,186	19,777			19,344	-	-	(1)	3,085	19,041
$4,500 under $5,000	10,825	3,062	7,332	15,347	147,082	1,116,769	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	(1)
$5,000 or more	20,504	5,120	10,630	17,125	208,357	1,761,631	679	3,193	240	240	2,953					
Returns under $5,000	5,725,507	3,196,931	2,900,970	1,812,589	1,723,500	11,689,793	1,723,013	2,936,404	44,062	44,062	2,892,342	1,091,024	307,106	190,857	134,026	614,535
Returns $5,000 under $10,000	4,375,780	3,628,078	4,314,174	2,664,397	2,328,429	15,644,286	281,528	605,947	12,260	12,260	593,687	128,950	63,903	48,735	39,940	190,726
Returns $10,000 or more	1,467,139	998,502	1,169,770	764,148	553,864	3,670,915	33,021	66,852	5,208	5,209	61,643	16,867	8,297	4,954	2,903	13,320

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

Table 14.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of heads of household										Returns of surviving spouse				
	Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness	Number of returns by number of exemptions *other* than age or blindness					Number of returns	Number of exemptions	Returns with exemptions for age and/or blindness		Number of exemptions *other* than age or blindness
			Number of returns	Number of exemptions for age and blindness		One	Two	Three	Four or more						
									Number of returns	Number of exemptions *other* than age or blindness			Number of returns	Number of exemptions for age and blindness	
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	1,041,444	2,296,761	55,295	56,194	2,240,567	213,058	576,953	177,534	73,899	341,001	101,624	280,703	8,200	8,200	272,503
Taxable returns, total	946,945	2,048,045	39,519	40,086	2,007,959	180,119	548,262	160,796	57,768	248,928	68,890	171,160	3,118	3,118	168,042
$600 under $1,000	6,969	6,969	-	-	6,969	6,969	-	-	-	-	(1)	(1)	-	-	(1)
$1,000 under $1,500	18,817	23,496			22,833	10,084	4,016	-	-	-	1,697	3,093	-	-	3,093
$1,500 under $2,000	18,781	29,105			27,478	14,801	8,697	-	-	-	(1)	(1)	-	-	(1)
$2,000 under $2,500	43,053	77,427	7,300	7,300	74,907	17,075	20,102	5,876	-	-	7,128	13,162	(1)	(1)	12,831
$2,500 under $3,000	48,195	95,604			93,847	12,600	26,733	7,667	3,615	14,460	5,472	13,062	-	-	13,062
$3,000 under $3,500	60,920	127,347			126,614	14,358	29,850	14,292			7,334	16,857	(1)	(1)	15,763
$3,500 under $4,000	78,675	173,536	2,851	2,851	170,685	15,712	41,180	16,046	5,737	24,475	6,336	14,501	-	-	14,501
$4,000 under $4,500	100,545	221,748	2,591	2,591	219,157	15,387	60,750	17,350	7,058	30,220	5,707	14,932	-	-	14,932
$4,500 under $5,000	105,467	229,292	3,052	3,052	226,240	15,015	65,712	19,795	4,945	20,416	7,098	18,574	-	-	18,574
$5,000 under $6,000	180,283	403,432	5,934	5,934	397,498	21,126	115,230	31,527	12,400	51,331	12,832	33,064	(1)	(1)	32,632
$6,000 under $7,000	113,340	257,255	(1)	(1)	254,269	15,478	68,208	20,364	9,290	41,283	3,022	8,002	-	-	8,002
$7,000 under $8,000	65,375	149,664	2,390	2,821	146,843	6,438	43,175	10,290	5,472	23,185	(1)	(1)	-	-	(1)
$8,000 under $9,000	30,382	72,049	3,186	3,186	68,863	4,411	18,969	4,449	2,553	13,167	2,360	7,611	(1)	(1)	7,179
$9,000 under $10,000	22,782	49,915	(1)	(1)	48,750	3,153	15,348	2,986	(1)	(1)	(1)	(1)	-	-	(1)
$10,000 under $15,000	32,124	77,521	3,426	3,426	74,095	3,695	19,406	6,031	2,992	13,495	2,375	6,985	(1)	(1)	6,747
$15,000 under $20,000	9,137	22,622	1,663	1,663	20,959	1,427	5,265	1,390	1,055	4,832	1,417	5,028	(1)	(1)	4,960
$20,000 under $25,000	3,605	9,079	713	713	8,366	613	1,735	918	339	1,529	839	2,493	365	365	2,128
$25,000 under $50,000	6,701	17,279	1,800	1,834	15,445	1,357	3,031	1,530	783	3,436	510	1,464	(1)	(1)	1,362
$50,000 under $100,000	1,383	3,642	418	418	3,224	306	685	205	187	933	174	600	35	35	565
$100,000 under $150,000	224	582	82	82	500	56	101	44	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$150,000 under $200,000	72	179	30	31	148	26	30	8	8	38	7	25	1	1	24
$200,000 under $500,000	91	234	28	28	206	27	32	21	11	52	8	20	2	2	18
$500,000 under $1,000,000	22	63	4	4	59	4	7	6	5	23	1	5	-	-	5
$1,000,000 or more	2	5	1	1	4	1	-	1	-	-	3	5	2	2	3
Nontaxable returns, total	94,499	248,716	15,776	16,108	232,608	32,939	28,691	16,738	16,131	92,073	32,734	109,543	5,082	5,082	104,461
No adjusted gross income	1,508	2,915	(1)	(1)	2,714	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under $600	20,135	20,695			26,162	16,207	2,561	1,699			4,881	13,015			12,583
$600 under $1,000	14,550	24,823			22,795	8,997	3,725				5,211	16,456			15,492
$1,000 under $1,500	19,680	45,405			40,725	4,578	10,122	4,117			6,447	17,182			16,448
$1,500 under $2,000	13,210	36,610			35,315		4,880	5,113			4,218	13,261			12,397
$2,000 under $2,500	8,258	27,127	15,575	15,907	25,370			3,082	16,031	91,673	6,365	20,060	4,751	4,751	19,397
$2,500 under $3,000	8,329	31,126			29,269										
$3,000 under $3,500	4,047	31,129			30,697	2,454									
$3,500 under $4,000	2,785	11,336			11,005		6,899								
$4,000 under $4,500								2,526			4,778	27,601	-	-	26,507
$4,500 under $5,000	1,997	9,352			8,556							-	-	-	-
$5,000 or more															
Returns under $5,000	575,350	1,230,815	31,105	31,437	1,199,378	154,938	285,268	97,763	37,381	180,615	74,801	206,214	6,507	6,507	199,707
Returns $5,000 under $10,000	412,694	934,614	15,991	16,523	918,091	50,606	261,360	69,617	31,111	135,914	21,468	57,810	(1)	(1)	56,946
Returns $10,000 or more	53,400	131,332	8,199	8,234	123,098	7,514	30,325	10,154	5,407	24,472	5,355	16,679	829	829	15,850

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

Table 14.—NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE OR BLINDNESS, BY MARITAL STATUS OF TAXPAYER AND BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns of surviving spouse—Continued					Returns of single persons not head of household or surviving spouse									
	Number of returns by number of exemptions *other* than age or blindness							Returns with exemptions for age and/or blindness			Number of returns by number of exemptions *other* than age or blindness				
	One	Two	Three	Four or more		Number of returns	Number of exemptions	Number of returns	Number of exemptions for age and blindness	Number of exemptions *other* than age or blindness	One	Two	Three	Four or more	
				Number of returns	Number of exemptions *other* than age or blindness									Number of returns	Number of exemptions *other* than age or blindness
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Grand total	12,668	44,653	25,414	18,889	94,287	20,223,523	27,138,486	1,995,224	2,013,546	25,124,940	17,198,276	1,826,315	758,477	440,455	1,998,603
Taxable returns, total	7,123	35,989	16,879	8,899	38,304	14,636,405	18,605,509	985,407	992,475	17,613,034	12,600,290	1,371,312	468,911	195,892	863,387
$600 under $1,000						1,280,671	1,280,671	-	-	1,280,671	1,280,671	-	-	-	-
$1,000 under $1,500						1,897,016	1,990,064	32,350	32,350	1,957,714	1,836,318	60,698	-	-	-
$1,500 under $2,000						1,595,508	1,869,120	108,566	108,566	1,760,554	1,430,462	165,046	-	-	-
$2,000 under $2,500						1,496,046	1,963,859	101,013	101,545	1,862,314	1,218,068	189,688	88,290	-	-
$2,500 under $3,000						1,457,961	1,972,232	118,772	119,866	1,852,366	1,179,596	181,040	78,610	18,715	74,860
$3,000 under $3,500						1,344,470	1,857,102	108,151	108,352	1,748,750	1,071,135	173,302	73,200	26,833	111,411
$3,500 under $4,000						1,188,563	1,657,557	88,368	88,569	1,568,988	951,400	144,707	53,524	38,932	167,602
$4,000 under $4,500						1,027,424	1,423,756	72,638	72,839	1,350,917	826,430	120,788	48,794	31,412	136,529
$4,500 under $5,000	6,273	34,434	15,659	7,169	30,074	847,889	1,158,652	59,828	59,828	1,098,824	695,296	92,774	37,043	22,776	106,851
$5,000 under $6,000						1,098,010	1,456,062	78,424	80,152	1,375,910	921,650	111,481	41,261	23,618	107,515
$6,000 under $7,000						577,008	786,123	52,075	52,939	733,184	483,815	56,979	19,200	17,014	77,811
$7,000 under $8,000						312,862	440,831	39,289	39,721	40,110	260,536	32,290	13,066	6,970	36,796
$8,000 under $9,000						162,684	227,254	21,277	21,377	205,877	137,164	15,074	6,235	4,211	19,860
$9,000 under $10,000						78,532	105,293	13,026	13,026	92,267	69,294	5,577	2,825	(1)	(1)
$10,000 under $15,000						162,368	236,927	42,689	43,366	193,561	142,007	13,219	4,604	2,538	11,304
$15,000 under $20,000						48,815	76,798	18,766	19,070	57,728	42,934	4,041	988	852	3,748
$20,000 under $25,000						21,418	36,113	10,041	10,211	25,902	18,970	1,497	475	476	2,513
$25,000 under $50,000	844	1,551	1,216	1,725	8,206	28,382	47,876	13,684	14,089	33,787	24,914	2,347	611	510	2,346
$50,000 under $100,000						8,048	14,245	4,659	4,763	9,482	7,146	602	143	157	703
$100,000 under $150,000						1,461	2,638	942	983	1,655	1,332	93	(1)	(1)	(1)
$150,000 under $200,000	1	1	2	3	15	497	911	348	351	560	453	29	11	4	16
$200,000 under $500,000	2	3	2	1	4	623	1,165	420	430	735	564	34	12	13	67
$500,000 under $1,000,000	-	-	-	1	5	103	178	57	58	120	95	3	2	3	13
$1,000,000 or more	3	-	-	-	-	46	82	24	24	58	40	3	1	2	9
Nontaxable returns, total	5,545	8,664	8,535	9,990	55,983	5,587,118	8,532,977	1,009,817	1,021,071	7,511,906	4,597,986	455,003	289,566	244,563	1,135,216
No adjusted gross income	(1)	(1)	(1)	(1)	(1)	128,072	182,129	31,375	31,375	150,754	113,589	8,796	3,979	1,708	7,636
Under $600						3,254,797	3,584,619	167,600	168,463	3,416,156	3,149,085	67,854	25,367	12,491	55,262
$600 under $1,000						894,151	1,407,354	213,229	214,827	1,192,527	683,550	145,361	47,353	17,887	76,196
$1,000 under $1,500						659,082	1,440,448	320,025	321,119	1,119,329	364,456	181,140	79,275	34,211	154,768
$1,500 under $2,000						314,853	829,365	127,165	130,980	698,385	134,606	32,758	109,259	38,230	170,486
$2,000 under $2,500						159,741	466,464	74,499	75,464	391,000	78,046	8,176	16,127	57,392	248,221
$2,500 under $3,000	5,214	8,361	8,435	9,890	55,583	90,976	296,439	38,773	40,098	256,341	38,770	4,944	5,141	42,121	192,260
$3,000 under $3,500						38,316	133,897	15,222	15,553	118,344	14,991	2,389		18,647	91,708
$3,500 under $4,000						19,448	87,227	7,664	8,427	78,800	6,972			11,411	69,497
$4,000 under $4,500						11,547	55,325	4,877	4,877	50,448	3,884	3,585	3,065	6,599	44,235
$4,500 under $5,000						3,817	16,839	(1)	(1)	15,975	(1)			(1)	(1)
$5,000 or more	-	-	-	-	-	12,318	32,871	8,625	9,024	23,847	8,610			1,806	11,059
Returns under $5,000	10,723	33,408	17,297	13,373	70,277	17,710,348	23,673,119	1,690,878	1,703,962	21,969,157	15,078,752	1,581,518	668,653	381,425	1,721,410
Returns $5,000 under $10,000	(1)	9,690	6,897	3,786	15,780	2,239,750	3,044,829	211,523	214,978	2,829,851	1,879,659	222,824	82,919	54,348	255,787
Returns $10,000 or more	850	1,555	1,220	1,730	8,230	273,425	420,538	92,823	94,606	325,932	239,865	21,973	6,905	4,682	21,406

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

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

	Adjusted gross income classes	Number of returns with gain or loss from sales of capital assets	Returns with net loss from sales of capital assets							Returns with net gain from sales of capital assets						
						Short-term (after carryover)		Long-term			Total					
			Number of returns	Net loss from sales of capital assets after statutory limitation (deducted from gross income) (Thousand dollars)	Net loss from sales of capital assets before statutory limitation (Thousand dollars)	Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Net long-term capital loss (Thousand dollars)	Capital loss carryover from 1955-59 (Thousand dollars)	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Net long-term capital loss (Thousand dollars)	Capital loss carryover from 1955-59 (Thousand dollars)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Grand total	4,996,033	1,154,339	704,284	2,440,818	33,983	1,426,134	123,969	1,172,650	1,001,683	3,841,694	6,003,859	280,409	215,637	11,701,229	19,336	69,485
2	Taxable returns, total	4,048,313	984,642	588,748	1,907,133	28,994	1,094,201	100,686	942,621	726,199	3,063,671	5,362,014	256,233	201,616	10,451,257	19,036	64,265
3	$600 under $1,000	26,184	3,026	1,452	2,519	17	2,214	414	735	2,168	23,158	5,780	256	58	11,143	19	-
4	$1,000 under $1,500	44,690	8,911	4,640	12,560	-	5,258	107	7,410	5,162	35,779	11,402	215	388	22,761	-	-
5	$1,500 under $2,000	72,987	11,820	7,139	19,686	56	11,135	1,855	10,461	6,920	61,167	25,368	686	1,233	50,671	39	-
6	$2,000 under $2,500	97,786	14,904	8,696	22,140	30	12,017	1,249	11,402	10,485	82,882	42,229	2,706	488	79,806	135	366
7	$2,500 under $3,000	129,249	24,827	15,134	79,066	499	53,629	89	26,026	35,099	104,422	59,989	4,185	305	112,406	248	-
8	$3,000 under $3,500	148,468	26,484	14,937	38,613	45	17,901	868	21,625	11,889	121,984	67,005	3,250	840	128,788	219	-
9	$3,500 under $4,000	150,251	29,299	17,726	52,613	532	29,518	3,166	26,794	22,565	120,952	73,749	3,367	536	141,489	95	370
10	$4,000 under $4,500	168,667	40,279	24,507	68,626	1,211	43,888	910	26,859	35,792	128,388	80,001	4,392	1,164	152,878	250	85
11	$4,500 under $5,000	176,335	42,254	23,434	62,611	654	28,456	1,711	36,521	21,992	134,081	77,802	7,490	1,867	145,779	1,647	1,167
12	$5,000 under $6,000	332,061	81,142	46,193	130,277	1,102	68,459	3,427	66,346	48,429	250,919	171,599	9,316	4,032	330,599	1,001	1,903
13	$6,000 under $7,000	328,594	86,530	48,625	117,077	1,445	59,876	1,544	60,190	30,143	242,064	164,599	9,483	4,392	316,687	1,032	1,341
14	$7,000 under $8,000	314,156	71,736	41,344	111,531	2,318	57,231	6,280	62,900	35,255	242,420	183,532	10,662	6,265	353,890	941	1,643
15	$8,000 under $9,000	261,671	66,463	34,377	94,153	1,002	44,597	2,194	52,752	28,315	195,208	164,665	11,342	6,369	314,217	600	5,864
16	$9,000 under $10,000	221,236	49,667	27,516	60,201	708	29,447	2,081	33,543	13,729	171,569	138,768	12,048	5,188	262,628	1,999	948
17	$10,000 under $15,000	709,587	184,465	104,324	329,879	4,978	167,465	14,635	182,029	103,366	525,122	589,596	40,729	20,825	1,124,335	2,888	5,728
18	$15,000 under $20,000	313,858	86,080	54,395	187,480	4,322	125,542	15,971	82,233	85,772	227,778	386,660	25,510	16,062	741,723	1,681	3,075
19	$20,000 under $25,000	168,045	49,671	34,092	137,666	2,695	83,595	7,865	64,632	59,304	118,374	273,792	22,592	14,609	520,973	1,981	4,785
20	$25,000 under $50,000	282,564	82,067	59,973	247,494	4,939	155,683	18,413	115,165	99,720	200,497	763,341	47,493	43,248	1,480,392	2,722	14,289
21	$50,000 under $100,000	80,133	21,079	16,934	89,551	1,914	62,997	11,302	39,770	42,367	59,054	652,978	22,077	39,734	1,303,596	1,028	8,718
22	$100,000 under $150,000	12,306	2,605	2,145	19,616	386	15,635	3,183	7,551	11,160	9,701	282,760	5,978	12,526	566,468	188	7,967
23	$150,000 under $200,000	3,974	665	580	9,412	59	8,485	2,047	3,032	7,595	3,309	169,450	2,949	6,598	339,710	53	2,035
24	$200,000 under $500,000	4,526	565	497	10,663	79	8,185	1,028	3,585	6,422	3,961	452,134	6,673	9,879	901,326	260	2,934
25	$500,000 under $1,000,000	698	70	58	1,117	1	752	80	445	555	628	239,450	1,603	3,348	479,042	-	317
26	$1,000,000 or more	287	33	30	2,582	2	2,236	267	615	1,995	254	285,365	1,231	1,662	569,950	10	730
27	Nontaxable returns, total	947,720	169,697	115,536	533,685	4,989	331,933	23,283	230,029	275,484	778,023	642,845	24,176	14,021	1,249,972	300	5,220
28	No adjusted gross income	110,872	31,594	30,387	154,784	1,184	103,067	5,258	58,159	106,416	79,278	190,258	4,391	3,928	375,663	-	667
29	Under $600	101,114	20,456	13,148	42,074	1,575	21,838	2,680	24,491	16,882	80,658	34,980	861	96	68,335	-	-
30	$600 under $1,000	104,874	15,910	8,445	21,339	2	13,739	3,100	10,703	11,277	88,964	33,326	947	153	64,913	1	-
31	$1,000 under $1,500	143,942	21,530	13,224	61,609	226	41,669	2,394	22,560	35,504	122,412	57,586	1,707	825	112,604	10	404
32	$1,500 under $2,000	132,856	18,621	11,175	45,575	207	17,120	229	28,893	15,208	114,235	58,056	2,948	846	111,062	-	285
33	$2,000 under $2,500	100,376	13,898	8,308	24,782	556	13,672	1,090	12,757	8,618	86,478	55,707	1,711	21	108,123	55	-
34	$2,500 under $3,000	81,886	13,129	7,948	33,885	390	26,152	470	8,593	10,050	68,757	50,529	2,166	553	97,280	-	159
35	$3,000 under $3,500	56,438	10,587	6,837	24,368	28	15,140	1,005	10,261	10,550	45,851	34,578	3,281	1,066	63,737	38	206
36	$3,500 under $4,000	39,353	5,247	3,290	10,159	106	2,876	85	7,474	1,483	34,106	23,522	1,291	630	45,375	141	563
37	$4,000 under $4,500	24,553	5,322	3,166	12,992	65	2,749	-	10,307	4,937	19,231	16,080	567	306	31,332	-	-
38	$4,500 under $5,000	16,302	3,594	1,920	3,868	168	2,833	1,867	3,071	2,606	12,708	17,004	1,093	54	31,876	-	-
39	$5,000 or more	35,154	9,809	7,688	98,250	482	71,078	5,105	32,760	51,953	25,345	70,219	3,213	5,543	139,672	55	2,936
40	Returns under $5,000	1,927,183	361,692	225,513	793,869	7,551	464,871	28,547	365,102	375,603	1,565,491	1,014,951	47,510	15,357	1,956,021	2,897	4,272
41	Returns $5,000 under $10,000	1,488,821	364,255	204,818	555,962	7,006	280,921	16,753	298,801	168,687	1,124,566	860,866	54,197	26,451	1,650,942	5,573	11,731
42	Returns $10,000 or more	1,580,029	428,392	273,953	1,090,987	19,426	680,342	78,669	508,747	457,393	1,151,637	4,128,042	178,702	173,829	8,094,266	10,866	53,482

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

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

	Adjusted gross income classes	Returns with net gain from sales of capital assets—Continued													
		Returns with normal tax and surtax							Returns with alternative tax						
				Short-term (after carryover)		Long-term					Short-term (after carryover)				
		Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Net long-term capital loss (Thousand dollars)	Capital loss carryover from 1955-59 (Thousand dollars)	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousand dollars)	Net short-term capital gain (Thousand dollars)	Net short-term capital loss (Thousand dollars)	Net long-term capital gain (Thousand dollars)	Capital loss carryover from 1955-59 (Thousand dollars)	Net long-term capital gain in excess of net short-term capital loss (Thousand dollars)
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
1	Taxable returns, total	2,971,853	3,460,738	224,590	139,807	6,650,178	19,036	43,709	91,818	1,901,276	31,643	61,809	3,801,079	20,556	3,739,270
2	$600 under $1,000	23,158	5,780	256	58	11,143	19	-							
3	$1,000 under $1,500	35,779	11,402	215	388	22,761	-	-							
4	$1,500 under $2,000	61,167	25,368	686	1,233	50,671	39	-							
5	$2,000 under $2,500	82,882	42,229	2,706	488	79,806	135	366							
6	$2,500 under $3,000	104,422	59,989	4,185	305	112,406	248	-							
7	$3,000 under $3,500	121,984	67,005	3,250	840	128,788	219	-							
8	$3,500 under $4,000	120,952	73,749	3,367	536	141,489	95	370							
9	$4,000 under $4,500	128,388	80,001	4,392	1,164	152,878	250	85			Not applicable				
10	$4,500 under $5,000	134,081	77,802	7,490	1,867	145,779	1,647	1,167							
11	$5,000 under $6,000	250,919	171,599	9,316	4,032	330,599	1,001	1,903							
12	$6,000 under $7,000	242,064	164,599	9,483	4,392	316,687	1,032	1,341							
13	$7,000 under $8,000	242,420	183,532	10,662	6,265	353,890	941	1,643							
14	$8,000 under $9,000	195,208	164,665	11,342	6,369	314,217	600	5,864							
15	$9,000 under $10,000	171,569	138,768	12,048	5,188	262,628	1,999	948							
16	$10,000 under $15,000	525,122	589,596	40,729	20,825	1,124,335	2,888	5,728							
17	$15,000 under $20,000	227,710	386,603	25,510	16,062	741,609	1,681	3,075	(1)	(1)	-	-	(1)	-	(1)
18	$20,000 under $25,000	116,072	270,692	22,536	14,583	514,857	1,981	4,785	2,302	3,100	56	26	6,116	-	6,090
19	$25,000 under $50,000	174,828	672,189	43,881	37,563	1,299,627	2,722	12,904	25,669	91,152	3,612	5,685	180,765	1,385	175,080
20	$50,000 under $100,000	12,105	212,603	9,033	13,793	422,993	1,028	2,766	46,949	440,375	13,044	25,941	880,603	5,952	854,662
21	$100,000 under $150,000	724	34,771	1,483	1,789	68,741	188	292	8,977	247,989	4,495	10,737	497,727	7,675	486,990
22	$150,000 under $200,000	149	9,761	461	672	19,381	53	307	3,160	159,689	2,488	5,926	320,329	1,728	314,403
23	$200,000 under $500,000	138	15,224	1,522	661	28,588	260	165	3,823	436,910	5,151	9,218	872,738	2,769	863,520
24	$500,000 under $1,000,000	8	2,234	26	733	5,150	-	-	620	237,216	1,577	2,615	473,892	317	471,277
25	$1,000,000 or more	4	577	11	1	1,155	10	-	250	284,788	1,220	1,661	568,795	730	567,134
26	Returns under $5,000	812,813	443,325	26,547	6,879	845,721	2,652	1,988	-	-	-	-	-	-	-
27	Returns $5,000 under $10,000	1,102,180	823,163	52,851	26,246	1,578,021	5,573	11,699	-	-	-	-	-	-	-
28	Returns $10,000 or more	1,056,860	2,194,250	145,192	106,682	4,226,436	10,811	30,022	91,818	1,901,276	31,643	61,809	3,801,079	20,556	3,739,270

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

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

[Taxable and nontaxable returns]

States	Number of returns	Adjusted gross income less deficit (Thousand dollars)	Salaries and wages (net) (Thousand dollars)	Dividends (after exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Combined business net profit and loss (Thousand dollars)	Combined partnership net profit and loss (Thousand dollars)	Combined net gain and loss from sales of capital assets (Thousand dollars)	Combined rent net income and loss (Thousand dollars)	Combined royalty net income and loss (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States[1]	61,024,547	315,831,693	258,170,232	9,597,267	5,070,101	21,069,953	8,992,964	5,313,688	2,720,962	589,327	171,931,909	39,545,386
Alabama	824,701	3,617,501	3,087,182	61,654	33,742	187,760	124,286	36,660	35,596	2,190	1,711,157	384,260
Alaska	58,188	394,161	342,479	2,283	3,476	23,938	16,334	2,650	2,159	(2)	248,861	56,262
Arizona	403,466	2,114,748	1,702,149	48,309	47,425	124,018	56,453	81,356	24,997	3,614	1,095,891	253,511
Arkansas	455,571	1,677,281	1,316,275	25,166	18,237	166,960	69,070	22,478	29,972	2,937	737,233	164,662
California	5,768,956	34,493,395	27,853,253	975,410	721,405	2,122,976	1,131,480	813,747	372,158	49,715	19,536,150	4,516,589
Colorado	616,050	3,250,015	2,581,708	79,762	59,437	258,310	117,904	68,268	32,690	11,430	1,776,484	398,589
Connecticut	973,653	5,867,606	4,772,156	314,403	93,000	329,698	117,155	123,391	32,111	(2)	3,522,638	834,911
Delaware	158,646	970,522	758,542	117,460	10,138	44,505	16,184	12,425	8,340	(2)	571,575	166,581
District of Columbia	342,310	1,850,743	1,518,460	81,260	37,566	70,311	32,470	33,297	18,987	(2)	1,137,657	272,534
Florida	1,565,665	7,382,962	5,663,980	335,078	220,308	461,595	191,634	237,272	65,267	3,481	3,656,347	851,475
Georgia	1,055,399	4,712,239	3,967,206	103,564	54,738	267,040	158,421	54,499	45,810	(2)	2,270,372	517,492
Hawaii	233,723	1,195,047	982,557	37,682	14,265	75,637	28,802	24,255	12,364	(2)	668,576	154,450
Idaho	216,192	961,978	740,003	12,784	16,186	117,511	37,633	14,616	12,428	(2)	476,760	103,661
Illinois	3,762,407	21,550,977	17,769,213	618,156	317,238	1,354,080	635,860	345,967	205,909	20,441	12,617,147	2,950,920
Indiana	1,566,046	8,022,075	6,765,325	141,196	110,096	600,383	175,259	82,734	58,294	3,056	4,477,596	997,294
Iowa	957,124	4,229,331	3,002,861	86,973	93,945	630,109	190,723	102,029	63,600	2,994	2,160,540	477,063
Kansas	738,312	3,450,536	2,590,300	64,862	55,147	404,139	123,085	58,803	78,132	31,886	1,785,887	396,367
Kentucky	854,945	3,507,582	2,804,176	88,177	46,034	307,130	137,019	32,405	38,372	5,530	1,692,160	375,528
Louisiana	834,062	3,837,727	3,110,992	69,864	50,769	216,881	138,770	65,314	60,220	54,035	1,924,668	448,224
Maine	342,117	1,408,259	1,161,666	43,666	20,282	110,453	20,135	16,445	7,491	(2)	683,934	147,835
Maryland	1,186,618	6,415,569	5,519,862	164,749	91,240	338,957	117,771	64,912	46,905	(2)	3,571,610	802,038
Massachusetts	2,004,142	10,508,615	8,778,946	441,498	165,490	604,492	181,175	179,951	25,289	(2)	5,884,005	1,361,979
Michigan	2,624,004	14,822,092	12,623,021	336,826	225,781	879,448	365,481	144,650	90,800	7,241	8,300,382	1,907,963
Minnesota	1,155,488	5,483,200	4,326,798	151,551	100,722	472,135	186,247	110,497	51,066	(2)	2,827,606	640,702
Mississippi	431,798	1,683,261	1,386,938	25,730	20,993	117,268	58,914	23,648	15,207	9,754	741,046	163,794
Missouri	1,472,443	7,114,949	5,693,266	243,200	109,604	543,602	232,682	96,786	76,836	5,305	3,838,241	884,223
Montana	226,977	983,943	734,897	18,324	24,055	111,919	32,920	29,106	16,567	3,933	506,036	110,088
Nebraska	509,256	2,203,592	1,533,794	49,164	41,315	323,963	93,611	58,015	61,312	9,365	1,160,385	262,493
Nevada	113,752	649,808	539,868	14,080	12,555	29,191	22,154	17,160	3,907	(2)	385,806	88,831
New Hampshire	232,790	1,078,275	884,348	41,905	19,847	75,014	12,824	20,726	5,367	(2)	574,991	124,505
New Jersey	2,306,163	13,302,920	11,308,282	390,727	169,577	736,965	294,604	145,429	57,779	(2)	7,647,137	1,738,877
New Mexico	275,429	1,309,515	1,111,512	18,252	20,633	77,564	28,717	26,504	11,441	4,192	649,105	145,092
New York	6,523,532	38,035,640	30,723,284	1,802,289	671,214	2,128,280	1,207,433	747,575	132,197	9,631	21,165,783	5,076,664
North Carolina	1,320,085	5,266,653	4,375,757	119,926	49,413	420,131	140,765	48,126	58,387	2,615	2,343,824	519,969
North Dakota	206,555	736,633	484,229	11,512	12,910	145,525	37,142	14,308	14,961	5,087	350,463	75,016
Ohio	3,363,466	18,472,137	15,632,831	475,876	257,506	1,139,908	375,503	209,787	149,427	3,293	10,451,125	2,384,896
Oklahoma	722,920	3,204,864	2,502,653	69,311	53,603	291,362	90,486	58,673	51,253	41,925	1,597,357	364,287
Oregon	609,649	3,144,701	2,475,492	54,012	73,893	256,292	134,656	85,740	37,872	(2)	1,710,975	383,156
Pennsylvania	4,080,064	20,653,948	17,312,838	724,467	226,464	1,271,353	516,652	199,358	124,692	3,763	11,370,779	2,586,134
Rhode Island	320,893	1,497,301	1,251,716	58,816	18,998	87,854	24,882	19,579	9,002	(2)	816,132	186,292
South Carolina	605,748	2,395,445	2,042,624	40,666	20,822	153,857	64,733	19,924	23,408	(2)	1,050,179	227,103
South Dakota	225,757	783,194	536,834	13,426	18,567	129,024	35,586	24,265	17,996	(2)	355,884	77,376
Tennessee	1,046,547	4,334,378	3,622,911	72,834	54,937	283,820	148,241	58,565	39,435	[3]3,104	2,067,460	474,265
Texas	2,872,888	13,576,416	10,658,078	321,103	212,867	953,718	453,326	374,147	190,994	269,081	7,173,440	1,693,213
Utah	288,968	1,437,506	1,217,903	24,960	22,573	79,285	39,501	18,253	14,719	(2)	695,127	152,870
Vermont	131,709	538,055	424,974	27,048	8,617	49,003	12,325	6,504	1,152	(2)	261,400	55,892
Virginia	1,248,078	5,818,433	4,969,928	174,812	65,188	280,814	153,837	75,351	45,955	2,966	3,033,529	676,256
Washington	974,390	5,321,380	4,368,639	100,155	106,908	386,455	163,304	70,556	50,358	2,545	2,984,780	661,813
West Virginia	543,870	2,405,649	2,075,234	59,892	19,685	142,895	44,003	15,926	19,150	(2)	1,230,695	268,931
Wisconsin	1,389,916	6,966,723	5,597,672	183,096	128,065	631,605	181,070	91,849	65,117	3,295	3,794,484	842,739
Wyoming	116,331	565,744	435,288	11,869	9,983	50,364	23,976	11,210	6,128	4,038	317,612	70,643
Other areas[4]	166,738	626,469	529,332	47,482	12,642	4,456	(2)	17,997	1,386	(2)	322,897	69,078

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

[1]Includes data for "Other areas" described in note 4.

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

[3]Net loss exceeded net profit.

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Alabama					Alaska					Arizona					
1	Grand total	824,701	[1]3,617,501	1,540,809	1,711,157	384,260	58,188	[1]394,161	106,743	248,861	56,262	403,466	[1]2,114,748	756,233	1,095,891	253,511	1
2	Taxable returns, total	589,316	3,252,524	1,051,252	1,710,674	384,260	48,580	380,056	84,573	248,861	56,262	307,773	1,972,836	564,876	1,094,411	253,511	2
3	Under $1,000	18,300	15,005	10,980	2,446	492	2,163	1,877	1,298	392	78	10,091	8,300	6,055	1,392	274	3
4	$1,000 under $2,000	55,075	82,600	42,782	29,932	5,935	4,097	5,793	2,588	2,602	521	30,079	42,694	21,136	16,180	3,215	4
5	$2,000 under $3,000	74,597	188,038	93,208	69,458	13,841	3,273	8,290	3,599	3,641	725	28,140	70,916	30,940	30,636	6,043	5
6	$3,000 under $4,000	92,537	322,446	152,618	122,131	24,294	3,371	11,921	4,964	5,614	1,129	31,543	112,629	43,968	49,847	10,049	6
7	$4,000 under $5,000	83,111	374,467	170,964	146,157	29,376	4,014	18,026	5,568	10,314	2,117	38,316	170,991	69,183	72,588	14,621	7
8	$5,000 under $6,000	80,606	441,570	182,737	192,471	38,603	3,167	17,484	5,700	9,640	1,970	36,547	202,616	83,483	85,871	17,271	8
9	$6,000 under $7,000	56,630	368,543	121,704	186,726	37,752	3,714	24,274	7,545	13,736	2,835	29,204	188,868	67,596	88,942	17,877	9
10	$7,000 under $8,000	38,382	288,876	80,122	163,717	33,360	3,855	29,229	7,538	17,999	3,783	28,938	218,978	72,526	110,416	22,178	10
11	$8,000 under $9,000	23,895	203,634	48,633	123,214	25,135	3,715	31,671	8,401	19,342	4,070	25,757	217,643	59,377	120,908	24,493	11
12	$9,000 under $10,000	18,287	173,296	41,015	100,769	20,809	4,034	38,264	8,384	25,087	5,356	12,698	120,695	27,982	70,524	14,344	12
13	$10,000 under $15,000	33,278	391,112	72,388	256,915	54,951	9,351	112,606	20,137	78,178	17,177	25,081	294,158	56,524	193,734	41,415	13
14	$15,000 under $20,000	6,363	107,837	14,285	80,402	18,834	2,392	40,594	5,151	30,565	7,274	5,412	91,426	12,739	64,994	15,075	14
15	$20,000 under $25,000	2,902	65,145	7,025	49,101	12,437	734	16,207	1,547	12,802	3,265	2,219	50,085	5,045	37,751	9,772	15
16	$25,000 under $50,000	4,285	145,755	10,344	116,775	36,732	646	20,912	1,969	16,466	4,995	2,805	95,767	6,077	77,289	23,763	16
17	$50,000 under $100,000	943	60,622	2,165	50,596	21,074	54	2,908	184	2,483	967	784	49,662	1,886	41,155	17,009	17
18	$100,000 under $150,000	81	9,453	188	7,665	3,919	-	-	-	-	-	94	11,117	207	9,264	4,548	18
19	$150,000 under $200,000	23	3,880	52	3,199	1,743	-	-	-	-	-	25	4,379	60	3,544	1,854	19
20	$200,000 under $500,000	17	4,360	34	3,480	2,222	-	-	-	-	-	31	8,927	74	7,888	4,042	20
21	$500,000 under $1,000,000	1	572	3	501	242	-	-	-	-	-	5	3,464	10	3,361	1,676	21
22	$1,000,000 or more	3	5,313	5	5,019	2,509	-	-	-	-	-	4	9,521	8	8,127	3,992	22
23	Nontaxable returns, total	235,385	[1]364,977	489,557	483	-	9,608	[1]14,105	22,170	-	-	95,693	[1]141,912	191,357	1,480	-	23
24	No adjusted gross income	5,738	[2]14,582	10,507	-	-	753	[2]2,096	1,226	-	-	3,717	[2]19,990	5,666	-	-	24
25	Under $1,000	85,156	44,211	104,249	-	-	3,287	1,404	3,217	-	-	37,219	15,105	33,400	-	-	25
26	$1,000 under $2,000	69,857	101,346	136,230	176	-	2,027	2,896	4,244	-	-	22,814	32,129	45,098	-	-	26
27	$2,000 under $3,000	40,464	100,402	111,689	78	-	1,799	4,522	5,383	-	-	11,636	28,800	30,924	761	-	27
28	$3,000 under $4,000	23,072	78,914	77,993	229	-	596	2,001	2,256	-	-	10,620	37,393	32,547	536	-	28
29	$4,000 under $5,000	6,873	30,081	28,268	-	-	975	4,315	5,015	-	-	6,432	29,106	27,437	67	-	29
30	$5,000 or more	4,225	24,605	20,621	-	-	(3)	(3)	(3)	-	-	3,255	19,369	16,285	116	-	30
31	Returns under $5,000	554,780	[1]1,322,928	939,488	370,607	73,938	26,355	[1]58,949	39,358	22,563	4,570	230,607	[1]528,073	346,354	172,007	34,202	31
32	Returns $5,000 under $10,000	221,920	1,498,657	494,498	766,897	155,659	18,656	141,985	38,397	85,804	18,014	136,366	967,841	327,210	476,661	96,163	32
33	Returns $10,000 or more	48,001	795,916	106,823	573,653	154,663	13,177	193,227	28,988	140,494	33,678	36,493	618,834	82,669	447,223	123,146	33
		Arkansas					California					Colorado					
1	Grand total	455,571	[1]1,677,281	826,934	737,233	164,662	5,768,956	[1]34,493,395	9,734,828	19,536,150	4,516,589	616,050	[1]3,250,015	1,069,630	1,776,484	398,589	1
2	Taxable returns, total	284,115	1,432,658	481,401	736,488	164,662	4,720,591	32,910,122	7,904,987	19,507,127	4,516,589	492,304	3,088,479	844,142	1,774,389	398,589	2
3	Under $1,000	9,510	7,583	5,706	1,073	216	114,216	94,659	68,530	15,911	3,184	18,580	15,104	11,148	2,423	481	3
4	$1,000 under $2,000	33,216	49,676	26,164	17,438	3,470	365,922	536,333	252,672	210,942	41,856	41,452	61,125	28,176	26,090	5,203	4
5	$2,000 under $3,000	47,388	118,182	65,599	37,445	7,427	373,235	936,038	367,091	428,454	84,303	39,313	98,309	39,358	46,857	9,304	5
6	$3,000 under $4,000	43,625	152,853	69,337	62,177	12,423	435,717	1,526,946	537,790	743,375	148,399	56,250	195,762	74,730	92,343	18,371	6
7	$4,000 under $5,000	39,763	178,559	79,161	74,562	14,803	551,171	2,481,701	829,704	1,237,258	249,689	63,601	288,735	114,152	132,985	26,846	7
8	$5,000 under $6,000	36,409	199,083	78,313	86,378	17,342	558,848	3,070,262	1,007,320	1,504,544	303,306	62,744	343,333	120,086	169,660	34,134	8
9	$6,000 under $7,000	26,586	169,669	54,587	85,854	17,306	531,700	3,453,153	1,049,112	1,782,957	362,266	55,576	360,182	119,142	182,676	36,987	9
10	$7,000 under $8,000	14,305	106,740	30,192	59,491	12,088	435,606	3,258,401	917,508	1,748,296	357,596	43,257	325,124	94,768	174,549	35,443	10
11	$8,000 under $9,000	8,939	75,084	17,845	45,483	9,286	344,954	2,926,893	726,576	1,680,795	346,117	34,765	295,368	71,382	176,835	36,422	11
12	$9,000 under $10,000	6,506	60,592	15,535	36,116	7,343	249,509	2,366,603	532,926	1,420,040	295,577	22,042	209,573	48,898	128,889	26,819	12
13	$10,000 under $15,000	11,016	131,312	23,800	88,451	18,952	540,034	6,354,016	1,137,436	4,215,732	902,255	37,392	439,746	82,925	291,285	62,265	13
14	$15,000 under $20,000	3,512	60,788	7,591	45,438	10,750	109,734	1,865,652	234,042	1,351,125	316,142	8,357	142,470	18,606	104,097	24,092	14
15	$20,000 under $25,000	1,270	28,355	2,754	21,986	5,639	40,394	897,402	89,419	680,920	174,446	3,288	72,418	7,829	53,789	13,309	15
16	$25,000 under $50,000	1,544	51,417	3,656	41,506	12,861	54,378	1,804,627	121,316	1,422,443	440,078	4,704	156,209	10,740	123,137	37,309	16
17	$50,000 under $100,000	472	30,958	1,049	24,849	10,374	12,272	803,575	27,337	646,493	271,248	822	54,519	1,847	44,712	18,885	17
18	$100,000 under $150,000	34	4,028	76	3,036	1,472	1,705	201,820	3,651	158,171	78,006	96	11,313	218	8,608	4,181	18
19	$150,000 under $200,000	9	1,551	18	1,258	660	531	90,907	1,152	70,256	37,485	25	4,414	59	3,561	1,903	19
20	$200,000 under $500,000	8	2,469	14	1,687	859	580	167,210	1,242	129,510	70,826	33	9,919	64	7,852	4,546	20
21	$500,000 under $1,000,000	1	509	1	434	214	68	45,483	136	37,265	21,300	7	4,856	14	4,041	2,089	21
22	$1,000,000 or more	2	3,250	3	1,826	1,177	17	28,441	27	22,640	12,510	-	-	-	-	-	22
23	Nontaxable returns, total	171,456	[1]244,623	345,533	745	-	1,048,365	[1]1,583,273	1,829,841	29,023	-	123,746	[1]161,536	225,488	2,095	-	23
24	No adjusted gross income	5,613	[2]11,743	10,776	-	-	41,013	[2]128,044	67,062	-	-	6,308	[2]12,636	11,665	-	-	24
25	Under $1,000	67,968	34,179	80,944	-	-	432,049	184,483	375,041	15	-	59,859	23,752	50,617	-	-	25
26	$1,000 under $2,000	45,668	65,608	91,971	179	-	240,594	354,932	424,231	2,592	-	20,633	30,545	40,500	515	-	26
27	$2,000 under $3,000	28,694	70,894	81,285	14	-	151,767	376,027	362,388	6,292	-	17,598	43,586	52,816	455	-	27
28	$3,000 under $4,000	18,645	62,469	60,438	552	-	90,504	312,802	264,592	10,196	-	12,285	42,124	39,395	487	-	28
29	$4,000 under $5,000	3,125	13,359	11,336	-	-	54,537	242,956	192,027	5,330	-	5,048	22,738	20,882	638	-	29
30	$5,000 or more	(3)	(3)	(3)	-	-	37,901	240,117	144,500	4,598	-	2,015	11,427	9,613	-	-	30
31	Returns under $5,000	343,215	[1]741,619	582,717	193,440	38,339	2,850,725	[1]6,918,833	3,741,128	2,660,365	527,431	340,927	[1]809,144	483,439	302,793	60,205	31
32	Returns $5,000 under $10,000	94,488	621,025	205,255	313,322	63,365	2,157,069	15,291,055	4,374,755	8,140,630	1,664,862	220,365	1,544,598	463,707	832,609	169,805	32
33	Returns $10,000 or more	17,868	314,637	38,962	230,471	62,958	761,162	12,283,507	1,618,945	8,735,155	2,324,296	54,758	896,273	122,484	641,082	168,579	33

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Connecticut					Delaware					District of Columbia					
1	Grand total	973,653	[15],867,606	1,598,881	3,522,638	834,911	158,646	[1]970,522	291,683	571,575	166,581	342,310	[1]1,850,743	486,030	1,137,657	272,534	1
2	Taxable returns, total	842,281	5,698,833	1,393,222	3,520,697	834,911	126,532	931,367	226,811	571,323	166,581	281,707	1,759,510	388,620	1,133,625	272,534	2
3	Under $1,000	22,441	18,850	13,465	3,436	689	2,019	1,814	1,211	386	75	7,721	6,315	4,633	978	198	3
4	$1,000 under $2,000	62,225	92,802	41,058	40,385	8,058	8,053	11,121	5,423	4,370	869	20,662	31,209	15,001	12,755	2,505	4
5	$2,000 under $3,000	67,254	170,275	58,498	89,145	17,725	13,493	33,569	14,876	14,679	2,867	36,874	90,711	38,796	40,940	7,968	5
6	$3,000 under $4,000	88,067	309,484	102,522	167,077	33,550	16,245	56,510	22,288	26,744	5,383	42,759	152,030	48,641	84,253	16,761	6
7	$4,000 under $5,000	116,248	522,972	174,978	276,074	55,813	17,792	80,572	30,051	40,503	8,143	43,399	194,039	67,369	101,605	20,489	7
8	$5,000 under $6,000	115,083	632,865	214,178	329,186	66,863	18,506	101,554	35,210	53,620	10,918	36,426	199,924	48,871	124,556	25,204	8
9	$6,000 under $7,000	94,347	612,818	200,419	328,405	66,497	12,967	84,156	31,848	40,592	8,122	20,896	136,456	34,099	80,276	16,662	9
10	$7,000 under $8,000	67,885	504,603	143,515	284,054	58,126	10,790	81,272	26,083	44,236	9,099	18,507	137,511	28,090	90,178	19,110	10
11	$8,000 under $9,000	53,875	454,915	113,249	278,819	57,531	5,081	43,100	12,115	23,979	4,914	11,363	97,005	22,680	61,494	12,987	11
12	$9,000 under $10,000	45,020	427,177	95,753	274,697	56,939	3,614	33,964	8,533	21,235	4,382	7,518	71,075	14,741	46,885	9,933	12
13	$10,000 under $15,000	71,792	843,385	149,184	578,717	123,868	11,210	131,941	23,369	92,309	19,789	23,197	276,239	41,978	198,315	43,626	13
14	$15,000 under $20,000	17,099	290,855	38,207	212,297	49,456	2,514	42,489	5,450	31,541	7,379	5,171	87,786	9,006	67,344	16,197	14
15	$20,000 under $25,000	7,139	158,176	16,316	121,606	30,636	1,223	26,920	2,326	20,919	5,338	2,370	53,147	4,734	41,507	10,851	15
16	$25,000 under $50,000	10,721	355,662	24,997	284,457	87,242	2,433	82,530	5,774	65,662	20,311	3,754	126,779	7,740	102,443	32,191	16
17	$50,000 under $100,000	2,408	158,441	5,372	132,036	55,738	369	25,703	803	20,880	8,965	870	56,988	1,817	47,035	19,907	17
18	$100,000 under $150,000	368	43,790	850	36,633	18,613	73	8,626	161	7,011	3,618	123	14,679	245	11,702	5,980	18
19	$150,000 under $200,000	128	22,071	283	18,384	10,154	38	6,587	80	5,173	2,988	44	7,319	83	5,585	3,060	19
20	$200,000 under $500,000	145	42,120	293	33,407	19,531	72	21,679	119	16,738	11,420	43	11,544	97	9,104	5,293	20
21	$500,000 under $1,000,000	24	15,731	58	12,687	7,356	17	13,189	47	9,583	7,382	8	5,054	16	4,170	2,249	21
22	$1,000,000 or more	12	21,839	27	19,195	10,526	23	44,071	44	31,163	24,619	2	3,700	3	2,500	1,363	22
23	Nontaxable returns, total	131,372	[1]168,773	205,659	1,941	-	32,114	[1]39,155	64,872	252	-	60,603	[1]91,233	97,410	4,032	-	23
24	No adjusted gross income	4,026	[2]8,365	6,456	-	-	(3)	(3)	(3)	-	-	(3)	(3)	(3)	-	-	24
25	Under $1,000	67,861	30,791	54,812	-	-	15,877	7,732	17,331	-	-	28,058	13,038	23,507	-	-	25
26	$1,000 under $2,000	28,439	42,413	50,794	585	-	6,155	9,148	12,843	-	-	15,204	22,952	25,055	478	-	26
27	$2,000 under $3,000	15,199	37,768	39,445	500	-	4,201	10,465	12,709	181	-	8,529	20,605	18,373	1,400	-	27
28	$3,000 under $4,000	9,467	32,252	28,727	856	-	1,834	6,432	6,163	-	-	4,151	14,462	13,033	725	-	28
29	$4,000 under $5,000	4,035	18,153	14,598	-	-	1,786	7,941	8,195	71	-	2,277	9,880	8,006	596	-	29
30	$5,000 or more	2,345	15,761	10,827	-	-	1,133	10,233	5,592	-	-	1,852	12,171	8,598	833	-	30
31	Returns under $5,000	485,262	[1]1,267,395	585,353	578,058	115,835	88,583	[1]212,508	133,129	86,934	17,337	210,166	[1]553,366	263,252	243,730	47,921	31
32	Returns $5,000 under $10,000	378,551	2,645,167	777,937	1,495,161	305,956	52,085	350,590	120,368	183,662	37,435	96,460	652,236	156,915	404,222	83,896	32
33	Returns $10,000 or more	109,840	1,955,044	235,591	1,449,419	413,120	17,978	407,424	38,186	300,979	111,809	35,684	645,141	65,863	489,705	140,717	33
		Florida					Georgia					Hawaii					
1	Grand total	1,565,665	[17],382,962	2,710,786	3,656,347	851,475	1,055,399	[1]4,712,239	1,905,844	2,270,372	517,492	233,723	[1]1,195,047	389,272	668,576	154,450	1
2	Taxable returns, total	1,129,248	6,690,271	1,888,161	3,648,985	851,475	765,837	4,281,657	1,335,374	2,268,133	517,492	196,227	1,148,529	324,166	667,908	154,450	2
3	Under $1,000	32,247	26,802	19,348	4,609	906	20,278	16,673	12,167	2,720	541	9,597	8,149	5,758	1,544	310	3
4	$1,000 under $2,000	115,855	171,835	86,175	62,735	12,347	69,914	107,960	53,545	41,406	8,256	23,026	33,139	14,255	15,478	3,021	4
5	$2,000 under $3,000	138,650	351,114	154,662	135,702	26,557	112,208	281,008	139,894	104,041	20,620	21,778	52,955	19,557	27,874	5,570	5
6	$3,000 under $4,000	151,172	531,319	220,287	216,449	42,669	113,953	400,809	174,504	164,691	33,041	26,375	91,891	35,303	46,553	9,428	6
7	$4,000 under $5,000	162,457	727,783	294,731	299,483	59,148	117,673	526,375	233,050	212,574	42,683	22,570	101,162	36,638	52,205	10,711	7
8	$5,000 under $6,000	130,791	716,645	255,929	326,170	65,384	92,622	506,949	200,590	221,692	44,579	22,204	120,295	44,974	58,441	11,904	8
9	$6,000 under $7,000	115,663	748,901	244,395	366,092	72,906	74,819	484,673	165,800	238,752	48,154	17,306	112,456	39,374	59,054	12,109	9
10	$7,000 under $8,000	78,291	585,943	171,579	308,475	62,679	43,954	328,940	99,509	174,812	35,485	11,727	87,236	25,279	48,217	10,020	10
11	$8,000 under $9,000	57,024	484,820	120,350	277,350	56,533	33,397	283,332	71,671	167,374	34,445	11,707	98,867	28,658	55,761	11,580	11
12	$9,000 under $10,000	36,353	344,141	77,199	204,472	41,811	21,609	203,824	43,105	126,888	26,262	8,008	76,512	21,873	43,749	9,002	12
13	$10,000 under $15,000	69,598	820,062	151,535	537,285	114,227	42,909	505,518	90,147	334,077	71,389	15,525	182,317	37,643	118,612	25,282	13
14	$15,000 under $20,000	18,189	310,717	39,141	224,324	51,861	9,788	168,084	21,794	117,835	27,284	3,078	52,058	6,910	38,246	9,099	14
15	$20,000 under $25,000	8,564	190,692	19,556	142,229	36,002	4,326	95,394	10,082	70,809	17,597	1,125	25,048	2,719	18,553	4,716	15
16	$25,000 under $50,000	11,217	378,758	26,190	296,622	91,737	6,382	211,147	14,951	162,884	49,348	1,422	45,994	3,587	35,555	10,677	16
17	$50,000 under $100,000	2,547	166,679	5,773	136,648	57,366	1,696	112,741	3,982	89,556	37,349	732	51,994	1,520	41,551	17,651	17
18	$100,000 under $150,000	343	41,063	676	34,409	17,621	216	25,512	482	20,243	10,211	27	3,306	67	2,682	1,367	18
19	$150,000 under $200,000	111	18,807	253	15,362	8,007	46	7,943	90	6,065	3,356	11	1,849	31	1,292	676	19
20	$200,000 under $500,000	145	41,390	325	33,309	17,640	44	12,256	93	9,594	5,436	7	2,036	15	1,557	816	20
21	$500,000 under $1,000,000	21	14,913	40	12,263	6,827	3	2,519	8	2,120	1,456	2	1,265	5	984	511	21
22	$1,000,000 or more	10	17,887	17	14,997	9,251	-	-	-	-	-	-	-	-	-	-	22
23	Nontaxable returns, total	436,417	[1]692,691	822,625	7,362	-	289,562	[1]430,582	570,470	2,239	-	37,496	[1]46,518	65,106	668	-	23
24	No adjusted gross income	17,948	[2]59,597	26,995	-	-	8,747	[2]21,512	14,752	-	-	(3)	(3)	(3)	-	-	24
25	Under $1,000	153,592	72,775	150,279	-	-	114,893	53,650	117,410	51	-	20,692	8,498	16,741	-	-	25
26	$1,000 under $2,000	113,719	167,838	210,611	444	-	72,857	107,682	142,252	279	-	6,335	9,366	13,166	-	-	26
27	$2,000 under $3,000	73,150	180,588	174,270	3,533	-	49,823	123,259	139,065	1,604	-	4,241	10,267	11,235	668	-	27
28	$3,000 under $4,000	45,339	157,645	144,870	677	-	28,894	99,299	97,283	32	-	4,374	14,841	16,407	-	-	28
29	$4,000 under $5,000	18,998	84,579	64,214	1,366	-	11,040	48,343	44,694	224	-	(3)	(3)	(3)	-	-	29
30	$5,000 or more	13,671	88,863	51,386	1,342	-	3,308	19,861	15,014	49	-						30
31	Returns under $5,000	1,023,127	[1]2,412,681	1,546,442	724,998	141,623	720,280	[1]1,743,546	1,168,526	527,622	105,141	140,500	[1]332,024	174,156	144,322	29,040	31
32	Returns $5,000 under $10,000	431,383	2,958,022	919,945	1,483,191	299,313	269,639	1,826,684	595,523	929,567	188,925	71,294	497,156	162,619	265,222	54,615	32
33	Returns $10,000 or more	111,155	2,012,259	244,399	1,448,158	410,539	65,480	1,142,009	141,795	813,183	223,426	21,929	365,867	52,497	259,032	70,795	33

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Idaho					Illinois					Indiana				
Grand total	216,192	[1]961,978	405,801	476,760	103,661	3,762,407	[1]21,550,977	6,350,034	12,617,147	2,950,920	1,566,046	[1]8,022,075	2,791,119	4,477,596	997,294
Taxable returns, total	163,166	891,136	296,424	476,360	103,661	3,113,984	20,697,762	5,216,173	12,609,629	2,950,920	1,260,062	7,610,309	2,214,263	4,474,484	997,294
Under $1,000	4,298	3,595	2,579	641	128	84,594	69,649	50,756	11,867	2,375	31,897	26,402	19,138	4,444	693
$1,000 under $2,000	20,145	28,984	15,389	10,383	2,108	237,043	353,789	164,629	147,554	29,307	98,405	145,454	72,151	57,392	11,294
$2,000 under $3,000	18,347	46,130	21,271	19,056	3,759	268,727	678,253	278,575	311,905	61,740	121,066	305,702	135,693	134,187	26,865
$3,000 under $4,000	20,790	73,066	32,361	31,529	6,170	334,681	1,177,595	413,929	609,398	122,530	143,224	504,452	203,688	242,408	48,678
$4,000 under $5,000	17,899	79,284	36,335	33,216	6,726	383,789	1,729,892	574,946	918,371	186,474	177,582	802,898	304,953	400,729	81,093
$5,000 under $6,000	24,449	133,885	53,078	62,372	12,588	392,829	2,161,230	717,080	1,135,982	231,656	179,028	982,947	380,513	478,815	96,396
$6,000 under $7,000	20,999	135,165	50,097	65,545	13,181	340,886	2,211,805	712,122	1,167,210	238,284	148,576	963,254	318,163	521,081	105,441
$7,000 under $8,000	9,889	72,741	22,907	39,205	7,899	301,252	2,254,712	648,982	1,272,433	260,557	113,191	845,577	251,182	486,423	99,175
$8,000 under $9,000	7,598	64,757	19,013	36,540	7,499	211,639	1,791,938	454,267	1,069,080	220,024	72,762	617,484	156,937	383,188	78,800
$9,000 under $10,000	6,334	59,701	13,802	38,564	7,988	145,833	1,380,065	320,211	862,107	179,288	50,304	476,289	104,734	313,024	65,192
$10,000 under $15,000	8,663	102,261	20,220	68,410	14,616	291,052	3,411,919	610,075	2,332,949	501,546	90,677	1,056,368	192,746	738,756	158,309
$15,000 under $20,000	2,002	33,978	4,933	25,062	5,930	55,614	947,363	121,353	702,779	165,459	15,994	271,301	35,501	206,424	48,717
$20,000 under $25,000	823	18,645	1,949	14,847	4,043	23,420	522,774	51,847	406,892	105,233	7,146	159,831	15,882	127,321	32,578
$25,000 under $50,000	656	20,890	1,851	16,528	4,976	32,658	1,096,407	75,269	897,446	281,560	8,091	269,305	18,116	225,484	70,999
$50,000 under $100,000	272	17,230	630	13,889	5,639	7,940	524,160	17,908	441,444	188,208	1,749	113,656	4,064	97,297	41,056
$100,000 under $150,000	-	-	-	-	-	1,196	143,610	2,483	120,521	62,126	237	28,644	515	24,449	12,606
$150,000 under $200,000	1	159	4	114	62	385	65,713	818	54,550	29,851	55	9,403	124	7,738	4,250
$200,000 under $500,000	-	-	-	-	-	367	103,501	774	83,388	48,098	66	18,896	136	15,869	9,145
$500,000 under $1,000,000	1	665	5	459	349	57	37,882	112	32,383	18,715	9	6,820	20	5,168	3,028
$1,000,000 or more	-	-	-	-	-	22	35,505	37	31,370	17,889	3	5,626	7	4,287	2,609
Nontaxable returns, total	53,026	[1]70,842	109,377	400	-	648,423	[1]853,215	1,133,861	7,518	-	305,984	[1]411,766	576,856	3,112	-
No adjusted gross income	3,597	[2]9,238	7,315	-	-	25,532	[2]52,200	45,076	-	-	13,912	[2]21,107	22,664	-	-
Under $1,000	21,090	9,639	22,633	-	-	299,917	133,994	280,945	-	-	139,096	61,426	142,374	-	-
$1,000 under $2,000	11,850	17,211	26,663	-	-	158,128	227,915	292,267	1,276	-	73,639	106,937	141,804	473	-
$2,000 under $3,000	8,112	19,904	20,153	189	-	87,225	213,407	218,569	3,907	-	37,627	92,955	100,818	1,328	-
$3,000 under $4,000	5,570	18,887	20,666	211	-	44,560	155,459	148,795	1,222	-	23,431	80,231	81,976	1,167	-
$4,000 under $5,000	([3])	([3])	([3])	-	-	20,299	91,008	86,683	553	-	11,042	48,627	50,523	144	-
$5,000 or more	1,165	7,025	5,071	-	-	12,762	83,632	61,526	560	-	7,237	42,697	36,697	-	-
Returns under $5,000	133,340	[1]294,876	212,241	95,225	18,891	1,944,495	[1]4,778,761	2,555,170	2,006,053	402,426	870,921	[1]2,153,977	1,275,782	842,272	168,993
Returns $5,000 under $10,000	70,400	472,918	163,826	242,226	49,155	1,404,881	9,875,070	2,913,301	5,506,812	1,129,809	571,029	3,926,903	1,248,060	2,182,531	445,004
Returns $10,000 or more	12,452	194,184	29,734	139,309	35,615	413,031	6,897,146	881,563	5,104,282	1,418,685	124,096	1,941,195	267,277	1,452,793	383,297
	Iowa					Kansas					Kentucky				
Grand total	957,124	[1]4,229,331	1,694,277	2,160,540	477,063	738,312	[1]3,450,536	1,290,864	1,785,887	396,367	854,945	[1]3,507,582	2,344,336	1,692,160	375,528
Taxable returns, total	706,725	3,894,142	1,200,184	2,157,908	477,063	559,153	3,219,934	974,472	1,782,911	396,367	591,949	3,146,706	1,822,764	1,691,347	375,528
Under $1,000	25,042	21,202	15,025	3,905	782	20,984	17,626	12,590	3,093	619	17,494	14,389	10,496	2,391	480
$1,000 under $2,000	68,206	100,713	49,100	39,514	7,835	57,415	86,192	40,486	35,300	7,018	62,446	95,669	48,336	36,524	7,304
$2,000 under $3,000	82,098	207,170	87,567	93,920	18,536	54,607	136,695	59,142	59,742	11,925	82,165	206,531	100,466	80,853	16,062
$3,000 under $4,000	89,019	311,804	131,297	138,814	27,681	73,692	259,879	115,004	108,298	21,416	97,538	339,772	154,645	143,779	28,759
$4,000 under $5,000	106,039	476,907	186,340	225,611	45,551	72,085	325,041	132,286	147,245	29,250	88,079	396,863	169,297	172,513	34,474
$5,000 under $6,000	105,918	580,531	221,723	275,707	55,537	77,048	422,985	158,693	199,580	40,124	65,512	361,858	137,813	172,742	34,540
$6,000 under $7,000	76,281	492,552	166,405	252,778	50,783	58,633	377,216	135,205	183,644	36,694	56,128	363,389	121,718	186,425	37,416
$7,000 under $8,000	45,136	338,147	97,097	188,810	38,188	45,346	339,989	98,530	188,392	38,308	39,716	295,351	901,452	159,296	32,431
$8,000 under $9,000	37,103	315,243	78,563	190,972	39,390	28,404	241,623	60,724	145,524	30,039	26,041	221,038	54,284	135,179	27,922
$9,000 under $10,000	21,558	202,893	54,062	120,536	24,851	19,776	186,818	49,647	108,639	22,310	14,374	136,299	33,020	82,804	17,046
$10,000 under $15,000	33,037	388,555	72,368	264,607	56,761	35,699	417,839	76,900	281,567	60,122	28,171	328,519	59,654	219,419	46,617
$15,000 under $20,000	7,523	128,854	16,833	96,179	22,830	6,830	115,473	15,041	85,927	20,064	5,998	102,271	13,270	73,819	17,109
$20,000 under $25,000	3,532	79,246	8,581	61,084	15,864	3,299	73,594	7,620	56,379	14,382	2,849	62,420	6,032	48,011	12,099
$25,000 under $50,000	5,276	176,217	12,979	142,668	44,050	4,503	151,530	10,660	123,218	38,318	4,458	148,500	10,082	116,832	36,149
$50,000 under $100,000	831	53,868	1,986	46,020	19,544	707	45,961	1,675	39,145	16,346	881	58,058	1,978	48,149	20,309
$100,000 under $150,000	77	8,714	172	7,737	3,855	75	8,789	164	7,325	3,762	64	7,696	151	6,252	3,021
$150,000 under $200,000	25	4,301	44	3,515	1,928	25	4,188	55	3,187	1,669	17	2,922	39	2,377	1,295
$200,000 under $500,000	23	6,594	40	5,244	2,898	21	5,748	42	4,574	2,548	17	4,635	29	3,532	2,258
$500,000 under $1,000,000	1	631	2	287	199	4	2,748	8	2,132	1,453	1	526	2	450	237
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns, total	250,399	[1]335,189	494,093	2,632	-	179,159	[1]230,602	316,392	2,976	-	262,996	[1]360,876	521,572	813	-
No adjusted gross income	18,423	[2]26,676	34,910	-	-	7,596	[2]18,604	11,202	-	-	5,895	[2]9,574	10,546	-	-
Under $1,000	98,178	46,146	113,686	-	-	80,884	37,249	78,959	-	-	116,914	56,639	142,236	-	-
$1,000 under $2,000	62,521	92,991	124,811	558	-	42,477	61,596	81,935	420	-	75,927	109,186	151,678	107	-
$2,000 under $3,000	39,756	98,016	105,697	1,034	-	26,594	65,582	65,791	765	-	34,319	84,189	96,900	375	-
$3,000 under $4,000	19,539	66,481	65,393	337	-	13,853	48,052	45,352	1,096	-	18,194	61,575	66,473	331	-
$4,000 under $5,000	8,423	37,752	32,605	596	-	5,627	24,844	23,989	296	-	7,630	33,882	33,535	-	-
$5,000 or more	3,559	20,479	16,991	107	-	2,128	11,883	9,164	399	-	4,117	24,979	20,204	-	-
Returns under $5,000	617,244	[1]1,432,506	946,431	504,289	100,385	455,814	[1]1,044,152	666,736	356,255	70,228	606,601	[1]1,389,121	984,608	436,873	87,079
Returns $5,000 under $10,000	289,456	1,948,558	634,702	1,028,910	208,749	231,335	1,580,514	511,963	826,178	167,475	205,854	1,402,340	1,268,349	736,446	149,355
Returns $10,000 or more	50,424	848,267	113,144	627,341	167,929	51,163	825,870	112,165	603,454	158,664	42,490	716,121	91,379	518,841	139,094

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Louisiana					Maine					Maryland					
1	Grand total	834,062	[1]3,837,727	1,545,144	1,924,668	448,224	342,117	[1]1,408,259	598,265	683,934	147,835	1,186,618	[1]6,415,569	2,045,603	3,571,610	802,038	1
2	Taxable returns, total	599,082	3,468,792	1,061,286	1,921,980	448,224	250,891	1,264,173	414,198	682,615	147,835	961,083	6,080,233	1,630,941	3,568,475	802,038	2
3	Under $1,000	17,996	14,698	10,798	2,378	473	9,412	7,839	5,647	1,386	275	27,067	22,360	16,240	3,824	763	3
4	$1,000 under $2,000	53,792	80,992	39,154	32,504	6,448	29,506	42,777	20,933	16,758	3,310	83,293	122,075	60,682	46,998	9,359	4
5	$2,000 under $3,000	82,734	207,257	102,720	77,908	15,527	36,072	92,061	38,702	42,417	8,347	88,670	222,240	100,301	95,603	18,878	5
6	$3,000 under $4,000	89,003	311,190	140,427	123,849	24,656	34,181	119,859	52,079	51,014	9,880	114,625	403,497	162,620	187,201	37,595	6
7	$4,000 under $5,000	73,150	329,311	142,136	140,235	28,116	37,184	167,188	70,233	75,440	15,212	125,535	563,885	211,223	274,240	55,432	7
8	$5,000 under $6,000	76,531	419,275	161,373	192,298	38,503	31,277	171,124	65,506	80,131	16,058	123,416	676,331	233,003	341,174	69,088	8
9	$6,000 under $7,000	62,916	406,794	143,899	203,596	41,189	27,441	178,231	60,336	92,245	18,598	92,968	601,868	195,231	315,225	64,320	9
10	$7,000 under $8,000	41,675	308,374	92,922	169,333	34,501	19,643	146,816	42,714	83,086	16,761	77,720	580,582	162,845	327,482	66,604	10
11	$8,000 under $9,000	30,878	262,601	75,104	150,091	30,637	8,302	70,756	17,625	44,445	9,116	59,611	503,169	122,951	300,359	61,947	11
12	$9,000 under $10,000	13,066	123,720	26,186	80,012	16,668	4,015	38,541	8,997	25,065	5,174	41,896	398,998	87,557	250,638	51,988	12
13	$10,000 under $15,000	37,740	444,818	81,272	303,419	65,360	9,191	106,571	21,016	72,333	15,376	88,450	1,047,602	194,101	703,356	151,076	13
14	$15,000 under $20,000	7,671	130,412	17,319	97,289	23,085	1,966	33,518	4,501	24,532	5,725	20,962	355,948	45,924	261,054	60,883	14
15	$20,000 under $25,000	4,255	94,726	10,132	72,941	19,295	1,051	23,279	2,160	18,990	4,906	6,399	142,229	14,178	109,772	27,668	15
16	$25,000 under $50,000	6,213	210,519	14,677	171,576	54,659	1,477	47,837	3,344	39,307	11,914	8,679	285,592	19,860	226,157	68,383	16
17	$50,000 under $100,000	1,220	79,024	2,659	66,296	28,301	145	9,864	344	8,507	3,554	1,472	95,134	3,549	78,393	32,647	17
18	$100,000 under $150,000	136	16,345	275	13,831	7,244	[3]	[3]	[3]	[3]	[3]	214	25,366	448	20,144	10,137	18
19	$150,000 under $200,000	47	8,142	96	6,859	3,862	11	1,814	20	1,421	714	41	6,934	88	5,415	2,875	19
20	$200,000 under $500,000	51	14,194	116	11,575	6,687	5	1,530	13	1,133	710	52	14,796	109	12,030	6,834	20
21	$500,000 under $1,000,000	6	4,187	16	3,942	1,977	4	3,646	13	3,619	1,790	9	5,963	19	4,750	2,757	21
22	$1,000,000 or more	2	2,213	5	2,048	1,036	-	-	-	-	-	4	5,664	12	4,660	2,804	22
23	Nontaxable returns, total	234,980	[1]368,935	483,858	2,688	-	91,226	[1]144,086	184,067	1,319	-	225,535	[1]335,336	414,662	3,135	-	23
24	No adjusted gross income	5,883	[2]15,386	11,688	-	-	3,277	[2]4,442	6,146	-	-	4,491	[2]11,159	6,819	-	-	24
25	Under $1,000	86,779	41,434	96,231	-	-	36,598	15,962	35,878	-	-	100,490	43,672	89,851	-	-	25
26	$1,000 under $2,000	63,690	91,866	124,314	469	-	19,434	28,385	35,467	182	-	53,173	79,847	101,979	275	-	26
27	$2,000 under $3,000	44,160	109,525	121,761	1,469	-	16,192	40,140	46,604	356	-	32,455	80,330	83,398	1,904	-	27
28	$3,000 under $4,000	20,951	72,579	74,182	167	-	9,340	32,440	33,500	-	-	20,494	71,047	67,579	562	-	28
29	$4,000 under $5,000	9,419	41,497	38,515	583	-	3,746	16,307	14,083	-	-	9,344	41,915	39,964	394	-	29
30	$5,000 or more	4,098	27,420	17,167	-	-	2,639	15,294	12,389	781	-	5,088	29,684	25,072	-	-	30
31	Returns under $5,000	547,557	[1]1,284,963	901,926	379,562	75,220	234,942	[1]558,516	359,272	187,553	37,024	659,637	[1]1,639,709	940,656	611,001	122,027	31
32	Returns $5,000 under $10,000	228,973	1,544,051	516,135	795,330	161,498	93,317	620,762	207,567	325,753	65,707	400,695	2,790,391	826,648	1,534,878	313,947	32
33	Returns $10,000 or more	57,532	1,008,713	127,083	749,776	211,506	13,858	228,981	31,426	170,628	45,104	126,286	1,985,469	278,299	1,425,731	366,064	33
		Massachusetts					Michigan					Minnesota					
1	Grand total	2,004,142	[1]10,508,615	3,191,228	5,884,006	1,361,979	2,624,004	[1]14,822,092	4,724,962	8,300,382	1,907,963	1,155,488	[1]5,483,200	2,029,834	2,827,606	640,702	1
2	Taxable returns, total	1,665,532	10,060,284	2,651,500	5,876,498	1,361,979	2,135,920	14,109,343	3,826,449	8,294,472	1,907,963	873,591	5,088,312	1,470,941	2,824,711	640,702	2
3	Under $1,000	55,954	46,429	33,572	8,133	1,622	55,470	45,779	33,282	7,552	1,510	31,750	25,766	19,050	4,540	811	3
4	$1,000 under $2,000	143,893	217,213	97,979	93,672	18,642	158,538	233,344	100,857	35,614	18,985	95,872	142,895	65,636	60,276	12,039	4
5	$2,000 under $3,000	191,284	483,818	172,822	249,901	49,653	168,188	423,354	171,584	197,134	38,975	94,802	237,797	94,886	113,001	22,285	5
6	$3,000 under $4,000	209,266	733,612	239,977	392,312	78,263	186,210	654,976	245,753	318,177	64,197	109,672	383,198	143,541	185,523	37,299	6
7	$4,000 under $5,000	226,267	1,015,557	348,490	515,767	104,611	259,082	1,178,268	426,172	579,572	117,878	100,131	448,404	176,350	203,255	41,183	7
8	$5,000 under $6,000	211,479	1,155,610	411,043	562,055	113,749	329,363	1,812,656	649,883	886,232	180,409	117,079	645,926	239,618	302,340	60,850	8
9	$6,000 under $7,000	181,416	1,174,961	382,425	603,419	122,616	257,694	1,669,417	565,492	847,865	172,641	90,709	586,677	201,704	286,138	57,985	9
10	$7,000 under $8,000	133,143	996,375	291,793	547,598	111,667	186,661	1,398,070	414,895	772,425	157,743	72,812	543,445	165,378	288,256	58,727	10
11	$8,000 under $9,000	95,976	813,130	201,536	477,701	98,015	142,663	1,211,254	332,310	704,940	145,349	51,240	434,023	111,151	251,664	51,847	11
12	$9,000 under $10,000	57,358	542,446	125,042	336,418	69,680	114,958	1,090,936	261,084	679,059	141,419	30,871	291,011	72,428	172,767	35,555	12
13	$10,000 under $15,000	102,585	1,201,464	221,026	793,247	169,523	204,378	2,391,540	450,206	1,620,619	346,933	52,663	613,003	119,253	401,726	85,552	13
14	$15,000 under $20,000	23,658	403,729	49,651	294,196	69,266	35,450	602,461	79,261	450,142	105,337	11,568	197,894	26,730	141,113	32,872	14
15	$20,000 under $25,000	12,054	267,954	27,569	200,323	50,767	14,228	316,321	32,808	244,419	62,207	5,394	120,040	13,837	88,489	22,247	15
16	$25,000 under $50,000	16,215	550,901	38,288	435,867	135,082	18,114	610,216	42,678	498,691	157,107	7,165	244,708	16,967	189,552	58,057	16
17	$50,000 under $100,000	4,059	267,848	9,311	214,904	89,920	3,974	263,390	9,093	222,667	95,037	1,477	96,479	3,514	77,427	31,732	17
18	$100,000 under $150,000	560	66,159	1,184	52,287	26,194	513	62,593	1,147	51,897	27,171	225	26,801	541	20,469	9,917	18
19	$150,000 under $200,000	172	29,544	377	22,194	12,080	187	31,776	413	26,909	15,170	71	12,382	162	9,735	5,166	19
20	$200,000 under $500,000	156	43,631	340	33,285	18,502	205	60,512	431	49,449	30,863	75	21,932	166	16,848	9,521	20
21	$500,000 under $1,000,000	29	18,787	58	14,772	8,141	31	20,501	74	16,871	10,647	9	6,322	15	4,552	2,859	21
22	$1,000,000 or more	8	31,116	17	28,847	13,986	13	32,079	26	24,238	18,385	6	9,609	14	7,534	4,198	22
23	Nontaxable returns, total	338,610	[1]448,331	539,728	7,508	-	488,084	[1]712,749	898,513	5,910	-	281,897	[1]394,888	558,893	2,895	-	23
24	No adjusted gross income	7,764	[2]10,742	11,610	-	-	14,356	[2]24,648	24,629	-	-	14,428	[2]28,310	25,397	-	-	24
25	Under $1,000	171,904	72,960	144,336	9	-	228,224	96,399	216,426	-	-	118,545	54,248	134,746	-	-	25
26	$1,000 under $2,000	72,421	103,101	130,666	1,048	-	105,498	151,511	198,019	775	-	69,349	100,895	133,597	476	-	26
27	$2,000 under $3,000	42,874	104,412	101,108	3,215	-	58,757	144,540	153,163	1,862	-	38,987	95,373	111,344	2,020	-	27
28	$3,000 under $4,000	25,860	89,448	81,831	2,057	-	40,028	137,709	128,273	1,738	-	22,237	76,950	77,037	3	-	28
29	$4,000 under $5,000	11,840	53,176	43,174	1,081	-	24,467	109,284	101,809	907	-	10,307	45,580	42,129	396	-	29
30	$5,000 or more	5,947	35,976	27,003	98	-	16,754	97,954	76,194	628	-	8,044	50,152	34,643	-	-	30
31	Returns under $5,000	1,159,327	[1]2,908,984	1,404,565	1,266,795	252,791	1,298,818	[1]3,150,416	1,808,967	1,203,331	241,545	706,080	[1]1,582,796	1,023,713	568,996	113,617	31
32	Returns $5,000 under $10,000	685,067	4,714,877	1,438,489	2,527,191	515,727	1,047,987	7,278,351	2,299,601	3,891,149	797,561	370,685	2,550,409	824,591	1,301,165	264,964	32
33	Returns $10,000 or more	159,748	2,884,754	348,174	2,090,020	593,461	277,199	4,393,325	616,394	3,205,902	868,857	78,723	1,349,995	181,530	957,445	262,121	33

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

Table 17.--ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Mississippi					Missouri					Montana					
1	Grand total	431,798	[1]1,683,261	792,826	741,046	163,794	1,472,443	[1]7,114,949	2,505,524	3,838,241	884,223	226,977	[1]983,943	405,141	506,036	110,088	1
2	Taxable returns, total	279,058	1,479,189	494,686	740,336	163,794	1,132,164	6,671,724	1,881,544	3,834,740	884,223	167,948	905,257	286,238	505,196	110,088	2
3	Under $1,000	8,066	6,762	4,840	1,192	239	42,129	34,828	25,277	5,981	1,193	5,719	4,681	3,431	748	150	3
4	$1,000 under $2,000	27,390	40,090	20,948	13,760	2,776	102,572	153,650	75,452	59,721	11,866	19,009	28,075	13,886	10,972	2,190	4
5	$2,000 under $3,000	41,158	104,035	53,095	35,737	7,057	133,955	336,693	151,039	142,309	28,271	17,026	42,436	20,042	16,819	3,280	5
6	$3,000 under $4,000	41,514	146,165	66,602	53,832	10,705	141,146	494,245	197,084	232,640	46,801	24,721	87,171	34,700	41,096	8,321	6
7	$4,000 under $5,000	43,537	194,946	91,028	70,225	14,095	155,389	700,660	267,086	334,452	67,306	26,042	116,506	45,838	56,577	11,271	7
8	$5,000 under $6,000	32,469	177,718	64,646	81,183	16,261	150,228	822,612	301,043	398,505	80,406	21,384	116,670	45,163	56,718	11,324	8
9	$6,000 under $7,000	27,985	181,149	64,514	84,210	17,018	112,033	726,881	233,226	383,699	77,621	17,977	115,654	44,665	55,948	11,231	9
10	$7,000 under $8,000	18,042	134,762	40,180	73,102	14,789	85,535	635,930	177,651	362,122	74,099	11,665	87,505	23,244	52,279	10,744	10
11	$8,000 under $9,000	11,658	98,366	26,005	56,702	11,680	62,097	525,477	145,124	297,855	61,202	5,896	49,804	14,221	29,056	5,987	11
12	$9,000 under $10,000	8,567	80,906	21,047	46,431	9,654	40,755	383,731	84,121	240,871	50,191	5,767	54,798	11,780	34,341	7,157	12
13	$10,000 under $15,000	11,868	139,291	25,977	92,248	19,756	69,755	816,192	143,949	552,681	118,196	8,668	101,697	19,609	69,805	14,957	13
14	$15,000 under $20,000	3,040	51,711	6,989	37,387	8,606	15,374	264,405	32,886	194,811	45,938	2,093	36,325	4,660	27,877	6,520	14
15	$20,000 under $25,000	1,604	36,316	3,586	26,066	6,625	7,775	173,548	17,169	134,104	34,674	709	16,079	1,865	13,068	3,376	15
16	$25,000 under $50,000	1,747	55,920	4,255	42,253	12,615	10,470	356,980	23,715	291,235	90,988	1,113	36,452	2,774	30,047	9,250	16
17	$50,000 under $100,000	344	21,972	795	18,398	7,778	2,485	163,160	5,604	136,754	57,776	147	9,270	343	7,973	3,240	17
18	$100,000 under $150,000	58	7,056	161	6,294	3,426	255	29,708	676	24,029	12,235	(3)	(3)	(3)	(3)	(3)	18
19	$150,000 under $200,000	8	1,325	13	909	493	107	18,188	238	15,097	8,511	1	159	2	144	88	19
20	$200,000 under $500,000	3	699	5	407	221	93	26,120	183	20,914	12,709	4	1,249	7	1,056	665	20
21	$500,000 under $1,000,000	-	-	-	-	-	8	5,235	15	4,254	2,501	-	-	-	-	-	21
22	$1,000,000 or more	-	-	-	-	-	3	3,481	6	2,706	1,739	-	-	-	-	-	22
23	Nontaxable returns, total	152,740	[1]204,072	298,140	710	-	340,279	[1]443,225	623,980	3,501	-	59,029	[1]78,686	118,903	840	-	23
24	No adjusted gross income	5,244	[2]13,943	9,315	-	-	12,008	[2]20,853	20,139	-	-	5,093	[2]12,381	8,029	-	-	24
25	Under $1,000	63,120	32,126	79,249	-	-	156,849	72,405	168,843	-	-	20,109	8,937	21,735	-	-	25
26	$1,000 under $2,000	45,159	67,527	92,012	7	-	86,243	125,429	171,375	698	-	14,892	21,924	28,875	236	-	26
27	$2,000 under $3,000	23,730	58,716	63,332	331	-	46,317	112,058	119,705	2,167	-	11,182	27,906	32,001	245	-	27
28	$3,000 under $4,000	10,638	35,850	34,952	273	-	25,080	86,159	82,674	517	-	4,856	17,159	16,080	359	-	28
29	$4,000 under $5,000	3,782	16,538	14,517	99	-	9,680	43,160	41,435	-	-	(3)	(3)	(3)	-	-	29
30	$5,000 or more	1,067	7,258	4,763	-	-	4,102	24,867	19,809	119	-	1,301	8,019	5,942	-	-	30
31	Returns under $5,000	313,338	[1]688,812	529,890	175,456	34,872	911,368	[1]2,138,434	1,320,109	778,485	155,437	150,245	[1]349,536	230,858	127,052	25,212	31
32	Returns $5,000 under $10,000	99,754	679,416	221,073	341,628	69,402	454,715	3,118,941	960,931	1,683,171	343,519	63,956	431,820	144,974	228,342	46,443	32
33	Returns $10,000 or more	18,706	315,033	41,863	223,962	59,520	106,360	1,857,574	224,484	1,376,585	385,267	12,776	202,587	29,309	150,642	38,433	33
		Nebraska					Nevada					New Hampshire					
1	Grand total	509,256	[1]2,203,592	881,431	1,160,385	262,493	113,752	[1]649,808	195,021	385,806	88,831	232,790	[1]1,078,275	387,314	574,991	124,505	1
2	Taxable returns, total	369,936	2,024,177	614,116	1,159,372	262,493	93,547	620,936	153,678	385,560	88,831	185,258	1,012,801	311,442	574,089	124,505	2
3	Under $1,000	12,987	10,761	7,792	1,904	380	(3)	(3)	(3)	(3)	(3)	8,011	6,598	4,807	1,105	223	3
4	$1,000 under $2,000	38,220	58,534	29,157	22,625	4,516	9,240	13,798	6,629	5,567	1,108	16,640	24,521	11,465	10,260	2,094	4
5	$2,000 under $3,000	49,580	125,056	53,638	55,975	11,144	7,907	19,663	7,734	9,799	1,833	21,205	53,500	18,137	29,069	5,784	5
6	$3,000 under $4,000	53,916	186,435	80,647	82,671	16,305	6,756	24,251	8,933	12,572	2,546	22,786	80,248	32,110	38,975	7,766	6
7	$4,000 under $5,000	51,578	232,035	87,673	113,826	22,972	12,367	55,086	18,959	28,305	5,780	27,654	123,215	51,631	55,994	11,074	7
8	$5,000 under $6,000	50,336	276,750	101,634	138,291	27,793	12,544	68,570	22,481	37,032	7,507	28,076	153,575	59,767	73,634	14,614	8
9	$6,000 under $7,000	33,046	213,699	74,447	110,366	22,015	9,127	59,433	16,141	35,001	7,309	19,214	124,039	44,135	64,451	13,008	9
10	$7,000 under $8,000	23,593	176,734	55,138	99,421	20,260	8,942	65,781	19,746	36,446	7,465	12,945	97,347	26,015	59,713	12,097	10
11	$8,000 under $9,000	17,325	146,264	36,663	88,792	18,106	6,272	53,612	13,445	33,080	6,805	8,228	69,748	19,099	40,182	8,205	11
12	$9,000 under $10,000	9,004	85,082	20,616	54,381	11,277	4,615	43,328	9,715	26,969	5,611	6,963	65,979	14,222	43,141	8,989	12
13	$10,000 under $15,000	20,155	237,746	43,256	166,014	35,809	10,259	121,543	21,517	85,129	18,317	9,346	109,502	20,465	74,875	15,937	13
14	$15,000 under $20,000	4,563	76,797	10,740	57,580	13,553	1,664	28,187	3,197	21,830	5,290	2,079	35,348	4,181	27,452	6,504	14
15	$20,000 under $25,000	2,404	53,776	5,510	43,122	11,202	778	17,189	1,827	13,508	3,454	965	21,283	2,336	16,604	4,261	15
16	$25,000 under $50,000	2,519	81,928	5,623	69,071	21,596	807	26,945	1,633	22,334	7,065	926	31,155	2,587	24,953	7,699	16
17	$50,000 under $100,000	621	40,134	1,393	35,032	14,985	161	11,086	334	9,030	4,050	200	12,555	440	10,299	4,276	17
18	$100,000 under $150,000	45	5,372	115	4,737	2,394	56	6,938	139	5,915	3,111	12	1,482	29	1,314	740	18
19	$150,000 under $200,000	22	3,757	37	3,143	1,701	8	1,352	13	1,009	575	3	550	6	438	229	19
20	$200,000 under $500,000	16	4,412	29	3,680	2,118	8	2,511	13	1,760	950	4	953	6	686	430	20
21	$500,000 under $1,000,000	2	1,174	1	1,059	535	-	-	-	-	-	-	-	-	-	-	21
22	$1,000,000 or more	4	7,731	7	7,682	3,832	-	-	-	-	-	1	1,203	4	944	575	22
23	Nontaxable returns, total	139,320	[1]179,415	267,315	1,013	-	20,205	[1]28,872	41,343	246	-	47,532	[1]65,474	75,872	902	-	23
24	No adjusted gross income	9,067	[2]13,511	17,634	-	-	(3)	(3)	(3)	-	-	(3)	(3)	(3)	-	-	24
25	Under $1,000	56,250	27,823	61,852	-	-	8,921	3,098	7,708	-	-	21,797	9,163	19,054	-	-	25
26	$1,000 under $2,000	39,383	55,881	78,461	217	-	3,313	4,478	6,344	-	-	11,110	16,689	18,024	-	-	26
27	$2,000 under $3,000	17,215	41,987	44,800	297	-	2,869	6,779	7,760	82	-	7,402	17,666	16,784	506	-	27
28	$3,000 under $4,000	12,152	42,428	42,577	21	-						3,964	13,644	11,436	-	-	28
29	$4,000 under $5,000	3,393	14,717	13,576	148	-	3,962	16,620	16,379	164	-	2,325	12,477	8,554	396	-	29
30	$5,000 or more	(3)	(3)	(3)	(3)	-											30
31	Returns under $5,000	343,741	[1]782,146	517,807	277,684	55,317	57,827	[1]139,183	81,137	56,599	11,322	142,857	[1]346,845	190,550	135,909	26,941	31
32	Returns $5,000 under $10,000	135,164	908,619	296,913	491,581	99,451	42,181	294,677	85,203	168,528	34,697	76,397	517,399	166,710	281,517	56,913	32
33	Returns $10,000 or more	30,351	512,827	66,711	391,120	107,725	13,744	215,948	28,681	160,679	42,812	13,536	214,031	30,054	157,565	40,651	33

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

Table 17.--ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
	New Jersey					New Mexico					New York					
1 Grand total	2,306,163	[1]13,302,920	3,794,602	7,647,137	1,738,877	275,429	[1]1,309,515	527,065	649,105	145,092	6,523,532	[1]38,035,640	10,664,736	21,165,783	5,076,664	1
2 Taxable returns, total	1,947,432	12,799,252	3,222,449	7,642,688	1,738,877	199,038	1,196,505	371,332	648,662	145,092	5,437,300	36,448,710	8,829,361	21,151,453	5,076,664	2
3 Under $1,000	42,716	34,972	25,629	5,564	1,109	6,182	5,319	3,709	1,067	211	125,546	104,120	75,328	17,318	3,473	3
4 $1,000 under $2,000	148,880	221,706	102,370	88,977	17,714	21,217	32,159	15,205	13,022	2,591	390,422	584,711	276,822	221,633	44,051	4
5 $2,000 under $3,000	169,048	427,556	163,331	203,851	40,280	18,755	47,293	23,597	17,666	3,532	562,262	1,422,462	572,402	623,030	122,989	5
6 $3,000 under $4,000	210,612	738,496	248,716	378,144	75,841	20,730	71,518	32,913	28,788	5,708	703,948	2,466,179	895,133	1,172,491	234,932	6
7 $4,000 under $5,000	251,848	1,137,844	386,121	574,644	116,814	22,558	100,890	43,095	42,204	8,437	719,709	3,237,896	1,097,549	1,599,271	323,676	7
8 $5,000 under $6,000	258,881	1,418,931	478,328	710,694	144,516	28,294	156,370	66,085	65,409	13,166	674,037	3,710,167	1,219,135	1,840,000	373,862	8
9 $6,000 under $7,000	217,673	1,411,283	438,642	737,092	149,300	24,327	158,100	52,879	78,766	16,024	600,053	3,884,249	1,205,034	1,991,102	404,875	9
10 $7,000 under $8,000	181,072	1,355,260	374,937	761,716	155,657	18,018	134,654	45,998	66,103	13,447	433,981	3,253,450	891,197	1,804,290	369,373	10
11 $8,000 under $9,000	123,928	1,050,723	258,170	627,947	129,545	10,681	90,574	22,969	54,584	11,314	296,762	2,514,473	632,333	1,451,680	300,321	11
12 $9,000 under $10,000	76,747	727,966	166,759	452,160	93,693	5,975	56,196	13,575	33,382	6,929	219,487	2,080,702	453,186	1,269,479	264,903	12
13 $10,000 under $15,000	183,834	2,170,372	394,367	1,459,715	312,703	16,076	189,466	36,928	127,051	27,169	453,012	5,337,649	950,809	3,479,601	745,064	13
14 $15,000 under $20,000	42,159	720,375	94,534	529,368	123,679	3,430	58,515	7,895	43,829	10,421	114,957	1,962,290	248,986	1,366,464	316,516	14
15 $20,000 under $25,000	15,751	347,596	35,481	265,571	67,166	916	20,358	2,239	15,420	3,977	49,043	1,091,187	105,469	784,491	198,303	15
16 $25,000 under $50,000	19,579	637,352	44,530	514,840	156,784	1,587	51,441	3,607	41,033	12,790	70,215	2,364,081	154,517	1,742,146	523,613	16
17 $50,000 under $100,000	3,938	257,433	8,869	217,421	91,847	246	15,765	547	13,614	5,929	17,922	1,193,774	39,005	892,880	363,270	17
18 $100,000 under $150,000	465	55,984	1,004	46,340	23,361	34	4,086	67	3,540	1,738	3,239	386,146	6,901	283,922	139,906	18
19 $150,000 under $200,000	134	22,840	290	18,978	10,326	3	499	4	340	202	1,092	187,777	2,294	136,248	72,014	19
20 $200,000 under $500,000	141	40,891	315	33,095	18,912	8	2,169	18	1,728	953	1,320	373,369	2,695	264,572	149,925	20
21 $500,000 under $1,000,000	21	13,612	45	10,963	6,359	-	-	-	-	-	209	137,170	404	100,197	58,276	21
22 $1,000,000 or more	5	8,060	11	5,608	3,271	1	1,133	2	1,116	554	84	156,858	162	110,638	67,322	22
23 Nontaxable returns, total	358,731	[1]503,668	572,153	4,449	-	76,391	[1]113,010	155,733	443	-	1,086,232	[1]1,586,930	1,835,375	14,330	-	23
24 No adjusted gross income	5,873	[2]15,232	8,747	-	-	2,545	[2]12,211	5,218	-	-	23,406	[2]80,281	38,584	-	-	24
25 Under $1,000	174,950	78,850	148,249	-	-	32,351	14,595	34,751	-	-	490,656	221,867	448,283	-	-	25
26 $1,000 under $2,000	86,436	124,507	149,122	500	-	16,662	24,968	32,398	52	-	265,055	383,008	461,821	1,741	-	26
27 $2,000 under $3,000	41,994	101,841	97,696	1,787	-	10,384	26,014	28,231	179	-	155,894	383,400	371,820	6,461	-	27
28 $3,000 under $4,000	29,026	101,567	86,877	1,237	-	8,207	28,304	29,154	-	-	83,833	289,260	257,021	1,619	-	28
29 $4,000 under $5,000	12,123	53,788	46,400	827	-	3,496	15,377	14,281	-	-	39,147	172,607	147,626	2,429	-	29
30 $5,000 or more	8,329	58,347	35,062	98	-	2,746	15,963	11,700	212	-	28,241	217,069	110,220	2,080	-	30
31 Returns under $5,000	1,173,506	[1]3,005,895	1,463,258	1,255,531	251,758	163,087	[1]354,226	262,552	102,978	20,479	3,559,878	[1]9,185,229	4,642,389	3,645,993	729,121	31
32 Returns $5,000 under $10,000	866,418	6,016,175	1,751,443	3,289,692	672,711	90,007	611,504	213,124	298,456	60,880	2,250,828	15,602,818	4,507,576	8,357,336	1,713,334	32
33 Returns, $10,000 or more	266,239	4,280,850	579,901	3,101,914	814,408	22,335	343,785	51,389	247,671	63,733	712,826	13,247,593	1,514,771	9,162,454	2,634,209	33
	North Carolina					North Dakota					Ohio					
1 Grand total	1,320,085	[1]5,266,653	2,347,467	2,343,824	519,969	206,555	[1]736,633	364,084	350,463	75,016	3,363,466	[1]18,472,137	5,899,313	10,451,125	2,384,896	1
2 Taxable returns, total	913,535	4,686,211	1,537,700	2,343,020	519,969	137,064	643,630	209,285	350,202	75,016	2,787,191	17,647,008	4,844,091	10,444,445	2,384,896	2
3 Under $1,000	35,178	29,436	21,107	5,101	1,018	4,759	4,108	2,855	768	151	64,560	53,597	38,736	9,342	1,850	3
4 $1,000 under $2,000	92,884	141,693	72,388	51,025	10,175	24,536	35,616	16,852	11,700	2,937	216,027	324,138	153,927	131,107	26,124	4
5 $2,000 under $3,000	148,052	372,005	180,532	139,261	27,710	20,856	52,191	23,322	22,458	4,472	251,192	633,710	258,761	293,856	58,009	5
6 $3,000 under $4,000	143,077	498,788	224,146	196,103	39,125	20,513	71,597	31,093	31,436	6,282	294,534	1,033,784	392,381	504,496	101,088	6
7 $4,000 under $5,000	144,512	647,642	283,401	251,928	50,625	16,943	75,934	29,148	36,875	7,261	359,475	1,617,038	606,622	789,737	160,151	7
8 $5,000 under $6,000	111,278	609,297	235,530	270,053	54,399	14,758	81,066	31,282	38,912	7,878	379,554	2,086,020	753,524	1,044,781	212,009	8
9 $6,000 under $7,000	74,280	480,462	160,891	232,481	46,775	11,547	74,885	24,137	40,722	8,394	360,091	2,336,006	799,010	1,210,396	246,154	9
10 $7,000 under $8,000	49,423	368,617	111,623	189,803	38,340	9,377	70,576	17,827	42,731	8,759	251,855	1,877,990	531,513	1,083,157	221,880	10
11 $8,000 under $9,000	35,580	301,698	76,624	170,973	34,841	(3)	25,849	4,888	17,271	3,706	174,564	1,479,236	371,362	904,597	185,944	11
12 $9,000 under $10,000	20,323	193,766	41,503	118,003	24,371	2,716					129,427	1,223,289	280,467	769,446	159,364	12
13 $10,000 under $15,000	35,887	423,913	78,389	269,232	57,007	5,351	62,300	12,485	41,878	9,063	216,649	2,536,479	459,802	1,751,142	375,482	13
14 $15,000 under $20,000	10,156	174,686	22,498	120,473	27,743	1,481	25,670	3,510	19,277	4,561	41,345	705,967	92,941	528,173	123,190	14
15 $20,000 under $25,000	4,973	110,669	10,958	79,114	19,793	722	15,524	2,185	11,455	2,792	16,128	357,156	36,786	280,260	71,698	15
16 $25,000 under $50,000	6,392	210,193	14,740	156,647	46,203	583	19,598	1,501	15,706	4,708	23,060	769,092	52,877	632,096	196,227	16
17 $50,000 under $100,000	1,349	88,285	3,124	67,793	27,481	72	4,459	176	3,715	1,501	5,327	352,958	12,366	298,802	127,493	17
18 $100,000 under $150,000	136	15,658	295	11,233	5,528	-	-	-	-	-	879	103,643	1,930	87,785	44,704	18
19 $150,000 under $200,000	24	4,065	63	3,024	1,613	-	-	-	-	-	222	38,350	479	31,261	17,098	19
20 $200,000 under $500,000	24	7,041	53	4,713	2,839	1	240	2	165	91	242	68,757	485	53,261	31,935	20
21 $500,000 under $1,000,000	4	2,495	11	1,570	906	-	-	-	-	-	50	34,225	104	27,451	16,113	21
22 $1,000,000 or more	3	5,804	4	4,190	3,477	-	-	-	-	-	10	15,573	18	13,299	8,383	22
23 Nontaxable returns, total	406,550	[1]580,442	809,767	804	-	69,491	[1]93,003	154,799	261	-	576,275	[1]825,129	1,055,222	6,680	-	23
24 No adjusted gross income	5,855	[2]16,688	10,485	-	-	6,044	[2]9,131	10,478	-	-	15,289	[2]30,054	24,666	-	-	24
25 Under $1,000	167,906	82,834	198,959	-	-	26,381	13,248	34,531	-	-	273,012	123,971	263,462	7	-	25
26 $1,000 under $2,000	114,621	166,257	237,114	302	-	17,891	26,235	40,792	185	-	131,034	190,843	255,766	908	-	26
27 $2,000 under $3,000	72,117	177,788	202,535	443	-	9,550	23,970	28,875	76	-	70,381	172,914	180,959	3,647	-	27
28 $3,000 under $4,000	35,375	120,282	120,157	59	-	6,085	21,084	23,118	-	-	44,720	153,682	147,138	1,380	-	28
29 $4,000 under $5,000	7,455	32,516	29,211	-	-	(3)	(3)	(3)	-	-	25,523	114,865	106,505	320	-	29
30 $5,000 or more	3,221	17,453	11,306	-	-	1,657	9,338	9,279	-	-	16,316	98,908	76,726	418	-	30
31 Returns under $5,000	967,032	[1]2,252,551	1,579,855	644,522	128,653	155,441	[1]323,111	248,795	106,498	21,103	1,747,747	[1]4,388,488	2,428,923	1,734,800	347,222	31
32 Returns $5,000 under $10,000	294,103	1,971,180	637,475	981,313	198,726	42,904	285,731	95,430	151,769	31,197	1,311,589	9,097,349	2,811,872	5,012,749	1,025,351	32
33 Returns $10,000 or more	58,950	1,042,922	130,137	717,989	192,590	8,210	127,791	19,859	92,196	22,716	304,130	4,986,300	658,518	3,703,576	1,012,323	33

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Oklahoma					Oregon					Pennsylvania					
1	Grand total	722,920	[1]3,204,864	1,257,499	1,597,357	364,287	609,649	[1]3,144,701	1,067,096	1,710,975	383,156	4,080,064	[1]20,653,948	6,766,967	11,370,779	2,586,134	1
2	Taxable returns, total	523,533	2,936,430	882,012	1,594,536	364,287	493,294	2,995,570	859,549	1,710,537	383,156	3,382,240	19,688,635	5,565,888	11,361,065	2,586,134	2
3	Under $1,000	18,253	15,484	10,952	2,949	590	14,581	12,430	8,749	2,370	474	79,120	66,374	47,472	11,963	2,392	3
4	$1,000 under $2,000	56,377	83,048	41,043	30,553	6,061	50,762	74,472	35,413	30,908	6,155	292,734	440,117	207,418	177,165	35,349	4
5	$2,000 under $3,000	66,249	165,665	79,767	59,924	11,941	46,779	118,818	49,964	53,572	10,656	376,775	953,370	381,358	448,645	89,004	5
6	$3,000 under $4,000	72,956	255,441	115,498	95,588	18,914	44,547	156,286	67,042	66,289	13,028	436,386	1,530,709	569,887	751,760	150,783	6
7	$4,000 under $5,000	71,904	324,251	131,829	141,230	28,275	64,110	289,913	116,354	133,463	26,682	505,013	2,279,477	879,975	1,085,045	219,110	7
8	$5,000 under $6,000	62,325	342,530	128,833	153,806	30,748	71,508	390,638	136,211	196,440	39,484	497,228	2,731,442	973,039	1,355,174	273,816	8
9	$6,000 under $7,000	54,841	354,006	116,333	180,350	36,279	58,235	376,573	131,169	188,816	38,024	375,400	2,430,478	787,712	1,278,669	259,158	9
10	$7,000 under $8,000	34,114	255,279	74,513	139,027	28,221	39,482	293,868	89,163	163,641	33,222	250,261	1,873,408	524,190	1,084,080	221,625	10
11	$8,000 under $9,000	24,200	205,542	53,102	120,990	24,887	33,563	284,493	72,926	170,905	35,149	167,858	1,424,301	341,796	874,267	179,868	11
12	$9,000 under $10,000	17,262	164,115	35,021	99,966	20,693	22,011	207,797	47,951	128,041	26,556	114,114	1,077,118	242,249	679,609	141,271	12
13	$10,000 under $15,000	30,078	356,145	62,445	240,336	51,555	32,468	381,233	68,675	259,676	55,499	195,062	2,283,249	406,805	1,567,419	335,601	13
14	$15,000 under $20,000	6,985	120,056	14,991	89,299	21,121	7,359	125,320	17,194	91,320	21,322	44,898	765,639	97,251	573,627	134,284	14
15	$20,000 under $25,000	2,612	58,508	5,659	46,079	11,997	2,800	61,753	6,683	47,133	11,937	17,136	380,841	38,559	297,408	76,767	15
16	$25,000 under $50,000	4,305	141,496	9,593	114,761	35,404	4,045	132,719	9,744	104,459	32,069	23,090	768,655	52,472	625,324	193,488	16
17	$50,000 under $100,000	864	56,205	1,946	46,837	19,726	864	56,221	1,885	46,687	19,683	5,811	379,238	12,804	315,532	134,243	17
18	$100,000 under $150,000	124	14,650	289	12,483	6,346	131	17,239	313	14,128	6,695	814	97,059	1,805	78,951	41,245	18
19	$150,000 under $200,000	35	6,053	86	5,105	2,634	20	3,381	46	2,536	1,361	244	41,768	498	34,241	19,435	19
20	$200,000 under $500,000	42	12,200	97	9,994	5,769	24	7,563	56	5,821	2,992	242	68,246	501	54,312	33,003	20
21	$500,000 under $1,000,000	6	4,484	13	4,070	2,441	2	1,290	5	1,098	537	32	23,378	59	16,314	10,486	21
22	$1,000,000 or more	1	1,272	2	1,189	685	3	3,563	6	3,234	1,631	22	73,768	38	51,560	35,206	22
23	Nontaxable returns, total	199,387	[1]268,434	375,487	2,821	-	116,355	[1]149,131	207,547	438	-	697,824	[1]965,313	1,201,079	9,714	-	23
24	No adjusted gross income	8,770	[2]31,169	12,960	-	-	5,720	[2]14,901	10,192	-	-	12,777	[2]35,746	20,591	-	-	24
25	Under $1,000	81,650	38,219	85,865	2	-	50,567	22,411	50,398	-	-	333,313	147,931	301,866	-	-	25
26	$1,000 under $2,000	47,167	67,530	90,418	328	-	31,351	47,198	62,744	149	-	163,724	235,737	297,806	1,138	-	26
27	$2,000 under $3,000	34,209	84,149	90,702	936	-	14,502	36,281	34,814	289	-	96,547	238,806	244,688	6,472	-	27
28	$3,000 under $4,000	16,989	57,839	53,825	605	-	7,955	27,273	25,079	-	-	55,448	191,904	180,314	2,039	-	28
29	$4,000 under $5,000	8,587	38,488	33,618	868	-	4,618	20,555	17,820	-	-	21,280	94,088	83,378	4	-	29
30	$5,000 or more	2,015	13,378	8,099	82	-	1,642	10,314	6,500	-	-	14,735	92,593	72,436	61	-	30
31	Returns under $5,000	483,111	[1]1,098,945	746,477	332,983	65,781	335,492	[1]790,736	478,569	287,040	56,995	2,373,117	[1]6,142,767	3,214,753	2,484,231	496,638	31
32	Returns $5,000 under $10,000	194,690	1,333,527	415,739	694,139	140,828	226,373	1,562,261	483,817	847,843	172,435	1,419,122	9,619,083	2,940,346	5,271,849	1,075,738	32
33	Returns $10,000 or more	45,119	772,392	95,283	570,235	157,678	47,784	791,704	104,710	576,092	153,726	287,825	4,892,098	611,868	3,614,699	1,013,758	33
		Rhode Island					South Carolina					South Dakota					
1	Grand total	320,893	[1]1,497,301	498,715	816,132	186,292	605,748	[1]2,395,445	1,101,677	1,050,179	227,103	225,757	[1]783,194	410,097	355,884	77,376	1
2	Taxable returns, total	264,357	1,425,235	410,886	815,441	186,292	407,451	2,080,768	693,587	1,049,634	227,103	140,240	679,864	233,691	355,419	77,376	2
3	Under $1,000	11,257	9,244	6,754	1,483	297	12,634	10,331	7,580	1,707	342	6,608	5,389	3,965	879	177	3
4	$1,000 under $2,000	26,425	39,777	18,014	16,921	3,344	41,272	62,626	30,404	23,708	4,726	18,602	27,026	13,062	10,519	2,108	4
5	$2,000 under $3,000	36,436	91,966	36,736	43,150	8,604	63,564	160,184	79,080	59,984	11,877	20,363	50,552	24,057	20,562	4,056	5
6	$3,000 under $4,000	37,163	130,290	50,164	61,399	12,359	72,764	251,798	107,999	104,694	20,805	22,112	77,945	37,581	29,674	5,910	6
7	$4,000 under $5,000	37,386	169,231	65,635	81,659	16,521	51,975	233,154	99,859	97,064	19,517	21,458	96,171	41,085	40,481	8,194	7
8	$5,000 under $6,000	33,437	183,754	66,354	87,692	17,757	45,474	249,720	103,412	101,532	20,370	17,581	96,229	33,408	50,316	10,145	8
9	$6,000 under $7,000	28,262	184,938	58,384	100,545	20,365	39,731	257,095	89,749	125,868	25,260	9,195	59,247	23,395	27,761	5,605	9
10	$7,000 under $8,000	21,112	157,876	40,648	94,821	19,355	28,729	215,649	63,268	116,229	23,474	6,716	50,834	15,377	28,069	5,703	10
11	$8,000 under $9,000	8,097	68,582	15,301	45,208	9,447	15,995	135,267	32,416	80,314	16,633	6,317	53,249	16,231	29,001	5,890	11
12	$9,000 under $10,000	5,951	56,050	11,768	36,465	7,639	10,785	101,898	24,002	61,232	12,598	2,378	22,725	4,694	14,242	2,971	12
13	$10,000 under $15,000	11,624	135,890	24,781	92,559	19,755	16,698	195,734	36,875	126,232	26,895	6,200	72,474	13,844	49,869	10,769	13
14	$15,000 under $20,000	3,477	59,146	8,197	42,965	9,901	3,322	56,717	8,014	39,276	9,054	1,263	21,088	3,064	16,163	3,783	14
15	$20,000 under $25,000	1,629	35,671	3,452	27,370	6,967	1,903	42,411	4,447	31,330	7,822	553	12,174	1,324	9,482	2,374	15
16	$25,000 under $50,000	1,563	51,839	3,572	40,691	12,536	2,175	73,687	5,488	54,022	15,976	739	23,886	2,170	19,209	5,690	16
17	$50,000 under $100,000	432	28,177	920	23,494	9,976	371	23,375	865	18,084	7,148	144	9,326	410	7,890	3,331	17
18	$100,000 under $150,000	61	7,033	122	5,800	2,989	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	18
19	$150,000 under $200,000	18	3,054	40	2,477	1,363	13	2,274	23	1,750	937	-	-	-	-	-	19
20	$200,000 under $500,000	21	5,732	34	4,542	2,821	16	4,939	40	3,752	2,172	2	500	4	300	156	20
21	$500,000 under $1,000,000	4	2,713	8	2,324	1,407	1	512	4	243	162	-	-	-	-	-	21
22	$1,000,000 or more	2	4,272	2	3,876	2,889	-	-	-	-	-	-	-	-	-	-	22
23	Nontaxable returns, total	56,536	[1]72,066	87,829	691	-	198,297	[1]314,677	408,090	545	-	85,517	[1]103,330	176,406	465	-	23
24	No adjusted gross income	(3)	(3)	(3)	-	-	3,670	[2]4,620	6,872	-	-	8,286	[2]10,272	17,437	-	-	24
25	Under $1,000	27,364	11,418	21,743	-	-	78,630	37,000	80,867	-	-	33,790	16,555	44,408	-	-	25
26	$1,000 under $2,000	14,003	19,941	25,603	41	-	45,783	67,429	88,438	51	-	21,960	31,325	48,405	27	-	26
27	$2,000 under $3,000	9,255	22,708	22,870	28	-	40,289	100,216	120,445	88	-	11,793	28,573	30,232	342	-	27
28	$3,000 under $4,000	3,887	13,164	11,659	622	-	21,662	74,894	76,535	369	-	6,731	22,994	22,609	96	-	28
29	$4,000 under $5,000	(3)	(3)	(3)	-	-	5,623	24,335	23,236	-	-	2,227	9,966	9,634	-	-	29
30	$5,000 or more	1	207	1	-	-	2,640	15,423	11,697	37	-	(3)	(3)	(3)	-	-	30
31	Returns under $5,000	205,202	[1]512,367	265,131	205,303	41,125	437,866	[1]1,017,347	721,315	287,665	57,267	173,930	[1]356,224	292,475	102,580	20,445	31
32	Returns $5,000 under $10,000	96,859	651,200	192,455	364,731	74,563	143,286	974,021	324,342	485,175	98,335	42,917	286,473	96,786	149,389	30,314	32
33	Returns $10,000 or more	18,832	333,734	41,129	246,098	70,604	24,596	404,077	56,020	277,339	71,501	8,910	140,497	20,836	103,915	26,617	33

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	Tennessee					Texas					Utah				
Grand total	1,046,547	[1]4,334,378	1,868,039	2,067,460	474,265	2,872,888	[1]13,576,416	5,200,663	7,173,440	1,693,213	288,968	[1]1,437,506	560,736	695,127	152,870
Taxable returns, total	725,063	3,897,502	1,257,621	2,066,238	474,265	2,076,442	12,522,967	3,654,859	7,165,601	1,693,213	220,841	1,329,190	417,234	694,936	152,870
Under $1,000	26,231	22,013	15,739	3,835	766	61,306	50,773	36,783	8,823	1,759	6,689	5,976	4,013	1,326	265
$1,000 under $2,000	78,112	120,863	61,965	44,448	8,845	189,053	285,116	145,794	104,929	20,915	26,491	38,824	18,352	15,515	3,175
$2,000 under $3,000	101,360	252,886	128,322	89,748	17,804	249,492	625,780	303,504	241,841	48,072	18,477	46,330	17,443	22,538	4,421
$3,000 under $4,000	112,715	393,684	185,168	150,799	30,135	270,948	949,403	439,756	379,200	75,722	18,182	64,276	25,937	29,176	5,732
$4,000 under $5,000	110,505	494,135	209,754	208,083	41,761	282,303	1,267,377	545,847	539,187	108,069	24,873	111,946	42,564	51,129	10,273
$5,000 under $6,000	85,855	470,688	185,174	211,094	42,495	255,507	1,402,691	530,100	660,697	132,515	30,007	165,288	64,139	73,642	14,900
$6,000 under $7,000	64,750	417,426	146,773	205,331	41,471	212,245	1,374,420	465,160	704,973	142,157	28,923	187,148	71,553	80,407	16,280
$7,000 under $8,000	41,112	307,192	89,758	168,530	34,160	157,582	1,177,670	335,358	674,176	137,136	21,347	159,754	54,485	76,819	15,516
$8,000 under $9,000	28,476	240,268	64,587	138,930	28,400	103,514	876,600	224,912	526,269	108,132	14,391	121,572	36,307	64,347	13,119
$9,000 under $10,000	17,493	165,116	41,581	96,832	20,103	76,431	724,169	159,149	462,587	96,026	9,525	90,014	26,273	49,543	10,119
$10,000 under $15,000	39,203	458,800	84,924	309,412	66,421	146,676	1,724,928	312,518	1,186,003	254,662	16,227	188,486	41,282	116,424	24,594
$15,000 under $20,000	7,549	130,131	16,411	95,495	22,317	32,217	550,857	69,531	418,803	100,126	2,682	45,799	6,758	32,397	7,437
$20,000 under $25,000	3,913	87,223	9,020	66,541	16,659	13,782	306,497	29,858	242,444	63,311	1,140	25,733	2,837	19,020	4,723
$25,000 under $50,000	6,290	207,043	15,130	166,008	50,967	18,946	632,630	42,579	525,766	168,812	1,477	48,202	4,252	37,666	11,484
$50,000 under $100,000	1,240	80,369	2,768	67,961	28,833	5,246	345,930	11,423	299,034	129,910	369	23,108	961	19,403	7,985
$100,000 under $150,000	147	17,694	319	15,085	7,690	751	89,720	1,624	73,580	38,019	[3]	[3]	[3]	[3]	[3]
$150,000 under $200,000	48	8,226	97	6,888	3,732	174	29,677	384	25,134	13,574	12	2,010	26	1,663	835
$200,000 under $500,000	55	15,988	114	14,458	7,887	218	62,746	466	51,809	30,156	5	1,526	9	1,098	572
$500,000 under $1,000,000	7	4,917	13	4,172	2,541	36	23,075	81	19,765	12,450	1	591	2	529	257
$1,000,000 or more	2	2,840	4	2,588	1,278	15	22,908	32	20,581	11,690	-	-	-	-	-
Nontaxable returns, total	321,484	[1]436,876	610,418	1,222	-	796,446	[1]1,053,449	1,545,804	7,839	-	68,127	[1]108,316	143,502	191	-
No adjusted gross income	7,638	[2]14,280	12,405	-	-	34,679	[2]135,133	61,462	-	-	2,542	[2]13,629	6,796	-	-
Under $1,000	136,533	69,251	161,391	-	-	318,614	143,703	340,027	-	-	29,791	13,496	26,214	-	-
$1,000 under $2,000	95,904	140,435	189,491	372	-	206,246	301,317	400,187	1,175	-	10,388	15,283	21,237	-	-
$2,000 under $3,000	48,349	118,112	129,521	189	-	128,809	320,141	351,811	2,317	-	9,650	23,755	25,199	-	-
$3,000 under $4,000	23,360	78,268	77,366	420	-	73,147	248,166	245,008	2,171	-	6,737	23,097	24,555	191	-
$4,000 under $5,000	8,129	36,113	33,487	241	-	24,984	110,891	104,838	766	-	5,779	26,538	22,890	-	-
$5,000 or more	1,571	8,977	6,757	-	-	9,967	64,364	42,471	1,410	-	3,240	19,776	16,611	-	-
Returns under $5,000	748,836	[1]1,711,480	1,204,609	498,135	99,311	1,839,581	[1]4,167,534	2,975,017	1,280,409	254,537	159,599	[1]355,892	235,200	119,875	23,866
Returns $5,000 under $10,000	239,187	1,608,705	534,462	820,717	166,629	814,961	5,613,729	1,756,575	3,030,061	615,966	107,433	743,552	269,368	344,758	69,934
Returns $10,000 or more	58,524	1,014,193	128,968	748,608	208,325	218,346	3,795,153	469,071	2,862,970	822,710	21,936	338,062	56,168	230,494	59,070
	Vermont					Virginia					Washington				
Grand total	131,709	[1]538,055	219,192	261,400	55,892	1,248,078	[1]5,818,433	2,172,571	3,033,529	676,256	974,390	[1]5,321,380	1,712,026	2,984,780	661,813
Taxable returns, total	97,816	493,638	159,223	260,843	55,892	930,110	5,364,709	1,565,094	3,029,430	676,256	799,185	5,073,261	1,396,073	2,980,711	661,813
Under $1,000	2,288	1,986	1,373	404	80	27,876	23,357	16,726	4,264	853	24,636	20,756	14,782	3,734	751
$1,000 under $2,000	14,738	21,953	9,804	9,269	1,820	91,530	139,328	68,211	55,396	10,932	64,471	96,457	44,538	40,289	8,000
$2,000 under $3,000	11,173	27,635	11,241	12,089	2,538	115,581	291,908	141,823	112,881	22,433	60,000	152,300	60,175	72,650	14,083
$3,000 under $4,000	15,137	52,330	22,484	23,383	4,589	128,589	447,994	197,211	190,658	38,105	77,714	272,857	103,337	132,898	26,633
$4,000 under $5,000	13,541	60,973	23,860	29,342	5,956	138,235	622,624	248,530	287,592	58,279	98,281	442,778	157,772	222,285	44,896
$5,000 under $6,000	15,177	82,635	34,469	34,742	6,952	104,589	572,624	203,149	284,183	57,251	106,250	583,127	199,831	297,335	60,401
$6,000 under $7,000	8,916	47,210	19,231	28,531	5,628	82,909	535,023	174,585	277,610	56,109	106,704	692,494	241,781	345,412	69,898
$7,000 under $8,000	4,622	34,180	9,967	18,201	3,661	62,167	463,675	129,171	266,433	54,365	74,309	554,564	163,999	305,843	62,563
$8,000 under $9,000	4,054	34,279	8,696	20,601	4,279	47,468	403,473	102,174	243,266	49,922	49,562	418,643	111,149	246,606	50,850
$9,000 under $10,000	2,474	23,781	5,131	15,463	3,228	33,426	316,412	71,443	195,321	40,497	40,569	384,279	88,165	243,124	50,011
$10,000 under $15,000	3,221	38,564	7,193	25,372	5,388	69,259	824,143	148,375	556,732	119,290	72,436	845,951	155,584	581,758	124,778
$15,000 under $20,000	1,343	23,094	2,886	16,833	3,927	14,816	251,064	31,510	185,497	42,910	12,352	210,861	27,296	159,395	37,472
$20,000 under $25,000	518	11,391	1,036	8,755	2,160	5,547	123,883	12,293	93,606	23,797	4,389	96,898	9,894	75,859	19,835
$25,000 under $50,000	554	18,135	1,627	13,651	4,042	6,602	218,371	16,414	169,724	50,762	6,374	205,987	15,224	171,346	53,099
$50,000 under $100,000	54	3,258	113	2,500	938	1,287	85,138	3,013	68,744	28,844	968	62,526	2,183	54,245	23,404
$100,000 under $150,000	-	-	-	-	-	130	15,582	271	12,832	6,466	108	12,918	225	11,151	5,755
$150,000 under $200,000	2	348	4	296	166	49	8,464	98	6,919	3,761	31	5,200	71	4,356	2,308
$200,000 under $500,000	3	950	7	450	276	45	11,509	90	9,039	5,145	24	7,634	52	6,317	3,710
$500,000 under $1,000,000	1	936	1	361	264	1	835	2	491	377	6	4,005	11	3,104	1,867
$1,000,000 or more	-	-	-	-	-	4	9,302	5	8,342	6,108	1	3,026	4	3,004	1,499
Nontaxable returns, total	33,893	[1]44,417	59,969	557	-	317,968	[1]453,724	607,477	4,099	-	175,205	[1]248,119	315,953	4,069	-
No adjusted gross income	[3]	[3]	[3]	-	-	6,771	[2]24,770	10,721	-	-	6,413	[2]16,245	11,608	-	-
Under $1,000	16,977	7,303	16,968	-	-	134,232	64,867	138,156	-	-	82,017	35,126	76,536	-	-
$1,000 under $2,000	7,392	10,735	14,253	45	-	87,238	127,289	171,760	764	-	37,094	54,763	74,341	411	-
$2,000 under $3,000	4,236	10,270	11,327	377	-	46,226	113,289	127,021	1,577	-	22,198	55,388	54,509	1,117	-
$3,000 under $4,000	2,346	8,404	6,980	14	-	30,391	102,930	101,649	1,327	-	13,999	48,772	43,373	1,686	-
$4,000 under $5,000	1,328	6,035	5,580	121	-	8,972	39,188	37,443	-	-	6,684	29,264	26,523	-	-
$5,000 or more	[3]	[3]	[3]	-	-	4,138	30,931	20,727	431	-	6,800	41,051	29,063	855	-
Returns under $5,000	90,143	[1]205,606	125,628	75,644	14,983	815,641	[1]1,948,004	1,259,251	654,359	130,652	493,507	[1]1,192,216	667,494	475,070	94,363
Returns $5,000 under $10,000	35,869	235,589	80,695	117,538	23,748	334,626	2,314,004	701,079	1,266,921	258,144	384,093	2,672,788	833,607	1,439,166	293,723
Returns $10,000 or more	5,697	96,860	12,869	68,218	17,161	97,811	1,556,425	212,241	1,112,249	287,460	96,790	1,456,376	210,925	1,070,544	273,727

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

Table 17.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND BY STATES—Continued

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		West Virginia					Wisconsin					Wyoming					
1	Grand total	543,870	[1]2,405,649	1,002,053	1,230,695	268,931	1,389,916	[1]6,966,723	2,440,079	3,794,484	842,739	116,381	[1]565,744	198,034	317,612	70,643	1
2	Taxable returns, total	403,646	2,199,466	720,591	1,229,552	268,931	1,098,392	6,553,854	1,881,695	3,790,670	842,739	92,573	538,100	154,876	317,218	70,643	2
3	Under $1,000	10,260	8,439	6,156	1,422	285	34,231	28,577	20,539	5,116	1,027	3,356	2,738	2,014	457	90	3
4	$1,000 under $2,000	41,048	62,591	31,370	24,277	4,833	100,467	149,513	69,710	63,257	12,607	11,711	16,992	7,656	7,551	1,513	4
5	$2,000 under $3,000	54,900	136,226	66,922	54,635	10,913	104,690	264,551	108,199	124,770	24,782	9,332	23,622	10,019	10,462	2,068	5
6	$3,000 under $4,000	50,318	176,197	80,988	75,659	15,142	119,449	418,562	152,864	214,367	42,936	9,253	32,510	15,798	12,561	2,516	6
7	$4,000 under $5,000	55,381	249,071	113,173	107,244	21,543	142,743	641,890	242,971	318,766	64,422	10,201	46,564	17,417	22,832	4,628	7
8	$5,000 under $6,000	52,719	290,923	112,106	145,833	29,420	146,820	807,504	285,721	411,418	83,453	11,153	61,007	21,262	32,122	6,537	8
9	$6,000 under $7,000	44,018	284,970	105,499	144,562	29,138	137,692	893,853	295,069	475,910	96,880	12,556	80,838	25,409	46,071	9,318	9
10	$7,000 under $8,000	31,282	234,114	65,550	140,888	28,763	101,023	755,071	227,215	424,452	87,186	7,747	58,084	17,521	32,157	6,514	10
11	$8,000 under $9,000	21,064	177,820	46,434	110,782	22,631	71,898	608,016	172,738	352,638	72,720	6,036	50,724	13,144	30,641	6,267	11
12	$9,000 under $10,000	15,243	143,077	34,361	90,555	18,596	43,371	412,124	95,891	259,601	53,790	1,950	18,483	4,051	12,285	2,546	12
13	$10,000 under $15,000	18,858	220,592	39,022	157,117	33,714	67,145	785,651	143,729	537,434	114,734	6,415	74,995	14,103	52,068	11,166	13
14	$15,000 under $20,000	4,482	76,711	9,443	60,001	14,192	13,134	222,980	29,284	164,396	38,533	1,348	23,208	2,954	17,860	4,301	14
15	$20,000 under $25,000	1,626	35,671	3,757	28,152	7,087	5,522	123,057	13,150	91,608	23,135	692	15,533	1,473	11,533	3,011	15
16	$25,000 under $50,000	1,934	63,394	4,459	54,054	16,929	8,225	273,716	20,059	214,462	65,517	673	22,138	1,739	18,987	5,876	16
17	$50,000 under $100,000	446	28,791	1,207	24,779	10,500	1,676	109,254	3,935	86,674	35,611	130	7,986	278	7,208	3,003	17
18	$100,000 under $150,000	38	4,536	87	4,221	2,170	173	20,456	345	16,009	8,126	[3]	[3]	[3]	[3]	[3]	18
19	$150,000 under $200,000	18	3,032	35	2,426	1,391	59	10,173	121	7,621	4,207	3	493	8	465	242	19
20	$200,000 under $500,000	10	2,714	20	2,508	1,351	59	16,911	125	12,189	7,184	2	616	4	463	286	20
21	$500,000 under $1,000,000	1	597	2	437	333	13	8,603	27	7,325	4,308	-	-	-	-	-	21
22	$1,000,000 or more	-	-	-	-	-	2	3,392	3	2,657	1,581	-	-	-	-	-	22
23	Nontaxable returns, total	140,224	[1]206,183	281,462	1,143	-	291,524	[1]412,869	558,384	3,814	-	23,808	[1]27,644	43,158	394	-	23
24	No adjusted gross income	2,195	[2]3,601	4,342	-	-	10,044	[2]14,511	17,976	-	-	[3]	[3]	[3]	-	-	24
25	Under $1,000	58,432	27,251	62,601	-	-	129,082	60,377	132,760	-	-	11,953	5,414	12,590	-	-	25
26	$1,000 under $2,000	36,315	52,734	74,148	124	-	73,977	106,501	143,405	254	-	4,107	5,835	7,413	-	-	26
27	$2,000 under $3,000	25,458	62,260	70,119	970	-	39,638	95,639	106,620	2,039	-	3,640	9,061	10,698	-	-	27
28	$3,000 under $4,000	14,059	48,424	53,844	-	-	20,592	70,856	76,524	-	-	2,922	11,388	10,441	394	-	28
29	$4,000 under $5,000	1,727	7,714	7,514	-	-	10,404	46,141	42,532	857	-						29
30	$5,000 or more	2,038	11,401	8,894	49	-	7,787	47,866	38,567	664	-						30
31	Returns under $5,000	350,093	[1]827,306	571,177	264,331	52,716	785,317	[1]1,868,096	1,114,100	729,426	145,774	67,447	[1]148,882	94,905	54,257	10,815	31
32	Returns $5,000 under $10,000	166,296	1,141,518	372,702	632,669	128,548	508,381	3,519,908	1,114,779	1,924,683	394,029	39,656	270,324	82,544	153,276	31,182	32
33	Returns $10,000 or more	27,481	436,825	58,174	333,695	87,667	96,218	1,578,719	211,200	1,140,375	302,936	9,278	146,538	20,585	110,079	28,646	33

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	
		Other areas					
1	Grand total	166,738	[1]626,469	313,999	322,897	69,078	1
2	Taxable returns, total	98,708	541,098	156,037	320,503	69,078	2
3	Under $1,000	5,913	4,899	3,548	854	171	3
4	$1,000 under $2,000	17,740	24,751	12,556	9,684	1,923	4
5	$2,000 under $3,000	10,866	27,000	12,088	11,952	2,362	5
6	$3,000 under $4,000	14,744	50,948	24,092	21,282	4,263	6
7	$4,000 under $5,000	10,050	45,410	19,411	20,774	4,097	7
8	$5,000 under $6,000	7,644	41,235	15,476	20,532	4,094	8
9	$6,000 under $7,000	7,010	45,680	14,004	25,836	5,230	9
10	$7,000 under $8,000	4,498	33,613	10,468	19,404	4,126	10
11	$8,000 under $9,000	4,720	40,610	9,821	26,548	5,383	11
12	$9,000 under $10,000	2,270	20,886	4,629	12,983	2,476	12
13	$10,000 under $15,000	9,431	112,279	22,177	76,805	16,172	13
14	$15,000 under $20,000	2,777	47,652	5,869	37,618	8,844	14
15	$20,000 under $25,000	[3]	[3]	[3]	[3]	[3]	15
16	$25,000 under $50,000	552	17,360	814	11,765	3,662	16
17	$50,000 under $100,000	178	14,637	335	13,178	1,799	17
18	$100,000 under $150,000	[3]	[3]	[3]	[3]	[3]	18
19	$150,000 under $200,000	1	150	4	68	28	19
20	$200,000 under $500,000	6	1,973	14	1,472	683	20
21	$500,000 under $1,000,000	-	-	-	-	-	21
22	$1,000,000 or more	1	4,111	2	3,834	1,947	22
23	Nontaxable returns, total	68,030	[1]85,371	157,962	2,394	-	23
24	No adjusted gross income	8,687	[2]5,102	12,115	-	-	24
25	Under $1,000	26,352	12,432	37,171	-	-	25
26	$1,000 under $2,000	16,125	22,655	34,483	-	-	26
27	$2,000 under $3,000	9,810	24,446	26,842	361	-	27
28	$3,000 under $4,000	3,114	10,450	21,453	-	-	28
29	$4,000 under $5,000	2,632	11,643	20,688	1,557	-	29
30	$5,000 or more	1,310	8,847	5,210	476	-	30
31	Returns under $5,000	126,033	[1]229,532	224,447	66,464	12,816	31
32	Returns $5,000 under $10,000	27,447	190,159	59,600	105,303	21,309	32
33	Returns $10,000 or more	13,258	206,778	29,952	151,130	34,953	33

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

Table 18.—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	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Dividends (after exclusion)		Interest received		Business or profession				Partnership				
										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)	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)	(15)	(16)	
1	Grand total	5,214,157	[1]24,273,073	2,700,391	10,123,909	1,416,029	4,328,514	2,448,225	2,056,125	985,985	2,264,282	205,916	419,372	191,266	1,043,192	30,857	118,105	1
2	Taxable returns, total	2,664,284	20,537,198	1,701,397	8,906,009	924,222	3,897,224	1,418,700	1,485,746	421,348	1,765,267	61,627	185,942	134,800	985,990	16,637	48,622	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	33,776	47,557	15,489	19,567	4,780	2,620	11,327	4,604	5,426	5,622	[3]	[3]	1,366	805	-	-	4
5	$1,500 under $2,000	111,985	196,110	55,513	81,488	26,118	18,549	50,360	30,086	17,342	22,781	1,306	789	2,812	3,568			5
6	$2,000 under $2,500	161,941	363,927	98,057	192,129	34,112	29,492	63,604	31,329	25,379	40,627	3,013	1,729	3,375	4,790			6
7	$2,500 under $3,000	208,573	577,120	123,785	292,443	54,708	51,160	91,565	54,964	32,327	61,687	4,353	4,110	4,740	8,881	3,043	5,235	7
8	$3,000 under $3,500	228,311	741,470	145,299	399,406	56,694	51,272	96,084	64,133	34,410	70,605	4,018	3,564	6,347	13,142			8
9	$3,500 under $4,000	222,952	835,929	146,085	478,600	56,876	52,981	104,087	75,858	32,532	73,348	5,254	5,128	7,573	16,049			9
10	$4,000 under $4,500	232,098	984,279	162,633	607,057	54,180	62,322	99,852	68,231	33,299	87,650	4,052	2,987	5,485	12,713			10
11	$4,500 under $5,000	187,377	890,755	127,295	535,388	45,930	70,137	79,098	49,725	32,563	98,850	3,616	2,827	5,715	17,701			11
12	$5,000 under $6,000	315,552	1,729,405	226,006	1,095,763	83,761	133,588	158,147	118,068	44,257	143,393	5,990	5,026	11,169	37,357	1,436	887	12
13	$6,000 under $7,000	226,288	1,466,460	159,380	880,610	69,560	120,185	123,657	94,758	33,267	125,316	4,218	2,674	8,587	34,167	1,597	1,318	13
14	$7,000 under $8,000	156,626	1,170,055	108,204	662,630	60,805	122,633	98,308	82,726	25,270	100,744	4,182	5,062	8,617	37,927	[3]	[3]	14
15	$8,000 under $9,000	106,156	903,287	69,126	486,305	47,088	107,420	68,133	74,431	15,802	68,768	2,109	4,827	6,174	24,407	1,430	1,026	15
16	$9,000 under $10,000	66,196	626,531	43,364	327,293	32,142	65,752	46,651	47,021	12,957	62,624	2,308	3,572	5,716	23,232	[3]	[3]	16
17	$10,000 under $15,000	192,494	2,321,395	110,252	961,836	118,740	424,452	146,982	199,367	35,441	226,471	5,995	17,536	18,528	109,600	2,254	4,712	17
18	$15,000 under $20,000	74,877	1,291,801	38,473	414,029	57,587	307,038	60,837	106,204	16,011	144,774	2,570	6,862	9,953	82,778	1,366	2,742	18
19	$20,000 under $25,000	41,584	929,096	20,769	265,263	34,336	248,608	35,290	82,484	7,714	88,916	1,986	6,736	7,283	72,025	579	895	19
20	$25,000 under $50,000	67,135	2,293,062	35,355	626,308	58,380	670,293	58,254	162,046	13,307	221,559	3,460	16,645	13,999	220,220	1,877	9,827	20
21	$50,000 under $100,000	22,259	1,500,753	11,830	362,667	20,624	531,156	19,377	82,586	3,276	90,865	1,722	22,874	5,461	157,701	952	5,814	21
22	$100,000 under $150,000	4,364	523,187	2,452	107,549	4,155	221,149	3,772	22,998	462	14,335	515	47,655	1,111	52,258	282	2,225	22
23	$150,000 under $200,000	1,524	261,650	824	42,902	1,477	126,302	1,343	10,474	138	5,444	190	5,450	346	19,600	124	3,006	23
24	$200,000 under $500,000	1,854	528,177	997	55,350	1,811	280,018	1,642	16,698	142	6,563	288	10,764	380	29,482	200	5,649	24
25	$500,000 under $1,000,000	262	175,288	155	8,692	259	91,850	244	4,634	23	2,404	49	4,565	46	5,695	43	2,235	25
26	$1,000,000 or more	100	179,904	54	2,734	99	108,247	86	2,321	3	1,921	31	4,109	17	1,892	18	700	26
27	Nontaxable returns, total	2,549,873	[1]3,735,875	998,994	1,217,900	491,807	431,290	1,029,525	570,379	564,637	499,015	144,289	233,430	56,466	57,202	14,220	69,483	27
28	No adjusted gross income	87,025	[2]173,489	9,364	17,727	10,660	16,420	23,854	15,557	[3]	[3]	62,596	166,333	1,737	2,273	7,593	55,661	28
29	Under $600	353,818	126,145	121,139	42,630	26,680	7,354	75,004	16,347	129,366	43,674	26,649	15,444	6,549	2,712	1,105	3,559	29
30	$600 under $1,000	407,950	329,970	155,994	108,785	43,832	14,188	114,458	36,747	127,239	84,282	12,685	8,082	10,728	6,242			30
31	$1,000 under $1,500	640,528	790,397	294,833	311,187	97,100	47,098	234,660	98,453	134,242	122,638	15,167	10,687	14,723	12,339			31
32	$1,500 under $2,000	402,361	698,385	164,790	222,327	93,656	57,205	198,207	110,747	70,642	80,300	10,781	7,658	7,211	7,857			32
33	$2,000 under $2,500	282,549	632,559	118,685	191,743	78,149	57,421	152,335	89,892	45,251	60,797	6,330	5,742	6,237	6,533			33
34	$2,500 under $3,000	182,258	494,929	67,538	135,525	56,054	55,330	99,215	66,997	28,629	43,777	4,253	3,062	4,037	5,746	5,102	5,650	34
35	$3,000 under $3,500	82,062	264,800	31,121	73,804	29,252	33,712	53,448	41,635	12,585	23,681	1,607	1,535	2,039	4,363			35
36	$3,500 under $4,000	43,963	164,693	16,819	47,918	17,421	22,453	28,717	20,687	6,160	11,838	1,004	1,002	1,105	2,030			36
37	$4,000 under $4,500	25,235	106,855	9,259	27,582	12,049	16,796	18,024	13,691	2,917	6,263	1,241	2,573	[3]	[3]			37
38	$4,500 under $5,000	13,251	62,905	4,449	14,448	7,632	15,366	9,660	13,978	1,641	3,237							38
39	$5,000 or more	28,873	237,726	5,043	24,224	19,322	87,947	21,943	45,642	3,032	13,954	1,976	11,312	1,463	4,266	420	4,613	39
40	Returns under $5,000	3,908,013	[1]8,135,296	1,868,107	3,799,754	805,883	681,876	1,603,559	903,667	774,883	946,231	168,327	243,703	92,416	130,585	16,843	70,105	40
41	Returns $5,000 under $10,000	896,800	6,064,381	610,500	3,470,598	310,296	598,037	514,632	452,281	134,265	512,803	20,514	26,978	41,401	159,183	6,200	7,744	41
42	Returns $10,000 or more	409,344	10,073,396	221,784	2,853,557	299,850	3,048,601	330,034	700,177	76,837	805,248	17,075	148,691	57,449	753,424	7,814	40,256	42

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

Table 18.—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	Sales of capital assets				Sales of property *other* than capital assets				Pensions and annuities				Rents				
		Net gain		Net loss		Net gain		Net loss		Life expectancy method		3-year method		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)	Number of returns	Amount (Thousand dollars)	
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
1	Grand total	842,602	1,592,214	159,601	107,325	18,484	18,046	16,199	25,357	564,445	751,381	274,934	494,170	1,207,581	1,465,697	214,964	108,490	1
2	Taxable returns, total	536,534	1,383,842	111,596	74,566	11,622	12,550	6,433	10,241	305,597	459,959	142,436	308,000	557,562	941,123	123,093	60,469	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	3,655	1,819	(3)	(3)	-	-			2,952	3,256	(3)	(3)	6,808	5,765	(3)	(3)	4
5	$1,500 under $2,000	9,639	5,482			-	-			12,594	10,368	2,851	2,798	19,861	15,513	2,361	731	5
6	$2,000 under $2,500	20,433	12,237	2,460	1,628					13,096	13,095	7,721	9,330	29,335	22,589	5,111	1,573	6
7	$2,500 under $3,000	30,940	22,357	3,056	1,855					21,088	24,190	13,725	18,380	36,173	35,858	6,279	1,742	7
8	$3,000 under $3,500	35,524	27,346	2,922	2,566					25,649	30,169	15,286	24,414	44,505	45,253	9,667	3,110	8
9	$3,500 under $4,000	29,184	21,428	5,021	2,347					23,489	34,957	13,434	25,290	56,836	44,584	9,369	2,386	9
10	$4,000 under $4,500	31,610	30,576	7,631	4,671					27,641	27,795	13,866	30,780	39,883	43,470	11,859	5,551	10
11	$4,500 under $5,000	26,834	22,061	5,021	2,690	7,795	4,107			16,366	19,218	13,102	25,774	33,217	37,724	9,008	3,046	11
12	$5,000 under $6,000	45,474	46,504	9,776	5,270			5,391	7,592	30,877	45,469	13,606	32,914	51,720	58,056	14,927	5,832	12
13	$6,000 under $7,000	41,154	54,929	9,930	5,613					29,021	46,322	10,281	21,737	50,229	71,467	12,616	4,651	13
14	$7,000 under $8,000	38,491	49,758	6,059	4,080					15,201	20,606	8,438	23,720	35,315	54,042	11,125	4,811	14
15	$8,000 under $9,000	23,032	32,022	4,954	3,153					13,042	29,073	5,643	13,843	24,210	52,135	5,322	1,674	15
16	$9,000 under $10,000	22,127	35,190	2,761	2,064					9,592	14,703	4,683	12,061	15,668	34,178	3,890	3,919	16
17	$10,000 under $15,000	69,637	155,327	17,145	11,890	1,523	3,168			28,361	50,499	9,004	23,272	49,251	116,582	9,161	5,440	17
18	$15,000 under $20,000	33,181	86,087	9,645	6,806	878	832			11,479	23,269	3,084	11,462	23,045	73,300	3,572	3,248	18
19	$20,000 under $25,000	20,178	61,231	6,899	5,560	477	1,159			7,853	17,252	2,040	7,674	12,572	50,691	2,416	2,281	19
20	$25,000 under $50,000	35,861	179,887	11,396	8,975	749	2,203	615	1,262	12,003	26,847	2,654	13,577	20,221	107,899	4,253	3,999	20
21	$50,000 under $100,000	13,832	163,028	4,230	3,428	150	818	258	765	3,777	13,940	918	6,831	6,617	48,742	1,274	3,096	21
22	$100,000 under $150,000	2,876	72,807	826	690	26	123	79	226	786	4,539	168	1,549	1,075	11,128	323	944	22
23	$150,000 under $200,000	1,117	47,163	259	226	10	83	32	84	308	1,953	68	680	440	4,853	124	529	23
24	$200,000 under $500,000	1,459	129,966	264	226	11	54	41	181	359	2,091	92	841	464	5,676	194	1,530	24
25	$500,000 under $1,000,000	213	62,630	33	26	2	3	8	69	43	168	11	120	80	891	27	98	25
26	$1,000,000 or more	83	64,007	13	11	1	(4)	9	62	20	180	4	103	37	727	14	255	26
27	Nontaxable returns, total	306,068	208,372	48,005	32,759	6,862	5,496	9,766	15,116	258,848	291,422	132,498	186,170	650,019	524,574	91,871	48,021	27
28	No adjusted gross income	15,395	46,283	4,444	3,050	(3)	(3)	4,028	11,476	2,335	1,371	(3)	(3)	11,211	13,954	16,102	16,146	28
29	Under $600	23,586	7,300	4,649	4,271					8,837	4,930	3,022	703	62,676	21,120	12,235	4,490	29
30	$600 under $1,000	36,003	11,423	4,559	2,756					20,072	12,169	4,880	2,481	101,983	52,907	10,705	3,766	30
31	$1,000 under $1,500	54,101	20,799	8,610	5,442					47,223	37,221	21,558	18,152	162,257	111,296	16,351	4,765	31
32	$1,500 under $2,000	57,297	28,269	7,371	5,424					54,673	53,408	31,632	33,108	115,297	91,391	12,596	6,316	32
33	$2,000 under $2,500	39,753	21,398	4,158	2,141					49,513	61,962	28,344	41,179	86,286	82,232	7,582	2,995	33
34	$2,500 under $3,000	30,772	22,376	4,820	3,296	6,259	4,765	5,738	3,640	39,134	56,828	20,001	37,870	53,353	55,495	5,784	2,838	34
35	$3,000 under $3,500	15,644	12,712							16,718	26,462	7,661	15,055	20,996	28,597	6,536	1,924	35
36	$3,500 under $4,000	12,119	6,684	6,406	3,649					8,293	16,692	6,768	15,942	12,782	17,928	2,390	1,076	36
37	$4,000 under $4,500	7,078	6,188							4,217	5,891	4,608	12,556	7,907	12,303	(3)	(3)	37
38	$4,500 under $5,000	4,319	4,480							3,082	4,206	1,094	917	4,058	6,926			38
39	$5,000 or more	10,001	20,460	2,988	2,730					4,751	10,282	2,629	7,845	11,213	30,425	1,058	3,263	39
40	Returns under $5,000	483,886	331,218	72,423	46,577	10,959	6,818	11,489	16,117	396,972	444,188	211,611	315,941	905,424	744,905	144,668	62,920	40
41	Returns $5,000 under $10,000	178,884	229,855	36,070	22,617	3,696	2,770	2,329	2,972	102,080	165,204	45,141	111,707	187,575	296,444	48,813	22,029	41
42	Returns $10,000 or more	179,832	1,031,141	51,108	38,131	3,829	8,458	2,381	6,268	65,393	141,989	18,182	66,522	114,582	424,348	21,483	23,541	42

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

Table 18.—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	Royalties				Estates and trusts				Net operating loss deduction		Other sources	Exemptions	
		Net income		Net loss		Income		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)	(Thousand dollars)	(Thousand dollars)	
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
1	Grand total	122,622	280,026	3,736	7,799	120,012	232,294	5,050	4,995	1,734	36,929	451,595	9,359,696	1
2	Taxable returns, total	76,458	245,507	2,543	6,383	84,656	202,725	3,852	3,381	604	3,201	336,061	4,709,975	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	(3)	(3)	-	-			-	-	-	-	1,918	40,531	4
5	$1,500 under $2,000	2,259	942	-	-	3,485	3,074	-	-	-	-	6,301	134,382	5
6	$2,000 under $2,500	1,767	1,014	-	-			-	-	-	-	10,348	231,446	6
7	$2,500 under $3,000	4,653	2,365	-	-	4,482	2,872					9,884	320,387	7
8	$3,000 under $3,500	3,464	3,676			4,347	5,474					20,065	378,846	8
9	$3,500 under $4,000	4,098	5,275			4,147	4,399					12,413	386,048	9
10	$4,000 under $4,500	4,057	2,931			4,217	6,101					17,949	424,324	10
11	$4,500 under $5,000	3,193	3,431			4,117	5,960					14,641	340,138	11
12	$5,000 under $6,000	7,291	12,280			4,549	4,095					19,377	594,323	12
13	$6,000 under $7,000	6,658	9,964			6,075	5,051	3,243	1,584			18,695	431,382	13
14	$7,000 under $8,000	6,320	8,078	2,240	1,671	4,619	6,593					15,375	295,345	14
15	$8,000 under $9,000	3,659	6,829			4,684	6,856			602	3,163	11,835	205,115	15
16	$9,000 under $10,000	2,872	5,277			1,731	1,381					8,618	128,694	16
17	$10,000 under $15,000	9,688	24,614			13,029	32,864					35,676	371,935	17
18	$15,000 under $20,000	3,993	16,001			7,767	22,125					24,697	145,616	18
19	$20,000 under $25,000	3,101	13,095			4,818	18,324					19,925	81,516	19
20	$25,000 under $50,000	4,955	26,153			7,854	36,214	305	219			41,199	137,225	20
21	$50,000 under $100,000	2,335	28,687	187	1,148	3,228	20,342	175	618			31,584	45,882	21
22	$100,000 under $150,000	556	52,918	45	468	743	5,350	52	431			9,386	9,158	22
23	$150,000 under $200,000	220	5,253	18	561	296	3,556	25	133	-	-	3,376	3,129	23
24	$200,000 under $500,000	292	9,383	38	1,091	387	7,597	42	229	2	38	4,166	3,811	24
25	$500,000 under $1,000,000	45	3,078	12	586	56	3,738	10	167	-	-	[5]869	550	25
26	$1,000,000 or more	18	3,506	3	858	25	759	-	-	-	-	[5]498	192	26
27	Nontaxable returns, total	46,164	34,519	1,193	1,416	35,356	29,569	(3)	(3)	1,130	33,728	115,534	4,649,721	27
28	No adjusted gross income	3,275	3,207	(3)	(3)	676	908	(3)	(3)	(3)	(3)	[5]14,053	158,832	28
29	Under $600	3,676	1,145	-	-	1,958	678	-	-	-	-	5,759	601,970	29
30	$600 under $1,000	5,403	2,358	-	-	2,058	1,368	-	-	-	-	11,619	673,786	30
31	$1,000 under $1,500	8,589	4,917			3,655	2,651	-	-	(3)	(3)	26,654	1,078,189	31
32	$1,500 under $2,000	7,273	3,011			6,899	3,499	-	-	-	-	28,345	746,524	32
33	$2,000 under $2,500	6,618	3,936	(3)	(3)	8,323	6,227	-	-	-	-	19,633	566,845	33
34	$2,500 under $3,000	5,553	4,552			3,123	2,446	(3)	(3)	-	-	17,581	384,158	34
35	$3,000 under $3,500					1,958	1,727			-	-	5,746	183,472	35
36	$3,500 under $4,000			-	-	1,857	1,249	-	-	-	-	3,263	100,239	36
37	$4,000 under $4,500	5,777	11,393	-	-	2,159	3,915	-	-	-	-	2,825	58,875	37
38	$4,500 under $5,000			-	-	(3)	(3)	-	-	-	-	1,887	32,344	38
39	$5,000 or more			-	-	2,590	4,868	-	-	(3)	(3)	6,275	64,487	39
40	Returns under $5,000	68,994	47,419	(3)	(3)	57,561	52,581	2,162	1,956	(3)	(3)	202,778	6,841,336	40
41	Returns $5,000 under $10,000	28,065	46,299	(3)	(3)	23,716	26,842	(3)	(3)	(3)	(3)	80,503	1,713,737	41
42	Returns $10,000 or more	25,563	186,308	949	5,601	38,735	152,871	1,894	2,475	175	2,599	168,314	804,623	42

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

Table 18.—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	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for—							Income tax after credits	
			Number of returns	Amount (Thousand dollars)	(Thousand dollars)	Dividends received		Retirement income		Foreign tax paid		Other tax credits (Thousand dollars)	(Thousand dollars)	
						Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
1	Grand total	2,322,548	2,891,609	12,472,897	3,695,592	942,696	131,685	668,043	96,693	24,470	7,880	192	3,459,142	1
2	Taxable returns, total	-	2,664,284	12,333,566	3,667,270	834,699	129,163	451,852	71,761	22,599	7,019	185	3,459,142	2
3													-	3
4	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	428	4
5	$1,000 under $1,500	-	33,776	2,200	439	3,385	10	(3)	(3)	-	-	-	6,116	5
6	$1,500 under $2,000	-	111,985	33,316	6,626	19,481	188	8,335	322	-	-	-	14,234	6
7	$2,000 under $2,500	-	161,941	78,854	15,727	26,275	490	15,741	1,003	-	-	-	28,321	7
8	$2,500 under $3,000	-	208,573	164,509	32,916	48,458	1,210	31,388	3,380			-	41,598	8
9	$3,000 under $3,500	-	228,311	238,363	47,614	50,047	1,346	35,414	4,670			(4)	54,176	9
10	$3,500 under $4,000	-	222,952	305,125	61,183	48,542	1,468	38,165	5,539			1	71,135	10
11	$4,000 under $4,500	-	232,098	388,271	78,238	44,822	1,623	36,874	5,478			-	74,286	11
12	$4,500 under $5,000	-	187,377	401,968	81,180	40,417	1,943	28,686	4,941	3,132	138	3	157,493	12
13	$5,000 under $6,000	-	315,552	838,093	169,707	73,094	3,809	50,366	8,402			7	148,507	13
14	$6,000 under $7,000	-	226,288	785,633	160,301	63,475	3,469	41,844	8,317			1	133,281	14
15	$7,000 under $8,000	-	156,626	682,829	141,704	55,554	3,895	28,023	4,508			2	108,780	15
16	$8,000 under $9,000	-	106,156	553,089	116,360	43,664	3,746	21,180	3,755			-	78,594	16
17	$9,000 under $10,000	-	66,196	390,570	83,367	29,882	2,328	12,265	2,420			5	330,691	17
18	$10,000 under $15,000	-	192,494	1,577,707	354,773	111,790	14,653	48,314	9,061	3,180	363	5	221,044	18
19	$15,000 under $20,000	-	74,877	941,238	235,461	55,920	10,729	18,431	3,245	2,646	438	44	179,520	19
20	$20,000 under $25,000	-	41,584	693,002	190,527	33,893	8,596	11,559	2,074	2,139	293	57	561,899	20
21	$25,000 under $50,000	-	67,135	1,781,816	590,155	57,730	23,966	17,019	3,169	6,126	1,064	39	511,104	21
22	$50,000 under $100,000	-	22,259	1,196,611	532,452	20,485	18,815	5,748	1,065	3,213	1,429	6	210,930	22
23	$100,000 under $150,000	-	4,364	410,440	219,512	4,145	7,693	1,093	208	949	675	2	112,488	23
24	$150,000 under $200,000	-	1,524	202,408	117,400	1,474	4,216	439	79	441	615	13	240,582	24
25	$200,000 under $500,000	-	1,854	400,743	251,199	1,808	9,086	522	102	626	1,416	(4)	83,868	25
26	$500,000 under $1,000,000	-	262	131,564	86,923	259	2,716	80	15	107	324	(4)	90,067	26
27	$1,000,000 or more	-	100	135,217	93,506	99	3,168	35	7	40	264	7	-	27
28	Nontaxable returns, total	2,322,548	227,325	139,331	28,322	107,997	2,522	216,191	24,932	1,871	861	-	-	28
29	No adjusted gross income	87,025	-	-	-	-	-	-	-	-	-	-	-	29
30	Under $600	353,818	-	-	-	-	-	-	-	-	-	-	-	30
31	$600 under $1,000	407,950	-	-	-	-	-	-	-	-	-	-	-	31
32	$1,000 under $1,500	625,538	14,990	1,013	202	6,928	48	11,576	154	-	-	-	-	32
33	$1,500 under $2,000	356,540	45,821	13,328	2,688	24,771	402	43,863	2,286	-	-	-	-	33
34	$2,000 under $2,500	230,216	52,333	30,255	6,050	21,719	493	49,813	5,553			-	-	34
35	$2,500 under $3,000	139,665	42,593	29,175	5,843	18,510	515	41,327	5,303			-	-	35
36	$3,000 under $3,500	58,376	23,686	16,622	3,322	9,418	259	23,254	3,063	1,871	861	-	-	36
37	$3,500 under $4,000	25,016	18,947	15,475	3,088	8,525	186	18,415	2,902			-	-	37
38	$4,000 under $4,500	13,724	11,511	11,010	2,194	5,804	124	11,511	2,070			-	-	38
39	$4,500 under $5,000	6,583	6,668	8,524	1,735	4,609	139	6,668	1,447			-	-	39
40	$5,000 or more	18,097	10,776	13,929	3,200	7,713	356	9,764	2,154			7	-	40
41	Returns under $5,000	2,304,451	1,603,562	1,738,008	349,045	381,711	10,444	401,361	48,112	2,158	194	1	290,294	41
42	Returns $5,000 under $10,000	15,660	881,140	3,262,377	673,861	273,040	17,584	163,036	29,465	2,730	137	20	626,655	42
	Returns $10,000 or more	2,437	406,907	7,472,512	2,672,686	287,945	103,657	103,646	19,116	19,582	7,549	171	2,542,193	

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

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Table 18.—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	Self-employment tax		Tax withheld				Payments on 1960 declaration		Tax due at time of filing		Overpayment				
						Returns with excess social security tax						Refund		Credit on 1961 tax		
		Number of returns	Amount (Thousand dollars)	Number of returns	Total amount (Thousand dollars)	Number of returns	Amount of excess (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)	
		(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
1	Grand total	852,242	81,718	2,221,874	1,316,255	47,864	3,028	923,031	2,047,387	1,623,855	690,610	1,823,758	314,567	330,554	198,825	1
2	Taxable returns, total	434,354	61,037	1,580,488	1,245,486	46,492	2,943	820,258	2,012,894	1,245,833	672,876	1,138,807	229,041	284,535	182,036	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	4,722	242	11,210	1,338	-	-	(3)	(3)	21,732	489	10,879	1,218	(3)	(3)	4
5	$1,500 under $2,000	16,639	1,054	44,296	6,262	-	-	11,809	1,528	63,356	3,731	41,982	4,176	4,760	475	5
6	$2,000 under $2,500	24,244	1,885	84,976	17,332	-	-	15,375	2,548	80,992	7,260	73,869	10,390	6,056	631	6
7	$2,500 under $3,000	30,088	2,801	107,960	28,007	-	-	34,207	7,143	103,031	11,404	95,526	14,117	11,109	1,315	7
8	$3,000 under $3,500	35,179	3,541	131,078	40,293			41,505	9,865	99,195	14,055	111,870	16,850	15,558	2,224	8
9	$3,500 under $4,000	32,260	3,469	136,255	53,411	2,389	91	43,062	11,112	94,034	14,707	112,301	19,425	15,263	2,160	9
10	$4,000 under $4,500	34,375	4,366	155,020	70,277			45,413	13,450	90,809	16,354	126,757	22,415	14,401	2,165	10
11	$4,500 under $5,000	34,341	5,135	120,172	64,669			40,177	14,667	77,018	19,213	94,213	16,442	16,015	2,686	11
12	$5,000 under $6,000	45,325	7,148	218,711	138,373	9,281	169	79,370	34,572	116,652	28,090	172,964	31,831	26,010	4,563	12
13	$6,000 under $7,000	32,659	5,374	152,661	116,939	6,667	257	69,048	37,128	89,024	27,354	114,457	22,362	24,966	5,178	13
14	$7,000 under $8,000	25,676	4,245	103,671	92,266	5,904	220	56,381	38,180	78,404	25,402	61,586	12,437	17,406	5,885	14
15	$8,000 under $9,000	17,606	3,006	67,091	69,461	3,183	173	45,724	34,261	53,596	20,714	38,640	7,980	14,482	4,670	15
16	$9,000 under $10,000	13,393	2,226	41,863	49,065	(3)	(3)	29,799	28,137	33,691	15,164	22,258	6,241	11,411	5,305	16
17	$10,000 under $15,000	38,329	6,908	103,789	145,773	5,721	344	120,053	158,454	112,787	65,940	42,009	13,533	40,280	19,035	17
18	$15,000 under $20,000	17,831	3,341	35,343	66,206	2,543	200	61,275	135,857	46,775	44,414	8,710	6,706	20,613	15,386	18
19	$20,000 under $25,000	8,878	1,748	18,830	46,793	1,832	165	35,451	118,951	24,623	33,675	4,095	3,899	13,646	14,252	19
20	$25,000 under $50,000	16,029	3,184	32,655	119,522	4,515	693	61,291	395,661	40,461	97,653	5,216	8,477	22,645	39,276	20
21	$50,000 under $100,000	5,063	1,032	10,885	74,639	2,230	381	21,401	384,110	14,319	86,848	1,154	5,357	6,994	28,104	21
22	$100,000 under $150,000	979	193	2,221	22,676	421	82	4,282	164,889	2,854	35,565	174	1,282	1,369	10,725	22
23	$150,000 under $200,000	319	62	756	8,747	172	34	1,507	91,171	1,004	18,593	53	1,090	479	4,871	23
24	$200,000 under $500,000	360	67	872	10,841	175	48	1,836	194,135	1,231	45,906	71	1,426	572	8,807	24
25	$500,000 under $1,000,000	41	7	134	1,746	20	8	260	65,113	180	19,772	16	673	70	2,083	25
26	$1,000,000 or more	18	3	39	550	13	2	98	71,856	65	20,573	7	714	28	2,195	26
27	Nontaxable returns, total	417,888	20,681	641,386	70,769	1,372	85	102,773	34,493	378,022	17,734	684,951	85,526	46,019	16,789	27
28	No adjusted gross income	8,615	490	5,649	1,798	137	16	8,730	5,666	7,610	425	8,794	4,381	5,416	3,018	28
29	Under $600	47,281	1,238	88,528	3,289	-	-	6,408	2,283	45,774	1,189	92,525	4,527	1,938	996	29
30	$600 under $1,000	106,819	3,608	100,143	6,031	(3)	(3)	7,944	1,400	102,299	3,425	102,804	6,526	3,073	722	30
31	$1,000 under $1,500	113,303	5,259	180,043	10,283	-	-	12,992	2,112	105,768	4,849	185,270	17,165	4,615	840	31
32	$1,500 under $2,000	56,650	3,306	104,933	13,263	-	-	13,872	2,819	49,384	2,791	110,821	14,613	5,473	954	32
33	$2,000 under $2,500	38,188	2,571	68,907	9,471	-	-	12,664	2,152	31,358	2,020	73,869	10,263	6,527	809	33
34	$2,500 under $3,000	23,640	1,850	45,463	7,721	-	-	10,868	2,327	18,516	1,395	49,722	8,913	4,470	680	34
35	$3,000 under $3,500	11,480	1,073	20,295	4,105	-	-	7,119	1,775	9,371	836	26,008	5,230	1,767	413	35
36	$3,500 under $4,000	5,427	544	13,133	3,476	(3)	(3)	5,295	1,420	4,018	374	15,493	4,108	2,333	618	36
37	$4,000 under $4,500	2,814	295	5,805	1,801	-	-	3,060	873	1,809	208	7,369	2,135	1,962	452	37
38	$4,500 under $5,000	1,340	169	3,385	1,401			3,755	1,767	(3)	(3)	4,580	2,034	2,028	1,039	38
39	$5,000 or more	2,331	278	4,202	2,110	(3)	(3)	10,066	9,899	1,378	148	7,696	5,631	6,417	6,248	39
40	Returns under $5,000	627,405	42,896	1,428,151	350,548	3,289	141	325,189	85,013	1,006,811	104,799	1,344,652	184,928	123,166	22,242	40
41	Returns $5,000 under $10,000	136,667	22,221	587,785	467,502	26,893	927	288,799	177,984	372,672	116,864	416,514	83,782	99,859	29,692	41
42	Returns $10,000 or more	88,170	16,601	205,938	498,205	17,682	1,960	309,043	1,784,390	244,372	468,947	62,592	45,857	107,529	146,891	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Adjusted gross income less adjusted gross deficit.
[2]Adjusted gross deficit.
[3]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[4]Less than $500.
[5]Negative "Other sources."

Table 19.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions: Total (Thousand dollars)	Contributions: Number of returns	Contributions: Amount (Thousand dollars)	Interest paid: Number of returns	Interest paid: Amount (Thousand dollars)	Taxes: Number of returns	Taxes: Amount (Thousand dollars)	Medical and dental expense: Number of returns	Medical and dental expense: Amount (Thousand dollars)	Other deductions (Thousand dollars)	Exemptions (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1	Grand total	2,108,639	15,913,422	3,782,769	1,962,909	917,647	720,404	319,160	1,996,258	1,047,766	1,764,941	1,145,348	352,848	3,781,664	1
2	Taxable returns, total	1,462,397	14,269,478	2,911,611	1,409,160	776,176	545,479	245,797	1,424,404	866,480	1,250,933	733,809	289,349	2,656,131	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	2,922	4,191	510	2,620	183	(1)	(1)	2,490	242	(1)	(1)	13	3,506	4
5	$1,500 under $2,000	43,517	77,207	16,518	39,732	5,081	3,655	271	37,573	4,762	34,378	5,797	607	52,221	5
6	$2,000 under $2,500	61,336	138,557	31,047	56,987	7,861	12,775	1,034	56,716	9,714	49,850	10,968	1,470	80,302	6
7	$2,500 under $3,000	87,279	241,600	58,736	83,884	13,287	23,004	3,484	82,951	18,130	72,339	19,697	4,138	126,400	7
8	$3,000 under $3,500	110,858	360,292	86,124	105,576	18,624	34,330	5,499	107,002	26,093	91,103	29,529	6,379	181,841	8
9	$3,500 under $4,000	117,662	441,290	105,244	113,244	22,173	35,259	6,247	114,831	31,701	103,481	38,919	6,204	206,062	9
10	$4,000 under $4,500	125,502	532,826	126,428	122,505	29,044	48,286	10,030	122,534	34,797	107,740	44,038	8,519	231,763	10
11	$4,500 under $5,000	102,581	487,492	108,423	97,129	25,338	37,754	7,865	100,422	30,949	85,914	35,769	8,502	189,884	11
12	$5,000 under $6,000	183,560	1,007,104	225,001	176,522	46,179	82,867	18,740	181,063	64,529	159,487	80,068	15,485	349,630	12
13	$6,000 under $7,000	132,044	856,253	188,548	127,260	40,904	54,060	15,341	130,115	55,579	112,932	60,339	16,385	256,013	13
14	$7,000 under $8,000	87,728	655,597	140,620	84,735	30,291	38,226	12,163	86,232	41,372	75,575	45,413	11,381	169,295	14
15	$8,000 under $9,000	59,329	504,256	105,179	57,934	23,587	27,528	9,879	58,998	30,560	50,302	30,188	10,965	117,925	15
16	$9,000 under $10,000	37,891	359,165	80,589	37,128	15,815	19,901	7,289	37,459	22,809	35,792	28,359	6,317	76,133	16
17	$10,000 under $15,000	123,150	1,499,639	302,695	120,602	68,896	48,928	23,047	121,318	90,723	107,315	89,172	30,857	239,932	17
18	$15,000 under $20,000	58,444	1,010,688	188,565	56,816	43,403	23,416	16,538	57,932	59,166	50,478	50,415	19,043	114,233	18
19	$20,000 under $25,000	36,134	809,092	149,146	35,388	34,305	14,047	11,019	35,623	47,902	31,164	38,725	17,195	70,929	19
20	$25,000 under $50,000	62,567	2,148,749	369,453	61,612	95,876	26,438	34,602	61,643	121,281	54,901	74,350	43,344	128,285	20
21	$50,000 under $100,000	21,833	1,474,047	257,835	21,526	79,445	10,399	25,501	21,501	82,294	19,531	34,845	35,750	45,016	21
22	$100,000 under $150,000	4,339	520,389	103,563	4,271	40,915	2,342	10,791	4,302	30,464	4,013	7,765	13,628	9,118	22
23	$150,000 under $200,000	1,514	259,960	56,103	1,497	23,999	833	6,037	1,508	15,253	1,413	3,480	7,334	3,110	23
24	$200,000 under $500,000	1,845	525,892	123,615	1,832	59,678	1,093	12,022	1,831	30,817	1,694	4,710	16,388	3,791	24
25	$500,000 under $1,000,000	262	175,288	43,174	261	23,162	176	5,503	260	8,731	243	814	4,964	550	25
26	$1,000,000 or more	100	179,904	44,495	99	28,130	62	2,892	100	8,612	93	380	4,481	192	26
27	Nontaxable returns, total	646,242	1,643,944	871,158	553,749	141,471	174,925	73,363	571,854	181,286	514,008	411,539	63,499	1,125,533	27
28	Under $600	13,987	5,500	10,997	10,071	1,058	4,318	1,175	12,290	2,482	9,539	5,972	310	23,231	28
29	$600 under $1,000	23,629	18,799	14,625	18,204	1,861	7,038	1,535	20,002	4,918	14,561	5,723	588	36,658	29
30	$1,000 under $1,500	98,462	130,040	57,203	79,212	9,683	17,937	4,063	78,007	16,835	63,779	24,329	2,293	137,633	30
31	$1,500 under $2,000	121,839	209,642	95,214	104,113	14,704	24,097	4,723	104,607	23,802	95,588	47,990	3,995	176,316	31
32	$2,000 under $2,500	121,009	269,988	112,368	105,231	18,044	35,324	8,978	110,903	28,030	95,847	52,500	4,816	203,299	32
33	$2,500 under $3,000	109,399	301,498	120,452	97,178	17,873	31,086	10,106	98,635	31,551	91,265	55,732	5,190	214,160	33
34	$3,000 under $3,500	61,833	199,490	90,014	54,623	12,683	18,244	6,357	56,351	20,455	54,162	46,607	3,912	127,682	34
35	$3,500 under $4,000	35,498	133,141	63,517	33,239	7,327	15,275	6,177	35,096	13,153	32,677	31,316	5,544	76,172	35
36	$4,000 under $4,500	21,981	93,158	47,482	19,059	5,305	7,974	3,375	20,153	8,402	20,555	26,563	3,837	47,360	36
37	$4,500 under $5,000	11,459	54,347	28,046	10,797	2,851	4,721	1,454	11,359	5,075	10,726	16,177	2,489	26,371	37
38	$5,000 or more	27,146	228,341	231,240	22,022	50,082	8,911	25,420	24,451	26,583	25,309	98,630	30,525	56,651	38
39	Returns under $5,000	1,270,753	3,699,058	1,172,948	1,153,404	212,980	361,177	82,376	1,171,922	311,091	1,034,699	497,695	68,806	2,140,861	39
40	Returns $5,000 under $10,000	524,807	3,541,633	873,029	503,355	164,693	230,268	76,463	515,631	230,915	456,817	319,657	81,301	1,020,038	40
41	Returns $10,000 or more	313,079	8,672,731	1,736,792	306,150	539,974	128,959	160,321	308,705	505,760	273,425	327,996	202,741	620,765	41

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

Table 19.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

	Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credit for							Income tax after credits	Self-employment tax		
			Number of returns	Amount (Thousand dollars)		Dividends received		Retirement income		Foreign tax paid		Other tax 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)					
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
1	Grand total	528,368	1,580,271	8,778,161	2,875,272	641,267	114,246	408,657	60,456	24,231	7,875	188	2,692,507	299,240	38,865	1
2	Taxable returns, total	-	1,462,397	8,701,736	2,859,608	578,611	112,732	296,873	47,174	22,360	7,014	181	2,692,507	230,854	33,867	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	-	2,922	175	33	-	-	-	-	-	-	-	33	(1)	(1)	4
5	$1,500 under $2,000	-	43,517	8,468	1,669	11,477	81	2,390	65	-	-	-	1,523	5,455	362	5
6	$2,000 under $2,500	-	61,336	27,208	5,410	14,759	240	8,201	511	-	-	-	4,659	7,032	529	6
7	$2,500 under $3,000	-	87,279	56,464	11,245	25,375	541	13,274	1,275			-	9,524	10,949	1,034	7
8	$3,000 under $3,500	-	110,858	92,327	18,356	33,348	784	18,254	2,275			-	15,297	16,372	1,580	8
9	$3,500 under $4,000	-	117,662	129,984	25,956	31,342	888	24,159	3,447			(2)	21,621	16,330	1,664	9
10	$4,000 under $4,500	-	125,502	174,635	34,993	30,343	1,051	23,168	3,410			1	30,530	18,575	2,344	10
11	$4,500 under $5,000	-	102,581	189,185	38,039	25,467	1,066	17,159	2,671	3,132	138		34,292	17,436	2,437	11
12	$5,000 under $6,000	-	183,560	432,473	87,301	49,016	2,600	34,563	5,413			3	79,285	26,348	4,079	12
13	$6,000 under $7,000	-	132,044	411,692	83,578	41,406	2,477	29,564	5,804			7	75,289	17,734	2,840	13
14	$7,000 under $8,000	-	87,728	345,682	71,067	33,263	2,329	18,435	2,985			-	65,734	14,196	2,321	14
15	$8,000 under $9,000	-	59,329	281,152	58,543	26,606	2,611	15,236	2,761			2	53,092	10,043	1,669	15
16	$9,000 under $10,000	-	37,891	202,443	42,576	18,574	1,577	7,411	1,473			-	39,501	6,930	1,126	16
17	$10,000 under $15,000	-	123,150	957,012	213,672	79,407	10,920	34,331	6,183	3,112	361	3	196,205	22,114	3,922	17
18	$15,000 under $20,000	-	58,444	707,890	175,238	45,860	9,210	15,545	2,748	2,510	436	4	162,840	12,721	2,360	18
19	$20,000 under $25,000	-	36,134	589,017	160,669	30,045	7,939	10,435	1,839	2,105	292	44	150,555	7,129	1,383	19
20	$25,000 under $50,000	-	62,567	1,651,011	545,439	54,357	22,866	16,137	2,957	6,126	1,064	57	518,495	14,587	2,878	20
21	$50,000 under $100,000	-	21,833	1,171,196	520,815	20,216	18,715	5,634	1,049	3,213	1,429	39	499,583	4,896	995	21
22	$100,000 under $150,000	-	4,339	407,708	218,040	4,124	7,676	1,040	207	949	675	6	209,476	973	192	22
23	$150,000 under $200,000	-	1,514	200,747	116,486	1,465	4,199	434	78	440	615	2	111,592	317	62	23
24	$200,000 under $500,000	-	1,845	398,486	250,054	1,803	9,078	518	101	626	1,416	13	239,446	357	66	24
25	$500,000 under $1,000,000	-	262	131,564	86,923	259	2,716	80	15	107	324	(2)	83,868	41	7	25
26	$1,000,000 or more	-	100	135,217	93,506	99	3,168	35	7	40	264	(2)	90,067	18	3	26
27	Nontaxable returns, total	528,368	117,874	76,425	15,664	62,656	1,514	112,084	13,282	1,871	861	7	-	68,386	4,998	27
28	Under $600	13,987	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)	28
29	$600 under $1,000	23,629	-	-	-	-	-	-	-	-	-	-	-	3,214	117	29
30	$1,000 under $1,500	97,368	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	9,305	429	30
31	$1,500 under $2,000	104,256	17,583	3,266	642	9,218	98	16,720	544	-	-	-	-	10,178	578	31
32	$2,000 under $2,500	96,902	24,107	10,652	2,117	10,773	197	22,350	1,916			-	-	13,419	920	32
33	$2,500 under $3,000	86,778	22,621	14,869	2,960	10,944	297	21,758	2,638			-	-	12,254	972	33
34	$3,000 under $3,500	48,138	13,695	9,937	1,975	7,028	202	13,263	1,773			-	-	8,738	837	34
35	$3,500 under $4,000	22,425	13,073	9,617	1,916	6,768	137	12,541	1,779	1,871	861	-	-	4,624	460	35
36	$4,000 under $4,500	12,097	9,884	8,733	1,740	5,272	107	9,884	1,653			-	-	2,413	244	36
37	$4,500 under $5,000	5,886	5,573	6,535	1,337	4,278	115	5,573	1,073			-	-	1,306	162	37
38	$5,000 or more	16,902	10,244	12,777	2,969	7,612	356	9,232	1,923			7	-	2,131	253	38
39	Returns under $5,000	511,466	759,287	742,094	148,396	227,155	5,809	209,957	24,913	2,158	194	1	117,479	158,705	14,709	39
40	Returns $5,000 under $10,000	14,465	510,342	1,684,453	345,256	176,135	11,931	114,065	20,268	2,730	137	19	312,901	77,039	12,232	40
41	Returns $10,000 or more	2,437	310,642	6,351,614	2,381,620	237,977	96,506	84,633	15,275	19,343	7,544	168	2,262,127	63,476	11,924	41

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Less than $500.

Table 20.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—NUMBER OF EXEMPTIONS AND NUMBER OF DEPENDENTS BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns	Joint returns of husbands and wives						Returns of single persons not head of household or surviving spouse			All other returns			
			One taxpayer age 65 or over			Two taxpayers age 65 or over									
			Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1	Grand total	5,214,157	1,653,033	5,294,139	326,943	1,454,171	5,913,106	82,172	1,983,922	4,104,393	118,227	123,031	287,859	40,897	1
2	Taxable returns, total	2,664,284	1,017,722	3,239,049	181,022	588,613	2,405,549	47,121	979,223	2,019,806	54,292	78,726	185,553	27,533	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	33,776	-	-	-	-	-	-	32,249	64,498	-	(1)	(1)	-	4
5	$1,500 under $2,000	111,985	-	-	-	-	-	-	108,364	216,728	-	3,621	7,242	-	5
6	$2,000 under $2,500	161,941	56,881	170,643	-	-	-	-	99,949	204,115	3,685	5,111	10,985		6
7	$2,500 under $3,000	208,573	63,939	197,536	5,718	20,419	81,676	-	118,110	241,892	4,578	6,105	12,874	5,344	7
8	$3,000 under $3,500	228,311	75,591	233,960	6,523	41,808	167,994	(1)	107,057	221,212	6,897	3,855	8,244		8
9	$3,500 under $4,000	222,952	79,094	247,859	10,245	49,485	199,638	1,697	88,268	182,281	5,544	6,105	13,636		9
10	$4,000 under $4,500	232,098	92,724	295,604	16,901	61,495	247,908	(1)	71,773	149,525	5,778	6,106	14,169		10
11	$4,500 under $5,000	187,377	80,438	253,013	11,267	43,195	177,437	4,090	59,065	124,468	6,338	4,679	11,978	2,620	11
12	$5,000 under $6,000	315,552	143,728	457,024	25,075	83,416	341,566	7,471	77,762	164,581	7,329	10,646	27,367	6,075	12
13	$6,000 under $7,000	226,288	109,007	351,794	24,442	60,594	246,592	4,216	51,643	107,313	3,163	5,044	13,271	3,183	13
14	$7,000 under $8,000	156,626	73,655	236,348	14,952	39,558	163,584	5,021	39,189	81,701	2,891	4,224	10,608	1,729	14
15	$8,000 under $9,000	106,156	51,348	168,371	13,663	28,483	117,716	3,784	21,277	43,417	(1)	5,048	12,355	2,259	15
16	$9,000 under $10,000	66,196	30,946	101,834	8,996	19,697	80,716	(1)	13,026	26,583		2,527	5,357	(1)	16
17	$10,000 under $15,000	192,494	81,683	263,706	18,520	61,577	252,291	5,268	42,587	88,193	2,342	6,647	15,702	2,408	17
18	$15,000 under $20,000	74,877	28,804	94,189	7,604	24,861	102,640	2,960	18,766	39,614	1,778	2,446	6,251	1,359	18
19	$20,000 under $25,000	41,584	15,601	51,824	4,919	14,354	59,524	2,039	10,007	20,726	542	1,622	3,786	542	19
20	$25,000 under $50,000	67,135	23,520	78,159	7,359	27,456	115,005	4,875	13,684	29,262	1,489	2,475	6,282	1,298	20
21	$50,000 under $100,000	22,259	7,911	27,018	3,235	9,036	37,873	1,644	4,657	9,884	466	655	1,695	385	21
22	$100,000 under $150,000	4,364	1,582	5,736	985	1,686	7,125	353	941	2,020	97	155	382	72	22
23	$150,000 under $200,000	1,524	504	1,756	243	624	2,614	112	348	727	28	48	118	21	23
24	$200,000 under $500,000	1,854	652	2,274	316	727	3,046	131	420	895	45	55	136	25	24
25	$500,000 under $1,000,000	262	93	328	49	102	441	32	57	118	3	10	29	9	25
26	$1,000,000 or more	100	21	73	10	40	163	3	24	53	5	15	32	2	26
27	Nontaxable returns, total	2,549,873	635,311	2,055,090	145,921	865,558	3,507,557	35,051	1,004,699	2,084,587	63,935	44,305	102,306	13,364	27
28	No adjusted gross income	87,025	27,635	90,009	7,002	26,445	107,748	1,537	31,375	63,823	1,073	1,570	3,140	-	28
29	Under $600	353,818	84,930	267,761	12,770	94,599	379,934	(1)	167,168	341,145	5,946	7,121	14,443		29
30	$600 under $1,000	407,950	90,607	285,466	13,112	96,069	388,013	2,772	212,064	429,912	4,186	9,210	19,586	2,101	30
31	$1,000 under $1,500	640,528	143,757	449,189	17,617	166,843	672,403	3,606	317,604	649,675	13,373	12,324	25,714		31
32	$1,500 under $2,000	402,361	136,446	421,833	12,294	135,095	543,373	1,698	126,402	268,901	12,282	4,418	10,100	2,688	32
33	$2,000 under $2,500	282,549	65,289	215,581	19,183	139,479	562,677	3,797	74,497	158,491	8,532	3,284	7,992		33
34	$2,500 under $3,000	182,258	42,599	146,279	18,182	97,834	399,280	6,317	38,773	85,978	7,107	3,052	8,726	2,622	34
35	$3,000 under $3,500	82,062	19,100	74,711	16,646	46,314	193,201	6,348	15,222	34,259	3,484				35
36	$3,500 under $4,000	43,963	11,699	46,366	11,170	24,500	101,987	3,655	7,333	17,417	(1)				36
37	$4,000 under $4,500	25,235	6,379	26,252	6,913	13,546	55,478	(1)	4,877	12,676	2,922	3,326	12,605	5,953	37
38	$4,500 under $5,000	13,251	2,366	10,164	3,066	9,791	41,123	1,958	(1)	(1)	-				38
39	$5,000 or more	28,873	4,504	21,479	7,966	15,043	62,340	1,796	8,621	20,683	3,042				39
40	Returns under $5,000	3,908,013	1,079,474	3,432,226	188,609	1,066,917	4,319,870	40,870	1,680,913	3,468,623	93,713	80,709	181,506	19,756	40
41	Returns $5,000 under $10,000	896,800	412,746	1,335,321	94,892	245,606	1,007,634	23,783	210,328	441,515	17,404	28,120	71,758	14,986	41
42	Returns $10,000 or more	409,344	160,813	526,592	43,442	141,648	585,602	17,519	92,681	194,255	7,110	14,202	34,595	6,155	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

Table 21.—RETIREMENT INCOME, DEDUCTIONS FROM THE LIMIT, AND BASE FOR CREDIT, BY ADJUSTED GROSS INCOME CLASSES

	Adjusted gross income classes	Number of returns with schedule K	Retirement income				Deductions from the $1,200 limit						Base for credit	Tentative credit	Tax credit for retirement income	
			Retiree under 65		Retiree 65 or over		Income excluded from adjusted gross income		Earned in excess of—							
									$900		$1,200					
			Number of retirees	Income (Thousand dollars)	Number of retirees	Income (Thousand dollars)	Number of retirees	Income (Thousand dollars)	Number of retirees	Amount (Thousand dollars)	Number of retirees	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1	Grand total	707,671	103,912	257,491	687,279	3,419,330	352,839	262,802	15,864	8,393	45,914	37,369	650,656	129,537	107,065	1
2	Taxable returns, total	470,452	67,758	196,669	451,540	2,853,970	257,306	202,799	12,511	7,226	36,473	30,237	391,008	77,570	77,747	2
3	$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	$1,000 under $1,500	(1)	(1)	(1)	(1)	(1)	(1)	(1)					(1)	(1)	(1)	4
5	$1,500 under $2,000	8,233	(1)	(1)	7,902	11,067	6,838	6,507			(1)	(1)	2,030	403	309	5
6	$2,000 under $2,500	18,320	3,082	6,085	15,238	27,907	13,642	11,627					9,753	1,874	1,782	6
7	$2,500 under $3,000	35,896	5,041	9,271	30,956	73,481	23,456	19,895	6,705	3,361	2,821	1,788	21,630	4,334	4,249	7
8	$3,000 under $3,500	35,183	4,448	11,865	31,167	81,776	17,069	14,181			(1)	(1)	26,289	5,242	5,242	8
9	$3,500 under $4,000	41,018	6,769	17,962	34,882	111,199	18,396	14,545			3,284	3,331	31,161	6,226	6,226	9
10	$4,000 under $4,500	39,465	6,678	14,427	36,744	115,351	23,048	17,828			5,081	4,330	31,170	6,188	6,234	10
11	$4,500 under $5,000	29,247	3,022	7,804	28,383	106,847	13,926	9,482			(1)	(1)	26,012	5,198	5,198	11
12	$5,000 under $6,000	53,976	9,524	26,778	52,887	203,945	30,266	23,396			4,879	3,782	46,448	9,295	9,374	12
13	$6,000 under $7,000	46,720	11,848	33,641	43,898	199,264	20,024	15,311			3,253	2,116	48,820	9,530	9,636	13
14	$7,000 under $8,000	26,960	3,054	12,423	27,461	131,305	16,699	13,072	4,649	2,955	1,797	1,458	22,549	4,501	4,504	14
15	$8,000 under $9,000	22,204	2,691	11,128	23,067	137,293	13,273	9,469			2,461	1,730	20,859	4,041	4,097	15
16	$9,000 under $10,000	11,732	(1)	(1)	11,737	73,622	5,691	3,938					11,512	2,268	2,292	16
17	$10,000 under $15,000	48,037	5,690	21,980	50,594	390,833	25,413	19,549			3,836	3,181	45,592	9,069	9,160	17
18	$15,000 under $20,000	17,788	1,019	5,798	19,083	219,894	9,984	7,746			1,429	1,210	15,935	3,153	3,180	18
19	$20,000 under $25,000	10,676	645	4,570	11,627	156,833	6,108	4,751	1,151	907	511	393	9,517	1,909	1,917	19
20	$25,000 under $50,000	15,555	408	3,566	17,496	362,902	8,098	6,629			918	2,120	14,460	2,892	2,892	20
21	$50,000 under $100,000	5,260	129	1,939	5,839	213,101	2,766	2,417			322	265	4,818	961	964	21
22	$100,000 under $150,000	976	4	31	1,116	71,905	480	408	-	-	53	49	925	183	186	22
23	$150,000 under $200,000	411	13	422	456	38,411	211	173	2	(2)	32	40	379	75	76	23
24	$200,000 under $500,000	497	9	246	559	78,157	218	185	4	3	47	33	488	96	97	24
25	$500,000 under $1,000,000	77	1	1	84	20,557	35	32	-	-	4	1	71	14	14	25
26	$1,000,000 or more	33	-	-	33	27,851	9	9	-	-	1	1	31	6	6	26
27	Nontaxable returns, total	237,219	36,154	60,822	235,739	565,360	95,533	60,003	3,353	1,167	9,441	7,132	259,648	51,967	29,318	27
28	No adjusted gross income	(1)	-	-	(1)	(1)	(1)	(1)	-	-	-	-	(1)	(1)	(1)	28
29	Under $600															29
30	$600 under $1,000	2,952	(1)	(1)	(1)	(1)	(1)	(1)								30
31	$1,000 under $1,500	10,005	4,633	3,210	14,959	21,046	7,529	4,908					2,013	403	359	31
32	$1,500 under $2,000	47,538	6,497	10,897	42,035	77,487	20,606	13,978					16,745	3,318	976	32
33	$2,000 under $2,500	53,198	7,229	11,656	48,389	106,923	18,044	9,868					43,853	8,325	3,316	33
34	$2,500 under $3,000	43,816	5,275	9,216	42,621	111,604	12,317	9,040	3,353	1,167	9,441	7,132	55,421	10,941	6,387	34
35	$3,000 under $3,500	24,248	4,449	9,730	26,235	63,741	12,179	8,396					49,787	9,945	5,962	35
36	$3,500 under $4,000	20,042	4,218	6,713	21,769	57,702	8,836	4,818					27,398	6,149	3,439	36
37	$4,000 under $4,500	10,747			13,801	38,467	4,910	2,921					25,305	4,935	3,369	37
38	$4,500 under $5,000	5,674	2,985	6,988	7,662	22,380	(1)	(1)					14,938	3,049	1,985	38
39	$5,000 or more	10,099			15,215	64,059	4,979	3,031					8,371	1,752	1,277	39
													15,763	3,139	2,243	
40	Returns under $5,000	436,670	66,355	127,886	406,127	1,029,398	208,585	152,686	9,396	4,073	25,507	20,268	392,489	78,405	56,427	40
41	Returns $5,000 under $10,000	171,349	29,605	90,991	173,787	804,135	90,862	68,186	5,311	3,410	13,254	9,808	165,369	32,659	32,062	41
42	Returns $10,000 or more	99,652	7,952	38,614	107,365	1,585,797	53,392	41,930	1,157	910	7,153	7,293	92,798	18,473	18,576	42

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
[1]Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.
[2]Less than $500.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1951-1960

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These historical data for years 1951 through 1960 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 22.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
Number of returns, total[1]	61,027,931	60,271,297	59,085,182	59,825,121	59,197,004	58,250,188	56,747,008	57,838,184	56,528,817	55,447,009
Returns with adjusted gross income, total	60,592,712	59,838,162	58,700,924	59,407,673	58,798,843	57,818,164	56,306,704	57,415,885	56,107,089	55,042,597
Taxable:										
With income tax	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222
Self-employment tax only	-	-	-	-	-	-	-	1,046,507	1,033,157	1,042,575
Nontaxable:										
Self-employment tax only	2,129,857	2,118,818	2,211,773	2,211,318	2,343,181	2,373,745	1,135,590	-	-	-
Other nontaxables	10,837,089	10,222,431	10,837,017	10,331,040	10,097,016	10,755,354	12,538,054	12,209,756	12,240,257	12,405,800
Returns with no adjusted gross income, total[1]	435,219	433,135	384,258	417,448	398,161	432,024	440,304	422,299	421,728	404,412
Taxable:										
Self-employment tax only	-	-	-	-	-	-	-	17,022	9,441	11,813
Nontaxable:										
Self-employment tax only	74,276	79,543	57,684	85,265	97,405	79,829	13,305	-	-	-
Other nontaxables[1]	360,943	353,592	326,574	332,183	300,756	352,195	426,999	405,277	412,287	392,599
Number of—										
Taxable returns	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	45,223,151	43,876,273	42,648,610
Nontaxable returns[1]	12,966,946	12,774,394	13,433,048	12,959,806	12,938,358	13,561,123	14,113,948	12,615,033	12,652,544	12,798,399
Returns with itemized deductions	24,083,263	22,510,245	20,811,422	20,155,361	18,458,563	16,891,084	15,701,595	14,426,417	12,835,776	11,581,696
Taxable	22,185,410	20,761,374	19,053,714	18,569,233	16,972,938	15,434,733	13,711,830	12,932,132	11,462,609	10,212,822
Nontaxable:										
With adjusted gross income	1,897,853	1,748,871	1,757,708	1,586,128	1,485,625	1,456,351	1,549,461	1,089,008	960,880	976,275
With no adjusted gross income[1]	-	-	-	-	-	-	440,304	405,277	412,287	392,599
Returns with standard deduction	36,944,668	37,761,052	38,273,760	39,669,760	40,738,441	41,359,104	41,045,413	43,411,767	43,693,041	43,865,313
Taxable	25,875,575	26,735,539	26,598,420	28,296,082	29,285,708	29,254,332	28,921,230	32,291,019	32,413,664	32,435,788
Nontaxable:										
With adjusted gross income	10,633,874	10,592,378	11,291,082	10,956,320	11,084,572	11,672,748	12,124,183	11,120,748	11,279,377	11,429,525
With no adjusted gross income[1]	435,219	433,135	384,258	417,448	398,161	432,024	-	-	-	-
Number of returns with self-employment tax	6,889,749	7,036,392	7,017,331	6,992,226	7,350,166	6,645,661	4,211,656	4,217,492	4,059,497	4,073,811
Number of returns with taxable income	48,317,653	47,745,570	45,919,693	47,116,645	46,484,182	44,914,210	42,814,133	-	-	-
Taxable	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	-	-	-
Nontaxable	256,668	248,657	267,559	251,330	225,536	225,145	181,073	-	-	-
Number of returns by source of income:										
Positive income:										
Salaries and wages	53,603,745	52,850,938	51,588,438	52,596,961	51,912,814	51,255,701	49,925,305	50,873,912	49,842,862	48,538,699
Dividends in adjusted gross income[2]	4,932,950	4,682,638	4,235,017	4,168,499	3,924,583	3,715,617	3,681,007	4,495,133	4,218,722	4,038,391
Interest received[2]	10,288,082	9,273,694	7,407,870	7,286,314	6,715,135	6,330,784	6,124,385	5,579,720	5,196,439	4,824,056
Annuities and pensions:										
Life expectancy method	762,217	728,077	740,180	659,356	613,747	575,633	} 730,279	735,471	634,881	598,330
3-year method	373,719	343,115	268,920	261,085	209,212	192,029				
Income from estates and trusts	392,161	381,120	370,879	362,324	375,008	360,155	368,806	426,823	425,669	432,106
Business profit	6,831,427	6,894,616	6,880,831	6,775,335	7,381,270	6,736,435	6,320,812	6,121,474	5,791,797	6,127,629
Partnership profit	1,589,183	1,645,707	1,611,329	1,606,524	1,553,819	1,687,570	1,588,046	1,649,591	1,625,320	1,692,545
Net gain from sales of capital assets	3,841,694	4,007,011	3,469,064	2,936,564	3,143,460	2,899,881	2,411,147	1,987,723	2,034,196	2,132,037
Net gain from sales of *other* property	100,131	98,140	104,270	127,417	93,875	109,983	135,062	93,741	98,738	100,765
Net income from rents	3,875,716	} 4,113,564	4,089,106	4,097,602	4,090,501	3,986,860	3,863,618	4,061,630	3,865,368	3,835,620
Net income from royalties	409,394									
Other sources[3]	-	-	-	-	-	-	-	1,861,744	1,888,988	2,353,892
Losses:										
Business loss	1,767,544	1,715,094	1,499,888	1,474,967	1,591,397	1,508,622	1,464,726	1,281,395	1,080,870	1,047,713
Partnership loss	329,682	302,041	266,259	265,951	244,719	267,102	228,949	241,505	208,170	219,839
Net loss from sales of capital assets	1,154,339	900,118	920,578	1,038,208	783,596	654,121	664,084	789,370	665,727	582,413
Net loss from sales of *other* property	135,767	150,212	130,753	150,294	206,108	157,919	207,456	151,152	124,402	180,335
Net loss from rents	1,695,218	} 1,605,427	1,513,200	1,404,920	1,319,253	1,253,080	1,143,837	1,192,880	1,054,992	977,980
Net loss from royalties	23,479									
Net operating loss deduction[4]	13,912	-	-	-	-	-	34,781	38,205	29,987	30,570
Loss from estates and trusts	25,834	19,162	22,150	20,167	28,102	20,978	12,258	-	-	-
	(Thousand dollars)									
Amount of adjusted gross income, total	316,557,566	306,616,924	282,166,418	281,308,431	268,583,814	249,429,182	230,235,855	229,863,409	216,087,449	203,097,033
Taxable returns	297,152,271	287,775,346	262,188,335	262,169,296	249,551,275	229,595,449	209,668,830	212,421,184	198,531,784	185,171,964
Nontaxable returns	19,405,295	18,841,578	19,978,083	19,139,135	19,032,539	19,833,733	20,567,025	17,442,225	17,555,665	17,925,069
Amount of adjusted gross deficit	1,091,184	1,521,945	1,012,326	987,865	859,546	898,865	1,104,480	1,155,153	797,541	760,548
Amount of taxable income	171,627,771	166,540,616	149,337,414	149,363,077	141,532,061	128,020,111	115,331,301	-	-	-
Amount of tax, total	39,909,260	39,346,805	34,924,820	34,974,804	33,265,247	30,076,935	26,967,251	29,657,273	28,020,288	24,439,073
Income tax after credits	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780
Self-employment tax	833,549	701,506	589,168	581,165	533,115	463,213	301,498	226,614	217,457	211,293

[1]Excludes returns with no information 1953-56 and 1958-60.
[2]Reported on Form 1040, and for 1959-60, Form 1040W.
[3]Not available after 1953. Includes Forms 1040A showing wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return, reported in one sum as other income.
[4]Not available for 1955-59.

Table 23.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
	1960		1959		1958		1957		1956	
Grand total	61,027,931	[1]315,466,382	60,271,297	[1]305,094,979	59,085,182	[1]281,154,092	59,825,121	[1]280,320,566	59,197,004	[1]267,724,268
Returns with adjusted gross income, total	60,592,712	316,557,566	59,838,162	306,616,924	58,700,924	282,166,418	59,407,673	281,308,431	58,798,843	268,583,814
Under $600	3,991,109	1,305,762	3,918,975	1,275,411	3,950,030	1,276,547	3,833,400	1,255,738	3,775,785	1,242,391
$600 under $1,000	2,992,643	2,380,642	2,995,694	2,392,210	3,060,247	2,446,545	2,989,651	2,385,229	3,026,632	2,419,568
$1,000 under $1,500	3,941,738	4,886,762	3,955,202	4,919,509	4,120,276	5,130,735	4,178,054	5,184,175	4,314,995	5,362,761
$1,500 under $2,000	3,414,629	5,972,361	3,445,332	6,015,668	3,570,536	6,238,242	3,698,934	6,481,267	3,857,498	6,751,496
$2,000 under $2,500	3,405,167	7,660,097	3,510,198	7,890,382	3,689,218	8,309,041	3,843,211	8,655,018	3,987,142	8,970,939
$2,500 under $3,000	3,518,964	9,672,543	3,618,010	9,943,763	3,723,909	10,228,363	3,815,406	10,485,324	4,056,620	11,152,699
$3,000 under $4,000	6,877,017	24,033,191	6,993,571	24,452,061	7,472,426	26,149,868	7,791,975	27,263,943	8,281,023	29,005,036
$4,000 under $5,000[2]	6,866,523	30,881,596	7,071,569	31,801,590	7,385,219	33,190,896	7,868,427	35,372,380	8,046,621	36,140,505
$5,000 under $6,000	6,422,593	35,252,993	6,392,580	35,067,182	6,375,555	34,898,888	6,555,283	35,885,730	6,234,822	34,124,140
$6,000 under $7,000	5,291,911	34,280,872	5,082,962	32,926,528	4,676,947	30,257,563	4,709,612	30,480,269	4,371,937	28,257,411
$7,000 under $8,000	3,888,676	29,080,115	3,699,701	27,640,193	3,226,844	24,101,749	3,206,964	23,941,917	2,798,254	20,892,452
$8,000 under $9,000	2,757,554	23,372,451	2,621,189	22,202,269	2,171,701	18,379,327	2,091,262	17,706,439	1,811,480	15,315,151
$9,000 under $10,000	1,905,564	18,045,386	1,749,953	16,566,397	1,452,594	13,746,399	1,334,622	12,622,516	1,123,333	10,619,629
$10,000 under $15,000	3,641,612	42,804,643	3,208,968	37,688,216	2,488,095	29,214,191	2,213,510	25,995,133	1,921,229	22,570,293
$15,000 under $20,000	786,031	13,400,430	707,192	12,090,813	588,262	10,055,470	543,746	9,304,570	498,101	8,542,677
$20,000 under $25,000	323,785	7,198,994	301,705	6,704,170	264,732	5,881,407	250,860	5,583,211	234,928	5,219,840
$25,000 under $30,000	441,401	14,727,469	422,663	14,163,567	369,939	12,327,929	366,399	12,227,673	346,396	11,644,008
$30,000 under $50,000	101,272	6,660,778	114,852	7,558,857	91,715	6,050,052	93,421	6,133,299	89,170	5,905,463
$50,000 under $100,000	14,221	1,695,133	17,537	2,089,977	14,080	1,647,892	14,127	1,686,294	14,111	1,685,994
$100,000 under $150,000	4,413	756,022	4,497	768,001	3,863	661,634	4,004	685,284	3,851	660,532
$150,000 under $200,000	4,848	1,384,077	4,810	1,371,895	3,956	1,114,707	3,997	1,127,667	4,046	1,142,240
$200,000 under $500,000	735	493,976	722	481,742	536	359,724	585	397,827	597	398,988
$500,000 under $1,000,000	306	611,273	280	606,523	244	499,249	223	447,528	272	559,601
$1,000,000 or more										
Returns with adjusted gross deficit, total	435,219	1,091,184	433,135	1,521,945	384,258	1,012,326	417,448	987,865	398,161	859,546
	1955		1954		1953		1952		1951	
Grand total	58,250,188	[1]248,530,317	56,747,008	[1]229,221,375	57,838,184	[1]228,708,256	56,528,817	[1]215,289,908	55,447,009	[1]202,336,485
Returns with adjusted gross income, total	57,818,164	249,429,182	56,306,704	230,235,855	57,415,885	229,863,409	56,107,089	216,087,449	55,042,597	203,097,033
Under $600	3,839,333	1,261,713	3,939,817	1,294,816	3,991,605	1,362,006	3,966,385	1,342,281	3,832,226	1,301,839
$600 under $1,000	3,202,710	2,566,114	3,180,541	2,542,668	3,210,720	2,571,118	3,163,051	2,541,741	3,409,372	2,752,898
$1,000 under $1,500	4,523,556	5,616,459	4,520,595	5,630,728	4,713,364	5,862,578	4,810,380	5,989,941	4,867,030	6,046,843
$1,500 under $2,000	4,125,462	7,212,429	4,206,678	7,357,621	4,470,706	7,826,483	4,712,434	8,252,809	4,959,908	8,692,983
$2,000 under $2,500	4,116,843	9,275,007	4,311,673	9,703,996	4,494,312	10,107,094	4,806,023	10,815,569	5,145,110	11,576,673
$2,500 under $3,000	4,311,841	11,858,501	4,484,779	12,304,840	4,621,675	12,699,421	4,914,530	13,520,933	5,242,806	14,414,461
$3,000 under $4,000	8,665,023	30,320,415	9,156,374	32,041,485	9,342,358	32,649,022	9,686,939	33,817,311	9,997,961	34,830,375
$4,000 under $5,000[2]	8,008,621	35,930,570	7,910,960	35,435,585	7,982,669	35,764,603	7,633,938	34,244,988	7,270,072	32,530,127
$5,000 under $6,000	5,862,618	32,061,640	5,189,199	28,346,771	5,392,331	29,463,848	4,721,071	25,796,358	4,117,062	22,442,072
$6,000 under $7,000	3,871,849	25,020,880	3,352,077	21,656,984	3,345,923	21,589,243	2,889,195	18,646,580	2,265,919	14,619,909
$7,000 under $8,000	2,400,131	17,897,442	2,016,601	15,025,572	1,990,054	14,826,855	1,588,929	11,846,456	1,212,879	9,026,856
$8,000 under $9,000	1,412,757	11,940,018	1,187,245	10,036,658	1,154,625	9,763,234	894,935	7,567,219	691,349	5,840,077
$9,000 under $10,000	912,095	8,622,218	721,146	6,812,809	703,987	6,655,338	523,326	4,954,837	416,614	3,938,409
$10,000 under $15,000	1,518,296	17,923,575	1,217,149	14,410,918	1,160,137	13,741,746	983,218	11,679,763	831,910	9,924,828
$15,000 under $20,000	425,989	7,300,263	368,907	6,323,542	349,598	5,997,977	324,169	5,562,631	295,950	5,078,669
$20,000 under $25,000	210,289	4,683,237	291,858	7,023,496	264,713	6,373,802	252,354	6,084,529	154,776	3,447,850
$25,000 under $30,000	120,617	3,289,658							93,697	2,556,417
$30,000 under $50,000	190,707	7,142,830	161,995	6,071,673	151,104	5,686,567	152,932	5,758,342	149,845	5,651,331
$50,000 under $100,000	77,604	5,151,675	70,400	4,656,424	60,300	3,996,970	65,403	4,340,688	67,456	4,500,963
$100,000 under $150,000	12,960	1,549,762	11,628	1,391,103	12,486	1,641,663	14,114	1,863,390	12,047	1,441,201
$150,000 under $200,000	3,946	675,565	3,197	547,816					4,008	687,244
$200,000 under $500,000	4,022	1,143,650	3,245	919,072	2,700	755,624	3,199	893,049	3,906	1,100,674
$500,000 under $1,000,000	628	417,978	439	294,745	373	252,954	416	278,810	523	349,694
$1,000,000 or more	267	567,583	201	406,533	145	275,263	148	289,224	171	344,640
Returns with adjusted gross deficit	432,024	898,865	440,304	1,014,480	422,299	1,155,153	421,728	797,541	404,412	760,548

[1]Adjusted gross income less adjusted gross deficit.
[2]For 1951 and 1952, includes nontaxable returns with income exceeding the class limit.

INDIVIDUAL INCOME TAX RETURNS, 1951-1960

Table 24.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
NUMBER OF RETURNS										
Total	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622	42,833,675	41,594,222
$600 under $1,000	1,353,011	1,341,398	1,296,407	1,338,986	1,357,447	1,437,846	1,292,988	1,361,444	1,420,812	1,610,092
$1,000 under $1,500	2,134,195	2,129,771	2,127,075	2,257,213	2,392,096	2,483,242	2,426,670	2,632,034	2,760,133	2,754,588
$1,500 under $2,000	2,036,015	2,093,777	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231	2,963,805	3,115,581
$2,000 under $2,500	2,368,114	2,494,170	2,537,591	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910	3,568,839	3,814,784
$2,500 under $3,000	2,665,817	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629	3,883,813	4,178,241
$3,000 under $4,000	5,793,668	5,939,254	6,295,457	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537	8,552,203	8,858,530
$4,000 under $5,000	6,400,547	6,649,987	6,954,051	7,454,651	7,650,165	7,619,205	7,545,254	7,666,402	7,279,244	6,949,135
$5,000 under $6,000	6,236,474	6,216,537	6,224,634	6,401,146	6,111,501	5,754,968	5,108,368	5,313,448	4,715,581	4,114,230
$6,000 under $7,000	5,236,061	5,036,281	4,644,506	4,677,540	4,344,100	3,855,290	3,331,451	3,333,294	2,886,908	2,265,358
$7,000 under $8,000	3,874,647	3,688,764	3,214,399	3,195,588	2,792,259	2,395,179	2,008,053	1,986,773	1,588,472	1,211,780
$8,000 under $9,000	2,749,349	2,616,468	2,167,447	2,089,198	1,809,013	1,411,320	1,186,721	1,153,612	894,935	691,217
$9,000 under $10,000	1,901,543	1,747,657	1,451,196	1,333,548	1,122,621	911,711	720,646	703,449	523,326	416,553
$10,000 under $15,000	3,637,169	3,203,834	2,484,984	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199	983,014	831,819
$15,000 under $20,000	784,630	706,164	587,465	543,154	497,449	425,730	368,492	348,741	324,088	295,919
$20,000 under $25,000	323,412	301,431	264,487	250,583	234,745	210,172				
$25,000 under $30,000	440,890	422,251	369,515	366,156	346,246	120,427	291,668	264,008	252,333	154,766
$30,000 under $50,000						190,589	161,897	150,981	152,900	93,693
$50,000 under $100,000	101,080	114,711	91,605	93,289	89,095	77,563	70,332	60,260	65,396	149,837
$100,000 under $150,000	14,165	17,465	14,049	14,089	14,057	12,902	11,617	12,461	14,114	67,447
$150,000 under $200,000	4,379	4,475	3,845	3,986	3,843	3,937	3,192			12,045
$200,000 under $500,000	4,801	4,776	3,937	3,979	4,031	4,009	3,234	2,692	3,195	4,008
$500,000 under $1,000,000	723	717	531	578	593	624	437	372	416	3,905
$1,000,000 or more	295	265	236	217	268	263	201	145	148	523
										171
ADJUSTED GROSS INCOME										
	(Thousand dollars)									
Total	297,152,271	287,775,346	262,188,335	262,169,296	249,151,275	229,595,449	209,668,830	210,483,602	196,590,999	183,243,590
$600 under $1,000	1,123,121	1,116,472	1,083,049	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237	1,191,714	1,354,605
$1,000 under $1,500	2,664,406	2,674,096	2,683,333	2,831,221	3,005,109	3,106,659	3,047,987	3,299,462	3,463,102	3,452,761
$1,500 under $2,000	3,557,099	3,647,621	3,675,817	3,937,439	4,129,399	4,265,817	4,237,823	4,865,679	5,176,783	5,446,167
$2,000 under $2,500	5,327,353	5,603,123	5,714,958	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336	8,030,291	8,578,144
$2,500 under $3,000	7,349,490	7,626,054	7,735,369	8,079,602	8,737,648	9,157,665	9,505,225	10,156,359	10,717,097	11,530,006
$3,000 under $4,000	20,307,427	20,835,185	22,091,696	23,448,457	25,144,783	26,407,948	27,812,489	28,746,397	29,930,509	30,946,234
$4,000 under $5,000	28,812,061	29,931,937	31,278,974	33,541,308	34,330,979	34,208,187	33,828,835	34,370,599	32,575,069	31,016,829
$5,000 under $6,000	34,246,189	34,117,177	34,086,295	35,058,920	33,450,410	31,479,458	27,910,808	29,038,348	25,766,505	22,426,928
$6,000 under $7,000	33,923,776	32,627,712	30,049,915	30,276,104	28,079,899	24,914,801	21,524,454	21,507,414	18,631,679	14,616,355
$7,000 under $8,000	28,974,992	27,559,833	24,009,958	23,858,097	20,848,637	17,861,106	14,961,906	14,801,958	11,842,855	9,018,629
$8,000 under $9,000	23,303,110	22,162,993	18,343,492	17,689,049	15,294,676	11,928,032	10,032,034	9,754,983	7,567,219	5,838,952
$9,000 under $10,000	18,007,228	16,544,491	13,733,221	12,611,997	10,612,594	8,618,513	6,808,273	6,650,115	4,954,837	3,937,834
$10,000 under $15,000	42,751,769	37,628,019	29,176,927	25,971,375	22,503,784	17,908,955	14,390,558	13,718,699	11,677,403	9,923,727
$15,000 under $20,000	13,376,477	12,073,580	10,041,825	9,294,499	8,511,736	7,295,826	6,316,307	5,983,194	5,561,110	5,078,155
$20,000 under $25,000	7,190,895	6,698,056	5,875,992	5,576,891	5,215,782	4,680,576				
$25,000 under $30,000	14,710,384	14,148,928	12,313,280	12,220,088	11,618,375	3,284,321	7,018,963	6,355,250	6,084,077	3,447,638
$30,000 under $50,000						7,138,272				2,556,301
$50,000 under $100,000	6,647,920	7,549,453	6,042,852	6,124,500	5,900,331	5,149,111	6,067,727	5,682,111	5,757,127	5,651,016
							4,651,794	3,994,325	4,340,235	4,500,312
$100,000 under $150,000	1,688,173	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413	1,863,390	1,440,965
$150,000 under $200,000	750,153	764,285	658,563	682,301	659,130	674,131	546,951			687,244
$200,000 under $500,000	1,370,038	1,361,923	1,109,680	1,122,465	1,138,037	1,140,318	915,760	753,081	891,963	1,100,454
$500,000 under $1,000,000	486,077	478,154	356,220	393,591	396,602	414,815	293,111	252,379	278,810	349,694
$1,000,000 or more	584,133	545,633	482,640	427,474	549,625	550,864	406,532	275,263	289,224	344,640
TAXABLE INCOME										
Total	171,462,236	166,385,053	149,173,569	149,212,696	141,395,397	127,889,249	115,226,743			
$600 under $1,000	193,070	194,586	191,196	196,731	199,523	211,417	188,445			
$1,000 under $1,500	944,626	955,378	953,797	1,010,609	1,071,341	1,085,444	1,069,613			
$1,500 under $2,000	1,517,420	1,542,106	1,534,510	1,673,535	1,721,509	1,772,333	1,728,796			
$2,000 under $2,500	2,257,675	2,337,578	2,351,308	2,623,507	2,751,735	2,780,258	2,890,502			
$2,500 under $3,000	3,277,870	3,376,072	3,390,578	3,614,509	3,871,378	3,999,025	4,107,080			
$3,000 under $4,000	9,429,550	9,625,250	9,983,842	10,832,605	11,550,162	11,887,361	12,286,893			
$4,000 under $5,000	13,690,239	14,192,394	14,608,523	15,650,648	15,824,030	15,558,001	15,158,980			
$5,000 under $6,000	16,730,769	16,684,611	16,553,860	17,075,169	16,327,333	15,316,834	13,782,379			
$6,000 under $7,000	17,451,403	16,979,238	15,724,265	16,083,929	15,090,473	13,458,543	11,821,062			
$7,000 under $8,000	16,143,894	15,454,065	13,645,969	13,715,846	12,164,494	10,448,357	8,944,484			
$8,000 under $9,000	13,767,791	13,226,703	11,059,382	10,833,148	9,488,649	7,460,980	6,324,419			
$9,000 under $10,000	11,137,412	10,389,591	8,773,922	8,083,996	6,915,700	5,637,968	4,479,948			
$10,000 under $15,000	28,752,650	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351			
$15,000 under $20,000	9,786,674	8,927,811	7,484,521	6,969,181	6,449,179	5,546,304	4,808,176			
$20,000 under $25,000	5,465,777	5,155,939	4,551,665	4,358,809	4,100,631	3,709,643				
$25,000 under $30,000	11,665,201	11,379,799	9,973,086	9,942,054	9,569,157	2,661,380	5,610,769			
$30,000 under $50,000						5,938,815				
$50,000 under $100,000	5,417,010	6,229,490	4,986,906	5,109,379	4,983,395	4,344,889	5,052,115			
							3,946,268			
$100,000 under $150,000	1,349,335	1,695,238	1,348,568	1,390,411	1,388,017	1,281,790	1,170,329			
$150,000 under $200,000	590,232	609,591	529,147	550,803	536,845	555,511	452,450			
$200,000 under $500,000	1,055,617	1,070,737	862,534	882,511	913,395	926,044	740,497			
$500,000 under $1,000,000	382,520	376,573	274,855	314,543	319,092	335,849	234,854			
$1,000,000 or more	455,501	425,065	364,825	333,301	443,128	452,713	332,333			

Not applicable

Table 24.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Thousand dollars)									
INCOME TAX AFTER CREDITS										
Total	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659	27,802,831	24,227,780
$600 under $1,000	38,581	38,920	38,062	39,228	39,381	42,172	37,648	46,165	46,964	50,542
$1,000 under $1,500	188,084	190,429	190,127	201,208	213,384	216,479	213,519	255,864	271,039	241,320
$1,500 under $2,000	301,822	306,486	305,682	332,570	344,842	352,948	344,635	449,872	477,751	461,740
$2,000 under $2,500	447,420	461,710	466,973	520,852	548,045	551,714	575,180	695,210	748,512	721,975
$2,500 under $3,000	648,374	668,214	671,815	716,095	769,289	793,795	817,847	988,259	1,022,509	998,321
$3,000 under $4,000	1,886,314	1,924,326	1,997,817	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975	2,941,669	2,728,262
$4,000 under $5,000	2,763,651	2,860,458	2,945,326	3,150,403	3,186,754	3,129,354	3,049,831	3,545,531	3,323,844	2,919,638
$5,000 under $6,000	3,382,547	3,371,068	3,336,990	3,438,513	3,284,283	3,076,915	2,770,109	3,282,719	2,951,453	2,360,910
$6,000 under $7,000	3,537,387	3,440,244	3,177,815	3,249,034	3,044,035	2,712,048	2,385,403	2,687,384	2,365,323	1,733,048
$7,000 under $8,000	3,296,665	3,149,451	2,778,601	2,790,760	2,475,365	2,122,710	1,820,597	2,027,856	1,641,408	1,152,177
$8,000 under $9,000	2,833,581	2,720,390	2,273,624	2,226,224	1,950,768	1,531,892	1,301,277	1,422,343	1,115,547	797,819
$9,000 under $10,000	2,311,721	2,157,614	1,822,007	1,677,398	1,435,768	1,170,459	932,992	1,022,925	775,617	563,602
$10,000 under $15,000	6,158,538	5,477,515	4,291,393	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268	2,024,375	1,594,410
$15,000 under $20,000	2,289,835	2,094,829	1,757,062	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380	1,158,592	978,921
$20,000 under $25,000	1,395,203	1,322,695	1,168,543	1,120,885	1,058,133	961,080	1,521,883	1,566,556	1,520,467	759,746
$25,000 under $30,000	3,597,608	3,540,277	3,101,822	3,104,270	3,009,248	745,939				628,012
$30,000 under $50,000	2,273,336	2,627,092	2,106,658	2,173,193	2,128,630	1,962,136	1,683,981	1,786,009	1,830,556	1,677,416
$50,000 under $100,000						1,852,467	1,708,710	1,645,090	1,811,292	1,778,160
$100,000 under $150,000	681,157	854,300	689,633	716,994	708,831	653,397	614,555	812,499	934,889	687,725
$150,000 under $200,000	319,630	328,449	291,744	307,378	297,130	305,830	257,014			356,130
$200,000 under $500,000	606,604	617,667	515,858	536,086	545,677	549,179	455,363	414,246	495,864	612,801
$500,000 under $1,000,000	225,573	225,399	174,941	200,731	202,455	209,848	154,785	149,012	164,964	211,452
$1,000,000 or more	280,525	267,766	233,159	231,648	288,234	290,986	222,374	169,496	180,196	213,653
	(Dollars)									
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax	821	814	752	734	708	663	625	666	649	582
$600 under $1,000	29	29	29	29	29	29	29	34	33	31
$1,000 under $1,500	88	89	89	89	89	87	88	97	98	88
$1,500 under $2,000	148	146	145	148	146	144	142	161	161	148
$2,000 under $2,500	189	185	184	188	190	186	187	208	210	189
$2,500 under $3,000	243	242	239	244	243	239	237	268	263	239
$3,000 under $4,000	326	324	317	325	323	316	311	350	344	308
$4,000 under $5,000	432	430	424	423	417	411	404	462	457	420
$5,000 under $6,000	542	542	536	537	537	535	542	618	626	574
$6,000 under $7,000	676	683	684	695	701	703	716	806	819	765
$7,000 under $8,000	851	854	864	873	887	886	907	1,021	1,033	951
$8,000 under $9,000	1,031	1,040	1,049	1,066	1,078	1,085	1,097	1,233	1,247	1,154
$9,000 under $10,000	1,216	1,235	1,256	1,258	1,279	1,284	1,295	1,454	1,482	1,353
$10,000 under $15,000	1,693	1,710	1,727	1,742	1,756	1,775	1,798	2,036	2,059	1,917
$15,000 under $20,000	2,918	2,966	2,991	3,016	3,057	3,073	3,109	3,537	3,575	3,308
$20,000 under $25,000	4,314	4,388	4,418	4,473	4,508	4,573	5,218	5,934	6,026	4,909
$25,000 under $30,000	8,160	8,384	8,394	8,478	8,691	6,194				6,703
$30,000 under $50,000	22,490	22,902	22,997	23,295	23,892	10,295	10,402	11,829	11,972	11,195
$50,000 under $100,000						23,883	24,295	27,300	27,697	26,364
$100,000 under $150,000	48,087	48,915	49,088	50,890	50,425	50,643	52,901	65,203	66,238	57,096
$150,000 under $200,000	72,992	73,396	75,876	77,114	77,317	77,681	80,518			88,855
$200,000 under $500,000	126,350	129,327	131,028	134,729	135,370	136,987	140,805	153,880	155,200	156,927
$500,000 under $1,000,000	311,996	314,364	329,456	347,285	341,408	336,296	354,199	400,570	396,548	404,306
$1,000,000 or more	950,932	1,010,438	987,962	1,067,502	1,075,500	1,106,410	1,106,338	1,168,938	1,217,541	1,249,433

INDIVIDUAL INCOME TAX RETURNS, 1951-1960

Table 25.—SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns]

Sources of income	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Thousand dollars)									
Adjusted gross income less deficit	315,466,382	305,094,979	281,154,092	280,320,566	267,724,268	248,530,317	229,221,375	228,708,256	215,289,908	202,336,485
Positive income, total	321,099,738	310,168,688	285,415,762	284,617,190	272,015,298	252,452,631	233,167,237	232,617,110	218,612,729	205,467,988
Salaries and wages[1]	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697
Dividends in adjusted gross income[2]	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015
Interest received[3]	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,399	1,702,215
Pensions and annuities:										
Life expectancy method	962,164	883,362	885,321	755,964	657,308	626,639	} 806,069	670,764	583,811	499,809
3-year method	654,794	577,699	435,703	384,057	284,477	244,995				
Income from estates and trusts	674,547	637,398	618,018	618,020	625,377	565,614	685,140	1,691,476	1,711,235	1,761,425
Business profit	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541
Partnership profit	9,757,486	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045
Net gain from sales of capital assets	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865	3,282,421
Net gain from sales of *other* property	70,113	86,657	75,319	90,161	72,560	96,750	107,811	62,885	116,996	88,903
Net income from rents	3,543,887	} 4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266	3,489,096	3,353,363
Net income from royalties	660,530									
Other sources[4]	2,308,657	1,514,464	1,909,920	1,686,228	1,313,473	797,732	690,691	908,756	801,836	1,208,549
Losses, total	5,633,356	5,073,709	4,261,670	4,296,624	4,291,030	3,922,314	3,945,862	3,908,854	3,322,821	3,131,503
Business loss	2,887,155	2,891,510	2,216,398	2,186,579	2,377,244	2,167,220	2,308,809	2,014,061	1,883,378	1,696,588
Partnership loss	791,440	656,938	578,402	604,802	540,653	529,497	478,242	515,715	391,519	459,082
Net loss from sales of capital assets	704,284	522,115	549,110	642,695	438,465	375,213	379,446	462,737	365,462	285,175
Net loss from sales of *other* property	152,822	204,350	157,514	161,479	311,521	218,564	199,058	182,636	139,769	204,323
Net loss from rents	816,226	} 772,946	735,161	686,167	576,341	611,297	429,542	531,403	408,104	381,156
Net loss from royalties	76,330									
Loss from estates and trusts[5]	39,465	25,850	25,085	14,902	46,806	20,523	5,800	-	-	-
Net operating loss deduction[6]	165,634	-	-	-	-	-	144,965	202,302	134,589	105,179

[1]Excludes wages, for 1951-57 less than $100 and for 1958-60 less than $200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.
[2]Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.
[3]Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries.
[4]Includes wages not subject to income tax withholding, dividends, and interest, not exceeding $100 per return for 1951-57 nor $200 for 1958-60, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59.
[5]Loss from estates and trusts not applicable prior to 1954.
[6]For 1955-59, net operating loss deduction was an adjustment which reduced "Other sources."

Table 26.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns]

Type of deduction	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Thousand dollars)									
Total	35,313,129	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,177	13,556,552	11,856,378
Interest paid	8,416,208	Not available	6,269,154	Not available	4,810,079	Not available	3,201,287	2,735,359	2,221,353	Not available
Taxes	10,525,698		7,480,346		5,827,909		4,076,630	3,639,153	3,167,778	
Contributions	6,750,326		5,693,836		4,877,793		3,891,173	3,552,448	3,114,739	
Medical and dental expense	5,219,185		4,283,546		3,472,908		2,971,172	2,391,339	2,133,130	
Child care	103,117				110,577		87,960	-	-	
Casualty losses	450,402		3,771,026		347,894		444,245	392,644	367,517	
Other deductions	3,848,193				3,165,569		2,730,760	2,878,234	2,552,035	

Table 27.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Thousand dollars)									
SALARIES AND WAGES[1]										
Grand total	257,917,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,733,920	174,339,032	160,481,697
Returns with adjusted gross income, total	257,684,493	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472	185,794,926	187,607,862	174,193,394	160,336,699
Under $600	1,134,938	1,116,099	1,128,719	1,083,262	1,087,986	1,074,269	1,137,682	1,208,770	1,197,251	1,146,950
$600 under $1,000	1,833,379	1,822,914	1,862,471	1,858,101	1,853,051	1,970,417	1,958,083	1,974,738	1,964,031	2,154,234
$1,000 under $1,500	3,736,952	3,752,570	3,904,993	3,974,643	4,165,125	4,378,953	4,433,881	4,587,925	4,763,672	4,765,216
$1,500 under $2,000	4,604,571	4,641,608	4,846,089	5,048,631	5,252,048	5,688,277	5,873,995	6,267,596	6,761,372	7,062,581
$2,000 under $2,500	6,125,662	6,319,678	6,662,191	7,087,397	7,289,584	7,603,711	8,119,186	8,470,037	9,147,821	9,758,258
$2,500 under $3,000	7,963,012	8,250,462	8,522,612	8,810,665	9,393,512	10,165,026	10,641,552	10,956,687	11,757,228	12,474,191
$3,000 under $4,000	20,581,954	21,105,996	22,510,230	23,876,171	25,456,095	27,079,405	28,790,162	29,243,923	30,554,952	31,270,695
$4,000 under $5,000[2]	27,451,193	28,409,710	29,557,033	32,022,396	32,675,903	32,788,655	32,468,575	32,721,872	31,342,772	29,561,094
$5,000 under $6,000	32,158,793	31,903,745	31,741,608	32,989,708			25,855,680	27,027,812	23,495,114	20,199,057
$6,000 under $7,000	31,396,062	30,148,321	27,638,977	27,832,545					16,533,232	12,737,542
$7,000 under $8,000	26,487,947	25,084,338	21,813,101	21,660,164	98,046,618	85,563,600	32,780,007	32,569,311	10,291,984	7,453,384
$8,000 under $9,000	21,051,895	19,937,813	16,304,506	15,791,770					6,263,872	4,491,567
$9,000 under $10,000	16,089,402	14,603,831	11,925,159	10,819,684			13,915,124	13,599,675	3,777,491	2,740,379
$10,000 under $15,000	35,418,026	30,361,294	22,647,613	19,541,232	16,256,390	12,313,204	9,319,192	9,062,659	7,172,156	5,626,778
$15,000 under $20,000	8,461,039	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396	3,083,117	2,970,569	2,590,932	2,308,530
$20,000 under $25,000	3,720,619	3,251,085	2,741,831	2,532,595	2,273,670	1,947,202	2,933,567	2,714,536	2,435,160	1,456,628
$25,000 under $30,000	6,239,727	5,715,734	4,966,444	4,995,800	4,456,298	1,285,890				986,689
$30,000 under $50,000						2,628,218	2,270,315	2,272,934	2,102,804	2,020,299
$50,000 under $100,000	2,314,858	2,498,934	2,068,182	2,115,655	2,029,914	1,680,933	1,553,470	1,383,787	1,415,540	1,421,555
$100,000 under $150,000	483,915	545,850	451,670	463,642	454,905	407,839	375,500	430,495	463,227	372,495
$150,000 under $200,000	174,643	168,218	146,630	155,813	144,201	142,553	120,346			139,834
$200,000 under $500,000	210,639	206,774	177,335	180,197	180,717	167,679	142,322	124,054	140,748	160,592
$500,000 under $1,000,000	32,267	31,276	25,978	32,507	30,369	31,409	17,062	16,289	17,596	24,074
$1,000,000 or more	13,000	13,348	10,643	9,049	9,052	7,836	6,108	4,193	4,439	4,077
Returns with no adjusted gross income	233,361	248,232	196,461	127,443	135,775	131,633	157,697	126,058	145,638	144,998
DIVIDENDS[3]										
Grand total	9,530,143	9,355,766	8,740,562	9,123,757	8,605,656	7,850,903	7,047,866	5,828,279	5,859,624	6,056,015
Returns with adjusted gross income, total	9,470,311	9,315,880	8,702,680	9,090,207	8,566,577	7,819,949	7,030,900	5,804,993	5,834,215	6,030,895
Under $600	18,512	14,069	13,207	13,190	11,016	13,273	10,178	16,520	18,236	11,126
$600 under $1,000	40,519	42,419	33,856	46,286	30,433	35,254	36,901	45,296	42,567	39,969
$1,000 under $1,500	89,661	84,247	76,622	76,218	66,284	73,884	65,505	91,647	68,815	71,780
$1,500 under $2,000	115,732	111,271	93,294	103,416	88,726	86,559	95,448	104,656	89,248	88,011
$2,000 under $2,500	161,500	117,949	107,411	112,009	102,587	95,903	93,973	103,491	90,694	95,036
$2,500 under $3,000	146,876	140,801	122,028	126,162	101,644	109,095	94,609	109,970	101,725	102,454
$3,000 under $4,000	256,410	246,731	249,473	243,555	238,110	219,896	200,461	194,240	196,131	199,416
$4,000 under $5,000[2]	274,069	241,475	246,916	248,661	226,897	225,344	243,493	202,211	199,570	229,364
$5,000 under $6,000	270,591	244,117	241,111	255,226			190,309	200,941	219,472	215,187
$6,000 under $7,000	253,564	257,057	255,845	257,338					178,390	174,321
$7,000 under $8,000	257,017	243,747	239,163	275,514	1,007,925	986,005	437,726	722,209	153,880	163,945
$8,000 under $9,000	249,319	231,530	215,799	209,039					144,137	150,497
$9,000 under $10,000	204,658	211,330	189,149	208,204			318,753		149,491	149,235
$10,000 under $15,000	1,012,189	930,658	902,488	909,330	852,897	745,815	721,459	603,683	592,188	551,141
$15,000 under $20,000	750,654	732,321	686,730	687,088	664,455	560,954	520,773	429,588	417,070	404,406
$20,000 under $25,000	581,581	550,974	534,650	555,163	511,237	447,336	780,502	613,459	593,180	326,531
$25,000 under $30,000	1,672,142	1,637,581	1,490,635	1,615,706	1,595,905	382,213				278,148
$30,000 under $50,000						1,022,511	868,526	719,058	729,432	735,213
$50,000 under $100,000	1,301,213	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788	1,008,076	730,003	802,253	841,279
$100,000 under $150,000	492,449	597,142	500,945	543,819	543,917	503,036	420,263	441,507	502,339	359,342
$150,000 under $200,000	270,156	254,810	248,850	272,131	251,820	239,560	200,724			199,297
$200,000 under $500,000	552,587	512,415	486,348	513,149	496,611	471,294	376,622	259,377	312,377	364,894
$500,000 under $1,000,000	199,065	192,292	173,778	192,143	191,563	187,071	143,601	98,413	100,881	130,601
$1,000,000 or more	299,847	306,900	268,788	289,307	298,920	286,158	202,998	118,724	132,139	149,702
Returns with no adjusted gross income	59,832	39,886	37,882	33,550	39,079	30,954	16,966	23,286	25,409	25,120
INTEREST RECEIVED[4]										
Grand total	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,583,609	2,370,230	2,042,649	1,846,899	1,702,215
Returns with adjusted gross income, total	5,012,516	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609	2,349,915	2,021,869	1,822,337	1,684,015
Under $600	36,289	33,960	30,360	23,563	21,968	29,683	21,955	21,171	19,615	17,963
$600 under $1,000	76,104	71,090	66,408	54,264	52,878	49,508	53,966	58,011	48,018	45,531
$1,000 under $1,500	169,650	147,531	119,714	110,631	100,672	97,353	94,934	89,031	81,132	71,327
$1,500 under $2,000	200,005	166,423	125,110	129,774	109,234	110,399	107,508	94,303	84,774	76,550
$2,000 under $2,500	187,476	168,757	142,054	119,550	112,167	99,520	106,019	85,395	82,537	74,709
$2,500 under $3,000	185,593	172,865	130,464	122,393	102,798	104,748	92,588	83,890	75,986	71,350
$3,000 under $4,000	347,385	271,361	256,874	224,553	202,848	174,864	176,014	167,893	128,429	131,610
$4,000 under $5,000[2]	328,713	268,614	246,323	209,724	188,276	196,226	186,123	153,417	138,933	128,569
$5,000 under $6,000	336,141	280,402	248,228	238,377			157,850	123,276	117,238	96,498
$6,000 under $7,000	302,511	261,433	211,827	201,377					91,866	79,396
$7,000 under $8,000	273,353	249,236	192,084	171,537	721,931	622,810	224,724	340,624	67,500	76,827
$8,000 under $9,000	243,490	201,212	155,167	138,354					64,467	56,678
$9,000 under $10,000	183,792	173,118	130,254	111,810			161,870		56,066	49,325
$10,000 under $15,000	674,160	559,710	451,995	403,510	334,714	282,214	254,104	210,473	184,467	165,038
$15,000 under $20,000	353,634	305,354	256,049	235,591	190,415	167,421	149,775	127,417	116,168	102,492
$20,000 under $25,000	231,333	187,626	169,785	147,336	127,420	114,601	176,403	150,275	147,089	71,158
$25,000 under $30,000	491,016	446,228	373,004	344,640	324,568	86,428				56,769
$30,000 under $50,000						195,793	173,144	143,019	137,266	129,189
$50,000 under $100,000	242,764	244,736	190,775	190,082	157,602	135,470	128,428	103,112	105,898	105,539
$100,000 under $150,000	60,059	69,057	52,735	48,108	43,300	37,487	38,203	42,148	44,883	31,971
$150,000 under $200,000	25,895	23,721	20,476	19,207	16,628	15,302	13,916			14,334
$200,000 under $500,000	41,543	37,474	31,907	30,545	24,868	23,153	21,099	18,497	21,114	20,710
$500,000 under $1,000,000	11,032	10,740	8,473	7,929	7,451	6,483	5,441	4,969	3,994	5,124
$1,000,000 or more	10,578	8,141	8,287	7,532	6,828	6,146	5,851	4,948	4,897	5,358
Returns with no adjusted gross income	44,277	36,629	40,858	28,563	25,447	28,000	20,315	20,780	24,562	18,200

Footnotes at end of table.

Table 27.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—CONTINUED

[Taxable and nontaxable returns]

Adjusted gross income classes	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Thousand dollars)									
BUSINESS PROFIT										
Grand total	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699	18,194,993	18,162,541
Returns with adjusted gross income, total	23,905,926	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959	18,180,679	18,131,463
Under $600	142,741	148,239	141,708	143,575	141,559	148,721	140,399	122,992	105,506	110,282
$600 under $1,000	290,622	309,566	311,799	309,010	365,389	363,410	351,725	314,182	300,727	295,738
$1,000 under $1,500	552,211	574,191	631,416	647,986	722,451	740,022	727,315	669,833	672,572	728,071
$1,500 under $2,000	639,751	688,078	745,884	740,022	912,076	907,243	874,895	899,563	922,504	963,095
$2,000 under $2,500	758,570	793,364	868,704	859,032	1,067,262	1,033,484	982,191	990,469	995,599	1,143,414
$2,500 under $3,000	876,508	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768	1,137,327	1,199,742
$3,000 under $4,000	1,875,700	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646	1,994,450	2,137,886
$4,000 under $5,000[2]	1,901,583	1,901,323	2,099,512	1,966,346	2,166,671	1,801,998	1,659,320	1,738,647	1,608,172	1,643,200
$5,000 under $6,000	1,628,061	1,687,931	1,623,515	1,542,665			1,286,147	1,304,326	1,154,232	1,099,465
$6,000 under $7,000	1,478,936	1,383,536	1,284,858	1,322,267					1,017,346	940,972
$7,000 under $8,000	1,259,592	1,229,214	1,117,731	1,076,011	5,851,631	4,817,069	1,944,314	1,836,323	731,612	666,701
$8,000 under $9,000	1,091,709	1,083,613	999,157	957,008					615,030	607,334
$9,000 under $10,000	924,926	916,077	881,465	821,760			1,357,126	1,297,232	569,171	531,234
$10,000 under $15,000	3,191,220	3,176,156	2,832,505	2,814,309	2,844,844	2,439,150	2,214,822	2,073,531	1,952,696	1,845,160
$15,000 under $20,000	2,031,083	2,021,286	1,789,041	1,755,545	1,716,864	1,489,921	1,326,095	1,244,881	1,207,256	1,111,531
$20,000 under $25,000	1,326,306	1,359,051	1,240,592	1,162,654	1,182,472	1,095,738	1,447,476	1,290,636	1,338,082	722,619
$25,000 under $30,000	2,910,747	2,969,785	2,470,739	2,384,638	2,383,227	687,976				530,230
$30,000 under $50,000						1,278,793	1,103,839	965,832	1,105,699	1,030,518
$50,000 under $100,000	876,997	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823	563,429	592,568
$100,000 under $150,000	91,518	129,750	84,856	105,207	97,246	87,752	97,073	109,996	138,078	120,883
$150,000 under $200,000	27,199	26,721	22,057	24,420	27,552	26,552	25,205			45,980
$200,000 under $500,000	22,159	25,390	23,266	31,271	25,177	22,151	25,587	28,707	37,901	49,098
$500,000 under $1,000,000	4,649	4,627	5,586	4,931	3,521	4,548	4,815	3,950	8,703	10,149
$1,000,000 or more	3,138	3,592	3,523	2,547	5,958	4,653	3,893	3,622	4,537	5,593
Returns with no adjusted gross income	52,985	76,409	21,747	63,750	31,986	30,964	16,041	30,740	14,314	31,078
PARTNERSHIP PROFIT										
Grand total	9,757,486	10,220,410	9,810,158	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900	8,833,798	8,871,045
Returns with adjusted gross income, total	9,726,430	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424	8,799,142	8,852,180
Under $600	15,898	21,082	19,719	14,152	16,694	21,249	15,958	28,178	19,096	16,706
$600 under $1,000	29,396	32,155	39,738	30,358	29,404	39,528	42,612	41,165	30,079	48,311
$1,000 under $1,500	62,826	62,187	74,043	77,919	66,949	75,846	78,154	122,912	99,112	96,867
$1,500 under $2,000	71,489	89,370	89,204	91,119	90,795	109,059	109,592	136,585	122,307	160,234
$2,000 under $2,500	96,690	116,843	121,834	136,536	111,029	154,644	139,110	191,775	167,412	200,335
$2,500 under $3,000	116,857	136,719	139,833	143,858	151,173	197,795	195,356	189,498	208,154	262,254
$3,000 under $4,000	328,941	340,062	390,792	366,252	395,649	475,302	499,378	488,679	481,853	588,258
$4,000 under $5,000[2]	400,616	459,618	434,593	472,467	441,200	516,311	524,379	543,540	523,664	519,093
$5,000 under $6,000	436,429	477,440	526,073	433,689			490,493	1,267,933	473,032	429,122
$6,000 under $7,000	395,524	427,512	413,317	446,951					504,634	360,903
$7,000 under $8,000	388,112	394,895	352,474	447,167	1,932,182	2,017,557	761,301			
$8,000 under $9,000	375,398	386,524	333,125	348,216					369,180	369,647
$9,000 under $10,000	327,142	318,794	357,064	352,745			667,205	639,966	289,354	310,845
$10,000 under $15,000	1,336,003	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341	261,493	266,842
$15,000 under $20,000	1,059,800	995,468	993,434	984,322	950,869	900,070	795,926	786,303	1,118,743	1,051,772
$20,000 under $25,000	786,272	784,781	746,657	747,154	719,879	681,380	1,106,191	1,071,845	794,807	705,792
$25,000 under $30,000	2,023,813	1,907,795	1,900,432	1,945,585	1,778,210	525,325			995,687	537,934
$30,000 under $50,000						1,221,649	1,085,314	1,019,460	1,078,931	443,065
$50,000 under $100,000	1,018,171	1,269,380	1,077,687	1,033,209	927,671	864,953	845,897	754,121	824,082	1,075,101
$100,000 under $150,000	244,009	298,208	236,710	265,016	229,513	236,442	226,849	287,404	324,103	860,375
$150,000 under $200,000	79,673	94,436	84,130	80,195	75,232	85,299	76,267			263,131
$200,000 under $500,000	107,195	136,930	101,435	96,576	99,149	108,622	97,570	83,977	94,503	120,821
$500,000 under $1,000,000	15,380	25,566	18,500	19,137	14,935	21,633	18,696	7,504	12,179	130,461
$1,000,000 or more	10,796	14,551	8,655	11,435	8,767	16,359	9,141	9,238	6,737	22,340
Returns with no adjusted gross income	31,056	23,651	17,433	26,739	24,413	22,572	30,150	18,476	34,656	11,971
NET GAIN FROM SALES OF CAPITAL ASSETS[5]										18,865
Grand total	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526	2,835,865	3,282,421
Returns with adjusted gross income, total	5,813,601	6,666,863	4,792,409	4,048,433	4,874,682	5,024,200	3,614,012	2,473,486	2,761,088	3,185,644
Under $600	34,980	63,818	37,784	23,284	24,671	25,150	20,495	23,168	26,232	21,807
$600 under $1,000	39,106	41,035	40,186	30,565	35,604	31,594	30,410	24,137	27,556	27,239
$1,000 under $1,500	68,988	83,071	64,185	63,473	68,933	63,294	57,167	57,547	52,306	58,668
$1,500 under $2,000	83,424	92,549	68,271	77,517	91,719	66,171	58,313	47,242	75,277	74,925
$2,000 under $2,500	97,936	107,490	90,877	76,570	82,148	85,536	66,076	63,837	72,695	80,772
$2,500 under $3,000	110,518	116,873	102,852	96,596	78,381	78,582	66,450	67,681	71,874	94,152
$3,000 under $4,000	198,854	219,946	226,943	153,870	177,789	160,465	150,584	120,881	137,801	168,461
$4,000 under $5,000[2]	190,887	223,090	200,402	147,009	157,514	166,223	133,241	124,908	144,446	155,947
$5,000 under $6,000	184,253	205,536	170,593	158,543			159,003	108,104	114,908	130,292
$6,000 under $7,000	173,218	218,014	161,022	147,188					104,615	126,491
$7,000 under $8,000	187,619	180,492	164,818	121,001	723,981	737,695	232,163	321,804	98,764	102,268
$8,000 under $9,000	170,004	193,215	153,292	109,099					82,094	88,270
$9,000 under $10,000	145,772	174,743	120,988	122,352			163,162		44,837	79,164
$10,000 under $15,000	597,268	692,134	478,126	418,554	484,023	505,190	372,542	241,170	245,563	268,752
$15,000 under $20,000	390,096	450,052	313,791	265,128	315,623	315,266	237,653	157,376	169,607	177,354
$20,000 under $25,000	275,195	331,680	236,069	201,438	225,448	244,349	315,170	191,165	209,578	136,261
$25,000 under $30,000	767,161	922,606	628,474	499,430	575,595	206,135				109,252
$30,000 under $50,000						545,813	338,630	212,733	242,771	280,244
$50,000 under $100,000	658,422	804,058	543,000	450,835	584,060	584,414	400,335	239,314	290,963	319,090
$100,000 under $150,000	284,255	396,129	232,796	215,374	292,570	279,105	190,598	183,995	211,637	153,938
$150,000 under $200,000	170,863	193,562	130,035	118,403	138,576	155,398	103,502			96,578
$200,000 under $500,000	456,165	460,346	288,404	268,416	321,853	352,739	244,209	148,129	176,568	236,179
$500,000 under $1,000,000	241,423	222,300	131,512	150,959	154,496	172,962	107,312	69,489	86,991	99,022
$1,000,000 or more	287,194	274,124	207,989	132,829	341,698	248,119	166,997	70,806	74,005	100,518
Returns with no adjusted gross income	190,258	129,739	86,705	79,795	116,449	102,150	117,850	65,040	74,777	96,777

[1] Excludes wages, for 1951-57 less than $100 and for 1958-60 less than $200 per return, not subject to income tax withholding, reported as other income on Forms 1040A. For 1954-60, salaries and wages are after excludable sick pay and allowable employee expense.

[2] For 1951-52, includes nontaxable returns with income exceeding the class limit.

[3] Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions.

[4] Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially tax-exempt interest received through partnerships and fiduciaries.

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

Table 28.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

[Taxable and nontaxable returns]

States	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
NUMBER OF RETURNS[1]										
United States[2]	61,024,547	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765	56,316,869	55,041,685
Alabama	824,701	813,235	798,233	797,638	783,854	739,524	713,389	731,401	710,102	706,228
Alaska[3]	58,188	49,633	46,476	49,789	38,440	47,185	-	-	-	-
Arizona	403,466	381,395	357,947	344,657	321,053	300,697	279,907	269,193	263,008	235,389
Arkansas	455,571	449,939	437,224	437,599	435,817	415,988	390,897	399,806	384,817	366,990
California	5,768,956	5,624,403	5,380,726	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312	4,598,269	4,290,151
Colorado	616,050	597,727	577,895	575,065	571,640	552,922	522,393	527,275	509,876	501,563
Connecticut	973,653	959,873	942,535	953,721	948,846	941,287	919,793	932,475	903,371	896,247
Delaware	158,646	154,529	152,585	153,896	151,794	146,365	140,208	142,296	139,153	134,674
District of Columbia	342,310	352,402	331,081	337,129	332,361	342,596	346,729	358,314	397,855	371,578
Florida[4]	1,565,665	1,509,908	1,420,349	1,377,490	1,282,833	1,182,710	1,093,433	1,051,866	979,277	904,277
Georgia	1,055,399	1,042,878	1,007,090	1,006,981	989,083	962,294	886,480	920,035	884,181	844,144
Hawaii	233,723	225,050	215,402	212,520	207,901	205,298	196,816	200,739	198,799	189,836
Idaho	216,192	215,076	213,093	213,015	211,155	207,584	199,676	200,197	204,223	199,127
Illinois	3,762,407	3,756,293	3,717,343	3,794,017	3,789,915	3,745,696	3,664,301	3,780,956	3,702,881	3,711,052
Indiana	1,566,046	1,550,060	1,521,475	1,547,965	1,560,526	1,552,459	1,528,812	1,582,879	1,560,771	1,521,399
Iowa	957,124	957,416	947,704	953,282	959,867	968,399	949,318	960,696	956,125	953,011
Kansas	738,312	737,528	735,522	745,702	746,312	751,806	733,946	744,285	735,424	709,666
Kentucky	854,945	846,831	833,388	861,887	849,680	833,055	797,181	823,859	800,819	781,023
Louisiana	834,062	828,138	815,793	819,737	785,486	753,639	726,310	745,188	706,734	674,174
Maine	342,117	339,903	335,518	343,808	341,666	330,246	337,301	341,047	341,265	328,614
Maryland[5]	1,186,618	1,147,383	1,147,038	1,177,889	1,190,659	1,142,863	1,084,152	1,220,258	1,240,098	1,309,272
Massachusetts	2,004,142	1,984,857	1,965,671	1,984,951	1,978,612	1,967,702	1,946,708	2,013,856	2,010,392	1,965,876
Michigan	2,624,004	2,600,665	2,575,775	2,699,377	2,715,040	2,726,998	2,631,029	2,706,164	2,550,756	2,555,269
Minnesota	1,155,488	1,160,340	1,141,280	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124	1,114,900	1,082,642
Mississippi	431,798	425,116	414,701	412,648	409,517	377,712	336,270	345,964	331,583	320,712
Missouri	1,472,443	1,459,045	1,439,689	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128	1,432,531	1,398,118
Montana	226,977	225,878	225,722	230,389	230,720	239,700	218,442	221,685	219,313	218,104
Nebraska	509,256	503,252	496,852	497,461	504,203	506,436	497,166	501,474	502,089	502,962
Nevada	113,752	106,630	101,535	99,205	99,000	95,964	89,406	84,721	82,165	69,903
New Hampshire	232,790	229,136	222,377	225,714	219,487	221,136	215,998	222,857	216,777	216,956
New Jersey	2,306,163	2,266,499	2,218,235	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420	2,117,199	2,089,995
New Mexico	275,429	271,221	261,903	253,793	238,738	225,458	211,876	211,922	204,076	194,157
New York[6]	6,523,532	6,478,848	6,411,995	6,522,596	6,458,901	6,393,653	6,347,819	6,510,765	6,435,701	6,299,130
North Carolina	1,320,085	1,291,665	1,236,162	1,240,340	1,210,540	1,163,918	1,102,039	1,099,125	1,067,239	1,034,528
North Dakota	206,555	206,382	206,125	205,814	206,616	206,016	200,647	201,670	211,000	203,780
Ohio	3,363,466	3,345,799	3,300,687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384	3,254,058	3,207,570
Oklahoma	722,920	713,636	698,374	705,955	703,782	690,467	663,978	674,504	652,877	675,187
Oregon	609,649	602,822	586,487	591,142	603,542	592,592	578,796	582,873	586,167	574,454
Pennsylvania	4,080,064	4,053,190	4,056,485	4,162,856	4,168,160	4,134,583	4,115,703	4,261,351	4,217,689	4,180,637
Puerto Rico and Virgin Islands[5 6 7]	-	-	-	-	-	23,360	21,325	-	-	-
Rhode Island	320,893	319,288	314,252	320,589	325,855	329,620	317,935	333,802	331,571	335,221
South Carolina	605,748	588,349	571,968	571,904	564,304	542,655	518,343	525,688	514,812	490,804
South Dakota	225,757	224,612	224,344	224,341	225,008	229,308	224,952	220,008	221,491	222,991
Tennessee	1,046,547	1,030,009	990,437	999,391	987,464	947,411	908,671	928,575	873,469	856,721
Texas	2,872,888	2,842,195	2,776,751	2,780,837	2,726,396	2,643,005	2,536,573	2,492,889	2,454,639	2,374,600
Utah	288,968	281,196	270,570	269,233	262,742	258,100	247,331	248,910	249,544	241,693
Vermont	131,709	130,055	128,313	132,575	133,980	132,868	128,901	133,947	132,687	131,591
Virginia	1,248,078	1,220,881	1,199,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,376	1,082,020	1,001,078
Washington[3]	974,390	976,841	964,507	969,665	971,396	956,097	982,470	994,502	979,781	953,480
West Virginia	543,870	548,657	560,207	593,185	586,368	572,779	568,245	607,584	610,803	589,091
Wisconsin	1,389,916	1,375,870	1,353,315	1,374,699	1,365,707	1,355,804	1,324,829	1,353,327	1,335,781	1,319,702
Wyoming	116,381	114,694	111,200	116,263	111,087	112,669	108,252	111,093	106,711	106,318
Other areas[8]	166,738	142,326	119,297	97,132	61,883	29,451	-	-	-	-
	(Thousand dollars)									
ADJUSTED GROSS INCOME[9]										
United States[2]	315,831,693	305,200,317	281,251,669	280,228,863	267,653,322	248,779,023	230,401,432	229,952,507	216,939,912	203,338,874
Alabama	3,617,501	3,500,858	3,291,834	3,216,964	2,964,588	2,679,330	2,445,188	2,451,310	2,287,810	2,247,438
Alaska[3]	394,161	303,182	285,361	290,254	234,171	244,100	-	-	-	-
Arizona	2,114,748	1,904,676	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139	1,028,023	853,869
Arkansas	1,677,281	1,645,807	1,507,479	1,423,375	1,417,590	1,311,805	1,221,340	1,178,792	1,064,449	1,075,003
California	34,493,395	33,072,012	29,770,013	28,559,931	26,643,536	25,132,639	22,023,493	20,861,528	20,100,403	17,781,044
Colorado	3,250,015	2,967,757	2,755,736	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906	1,924,615	1,800,684
Connecticut	5,867,606	5,655,863	5,141,238	5,151,011	4,984,489	4,625,939	4,330,913	4,275,815	3,901,967	3,656,371
Delaware	970,522	951,803	909,922	895,720	874,233	794,649	659,777	691,070	652,433	603,774
District of Columbia	1,850,743	1,844,804	1,655,251	1,556,075	1,523,972	1,555,827	1,474,718	1,488,832	1,666,677	1,465,478
Florida[4]	7,382,962	7,052,849	6,269,910	6,056,183	5,414,935	4,607,886	4,069,109	3,807,180	3,447,667	3,068,460
Georgia	4,712,239	4,516,778	4,167,257	4,011,521	3,793,532	3,519,978	3,149,890	3,080,357	3,040,741	2,670,363
Hawaii	1,195,047	1,051,888	896,695	897,985	835,360	801,826	719,347	705,874	662,698	653,248
Idaho	961,978	938,629	890,415	849,284	832,577	729,642	750,695	676,761	685,693	669,047
Illinois	21,550,977	20,932,430	19,640,236	19,923,139	19,234,581	17,270,748	16,597,198	16,558,187	15,797,279	15,291,223
Indiana	8,022,075	7,647,883	7,004,294	7,252,595	7,032,222	6,592,920	6,103,459	6,309,457	5,865,932	5,542,162
Iowa	4,229,331	4,009,812	3,967,906	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905	3,098,004	3,057,144
Kansas	3,450,536	3,356,458	3,197,240	2,962,089	2,821,165	2,739,766	2,748,186	2,687,459	2,556,368	2,372,300
Kentucky	3,507,582	3,472,293	3,251,131	3,359,160	3,121,415	2,920,886	2,772,582	2,783,890	2,625,929	2,389,652
Louisiana	3,837,727	3,960,248	3,606,286	3,640,116	3,296,122	3,025,241	2,800,016	2,731,283	2,515,010	2,307,898
Maine	1,408,259	1,303,173	1,223,815	1,255,725	1,193,432	1,028,641	1,031,944	1,066,856	1,036,442	924,022
Maryland[5]	6,415,569	6,146,195	5,660,245	5,685,935	5,511,023	4,928,627	4,531,032	4,828,309	4,716,487	4,528,162
Massachusetts	10,508,615	10,111,065	9,202,549	9,106,049	8,751,324	8,285,733	7,553,935	7,809,602	7,494,638	6,882,364
Michigan	14,822,092	14,218,448	12,921,648	14,238,093	13,910,812	13,401,902	12,194,265	12,619,118	10,847,8[illegible]	10,414,660
Minnesota	5,483,200	5,318,557	4,964,750	4,907,244	4,716,179	4,373,102	4,077,055	4,010,779	3,91[illegible]	3,608,219
Mississippi	1,683,261	1,558,828	1,443,458	1,392,740	1,351,135	1,204,171	1,076,518	1,058,530	1,012,679	954,077
Missouri	7,114,949	6,841,945	6,399,098	6,249,130	6,188,542	5,936,919	5,494,885	5,639,955	5,181,397	4,889,219
Montana	983,943	1,038,983	912,288	974,573	890,246	897,301	840,262	811,641	784,291	772,597
Nebraska	2,203,592	2,085,106	2,018,793	1,749,155	1,767,094	1,679,067	1,666,113	1,703,596	1,636,387	1,648,425
Nevada	649,808	582,298	566,527	530,165	496,276	455,553	410,893	368,385	365,899	277,413
New Hampshire	1,078,275	1,003,257	931,225	908,346	839,322	797,094	750,875	760,947	663,649	657,231

Footnotes at end of table.

Table 28.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

[Taxable and nontaxable returns]

States	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
ADJUSTED GROSS INCOME[9]—Continued	(Thousand dollars)									
New Jersey	13,302,920	12,867,036	11,863,692	11,667,443	11,135,104	10,304,398	9,626,661	9,623,391	8,855,507	8,256,719
New Mexico	1,309,515	1,315,189	1,137,707	1,111,271	965,266	891,310	804,415	805,671	792,097	696,934
New York[6]	38,035,640	37,041,548	34,017,074	33,893,484	32,208,136	30,427,648	28,907,625	28,338,061	26,946,431	25,421,567
North Carolina	5,266,653	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692	3,358,545	3,150,874
North Dakota	736,633	747,449	761,562	673,681	663,252	575,222	552,491	581,462	591,704	617,192
Ohio	18,472,137	17,921,389	16,310,287	17,389,492	16,919,511	15,917,578	13,985,208	14,793,481	13,298,984	12,579,855
Oklahoma	3,204,864	3,169,698	2,933,377	2,871,543	2,762,684	2,572,734	2,440,907	2,426,682	2,259,852	2,209,293
Oregon	3,144,701	3,095,901	2,836,326	2,584,107	2,748,824	2,501,058	2,427,856	2,290,259	2,316,087	2,228,677
Pennsylvania	20,653,948	20,199,594	18,967,829	19,513,876	18,314,973	17,358,034	16,167,247	16,851,700	15,877,555	15,140,296
Puerto Rico and Virgin Islands[5 6 7]	-	-	-	-	-	58,333	54,759	-	-	-
Rhode Island	1,497,301	1,480,696	1,389,818	1,334,680	1,357,408	1,305,004	1,145,238	1,213,827	1,183,436	1,130,209
South Carolina	2,395,445	2,324,446	2,058,384	2,068,449	1,953,856	1,838,845	1,697,197	1,738,783	1,714,230	1,500,042
South Dakota	783,194	742,195	789,833	693,770	671,758	645,905	653,976	631,981	600,477	626,089
Tennessee	4,334,378	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764	2,828,368	2,690,510
Texas	13,576,416	13,434,706	12,697,359	12,356,351	11,981,769	10,696,062	10,248,638	9,636,925	9,297,753	8,793,470
Utah	1,437,506	1,393,053	1,281,689	1,210,617	1,155,318	1,041,548	916,952	930,959	909,692	847,179
Vermont	538,055	521,362	483,167	485,857	480,734	406,288	395,251	381,610	387,605	384,539
Virginia	5,818,433	5,476,780	5,051,267	4,997,439	4,752,338	4,384,985	4,040,840	3,889,100	3,721,293	3,271,159
Washington[3]	5,321,380	5,240,410	4,985,990	4,665,784	4,526,620	4,202,739	4,263,326	4,140,917	3,963,940	3,789,088
West Virginia	2,405,649	2,330,905	2,211,208	2,491,355	2,298,203	2,055,092	1,909,683	2,063,685	2,065,157	1,837,849
Wisconsin	6,966,723	6,691,462	6,120,661	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817	4,985,584	4,706,494
Wyoming	565,744	565,475	514,613	543,190	433,013	435,582	405,817	437,277	412,350	399,292
Other areas[8]	626,469	611,282	434,241	380,569	221,342	99,152	-	-	-	-
INCOME TAX AFTER CREDITS										
United States[2]	39,545,386	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266	27,889,716	24,268,092
Alabama	384,260	374,116	341,908	323,363	293,807	265,376	223,474	250,142	231,192	211,212
Alaska[3]	56,262	42,299	38,812	38,312	32,080	32,282	-	-	-	-
Arizona	253,511	234,732	194,233	183,156	166,183	140,561	122,154	123,797	128,813	97,987
Arkansas	164,662	166,621	143,410	133,857	133,344	114,137	112,351	109,740	100,262	95,093
California	4,516,589	4,421,990	3,816,218	3,650,876	3,393,902	3,203,108	2,712,536	2,836,356	2,761,782	2,320,749
Colorado	398,589	358,518	329,270	308,411	311,905	261,289	242,683	257,037	250,542	209,202
Connecticut	834,911	803,105	719,754	727,089	711,347	629,646	579,527	621,055	593,247	499,452
Delaware	166,581	168,562	153,451	164,399	161,748	155,364	122,882	128,749	124,124	113,465
District of Columbia	272,534	274,681	231,221	213,070	207,224	211,851	198,493	219,126	249,113	205,066
Florida[4]	851,475	846,579	718,672	712,895	644,329	521,484	441,261	450,395	408,481	347,360
Georgia	517,492	489,985	437,015	419,306	385,097	354,661	310,837	322,706	340,067	270,254
Hawaii	154,450	128,829	101,791	101,430	92,403	84,356	73,684	82,129	80,683	72,761
Idaho	103,661	102,640	93,716	83,035	83,123	69,637	68,057	68,342	77,978	64,198
Illinois	2,950,920	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043	2,215,931	2,000,619
Indiana	997,294	942,189	825,964	894,409	851,909	774,859	684,031	792,854	710,958	628,066
Iowa	477,063	452,989	435,864	382,461	350,576	327,874	324,799	358,389	331,511	304,518
Kansas	396,367	375,440	362,454	321,627	303,256	295,560	285,953	307,052	306,250	248,899
Kentucky	375,528	378,402	351,212	370,527	326,503	299,348	279,260	305,518	285,662	232,064
Louisiana	448,224	501,704	412,281	427,308	388,475	337,321	301,572	321,701	310,305	254,285
Maine	147,835	134,095	128,329	129,248	122,745	99,482	94,161	110,151	110,076	86,170
Maryland[5]	802,038	787,922	685,079	675,769	646,807	563,566	511,408	595,562	596,218	512,850
Massachusetts	1,361,979	1,282,746	1,124,516	1,111,125	1,055,170	1,023,410	861,447	1,014,510	980,446	830,396
Michigan	1,907,963	1,820,845	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474	1,470,551	1,287,949
Minnesota	640,702	618,601	565,036	550,228	526,262	479,228	428,629	472,187	457,051	378,824
Mississippi	163,794	156,101	127,704	119,481	119,728	101,591	93,956	97,173	97,146	86,585
Missouri	884,223	863,947	781,955	758,715	746,046	707,178	636,757	734,844	681,645	581,951
Montana	110,088	122,081	100,269	109,100	97,412	93,183	89,707	94,791	90,524	84,505
Nebraska	262,493	242,376	223,876	189,895	191,471	178,280	176,026	194,096	183,130	177,406
Nevada	88,831	80,906	76,320	74,276	69,245	62,559	55,585	49,767	52,654	39,455
New Hampshire	124,505	114,694	101,790	101,296	90,742	83,282	74,769	87,626	72,411	66,059
New Jersey	1,738,877	1,694,865	1,539,359	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118	1,166,757	998,208
New Mexico	145,092	151,989	130,050	127,330	106,494	96,338	82,691	91,501	94,464	77,542
New York[6]	5,076,664	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980	3,656,252	3,315,250
North Carolina	519,969	500,104	405,310	416,596	381,101	351,336	304,673	330,854	327,289	288,634
North Dakota	75,016	73,289	73,364	63,730	61,074	51,462	45,446	53,685	53,426	56,000
Ohio	2,384,896	2,294,893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999	1,794,080	1,550,625
Oklahoma	364,287	363,093	325,006	328,978	300,680	269,320	257,366	276,194	267,793	230,307
Oregon	383,156	387,414	343,661	291,606	332,267	285,104	270,500	290,606	302,123	273,303
Pennsylvania	2,586,134	2,606,004	2,367,996	2,480,178	2,373,040	2,080,488	1,871,750	2,185,934	2,055,379	1,797,449
Puerto Rico and Virgin Islands[5 6 7]	-	-	-	-	-	994	1,230	-	-	-
Rhode Island	186,292	181,815	171,729	164,769	166,319	165,508	133,240	154,676	152,007	138,096
South Carolina	227,103	226,260	181,999	179,898	175,210	159,573	140,929	161,242	177,746	135,665
South Dakota	77,376	69,183	80,214	63,286	59,347	53,270	55,392	59,375	56,670	54,347
Tennessee	474,265	455,555	405,425	389,588	377,369	325,301	297,279	332,233	300,640	271,546
Texas	1,693,213	1,689,198	1,540,539	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160	1,222,734	1,102,785
Utah	152,870	149,110	127,678	123,060	116,232	100,444	83,989	99,119	92,647	75,732
Vermont	55,892	54,806	47,254	46,491	48,331	40,617	33,979	38,227	37,008	34,380
Virginia	676,256	632,927	558,767	542,757	520,952	460,397	415,799	443,127	427,054	346,541
Washington[3]	661,813	660,953	622,938	564,834	544,624	501,047	500,075	541,342	530,356	472,971
West Virginia	268,931	262,313	237,411	279,447	243,830	205,292	184,974	209,892	219,542	168,267
Wisconsin	842,739	804,944	700,507	716,869	686,186	622,459	531,899	631,280	605,472	524,133
Wyoming	70,643	68,476	59,940	60,955	58,905	49,734	45,083	51,410	51,524	48,911
Other areas[8]	69,078	74,677	45,417	49,447	17,169	11,191	-	-	-	-

[1]Excludes returns with no adjusted gross income, 1951-54, and for 1955-56 and 1958-60 returns with no information.
[2]Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and citizens residing abroad.
[3]For 1951-54, data for Alaska included in statistics for Washington.
[4]Includes data for returns from Panama Canal Zone, 1951-55. For later years, see note 8.
[5]For 1951, statistics for Maryland include data for returns from Puerto Rico and Virgin Islands, for 1952 data for part of such returns.
[6]Data for part of the returns from Puerto Rico and Virgin Islands for 1952 and data for all such returns for 1953 are included in statistics for New York.
[7]For 1956-60, included in data for Other areas (see note 8).
[8]For 1951-54, data, except that for Puerto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Puerto Rico, Virgin Islands, and those with Canadian and Mexican addresses filed in States contiguous to those countries. For 1956-60, includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.
[9]Adjusted gross income less adjusted gross deficit, 1955-60.

Synopsis of Laws

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SYNOPSIS OF LAWS

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Table II.--Requirement for filing the self-employment tax schedule and self-employment tax rates, 1951-60	109

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1951-60

Items	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Dollars)									
Gross income requirement for filing returns[1]	600									
Regular exemption for taxpayer and each dependent	600									
Additional exemptions for age 65 or over and for blindness[2]	600									
	(Percent)									
Minimum income tax rate	20.0							22.2		20.4
Maximum income tax rate	91.0							92.0		91.0
Maximum income tax limitation[3]	87.0							88.0		87.2

[1]For 1954-60, persons 65 years of age or over, gross income $1,200. Gross income for 1958-60 includes earned income from sources without the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and, if joint return was filed, spouse.
[3]Income tax before credits need not exceed the indicated percentages of net income for 1951-53, nor taxable income for 1954-60.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE AND SELF-EMPLOYMENT TAX RATES, 1951-60

Items	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951
	(Dollars)									
Self-employment net earnings requirement for filing	400		400				400			
Maximum self-employment income subject to self-employment tax	4,800		4,200				3,600			
	(Percent)									
Self-employment tax rate	4 1/2	3 3/4	3 3/8		3		2 1/4			

1960 Forms and

Instructions

RETURN FORMS, 1960

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Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1960**

Please print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town, or post office | Zone | State

2. Your Social Security Number | Wife's Social Security Number

3. Do you owe any Federal tax for years before 1960? ☐ Yes ☐ No. If "Yes," enter the Internal Revenue District where the account is outstanding

4. If married, is your wife (husband) filing separately? ..... ☐ Yes ☐ No
If "Yes," write her (his) name

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME	FEDERAL INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
If item 9 is $10,000 or more, use Form 1040 or Form 1040W; if item 6 is over $200, use Form 1040. $	$	
6. INTEREST, DIVIDENDS, AND OTHER WAGES — Yours / Wife's	7. Total Federal income tax withheld $	8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.
9. TOTAL INCOME → $		Enclose Forms W-2, Copy B. If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. *If you compute your own tax, pay balance (item 11) in full with return to your District Director.*
10. Enter tax from Tax Table or from tax computation schedule →		Please do not bend, pin or tear this card
11. If item 10 is larger than item 7, enter **balance due** →		
12. If item 7 is larger than item 10, enter **refund** →		

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

13. EXEMPTIONS FOR YOURSELF AND WIFE

Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.

	Yourself	Wife
(a) Regular $600 exemption	☐	☐
(b) Additional $600 exemption if 65 or over at end of 1960	☐	☐
(c) Additional $600 exemption if blind at end of 1960	☐	☐

Enter number of exemptions checked →

14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→
						→
						→
						→

15. Enter total number of exemptions listed in items 13 and 14 above →

SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) (Date) (If this is a joint return, wife's signature) (Date)

● If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

1960

INSTRUCTIONS FOR FORM 1040A

1960

FOR EMPLOYEES WHO EARNED LESS THAN $10,000

Card Form 1040A offers a simple way for employees receiving less than $10,000 total income to file their 1960 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

① Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040W or Form 1040.

② Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.

③ Transfer answers from the copy to the **card.** Keep the copy for your records. If your name and address are already printed and punched on the card form, *please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.*

④ Sign the **card** and mail it together with your Withholding Statements (Forms W–2, Copy B) to your District Director of Internal Revenue.

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

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

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

(1) you had income from sources other than or in amounts larger than those stated above,
(2) either husband or wife itemizes deductions,
(3) you claim the tax status of head of household or surviving husband or wife,
(4) you claim dividends received credit or retirement income credit,
(5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W–2,
(6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
(7) you claim credit for payments on estimated tax or an overpayment from 1959,
(8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB–a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1961, but not later than April 15, 1961.

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

WHERE TO GET FORMS.—If you need a Form 1040W or Form 1040, you can get one from any Internal Revenue office, and from most banks and post offices. Your employer will furnish you with a Withholding Statement (Form W–2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than $1.00, and a refund of less than $1.00 will not be made unless you apply for it.

SIGNATURE.—You have not filed a valid return unless you sign it. Both husband and wife must sign a joint return.

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COMPUTATION OF TAX ON FORM 1040A:

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

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

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

MARRIED COUPLE:

(1) ***How to compute tax.***—A husband and wife may file a joint return even though one had no income. To assure any benefits of the split-income provisions, they must file a joint return. Both husband and wife must sign a joint return. If your income was under $5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined incomes or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return.

(2) ***How to prepare a joint return.***—In a joint return you must include all income of both husband and wife. In the return heading, list both names and middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(3) ***How to prepare a separate return.***—In a separate return each must report his or her separate income and fill in a separate form. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1960 return, you should consider changing your Withholding Exemption Certificate (Form W–4) or asking your employer to agree to a plan of additional withholding.

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

PAGE 2

① If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe.

② ③ ④ Enter your social security number and your wife's social security number even though she files a separate return and answer the questions.

⑤ Fill in the information from each of your 1960 Withholding Statements, Forms W–2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you had more than three employers, list the information on Form 2836 or on a separate statement, using the headings for item 5 and show the total of this statement in item 5. If you have lost a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than $144.00 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over $144.00 as a credit against your income tax. For a joint return, figure the credit separately for husband and wife as follows:

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1960.

b. Subtract $144.00.

c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" in the "Where Employed" column.

⑥ INTEREST, DIVIDENDS, AND OTHER WAGES.—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. INTEREST.—Taxable income from interest means all interest actually received or credited to your account. "Credited to your account" means that a bank, savings and loan association, etc., has added interest earnings to your account.

b. DIVIDENDS.—Taxable income from dividends means all dividends received except the first $50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or saving (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $200 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

c. WAGES NOT SUBJECT TO WITHHOLDING.—Enter all wages not included in item 5 whether or not you have received a Form W–2. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax.

If the total of item 6 exceeds $200, file a Form 1040.

⑦ Enter total of Federal income tax withheld and excess social security (F. I. C. A.) tax credit, if any.

⑧ REIMBURSED EMPLOYEE EXPENSES

If you account to your employer for business expenses (or when you travel on business he gives you a flat allowance for subsistence and mileage of not more than $15.00 per day and 12½ cents per mile), and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking the box in item 8 [V] on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040W or Form 1040.

⑨ ⑩ ⑪ ⑫ Computation of tax liability.

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

b. If your income was $5,000 or more and less than $10,000.—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040W or Form 1040.) See page 3 for computation schedule.

Enter the tax liability from line 6 of the tax computation schedule as item 10 of Form 1040A. Keep the tax computation schedule for your records; do not attach it to your return. The Internal Revenue Service will verify the tax computation and adjust for any errors.

Any balance of tax shown to be due on item 11 must be paid in full when you file your return if $1.00 or more.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your exemptions and for those of your wife. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1960.

MARITAL STATUS.—If married at the close of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the close of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

⑭ Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

a. 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 income or nontaxable income such as social security, gifts, savings, etc.

b. Received less than $600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students for 5 calendar months of the year; however, you must provide 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 1960 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

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

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

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YOUR COPY—KEEP FOR YOUR RECORDS

PAGE 3

Form 1040A **U. S. INDIVIDUAL INCOME TAX RETURN (Less than $10,000 total income)** **1960**

Please print → (1) Name (If a joint return of husband and wife, use first names and middle initials of both) | (2) Your Social Security Number | Wife's Social Security Number

Home address (Number and street or rural route)

City, town, or post office | Zone | State

(3) Do you owe any Federal tax for years before 1960? ☐ Yes ☐ No. If "Yes," enter the Internal Revenue District where the account is outstanding .....

(4) If married, is your wife (husband) filing separately? ..... ☐ Yes ☐ No
If "Yes," write her (his) name

(5)

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME	FEDERAL INCOME TAX WITHHELD	EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers
If item 9 is $10,000 or more, use Form 1040 or Form 1040W; if item 6 is over $200, use Form 1040. $	$	
6. INTEREST, DIVIDENDS, AND OTHER WAGES (6) Yours / Wife's	(7) Total Federal income tax withheld	(8) If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.
9. TOTAL INCOME (9) $	$	Enclose Forms W-2, Copy B. If your income was $5,000 or more, you must compute your tax. However, if your income was less than $5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. *If you compute your own tax, pay balance (item 11) in full with return to your District Director.*
10. Enter tax from Tax Table or from tax computation schedule → (10)		Please do not bend, pin or tear this card
11. If item 10 is larger than item 7, enter **balance due** (11)		
12. If item 7 is larger than item 10, enter **refund** → (12)		

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) **LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.**

(13) **EXEMPTIONS FOR YOURSELF AND WIFE** GPO

Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.

	Yourself	Wife
(a) Regular $600 exemption	☐	☐
(b) Additional $600 exemption if 65 or over at end of 1960	☐	☐
(c) Additional $600 exemption if blind at end of 1960	☐	☐

Enter number of exemptions checked →

(14) **EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)**

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14	
				$	$	→
						→
						→
						→
						→
						→
						→

15. **Enter total number of exemptions listed in items 13 and 14 above** →

SIGN HERE → I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

(Your signature) (Date) (If this is a joint return, wife's signature) (Date)

● If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

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

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

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

If the amount on line 5 is:

Over	*But not over*	Enter on line 6:
$0	$2,000	20% of the amount on line 5
$2,000	$4,000	$400, plus 22% of excess over $2,000
$4,000	$6,000	$840, plus 26% of excess over $4,000
$6,000	$8,000	$1,360, plus 30% of excess over $6,000
$8,000	$9,999.99	$1,960, plus 34% of excess over $8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

If the amount on line 5 is:

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

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PAGE 4

1960 TAX TABLE FOR INCOMES UNDER $5,000

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

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

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

U.S. GOVERNMENT PRINTING OFFICE 657—16—76065-1

FORM **1040W**
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1960

Optional Short Form for Wages and Salary Income and Not More Than $200 of Income from Interest and Dividends

• Attach Check or Money Order Here •

PLEASE PRINT OR TYPE

First name and initial | Last name

(If this is a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

(City, town, or post office) (Postal zone number) (State)

Your Social Security Number	Occupation	Wife's Social Security Number	Occupation

• Attach Copy B of Forms W-2 Here •

INCOME—(If this is a joint return, it must include all the income of both husband and wife)

1. Wages, salaries, bonuses, tips, other compensation, and excess of expense allowances. (See instructions, page 2)

Employer's Name	Where Employed (City and State)	(a) Wages, etc.	(b) Federal Income Tax Withheld
		$	$
2. Totals			
3. Excludable "Sick Pay" if included in line 1 (See instructions, page 3)			

4. Subtract line 3 from total wages (line 2, column (a)) and enter here →
5. (a) Total dividends $_____ less exclusion of $_____, enter balance here →
   (b) Interest (If total of lines (a) and (b) is over $200, use Form 1040) →
6. Total of lines 4 and 5 ▲

Check if Unmarried "Head of Household" ☐, or "Surviving Widow or Widower" with dependent child ☐. (See instructions, p. 4.)

TAX TABLE COMPUTATION

If line 6 is less than $5,000 and you do not itemize personal deductions:
• List your exemptions in Sch. A, page 2, and, enter total here_____. • Find your tax in the table on page 8 of instructions. • Check proper box and enter tax on line 11. • Omit lines 7 through 10.

TAX RATE SCHEDULE COMPUTATION

7. If your deductions are itemized, check here ☐ and enter total from Schedule B . . . . . ◆
   If your deductions are not itemized and line 6 is $5,000 or more, enter the smaller of 10 percent of line 6 or $1,000 ($500 if a married person filing a separate return) . . . . . ◆
8. Subtract line 7 from line 6 . . . . .
9. Copy total exemptions from line 3, Sch. A, page 2, _____; multiply by $600, and enter here . . . . .
10. Subtract line 9 from line 8. Figure your tax on this amount by using the appropriate tax rate schedule on page 7 of instructions and enter the tax on line 11. Do not use tax table on page 8 . . .

TAX DUE OR REFUND

11. Total tax. Check whether figured from Tax Table ☐, or Tax Rate Schedule ☐ . . . . .
12. Payments and Credits
    (a) Tax withheld (line 2, col. (b) above). Attach Forms W-2, Copy B.
    (b) Payments and credits on 1960 Declaration of Estimated Tax . . . .
    District Director's office where paid _____.
    (c) Dividends received credit (See instructions, page 4) . . . . .

If either you or your wife worked for more than one employer, see page 2 of instructions **TOTAL** →

13. If your tax (line 11) is larger than your payments (line 12), enter the **BALANCE DUE** here → Pay in full to "Internal Revenue Service." If less than $1.00, file return without payment.
14. If your payments (line 12) are larger than your tax (line 11), enter the **OVERPAYMENT** here →
15. Amount of line 14 to be (a) Credited on 1961 estimated tax $_____, (b) Refunded $_____

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? . . ☐ Yes ☐ No
If "Yes," did you submit an itemized accounting of expenses to your employer? (See page 3, instructions.) ☐ Yes ☐ No

Is your wife (husband) filing a separate return for 1960? ☐ Yes ☐ No
If "Yes," enter the name and do not claim the exemption on this return.

County in which you live →

Do you owe any Federal tax for years before 1960? ☐ Yes ☐ No. If "Yes," enter here the Internal Revenue District where the account is outstanding.

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

Sign here _____
(Taxpayer's signature and date) (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

_____ _____ _____
(Signature of preparer other than taxpayer) (Address) (Date)

16—76136-1

SCHEDULE A.—EXEMPTIONS (See page 4 of instructions) Page 2

1. Exemptions for yourself and wife

Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.

(a) Regular $600 exemption..... ☐ Yourself ☐ Wife
(b) Additional $600 exemption if 65 or over at end of 1960.. ☐ Yourself ☐ Wife
(c) Additional $600 exemption if blind at end of 1960..... ☐ Yourself ☐ Wife

Enter number of exemptions checked →

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

→ If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 5 of instructions.

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent (See instructions, p.4)	
				$	$	→
						→
						→
						→
						→
						→
						→
						→

3. Enter here and on page 1, the total number of exemptions claimed on lines 1 and 2.....

SCHEDULE B.—ITEMIZED DEDUCTIONS—If You DO NOT Use Tax Table or Standard Deduction

If Husband and Wife (Not Legally Separated) File Separate Returns and One Itemizes Deductions, the Other Must Also Itemize

State to whom paid. If necessary, write more than one item on a line or attach additional sheets. Please put your name and address on any attachments

Contributions

Total paid but not to exceed 20% of line 6, page 1, except as described on page 5 of instructions .... $

Interest

Total interest

Taxes

Real estate taxes ..... State income taxes .....
State and local sales taxes ..... Other taxes (specify) .....

Total taxes

Medical and dental expense

(Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 years of age or over, or if you or your wife have a dependent parent 65 or over, do not use this schedule. See page 6 of the instructions for larger deduction. Others use schedule below.

1. Total cost of medicine and drugs	$	
2. 1 percent of line 6, page 1		
3. Excess, if any, of line 1 over line 2		
4. Other medical and dental expenses		
5. Total of lines 3 and 4		
6. Enter 3 percent of line 6, page 1	$	
7. Allowable amount (excess of line 5 over line 6; see page 6 for maximum limitation)		

Other Deductions

(See page 6 of instructions and attach information required)

Total

TOTAL DEDUCTIONS (Enter here and on line 7, page 1) $

U.S. GOVERNMENT PRINTING OFFICE 16—76136-1

HOW TO PREPARE

Form 1040 W

OPTIONAL FEDERAL INDIVIDUAL INCOME TAX RETURN FOR 1960

OPTIONAL FORM 1040 W

This is a streamlined version of the regular Form 1040. It will be most helpful for wage and salary earners who can't use Form 1040 A because they wish to itemize deductions, claim the "sick pay" exclusion or estimated tax payments, or have $10,000 or over of income, etc. You can use this form if:

1. Your income consists of salary and wages regardless of amount, AND
2. Not more than $200 of dividends and interest, AND
3. No other items of income.

If you don't meet these requirements, you must file Form 1040 which may be obtained from any Internal Revenue Service office and from most banks and post offices.

You should be able to prepare your return with the assistance of the information contained in this pamphlet. The instructions are arranged in the same order as the lines and pages of Form 1040 W.

The final date for filing your return is April 15, but taxpayers who wait until the last minute often make costly mistakes. It is especially important that you check to see that you have reported all of your income, including not only salary and wages but also income from dividends and interest. If you have other types of income, use Form 1040.

If you need help from the Internal Revenue Service, you can ask questions by phone of our nearest office or come in for other assistance.

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2

GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more gross income in 1960 must file; if 65 or over, $1,200 or more. To determine whether you must file, include earned income from sources without the United States, even though not taxable. A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give name, service serial number, and permanent home address.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. A list of the District Directors' offices is set out below.

HOW TO PAY

The balance of tax shown to be due on line 13, page 1, of your return on Form 1040 W must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

SIGNATURE AND VERIFICATION

You have not filed a valid return unless you sign it. Husband and wife both must sign a joint return.

Any person(s), firm, or corporation who prepares a taxpayer's return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer such as a clerk, secretary, bookkeeper, etc.

YOUR RIGHTS OF APPEAL

If you believe there is an error in any bill, statement, or refund in connection with your tax, you are entitled to have the matter reconsidered by the office of the District Director. You will be given an opportunity to discuss any change in your tax which is proposed, and you will be advised of further appeal rights if you cannot reach an agreement.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville 2, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, Hawaii
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis 4, Ind.
IOWA—Des Moines 9, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans 12, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Cincinnati 1, Ohio.
OKLAHOMA—Oklahoma City 2, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 3, Pa.; Pittsburgh 30, Pa.
PUERTO RICO—1105 Fernandez Juncos Avenue, Stop 17, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—1105 Fernandez Juncos Avenue, Stop 17, Santurce, Puerto Rico.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W

How to prepare a joint return.—In a joint return you must include all income of both husband and wife. In the return heading, list both names and middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable 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. The "split income" provisions of the Federal tax law do not apply to separate returns of husband and wife.

Line 1, Column (a)—Wages, etc.—Enter in line 1, column (a), the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. If more space is needed attach a separate statement or Form 2836.

Line 1, Column (b)—Federal Income Tax Withheld.—Itemize the taxes withheld in column (b) and report the total amount on line 2, column (b) and on line 12(a). If you have lost a Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all Federal income taxes withheld from you, attach an explanation.

Excess Social Security (F.I.C.A.) Tax Credit.—If more than $144.00 of Social Security (F.I.C.A.) employee tax was withheld during 1960 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of Social Security (F.I.C.A.) tax withheld over $144.00 on line 1, column (b), the "Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security (F.I.C.A.) tax withheld from both husband and wife to figure the excess over $144.00; compute the credit separately.

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040 W—Continued 3

Employee Business Expenses.—There are special rules regarding the treatment of certain expenses incurred by an employee in connection with his employment, amounts charged to his employer, and any advances, allowances, or reimbursements he receives for such expenses.

Part I. Employee Business Expenses Which Are Deductible

A. Travel, transportation, and outside salesmen expenses:

You may deduct these expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer. *See Part II for reporting requirements.* Travel, transportation, and outside salesmen expenses mean:

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, etc., fares or the cost of operating an automobile in connection with your duties as an employee. However, the cost of commuting between your residence and your principal place of employment is a personal expense and is not deductible.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

B. Other employee business expenses:

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

Part II. Reporting Employee Business Expenses on Form 1040 W

(See Part III for supporting information to be submitted with your return.)

After answering the questions on page 1 of Form 1040 W, report the expenses and employer payments as follows:

(1) *If employer's payments equaled business expenses.*—No further entry is required on the form.

(2) *If employer's payments exceeded business expenses.*—The excess amounts and the amount of any personal expenses paid by your employer must be included in income on line 1, page 1, of Form 1040 W, and must be identified as "Excess Reimbursements."

(3) *If expenses exceeded employer's payments or if the employer did not pay for the expenses.*—The excess of the expenses over the employer payments or the unreimbursed expenses may be claimed as deductions as explained in Part I. Be sure to separate the expenses into those relating to line 1, page 1 of the form, and those that are to be deducted only if you itemize deductions on page 2 of the form. You may use Form 2106 for this purpose.

Part III. Additional Information To Be Submitted With Return

A. The following information must be submitted with your return, except as explained in B and C below:

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses, and

(3) The number of days away from home on business.

B. If you were required to and did submit an expense voucher or other accounting to your employer which contained the above information, you need not submit the information with your return unless you are claiming deductions for expenses that exceed employer payments.

C. If you received per diem, in lieu of subsistence, of not more than $15 per day, or a mileage allowance of not more than 12½ cents per mile for travel within the continental limits of the United States, you need only submit the information set forth in A, above, if you are claiming deductions for expenses that exceed employer payments.

Line 3—Exclusion for "Sick Pay".—The law allows you to exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, the exclusion of employer-provided wage continuation payments does not apply to the amounts received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least 1 day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received "sick pay" and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. Form 2440 may be obtained from any Internal Revenue Service office.

Line 5—Dividends and Interest.—Enter all other taxable income from dividends and interest. Be sure to read the following instructions before completing this line—

Line 5(a)—DIVIDENDS.—Enter the total amount of dividends received, the amount of your exclusion, and the net amount of dividends. You are entitled to an exclusion of the first $50 received from domestic corporations. This exclusion does not apply to so-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a $50 exclusion and one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $200 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

Line 5(b)—INTEREST.—Enter all interest actually received or credited to your account. "Credited to your account" means that a bank, savings and loan association, etc., had added interest earnings to your account.

If the total of line 5 exceeds $200, you must file a Form 1040.

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4 INSTRUCTIONS FOR PAGES 1 AND 2 OF FORM 1040 W—Continued

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person (see those listed under "Line 2," paragraph (e) on page 5 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and who qualifies as your dependent.

The rates for Head of Household are found in tax rate Schedule III on page 7 of these instructions.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

USE OF TAX TABLE ON PAGE 8 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a short-cut method of finding your income tax if your income, line 6, page 1, of your return is less than $5,000. It is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of $600 for each person claimed as an exemption, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

LINE 12(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Income Tax (Form 1040–ES) for 1960, report the total of such payments on line 12(b). If on your 1959 return you had an overpayment which you chose to apply as a credit on your 1960 tax, include the credit in this total. Also see filing requirements for 1961 declaration of estimated tax.

LINE 12(c)—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of such dividends in excess of those which you may exclude from your gross income. The credit may not exceed the lesser of:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4 percent of the taxable income. (If tax is computed, taxable income is the amount on line 10, page 1. If the Tax Table is used, it is the amount on line 6, page 1, less (a) 10 percent thereof, and (b) the number of exemptions on line 3 of Schedule A multiplied by $600.)

LINES 13 AND 14—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

Show on line 13 any balance you owe, or on line 14 the amount of any overpayment due you, after taking credit for the amounts entered on line 12. In the case of a refund, be sure to use the correct post office address designation on your return so that the refund check will not be returned as undeliverable by the Post Office.

In order to facilitate the processing of collections and refunds, balances due of less than $1.00 need not be paid, and overpayments of less than $1.00 will be refunded only upon separate application to your District Director.

1961 DECLARATIONS OF ESTIMATED TAX

Who Must File.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040–ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more. The specific rules require that a declaration must be filed if:

(*a*) his gross income can reasonably be expected to consist of wages subject to withholding and of not more than $200 from other sources, and to exceed—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000; OR

(*b*) his gross income can reasonably be expected to include more than $200 from sources other than wages subject to withholding.

However, no declaration is required if the estimated tax (line 3 of Form 1040–ES) can reasonably be expected to be less than $40.

If you are required to file, obtain the form from any Internal Revenue Service office in time to file by April 15, 1961. Farmers may postpone filing their 1961 declarations until Jan. 15, 1962.

Additional Charge for Underpayment of Estimated Tax.—It is important that you estimate your tax carefully, because there is an additional charge imposed by law for underpayment of any installment of estimated tax. The additional charge is explained on Form 1040–ES and on Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

SCHEDULE A.—Exemptions

Line 1.—List your exemptions and those of your wife. You cannot claim an exemption for your wife if she files a separate return. Age and blindness are determined as of December 31, 1960.

MARITAL STATUS.—If married at the close of your taxable year, you are considered married for the entire year. If divorced or legally separated on or before the close of your year, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the entire year, and may file a joint return.

Line 2.—Fill in this line to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

(*a*) Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).

(*b*) Received less than $600 gross income. (This test does not apply to your children or stepchildren who are under 19 or who are students for 5 calendar months of the year;

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040 W—Continued 5

however, you must still provide 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; or was an alien child legally adopted by and living with a United States citizen abroad.

(*e*) EITHER (1) for the entire year 1960 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

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

Definition of Support.—Support includes the cost of food, shelter, clothing, medical and dental care, education, and the like. If the item of support furnished is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In determining the total support include amounts contributed by the dependent or others for his support and also amounts ordinarily excludable from gross income. Disregard scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has taxable income of $600 or more, he must file a return, report the income, and claim his own exemption. If you provide over half of your child's support and meet the other tests for claiming a dependent, you may also claim the exemption.

Birth or Death of a Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration which must be filed with your return that he will not claim the individual as a dependent for the year. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

SCHEDULE B.—For Itemizing Deductions—If you do not use Tax Table or take the Standard Deduction.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes.

The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of line 6, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of your expenses. Consult the nearest Internal Revenue Service office for details.

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

The law allows a deduction for interest paid for purchasing personal property (such as automobiles, radios, etc.) on the installment plan even where the interest charges are not separately stated from other carrying charges. If it is not stated separately, this deduction is equal to 6 percent of the average unpaid monthly balance under the contract. Compute the average unpaid monthly balance by adding up the unpaid balance at the beginning of each month during the year and dividing by 12. The unpaid balance at the beginning of each month is determined by taking into account the amounts required to be paid under the contract whether or not such amounts are actually paid. The interest deduction may not exceed the portion of the total carrying charges attributable to the taxable year.

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had gross income of $600 or more. List name and amount paid to each person.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone to perform both nursing and domestic duties, you can deduct only that part of the cost which is for nursing.

You can deduct the cost of transportation primarily for and essential to

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6 INSTRUCTIONS FOR PAGE 2 OF FORM 1040 W—Continued

medical care, but you cannot deduct any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expenses unless they are part of a hospital bill or are included in the cost of care in a similar institution.

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 6, page 1, of Form 1040 W and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must first be reduced by 1 percent of line 6, page 1, Form 1040 W. The excess is then added to medical and dental expenses and further reduced by 3 percent as explained above.

(B) Special Rule for Certain Taxpayers 65 or over:

If either you, your wife (if a separate return is not filed), or a dependent parent of either of you is 65 years old or over, you may be entitled to a larger medical expense deduction. In these cases, that part of your medical expense deduction which is attributable to the 65-or-over individuals is not reduced by 3 percent of your adjusted gross income. A schedule, Form 2948, is available in any Internal Revenue Service office to assist you to make this computation.

Limitations.—The deduction on line 7 of the medical schedule may not exceed $2,500 multiplied by the number of exemptions other than the exemptions for age and blindness. In addition, there is a maximum limitation as follows:

(a) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;

(b) $5,000 if the taxpayer is married but files a separate return; or

(c) $10,000 if the taxpayer files a joint return, or is the head of household or a widow or widower entitled to the special tax rates.

If either you or your wife were 65 or over and in addition were disabled, you may also qualify for a higher limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents. — There is allowed a deduction not to exceed a total of $600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of one or more dependents if such care is to enable the taxpayer to be gainfully employed or actively to seek gainful employment. For this purpose, the term "dependent" does not include the husband (wife) of the taxpayer and is limited to the following persons for whom the taxpayer is entitled to a deduction for an exemption:

(a) under 12 years of age; or

(b) physically or mentally incapable of caring for themselves.

Do not deduct any child-care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (*a*) if she files a joint return with her husband; and (*b*) the deduction is reduced by the amount (if any) by which their combined incomes as shown on line 6, page 1, of their returns exceeds $4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amount expended and the person or persons to whom it was paid. If you wish, you may obtain **Form 2441** from any Internal Revenue Service office for this purpose.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct your net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct in the year of discovery losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Explain in an attached statement.

Expenses for Education. — Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 3 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement to that effect from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct the amounts specified in the decree or agreement. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses to the extent of gambling winnings only if you itemize deductions.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real-estate taxes.

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TAX RATE SCHEDULE FOR THE COMPUTATION ON PAGE 1 OF FORM 1040W

If you do not use the Tax Table on page 8, then figure your tax on amount on line 10, page 1 of your return, by using appropriate tax rate schedule on this page.

OTHER CREDITS—If you claim credit for foreign income taxes, partially tax exempt interest, or tax paid at source on tax-free covenant bond interest, consult the nearest Internal Revenue Service Office on how to report them.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on line 10, page 1, is: — *Enter on line 11, page 1:*

Not over $2,000..... 20% of the amount on line 10.

Over—	*But not over—*		*of excess over—*
$2,000	— $4,000.....	$400, plus 22%	— $2,000
$4,000	— $6,000.....	$840, plus 26%	— $4,000
$6,000	— $8,000.....	$1,360, plus 30%	— $6,000
$8,000	— $10,000....	$1,960, plus 34%	— $8,000
$10,000	— $12,000....	$2,640, plus 38%	— $10,000
$12,000	— $14,000....	$3,400, plus 43%	— $12,000
$14,000	— $16,000....	$4,260, plus 47%	— $14,000
$16,000	— $18,000....	$5,200, plus 50%	— $16,000
$18,000	— $20,000....	$6,200, plus 53%	— $18,000
$20,000	— $22,000....	$7,260, plus 56%	— $20,000
$22,000	— $26,000....	$8,380, plus 59%	— $22,000
$26,000	— $32,000....	$10,740, plus 62%	— $26,000
$32,000	— $38,000....	$14,460, plus 65%	— $32,000
$38,000	— $44,000....	$18,360, plus 69%	— $38,000
$44,000	— $50,000....	$22,500, plus 72%	— $44,000
$50,000	— $60,000....	$26,820, plus 75%	— $50,000
$60,000	— $70,000....	$34,320, plus 78%	— $60,000
$70,000	— $80,000....	$42,120, plus 81%	— $70,000
$80,000	— $90,000....	$50,220, plus 84%	— $80,000
$90,000	— $100,000...	$58,620, plus 87%	— $90,000
$100,000	— $150,000...	$67,320, plus 89%	— $100,000
$150,000	— $200,000...	$111,820, plus 90%	— $150,000
$200,000	.....	$156,820, plus 91%	— $200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. **(See page 4 of these instructions)**

If the amount on line 10, page 1, is: — *Enter on line 11, page 1:*

Not over $4,000..... 20% of the amount on line 10.

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

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. **(See page 4 of these instructions)**

If the amount on line 10, page 1, is: — *Enter on line 11, page 1:*

Not over $2,000..... 20% of the amount on line 10.

Over—	*But not over—*		*of excess over—*
$2,000	— $4,000.....	$400, plus 21%	— $2,000
$4,000	— $6,000.....	$820, plus 24%	— $4,000
$6,000	— $8,000.....	$1,300, plus 26%	— $6,000
$8,000	— $10,000....	$1,820, plus 30%	— $8,000
$10,000	— $12,000....	$2,420, plus 32%	— $10,000
$12,000	— $14,000....	$3,060, plus 36%	— $12,000
$14,000	— $16,000....	$3,780, plus 39%	— $14,000
$16,000	— $18,000....	$4,560, plus 42%	— $16,000
$18,000	— $20,000....	$5,400, plus 43%	— $18,000
$20,000	— $22,000....	$6,260, plus 47%	— $20,000
$22,000	— $24,000....	$7,200, plus 49%	— $22,000
$24,000	— $28,000....	$8,180, plus 52%	— $24,000
$28,000	— $32,000....	$10,260, plus 54%	— $28,000
$32,000	— $38,000....	$12,420, plus 58%	— $32,000
$38,000	— $44,000....	$15,900, plus 62%	— $38,000
$44,000	— $50,000....	$19,620, plus 66%	— $44,000
$50,000	— $60,000....	$23,580, plus 68%	— $50,000
$60,000	— $70,000....	$30,380, plus 71%	— $60,000
$70,000	— $80,000....	$37,480, plus 74%	— $70,000
$80,000	— $90,000....	$44,880, plus 76%	— $80,000
$90,000	— $100,000...	$52,480, plus 80%	— $90,000
$100,000	— $150,000...	$60,480, plus 83%	— $100,000
$150,000	— $200,000...	$101,980, plus 87%	— $150,000
$200,000	— $300,000...	$145,480, plus 90%	— $200,000
$300,000	.....	$235,480, plus 91%	— $300,000

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TAX TABLE FOR CALENDAR YEAR 1960—FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE

Read down the income columns below until you find the line covering the income you entered on line 6, page 1, Form 1040 W. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Schedule A, page 2. Enter the tax you find there on line 11, page 1.

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

(*) This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

U.S. GOVERNMENT PRINTING OFFICE : 1960 c59—16—76069-1

● ATTACH CHECK OR MONEY ORDER HERE ●

FORM **1040**
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1960

or Other Taxable Year Beginning ____, 1960, Ending ____, 19____

PLEASE PRINT OR TYPE

First name and initial | Last name

(If this is a joint return of husband and wife, use first names and middle initials of both)

Home address ____ (Number and street or rural route)

(City, town, or post office) (Postal zone number) (State)

Your Social Security Number | Occupation | Wife's Social Security Number | Occupation

Exemptions

1. Check blocks which apply. Check for wife only if all of her income is included in this return, or if she had no income.
   (a) Regular $600 exemption ☐ Yourself ☐ Wife
   (b) Additional $600 exemption if 65 or over at end of taxable year. ☐ Yourself ☐ Wife
   (c) Additional $600 exemption if blind at end of taxable year ☐ Yourself ☐ Wife
   Enter number of exemptions checked →
2. List first names of your children who qualify as dependents; *give address if different from yours.* Enter number of children listed →
3. Enter number of exemptions claimed for other persons listed at top of page 2
4. Enter the total number of exemptions claimed on lines 1, 2, and 3

● ATTACH COPY B OF FORMS W-2 HERE ●

Income

5. Enter all wages, salaries, bonuses, commissions, tips, and other compensation before payroll deductions (including any excess of expense account or similar allowance paid by your employer over your ordinary and necessary business expenses. See instructions, pp. 5–6.)

Employer's Name	Where Employed (City and State)	(a) Wages, etc.	(b) Federal Income Tax Withheld
		$	$
	Enter totals here →	$	$

6. Less: Excludable "Sick Pay" in line 5 (See instructions, page 7. Attach required statement.)
7. Balance (line 5 less line 6) $
8. Profit (or loss) from business from separate Schedule C ♦
9. Profit (or loss) from farming from separate Schedule F ♦
10. Other income (or loss) from page 3 (**Dividends, Interest, Rents, Pensions, etc.**)
11. Adjusted Gross Income (sum of lines 7, 8, 9, and 10) ▲ $

If the social security tax (FICA) withheld from wages exceeded $144 because you or your wife had more than one employer, see instructions, page 5.

● **Check if unmarried "Head of Household" ☐, or "Surviving Widow or Widower" with dependent child ☐.** (See Instructions pp. 7-8)

Tax due or refund

12. TAX on income on line 11. (If line 11 is under $5,000, and you do not itemize deductions, use Tax Table on page 16 of instructions to find your tax and check here ☐. If line 11 is $5,000 or more, or if you itemize deductions, compute your tax on page 2 and enter here the amount from line 9, page 2.) $

If income was all from wages, omit lines 13 through 16

13. (a) Dividends received credit from line 5 of Schedule J $
    (b) Retirement income credit from line 12 of Schedule K
14. Balance (line 12 less line 13) $
15. Enter your self-employment tax from separate Schedule C or F
16. Sum of lines 14 and 15 $
17. (a) Federal tax withheld (line 5, col. (b) above). Attach Forms W-2, Copy B $
    (b) Payments and credits on 1960 Declaration of Estimated Tax (See page 8, instructions.) ●
    District Director's office where paid ____
18. If your tax (line 12 or 16) is larger than your payments (line 17), enter the **BALANCE DUE** here → $
    Pay in full with this return to "Internal Revenue Service." If less than $1.00, file return without payment.
19. If your payments (line 17) are larger than your tax (line 12 or 16), enter the **OVERPAYMENT** here → $
    If less than $1.00, the overpayment will be refunded only upon application.
20. Amount of line 19 to be: (a) Credited on 1961 estimated tax $____; (b) Refunded $____

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ No (See page 6, instructions.)
If "Yes," did you submit an itemized accounting of expenses to your employer? ☐ Yes ☐ No

County in which you live.	Is your wife (husband) filing a separate return for 1960? ☐ Yes ☐ No. If "yes," enter her (his) name and do not claim the exemption on this return.	Do you owe any Federal tax for years before 1960? ☐ Yes ☐ No. If "Yes," enter here the Internal Revenue District where the account is outstanding.

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

Sign here ____

(Taxpayer's signature and date) (If this is a joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

(Signature of preparer other than taxpayer) (Address) (Date)

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Form 1040—1960 **EXEMPTIONS FOR PERSONS OTHER THAN YOUR WIFE AND CHILDREN** Page 2

Name	Relationship	Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have gross income of $600 or more?	Amount YOU furnished for dependent's support. If 100% write "All"	Amount furnished by OTHERS including dependent (See instructions, p. 4)
				$	$

Enter on line 3, page 1, the number of exemptions claimed above.
➔ If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 5 of instructions.

ITEMIZED DEDUCTIONS—IF YOU DO NOT USE TAX TABLE OR STANDARD DEDUCTION

If Husband and Wife (Not Legally Separated) File Separate Returns and one Itemizes Deductions, the Other Must Also Itemize

State to whom paid. If necessary, write more than one item on a line or attach additional sheets. Please put your name and address on any attachments.

Contributions

Total paid but not to exceed 20% of line 11, page 1, except as described on page 8 of instructions..... $

Interest

Total interest

Taxes

Real estate taxes State income taxes
State and local sales taxes Other taxes (specify)

Total taxes

Medical and dental expense
(Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 years of age or over, or if you or your wife have a dependent parent 65 or over, do not use this schedule. See page 9 of the instructions for larger deduction. Others use schedule below.

1. Total cost of medicine and drugs..... $
2. 1 percent of line 11, page 1.....
3. Excess, if any, of line 1 over line 2.....
4. Other medical and dental expenses.....
5. Total of lines 3 and 4..... $
6. Enter 3 percent of line 11, page 1.....
7. Allowable amount (excess of line 5 over line 6; see page 10 for maximum limitation).....

Other Deductions
(See page 10 of instructions and attach information required)

Total

TOTAL DEDUCTIONS (Enter here and on line 2 of Tax Computation, below)..... $

TAX COMPUTATION—IF YOU DO NOT USE THE TAX TABLE

1. Enter Adjusted Gross Income from line 11, page 1..... $
2. If deductions are itemized above, enter total of such deductions. If deductions are not itemized ***and line 1, above, is $5,000 or more,*** enter the smaller of 10 percent of line 1 or $1,000 ($500 if a married person filing a separate return).....
3. Balance (line 1 less line 2).....
4. Multiply $600 by total number of exemptions claimed on line 4, page 1.....
5. Taxable Income (line 3 less line 4).....
6. Tax on amount on line 5. Use appropriate tax rate schedule on page 15 of instructions. **Do not use Tax Table on page 16**.....
7. If you had capital gains and the alternative tax applies, enter the tax from separate Schedule D.....
8. Tax credits. If you itemized deductions, enter:
   (a) Credit for income tax payments to a foreign country or U.S. possession (Attach Form 1116)..... $
   (b) Tax paid at source on tax-free covenant bond interest and credit for partially tax-exempt interest.....
   (c) Total..... Enter here ➔ $
9. Enter here and on line 12, page 1, the amount shown on line 6 or 7 less amount claimed on line 8(c)...

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Form 1040—1960 Page 3

IF INCOME WAS ALL FROM SALARIES AND WAGES, TEAR OFF THIS PAGE AND FILE ONLY PAGES 1 AND 2

Schedule A.—INCOME FROM DIVIDENDS (Income from Savings (Building) and Loan Associations and Credit Unions should be entered as interest in Schedule B)

1. Name of qualifying corporation declaring dividend (See instructions, page 11): (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)	Amount	
	$	
2. Total	$	
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)		
4. Excess, if any, of line 2 over line 3. Enter here and on line 1, Schedule J	$	
5. Name of nonqualifying corporation declaring dividend:		
6. Enter total of lines 4 and 5		$

Schedule B.—INCOME FROM INTEREST (This includes interest credited to your account)

Name of payer	Amount	Name of payer	Amount
	$		$
		Enter total here→	

Schedule D Summary.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1. From sale or exchange of capital assets (from separate Schedule D)
2. From sale or exchange of property other than capital assets (from separate Schedule D)

Schedule E.—INCOME FROM PENSIONS AND ANNUITIES (See instructions, page 12)

Part I.—General Rule

1. Investment in contract	$	4. Amount received this year	$
2. Expected return	$	5. Amount excludable (line 4 multiplied by line 3)	
3. Percentage of income to be excluded (line 1 divided by line 2)	%	6. Taxable portion (excess of line 4 over line 5)	

Part II.—Where your employer has contributed all or part of the cost and your contribution will be recovered tax-free within three years. If your cost was fully recovered in prior years, enter the total amount received in line 5 omitting lines 1 through 4.

1. Cost of annuity (amounts you paid)	$	4. Amount received this year	$
2. Cost received tax-free in past years			
3. Remainder of cost (line 1 less line 2)	$	5. Taxable portion (excess, if any, of line 4 over line 3)	

Schedule G.—INCOME FROM RENTS AND ROYALTIES

1. Kind and location of property (Identify whether rent or royalty)	2. Amount of rent or royalty	3. Depreciation (explain in Sch. I) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
	$	$	$	$
1. Totals	$	$	$	$

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Schedule H.—OTHER INCOME OR LOSSES

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

Total income (or loss) from above sources (Enter here and on line 10, page 1) $

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Form 1040—1960

Schedule I.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULE G

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (Exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
Additional first year depreciation (Attach statement)						
Total						

Schedule J.—DIVIDENDS RECEIVED CREDIT (See instructions, page 14)

1. Amount of dividends on line 4, Schedule A	$
2. Tentative credit (4 percent of line 1)	
LIMITATION ON CREDIT	
3. Tax shown on line 12, page 1, plus amount, if any, shown on line 8(b), page 2	
4. 4 percent of taxable income	
Taxable Income Means (a) If tax is computed on page 2, the amount shown on line 5, page 2. (b) If Tax Table is used, the amount shown on line 11, page 1, less 10 percent thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 4, page 1).	
5. Dividends received credit. Enter here and on line 13(a), page 1, the smallest of the amounts on line 2, 3, or 4, above	$

Schedule K.—RETIREMENT INCOME CREDIT (See instructions, page 14)

This credit does not apply 1. If you received pensions or annuities of $1,200 or more from Social Security or Railroad Retirement; 2. If you are under 65 years of age and had "earned income" of $2,100 or more; OR 3. If you are 65 or over and under 72, and had "earned income" of $2,400 or more.

If separate return, use column B only. If joint return, use column A for wife and column B for husband →	A	B
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1960? Widow or widowers see instructions, page 14	☐ Yes ☐ No	☐ Yes ☐ No
If answer above is "Yes" in either column, furnish all information below in that column.		
1. Retirement income for taxable year:		
(a) **For taxpayers under 65 years of age:** Enter only income received from pensions and annuities under public retirement systems and included in line 11, page 1, of this return	$	$
(b) **For taxpayers 65 years of age or older:** Enter total of pensions and annuities, interest, and dividends included in line 11, page 1, and gross rents included in column 2, Schedule G, page 3, of this return		
LIMITATION ON RETIREMENT INCOME		
2. Maximum amount of retirement income for credit computation	$ 1,200 00	$ 1,200 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income		
(b) Earned income received in taxable year: (This line does not apply to persons 72 years of age or over)		
(1) Taxpayers under 65 years of age, enter amount in excess of $900		
(2) Taxpayers 65 or over and under 72, enter amount in excess of $1,200		
4. Total of lines 3(a) and 3(b)		
5. Balance (line 2 minus line 4)		
6. Line 5 or line 1, whichever is smaller		
7. Tentative credit (20 percent of line 6)		

8. Total tentative credit on this return (total of amounts on line 7, columns A and B)	
LIMITATION ON RETIREMENT INCOME CREDIT	
9. Amount of tax shown on line 12, page 1	
10. Less: Dividends received credits from line 5, Schedule J, above	
11. Balance (line 9 less line 10)	
12. Retirement income credit. Enter here and on line 13(b), page 1, the amount on line 8 or line 11, whichever is smaller	$

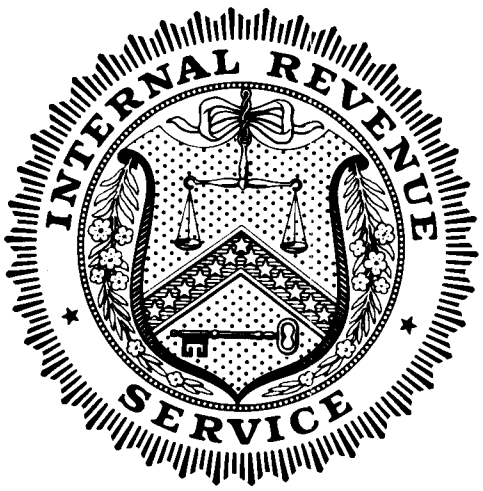
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Helpful Information on

HOW TO PREPARE YOUR

Income Tax Return on Form 1040 for 1960

You can save money for yourself and your Government, if you—



File your return early—Make sure the figures are right

The final date for filing your return is April 15, but taxpayers who wait until the last minute often make costly mistakes. It is especially important that you check to see that you have reported all of your income, including not only salary and wages but also other types of income such as dividends and interest.

You should be able to prepare your return with the assistance of the information contained in this pamphlet. The instructions are arranged in the same order as the lines and pages of Form 1040. If you need help from the Internal Revenue Service, you can ask questions by phone of our nearest office or come in for other assistance.

Commissioner of Internal Revenue

2

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GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more gross income in 1960 must file; if 65 or over, $1,200 or more. To determine whether you must file, include earned income from sources without the United States, even though not taxable (see page 5). A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemption(s) should file a joint return with husband or wife to get the smaller tax or larger refund for the couple. For self-employment tax filing requirements, see page 8 of these instructions.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give name, service serial number, and permanent home address.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. A list of the District Directors' offices is set out below.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and post offices.

HOW TO PAY

The balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

SIGNATURE AND VERIFICATION

You have not filed a valid return unless you sign it. Husband and wife both must sign a joint return.

Any person(s), firm, or corporation who prepares a taxpayer's return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. This verification is not required if the return is prepared by a regular, full-time employee of the taxpayer such as a clerk, secretary, bookkeeper, etc.

YOUR RIGHTS OF APPEAL

If you believe there is an error in any bill, statement, or refund in connection with your tax, you are entitled to have the matter reconsidered by the office of the District Director. You will be given an opportunity to discuss any change in your tax which is proposed, and you will be advised of further appeal rights if you cannot reach an agreement. Upon request by the District Director you must be able to support all deductions claimed by you.

OTHER PUBLICATIONS

Copies of the following Internal Revenue Service publications may be obtained from your District Director:

*Your Federal Income Tax
(I.R.S. Pub. No. 17) . . . Price 40¢

*Tax Guide for Small Business
(I.R.S. Pub. No. 334) . . . Price 40¢

Employer's Tax Guide, Circular E
(I.R.S. Pub. No. 15) . . . . . Free

Farmers' Tax Guide
(I.R.S. Pub. No. 225) . . . . . Free

Tax Guide for U.S. Citizens Abroad
(I.R.S. Pub. No. 54) . . . . . Free

*Also available from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' Offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Tacoma 2, Wash.
ARIZONA—Phoenix, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville 2, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, Hawaii
IDAHO—Boise, Idaho.
ILLINOIS—Chicago 2, Ill.; Springfield, Ill.
INDIANA—Indianapolis 4, Ind.
IOWA—Des Moines 9, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans 12, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson 5, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 15, Ohio; Cincinnati 1, Ohio.
OKLAHOMA—Oklahoma City 2, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 3, Pa.; Pittsburgh 30, Pa.
PUERTO RICO—1105 Fernandez Juncos Avenue, Stop 17, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—1105 Fernandez Juncos Avenue, Stop 17, Santurce, Puerto Rico.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

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SELECTION OF YOUR INDIVIDUAL INCOME TAX FORM

In order to make your reporting problem as simple as possible the Internal Revenue Service has developed three individual income tax forms. Since most taxpayers' income consists of salary or wages, dividends, and interest, two of the forms have been designed to cover only the items of income and deductions which apply to this group of taxpayers. These three forms are as follows:

Form 1040A

This is the easiest form if you are eligible to use it. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You may use this form if:

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

Form 1040W

This is a streamlined version of the regular Form 1040. It will be most helpful for wage and salary earners who can't use Form 1040A because they wish to itemize deductions, claim the "sick-pay" exclusion or estimated tax payments, or have $10,000 or over of income, etc. You can use this form if:

1. **Your income consists of salary and wages regardless of amount, AND**
2. **Not more than $200 of dividends and interest, AND**
3. **No other items of income.**

Form 1040

This is the standard form which anyone can use. Instructions for this form follow.

HOW TO FILL IN FORM 1040

Filling in the form involves FOUR STEPS:

STEP 1 Claiming Your Exemptions	List on page 1 exemptions for yourself (and for your wife, if you are filing a joint return or if she had no income) and for your children. List exemptions for dependents other than your children in the schedule at the top of page 2. DETAILED INSTRUCTIONS, PAGE 4 OF THIS PAMPHLET.
STEP 2 Reporting Your Income	Enter income from salaries and wages on page 1; also, income from farming and other business income, the details of which will be shown in separate Schedules F and C. All other income is to be reported on page 3. If you are an employee, see pages 6 and 7 of these instructions for information relating to the treatment of sick pay and special deductions for travel expenses, reimbursed expenses, etc. DETAILED INSTRUCTIONS, PAGES 5, 6, AND 7 OF THIS PAMPHLET.
STEP 3 Claiming Your Deductions	The law allows you to reduce your income by certain contributions to charity, expenditures for interest, taxes, extraordinary medical and dental expenses, child care, certain losses, and miscellaneous items, provided you itemize them on your return. Since there are restrictions on these deductions, refer to pages 8, 9, 10, and 11 of this pamphlet for details. The law also provides a "standard deduction" for persons who do not wish to list their deductions. The Tax Table on page 16 automatically allows a standard deduction for persons having income of less than $5,000. The standard deduction for those with income of $5,000 or more is 10 percent of the income on line 11, page 1 of the form, but not to exceed $1,000 ($500 for a married person filing a separate return). It will be wise to compare the total of your itemized deductions with the standard deduction to see which method is better. DETAILED INSTRUCTIONS, PAGES 8, 9, 10, AND 11 OF THIS PAMPHLET.
STEP 4 Figuring Your Tax	If you do not itemize deductions and if your income on line 11, page 1 of the form, is less than $5,000, you must use the Tax Table on page 16. If you itemize your deductions or if your income is $5,000 or more, you must use the tax computation schedule on page 2 of the form and the tax rate schedules on page 15 of this pamphlet. See page 7 if you are unmarried or legally separated, maintain a home, and have a dependent living with you. Also see page 8 if you are a widow or widower and have a dependent child. DETAILED INSTRUCTIONS, PAGE 15 OF THIS PAMPHLET.

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MARRIED PERSONS—JOINT OR SEPARATE RETURNS

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

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

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on **Form 1040B, 1040NB** or 1040NB–a, whichever is appropriate.

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

How To Prepare a Separate Return.—In a separate return each must report his or her separate income and deductions and fill in a separate form. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

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

HOW TO CLAIM YOUR EXEMPTIONS

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

LINE 1—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were blind or were 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate blocks.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1960, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement of such fact must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2—EXEMPTIONS FOR YOUR CHILDREN

You are entitled to one exemption for each child (including a stepchild, a legally adopted child, and a child who is a member of your household if placed with you by an authorized placement agency for legal adoption), if during the taxable year, that child:

1. Income.—Received less than $600 gross income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Children.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from gross income.

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has taxable income of $600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

LINE 3—EXEMPTIONS FOR PERSONS OTHER THAN YOUR CHILDREN

You are entitled to one exemption for each other dependent who meets all the following requirements for the year:

1. Received less than $600 gross income, and

2. Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition of support on this page), and

3. Did not file a joint return with her husband (or his wife), and

4. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone, and

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5. EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

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

The information concerning these dependents must be shown in the schedule at the top of page 2 of Form 1040.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. **Form 2120**, Multiple Support Declaration, is available at any Internal Revenue Service office.

HOW TO REPORT YOUR INCOME

The law says all kinds of income in whatever form received are subject to tax with specific exceptions. This means that all income which is not specifically exempt must be included in your return, even though it may be offset by expenses and other deductions.

The following examples will help you in finding out what kinds of income must be reported on your income tax return and what items are exempt from tax.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits; estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 10 of this pamphlet.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration on account of military service to veterans and their families.
Dividends on veterans' insurance.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.
Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to page 3 of the business and farm schedules (Schedules C and F) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

LINE 5—WAGES, SALARIES, ETC.

Enter all wages, salaries, etc., on the lines provided. If more space is needed attach a separate statement or **Form 2836**. You must report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. If you received wages, salaries, etc., in more than one State, report all the income in one income tax return for Federal purposes.

Payment In Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers whether or not it is agreed to be part of their salaries must include in income the fair market value of the meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported in your return.

Earned Income From Sources Without The United States.—For the purpose of determining whether an income tax return must be filed, gross income must be computed without regard to the exclusion provided for income earned from sources without the United States. If you received such income and believe it is excludable for income tax purposes, complete **Form 2555** and attach it to your Form 1040.

Federal Income Tax Withheld.—Itemize the Federal income tax withheld, and report the total amount on line 17 (a). If you have lost a Withholding Statement, ask your employer for a copy. If you cannot furnish Withholding Statements for all taxes withheld from you, attach an explanation.

Excess Social Security (F. I. C. A.) Tax Credit.— If more than $144.00 of Social Security (F.I.C.A.) employee tax was withheld during 1960 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax.

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Enter any excess of Social Security (F.I.C.A.) tax withheld over $144.00 on line 5, column (b), and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security (F.I.C.A.) tax withheld from both husband and wife to figure the excess over $144.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 5, column (b), and write "Credit from regulated investment company" in "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W–2.

EMPLOYEE BUSINESS EXPENSES

Certain expenses incurred by an employee in connection with his employment, amounts charged to his employer, and any advances, allowances, or reimbursements he receives for such expenses must be taken into account in determining his income tax liability. Under certain circumstances, however, the expenses—and an equal amount of the employer's payments—need not be shown on the return. The following instructions will assist you in making your computation: Part I deals with deductible expenses and Part II with reporting requirements. (Note: You do not have to report in your return employer paid expenses incurred for incidentals, such as the purchase of office supplies for the employer or local transportation in connection with an errand.)

Part I. Employee Business Expenses Which Are Deductible

The law requires that certain employee business expenses be handled differently from other expenses. The rules are as follows:

A. Travel, transportation, and outside salesmen expenses:

You may deduct these expenses from the amounts you are required to report in item 5, page 1, to the extent they are not paid for by your employer. See Part II for reporting requirements. Travel, transportation, and outside salesmen expenses mean:

(1) Expenses for travel, including the cost of meals and lodging while temporarily away at least overnight from the city, town or other general area which constitutes your principal or regular business location are deductible as expenses for travel while "away from home." For this purpose, "home" means your principal or regular business location.

(2) Transportation expenses in connection with your duties as an employee are deductible even though you are not away from home as explained above. Transportation expenses include payments for actual travel or, if you use your own car, they include the business portion of the cost of operation, including fuel, repairs, and depreciation. The cost of commuting between your residence and your principal place of employment is a personal expense and is not deductible.

(3) If you are an "outside salesman" you may deduct all of the expenses which are ordinary and necessary in performing your duties. This means that in addition to the expenses described above you are entitled to deduct other business expenses such as business entertainment, stationery, and postage. The term "outside salesman" means one who is engaged in full time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

B. Other employee business expenses:

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

Part II. Reporting Employee Business Expenses

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

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

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

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

(2) *If employer's payments exceeded business expenses.*—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and must be identified as "Excess Reimbursements."

(3) *If expenses exceeded employer's payments.*—If you wish to claim a deduction for the amount of the excess expenses, you must, in addition to answering the questions relating to business expenses on page 1 of Form 1040, submit the following information with your return:

(*a*) The total of all amounts received from or charged to your employer for business expenses, including amounts charged directly or indirectly through credit cards or otherwise,

(*b*) The nature of your occupation,

(*c*) The number of days away from home on business, and

(*d*) The amount of your expenses which constitute ordinary and necessary business expenses broken down into such broad categories as transportation, meals and lodging while away from home overnight, entertainment expenses, and other business expenses.

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

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

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

If you were not required to account to your employer (or if you were required to account and did not) or if your employer did not pay for your business expenses in connection with your duties as an employee, submit the in-

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INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 7

formation required in subparagraph (3) above in a statement attached to your return, answer the questions on page 1 of Form 1040 relating to reimbursed expenses and complete your return as follows:

(1) *If employer's payments equaled business expenses.*—No further entry with regard to the transactions need be made on the form.

(2) *If employer's payments exceeded business expenses.*—If you received from or charged to your employer (for example, through the use of credit cards) amounts in excess of your actual business expenses, or if your employer paid your personal expenses for you, the excess amounts and the amount of personal expenses must be included in income on line 5, page 1, of Form 1040, and identified as "Excess Reimbursements."

(3) *If your business expenses exceeded employer's payments or the employer did not pay for your expenses.*—You may claim deductions for those business expenses not paid by him as explained in subparagraph (3) of Part II.

LINE 6—EXCLUSION FOR "SICK PAY"

The law allows you to exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know to what extent any benefits are attributable to your contributions and to what extent they are attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, the exclusion of employer-provided wage continuation payments does not apply to the amounts received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 5, and enter on line 6 the amount of such wages to be excluded. In addition, attach **Form 2440** or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized. **Form 2440** may be obtained from any Internal Revenue Service office.

Amounts received during absence due to pregnancy are excludable as sick pay only if a statement by a physician is furnished that it was necessary the taxpayer remain at home because of substantial danger of miscarriage.

LINE 8—BUSINESS OR PROFESSION

General.— The law taxes the profits from a business or profession—not its total receipts. Therefore, separate **Schedule C (Form 1040)**, which contains further instructions, is provided to help you figure your profit or loss from business.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a doctor who uses his car half for business can deduct only half the operating expenses.

Everyone engaged in a trade or business and making payments to another person of salaries, wages, commissions, interest, rent, etc., of $600 or more in the course of such trade or business during his taxable year must file information returns, **Forms 1096** and **1099**, to report such payments. If a portion of such salary or wage payments was reported on a Withholding Statement **(Form W–2)**, only the remainder must be reported on **Form 1099**.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. "Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An *"accrual method"* means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable period.

The method used in keeping your records may be the cash method, or an accrual method, so long as income is clearly reflected. However, in most cases you must secure consent of the Commissioner of Internal Revenue, Washington 25, D.C., before changing your accounting method.

LINE 9—FARMING

For the assistance of farmers, a separate **Schedule F (Form 1040)** is provided to report farm income for income and self-employment tax purposes. Additional instructions for farmers have been provided for use with Schedule F which may be obtained from any Internal Revenue Service office.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year.

In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person (see those listed under requirement 5 at the top of page 5 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent, or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the principal place of abode of your father or mother and who qualifies as your dependent.

The cost of maintaining a household includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities (gas, telephone, etc.) and cost of food. Such expenses do not include the cost of clothing, education, medical treatment, vacations, life insurance, and transportation. Do not include the value of personal services performed by you or by

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the person qualifying you as Head of Household. The above expenditures are to be considered only for determining whether you are entitled to the use of the head of household tax rate. Do not claim them as deductions on your return unless they are otherwise allowable.

The rates for Head of Household are found in tax rate Schedule III on page 15 of these instructions.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

USE OF TAX TABLE ON PAGE 16 OF THESE INSTRUCTIONS

Purpose of Table.—The table is a short-cut method of finding your income tax if your adjusted gross income, line 11, page 1, of your return is less than $5,000. It is provided by law and saves you the trouble of itemizing deductions and computing your tax on page 2 of the return. The table allows for an exemption of $600 for each person claimed as an exemption, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

How To Find Your Tax.—Read down the income columns until you find the line that fits the income you reported on line 11, page 1. Then read across that line until you come to the exemption column which is headed by a number corresponding to the number of exemptions you claimed on line 4 on page 1. The figure you find there is your tax.

LINE 13(a)—See page 14 of these instructions.

LINE 13(b)—See page 14 of these instructions.

LINE 15—SELF-EMPLOYMENT TAX

Every self-employed individual must file an annual return of his self-employment income on Form 1040 if he has at least $400 of net earnings from self-employment in his taxable year, even though he may not have sufficient income to require the filing of an income tax return or is already receiving social security benefits.

Generally, if you carry on a business as a sole proprietor, or if you render service as an independent contractor, or as a member of a partnership or similar organization, you will have self-employment income.

If your income is derived solely from salary or wages, or from dividends or interest on investments, capital gains, annuities, or pensions, you will have no self-employment income and no self-employment tax to pay.

The computation of self-employment tax is made on separate Schedule C or separate Schedule F, which with attached Schedule SE should be filed with your individual income tax return. The self-employment tax is a part of the total tax to be paid in one remittance with your income tax return. Enter on line 15 the amount of your self-employment tax shown on line 34, separate Schedule C, or line 18, separate Schedule F.

Any declaration of estimated income tax required to be filed may include estimated tax on self-employment income.

If a citizen living abroad is self-employed, he should consult the pertinent sections of I.R.S. Pub. 54.

LINE 17(a)—CREDIT FOR FEDERAL TAX WITHHELD

Enter the total amount of Federal income tax withheld, credit for excess F.I.C.A. tax, and credit for taxes paid by regulated investment companies as shown on line 5, column (b). Also see explanation for line 5 on pages 5 and 6 of these instructions relating to these credits.

LINE 17(b)—CREDIT FOR ESTIMATED TAX PAYMENTS

If you paid any estimated tax on a Declaration of Estimated Income Tax (Form 1040–ES) for 1960, report the total of such payments on line 17(b). If on your 1959 return you had an overpayment which you chose to apply as a credit on your 1960 tax, include the credit in this total.

See page 14 of these instructions for filing requirements for 1961 declaration of estimated income tax.

LINES 18 AND 19—BALANCE OF TAX DUE OR REFUND OF OVERPAYMENT

Show on line 18 any balance you owe, or on line 19 the amount of any overpayment due you, after taking credit for the amounts entered on line 17. In the case of a refund, be sure to use the correct post office address designation on your return so that the refund check will not be returned as undeliverable by the Post Office.

In order to facilitate the processing of collections and refunds, balances due of less than $1.00 need not be paid, and overpayments of less than $1.00 will be refunded only upon separate application to your District Director.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040

Itemized Deductions—If you do not use Tax Table or Standard Deduction.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes. A contribution may be made in money or property (not services). If in property, it is generally measured by the fair market value of the property at the time of contribution.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your adjusted gross income (line 11, page 1). However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or as-

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INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued 9

sociation of churches, tax-exempt educational institutions, tax-exempt hospitals, or certain medical research organizations.

If all your contributions were to these churches, schools, hospitals, or medical research organizations, you can deduct the contributions made but not more than 30 percent of your adjusted gross income. To compute the deduction for contributions you should first figure the contributions to these special institutions to the extent of 10 percent of your adjusted gross income and the amount in excess of 10 percent should be added to the other contributions to which the 20 percent limitation applies. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct dues or other payments to them, for which you receive personal benefits. For example, you can deduct gifts to a YMCA but not dues.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of your expenses. Consult the nearest Internal Revenue Service office for details.

Some examples of the treatment of contributions are:

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army
Red Cross, community chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, and diseases of the heart, etc.

You CANNOT Deduct Gifts To:
Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in separate Schedules C or F, or Schedule G, page 3, of Form 1040. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

The law allows a deduction for interest paid for purchasing personal property (such as automobiles, radios, etc.) on the installment plan even where the interest charges are not separately stated from other carrying charges. If it is not stated separately, then the deduction is equal to 6 percent of the average unpaid monthly balance under the contract. Compute the average unpaid monthly balance by adding up the unpaid balance at the beginning of each month during the year and dividing by 12. The unpaid balance at the beginning of each month is determined by taking into account the amounts required to be paid under the contract whether or not such amounts are actually paid. The interest deduction may not exceed the portion of the total carrying charges attributable to the taxable year.

You CAN Deduct Interest On:
Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:
Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct State or local retail sales taxes if under the laws of your State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer to the consumer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted. If you paid foreign income taxes, you may be entitled to a credit against your tax rather than a deduction from income. **Form 1116** should be used to claim this credit.

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

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

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more gross income. List name and amount paid to each person.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone to perform both nursing and domestic duties, you can deduct only that part of the cost which is for nursing.

You can deduct the cost of transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

FIGURING THE DEDUCTION

(A) **General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 11, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must first be reduced by 1 percent of line 11, page 1, Form 1040. The excess is then added to medical and dental expenses and further reduced by 3 percent as explained above.

(B) **Special Rule For Certain Persons 65 or over:**

The 3 percent reduction, as explained above, does not apply to medical and dental expenses paid by a taxpayer or his wife in the following instances:

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10 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

(a) For himself and his wife if EITHER is 65 years of age or over;

(b) For a dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

To assist you in making this computation, Form 2948 is available in any Internal Revenue Service office. It contains more detailed instructions, a computation schedule, and an example. It may be used to make your computation or to follow as a guide.

Any expense (other than medical) claimed as a deduction for the care of children and certain other dependents should not be included in your medical expense deduction.

Limitations.—The deduction on line 7 of the medical schedule may not exceed $2,500 multiplied by the number of exemptions other than the exemptions for age and blindness. In addition, there is a maximum limitation as follows:

(a) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates;

(b) $5,000 if the taxpayer is married but files a separate return; or

(c) $10,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax rates.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. For this purpose disabled means that an individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. Consult the nearest Internal Revenue Service office for further information.

Subject to the Foregoing Limitations, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—There is allowed a deduction not to exceed a total of $600 for expenses paid by a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) for the care of one or more dependents if such care is to enable the taxpayer to be gainfully employed or actively to seek gainful employment. For this purpose, the term "dependent" does not include the husband (wife) of the taxpayer and is limited to the following persons for whom the taxpayer is entitled to a deduction for an exemption:

(a) under 12 years of age; or

(b) physically or mentally incapable of caring for themselves.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (*a*) if she files a joint return with her husband; and (*b*) the deduction is reduced by the amount (if any) by which their combined adjusted gross income exceeds $4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom it was paid. If you wish, you may obtain **Form 2441** from any Internal Revenue Service office for this purpose.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct your net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct in the year of discovery losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Explain in an attached statement.

If your 1960 casualty losses exceed your 1960 income, the excess must be treated in the same manner as a net operating loss described on page 13.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust or gradual erosion
Animals or plants damaged or destroyed by disease

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 6 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement to that effect from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You CAN Deduct Cost Of:

Safety equipment
Dues to union or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of prop-

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erty held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses to the extent of gambling winnings only if you itemize deductions.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real-estate taxes.

Computation of Tax.—For determination of tax, other than from the Tax Table, see page 15.

INSTRUCTIONS FOR PAGE 3 OF FORM 1040

SCHEDULE A—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Schedule A, page 2, of Form 1040, and the capital gain portion in Schedule D (Form 1040). In completing Schedule D, merely show the name of the investment company or club in column (a) and the capital gain in column (h).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income $50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $50 of dividends received from qualifying corporations, but one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $200 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

Use Schedule A to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" from the following corporations are considered interest and should be reported as interest in Schedule B:

Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations, on deposits or withdrawable accounts; and Federal credit unions.

Taxable dividends from the following nonqualifying corporations should be reported on line 5 of Schedule A:

(a) China Trade Act corporations.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

(e) corporations which are not domestic corporations.

See page 14 for the credit for dividends received.

SCHEDULE B—INTEREST

You must include in your return any interest you receive or which is credited to your account (whether entered in your pass-book or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Examples of interest which is fully exempt from tax are (a) interest from State and municipal bonds and securities and (b) interest on any $5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds (Series A to F, inclusive), the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity whichever is earlier. However, if you report income on the cash method, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date and must continue to report the annual increase each year.

SCHEDULE D—SALE AND EXCHANGE OF PROPERTY

If you sell your house, car, furniture, securities, real estate, or any other kind of property, you must report any profit from the sale on your tax return. Generally, such profits are capital gains if the property was not held for sale to customers in the ordinary course of business. Separate Schedule D (Form 1040) is provided to compute capital gains and losses, and the results from other transactions in property.

Nonbusiness Bad Debts.—If you fail to collect a personal loan, you can list the bad debt as a "short-term capital loss" provided the loan was made with a true expectation of collecting. So-called loans-to close relatives, which are really in the nature of gifts, must not be listed as deductible losses.

Sale of Homes, etc.—General Rule.—The law requires you to report any gains from the sale or exchange of your residence or other nonbusiness property, but does not allow you to claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain from the sale of this kind of property is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule.—Deferring Gain When Buying New Residence.—If you sold or exchanged your principal residence during 1960 at a gain and within one year after (or before) the sale you purchase another residence, and use it as your principal residence, none of the gain is taxable if the cost of the new residence equals or exceeds the adjusted sales price of the old residence. See, however, instructions below for information to be furnished. If, instead of purchasing another residence, you begin construction of a new residence (either one year before or within one year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, none of the gain upon the sale is taxable if your costs attributable to construction during, plus the cost of land acquired

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within, the period beginning one year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you sold or exchanged your residence at a gain, report the details of the sale in separate Schedule D. If you do not intend to replace, or if the period for replacement has passed, report the details in the year of sale. If you have acquired your new residence and used it as your principal residence, enter in column (h) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (h). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence.

SCHEDULE E–PENSIONS AND ANNUITIES

Noncontributory Annuities.—The full amount of an annuity or a pension of a retired employee, where the employee did not contribute to the cost and was not taxable on his employer's contributions, must be included in his gross income. The total of the payments received during his taxable year should be shown on line 6, part I of Schedule E.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts for a reason other than the death of the insured, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from gross income. The following types are included under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Schedule E is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate schedule for each one.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from gross income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxable); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to employee's beneficiary if employee died before receiving any annuity or pension payments.

Example: An employee receives $200 a month under an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxable. The retired employee would be paid $7,200 during his first 3 years, which amount exceeds his contribution of $4,925. Therefore, he excludes from gross income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

SCHEDULE G—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, mineral leases, and similar rights, report the total amount received in Schedule G. If property other than cash was received as rent, its fair market value should be reported.

You are entitled to various deductions which are indicated in Schedule G. In the case of buildings you can deduct depreciation, as explained on page 13.

You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

Expenses, depreciation, and depletion should be listed in total in the columns provided in Schedule G.

If You Rent Part of Your House—

If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C if services are rendered to the occupant; otherwise, report such income in Schedule G. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

SCHEDULE H—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each

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INSTRUCTIONS FOR PAGE 3 OF FORM 1040—Continued

partnership. Each partner must report in his personal tax return his share of his partnership's taxable income and pay tax on it.

Include in Schedule H your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of such income of the following classes should be entered on the appropriate lines on **Form 1040:**

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In such a case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 28(b), page 3, separate Schedule C. Members of farm partnerships should use Schedule F to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report in your personal tax return your taxable portion of its income (whether actually received or not) which, for the taxable year, is either required to be distributed to you or has been paid or credited to your account. Your share of such income of the following classes should be entered on the appropriate lines on **Form 1040:**

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Schedule H of your return. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information with respect to these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Schedule H except that portion which is reportable as a long-term capital gain in Schedule D. Neither type of income is eligible for the dividend received credit or the exclusion. Your share of any net operating loss should be treated in the same manner as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Schedule H. This is the proper place to report amounts received as alimony, support, prizes, and recoveries of bad debts and other items which reduced your tax in a prior year. A refund of State income tax should be entered here. The general rule is that a refund of State income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers reporting on the cash basis report the refund in the year received; taxpayers reporting on the accrual basis report when the claim is allowed or if no claim is filed when the Internal Revenue Service notifies him of the overpayment.

Net Operating Loss.—If, in 1960, your business or profession lost money instead of making a profit, or if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply these losses against your other 1960 income. If these losses exceed your other income, the excess of this "net operating loss" must be carried back three years to offset your income for 1957 first, and then 1958 and 1959, and any remaining excess may be carried forward against your income for the years 1961 through 1965. If a carryback entitles you to a refund of prior year taxes, ask the District Director for **Form 1045** to claim a quick refund. For further information, see section 172 of the Internal Revenue Code of 1954.

If you had a loss in preceding years which may be carried over to 1960, you should report the net operating loss deduction on line 3, Schedule H, page 3 of Form 1040, and attach a statement showing this computation.

INSTRUCTIONS FOR PAGE 4 OF FORM 1040

SCHEDULE I—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall 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 the depreciation schedule.

Straight Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the asset and deduct both the estimated salvage value and the total depreciation allowed or allowable in past years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance Method.—Under this method a uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after Dec. 31, 1953.

If an asset is constructed, reconstructed, or erected by the taxpayer, so much of the basis of the asset as is attributable to construction, reconstruction, or erection after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided that the asset meets qualifications (1) and (2) above.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digit method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by

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the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First Year Depreciation.—Taxpayers (not including trusts) may elect to write off in the year of acquisition 20 percent of the cost of tangible personal property having an aggregate value of not more than $10,000 ($20,000 on a joint return) acquired by purchase for use in a trade or business or to be held for the production of income. The election shall be made by attaching a statement to a timely filed return for the year the election applies. The statement shall contain: a description of the property, date acquired, useful life at date of acquisition, how and from whom acquired, total cost, and portion of cost selected for election. The additional depreciation is limited to property acquired after Dec. 31, 1957, with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. In regard to the remaining cost of the property, depreciation may be taken in the same manner as explained above beginning with the year of acquisition. The total additional first-year depreciation should be shown on the separate line provided in the depreciation schedule.

SCH. J—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of such dividends in excess of those which you may exclude from your gross income (see page 11 of this pamphlet). The credit may not exceed the lesser of:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4 percent of the taxable income.

SCH. K—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, and other amounts received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30% of your share of the net profits of such 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 years of age before the close of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in gross income in his return.

(b) In the case of an individual who is 65 years of age or over before the close of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this computation.)

The amount of the retirement income used for the credit computation may not exceed $1,200 reduced by:

(a) any amount received and excluded from gross income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from gross income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from gross income which are received as compensation for injuries or sickness or under accident or health plans; and

(b) in the case of any individual who is not 65 before the close of the taxable year, any amount of earned income in excess of $900 received in the taxable year; and in the case of an individual who is 65 or over but who is not 72 before the close of the taxable year, any amount of earned income in excess of $1,200 received in the taxable year (neither of the limitations in this paragraph applies to an individual who is 72 or over at the close of the year).

1961 DECLARATIONS OF ESTIMATED TAX

Who Must File.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the U.S. to file a Declaration of Estimated Income Tax, **Form 1040–ES**, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more. The specific rules require that a declaration must be filed if:

(*a*) his gross income can reasonably be expected to consist of wages subject to withholding and of not more than $200 from other sources, and to exceed—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000; OR

(*b*) his gross income can reasonably be expected to include more than $200 from sources other than wages subject to withholding.

However, no declaration is required if the estimated tax (line 3 of Form 1040–ES) can reasonably be expected to be less than $40.

The Internal Revenue Service will mail **Form 1040–ES**, as far as is practicable, to each person who may need it. Others required to file should obtain the form from any Internal Revenue Service office in time to file by April 15, 1961. Farmers may postpone filing their 1961 declarations until January 15, 1962.

Additional Charge For Underpayment of Estimated Tax.—It is important that you estimate your tax carefully. It will avoid the difficulties of paying a large balance with your final return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on **Form 1040–ES** and **Form 2210**. If you had an underpayment and believe one of the exceptions applies, attach a statement or **Form 2210** to your return.

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TAX RATE SCHEDULE FOR THE COMPUTATION ON PAGE 2 OF FORM 1040

If you do not use the Tax Table on page 16, then figure your tax on amount on line 5, page 2 of your return, by using appropriate tax rate schedule on this page.

LINE 8(a)—Credit For Foreign Income Taxes.—If you itemize your deductions and claim credit for foreign income taxes, submit with your return Form 1116 which contains a schedule for the computation of the credit with appropriate instructions.

LINE 8(b)—Credit For Partially Tax-Exempt Interest.—If you itemize your deductions, you may deduct on line 8(b), page 2, a credit for partially tax-exempt interest. This credit is 3 percent of the partially tax-exempt interest included in gross income. The credit may not exceed the lesser of: (a) 3 percent of taxable income (line 5, page 2, Form 1040) for taxable year or (b) the amount of tax less the credit for income taxes paid to foreign countries and possessions of U.S. and the credit for dividends received.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Not over $2,000			20% of the amount on line 5.
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000	$400, plus 22%	— $2,000
$4,000	— $6,000	$840, plus 26%	— $4,000
$6,000	— $8,000	$1,360, plus 30%	— $6,000
$8,000	— $10,000	$1,960, plus 34%	— $8,000
$10,000	— $12,000	$2,640, plus 38%	— $10,000
$12,000	— $14,000	$3,400, plus 43%	— $12,000
$14,000	— $16,000	$4,260, plus 47%	— $14,000
$16,000	— $18,000	$5,200, plus 50%	— $16,000
$18,000	— $20,000	$6,200, plus 53%	— $18,000
$20,000	— $22,000	$7,260, plus 56%	— $20,000
$22,000	— $26,000	$8,380, plus 59%	— $22,000

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Over—	*But not over—*		*of excess over—*
$26,000	— $32,000	$10,740, plus 62%	— $26,000
$32,000	— $38,000	$14,460, plus 65%	— $32,000
$38,000	— $44,000	$18,360, plus 69%	— $38,000
$44,000	— $50,000	$22,500, plus 72%	— $44,000
$50,000	— $60,000	$26,820, plus 75%	— $50,000
$60,000	— $70,000	$34,320, plus 78%	— $60,000
$70,000	— $80,000	$42,120, plus 81%	— $70,000
$80,000	— $90,000	$50,220, plus 84%	— $80,000
$90,000	— $100,000	$58,620, plus 87%	— $90,000
$100,000	— $150,000	$67,320, plus 89%	— $100,000
$150,000	— $200,000	$111,820, plus 90%	— $150,000
$200,000		$156,820, plus 91%	— $200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers. (See page 8 of these instructions)

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Not over $4,000			20% of the amount on line 5.
Over—	*But not over—*		*of excess over—*
$4,000	— $8,000	$800, plus 22%	— $4,000
$8,000	— $12,000	$1,680, plus 26%	— $8,000
$12,000	— $16,000	$2,720, plus 30%	— $12,000
$16,000	— $20,000	$3,920, plus 34%	— $16,000
$20,000	— $24,000	$5,280, plus 38%	— $20,000
$24,000	— $28,000	$6,800, plus 43%	— $24,000
$28,000	— $32,000	$8,520, plus 47%	— $28,000
$32,000	— $36,000	$10,400, plus 50%	— $32,000
$36,000	— $40,000	$12,400, plus 53%	— $36,000
$40,000	— $44,000	$14,520, plus 56%	— $40,000
$44,000	— $52,000	$16,760, plus 59%	— $44,000

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Over—	*But not over—*		*of excess over—*
$52,000	— $64,000	$21,480, plus 62%	— $52,000
$64,000	— $76,000	$28,920, plus 65%	— $64,000
$76,000	— $88,000	$36,720, plus 69%	— $76,000
$88,000	— $100,000	$45,000, plus 72%	— $88,000
$100,000	— $120,000	$53,640, plus 75%	— $100,000
$120,000	— $140,000	$68,640, plus 78%	— $120,000
$140,000	— $160,000	$84,240, plus 81%	— $140,000
$160,000	— $180,000	$100,440, plus 84%	— $160,000
$180,000	— $200,000	$117,240, plus 87%	— $180,000
$200,000	— $300,000	$134,640, plus 89%	— $200,000
$300,000	— $400,000	$223,640, plus 90%	— $300,000
$400,000		$313,640, plus 91%	— $400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD. (See page 7 of these instructions)

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Not over $2,000			20% of the amount on line 5.
Over—	*But not over—*		*of excess over—*
$2,000	— $4,000	$400, plus 21%	— $2,000
$4,000	— $6,000	$820, plus 24%	— $4,000
$6,000	— $8,000	$1,300, plus 26%	— $6,000
$8,000	— $10,000	$1,820, plus 30%	— $8,000
$10,000	— $12,000	$2,420, plus 32%	— $10,000
$12,000	— $14,000	$3,060, plus 36%	— $12,000
$14,000	— $16,000	$3,780, plus 39%	— $14,000
$16,000	— $18,000	$4,560, plus 42%	— $16,000
$18,000	— $20,000	$5,400, plus 43%	— $18,000
$20,000	— $22,000	$6,260, plus 47%	— $20,000
$22,000	— $24,000	$7,200, plus 49%	— $22,000
$24,000	— $28,000	$8,180, plus 52%	— $24,000

If the amount on line 5, page 2, is:			*Enter on line 6, page 2:*
Over—	*But not over—*		*of excess over—*
$28,000	— $32,000	$10,260, plus 54%	— $28,000
$32,000	— $38,000	$12,420, plus 58%	— $32,000
$38,000	— $44,000	$15,900, plus 62%	— $38,000
$44,000	— $50,000	$19,620, plus 66%	— $44,000
$50,000	— $60,000	$23,580, plus 68%	— $50,000
$60,000	— $70,000	$30,380, plus 71%	— $60,000
$70,000	— $80,000	$37,480, plus 74%	— $70,000
$80,000	— $90,000	$44,880, plus 76%	— $80,000
$90,000	— $100,000	$52,480, plus 80%	— $90,000
$100,000	— $150,000	$60,480, plus 83%	— $100,000
$150,000	— $200,000	$101,980, plus 87%	— $150,000
$200,000	— $300,000	$145,480, plus 90%	— $200,000
$300,000		$235,480, plus 91%	— $300,000

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TAX TABLE FOR CALENDAR YEAR 1960

FOR PERSONS WITH INCOMES UNDER $5,000 NOT COMPUTING TAX ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the adjusted gross income you entered on line 11, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 4, page 1. Enter the tax you find there on line 12, page 1.

If total income on line 11, page 1, is—		And the number of exemptions claimed on line 4, page 1, is—		
At least	But less than	1	2	3 If 4 or more there is no tax
		Your tax is—		
$0	$675	$0	$0	$0
675	700	4	0	0
700	725	8	0	0
725	750	13	0	0
750	775	17	0	0
775	800	22	0	0
800	825	26	0	0
825	850	31	0	0
850	875	35	0	0
875	900	40	0	0
900	925	44	0	0
925	950	49	0	0
950	975	53	0	0
975	1,000	58	0	0
1,000	1,025	62	0	0
1,025	1,050	67	0	0
1,050	1,075	71	0	0
1,075	1,100	76	0	0
1,100	1,125	80	0	0
1,125	1,150	85	0	0
1,150	1,175	89	0	0
1,175	1,200	94	0	0
1,200	1,225	98	0	0
1,225	1,250	103	0	0
1,250	1,275	107	0	0
1,275	1,300	112	0	0
1,300	1,325	116	0	0
1,325	1,350	121	1	0
1,350	1,375	125	5	0
1,375	1,400	130	10	0
1,400	1,425	134	14	0
1,425	1,450	139	19	0
1,450	1,475	143	23	0
1,475	1,500	148	28	0
1,500	1,525	152	32	0
1,525	1,550	157	37	0
1,550	1,575	161	41	0
1,575	1,600	166	46	0
1,600	1,625	170	50	0
1,625	1,650	175	55	0
1,650	1,675	179	59	0
1,675	1,700	184	64	0
1,700	1,725	188	68	0
1,725	1,750	193	73	0
1,750	1,775	197	77	0
1,775	1,800	202	82	0
1,800	1,825	206	86	0
1,825	1,850	211	91	0
1,850	1,875	215	95	0
1,875	1,900	220	100	0
1,900	1,925	224	104	0
1,925	1,950	229	109	0
1,950	1,975	233	113	0
1,975	2,000	238	118	0
2,000	2,025	242	122	2
2,025	2,050	247	127	7
2,050	2,075	251	131	11
2,075	2,100	256	136	16
2,100	2,125	260	140	20
2,125	2,150	265	145	25
2,150	2,175	269	149	29
2,175	2,200	274	154	34
2,200	2,225	278	158	38
2,225	2,250	283	163	43
2,250	2,275	287	167	47
2,275	2,300	292	172	52
2,300	2,325	296	176	56

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

(*) This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 8 of these instructions.

U.S. GOVERNMENT PRINTING OFFICE c59—16—76068-1

SCHEDULE C (Form 1040)
U. S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute Social Security Self-Employment Tax on Page 3)

1960

A. Business name and location _____

B. Principal Business Activity (See Instructions, page 2) _____ (Retail trade, lawyer, etc.) _____ (Principal product or service)

C. Employer's Identification Number _____

1. Total receipts $_____, less allowances, rebates, and returns $_____		$_____	
2. Inventory at beginning of year	$_____		
3. Merchandise purchased $_____, less any items withdrawn from business for personal use $_____			
4. Cost of labor (do not include salary paid to yourself)			
5. Material and supplies			
6. Other costs **(explain in Schedule C–2)**			
7. Total of lines 2 through 6	$_____		
8. Inventory at end of year			
9. Cost of goods sold (line 7 less line 8)			
10. Gross profit (line 1 less line 9)		$_____	
OTHER BUSINESS DEDUCTIONS			
11. Salaries and wages not included on line 4 (exclude any paid to yourself)	$_____		
12. Rent on business property			
13. Interest on business indebtedness			
14. Taxes on business and business property			
15. Losses of business property **(attach statement)**			
16. Bad debts arising from sales or services			
17. Depreciation **(explain in Schedule C–1)**			
18. Repairs **(explain in Schedule C–2)**			
19. Depletion of mines, oil and gas wells, timber, etc. **(attach schedule)**			
20. Amortization **(attach statement)**			
21. Other business expenses **(explain in Schedule C–2)**			
22. Total of lines 11 through 21			
23. Net profit (or loss) (line 10 less line 22). Enter here; on line 24, page 3; and on line 8, page 1, Form 1040		$	

Schedule C–1. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 17

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property	2. Date acquired	3. Cost or other basis (Exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$_____	$_____			$_____
Additional first year depreciation **(attach statement)**						

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the highest five paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 23, above, is less than $10,000. See instructions, page 2, for definition of "expense account".

Name	Expense account	Salaries and Wages
Owner	$_____	XXXXXXXXXXXX
1.		$_____
2.		
3.		
4.		
5.		

C

ADDITIONAL INFORMATION

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

D. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

E. Vacations for owner or employees, or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

F. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

G. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

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Schedule C–2. EXPLANATION OF LINES 6, 18, AND 21

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

INSTRUCTIONS

If you owned a business, or practiced a profession, you must fill in separate Schedule C on other side and enter the net profit (or loss) on line 8, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate page 1 of Schedule C must be completed for each business.

All farmers should use separate Schedule F (Form 1040) to report their farm income whether reporting on the cash or accrual method.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 4.

Item A—Business Name and Location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Item B—Business Activity.—State the general classification of business activity, as well as the principal product or service. For example, "Wholesale fruit," "Retail men's apparel," "Manufacture of upholstered wooden household furniture," "Transportation by truck," "Broker, real estate," "Contractor—carpenter work," etc. Do not use such terms as "partnership," "owner," "student," etc. The "principal business activity" is the one which accounts for the largest percentage of your total receipts.

Line 1—Total Receipts.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

If you have dividend income from stocks held by you in the ordinary course of carrying on your trade or business, such dividends must be considered together with your dividends from stocks regularly held for investment purposes in computing your dividend exclusion and credit on pages 3 and 4, Form 1040.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1957, 1958, 1959, and 1960 the following: (a) Gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2–9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The usual methods of valuing inventory are (a) cost or (b) cost or market whichever is lower. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories must be made in writing and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change. You should enter the letters "C" or "C or M" immediately before the amount column if inventories are valued either at cost, or at cost or market whichever is lower.

OTHER BUSINESS DEDUCTIONS

Line 15—Losses of Business Property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 16—Bad Debts Arising From Sales or Services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 17—Depreciation and Obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, especially on new property acquired or constructed after December 31, 1953, and additional first year depreciation, see depreciation section in the instructions for Form 1040. If a deduction is claimed on account of depreciation, fill in Schedule C–1. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. The value or cost of land must not be included in this schedule, and where land and buildings were purchased for a lump sum, the cost of the building subject to depreciation must be established. The adjusted property accounts and the accumulated depreciation shown in the schedule should be reconciled with those accounts as reflected on your books.

Line 18—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery, and equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Depletion of Mines, Oil and Gas Wells, Timber, Etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 20—Amortization.—If you elect the deduction with respect to the amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, a statement of the pertinent facts should be filed with your return. (See sections 168 and 169 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures not subject to depreciation or depletion, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Any deduction claimed should be explained in Schedule C–2. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net Operating Loss Deduction.—Any net operating loss deduction should be entered on line 3, Schedule H, page 3, of Form 1040. See instructions for Form 1040 and submit computation.

Expense Account Information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; (c) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance; and (d) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

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Page 3

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
(See Instructions—Page 4)

▶ **If you had wages of $4,800 or more which were subject to the deduction for social security, do not fill in this page.**
▶ **Complete only one page 3; if you had more than one business, combine profits (or losses) from all of your businesses on this page.**
▶ **Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.**

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

24. Net profit (or loss) shown on line 23, page 1 **(Enter combined amount if more than one business)**	$			
25. Add to net profit (or subtract from net loss) losses of business property shown on line 15, page 1				
26. Total (or difference)			$	
27. Net income (or loss) from excluded services or sources included on line 26 (See "Exclusions," page 4) Specify excluded services or sources				
28. Net earnings (or loss) from self-employment—				
(a) From business (line 26 less any amount on line 27)			$	
(b) From partnerships, joint ventures, etc. (other than farming)				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner Enter only if you have filed or are filing Form 2031 (See instructions, page 4).				
(d) From farming reported on line 12 (or line 13 if option used), separate Schedule F (Form 1040)				
(e) From service with a foreign government or international organization				
29. Total net earnings (or loss) from self-employment reported on line 28. Enter here and on line 6 below **(If line 29 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)**			$	
30. The largest amount of combined wages and self-employment earnings subject to social security tax is				
31. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and on line 7, below	$ 4,800	00		
32. Balance (line 30 less line 31)	$			
33. Self-employment income—line 29 or 32, whichever is smaller. Enter here and on line 8, below			$	
34. Self-employment tax—If line 33 is $4,800, enter $216.00; if less, multiply the amount on line 33 by 4½%. Enter this amount here and on line 15, page 1, Form 1040			$	

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

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME

For Crediting to Your Social Security Account

1960

1. Indicate year covered by this return (even though income was received only in part of year):
☐ Calendar year 1960 ☐ Other taxable year beginning ----------, 1960, ending ----------
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

2. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery Store, Restaurant, etc.)

3. BUSINESS ADDRESS (Number and Street, City or Post Office, Postal Zone Number, State)

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

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

PRINT OR TYPE HOME ADDRESS (Number and Street or Rural Route)

(City or Post Office, Postal Zone Number, State)

PLEASE DO NOT WRITE IN THIS SPACE

6. ENTER TOTAL EARNINGS FROM SELF-EMPLOYMENT SHOWN ON LINE 29 ABOVE.. $

7. ENTER WAGES, IF ANY, SHOWN ON LINE 31 ABOVE..... $

8. ENTER AMOUNT SHOWN ON LINE 33 ABOVE ..... $

SE

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INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income during the taxable year of $400, or more, from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 24 through 34. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, Members of Religious Orders, and Christian Science Practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete page 3 of this schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers, and others mentioned above, who desire coverage shall, in addition to their other items of income for 1960 and subsequent years, include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. Citizens Employed by Foreign Governments or International Organizations.—A U. S. citizen employed in the United States, Puerto Rico, 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 for 1960 and subsequent years. These employees should report their income from such employment on line 28(e), page 3, compute their self-employment tax, and file this schedule with their Form 1040. On line 2 of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedule F (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 27 to exclude any such amounts reported on page 1 that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;
(b) an employee or employee representative under the railroad retirement system; or
(c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Schedule G of Form 1040. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedule F (Form 1040).

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 Schedule C.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Schedules A and B of Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Schedule H, page 3, of Form 1040.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one page 3 of this form, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 of Schedule C (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, a separate Schedule C must be attached for each. In such cases the total of amounts shown on line 23 of each separate schedule should be entered on line 8, page 1, Form 1040, and the aggregate self-employment tax (line 34) should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on Partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule C should be attached to the return of the one with self-employment income. Community income included on such a schedule must be allocated between the two returns (on line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Schedule H, page 3 of Form 1040, for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 28(b), page 3, of this form (except that farm partnership earnings are to be reported on line 11(b), separate Schedule F (Form 1040) rather than on line 28(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of page 3 of Schedule C, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

U.S. GOVERNMENT PRINTING OFFICE 16—76072-1

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

1960

Name and Address as shown on page 1 of Form 1040

(I) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							
							$

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries .....
3. Enter unused capital loss carryover from 5 preceding taxable years (**Attach statement**) .....
4. Net short-term gain (or loss) from lines 1, 2, and 3 ..... $

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

5.							
							$

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries .....
7. Net long-term gain (or loss) from lines 5 and 6 .....
8. Combine the amounts shown on lines 4 and 7, and enter the net gain (or loss) here ..... $
9. **If line 8 shows a GAIN**—Enter 50 percent of line 7 or 50 percent of line 8, whichever is smaller. **(Enter zero if there is a loss or no entry on line 7)** .....
10. Deduct line 9 from line 8. Enter balance here and on line 1, Schedule D Summary on page 3 of Form 1040 ..... $
11. **If line 8 shows a LOSS**—Enter here and on line 1, Schedule D Summary, Form 1040, the **smallest** of the following: (a) the amount on line 8; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000 ..... $

COMPUTATION OF ALTERNATIVE TAX.—Use only if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

12. Enter the amount from line 5, page 2, of Form 1040 ..... $
13. Enter amount from line 9 above .....
14. Balance (line 12 less line 13) ..... $
15. Enter tax on amount on line 14 (Use applicable tax rate schedule on page 15 of Form 1040 Instructions) ..... $
16. Enter 50 percent of line 13 .....
17. Alternative tax (line 15 plus line 16). If smaller than amount on line 6, page 2, Form 1040, enter this alternative tax on line 7, page 2, Form 1040 ..... $

(II) PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subsequent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							
							$

2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries .....
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 2, Schedule D Summary on page 3 of Form 1040 .... $

16—78060-1

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

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

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

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the taxpayer;

(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, etc.; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from the service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain.

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) **and held for 1 year or more,**

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Description of property listed.—State following facts: (a) For real estate (including owner-occupied residences), location and description of land and improvements; (b) for bonds or other evidences of indebtedness, name of issuing corporation, particular issue, denomination, and amount; and (c) for stocks, name of corporation, class of stock, number of shares, and capital changes affecting basis (including nontaxable distributions).

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015 (d). Generally, the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties. In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

Sale of a personal residence.—See Form 1040 instructions for special rules applicable to sale or exchange of your residence.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—In the case of an individual a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset shall, to the extent provided in that section, be treated as a loss from the sale or exchange of an asset which is not a capital asset.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (h) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Classification of capital gains and losses.—The phrase "short-term" applies to gains and losses from the sale or exchange of capital assets held for 6 months or less; the phrase "long-term" applies to capital assets held for more than 6 months.

Treatment of capital gains and losses.—Short-term capital gains and losses will be merged to obtain the net short-term capital gain or loss. Long-term capital gains and losses (taken into account at 100 percent) will be merged to obtain the net long-term capital gain or loss. If the net short-term capital gain exceeds the net long-term capital loss, 100 percent of such excess shall be included in income. If the net long-term capital gain exceeds the net short-term capital loss, 50 percent of the amount of such excess is allowable as a deduction from gross income. This deduction is given effect on line 9 of Schedule D.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year (or adjusted gross income if tax table is used) or $1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1960 by prior year loss carryovers, use any capital loss carryover from 1955 before using any such carryover from 1956 or subsequent years. Any 1955 carryover which cannot be used in 1960 must be excluded in determining total loss carryover to 1961 and subsequent years.

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 5, column (b), page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where Employed" column. The remaining 75 percent should be added to the basis of your stock. Also include in income as a long-term capital gain any capital gain dividend which is paid to you by such company.

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SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute Social Security Self-Employment Tax on Page 3)
Attach this schedule to your Income Tax Return, Form 1040

1960

Business name and address _____

Location of farm(s) and number of acres in each farm _____

Employer's Identification Number, if any

FARM INCOME FOR TAXABLE PERIOD—CASH RECEIPTS AND DISBURSEMENTS METHOD

(Report receipts from sale of livestock held primarily for sale in the applicable column below. Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF LIVESTOCK AND PRODUCE RAISED

Kind	Quantity	1. Amount	Kind	Quantity	2. Amount
Cattle		$	Dairy products		$
			Eggs		
Horses			Meat products		
Mules			Poultry, dressed		
Sheep			Wool		
Swine			Honey		
Poultry			Sirup and sugar		
Bees			Other (specify):		
Grain					
Hay					
Cotton					
Tobacco					
Vegetables					
Fruits and nuts					

OTHER FARM INCOME

Items	3. Amount
Mdse. rec'd for produce	$
Machine work	
Breeding fees	
Wood and lumber	
Other forest products	
Agricultural program payments	
Patronage dividends, rebates or refunds	
Other (specify):	

Total of Columns 1, 2, and 3. Enter here and on line 1 of summary below ..... $

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$

F

Total (enter on line 2 of summary below) ..... $

FARM EXPENSES FOR TAXABLE YEAR (See Instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

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

Total of Columns 1, 2, and 3. Enter here and on line 4 of summary below (cash method) or line 6, page 2 (accrual method) ..... $

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 above)	$
2. Profit (or loss) on sale of purchased livestock and other purchased items		**5.** Depreciation (from page 2)	
		6. Other farm deductions (specify):	
3. Gross Profits*	$	**7.** Total Deductions	$

8. Net farm profit (or loss) (line 3 minus line 7). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule ..... $

*Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

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DEPRECIATION (See Instructions)

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

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property.	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
		$	$			$

Additional first year depreciation (attach statement) ..... $

Total (enter on line 5 of summary on page 1 (cash method) or line 7, below (accrual method)) .....

FARM INCOME FOR TAXABLE PERIOD—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)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.	$		**6.** Farm expenses (from page 1)	$	
(b). Sales of livestock, crops, and products during year.....			**7.** Depreciation (from above)..		
(c). Other farm income (specify):			**8.** Other farm deductions (specify):		
2. Total.....	$				
3. Inventory of livestock, crops, and products at beginning of year	$				
4. Cost of livestock and products purchased during year					
5. Gross profits (line 2 minus the sum of lines 3 and 4)*....	$		**9.** Total Deductions....	$	
10. Net farm profit (or loss) (line 5 minus line 9). Enter here and on line 9, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on page 3 of this schedule.....				$	

* Use this amount for optional method of computing net earnings from self-employment. (See line 13, page 3.)

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Page 3

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS
(For social security)
(See instructions—Page 4)

▶ If you had wages of $4,800 or more which were subject to the deduction for social security, do not fill in this page.
▶ Each self-employed person must file a separate schedule. See instructions, page 4, for joint returns and partnerships.
▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 11 and 12 (line 13, if applicable), and use separate Schedule C to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 28(d) of separate Schedule C (Form 1040).

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

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 13, below) by a farmer (1) whose GROSS profits are $1,800 or less, or (2) whose GROSS profits are more than $1,800 and NET profits are less than $1,200. If your GROSS profits from farming are not more than $1,800 and you elect to use the optional method, you need not complete lines 11 and 12.

11. Net farm profit (or loss) from:
(a) Line 8, page 1 (cash method), or line 10, page 2 (accrual method) ..... $
(b) Farm partnerships .....

12. Net earnings from self-employment from farming. Total of line 11 (a) and (b) ..... $

Computation Under Optional Method

13. If gross profits from farming (see note below) are:
(a) Not more than $1,800, enter two-thirds of the gross profits .....
(b) More than $1,800 and the net farm profit is less than $1,200, enter $1,200 ..... $

NOTE.—Gross profits from farming are the total of the gross profits on line 3, page 1 (cash method), or line 5, page 2 (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 4.

If line 12 (or line 13, if used) is under $400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

14. The largest amount of combined wages and self-employment earnings subject to social security tax is ..... $ 4,800 00

15. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and on line 7, below .....

16. Balance (line 14 less line 15) ..... $

17. Self-employment income. Enter here and on line 8 below your choice of **EITHER:**
(a) REGULAR METHOD.—The smaller of line 12 or 16 .....
(b) OPTIONAL METHOD.—The smaller of line 13 or 16 ..... $

18. Self-employment tax—if line 17 is $4,800, enter $216.00; if less, multiply the amount on line 17 by 4½%. Enter this amount here and on line 15, page 1, Form 1040 ..... $

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

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME
For Crediting to Your Social Security Account

1960

1. Indicate year covered by this return (even though income was received only in part of year):
☐ Calendar year 1960 ☐ Other taxable year beginning _____ 1960, ending _____.
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

2. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

3. FARM ADDRESS (Rural Route, Post Office, State)

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

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

PRINT OR TYPE HOME ADDRESS (Number and Street, or Rural Route)

(City or Town, Postal Zone Number, State)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD ..... ☐

6. ENTER AMOUNT FROM LINE 12 (LINE 13 IF OPTION USED) .... $

7. ENTER WAGES, IF ANY, FROM LINE 15 ..... $

8. ENTER AMOUNT FROM LINE 17 ..... $

SE

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SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 3 for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross income for the year from farming is not more than $1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross income from farm self-employment is more than $1,800 and his actual net earnings from farming are less than $1,200, he may report $1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of this schedule. "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 G of Form 1040.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 3 of Schedule C. Fill in only lines 11 through 13 on page 3 of Schedule F.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 3 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, or a separate Schedule C, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 8 or 9, on page 1, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, a complete Schedule F or Schedule C, whichever is appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 8 or line 9, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Schedule H, page 3, of Form 1040 for income tax purpcses, and on line 11(b), page 3, of separate Schedules F for self-employment tax purposes. (Use separate Schedule C, page 3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Schedule G of Form 1040. 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.

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Schedule H, page 3, of Form 1040.

Other items.—Any other item of income or expense which was included in line 12 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 12 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 3 of Schedule F, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had net earnings from self-employment, a separate Schedule SE must be filed by each.

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INSTRUCTIONS FOR SCHEDULE F (FORM 1040)

ADDITIONAL INCOME TAX INSTRUCTIONS FOR FARMERS

FOR PREPARING SCHEDULE OF FARM INCOME AND EXPENSES

1960

For the assistance of farmers, a separate Schedule F (Form 1040) is provided and should be used by all farmers for income tax and self-employment tax purposes.

EMPLOYER'S IDENTIFICATION NUMBER

If you have employees subject to Social Security tax (F.I.C.A.), enter your employer's identification number as it appears on Form 943, Employer's Annual Tax Return for Agricultural Employees.

METHOD OF ACCOUNTING

Farmers may compute their income either on the cash receipts and disbursements method or on an accrual method, but whichever method is adopted in filing their first return must be followed until the consent of the Commissioner of Internal Revenue, Washington 25, D. C., is received to change the method.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his gross income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) gross income received from all other sources. The income from farming should be reported on page 1 of Schedule F. The farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. The farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If the use of the "farm-price method" of valuing inventories for any taxable year involves a change in method of valuing inventories from that employed in prior years, permission for the change shall first be secured from the Commissioner.

INCOME

All the farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included in gross income.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in gross income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Report gains and losses from sales or exchanges of capital assets and other property in separate Schedule D (Form 1040).

The term "farm" embraces the farm in the ordinarily accepted sense, and includes stock, dairy, poultry, fruit, truck farms, and all land used for farming operations. A person cultivating or operating a farm for recreation or pleasure, the result of which is a continual loss from year to year, is not regarded as a farmer.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

The following situations may be treated as involuntary conversions provided you purchase similar property within the replacement period (generally within one year after the year in which you first realize gain): (1) livestock which are destroyed by or on account of disease, or sold or exchanged because of disease, (2) land lying within an irrigation project which is sold or disposed of to meet acreage limitations under Federal reclamation laws, and (3) livestock (other than poultry) held for draft, breeding, or dairy purposes which are sold or exchanged solely on account of drought in excess of the number which would be sold under usual business practices.

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer who operates a farm for profit is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. The following is a list of such expenses (taken from the classification appearing on page 1 of Schedule F, though any other equally descriptive classification may be used):

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired

labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers. Amounts paid for services of such employees engaged in caring for the farmer's own household are not deductible.

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

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

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

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Fertilizers and lime.—Cost of commercial fertilizers, lime, and manure purchased during the year, the benefit of which is of short duration. The cost of fertilizer, lime or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment tending to increase the value of the property assessed. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Farm interest.—Interest paid on farm mortgages and other obligations incurred in carrying on farming.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Rent of farm, part of farm, or pasturage.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The term "expenditures" for this purpose means expenditures (a) for the treatment or moving of earth, including but not limited to, leveling, grading, terracing, and contour furrowing; (b) the construction, control, and protection of diversion channels, drainage ditches, earthen dams, watercourses, outlets, and ponds; (c) the eradication of brush; and (d) the planting of windbreaks. You may not deduct expenditures for the construction, installation, or improvement of facilities which are subject to the allowance for depreciation or expenses which are deductible elsewhere.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years. The phrase "gross income from farming" means the gross income of the farmer from the business of producing crops, fruits or other agricultural products or raising livestock; it includes such income from a farm other than the one on which expenditures for soil and water conservation, or for the prevention of erosion, were made.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm and similar expenditures. Amounts expended for purchase of automobiles, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not deduct repairs or depreciation on the dwelling you occupy or on your personal or household equipment. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See the instructions for Form 1040 for methods of computing depreciation.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the close of the year. The total loss of a prospective crop by frost, storm, flood, or fire, is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Amortization.—If you elected the deduction with respect to the amortization of the adjusted basis of a grain storage facility, enter the allowable portion here.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Schedule H, page 3 of Form 1040. See instructions for Form 1040 and submit computation.

U.S. GOVERNMENT PRINTING OFFICE: 1960—O-555198

FORM **2948**

U.S. Treasury Department—Internal Revenue Service

MEDICAL AND DENTAL EXPENSE STATEMENT

(Attach This Statement to Your Income Tax Return or Use It as a Guide To Prepare Your Own Statement)

1960

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I below. The medical and dental expenses of persons in Group I do not have to be reduced by 3 percent of the taxpayer's adjusted gross income as is required for persons listed in Group II below. All persons are subject to the reduction of their medicine and drug expenses by 1 percent of the taxpayer's adjusted gross income.

GROUP I

a. Taxpayer and wife if EITHER is 65 years of age or older,

b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

a. Taxpayer and wife if BOTH are under 65 years of age,

b. Dependent parents, who are under 65 years of age, of taxpayer or wife,

c. All other dependents regardless of age.

If all the persons for whom medical and dental expenses were paid are in Group II, use the simpler medical and dental expense schedule on page 2 of Form 1040 or Form 1040W.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction .....

Name(s) of dependent parent(s) 65 years of age or over, if any .....

MEDICINE AND DRUGS

(Enter other medical and dental expenses in lines 7 and 10)

1. Amount taxpayer paid for medicine and drugs for persons in Group I (see list above) ..... $.....

2. Amount taxpayer paid for medicine and drugs for persons in Group II (see list above) .....

3. Line 1 plus line 2 .....

4. 1 percent of Adjusted Gross Income (1% of line 11, page 1, Form 1040, or 1% of line 6, page 1, Form 1040W) ..

5. Excess, if any, of line 3 over line 4 ..... $.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

6. Portion of medicine and drugs for persons in Group I:
(a) If line 1 or 5 is zero, enter zero;
(b) If line 2 is zero, enter amount on line 5; or
(c) In all other cases, multiply the amount on line 1 by the amount on line 5, divide the answer by the amount on line 3, and enter the result ..... $.....

7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I .....

8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7) ..... $.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6 ..... $.....

10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II .....

11. Line 9 plus line 10 .....

12. 3 percent of Adjusted Gross Income (3% of line 11, page 1, Form 1040, or 3% of line 6, page 1, Form 1040W) .....

13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12 .....

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

14. Line 8 plus line 13. Enter here and on line 7 of the medical and dental expense schedule on page 2 of Form 1040 or Form 1040W. (See "*Maximum Limitations*" below) ..... $.....

MAXIMUM LIMITATIONS

A. The amount on line 14 may not exceed $2,500 multiplied by the number of persons for whom exemptions were claimed on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:

(1) $5,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,

(2) $5,000 if the taxpayer is married but files a separate return,

(3) $10,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.

B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

EXAMPLE FOR COMPLETING STATEMENT ON REVERSE SIDE.

A taxpayer with $10,000 adjusted gross income files a joint return with his wife. The taxpayer is 67 years old, his wife is 64, and they have a dependent 20 years old. Taxpayer and his wife paid $180 for medicine and drugs and $1,000 for medical and dental expenses for themselves. In addition, they paid for the dependent $140 for medicine and drugs, and $500 for medical and dental expenses. The taxpayer and his wife would both be in Group I. The statement should be completed as follows:

MEDICINE AND DRUGS

1. Amount taxpayer paid for medicine and drugs for persons in Group I		$180.00
2. Amount taxpayer paid for medicine and drugs for persons in Group II		140.00
3. Line 1 plus line 2		320.00
4. 1 percent of Adjusted Gross Income		100.00
5. Excess, if any, of line 3 over line 4		$220.00

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

6. Portion of medicine and drugs for persons in Group I. Amount on line 1 multiplied by amount on line 5, and the answer divided by the amount on line 3. (180×220÷320)		$123.75
7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I		1,000.00
8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7)		$1,123.75

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6	$96.25	
10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II	500.00	
11. Line 9 plus line 10	596.25	
12. 3 percent of Adjusted Gross Income	300.00	
13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12		296.25

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

14. Line 8 plus line 13	$1,420.00

Itemize below or on an attached sheet amounts paid for medical and dental expenses in 1960; show amount and to whom paid.

U.S. GOVERNMENT PRINTING OFFICE : 1960—O-568794

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[Asterisk (*) indicates new items]

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STATISTICS OF INCOME

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Income statement and balance sheet information, net income, income subject to tax, income tax liability, distributions to stockholders. Classifications by size of total assets (selected items only) and by industrial group. Historical summary, 1956-57 through 1960-61. (Fall 1962)

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FIDUCIARY INCOME TAX RETURNS FOR 1960: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by bank and nonbank administered trusts, estates, size of total income and taxable income, tax status, type of tax, and States. Historical data 1951-60.
GIFT TAX RETURNS FOR 1960: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable gift and total gift, tax status, recurrent donors, consent status, and States.
ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, out-of-state real estate, stocks and bonds of unlisted out-of-state corporations, life insurance, and annuities. Classifications by type of property, tax status, size of gross estate and net estate before exemption, method of estate valuation, and States. Historical data 1951-61. (December 1962)

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